



TOWN OF
Poolesville
MARYLAND

FY 21 Budget

Adopted Budget June 1, 2020

THE TOWN OF POOLESVILLE

FY 21 Budget

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Introduction

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What's New This Year -

The FY2021 Proposed Budget projects a sharp decline in revenues and cuts in expenditures have occurred to reflect the revenue decline. Funding of other projects has either been reduced or pushed out into future years.

The budget process begins with staff reviewing accounts and providing input as to maximize efficiencies. When the budget requests are received, the President of the Commissioners and Town Manager review each account and line item. Once the balanced budget is drafted, the Commissioners as a whole review and deliberate over amendments to the budget in preparation for public introduction and input.

The property tax rate has rolled back from last year's rate of .1800¢ per \$100.00 to the constant yield tax of .1781¢ per \$100.00 assessment. There is no proposed property tax increase for FY2021.

The commitment to Fair Access and working to gain a new PHS with a multi-use facility and funding infrastructure projects remains a high priority and funding is in the budget for that initiative.

The General Fund is balanced with an adequate cash reserve in the event of an emergency or specific need. Good long-term planning by the Commissioners with a focus on municipal services and infrastructure has positioned the Town for a strong economic future. Now that there is an emergency need, approximately \$141,000 will be used from the Unrestricted Reserves.

Unrestricted Reserves is projected to be \$678,268.00, which accounts for the \$141,000 being withdrawn from this account. The Unrestricted Reserves will still be above the 17.5% reserve target. Total cash reserves on hand are projected to be \$3,978,354.00 with \$1,941,536.00 of that accumulated for capital projects. Impact fees and restricted funds targeted for specific expenditures amount to \$511,552.00.

The Water and Wastewater Fund continues to face challenges to be self-sufficient due to low water rates. It is always the goal to have the Fund pay for its own operations. Many of the expenses, such as electric, chemicals, sludge hauling, and mandated State water quality tests are fixed or controlled by others. The Town has made adjustments to increase efficiencies as much as possible, but a significant deficit remains due to the low rates that falls short of covering operational expenses, and does not cover any capital projects or debt service. A recent rate comparison study indicated that the Town's rates were significantly low, and an increase was in order. This budget proposes a 2% increase in the water/sewer rates in an effort to begin to cover operational costs of the long term.

Below is the increase in water/sewer rate per 1,000 gallons by tier:

- 0-30,000 – increase of \$0.23 / 1,000 gallons
- 30,001 – 40,000 – increase of \$0.31 / 1,000 gallons
- 40,001 – 50,000 – \$0.33 / 1,000 gallons
- 50,001 and up – \$0.35 / 1,000 gallon
- Water Only – Fire Hydrant Use – 8.49 per thousand gallons

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BUDGET REVIEW - Operating Accounts

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General Fund Operations

The FY21 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 two parts:

Town Operations	\$2,677,433
Debt Service	\$232,471

1. Town Operations include the following:

Salaries and benefits for Town staff of 19 full-time and 3 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 grants program, annual fireworks display, Poolesville Day, Post Prom transportation, etc.

Support of Community Events, such as the Holiday Lighting Ceremony, Fridays on the Commons, Spring Fest, and Oktoberfest.

2. Debt Service includes the repayment of loans to complete certain public works projects. Currently, there are three outstanding loans: (See page 6 for details)

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 FY15, a \$2,304,000 loan was made to complete 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, aging infrastructure and increasingly stringent requirements continue to challenge the efforts to maintain a self sufficient water and wastewater operating fund.

Over the past year, additional employees, increasing costs in salaries, benefits, communications, chemicals and maintenance have escalated operational expenses.

This year, the Commissioners will adopt a 2% rate increase.

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BUDGET REVIEW - Capital Projects and Spending

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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 FY20 funding allocations:

2005	Office Equipment	\$17,500
2010	Municipal Buildings and Equipment	\$45,000
2015	Parks and Streets Equipment	\$65,000
2020	Vehicles	\$90,000
2025	Major Town Projects	\$100,000
2035	Parks and Recreation	\$30,000
2040	Major Street Repair Projects	\$355,000

Highlights of the General Capital Funding Plan include:

1. The 2005 account includes (see page 17 for details)
Funding for future office requirements, technology upgrades (meeting recorder, legislative file system)
2. The 2010 account funds municipal building needs (see page 17 for details)
Storage building, Historic Medley Grant, painting Town Hall exterior
3. The 2015 account funds general equipment and mower purchases (see page 18 for details)
Funds accumulating for holiday lights, replacement equipment (10-year cycle)
4. The 2020 account accumulates funding for a ten year replacement of vehicles (see page 19 for details)
Trucks on a ten-year replacement cycle
5. The 2025 account provides funding for major Town projects (see page 20 for details)
Street LED lighting replacement program, Sidewalks, GIS system
Funds are accumulating for Fisher Avenue Streetscape
Fair Access Initiative
6. The 2035 account includes (see page 21 for details)
Minor park upgrades, future Halmos restrooms
7. The 2040 account includes road reconstruction projects (see page 22 for details)
Repaving in FY 21

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 FY21 allocations:

3130	Water Collection and Distribution	\$130,000
3150	Wastewater Systems	\$117,400
3167	Water and Wastewater Equipment	\$48,000
3169	Inflow and Infiltration	\$90,000
3170	General Infrastructure Programs	\$40,000

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

1. The 3130 account includes (see page 29 for details):
Funding for Water tank painting, water system equipment and Well 11 & 14 construction.
2. The 3150 account includes (see page 30 for details):
Accumulation of funds for several pump replacements/rebuilds for the WWTP and pump stations
Includes funding for the design of WWTP denitrification filters. (State Grant Funding)
3. The 3167 account includes (see page 31 for details):
Scheduled replacement of existing equipment.
Funds for water meters, manhole flow monitors and a sewer camera
4. The 3169 account provides funding for the repair of the Town's sewer system. (see page 32 for details)
5. The 3170 account provides funds for large unanticipated water and sewer infrastructure repairs. (see page 32 for details)

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FINANCIAL FORECAST: FY 21 Budget THROUGH FY 25

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

Item	FY 19 Actual	FY 20 Budget	FY 20 YTD	FY 21 Budget
Revenue	3,999,118	3,785,028	3,329,842	3,815,021
Funding: General Projects	(706,750)	(720,000)	(740,200)	(702,500)
Funding: Water / Wastewater Projects	(480,122)	(479,000)	(486,500)	(425,400)
Sub-Total: Capital Projects	(1,186,872)	(1,199,000)	(1,226,700)	(1,127,900)
Operating Expenses	(2,472,423)	(2,585,492)	(2,291,173)	(2,683,821)
Total Annual Expenditures	(3,659,295)	(3,784,492)	(3,517,873)	(3,811,721)
Annual Balance	<u>\$339,823</u> 8.5%	<u>\$536</u> 0.0%	<u>(\$188,031)</u> -5.6%	<u>\$3,300</u> 0.1%

Notes

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

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

Based on the Figures from the FY 21 Budget and the Current Five-Year Plan for Funding Capital Projects

Item	FY 22	FY 23	FY 24	FY 25
Revenue	3,929,403	4,043,059	4,141,483	4,241,455
Funding: General Projects	(788,500)	(771,000)	(768,500)	(710,000)
Funding: Water / Wastewater Projects	(369,700)	(564,500)	(480,000)	(545,000)
Sub-Total: Capital Projects	(1,158,200)	(1,335,500)	(1,248,500)	(1,255,000)
Operating Expenses	(2,702,399)	(2,757,664)	(2,853,928)	(2,904,303)
Total Annual Expenditures	(3,860,599)	(4,093,164)	(4,102,428)	(4,159,303)
Projected Balances	<u>\$68,804</u> 1.8%	<u>(\$50,105)</u> -1.2%	<u>\$39,055</u> 0.9%	<u>\$82,152</u> 1.9%

Part 2[a] - Recap of Current Financial Reserves

Item	FY 19 Actual	FY 20 Budget	FY 20 YTD	FY 19 Budget
Unspent Funds: General Projects	765,657	885,307	1,089,522	821,022
Unspent Funds: W & WW Projects	612,254	780,522	544,014	1,161,014
Sub-Total: Unspent Capital Funding	1,377,911	1,665,829	1,633,536	1,982,036
Unrestricted Reserve (Genl Fund)	874,166	711,674	686,135	689,435
Balance (Water / Wastewater Fund)	89	(90,197)	30,111	17,539
Restricted Funds	220,068	192,969	234,038	234,038
Total Financial Reserves On-Hand	<u>\$2,472,234</u>	<u>\$2,480,275</u>	<u>\$2,583,820</u>	<u>\$2,923,048</u>

Part 2[b] - Projections for Future Financial Reserves

Item	FY 22	FY 23	FY 24	FY 25
Unspent Funds: General Projects	1,340,482	1,106,482	1,576,982	1,376,982
Unspent Funds: W & WW Projects	1,870,215	2,326,715	2,616,715	3,161,715
Sub-Total: Unspent Capital Funding	3,210,698	3,433,198	4,193,698	4,538,698
Unrestricted Reserve (Genl Fund)	758,239	708,134	747,189	829,340
Balance (Water / Wastewater Fund)	4,967	(7,605)	(20,177)	(32,749)
Restricted Funds	234,038	234,038	234,038	234,038
Total Financial Reserves On-Hand	<u>\$4,207,942</u>	<u>\$4,367,765</u>	<u>\$5,154,748</u>	<u>\$5,569,327</u>

Notes

- [1] Part 2[a] of Poolesville's Financial reserves is summarized from Page 2; see that page for details.
- [2] Unspent Funding for Capital Projects may include Impact Fees, Grants, and Restricted Funds. See the section on Capital Projects for details.
- [3] Unrestricted General Fund Reserves for Part 2[b] is based on the budget and the Close-Out projections from Part 1[b] above.
- [4] Water & Wastewater Fund Balances in Part 2[b] are based on the current budget operating balance projection being constant over the next 4 years.

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FY 21 Budget

RESTRICTED FUNDS and CASH SUMMARIES

Draft Budget April 17, 2020

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Ref. Page	Item or Description	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
RESTRICTED FUNDS					
[1]	Chesapeake Bay Restoration Fee				
	Funds Collected With Water Bills	121,448	111,645	19,335	111,645
	Admin Fee	(5,783)	(5,582)	9,705	(5,582)
	Paid To Maryland	(115,665)	(106,063)	(29,040)	(106,063)
	Balance Forward	0	0	0	0
	Closing Balance: Year End	0	0	0	0
[2]	Sewer Connection Fee				
	Funds Collected	0	0	12,745	0
	Balance Forward	6,348	6,348	6,348	19,093
	Funds Allocated	0	0	0	0
	Closing Balance: Year End	6,348	6,348	19,093	19,093
[3]	Development Recreation Fee				
	Funds Collected	29,791	0	0	0
	Balance Forward	39,584	39,584	69,375	69,375
	Funds Allocated	0	0	0	0
	Closing Balance: Year End	\$69,375	\$39,584	\$69,375	\$69,375
[4]	Community Events Roll-Over Funds				
	Funds Collected	32,573	0	29,819	0
	Balance Forward	12,246	23,915	21,711	27,936
	Funds Allocated	(23,108)	0	(23,594)	0
	Closing Balance: Year End	\$21,711	\$23,915	\$27,936	\$27,936
[5]	Economic Development				
	Funds transferred	25,000	0	0	0
	Balance Forward	3,205	3,205	28,205	28,205
	Funds Allocated	0	0	0	0
	Closing Balance: Year End	\$28,205	\$3,205	\$28,205	\$28,205
[6]	Reforestation Fees				
	Fees Collected	0	0	0	0
	Balance Forward	126,167	86,167	70,679	70,679
	Funds Allocated	(55,488)	0	0	0
	Closing Balance: Year End	\$70,679	\$86,167	\$70,679	\$70,679
[7]	Speed Camera Revenue				
	Fees Collected	0	0	0	0
	Balance Forward	49,853	0	0	0
	Funds Allocated	(49,853)	0	0	0
	Closing Balance: Year End	\$0	\$0	\$0	\$0
[8]	Development Funds				
	Kettler Proffer				
	Fees Collected	11,250	7,500	5,000	0
	Bus Shelter	(15,000)	0	0	0
	Balance Forward	37,500	36,250	23,750	18,750
	I&I Loan	(10,000)	(10,000)	(10,000)	0
	Closing Balance: Year End	\$23,750	\$33,750	\$18,750	\$18,750
	Transfers From Restricted Funds				
	For General Fund	0	0	0	0
	For General Capital Projects	(105,341)	0	0	0
	For W/W Capital Projects	0	0	0	0
	Closing Balance - All Restricted Funds (Not Including Bay Restoration Funds)	\$220,068	\$192,969	\$234,038	\$234,038

SUMMARY OF CASH ASSETS AT YEAR END

Ref. Pg.	General Fund				
5	Unrestricted Funds at Year End	874,166	711,674	686,135	689,435
5	Accumulated Unspent Funds for Capital Projects	765,657	885,307	1,089,522	821,022
	Total Funds on Hand	\$1,639,823	\$1,596,981	\$1,775,657	\$1,510,457
21	Water and Wastewater Fund				
	Unrestricted Funds at Year End	89	(90,197)	30,111	17,539
21	Accumulated Unspent Funds for Capital Projects	612,254	780,522	544,014	1,161,014
	Total Funds on Hand	\$612,344	\$690,325	\$574,126	\$1,178,554
2	Restricted Funds				
	Top of Page	\$220,068	\$192,969	\$234,038	\$234,038
3	Impact Fees				
	Gen. Fund Impact Fee Balance at Year End	\$106,992	\$175,003	\$191,110	\$276,658
	W & WW Impact Fee Balance at Year End	\$184,492	\$652,568	\$405,846	\$632,271
	TOTAL CASH ASSETS AT YEAR END	\$2,763,718	\$3,307,846	\$3,180,777	\$3,831,977

