

**AGENDA
COMMISSIONERS OF POOLESVILLE
March 16, 2026
19721 BEALL STREET
7:00 PM**

To join the meeting, go to Youtube.com. Search "Poolesville"

Click the "Filter" Icon and Click "Today"

The Town Commission Meeting will be visible.

A link is also on the Town Webpage

The meeting starts at 7 PM. You will only be able to see the meeting once it starts.

1. **Call To Order (6:00PM)**

2. **Adjourn To Closed Session**

Pursuant to Maryland State Government Article 3-305(b)(7) to consult with counsel to obtain legal advice.

3. **Call To Order**

4. **Pledge Of Allegiance**

5. **Commissioner Announcements/Committee Reports**

Jim Brown

Bryan Bupp - Planning Commission

Ed Reed - Fair Access and Sustainable Poolesville

Sarah Paksima - Fair Access

Alan Hobbs - Parks, Recreation and Streets

6. **Public Comment**

7. **Approval Of Minutes**

7.I. Minutes Of February 17, 2026

8. **New Business**

8.I. Cultural Arts District ORD. NO 231

Documents:

[CULTURAL ARTS BOUNDARY.PDF](#)
[ORDINANCE TO AMEND ZONING ORDINANCE \(APPENDIX B\) OF THE TOWN OF POOLESVILLE TO CREATE THE CULTRAL ARTS DISTRICT 2.12.2026 \(2\).PDF](#)

8.II. FY2027 Proposed Budget And Tax Rate Introduction

Documents:

9. **Old Business**
10. **Town Manager's Report**
11. **Adjournment**

**Public Testimony is Limited to Three Minutes
This is a tentative agenda subject to change.**

ORDINANCE NO. : 231
INTRODUCED: _____
PUBLIC HEARING: _____
EFFECTIVE: _____

Ordinance to Amend Zoning Ordinance (Appendix B) of the Town of Poolesville to create a Cultural Arts District

WHEREAS, the Commissioners of Poolesville are authorized by §4-204 of the Land Use Article of the Code to amend, supplement, modify, or repeal sections of the Town zoning ordinance; and

WHEREAS, pursuant § 4-203 of the Land Use Article of the Code, a legislative body shall hold at least one public hearing on a proposed zoning regulation or boundary at which parties in interest and citizens have an opportunity to be heard, and the legislative body shall publish notice of the time and place of the public hearing, together with a summary of the proposed zoning regulation or boundary, in at least one newspaper of general circulation in the local jurisdiction once each week for 2 successive weeks, and the legislative body shall publish the first notice of the hearing at least 14 days before the hearing, and the zoning regulation or boundary may not become effective until 10 days after the hearing or hearings.

NOW, THEREFORE, BE IT ORDAINED, by the Commissioners of Poolesville, that the Zoning Ordinance of the Town of Poolesville, previously enacted as ORDINANCE NO. 198 is hereby amended as follows (substantive changes (additions) depicted in red text and deletions depicted in stricken text):

Section 1: That a new zone be added to Section 3 (A) 2.

Commercial zone:

b. Cultural Arts District

Section 2: That a new Section 3 (H) of (Appendix B) Zoning of the Town of Poolesville shall be created as follows:

H. Cultural Arts District (CAD)

1. **Purpose and intent:** The purpose of the Cultural Arts District is to foster a vibrant, walkable, and aesthetically pleasing Town Center that promotes artistic expression, community engagement, and mixed-use development, in alignment with the Town's Comprehensive Plan.

The Town of Poolesville aims to provide clarity and flexibility for future development in the Cultural Arts District by using form-based zoning principles, adaptable design guidelines, and more flexible parking regulations.