Notes

- [1] The Chesapeake Bay Restoration Fund is a mandated program instituted by the State of Maryland. By law, the Town is required to collect \$15.00 per quarter on each water and wastewater bill issued.
- [2] Fee levied against new connections to the water/sewer system that are not part of the Impact Fee schedule. Funds collected supplement the Inflow and Infiltration loan debt service payment that funded the increased capacity.
- [3] Funds collected in lieu of parkland dedication.
- [4] Funds collected during events and used to supplement future events.
- [5] Funds earmarked to support the proposed Grape Crush Facility.
- [6] Funds collected in lieu of forest conservation.
- [7] Due to changes in how speed camera revenue is shared, Town will no longer receive any funds
- [8] Kettler Proffer, \$1,250 per household used to supplement Inflow and Infiltration Loan debt service payment

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SCHEDULE of IMPACT FEES

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

Notes

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

Allocation and Expenditure of Impact Fees

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

THE TOWN OF POOLSVILLE

FY 21 Budget

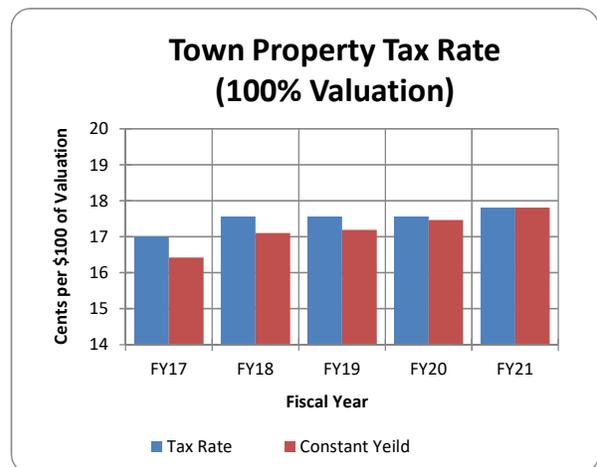
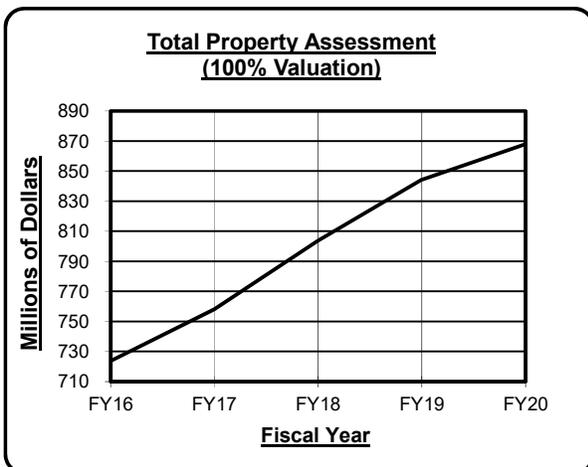
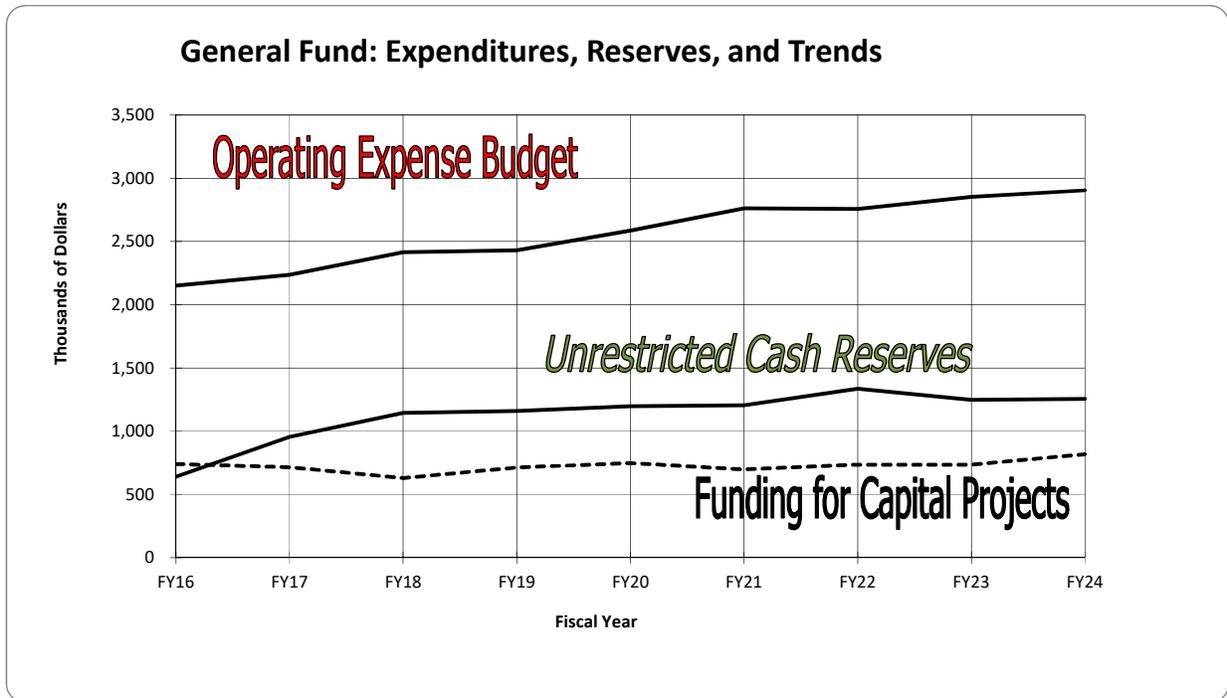
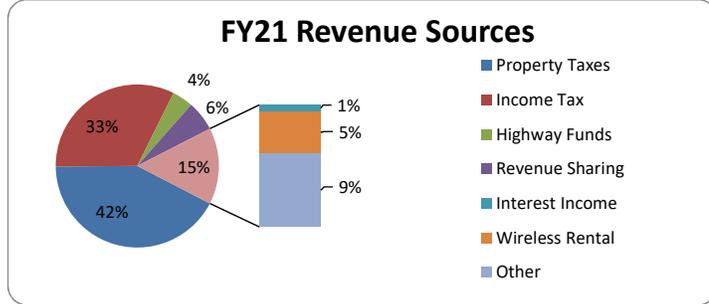
OVERVIEW - Budgets and Taxes

Draft Budget April 17, 2020

Printed: 15-Jun-20

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.



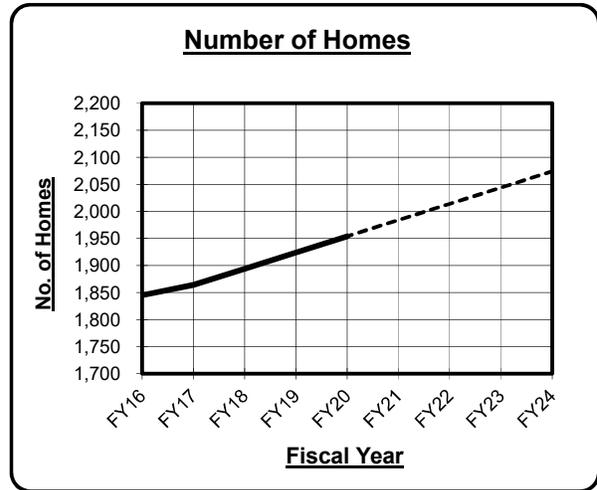
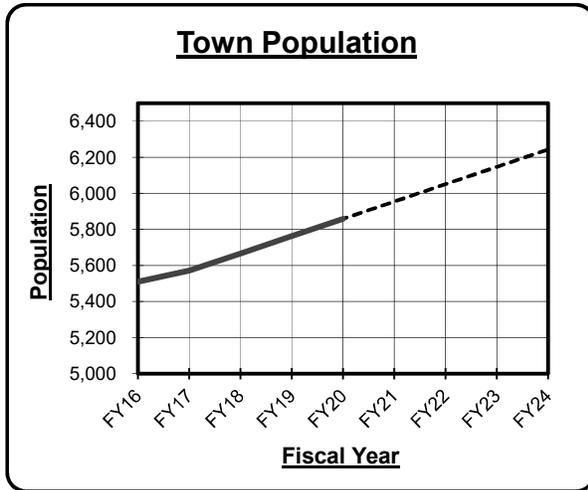
THE TOWN OF POOLESVILLE

FY 21 Budget

OVERVIEW - Town Population and Public Infrastructure

Draft Budget April 17, 2020

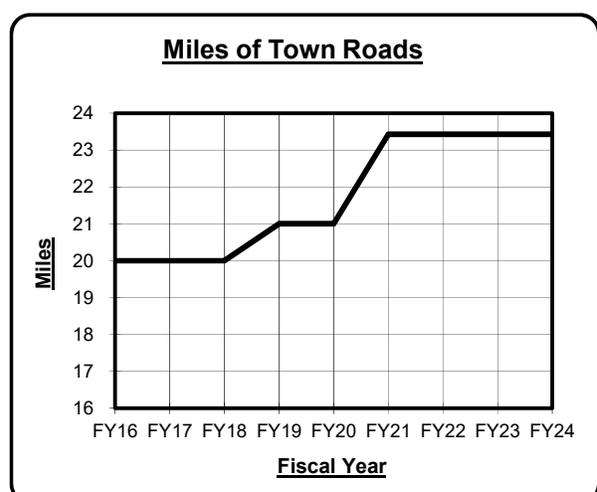
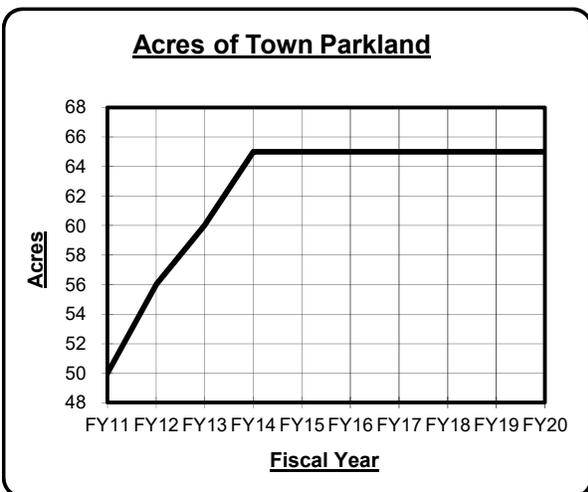
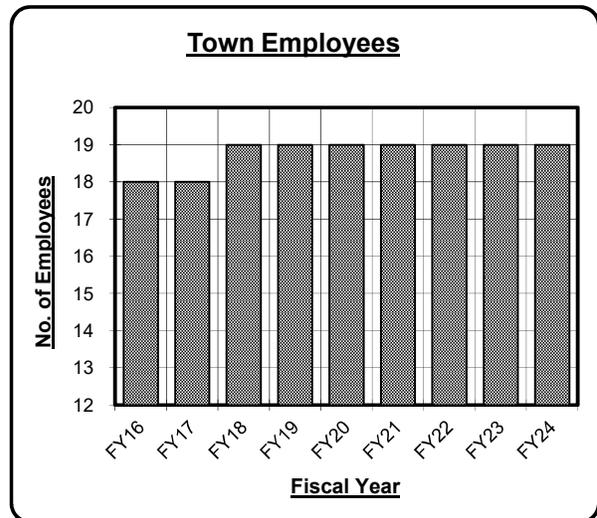
Printed: 15-Jun-20



The population chart reflects the 2010 Census results of 4,883 and an updated 2016 Maryland State Planning Data report of 5,190. Future growth projections are calculated using 30 houses per year, with 3.2 persons per household. The population target remains at 6,500 per the 2011 Master Plan.

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 has grown, personnel and equipment needs have been proactively addressed to accommodate the future requirements of the parks, road maintenance, wells and wastewater treatment.