Section 3: A new column shall be created for the use chart, along with other additions to the use chart as follows:

| Use chart | | | | | | | | |
|--|--------|--------|--------|--------|-------------|------|------------|-----|
| | PR 1/3 | PR 1/2 | PR 3/4 | PTR 2+ | PR M U L | PR D | P-COM M | CAD |
| (a) Residential | | | | | | | | |
| Accessory apartment – Separate dwelling | SE | SE | SE | SE | | SE | P | |
| Apartment house | | | | | P | | P | SE |
| Automobile garage, private, detached, as an accessory to residence | P | P | P | P | P | P | P | P |
| Bed and breakfast lodging | SE | SE | SE | SE | | SE | P | P |
| Boarding houses | | | | SE | | SE | P | P |
| Dwellings, one family detached | P | P | P | P | P | P | P | SE |

| | | | | | | | | |
|--|----|----|----|----|----|----|----|----|
| Dwellings, townhouse | | | | | P | | P | SE |
| Farm tenant houses | | | | P | | P | | |
| Farm tenant mobile home – one only | | | | SE | | SE | | |
| Garage or yard sales | P | P | P | P | P | P | P | P |
| Guest houses, as accessory uses – non-paying | SE | SE | SE | SE | SE | SE | SE | SE |
| Guest rooms, as accessory uses – for compensation | SE | SE | SE | SE | SE | | P | SE |
| Housing and related facilities for elderly or handicapped persons – primary use | SE | SE | SE | SE | SE | SE | P | P |
| Hotels or Motels | | | | | | | SE | SE |
| (b) Transportation, Communication, and Utilities | | | | | | | | |
| Airstrips | | | | | | SE | | |
| Antenna for cellular communications and similar uses (As primary or accessory use) | SE | SE | SE | SE | SE | SE | SE | SE |
| Cable communications systems | SE | SE | SE | SE | SE | SE | SE | SE |

| | | | | | | | | |
|--|----|----|----|----|----|----|----|----|
| Electric power transmission and distribution lines, overhead, carrying 15 KV – 34.5 KV | SE | SE | SE | SE | SE | SE | SE | SE |
| | | | | | | | | |
| Electric power transmission and distribution lines, overhead, carrying less than 15 KV | P | P | P | P | P | P | P | SE |
| Electric power transmission and distribution lines, underground | P | P | P | P | P | P | P | |
| Helistops and heliports | | | | | | SE | SE | |
| Parking garages, automobile | | | | | | | SE | |
| Parking lots, automobile | | | | | | | P | SE |
| Parking of motor vehicles, off-street, in connection with any use permitted in zone | P | P | P | P | P | P | P | P |
| Pipelines, aboveground | SE | SE | SE | SE | SE | SE | SE | SE |
| Pipelines, underground | P | P | P | P | P | P | P | P |

| | | | | | | | | |
|--|----|----|----|----|----|----|----|----|
| Public utility buildings and structures | SE | SE | SE | SE | SE | SE | SE | SE |
| Radio, television, cable, and television broadcasting stations and towers | | | | SE | | SE | SE | |
| Telephone, CATV, and similar transmission lines (underground only) | P | P | P | P | P | P | P | P |
| Telephone offices and communication centers, including telecommunication service providers, paging, and similar uses | | | | SE | | SE | P | SE |
| (c) Commercial | | | | | | | | |
| Adult entertainment business – primary or accessory use | | | | | | | SE | |
| Antique, handicrafts, and art shops | SE | SE | SE | SE | SE | SE | P | P |
| Appliance stores | | | | | | | P | P |
| Artist Studio | | | | | | | P | P |
| Art Gallery | | | | | | | P | P |
| Auction Houses | | | | SE | | SE | P | SE |

| | | | | | | | | |
|---|----|----|----|----|--|----|----|----|
| Automobile parts, supplies, and tire store | | | | | | | P | P |
| Automobile, camper, RV sales, indoors | | | | | | | P | SE |
| | | | | | | | | |
| Automobiles, campers, RV sales, outdoors | | | | | | | SE | |
| Boat and marine product sales, indoors | | | | | | | P | |
| Boat and marine product sales, outdoors | | | | | | | SE | |
| Bookstores | | | | | | | P | P |
| Building materials and supplies, retail | | | | | | SE | P | SE |
| Building materials and supplies, wholesale | | | | | | SE | P | |
| Cannabis Dispensary | | | | | | | P | |
| Christmas tree, sale of between Dec. 1 and Dec. 25 * See note (2) | *P | *P | *P | *P | | P | P | P |
| Computer sales and on-site services | | | | | | | P | P |
| Convenience food and beverage | | | | | | | P | P |

| | | | | | | | | |
|---|--|--|--|----|--|----|----|----|
| Country inns | | | | SE | | P | P | P |
| Delicatessen | | | | | | | P | P |
| Department Stores | | | | | | | P | SE |
| Drugstores | | | | | | | P | P |
| Eating and drinking establishments, excluding a drive-in | | | | | | | P | P |
| Eating and drinking establishments, including a drive-in | | | | | | | SE | SE |
| Engine repair shop (small) | | | | | | SE | P | SE |
| Farm implements, storage, and sales | | | | SE | | SE | SE | |
| Farm Market | | | | | | | P | P |
| Feed and grain, storage and sales (Does not preclude the sale of grain & feed as an accessory use in the RDT) | | | | SE | | SE | SE | |
| Florist | | | | | | | P | P |
| Food and beverage store | | | | | | | P | P |
| Food catering (Off-site food preparations and no more than 5 trucks | | | | | | | P | P |

| | | | | | | | | |
|--|--|--|--|----|--|----|----|----|
| stored on premises) | | | | | | | | |
| | | | | | | | | |
| Furniture stores, carpet, or related furnishing sales or service | | | | | | | P | |
| Garden supply shops | | | | | | SE | P | SE |
| Gift shops | | | | | | | P | P |
| Grocery stores | | | | | | | P | P |
| Gun and ammunition sales | | | | | | | P | P |
| Hardware stores, inside, retail only | | | | | | | P | P |
| Heavy equipment, sales, and services | | | | | | SE | SE | |
| Jewelry stores | | | | | | | P | P |
| Landscape contractor | | | | SE | | SE | P | SE |
| Newsstand | | | | | | | P | P |
| Pet shop | | | | | | | P | SE |
| Photographic supply store (no on-site development) | | | | | | | P | P |
| Photographic art supply store | | | | | | | P | P |
| Photograph, portrait store or studio (no on-site | | | | | | | P | P |

| | | | | | | | | |
|--|----|----|----|----|----|----|----|----|
| development) | | | | | | | | |
| Printing shops | | | | | | | SE | SE |
| Nursery (Retail) | | | | SE | | SE | P | SE |
| Nursery (Wholesale) | | | | | | SE | P | |
| Retail trades, businesses, and services | | | | | | | P | P |
| Saddlery | | | | | | | P | P |
| Variety, dry goods stores | | | | | | | P | P |
| Self-Storage Indoor Facility: | | | | | | | SE | |
| Self-Storage Outdoor Facility | | | | | | | SE | |
| Video rental and sales | | | | | | | P | |
| | | | | | | | | |
| Wearing apparel stores | | | | | | | P | P |
| Wholesale nursery or greenhouse | | | | | | SE | P | |
| (d) Services | | | | | | | | |
| Ambulance, fire, or rescue squad | SE | SE | SE | SE | SE | SE | SE | SE |
| Animal boarding places or the keeping of farm animals and/or birds of any kind, except chickens* | | | | SE | | P | SE | |
| Appliance repair shops | | | | | | | P | P |