THE TOWN OF POOLESVILLE

FY 21 Budget

SCHEDULE of OUTSTANDING DEBT

Draft Budget April 17, 2020

Printed: 15-Jun-20

Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/20	FY 19 Actual	FY 20 Budgeted	FY 21 Budget	----- Forward Planning Cycle -----			
							FY 22	FY 23	FY 24	FY 25
GENERAL PROJECTS DEBT SERVICE										
1	No Debts Outstanding									
Sub-total: General Projects			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER & WASTEWATER PROJECTS DEBT SERVICE										
2	WWTP Exp & BNR Upgrade Original Loan for \$1,250,000 in 2004 for 20 years. <i>Use of Impact Fees</i>	FY24 - 1.20% [Maryland]	284,941							
3	Wesmond I&I Loan Original Loan for \$1,440,000 in 2007 for 20 years <i>Use of Kettler Proffer</i>	FY27 - 1.0% [Maryland] \$112,500	75,707	76,879	76,879	76,879	76,879	76,879	76,879	76,879
4	Westerly I&I Loan Original Loan for \$2,297,978 in 2013 for 20 years <i>Use of Connection Fees</i>	FY33 - 2.1% [Maryland]	1,642,152	158,870	158,870	158,870	158,870	158,870	158,870	151,962
Sub-total: Water & Wastewater Projects										
Paid From General Funds				\$232,468	\$232,471	\$234,577	\$158,870	\$158,870	\$158,870	\$151,962
Paid From Unrestricted Funds				\$0	\$0	\$0				
Paid From Restricted Funds				\$0	\$86,879	\$86,879	\$76,879	\$76,879	\$76,879	\$76,879
TOTAL: ALL DEBT SERVICE			\$2,002,801	\$319,347	\$319,350	\$321,456	\$235,749	\$235,749	\$235,749	\$228,841

Notes

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

THE TOWN OF POOLSVILLE

FY 21 Budget

GENERAL FUND SUMMARY

Draft Budget April 17, 2020

Printed: 15-Jun-20

Ref. Page	Item or Description	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget																																										
General Funds Operating Summary																																															
5	General Revenue Total	\$3,999,118	\$3,785,028	\$3,329,842	\$3,815,021																																										
General Expenditures																																															
Funding for Capital Projects																																															
14	General Capital Projects	(706,750)	(720,000)	(740,200)	(702,500)																																										
26	Water/Wastewater Cap Projs	(480,122)	(479,000)	(486,500)	(425,400)																																										
	Sub-total: Capital Projects	(1,186,872)	(1,199,000)	(1,226,700)	(1,127,900)																																										
5	Operating Expenses	(2,472,423)	(2,585,492)	(2,291,173)	(2,683,821)																																										
	Total: General Expenditures	(\$3,659,295)	(\$3,784,492)	(\$3,517,873)	(\$3,811,721)																																										
Net Operating Balance		\$339,823	\$536	(\$188,031)	\$3,300																																										
Unrestricted Funds Carried Forward from Prior Year		966,534	711,138	874,166	686,135																																										
Application of Excess Unrestricted Funds																																															
5	For General Capital Projects	(85,000)	0	0	0																																										
	For WWW Capital Projects	(322,191)	0	0	0																																										
	For Economic Development	(25,000)	0	0	0																																										
Closing Balance: Genl Funds [Unrestricted Reserve]		\$874,166	\$711,674	\$686,135	\$689,435																																										
General Funds Capital Projects Summary																																															
Funding Balance Carried Forward from Prior Year		\$924,661	\$641,495	\$765,657	\$1,089,522																																										
5	Funding from General Revenues	706,750	720,000	740,200	702,500																																										
3	Funding from Impact Fees	25,000	0	5,000	0																																										
2	Transfers from Restricted Funds	0	0	104,853	0																																										
	Internal Transfers	45,500	50,000	0	0																																										
5	Funding from MD Grants, Others	0	0	0	0																																										
Available for Capital Projects		\$1,701,911	\$1,411,495	\$1,615,710	\$1,792,022																																										
14	Capital Projects Expenditures	(936,254)	(526,188)	(526,188)	(971,000)																																										
Closing Balance: Capital Projects Funding		\$765,657	\$885,307	\$1,089,522	\$821,022																																										
Notes																																															
<p>[1] The General Fund Summary is divided into two parts:</p> <ul style="list-style-type: none"> * The upper section presents the status of the Operating Account, including yearly revenue, allocations for Capital Projects, the Annual Operating Balance, Unrestricted Funds carried forward, and finally, the Unrestricted Funds Close-Out Balance for the year. Included in the summary is the application of any excess Cash Reserves into the budget year. * The Commissioners will maintain unrestricted reserves at 17.5% of the budgeted general revenue. <p>[2] The lower section summarizes the activity in the General Fund Capital Projects Account, including funds carried forward, new funding from the Operating Account, and funding from other sources, all summarized in the total funds available for General Capital Projects. Actual or Planned Capital Spending is shown, ending in the Funding Balance for Capital Projects.</p> <p>[3] In addition to cash assets, the Town owns several pieces of real property:</p> <table style="width: 100%; border: none;"> <tr> <td colspan="3" style="text-align: center;">Buildings and Municipal Facilities</td> <td colspan="3" style="text-align: center;">Parks and Recreational Facilities</td> </tr> <tr> <td style="width: 33%;">Town Hall</td> <td style="width: 33%;">Maintenance Building</td> <td style="width: 33%;">Stevens Park</td> <td style="width: 33%;">Campbell Park</td> <td style="width: 33%;">Lori Gore Park</td> <td style="width: 33%;"></td> </tr> <tr> <td>Old Methodist Church, Thrift Shop</td> <td>Eleven Well Houses</td> <td>Halmos Park</td> <td>Wootton Heights Park</td> <td>W. Willard Practice Field</td> <td></td> </tr> <tr> <td>Wastewater Treatment Plant</td> <td>Equalization Lagoon</td> <td>Bodmer Park</td> <td>Brooks Park</td> <td>Collier Circle Pond</td> <td></td> </tr> <tr> <td>Seven Sewage Pump Stations</td> <td></td> <td>Whalen Commons</td> <td>Old Methodist Cemetery</td> <td>Dr. Dillingham Park</td> <td></td> </tr> <tr> <td></td> <td></td> <td>Perkin's Park</td> <td>Elgin Park</td> <td>Behrend Park</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Hoewing Park</td> <td></td> <td></td> </tr> </table> <p>[4] See page 17 for Town-owned vehicles.</p>						Buildings and Municipal Facilities			Parks and Recreational Facilities			Town Hall	Maintenance Building	Stevens Park	Campbell Park	Lori Gore Park		Old Methodist Church, Thrift Shop	Eleven Well Houses	Halmos Park	Wootton Heights Park	W. Willard Practice Field		Wastewater Treatment Plant	Equalization Lagoon	Bodmer Park	Brooks Park	Collier Circle Pond		Seven Sewage Pump Stations		Whalen Commons	Old Methodist Cemetery	Dr. Dillingham Park				Perkin's Park	Elgin Park	Behrend Park					Hoewing Park		
Buildings and Municipal Facilities			Parks and Recreational Facilities																																												
Town Hall	Maintenance Building	Stevens Park	Campbell Park	Lori Gore Park																																											
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Seven Sewage Pump Stations		Whalen Commons	Old Methodist Cemetery	Dr. Dillingham Park																																											
		Perkin's Park	Elgin Park	Behrend Park																																											
			Hoewing Park																																												

THE TOWN OF POOLSVILLE

FY 21 Budget

GENERAL FUND REVENUE SUMMARY

Draft Budget April 17, 2020

Printed: 15-Jun-20

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
General Revenue					
Part A - External Sources					
111	Property Taxes	1,515,013	1,562,268	1,606,596	1,615,149
112	P/P Property Unincorporated	2,141	3,500	3,682	3,500
113 & 114	P/P Public Utilities / Ordinary Corp.	61,758	60,000	49,896	60,000
311.4	Revenue Sharing	228,936	228,936	228,936	228,936
330.5	Property Tax Grant	722	722	722	722
360.1	Income Tax	1,401,780	1,358,000	937,599	1,238,000
156	Highway User Revenue	202,941	258,070	129,776	155,000
222	Franchise / Traders License	62,922	40,000	45,028	40,000
121	Interest Income (120 & 465)	61,569	30,000	17,231	30,000
223	Building / Plumbing Permits	26,256	20,000	28,142	20,000
482	Senior Program	0	0	0	0
412	Zoning / Development Fees	214,047	15,000	111,121	50,000
414	Sale of Town Documents	0	0	0	0
462	Rental Income - Wireless Antennas	195,998	199,288	158,620	199,288
469	Miscellaneous Income	14,251	2,000	4,326	2,000
469A	Private Hook-Up Repayment	1,244	1,244	1,037	1,244
469B	Utility Permits			3,840	
480	Recreation Program	9,539	6,000	3,290	20,000
Unrestricted Reserve Carryover					151,182
Sub-total: General Revenue (External Sources)		\$3,999,118	\$3,785,028	\$3,329,842	\$3,815,021
Part B - Internal Transfers					
Application of Excess Unrestricted Funds					
	For General Capital Projects	85,000	0	0	0
	For W/WW Capital Projects	322,191	0	0	0
	For Economic Development	25,000	0	0	0
Sub-total: General Revenue		\$4,431,309	\$3,785,028	\$3,329,842	\$3,815,021
Impact Fee Revenue					
475.1	Impact Fees Recreation	49,947	65,000	31,608	66,105
475.2	Impact Fees Public Facilities	14,690	19,118	6,373	19,443
Sub-total: Impact Fee Revenue		\$64,638	\$84,118	\$37,981	\$85,548
Grants and Designated Funding					
A	Program Open Space/Parks and Playgrounds	0	0	0	
Sub-total: Grants and Designated Funding		\$0	\$0	\$0	\$0
Restricted Revenue					
470	Community Events	32,573	0	29,819	
475.4	Kettler Proffer	11,250	7,500	5,000	
475.8	Churchill Rec. Fees			0	
468	Reforestation Fees	0	0	0	
475	Dev. Rec. Fee	29,791	0	0	
Sub-total: Restricted Revenue		\$73,613	\$7,500	\$34,819	\$0
Total: General Fund Revenue		\$4,569,560	\$3,876,646	\$3,402,642	\$3,900,569

Account Descriptions

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

THE TOWN OF POOLSVILLE

FY 21 Budget

GENERAL FUND EXPENSE SUMMARY

Draft Budget April 17, 2020

Printed: 15-Jun-20

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
500	Town Administration	190,324	300,627	230,099	236,391
600	Elections	6,402	0	0	6,200
700	Staff Salaries and Benefits	935,410	1,051,574	934,136	1,052,939
800	Law	32,213	40,000	22,748	40,000
900	Municipal Buildings & Operations	153,788	142,070	108,810	142,070
1000	Streets, Sidewalks, & Storm Drains	199,693	193,250	109,971	183,250
1100	Parks & Recreation	65,986	73,500	110,546	73,500
1200	Engineering	86,945	40,000	90,865	70,000
1300	Planning & Zoning	375	0	0	100,000
1400	Public Safety	25,275	21,000	21,880	21,000
1500	Municipal Services	501,545	491,000	342,771	491,000
1600	Grant to Water & Wastewater Fund	42,000	0	0	35,000
1700	Debt Service	232,468	232,471	319,347	232,471
Sub-total: General Fund Operating Expenses		\$2,472,423	\$2,585,492	\$2,291,173	\$2,683,821
2000	Funding for Capital Projects	706,750	720,000	740,200	702,500
3000	Granted for Water & Wastewater Capital Projects	480,122	479,000	486,500	425,400
Sub-total: General Fund Capital Expenses		\$1,186,872	\$1,199,000	\$1,226,700	\$1,127,900
Total: General Fund Expenses		\$3,659,295	\$3,784,492	\$3,517,873	\$3,811,721

Notes

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

THE TOWN OF POOLESVILLE

FY 21 Budget

GENERAL FUND EXPENSE DETAILS

Draft Budget April 17, 2020

Printed: 15-Jun-20

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
500	<u>Town Administration</u>				
505	Executive Meetings and Training	17,225	14,950	13,975	14,950
510	Advertising	1,434	4,200	28,654	4,200
515	Dues and Subscriptions	14,795	14,705	11,122	15,205
530	Bonding and Employee Training	1,062	775	1,437	775
540	Accounting and Auditing	29,323	31,500	32,467	31,500
545	Printing and Duplicating	15,733	19,200	8,515	19,200
550	Communications	12,461	9,485	8,774	9,485
555	Office Supplies and Expense	14,371	12,062	13,589	12,062
565	Community Events	68,108	45,000	68,594	45,000
	Use of Roll-Over Funds	(23,108)	0	(21,711)	(27,936)
	Use of Funds Collected			(29,819)	
570	Community Goodwill	31,925	39,250	47,130	42,450
575	Economic Development/Marketing	6,996	24,500	227	24,500
580	Fair Access	0	85,000	47,145	15,000
590	Grant Consulting	0	0	0	30,000
Total: Acct 500 Town Administration		\$190,324	\$300,627	\$230,099	\$236,391

Account Descriptions

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

505	Includes meetings and training the Commissioners and Town Manager attend, including the Maryland Municipal League (MML) Conferences, MML Montgomery County Chapter Meetings, Chamber of Commerce Meetings, meetings with State and County officials, and other official functions.		
510	Advertising in the media.		
515	Includes dues for organizations such as the MML and subscriptions for various publications		
530	Includes bonding for the Town Manager and Town Clerk and training for all Town employees.		
540	CPA Accounting assistance and costs for end of year audit.		
545	Includes copying machine lease, copy paper, printing and postage for the Town Newsletter.		
550	Includes telephone service in Town Hall and the Maintenance Building, fax machine, cellular phones for senior staff and Internet service.		
555	Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, etc.		
565	Community Events:		
	Holiday lighting ceremony	9,000	
	Octoberfest	6,500	
	Friday on the Commons	22,000	
	Spring Fest	5,000	
	Welcome Bags	500	
	Big flea	2,000	
570	Community Goodwill includes:		
	Fireworks	13,500	
	Grants	5,000	
	Poolesville Day	20,000	
	Gifts for volunteers	750	
	Misc	1,000	
	Post Prom	2,200	
575	This includes costs for media outreach, digital media support, event support/advertising, press releases, social media/website content, tweets and business attraction.		
580	Fair Access:		
	Marketing Materials	2,000	
	Media/advertising/news releases	5,000	
	Van Eperen Strategic Advisor/Consultant	3,000	
	Meetings/Pville Day Breakfast	5,000	

THE TOWN OF POOLESVILLE

FY 21 Budget

GENERAL FUND EXPENSE DETAILS

Draft Budget April 17, 2020

Printed: 15-Jun-20

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
600	Elections				
605	Printing and Duplicating	1,324	0	0	2,200
610	Voting Machines and Supplies	2,678	0	0	3,000
615	Legal Fees	2,400	0	0	1,000
Total: Acct 600 Elections		<u>\$6,402</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,200</u>
700	Staff Salaries and Benefits				
705	Salaries	1,206,055	1,301,375	1,059,120	1,249,220
710	Social Security	92,263	99,555	65,665	95,565
710.1	Medicare			15,357	
715	Employee Benefits	284,642	356,386	296,433	386,516
720	Workmen's Compensation	41,123	52,275	43,124	52,275
	Sub-Total: Salaries and Benefits for All Employees	1,624,083	1,809,591	1,479,699	1,783,576
750	Salary Burden Allocation				
755	Water/Wastewater Salary Burden	(619,831)	(691,161)	(497,533)	(664,026)
760	Wastewater Admin Salary Burden	(12,410)	(12,318)	(5,953)	(11,058)
765	Water Admin Salary Burden	(56,433)	(54,538)	(42,077)	(55,553)
	Sub-Total: Salary Burden Allocations	(688,673)	(758,017)	(545,563)	(730,637)
Total: Acct 700 Staff Salaries and Benefits		<u>\$935,410</u>	<u>\$1,051,574</u>	<u>\$934,136</u>	<u>\$1,052,939</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 temporary employees, such as for the Summer Recreation Program, that may be hired. At present, Poolesville has a total of fifteen (19) employees.