| | | | | | | | | |
|---|----|----|----|----|----|----|----|----|
| Automobile filling stations | | | | | | | SE | SE |
| Automobile fluid maintenance stations | | | | | | | SE | SE |
| Automobile, truck, and trailer rentals, outdoor | | | | | | | P | SE |
| Automobile repair and services | | | | | | | SE | SE |
| Automobile, camper, RV, trailer storage lots | | | | | | | SE | |
| Banks and financial institutions | | | | | | | P | P |
| Barber or beauty shop, tanning or manicure/pedicure salon | | | | | | | P | P |
| Blacksmith shop | | | | SE | | SE | SE | SE |
| Car wash as primary or accessory use | | | | | | | SE | SE |
| Care Home | | | | SE | | SE | SE | SE |
| Cemetery | | | | | | | SE | |
| Charitable or philanthropic institution | | | | SE | | SE | SE | P |
| Childcare residences for not more than 8 children | SE | SE | SE | SE | SE | SE | SE | SE |
| Childcare – Family day care home | P | P | P | P | P | P | P | P |

| | | | | | | | | |
|--|----|----|----|----|----|----|----|----|
| Childcare – Group day care home (Not to be located in a townhouse or an attached residential unit) | SE | SE | SE | SE | SE | P | P | SE |
| | | | | | | | | |
| Child Day Care Center (Not to be located in a townhouse or an attached residential unit) | | | | SE | | SE | SE | SE |
| Churches, convents, monasteries, and other places of worship | P | P | P | P | P | P | P | P |
| Clinic, medical, or dental | | | | | | | P | SE |
| Dry Cleaning and laundry pick-up station (no processing) | | | | | | | P | P |
| Duplicating services (excluding printing fluids) | | | | | | | P | P |
| Educational institutions, private | | | | SE | | SE | SE | SE |
| Express or mailing offices | | | | | | | P | P |

| | | | | | | | | |
|--|----|----|----|----|----|----|----|----|
| Funeral parlor, mortuary, and undertaking establishments (No on-site cremations) | | | | | | | P | SE |
| Furniture or upholstery repair shops | | | | | | | P | P |
| Hospice care facilities | | | | SE | | SE | P | SE |
| Hospitals | | | | | | | P | |
| Hospitals, veterinary (No on-site incineration) | | | | SE | | SE | P | |
| Laboratories, fluids | | | | | | | SE | SE |
| Laundromats, self-service | | | | | | | SE | SE |
| Metal Fabrication shops | | | | | | | SE | SE |
| Newspaper, village | | | | | | | P | P |
| Home occupation, customary and incidental | P | P | P | P | P | P | P | P |
| Offices, professional, and businesses | | | | | | | P | P |
| Home occupation, special | SE | SE | SE | SE | SE | SE | P | P |
| | | | | | | | | |
| Pet grooming with no overnight boarding | | | | SE | | P | P | P |

| | | | | | | | | |
|--|---|---|---|----|---|----|----|----|
| Research, development, and related activities | | | | | | | P | P |
| Roofing contractor | | | | | | | SE | |
| Shoe repair shops | | | | | | | P | P |
| Sign fabrication shops | | | | | | | P | P |
| Tailor, millinery, or dressmaking shops | | | | | | | P | P |
| Tobacco Shop | | | | | | | P | P |
| Town-owned or operated uses | P | P | P | P | P | P | P | P |
| Trade, artistic, or technical schools | | | | | | | P | P |
| Vape Shop | | | | | | | P | P |
| Warehousing and/or "mini" storage buildings, wholly enclosed | | | | | | | SE | |
| (e) Cultural, Entertainment, and Recreational | | | | | | | | |
| Amusement centers | | | | | | | SE | SE |
| Archery ranges, indoor | | | | | | | P | |
| Archery ranges, outdoor | | | | SE | | P | | |
| Baseball batting cages | | | | SE | | SE | SE | SE |