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

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

THE TOWN OF POOLESVILLE

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GENERAL FUND EXPENSE DETAILS

Draft Budget April 17, 2020

Printed: 15-Jun-20

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
800	Law				
805	Legal Fees	32,213	40,000	22,748	40,000
810	Legal Fees - Development	0	0	0	0
815	Code Organization	0	0	0	0
Total: Acct 800 Law		<u>\$32,213</u>	<u>\$40,000</u>	<u>\$22,748</u>	<u>\$40,000</u>
900	Municipal Buildings & Operations				
910	Insurance	18,698	25,700	21,074	25,700
915	Electricity and Heat	34,893	32,500	22,738	32,500
920	Maintenance and Building Supplies	4,526	7,000	979	7,000
925	Repairs and Maintenance	18,272	15,145	20,246	15,145
940	Uniforms	8,618	7,625	5,400	7,625
950	Vehicle Insurance	3,163	3,100	6,323	3,100
955	Truck Operations and Maintenance	64,658	50,000	31,979	50,000
960	Small Tools and Equipment	959	1,000	71	1,000
Total: Acct 900 Municipal Buildings & Operations		<u>\$153,788</u>	<u>\$142,070</u>	<u>\$108,810</u>	<u>\$142,070</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. This includes costs for representing Poolesville in lawsuits and other challenges that may be raised by third parties.
- 810 This covers the review of Bond documentation, preparation of easements, review of site plans, and negotiations with property owners.
- 815 The Planning Commission has completed the Code Revisions.

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

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

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Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
1000	Streets, Sidewalks, & Storm Drains				
1050	Repairs/Maintenance/Resurfacing	16,810	19,550	5,269	19,550
1055	Storm Drain Repair/Maintenance	18,251	15,200	5,501	15,200
1060	Street Signs	2,681	3,500	4,265	3,500
1065	Street Lighting	95,647	100,000	88,300	100,000
1070	Snow Removal	54,131	40,000	6,636	40,000
1085	Sidewalk Repair & Maintenance	12,173	15,000	0	5,000
Total: Acct 1000 Streets, Sidewalks, & Storm Drains		<u>\$199,693</u>	<u>\$193,250</u>	<u>\$109,971</u>	<u>\$183,250</u>

Account Descriptions

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

- 1050 This account includes minor repair and maintenance to roads following water main breaks and other road surface failures with gravel and cold patch. Permanent repairs are completed when major resurfacing projects are scheduled as identified in the Capital Projects section of this Budget.
- 1055 Included in this account are the costs for the cleaning of, and minor repairs to, storm drain inlets and pipes. Again, major work items are included in the Capital Projects section of this Budget.
- 1060 This account covers the installation of new street signs, and the repair/replacement of older signs, as may be required.
- 1065 The operation of the Town's residential street lights (605) and Cobra Head lights (about 65) was performed under contract with Allegheny Power, including maintenance and electric cost.
- 1070 Included in this account is the cost of salt, and other materials that may be spread on Town roads, as may be required during snow/ice events. It also includes the cost of special items that may be needed for snow removal, as well as the cost of equipment repairs and contract personnel for snow removal.
- 1085 This account covers the cost of repairing and maintaining all Town sidewalks.

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GENERAL FUND EXPENSE DETAILS

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Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
1100	Parks & Recreation				
1150	Park Lighting	8,015	9,700	6,711	9,700
1155	Park Repair and Maintenance	34,426	40,000	28,665	40,000
1160	Streetscape (Tree) Expense	10,000	10,000	0	10,000
1165	Street Tree Maintenance	25,488	10,000	73,485	10,000
	Use of Reforestation Fees	(15,488)			
1170	Recreation Program	3,544	3,800	1,685	3,800
Total: Acct 1100 Parks & Recreation		\$65,986	\$73,500	\$110,546	\$73,500
1200	Engineering				
1205	General Engineering	40,926	30,000	52,817	60,000
1210	Engineering Development	46,018	10,000	38,048	10,000
Total: Acct 1200 Engineering		\$86,945	\$40,000	\$90,865	\$70,000
1300	Planning & Zoning				
1300	Planning and Zoning	375	0	0	0
1305	Master Plan Rewrite	0	0	0	100,000
Total: Acct 1300 Planning & Zoning		\$375	\$0	\$0	\$100,000

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.
- 1305 This line item would be for the development of a new master plan with a consultant to create a citizen driven plan

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GENERAL FUND EXPENSE DETAILS

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Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
1400	Public Safety				
1425	Code Enforcement Officer	12,200	13,000	9,135	13,000
1435	Plumbing Inspection	13,075	8,000	12,745	8,000
Total: Acct 1400 Public Safety		\$25,275	\$21,000	\$21,880	\$21,000
1500	Municipal Services				
1500	Trash Collection	501,545	491,000	342,771	491,000
Total: Acct 1500 Municipal Services		\$501,545	\$491,000	\$342,771	\$491,000
1600	Grant to Water & Wastewater Fund				
1600	Grant to Water & Wastewater Fund	42,000	0	0	35,000
Total: Acct 1600 Grant to Water & Wastewater Fund		\$42,000	\$0	\$0	\$35,000
1700	Debt Service				
1700	Debt Service (Principal & Interest)	232,468	232,471	319,347	232,471
Total: Acct 1700 Debt Service		\$232,468	\$232,471	\$319,347	\$232,471

Account Descriptions

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

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

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

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

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

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

THE TOWN OF POOLESVILLE

FY 21 Budget

GENERAL FUND - CAPITAL PROJECTS SUMMARY

Draft Budget April 17, 2020

Printed: 15-Jun-20

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	----- Forward Planning Cycle -----			
								FY 22	FY 23	FY 24	FY 25
<u>Project Funding</u>											
2005	Office Equipment		20,000	31,048	10,500	10,500	17,500	6,000	6,000	6,000	6,000
2010	Municipal Buildings		1,795,200	127,317	51,200	51,200	45,000	55,000	35,000	35,000	39,000
2015	Parks & Streets Equipment		605,400	311,742	121,000	121,000	65,000	87,500	75,000	62,500	30,000
2020	Vehicles		625,000	158,012	95,000	95,000	90,000	105,000	60,000	45,000	15,000
2025	Major Town Projects		85,000	388,538	95,000	95,000	100,000	105,000	165,000	165,000	165,000
2035	Park Projects		130,000	116,945	45,500	45,500	30,000	30,000	30,000	30,000	30,000
2040	Major Street Repair Projects		2,974,000	637,322	322,000	322,000	355,000	400,000	400,000	425,000	425,000
Total Funding Allocations			\$6,234,600	\$1,770,924	\$740,200	\$740,200	\$702,500	\$788,500	\$771,000	\$768,500	\$710,000
<u>Direct Funding</u>											
2005	Transfer of Unrestricted Funds										
2010	Use of Impact Fees			28,902							
	Kettler Proffer			15,000							
	Transfer of Unrestricted Funds			25,000							
2025	Transfer of Unrestricted Funds			50,000							
	Budget Amendment 10/1/18			35,000							
	Speed Camera Revenue			49,853							
	Use of Impact Fees			5,000							
2035	Use of Reforestation Fees			40,000							
	MD Grants			80,000							
	Transfer of Unrestricted Funds			20,500							
2040	Transfer of Unrestricted Funds			120,000							
Sub-total: Direct Funding				\$469,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	Funding by General Funds [Total less Direct Funding]			\$1,301,669	\$740,200	\$740,200	\$702,500	\$788,500	\$771,000	\$768,500	\$710,000
<u>Project Expenditures</u>											
2005	Office Equipment			(15,280)	(12,000)	5,649	(24,000)	0	0	0	0
2010	Municipal Buildings			(53,873)	(6,200)	405	(10,000)	0	0	(70,000)	0
2015	Parks & Streets Equipment			(225,431)	(162,000)	57,636	(25,000)	(63,000)	(145,000)	(18,000)	(10,000)
2020	Vehicles			0	(75,000)	0	(110,000)	(145,000)	(60,000)	(60,000)	0
2025	Major Town Projects			(205,142)	(255,488)	0	(80,000)	0	0	0	0
2035	Park Projects			(4,864)	(15,500)	3,062	0	0	0	(150,000)	(50,000)
2040	Major Street Repair Projects			(431,664)	0	2,633	(722,000)	0	(800,000)	0	(850,000)
Total Expenditures				(\$936,254)	(\$526,188)	\$69,385	(\$971,000)	(\$208,000)	(\$1,005,000)	(\$298,000)	(\$910,000)
<u>Account Balance by Year</u>											
2005	Office Equipment			15,768	14,268	31,917	7,768	13,768	19,768	25,768	31,768
2010	Municipal Buildings			73,444	112,244	118,849	147,244	202,244	237,244	202,244	241,244
2015	Parks & Streets Equipment			86,311	39,311	258,947	79,311	103,811	33,811	78,311	98,311
2020	Vehicles			158,012	170,012	245,012	150,012	110,012	110,012	95,012	110,012
2025	Major Town Projects			183,396	22,908	278,396	42,908	147,908	312,908	477,908	642,908
2035	Park Projects			112,081	142,081	160,643	172,081	202,081	232,081	112,081	92,081
2040	Major Street Repair Projects			205,658	527,658	530,291	160,658	560,658	160,658	585,658	160,658
Account Balance by Year				\$834,670	\$1,028,482	\$1,624,055	\$759,982	\$1,340,482	\$1,106,482	\$1,576,982	\$1,376,982

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.

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GENERAL FUND - CAPITAL PROJECTS

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
Project Funding												
2005	Office Equipment											
	Allocated Carry-Over Funds					15,768	15,768	14,268	7,768	13,768	19,768	25,768
	Unallocated Carry Over Funds					0	0	0	0	0	0	0
Reallocated												
1	Future Office Requirements	Open		13,091	13,091	6,000	6,000	6,000	6,000	6,000	6,000	6,000
2	Water Meter Readers	Open	15,000	17,957	17,957	2,500	2,500	2,500				
3	Meeting recorder/transcription	FY21				2,000	2,000	4,000				
4	Technology Upgrades	FY21	5,000					5,000				
Total Funding Allocations			\$20,000	\$31,048	\$31,048	\$26,268	\$26,268	\$31,768	\$13,768	\$19,768	\$25,768	\$31,768
<i>Total Budgeted in Fiscal Year</i>						<i>10,500</i>	<i>10,500</i>	<i>17,500</i>	<i>6,000</i>	<i>6,000</i>	<i>6,000</i>	<i>6,000</i>
Project Expenditures												
2005	Office Equipment											
1	Office Equipment	Open			(4,823)		5,649	(3,000)				
2	Water Meter Readers	Open			(10,457)	(10,000)	-	(10,000)				
3	Meeting Recorder/Transcription	FY21				(2,000)	-	(6,000)				
4	Technology Upgrades	FY21					-	(5,000)				
Total Expenditures					(\$15,280)	(\$12,000)	\$5,649	(\$24,000)	\$0	\$0	\$0	\$0
2005	Account Balance by Year				\$15,768	\$14,268	\$31,917	\$7,768	\$13,768	\$19,768	\$25,768	\$31,768

Notes

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

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

Project Definitions

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

- This is for the replacement of existing equipment.
- Replacement of the existing hand held meter readers.
- Replacement of existing equipment.