| | | | | | | | | |
|---|----|----|----|----|----|----|----|----|
| Billiard parlors | | | | | | | P | SE |
| Bowling alleys | | | | | | | P | SE |
| Campgrounds | | | | | | SE | | |
| Fairgrounds, circuses, amusement parks, and carnivals | | | | | | SE | SE | |
| Golf courses | SE | SE | SE | SE | SE | SE | | |
| Golf courses, miniature | | | | SE | | SE | SE | SE |
| Golf driving ranges | SE | SE | SE | SE | SE | SE | SE | |
| Health club and spas | | | | | | | P | P |
| | | | | | | | | |
| Hunting and fishing cabins | | | | | | | P | |
| Libraries and museums | | | | | | | P | P |
| Parks, swimming pools, playgrounds, publicly owned | SE | SE | SE | SE | SE | SE | SE | SE |
| Private clubs and service organizations | SE | SE | SE | SE | SE | SE | P | P |
| Racquetball, squash, indoor tennis, and handball courts, commercial | | | | | | | P | SE |

| | | | | | | | | |
|---|--|--|--|----|--|----|----|----|
| Recreational facilities, including swimming pools as an accessory use in connection with an office building or apartment house, primarily for employees and residents | | | | SE | | SE | P | SE |
| Recreational or entertainment establishments, commercial | | | | SE | | SE | SE | SE |
| Riding stables | | | | SE | | SE | | |
| Rifle or pistol ranges, indoor | | | | SE | | SE | SE | SE |
| Rifle or pistol ranges, outdoor | | | | SE | | SE | | |
| Skateboarding, skating, roller, including "inline" and ice-skating rinks, and ice or roller hockey | | | | | | | SE | SE |
| Swimming pools, commercial | | | | | | | SE | |

| | | | | | | | | |
|--|---|---|---|----|---|----|----|----|
| Swimming pools, private, in conjunction with a primary residential use | P | P | P | P | P | P | P | P |
| Theaters, indoor | | | | | | | P | P |
| Theaters, outdoor | | | | SE | | SE | SE | SE |
| Theatre, Drive-In | | | | | | SE | SE | |
| (f) Resource Production and Extraction | | | | | | | | |
| Agricultural uses (1), excluding the commercial manufacture and/or storage of fertilizer | | | | P | | P | | |
| Milk processing | | | | SE | | SE | | |
| | | | | | | | | |
| Temporary structures, for no more than 180 days/year | | | | SE | | P | P | P |
| Wildlife game preserves and sanctuaries | | | | | | SE | | |
| (g) Miscellaneous | | | | | | | | |
| Accessory buildings and uses, including automobile | P | P | P | P | P | P | P | |

| | | | | | | | | |
|--|----|----|----|----|----|----|----|---|
| garages, private | | | | | | | | |
| Kennels, noncommercial, including birds, etc., except chickens* | SE | SE | SE | SE | SE | SE | SE | |
| Signs, in accordance with Section 9 | P | P | P | P | P | P | P | P |
| Agricultural Processing (crops & meat) | | | | | | SE | SE | |
| Farm machinery sales, storage, services, and supplies | | | | SE | | P | P | |
| Athletic fields, including concessions as an accessory use | | | | | | SE | | |
| Farm Winery | | | | SE | | SE | | |
| Community Garden | SE | SE | SE | P | SE | P | P | P |
| (h) Alternative Energy Systems | | | | | | | | |
| <u>Small Wind Energy Systems Ground Mount</u> | | | | | | P | P | P |
| Roof Mount | P | P | P | P | P | P | P | P |
| Solar Arrays (Onsite Use) | P | P | P | P | P | P | P | p |

| | | | | | | | | |
|-----------------------------------|---|---|---|---|---|---|---|---|
| Geo Thermal (Loop System Only) | P | P | P | P | P | P | P | P |
|-----------------------------------|---|---|---|---|---|---|---|---|

Section 4: Amendment to Section 7 - Commercial (P-COMM) Zone Development Requirements

Section 7, "Commercial (P-COMM) Zone Development Requirements," of the Zoning Ordinance (Appendix B) of the Town of Poolesville is hereby amended to add a new section 7. B with specific requirements for the Cultural Arts District, which shall read as follows:

7.B. Cultural Arts District (CAD) Development Requirements

7.B.1. Residential Development

Residential development within the Cultural Arts District shall be permitted by Special Exception, subject to criteria encouraging greater density and mixed-use development. Examples include buildings with retail on the first floor and residential units on subsequent floors, which are compatible with the Cultural Arts District Design Guidelines.