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
Project Funding												
2010	Municipal Buildings											
	Allocated Carry-Over Funds				10,755	73,444	73,444	112,244	147,244	202,244	237,244	202,244
	Unallocated Carry Over Funds					0	0	0	0	0	0	0
Reallocated												
1	Historic Methodist Church	Open	25,000	12,215	12,215			8,000	10,000			
2	Community Center	Open	1,600,000			20,000	20,000	20,000	20,000	20,000	20,000	20,000
Use of Unrestricted Reserves												
3	Town Hall Maintenance	Open	30,000	30,000	30,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Use of Impact Fees												
4	Historic Medley Grant	Open	30,000			10,000	10,000	2,000	10,000			
5	Waste Dumpster Ramp Pad	FY19	10,000	10,000	10,000							
6	LED Lights	FY19	4,000	4,062	4,062							
7	Bus Shelters	FY19	20,000	5,000	5,000							
Kettler Proffer												
8	WWTP Metal Doors	FY20	5,000			5,000	5,000	[Use of Carry-Over Funds]				
9	Baby Changing Station	FY20	1,200			1,200	1,200	[Use of Carry-Over Funds]				
10	Parks Dept Storage Building	FY24	70,000	16,777	16,777	10,000	10,000	10,000	10,000	10,000	10,000	14,000
Total Funding Allocations			\$1,795,200	\$127,317	\$127,317	\$118,444	\$118,444	\$157,244	\$202,244	\$237,244	\$272,244	\$241,244
<i>Total Budgeted in Fiscal Year</i>						<i>51,200</i>	<i>51,200</i>	<i>45,000</i>	<i>55,000</i>	<i>35,000</i>	<i>35,000</i>	<i>39,000</i>
Project Expenditures												
2010	Municipal Buildings											
1	Historic Methodist Church	Open			(1,291)		0	(8,000)				
2	Community Center	Open					405					
3	Town Hall Maintenance	Open			(22,746)		0					
4	Historic Medley Grant	Open					0	(2,000)				
5	Waste Dumpster Ramp Pad	FY19			(8,521)		0					
6	LED Lights	FY19			(4,062)		0					
7	Bus Shelters	FY19			(17,253)		0					
8	WWTP Metal Doors	FY20			(5,000)		0					
9	Baby Changing Station	FY20			(1,200)		0					
10	Parks Dept Storage Building	FY24					0				(70,000)	
Total Expenditures					(\$53,873)	(\$6,200)	\$405	(\$10,000)	\$0	\$0	(\$70,000)	\$0
2010	Account Balance by Year				\$73,444	\$112,244	\$118,849	\$147,244	\$202,244	\$237,244	\$202,244	\$241,244

Notes

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

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

Project Definitions

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

- The Historic Methodist Church (Thrift Shop) maintenance fund.
- Funds for a multi use facility to be constructed in-conjunction with the new high school.
- Interior caulking, painting and carpet replacement/exterior painting.
- Funds in FY21 and FY22 to issued as matching funds for improvements to the John Poole House and Old Town Hall.
- Used for loading project spoils.
- Replacement of existing fixtures in maintenance facility.
- To be installed at Wootton & Fisher and West Willard Road.
- Replacement of existing metal doors.
- To be installed at all Park Facilities.
- Provides equipment storage for Parks Department.

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
Project Funding												
2015	Parks & Streets Equipment					85,932	85,932	38,932	78,932	103,432	33,432	77,932
	Allocated Carry-Over Funds				379	379	379	379	379	379	379	379
	Unallocated Carry Over Funds					(6,000)	(6,000)					
	Reallocated											
1	Small Equipment Replacement			57,219	57,219	20,000	20,000	20,000	20,000	20,000	20,000	20,000
A	Replacement Salt Spreaders	Open	8,000									
B	Bush Hog	FY18	1,200									
C	Blower	FY18	500									
D	Pressure Washer	FY18	500									
E	Concrete Grinder	FY19	10,000									
F	Steven's Park Hot Water Heater	FY19	1,200									
G	Electric Maint Equipment	FY20	5,000									
2	72" Mower	FY18	15,000	15,000	15,000							
3	11' Batwing Mower	FY19	60,000	60,017	60,017							
4	Skid Loader	FY19	50,000	49,512	49,512							
5	Club Cart	FY20	9,000	3,000	3,000	6,000	6,000					
6	Back-Hoe	FY20	90,000	60,000	60,000	30,000	30,000					
7	Mini Excavator	FY20	35,000	15,000	15,000	20,000	20,000					
8	Kubota Snow Blower	FY21	30,000	7,500	7,500	7,500	7,500		15,000			
9	72" Mower	FY21	15,000			7,500	7,500		7,500			
10	Mule (Utility Vehicle)	FY21	15,000	5,000	5,000	5,000	5,000	5,000				
11	Tractor Kubota	FY22	25,000						10,000	15,000		
12	72" Mower	FY23	15,000					5,000	5,000	5,000		
13	16' Batwing Mower	FY23	95,000	10,000	10,000	15,000	15,000	25,000	20,000	25,000		
14	72" Mower	FY25	15,000								7,500	
15	72" Mower/Blower	FY27	30,000								10,000	
16	11' Batwing Mower	FY29	60,000								15,000	
17	Holiday Lights	Open	20,000	29,115	29,115	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Total Funding Allocations		\$605,400	\$311,363	\$311,742	\$201,311	\$201,311	\$104,311	\$166,811	\$178,811	\$96,311	\$108,311
	<i>Total Budgeted in Fiscal Year</i>					<i>121,000</i>	<i>121,000</i>	<i>65,000</i>	<i>87,500</i>	<i>75,000</i>	<i>62,500</i>	<i>30,000</i>
Project Expenditures												
2015	Parks & Streets Equipment											
1	Small Equipment Replacement											
A	Replacement Salt Spreaders	Open			(6,849)	(8,000)	0		(8,000)		(8,000)	
B	Bush Hog	FY18			(1,200)		0					
C	Blower	FY18			(479)		0					
D	Pressure Washer	FY18			(550)		0					
E	Concrete Grinder	FY20				(10,000)	6,260					
F	Steven's Park Hot Water Heater	FY19					0					
G	Electric Maint Equipment	FY19			(3,381)		0					
2	72" Mower	FY18			(14,800)		0					
3	11' Batwing Mower	FY19			(60,017)		0					
4	Skid Loader	FY19			(49,040)		0					
5	Club Cart	FY20				(9,000)	9,000					
6	Back-Hoe	FY20			(60,000)		(90,000)	0				
7	Mini Excavator	FY20				(35,000)	34,650					
8	Kubota Snow blower	FY21					0		(30,000)			
9	72" Mower	FY21					0		(15,000)			
10	Mule (Utility Vehicle)	FY21					0	(15,000)				
11	Tractor Kubota	FY22					0			(25,000)		
12	72" Mower	FY23					0			(15,000)		
13	16' Batwing Mower	FY23					0			(95,000)		
14	72" Mower	FY25					0					
15	72" Mower/Blower	FY27					0					
16	11' Batwing Mower	FY29					0					
17	Holiday Lights	Open			(29,115)	(10,000)	7,726	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
	Total Expenditures				(\$225,431)	(\$162,000)	\$57,636	(\$25,000)	(\$63,000)	(\$145,000)	(\$18,000)	(\$10,000)
2015	Account Balance by Year				\$86,311	\$39,311	\$258,947	\$79,311	\$103,811	\$33,811	\$78,311	\$98,311

Notes

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

The Town equipment purchasing takes advantage of fleet, State and County contracts as applicable from each vendor.
 The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure.

2015 This account covers the expenses for capital improvements to existing streets and parks infrastructure and for specific equipment.
 Equipment replaced is based on years in-service, condition and economic servcability

Project was funded with excess funding from completed projects.

<ol style="list-style-type: none"> 1 Replacement of existing equipment 2 This mower will replace the 2008 72" mower 3 This mower will replace the 2006 HR111 Jacobson 4 This will replace the 2002 skid loader 5 Replacement for existing club cart 6 This will replace the 2003 JCB Backhoe 7 New equipment for trench and minor excavations 8 This will replace the 2002 snow blower 9 This mower will replace the 2011 72" mower 10 This equipment will replace the 2008 Mule 11 This tractor will replace the 1989 Kubota L2250 12 This mower will replace the 2013 72" mower 13 This mower will replace the 2013 HR111 Jacobson 14 This mower will replace the 2015 72" mower 15 This will replace the 2015 snow blower/mower 16 This mower will replace the 2019 11' Tor batwing mower 17 Light replacement/repair...no new additions 	<p style="text-align: center;">Mowers</p> <p>1989 Kubota L2250 (field use) 2002 Kubota 360 snow blower 2011 Kubota ZD21 (mower) 2013 Kubota ZD21 (mower) 2013 HR111 Jacobson (mower) 2015 72" Mower/Blower 2018 Kubota ZD21 (mower) 2019 11' Toro Batwing (mower)</p> <p style="text-align: center;">Heavy Equipment</p> <p>2003 JCB Backhoe 2019 Skid Loader 2008 tractor w/mower boom 2008 Mule (multi-use)</p>
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THE TOWN OF POOLSVILLE

FY 21 Budget

GENERAL FUND - CAPITAL PROJECTS

Draft Budget April 17, 2020

Printed: 15-Jun-20

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	----- Forward Planning Cycle -----			
									FY 22	FY 23	FY 24	FY 25
Project Funding												
2020	Vehicles											
	Allocated Carry-Over Funds					150,000	150,000	170,000	150,000	110,000	110,000	95,000
	Unallocated Carry Over Funds				8,012	8,012	8,012	12	12	12	12	12
	Reallocated					(8,000)	(8,000)					
1	5-Ton Dump Truck	FY20	65,000	50,000	50,000	17,000	17,000					
2	1- Ton Utility Truck	FY21	55,000	35,000	35,000	10,000	10,000	10,000				
3	1-Ton Utility Truck	FY21	55,000	30,000	30,000	15,000	15,000		10,000			
4	1-Ton Utility Truck	FY22	55,000	20,000	20,000	10,000	10,000	10,000	15,000			
5	1/2 Ton Pick-up	FY22	35,000	5,000	5,000	10,000	10,000	10,000	10,000			
6	1- Ton Utility Truck	FY22	55,000	10,000	10,000	15,000	15,000	15,000	15,000			
7	1-Ton Dump Truck	FY23	60,000			10,000	10,000	20,000	15,000	15,000		
8	1-Ton Utility Truck	FY24	60,000					15,000	15,000	15,000	15,000	
9	1-Ton Utility Truck	FY25	65,000					10,000	15,000	15,000	15,000	
10	3/4 Ton Pick-up	FY28	60,000						10,000	15,000	15,000	
11	3/4 Ton Pick-up	FY29	60,000									15,000
Total Funding Allocations			\$625,000	\$150,000	\$158,012	\$245,012	\$245,012	\$260,012	\$255,012	\$170,012	\$155,012	\$110,012
<i>Total Budgeted in Fiscal Year</i>						<i>\$95,000</i>	<i>\$95,000</i>	<i>\$90,000</i>	<i>\$105,000</i>	<i>\$60,000</i>	<i>\$45,000</i>	<i>\$15,000</i>
Project Expenditures												
2020	Vehicles											
1	5- Ton Dump Truck	FY20				(75,000)	0					
2	1- Ton Utility Truck	FY21					0	(55,000)				
3	1-Ton Utility Truck	FY21					0	(55,000)				
4	1-Ton Utility Truck	FY22					0		(55,000)			
5	1/2 Ton Pick-up	FY22					0		(35,000)			
6	1- Ton Utility Truck	FY22					0		(55,000)			
7	1-Ton Dump Truck	FY23					0			(60,000)		
8	1-Ton Utility Truck	FY24					0				(60,000)	
9	1-Ton Utility Truck	FY25					0					
10	3/4 Ton Pick-up	FY28					0					
11	3/4 Ton Pick-up	FY29					0					
Total Expenditures					\$0	(\$75,000)	\$0	(\$110,000)	(\$145,000)	(\$60,000)	(\$60,000)	\$0
2020	Account Balance by Year				\$158,012	\$170,012	\$245,012	\$150,012	\$110,012	\$110,012	\$95,012	\$110,012

Notes

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

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

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

FY 21 Budget

GENERAL FUND - CAPITAL PROJECTS

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	----- Forward Planning Cycle -----			
									FY 22	FY 23	FY 24	FY 25
<u>Project Funding</u>												
2025	Major Town Projects											
	Allocated Carry-Over Funds				11	183,385	183,385	22,897	42,897	147,897	312,897	477,897
	Unallocated Carry Over Funds					11	11	11	11	11	11	11
	<i>Reallocated</i>											
1	Street Lighting Program	Open		108,522	108,522	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	Speed Camera Revenue			49,853	49,853							
2	Fisher Ave Streetscape	Open		145,152	145,152	30,000	30,000	20,000	40,000	100,000	100,000	100,000
3	Sidewalks	Open				10,000	10,000	20,000	10,000	10,000	10,000	10,000
4	GIS System	Open				15,000	15,000	15,000	15,000	15,000	15,000	15,000
5	Fair Access Initiative	Open	85,000	35,000	35,000			5,000				
	Use of Unrestricted Reserves			50,000	50,000							
	Total Funding Allocations		\$85,000	\$388,527	\$388,538	\$278,396	\$278,396	\$122,908	\$147,908	\$312,908	\$477,908	\$642,908
	<i>Total Budgeted in Fiscal Year</i>					<i>95,000</i>	<i>95,000</i>	<i>100,000</i>	<i>105,000</i>	<i>165,000</i>	<i>165,000</i>	<i>165,000</i>
<u>Project Expenditures</u>												
2025	Major Town Projects											
1	Street Lighting Program	Open			(69,237)	(126,310)	-	(40,000)				
2	Fisher Ave Streetscape	Open			(52,031)	(129,178)	-					
3	Sidewalks	Open					-	(10,000)				
4	GIS System	Open					-	(30,000)				
5	PHS Investment Fund	Open			(83,874)		-					
	Total Expenditures				(\$205,142)	(\$255,488)	\$0	(\$80,000)	\$0	\$0	\$0	\$0
2025	Account Balance by Year				\$183,396	\$22,908	\$278,396	\$42,908	\$147,908	\$312,908	\$477,908	\$642,908

Notes

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

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

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

- 1 Street Lighting Program as reported in the Parks & Streets Board LED replacement program recommendations.
- 2 Improvements along Fisher Avenue, including crosswalks, improved intersections, sidewalks, signage, banners and streetlights. FY 13-14 improvements include new signage and crosswalks, streetlights and banners fronting Whalen Commons.
- 3 Replacement and new sidewalks throughout Town in accordance with the Parks & Streets Board's recommendation.
- 4 GIS mapping of Town utilities and infrastructure.
- 5 Funding for lobbying efforts to obtain a new 21st century Poolesville High School co-located with a multi-use facility (i.e. consultants, reports, materials, and outreach.)

THE TOWN OF POOLSVILLE

FY 21 Budget

GENERAL FUND - CAPITAL PROJECTS

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	----- Forward Planning Cycle -----			
									FY 22	FY 23	FY 24	FY 25
Project Funding												
2035	Park Projects Allocated Carry-Over Funds Unallocated Carry Over Funds <i>Reallocated</i>				56,945	55,136 56,945	55,136 56,945	85,136 56,945	115,136 56,945	145,136 56,945	175,136 56,945	55,136 56,945
1	Park Equipment Replacement	Open		60,000	60,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
2	West Willard Fence Repl.	FY20				5,500	5,500					
3	Elgin Park Drainage	FY20				10,000	10,000					
4	Repl. Halmos Restrooms	FY30	130,000			10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Funding Allocations			\$130,000	\$60,000	\$116,945	\$157,581	\$157,581	\$172,081	\$202,081	\$232,081	\$262,081	\$142,081
<i>Total Budgeted in Fiscal Year</i>						<i>45,500</i>	<i>45,500</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>
Project Expenditures												
2035	Parks and Recreation											
1	Park Equipment Replacement	Open			(4,864)		0				(150,000)	(50,000)
2	West Willard Fence Repl.	FY20				(5,500)	0					
3	Elgin Park Drainage	FY20				(10,000)	3,062					
4	Repl. Halmos Restrooms	FY30					0					
Total Expenditures					(\$4,864)	(\$15,500)	\$3,062	\$0	\$0	\$0	(\$150,000)	(\$50,000)
2035	Account Balance by Year				\$112,081	\$142,081	\$160,643	\$172,081	\$202,081	\$232,081	\$112,081	\$92,081

Notes

Shading key in Table: FY 19

Expenditures/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

Park	Built	Cost	REPL. Year
Bodmer Park	2004	\$150,000	2024
Halmos Tot Lot	2005	\$50,000	2025
Brooks Park	2007	\$110,000	2027
Wootton Heights Tot Lot	2010	\$60,000	2030

- 2 Replacement of the existing fence around the West Willard Soccer Field.
3 Grading and restoration of drainage area.
4 Full replacement of existing restroom facility.

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
Project Funding												
2040	Major Street Repair Projects					204,336	204,336	526,336	159,336	559,336	159,336	584,336
	Allocated Carry-Over Funds				1,322	1,322	1,322	1,322	1,322	1,322	1,322	1,322
	Unallocated Carry Over Funds											
	Reallocated											
1	FY 19 Paving Program											
	Hughes Rd (Westerly-Wootton)	FY19	80,000	80,000	80,000							
	Luhn St	FY19	35,000	35,000	35,000							
	Gott St	FY19	22,000	22,000	22,000							
	Fletchall	FY19	55,000	55,000	55,000							
	Tom Fox Ct	FY19	30,000	30,000	30,000							
	Conlon Ct	FY19	20,000	20,000	20,000							
	Gray Farm Ct	FY19	20,000	20,000	20,000							
	Hartz Ct	FY19	20,000	20,000	20,000							
	Spurrier (Brown - W Willard)	FY19	90,000	90,000	90,000							
	General Custer Way	FY19	61,000	61,000	61,000							
	Norris Rd	FY19	38,000	38,000	38,000							
	Hersperger	FY19	80,000	80,000	80,000							
	Stevens Park Trail System	FY19	40,000	40,000	40,000							
	Misc Repairs	FY19	20,000	45,000	45,000							
2	FY21 Paving Program											
	Dr. Walling (Cattail-Brightwell)	FY21	120,000			120,000	120,000					
	Selby Ave	FY21	142,000			142,000	142,000					
	Bruner Way	FY21	78,000			60,000	60,000	20,000				
	Cissel Manor Dr. (JRS-Tama II)	FY21	75,000					75,000				
	Cattail Rd (Fisher-Dr. Walling)	FY21	98,000					40,000				
	Dr. Moore Ct	FY21	60,000					60,000				
	Hilliard St. (Halamos-cul-de-sac)	FY21	110,000					110,000				
	Misc Repairs	FY21	50,000					50,000				
3	Future Roads to be determined	FY23	800,000						400,000	400,000		
4	Future Roads to be determined	FY25	850,000								425,000	425,000
Total Funding Allocations			\$2,974,000	\$636,000	\$637,322	\$527,658	\$527,658	\$882,658	\$560,658	\$960,658	\$585,658	\$1,010,658
<i>Total Budgeted in Fiscal Year</i>						<i>322,000</i>	<i>322,000</i>	<i>355,000</i>	<i>400,000</i>	<i>400,000</i>	<i>425,000</i>	<i>425,000</i>
Project Expenditures												
2040	Major Street Repair Projects											
1	FY19 Paving Program	FY19			(431,664)		2,633					
2	FY21 Paving Program	FY21					0	(722,000)				
3	Future Roads	FY23					0		(800,000)			
4	Future Roads	FY25					0				(850,000)	
Total Expenditures					(431,664)	\$0	\$2,633	(\$722,000)	\$0	(\$800,000)	\$0	(\$850,000)
2040	Account Balance by Year				\$205,658	\$527,658	\$530,291	\$160,658	\$560,658	\$160,658	\$585,658	\$160,658

Notes

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

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

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

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

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

THE TOWN OF POOLESVILLE

FY 21 Budget

WATER and WASTEWATER FUND SUMMARY

Draft Budget April 17, 2020

Printed: 15-Jun-20

Ref. Page	Item or Description	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
Water & Wastewater Operating Summary					
	W & WW Revenue	1,287,212	1,353,240	1,163,888	1,353,240
	Grant from General Funds	42,000	0	0	0
	W & WW Available Funding	1,329,212	1,353,240	1,163,888	1,353,240
Water & Wastewater Expenditures					
	For W&WW Capital Projects	0	0	0	0
	Operating Expenses	(1,329,191)	(1,392,803)	(1,133,866)	(1,365,812)
	Total: W & WW Expenditures	(\$1,329,191)	(\$1,392,803)	(\$1,133,866)	(\$1,365,812)
	Net Operating Balance	\$21	(\$39,563)	\$30,022	(\$12,572)
	Unrestricted Funds Carried Forward from Prior Year	68	(50,634)	89	30,111
	Closing Balance: Water/Wastewater Funds	\$89	(\$90,197)	\$30,111	\$17,539
Water & Wastewater Funds Capital Projects Summary					
	Funding Balance Carried Forward from Prior Year	\$1,448,945	\$821,762	\$612,254	\$544,014
	Funding from W & WW Revenues	0	0	0	0
	Funding Granted by Genl Funds	480,122	479,000	486,500	425,400
	Funding from Impact Fees		0		600,000
	Prior Balance - Impact Fees				
	Transfers from Restricted Funds	0	0	0	0
	Internal transfers	36,000	0	0	0
	Funding from MD Grants, Others	0	249,760	249,760	0
	Available for Capital Projects	\$1,965,067	\$1,550,522	\$1,348,514	\$1,569,414
	Capital Projects Expenditures	(1,352,813)	(770,000)	(804,500)	(408,400)
	Closing Balance: Funding for Capital Projects	\$612,254	\$780,522	\$544,014	\$1,161,014

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.

THE TOWN OF POOLESVILLE

FY 21 Budget

WATER and WASTEWATER FUND REVENUE SUMMARY

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Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
<u>Water & Wastewater Revenue</u>					
411.1	User Charges	1,156,097	1,283,240	1,100,889	1,283,240
	MDE Operations Grant	0	0	0	0
505	Interest Income (510 & 515)	29,696	10,000	13,207	10,000
590	WSSC & Contractor Fees	78,837	40,000	37,394	40,000
590B	Bay Fund Admin Fee	5,783	5,000	4,348	5,000
595	Tap Fees	16,800	15,000	8,050	15,000
Sub-total: Water & Wastewater Revenue		\$1,287,212	\$1,353,240	\$1,163,888	\$1,353,240
<u>Water & Wastewater Internal Support</u>					
	Grant from Unrestricted Gen'l Funds	42,000	0	0	0
Sub-total: Water and Wastewater Available Funding		\$1,329,212	\$1,353,240	\$1,163,888	\$1,353,240
<u>Impact Fee Revenue</u>					
597.1	Water System	141,026	99,830	61,176	99,830
597.2	Wastewater System	88,141	62,400	38,235	62,400
Sub-total: Impact Fee Revenue		\$229,167	\$162,230	\$99,411	\$162,230
<u>Grants and Designated Funding</u>					
A	Connection Fees	0	0	12,745	0
B	Internal Transfers	0	0	0	0
C	MDE WWTP ENR Refinement Grant	249,760	0	0	0
Sub-total: Grants and Designated Funding		\$249,760	\$0	\$12,745	\$0
<u>Restricted Revenue</u>					
598	Chesapeake Bay Restoration Fund	0	0	19,335	0
Sub-total: Restricted Revenue		\$0	\$0	\$19,335	\$0
Total: Water & Wastewater Fund Revenue		\$1,808,139	\$1,515,470	\$1,295,379	\$1,515,470

Account Descriptions

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

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

505 Interest income for funds in the County Investment Fund.
 590 Revenue generated from contractor/hydrant use and WSSC.
 595 Paid by new users to the water and wastewater system
 598 This fee is collected by the Town for the State (See page 2 for details)

THE TOWN OF POOLSVILLE

FY 21 Budget

WATER and WASTEWATER FUND EXPENSE SUMMARY

Draft Budget April 17, 2020

Printed: 15-Jun-20

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
<u>Wastewater System</u>					
700	Wastewater Operations	421,240	408,700	399,083	408,700
750	Wastewater Administration	353,291	390,784	286,067	376,161
	Sub-total: Wastewater System	774,531	799,484	685,150	784,861
<u>Water System</u>					
800	Water Operations	124,990	133,500	104,650	133,500
850	Water Administration	429,670	459,819	344,066	447,451
	Sub-total: Water System	554,661	593,319	448,716	580,951
Sub-total: Water & Wastewater Operating Expenses		\$1,329,191	\$1,392,803	\$1,133,866	\$1,365,812
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		\$1,329,191	\$1,392,803	\$1,133,866	\$1,365,812

Water and Wastewater Fund Analysis

Wastewater System	\$799,484	\$685,150	\$784,861
	57%	60%	57%
Water System	\$593,319	\$448,716	\$580,951
	43%	40%	43%

Notes

THE TOWN OF POOLESVILLE

FY 21 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Draft Budget April 17, 2020

Printed: 15-Jun-20

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
700	Wastewater Operations				
701	Sludge Hauling	140,699	120,000	132,194	120,000
702	Outside Laboratory Services	45,342	50,000	43,483	50,000
703	Electricity	125,453	117,000	97,564	117,000
705	Chemicals	60,334	70,000	54,593	70,000
707	Building Maintenance	1,099	1,200	1,077	1,200
708	Laboratory Expenses	4,625	5,000	4,106	5,000
709	Small Tools	800	500	322	500
710	WWTP Repair & Maintenance	30,814	30,000	40,035	30,000
711	Ultra Violet Bulb Maintenance	0	0	0	0
712	Sewer Repair and Maintenance	12,074	15,000	25,709	15,000
Total:	Acct 700 Wastewater Operations	<u>\$421,240</u>	<u>\$408,700</u>	<u>\$399,083</u>	<u>\$408,700</u>
750	Wastewater Administration				
755	Alloc: Staff Salary Burden from GF755	309,915	345,581	248,766	332,013
757	Alloc: Admin Sal'y Burden from GF760	12,410	12,318	7,293	11,263
761	Personnel Uniforms and Training	7,524	8,950	4,663	8,950
763	Accounting Services	4,000	4,000	4,000	4,000
771	Office Supplies	569	1,275	772	1,275
773	Telephone	7,179	6,600	8,942	6,600
775	Property Insurance	10,476	10,500	10,500	10,500
781	Truck Insurance	344	560	560	560
783	Truck Operations	874	1,000	571	1,000
Total:	Acct 750 Wastewater Administration	<u>\$353,291</u>	<u>\$390,784</u>	<u>\$286,067</u>	<u>\$376,161</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 electricity of the whole compound, and 7 sewerage pumping stations are included in this account.
- 705 This account is for chemicals used in the treatment of the wastewater.
- 707 This account is for minor building maintenance.
- 708 This account covers in house lab testing supplies and minor test equipment.
- 709 This account covers small tools specific to wastewater system work.
- 710 This account covers parts and direct costs associated with maintaining the Wastewater Treatment Plant.
- 711 This account funds the annual replacement of the ultra violet disinfection lamps.
- 712 This account covers minor repairs and general maintenance of the sewer piping systems and various pump stations.
- 755 This account covers salaries for field staff.
- 757 This account pays for the portion attributed for office staff.
- 761 This account pays for employee uniforms, t-shirts, sweatshirts and safety boots.
- 763 This account pay a portion of the accounting fees.
- 765 This account pays for legal fees connected with the system.
- 771 This account pays for office supplies connected with the system.
- 773 This pays for phone bills connected with the system.
- 775 This account pays for wastewater properties, such as the plant and pump stations.
- 781 This account covers a proportionate share of the total cost.
- 783 This account pays a proportionate share of truck operations.