7.B.2. Form-Based Zoning and Building Placement

The Cultural Arts District shall utilize form-based zoning standards requiring new developments to be built adjacent to the sidewalk. This ensures walkability and accessibility throughout the district. These requirements include the following.

- a. Building frontages in the cultural arts district shall be built to the edge of the sidewalk. Unless staggered in accordance with the Cultural Arts District Design Guidelines.
- b. Maximum lot coverage: 80%, inclusive of buildings, accessory buildings, as well as impervious surfaces such as driveways, sidewalks, and patios.
- c. Green space: 20%.

7.B.3. Streetscape Requirements

New developments within the Cultural Arts District shall be required to include a streetscape featuring curb and gutter, wider sidewalks, vegetation (including trees and green spaces), and streetlights that utilize the town's lighting details. Other streetscape requirements might include benches or trash receptacles. The width of this area shall be 10 feet throughout the Cultural Arts District. For existing buildings, the Town will pursue

obtaining easements to implement the required streetscape, which is compatible with the Cultural Arts District Design Guidelines.

7.B.4. Design Guidelines

Design guidelines for the Cultural Arts District shall provide flexibility for developers and property owners to explore creative ways to connect the district, embrace principles of adaptive reuse and cohesion, and still allow for artistic creativity, rather than adhering to a strict, historically focused list of guidelines. The Planning Commission will conduct an architectural review of all new developments in the cultural arts district to ensure that they are compatible with the Cultural Arts District Design Guidelines.

Section 5: Amendment to Parking Requirements (Appendix B, Section 8)

The "Parking Requirements" found in Appendix B, Sec 8. , of the Zoning Ordinance (Appendix B) of the Town of Pooleville, are hereby amended to include a new section H specifically for the Cultural Arts District:

H.1. Parking Guidelines for the Cultural Arts District

intent

Parking guidelines within the Cultural Arts District shall allow the Planning Commission to have final approval on parking, while providing developers and property owners with a general understanding of expected parking provisions. These guidelines shall prioritize the walkability of the Cultural Arts District.

H.2. Specific Parking Recommendations for Uses within the Cultural Arts District

The following table summarizes the recommended parking calculation within the Cultural Arts District. For the Cultural Arts District, the Planning Commission will assess parking requirements on a case-by-case basis. Developers and property owners may submit a parking plan for the planning commission's consideration.

| Use | Recommend parking calculation |
|------------------|---|
| Community Center | 1 Space Per Employee and 1 spot per 200 Sq ft of FA |

| Use | Recommend parking calculation |
|---------------------------------------|--|
| School | 1 space per employee + parking for students based on the % of students who drive |
| Hospital/Public Health | 1 space per employee and 1 spot per 1000 sq ft of FA |
| Boarding House | 1 spot per lodger accommodation |
| Mixed Use | 4 parking spaces per each professional person occupying or using said office |
| Automobile repair and service station | 1 spot per employee and 1 spot per 300 sq ft of Shop or garage FA |
| Retail | 1 space per 300 sq ft of FA used for retail, sales, trade, and merchandising. |
| Funeral parlor | 1 space per 12 sq ft of FA in the main chapel or parlor. + 1 space for each vehicle used in the business |
| Office building | 1 space per 400 sq ft of office space |
| Doctor's office | 4 spaces for each professional + 1 space per each additional employee |
| Rec center | 1 space for every 80 sq feet of FA + 1 per employee |
| Restaurant | 1 space for every 100 sq ft devoted to patron + 1 per employee |
| Theater | 1 space for every 4 seats + 1 per employee |
| Hotel | 1 space for each sleeping room + 1 per employee |
| Swimming pool | 1 space per every 4 people of the pool's capacity. + 1 per employee |