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

THE TOWN OF POOLESVILLE

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WATER and WASTEWATER FUND EXPENSE DETAILS

Draft Budget April 17, 2020

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Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 YTD	Y/E 06/30/21 FY 21 Budget
800	Water Operations				
801	Lab Supplies / Testing	15,253	23,500	13,687	23,500
802	Building Supplies	335	500	397	500
805	Electricity	83,535	83,000	70,804	83,000
806	Chemicals	2,047	3,000	2,047	3,000
807	Water Repair and Maintenance	22,626	22,000	16,360	22,000
809	Small Tools	1,194	1,500	1,355	1,500
Total: Acct 800 Water Operations		<u>\$124,990</u>	<u>\$133,500</u>	<u>\$104,650</u>	<u>\$133,500</u>
850	Water Administration				
855	Alloc: Staff Salary Burden from GF755	309,915	345,581	248,766	332,013
857	Alloc: Admin Sal'y Burden from GF765	56,433	54,538	42,077	55,738
859	Bonding	100	150	100	150
861	Personnel Uniforms and Training	8,414	10,800	5,588	10,800
863	Accounting Services	4,000	4,000	4,000	4,000
871	Office and Billing Supplies	19,988	24,000	18,233	24,000
873	Telephone	3,179	3,550	6,557	3,550
875	Property Insurance	5,998	6,000	6,000	6,000
881	Truck Insurance	1,380	1,200	1,200	1,200
883	Truck Operations	20,263	10,000	11,545	10,000
Total: Acct 850 Water Administration		<u>\$429,670</u>	<u>\$459,819</u>	<u>\$344,066</u>	<u>\$447,451</u>

Account Descriptions

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

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

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

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

THE TOWN OF POOLESVILLE

FY 21 Budget

WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Draft Budget April 17, 2020

Printed: 15-Jun-20

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	----- Forward Planning Cycle -----			
								FY 22	FY 23	FY 24	FY 25
<u>Project Funding</u>											
3130	Water Collection & Distribution		2,338,505	1,195,318	740,000	740,000	130,000	40,000	40,000	40,000	40,000
3150	Wastewater Systems		1,138,160	767,476	167,500	167,500	117,400	130,700	159,500	40,000	40,000
3167	Minor Water & Wastewater Equip.		105,000	213,333	89,000	89,000	48,000	79,000	40,000	40,000	40,000
3169	Inflow & Infiltration		0	481,065	50,000	50,000	90,000	50,000	100,000	100,000	140,000
3170	Gen'l. Infrastructure Programs		0	93,236	40,000	40,000	40,000	70,000	225,000	260,000	285,000
Total Funding Allocations			\$3,581,665	\$2,750,428	\$1,086,500	\$1,086,500	\$425,400	\$369,700	\$564,500	\$480,000	\$545,000
<u>Direct Funding</u>											
3130	Allocation of unrestricted funds			213,430							
3130	Impact Fees				600,000						
3150	MDE Grant			88,306							
3150	Allocation of unrestricted funds			108,761							
3167	Allocation of unrestricted funds										
3169	Allocation of unrestricted funds										
Sub-total: Direct Funding				\$410,497	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0
3000	Funding by Gen'l Fund Grant [Total less Direct Funding]			\$2,339,931	\$486,500	\$1,086,500	\$425,400	\$369,700	\$564,500	\$480,000	\$545,000
<u>Project Expenditures</u>											
3130	Water Collection & Distribution			(558,023)	(600,000)	220,256	(350,000)	0	0	(100,000)	0
3150	Wastewater Systems			(450,554)	(137,500)	25,950	(90,400)	(66,200)	(108,000)	(90,000)	0
3167	Minor Water & Wastewater Equip.			(138,846)	(32,500)	34,290	(8,000)	(84,000)	0	0	0
3169	Inflow & Infiltration			(169,966)	0	26,421	40,000	0	0	0	0
3170	Gen'l. Infrastructure Programs			(35,424)	(34,500)	0	0	0	0	0	0
Total Expenditures				(\$1,352,813)	(\$804,500)	\$306,917	(\$408,400)	(\$150,200)	(\$108,000)	(\$190,000)	\$0
<u>Account Balance by Year</u>											
3130	Water Collection & Distribution			637,295	777,295	1,597,551	557,295	597,295	637,295	577,295	617,295
3150	Wastewater Systems			316,922	339,422	502,872	344,022	408,522	460,022	410,022	450,022
3167	Minor Water & Wastewater Equip.			74,487	130,987	197,777	154,987	149,987	189,987	229,987	269,987
3169	Inflow & Infiltration			311,099	361,099	387,520	491,099	541,099	641,099	741,099	881,099
3170	Gen'l. Infrastructure Programs			57,812	63,312	97,812	103,312	173,312	398,312	658,312	943,312
Available For Capital Projects				\$1,397,615	\$1,672,115	\$2,783,532	\$1,650,715	\$1,870,215	\$2,326,715	\$2,616,715	\$3,161,715

Notes

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

THE TOWN OF POOLSVILLE

FY 21 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Draft Budget April 17, 2020

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	----- Forward Planning Cycle -----			
									FY 22	FY 23	FY 24	FY 25
Project Funding												
3130	Water Collection & Distribution											
	Allocated Carry-Over Funds				10,106	627,189	627,189	767,189	547,189	587,189	627,189	567,189
	Unallocated Carry Over Funds					10,106	10,106	10,106	10,106	10,106	10,106	10,106
Reallocated												
1	Equip Replace/Major Rebuild	Open		53,859	53,859	20,000	20,000	20,000	20,000	20,000	20,000	20,000
A	Well #8 Pump Replace	FY18	15,285									
B	Well #12 Transducer	FY19	2,200									
C	Well #9 Aromix Unit	FY19	4,420									
D	Well #8 Booster VFD	FY19	1,600									
2	Water Valve Repl	Open		65,000	65,000							
3	Well Implementation	Annl.		3,271	3,271							
4	Well 11 (Rabanales)	FY19	610,000	556,540	556,540							
Budget Amendment 10/15/2018												
5	Alpha Media	Open		73,000	73,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Allocation of Unrestricted Reserves												
6	Well Component Rehab. 2,3 &5	FY19	30,000	7,541	7,541							
7	Repaint Ext. 500K Gal. Tank	FY21	350,000	160,000	160,000	100,000	100,000	90,000				
The following projects are listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.												
8	Well 14 (Westerly/Jamison)	Open	525,000		52,571	600,000	600,000					
Use of Impact Fees												
9	Well 15 (Cattail/Jamison)	Open	800,000									
Total Funding Allocations				\$2,338,505	\$1,185,212	\$1,195,318	\$1,377,295	\$1,377,295	\$907,295	\$597,295	\$637,295	\$677,295
<i>Total Budgeted in Fiscal Year</i>						<i>740,000</i>	<i>740,000</i>	<i>130,000</i>	<i>40,000</i>	<i>40,000</i>	<i>40,000</i>	<i>40,000</i>
Project Expenditures												
3130	Water Collection & Distribution											
1	Equip Replace/Major Rebuild											
A	Well #8 Pump Replace	FY18			(15,285)		0					
B	Well #12 Transducer	FY19			(2,203)		0					
C	Well #9 Aromix Unit	FY19			(4,420)		0					
D	Well #8 Booster VFD	FY19			(1,608)		0					
2	Water Valve Repl	Open			(64,732)		0					
3	Well Implementation	Annl.			(1,189)		0					
4	Well 11 (Rabanales)	FY19			(344,721)	219,851						
5	Alpha Media	Open			(101,430)		0				(100,000)	
6	Well Component Rehab. 2,3 &5	FY19			(436)		0					
7	Repaint Ext. 500K Gal. Tank	FY21					0	(350,000)				
8	Well 14 (Westerly/Jamison)	Open			(21,998)	(600,000)	405					
9	Well 15 (Cattail/Jamison)	Open					0					
Total Expenditures						(\$558,023)	(\$600,000)	\$220,256	(\$350,000)	\$0	\$0	(\$100,000)
Account Balance by Year						\$637,295	\$777,295	\$1,597,551	\$557,295	\$597,295	\$637,295	\$577,295
									\$597,295	\$637,295	\$577,295	\$617,295

Notes

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

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

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

- 1 This category provides for the replacement or major rebuild of pumps and major components.
- 2 This project provides for the replacement of old and poorly operating water main valves.
- 3 Well implementation includes final permitting and ongoing monitoring required by MDE.
- 4 This well will provide redundancy and back-up to the other wells in the Horsepen Branch watershed.
- 5 Wells 7, 9 & 10 treatment system media is replaced on a five-year cycle.
- 6 Replacement of valves and components.
- 7 Recoating the exterior of the 500K Water Tank.
- 8 Well Funded through Developer and Impact Fee Funds. Part of the Westerly Grove Subdivision.
- 9 Future well funded by the developers through Impact Fees.

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									FY 22	FY 23	FY 24	FY 25		
Project Funding														
3150	Wastewater Systems													
	Allocated Carry-Over Funds				8,531	253,010	253,010	283,010	310,010	374,510	426,010	376,010		
	Unallocated Carry Over Funds				75,249	63,912	63,912	56,412	34,012	34,012	34,012	34,012		
	Reallocated				(11,337)	(7,500)	(7,500)	(22,400)						
1	Equip Replace/Major Rebuild	Open		80,619	80,619	40,000	40,000	40,000	40,000	40,000	40,000	40,000		
2	Ultra Violet Lights (WWTP)	Open	8,000	12,000	12,000									
3	Alum Feed System	FY18	40,000	39,010	39,010					4,000				
4	Hunter's Run Pump Station	FY18	40,000	49,112	49,112									
5	Replace Main WWTP Pump #1	FY18	25,000	25,102	25,102									
6	WWTP Monitoring System	FY18	85,000	60,000	60,000									
	Use of Unrestricted Funds			25,000	25,000									
7	U.V. System Rebuild	FY19	145,000	115,000	115,000									
	Use of Unrestricted Funds			28,761	28,761									
8	Replace Main WWTP Pump #2	FY19	25,000	27,123	27,123									
9	WWTP ENR Refinement	FY19	249,760											
	MDE Grant			88,306	88,306									
10	Backwash Pump #1	FY20	25,000	10,000	10,000	15,000	15,000							
11	Replace Main WWTP Pump #3	FY20	75,000			25,000	25,000							
12	WWTP Main Station VFD's	FY20	40,000	20,000	20,000	20,000	20,000							
13	Update WWTP PLC	FY20	40,000	20,000	20,000	20,000	20,000							
14	WWTP Heaters	FY20	6,000			6,000	6,000							
15	WWTP Monitor Screen	FY20	1,500			1,500	1,500							
16	WWTP Lagoon Repairs	FY20	80,000	80,000	80,000	10,000	10,000							
17	Backwash Pump #2	FY21	25,000			10,000	10,000	15,000						
18	Digester Blower	FY21	35,000	15,000	15,000			10,000						
19	Sludge Totalizer	FY21	6,400					6,400						
20	Chemical Feed Pump	FY21	6,000					6,000						
21	Distiller	FY21	10,000					10,000						
22	Sludge Screw Pump	FY22	20,000					10,000	15,000					
23	Entry Gate	FY22	25,000						25,000					
24	New Air Compressor	FY22							8,500					
25	Effluent Building Maintenance	FY22							2,200					
26	Electronic Pallet Jack	FY22	5,500							5,500				
27	Decant Pump	FY23	30,000			20,000	20,000		15,000	15,000				
28	Rotoscreen	FY23							50,000					
29	Polymer Feed System	FY23							20,000					
30	Paint WWTP	FY24	90,000					20,000	25,000	25,000				
	Total Funding Allocations		\$1,138,160	\$695,033	\$767,476	\$476,922	\$476,922	\$434,422	\$474,722	\$568,022	\$500,022	\$450,022		
	Total Budgeted in Fiscal Year					167,500	167,500	117,400	130,700	159,500	40,000	40,000		
Project Expenditures														
3150	Wastewater Systems													
1	Equip Replace/Major Rebuild	open												
A	Fisher Pump Starters	FY18			(5,205)		0							
B	Rebuild Kateen Pump	FY18			(2,435)		0							
C	Pump Rebuild Kit	FY18			(5,033)		0							
D	Blower Replacement	FY18			(9,879)		0							
E	Solenoid Valves	FY18			(1,010)		0							
F	Lagoon Blower	FY18			(2,190)		0							
G	Blower Rebuild	FY18			(2,772)		0							
H	Rebuild Decant Motor	FY18			(3,682)		0							
I	Rebuild Seneca Pump	FY18			(6,795)		0							
J	Submersible Pump	FY19			(441)		0							
K	Decant Pump Starter	FY19			(1,200)		0							
L	Grundfos Belt Press Pump	FY19			(4,597)		0							
M	SBR 3 Valve	FY19			(1,150)		0							
N	Suction Plate	FY19			(981)		0							
O	Effluent Valve	FY19			(2,743)		0							
P	4" Sludge Valve	FY19			(6,256)		0							
Q	Fisher Pump Sta. Check Valve	FY19			(6,150)		0							
R	Generator Radiator	FY19			(3,431)		0							
S	Stoney Springs Pump	FY19			(1,870)		0							
T	Winch				(254)		0							
2	Ultra Violet Lights (WWTP)	Open						(8,000)		(8,000)				
3	Alum Feed System	FY18												
4	Hunter's Run Pump Station	FY18			(49,112)		0							
5	Replace Main WWTP Pump #1	FY18			(25,102)		7,096							
6	WWTP Monitoring System	FY18			(9,751)		0							
7	U.V. System Rebuild	FY19			(143,761)		0							
8	Replace Main WWTP Pump #2	FY19			(27,123)		0							
9	WWTP ENR Refinement	FY19			(127,831)		0							
10	Backwash Pumps #1	FY19				(25,000)	0							
11	Replace Main WWTP Pump #3	FY20				(25,000)	0							
12	WWTP Main Station VFD's	FY20				(40,000)	0							
13	Update WWTP PLC	FY20				(40,000)	0							
14	WWTP Heaters	FY20				(6,000)	4,396							
15	WWTP Monitor Screen	FY20				(1,500)	657							
16	Backwash Pump #2	FY21					8,011	(25,000)						
17	Digester Blower	FY21					0	(35,000)						
18	Sludge Totalizer	FY 21					0	(6,400)						
19	Chemical Feed Pump	FY 21					0	(10,000)						
20	Distiller	FY21					0	(6,000)						
21	Sludge Screw Pump	FY22					0		(25,000)					
22	Entry Gate						0		(25,000)					
23	New Air Compressor						0		(8,500)					
24	Effluent Building Maintenance						0		(2,200)					
25	Electronic Pallet Jack						0		(5,500)					
26	Decant Pump	FY23					0			(30,000)				
27	Rotoscreen						0			(50,000)				
28	Polymer Feed System						0			(20,000)				
29	Paint WWTP	FY24					5,790					(90,000)		
	Total Expenditures				(\$450,554)	(\$137,500)	\$25,950	(\$90,400)	(\$66,200)	(\$108,000)	(\$90,000)	\$0		
3150	Account Balance by Year				\$316,922	\$339,422	\$502,872	\$344,022	\$408,522	\$460,022	\$410,022	\$450,022		