Section 6: To Amend Section 14 (Definitions) (Appendix B, Part II) to add or modify the following definitions:

11. Apartment House: One or more buildings containing three or more dwelling units, which are occupied primarily for nontransient use, including a residential condominium, whether rented or owner-occupied, with cooking and sleeping provisions.
12. Artist Studio: Single artist or Multiple-Artists (or "Multiple-Artists Studio"): A building, or portion thereof, used as a place of work by multiple artists engaged in(i) the visual arts, including, but not limited to, painting, sculpting, photography, and folk arts, or (ii) the performing arts, including, but not limited to, music, dance, and theater. A multiple-artist studio includes the creation of work and the accessory sale of work produced by multiple artists using or sharing the studio(s). Works from other artists may not be offered for sale. This does not include a studio for tattooing or body piercing.
13. Art Gallery: A dedicated building or space for the exhibition and sale of art.
28. Cannabis Dispensary: A person or entity licensed by the State that acquires, possesses, transfers, sells, dispenses, or distributes products containing cannabis or relating to cannabis, both natural and synthetic, in any and all forms, and related supplies and products at a State-licensed dispensary pursuant to State law and regulation.
34. Community Garden: Community Garden means land cultivated by a group of people to grow products for personal use or limited distribution and not for sale on-site. Community Garden includes the cultivation of fruits, vegetables, flowers, and ornamental plants, as well as beekeeping.
43. Drugstore or pharmacy: Retail store primarily engaged in filling and selling prescription drugs and medical supplies, nonprescription medicines, and related goods and services. It may also sell nonmedical goods such as cosmetics, cards, and groceries, such as food and household items. Accessory uses may include automated teller machines (ATMs) and drive-through service facilities.
48. Dwelling Unit: A building or portion thereof arranged or designed for occupancy by not more than one family for living purposes and having cooking and sleeping provisions.
51. Farm Market: The display and retail sale of agricultural products produced on the farm where the farm market is located, or agricultural products produced on another farm.
65. Health Club/Spa: A facility designed to enhance physical conditioning and general health; a commercial establishment offering health and beauty treatment through such means as steam baths, exercise equipment, and massage.

86. Mural: A picture painted on an exterior surface of a structure. A mural is considered a sign if it contains any language or logo that advertises a product or service, or if it identifies any business for any purpose other than historical. ~~Mural signs are prohibited by this code, with the exception of school murals containing school logos or mascots.~~ Murals must be reviewed and approved by the Planning Commission

89. Nursery (Retail): An establishment for selling plants and plant materials to the public, as well as garden supplies, equipment, and related items. Nursery (Retail) does not include Landscape Contractor.

90. Nursery (Wholesale): An establishment for selling plants and plant materials to other businesses, as well as garden supplies, equipment, and related items. Nursery (Wholesale) includes the sale of fertilizers, plant food, and pesticides produced off-site, as well as the storage of such items. Nursery (Wholesale) does not include Landscape Contractor.

95. President: President of the Commissioners of Poolesville or their authorized agent.

104. Retail Trades: the selling of products and services to customers and includes all the aspects of the sale, such as installation, delivery, and customer service. These establishments typically concentrate their efforts on selling a single type or a very limited range of merchandise. Specialty stores, Clothing stores, musical instrument stores, sewing shops, and party supply stores all fall within this category.

111. Self-Storage Indoor Facility: A building with outdoor access to an internal common area, as opposed to outdoor access to individual storage units. The interior space may be configured as parking spaces for cars & boats, fenced cages, or individual secure rooms.

112. Self-Storage Outdoor Facility: A building or buildings with multiple doors for access to individual storage units from the outdoors.