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

THE TOWN OF POOLSVILLE

FY 21 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Draft Budget April 17, 2020

Printed: 15-Jun-20

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
Project Funding												
3167	Minor Water & Wastewater Equip.				1,632	74,487	74,487	130,987	170,987	165,987	205,987	245,987
	Allocated Carry-Over Funds					0	0	0	(16,000)	(16,000)	(16,000)	(16,000)
	Unallocated Carry Over Funds				(1,269)			(16,000)				
Reallocated												
1	Future W&S Equipment Needs	Open		43,680	43,680	20,000	20,000	20,000	20,000	20,000	20,000	20,000
2	Water Meter Replacement	Annl.	105,000	43,981	43,981	20,000	20,000	20,000	20,000	20,000	20,000	20,000
3	Main Valve Actuator	FY18	2,000	3,020	3,020							
4	Lagoon Flow Meter	FY18	5,000	3,382	3,382							
5	Seneca Flow Monitoring System	FY19	14,500	14,500	14,500							
6	Fisher & Elgin Monitoring System	FY19	9,600	9,269	9,269							
7	WWTP Lighting Upgrade	FY19	5,000	5,000	5,000							
8	Sewer Jet	FY20	60,000	24,138	24,138							
Budget Amendment 5/22/17												
9	Manhole Flow Monitors	19-20		11,000	11,000	24,000	24,000					
10	Sewer Camera	FY21	75,000	20,000	20,000	25,000	25,000		30,000			
11	Water Tablet - GIS	FY21	1,000					1,000				
12	Tilt Trailer for Mini Ex.	FY21	9,000									
13	Dukes Root Control	FY 21	7,000					7,000				
Total Funding Allocations												
Total Budgeted in Fiscal Year			\$105,000	\$212,970	\$213,333	\$163,487	\$163,487	\$162,987	\$233,987	\$189,987	\$229,987	\$269,987
Total Budgeted in Fiscal Year						89,000	89,000	48,000	79,000	40,000	40,000	40,000
Project Expenditures												
3167	Other Water & Wastewater Equip.											
1	Future W&S Equipment Needs											
A	Misc Water Main repair tools	FY18			(840)			-				
B	Blower Room Exhaust Fan	FY18			(980)			0				
C	Pipe Gallery Heater	FY18			(1,375)			0				
D	Air Compressor	FY18			(270)			0				
E	Small Enclosed Trailer	FY18			(2,500)			0				
F	Portable Generator	FY18			(1,280)			0				
G	Manhole Bowls	FY18			(5,400)			-				
H	Emergency Pump Hoses	FY19			(1,035)			-				
I	Aquascope	FY19			(2,696)			-				
J	Trench Shoring	FY19			(2,616)			-				
K	Sewer Push Camera	FY19						-				
L	Well #8 VFD	FY19			(6,991)			-				
M	Fuel Pump	FY19			(255)			-				
N	WWTP Basin Ladder	FY19			(3,600)			-				
O	DR6000	FY20				(8,500)		-				
2	Water Meter Replacement	Annl.			(28,429)		(990)					
3	Main Valve Actuator	FY18			(3,020)			0				
4	Lagoon Flow Meter	FY18			(3,382)			0				
5	Seneca Flow Monitoring System	FY19			(5,284)			0				
6	Fisher & Elgin Monitoring System	FY19			(9,269)			0				
7	WWTP Lighting Upgrade	FY19						0				
8	Sewer Jet	FY20			(59,138)			0				
9	Manhole flow Monitors	19-20			(486)	(24,000)	35,280					
10	Sewer Camera	FY21						0	(75,000)			
11	Water Tablet - GIS	FY21						0		(1,000)		
12	Tilt Trailer for Mini Ex.	FY21								(9,000)		
13	Dukes Root Control	FY21						(7,000)				
Total Expenditures					(\$138,846)	(\$32,500)	\$34,290	(\$8,000)	(\$84,000)	\$0	\$0	\$0
3167	Account Balance by Year				\$74,487	\$130,987	\$197,777	\$154,987	\$149,987	\$189,987	\$229,987	\$269,987

Notes

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

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

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

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

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

THE TOWN OF POOLSVILLE

FY 21 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	----- Forward Planning Cycle -----			
									FY 22	FY 23	FY 24	FY 25
Project Funding												
3169	Inflow & Infiltration Allocated Carry-Over Funds Unallocated Carry Over Funds <i>Reallocated</i>					311,099	311,099	361,099	491,099	541,099	641,099	741,099
						0	0	0	0	0	0	0
1	On-going I & I Reduction Pgm. Use of Unrestricted Funds	Annl.		306,065 175,000	306,065 175,000	50,000	50,000	90,000	50,000	100,000	100,000	140,000
Total Funding Allocations			\$0	\$481,065	\$481,065	\$361,099	\$361,099	\$451,099	\$541,099	\$641,099	\$741,099	\$881,099
<i>Total Budgeted in Fiscal Year</i>						<i>50,000</i>	<i>50,000</i>	<i>90,000</i>	<i>50,000</i>	<i>100,000</i>	<i>100,000</i>	<i>140,000</i>
Project Expenditures												
3169	Inflow & Infiltration											
1	On-going I & I Reduction Pgm.	Annl.			(138,403)		26,421	40,000				
2	Monitoring & Main Insp.				(31,563)		0					
Total Expenditures					(\$169,966)	\$0	\$26,421	\$40,000	\$0	\$0	\$0	\$0
3169	Account Balance by Year				\$311,099	\$361,099	\$387,520	\$491,099	\$541,099	\$641,099	\$741,099	\$881,099

Notes

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

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

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

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

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 YTD Actuals	FY 21 Budget	----- Forward Planning Cycle -----			
									FY 22	FY 23	FY 24	FY 25
Project Funding												
3170	Gen'l. Infrastructure Programs Allocated Carry-Over Funds Unallocated Carry Over Funds <i>Reallocated</i>				92	57,812	57,812	63,312	103,312	173,312	398,312	658,312
						0	0	0	0	0	0	0
1	Emergency Repair/Replace	Open		\$93,144	93,144	40,000	40,000	20,000	40,000	40,000	40,000	40,000
2	Infrastructure Replacement Fund	Open						20,000	30,000	185,000	220,000	245,000
3	WWTP Lagoon Repairs	Open										
Total Funding Allocations				\$93,144	\$93,236	\$97,812	\$97,812	\$103,312	\$173,312	\$398,312	\$658,312	\$943,312
<i>Total Budgeted in Fiscal Year</i>						<i>40,000</i>	<i>40,000</i>	<i>40,000</i>	<i>70,000</i>	<i>225,000</i>	<i>260,000</i>	<i>285,000</i>
Project Expenditures												
3170	Gen'l. Infrastructure Programs											
1	Emergency Repair/Replace											
A	Sewer System				(16,475)	(16,500)	0					
B	Water System				(18,949)	(18,000)	0					
2	Infrastructure Replacement Fund						0					
3	WWTP Lagoon Repairs						0					
Total Expenditures					(\$35,424)	(\$34,500)	\$0	\$0	\$0	\$0	\$0	\$0
3170	Account Balance by Year				\$57,812	\$63,312	\$97,812	\$103,312	\$173,312	\$398,312	\$658,312	\$943,312

Notes

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

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

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

- This program will provide funding for large unanticipated infrastructure repairs and total water line section replacements in the future.
- Funds accumulating for future infrastructure replacement needs.
- Repairs to embankment of equalization basin.

THE TOWN OF POOLSVILLE

FY 21 Budget

TOWN STATISTICS

Draft Budget April 17, 2020

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Note No.	Item or Description	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
[1]	Population (Calendar Year)	5,261	5,373	5,437	5,510	5,571	5,638	
	Housing							
	Single Family	1,431	1,466	1,486	1,492	1,511	1,532	
	Town Houses	336	336	336	353	353	353	
	Total Family Dwellings	1,767	1,802	1,822	1,845	1,864	1,885	
	Other	56	56	56	56	56	56	
[2]	Net Assessable Base As Reported	672,633,000	717,731,000	723,711,000	758,169,000	803,643,000	844,304,000	867,927,000
[2]	Tax Rate ¢ per \$100 of assessment	16.70	16.70	17.00	17.56	17.56	17.56	17.81
[3]	General Fund Budget	[Actual]	[Actual]	[Actual]	[Actual]	[Actual]	[Projected]	[Budget]
	Operating Expenses	1,999,155	2,330,397	2,345,372	2,306,825	2,472,423	2,291,173	2,683,821
	Funding: Capital Projects	520,500	436,000	412,590	528,983	706,750	740,200	702,500
	Funding: Water/Wastewater Projects	301,000	206,384	422,760	426,000	480,122	486,500	425,400
	Total Budget (General Funds)	2,820,655	2,972,781	3,180,722	3,261,808	3,659,295	3,517,873	3,811,721
	Budgeted Cash Reserve	764,000	816,798	740,812	516,520	714,923	711,674	689,435
	Actual Close-Out Cash Reserve	862,464	915,607	712,985	837,384	874,166	686,135	
							[Projected]	
	Water and Wastewater Fund Budget							
	Operating Expenses	1,383,126	1,210,759	1,267,447	1,259,071	1,329,191	1,133,866	1,365,812
	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	13	14	14	14	14	14
	Area (acres)	65	65	65	65	65	65	65
	Number of:							
	Tennis Courts	4	4	4	4	4	4	4
	Basketball Courts	3	4	4	4	4	4	4
	Baseball Fields	4	4	4	4	4	4	4
	Soccer Fields	5	6	6	6	6	6	6
	Tot Lots	7	8	8	8	8	9	9
	Miles of Town Roads	19.00	19.00	20.00	20.00	20.00	21.00	21.00
	Number of Municipal Water Wells	11	11	11	11	11	11	12
	Avg. Water Production (Gal/Day) Calendar year	438,160	500,577	461,721	469,254	508,331		
	Avg - WWTP (Gal/Day) Calendar year	630,000	534,417	491,750	487,511	763,724		
	Number of Town Employees							
	Full Time	16	16	18	18	19	19	19
	Part Time	0	0	0	0	0	0	0
	Summer Help	2	2	3	3	3	3	3

Notes

- [1] The 2010 Census reported a population of 4,883 and an average of 3.18 persons per household, Housing numbers are actual .
- [2] Maryland State Planning Data reported a 5,190 population figure in 2016.
- [3] All Budget figures exclude special revenues such as Impact Fees or dedicated grants.

THE TOWN OF POOLESVILLE

FY 21 Budget

POOLESVILLE EMPLOYEE SALARY STRUCTURE

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

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

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

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

<u>Salary Grade</u>	<u>FY 20 Budget Minimum Level</u>	<u>FY 20 Budget Maximum Level</u>	<u>FY 21 Budget Minimum Level</u>	<u>FY 21 Budget Maximum Level</u>
1				
2	25,658	33,487	26,299	34,324
3				
4	29,271	[n/a]	30,003	[n/a]
5	31,172	46,985	31,951	48,160
6	32,692	49,329	33,509	50,562
7				
8	35,962	54,260	36,861	55,617
9	39,250	60,385	40,231	61,895
10	43,175	66,945	44,254	68,619
11	48,396	70,292	49,606	72,049
12				
13				
14	54,401	84,034	55,761	86,135
15				
16	57,120	88,236	58,548	90,442
17				
18				
19				
20	96,995	123,541	99,420	126,630

Maximum 0.025 increase based upon performance

Notes

THE TOWN OF POOLSVILLE

FY 21 Budget

MUNICIPAL ORGANIZATION CHART

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