132. Swimming Pool, Private: A structure intended for swimming or recreational bathing, that includes but is not limited to a pool, pond, lake, or open tank that contains water over eighteen (18) inches deep. This includes in-ground, above-ground, and on-ground swimming pools, hot tubs, and spas.

134. Theater, Indoor: A building or a portion thereof designed for showing motion pictures, or for dramatic, dance, musical, or other live performances. A dinner theater may include banquet or similar facilities for the sale and consumption of food by patrons of the dinner theater.

135. Theater, Outdoor: A place of outdoor assembly used for the showing of plays, musicals, operas, motion pictures, and similar forms of entertainment. Not a Drive-in.

136. Theater, Drive-in: a place of outdoor assembly used for showing motion pictures in which the audience views the performance from self-propelled vehicles parked within the theater enclosure.

137. Temporary Structure: A structure permitted for a period not to exceed 180 days and is required to be removed upon the expiration of the permitted period. Temporary structures may include construction offices, storage containers, and temporary sheds, but at no time shall it include manufactured homes used as residences.

138. Tobacco Shop: A tobacco shop, also known as a tobacconist shop, is a retail establishment specializing in items related to smoking, including cigarettes, cigars, pipe tobacco, smoking accessories like lighters and ashtrays, and sometimes alternative products such as electronic cigarettes and vaping supplies. These shops may also sell a variety of other items such as newspapers, magazines, beverages, or confectionery.

146. Vape Shop: Any Retail or Service Establishment that devotes at least 51% of its floor area to the sale and display of electronic cigarettes or allows vaping on site. An electronic cigarette is any product containing or delivering nicotine or any other substance intended for human consumption that a person can use to simulate smoking through inhalation of vapor or aerosol from the product. The term electronic cigarette includes any such device, whether manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, or vape pen, or under any other product name or descriptor.

Section 7: To Amend Section 9 (Signs) (Appendix B, Part II) to add or modify the following provisions of the Sign code:

Sec. 9. Signs

A. Purpose and scope.

1. The purpose of this Ordinance is to regulate all exterior signs and interior signs placed for exterior observance to protect property values, to protect the character of the Town of Poolesville, to protect health and safety, and to promote the public welfare.
2. The principal features are the restriction of advertising to the business or use of the premises on which the sign is located and the restriction of the total sign area permissible per site. Any sign placed on land or on a building for the purposes of

identification or for advertising a use conducted therein or thereon shall be deemed to be accessory and incidental to such land, building, or use.

3. Signs shall comply with the Architectural Guidelines and Streetscape Design as outlined in the current Poolesville Master Plan.
4. It is further intended that in commercial areas now in existence and more so in proposed commercial and industrial areas that all signs within one (1) complex be coordinated with the architecture in such a manner that the overall appearance is harmonious in color, form, and proportion.
5. Outdoor advertising signs not connected to the site or building on which they are located are prohibited.

Sec. 9.

B. Signs standards by zone

4. Cultural Arts District

- i. In addition to the standards set in subsection B.3. Signs in the cultural arts district will also comply with the Sign Design Guidelines for the Cultural Arts District.

C. Signs permitted in all zones

3. Banners. A banner is a temporary means of advertising a specific event or special event, made of flexible material, and fastened at both ends. The size is limited to one and one-half (1.5) square feet for each linear foot of building frontage to which it will be attached to the building. Only one (1) banner can be displayed at any business location, not to exceed sixty (60) days within a period of three (3) months. The application for a banner showing a specific location will be submitted to the Town Manager or designee ~~Sign Review Board~~ for approval.

~~6. Civic, religious, and quasi-public signs. Name, directional and informational signs and emblems of service clubs, places of worship, civic organizations, and quasi-public uses shall be permitted on private property if setback is in accordance with the requirements of the zoning restrictions relating to the classification of the property on which the sign is placed. Each sign shall be not more than ten (10) square feet in area. The top of such sign shall not exceed five (5) feet in height. Illumination shall be in accordance with the restrictions set forth in subsection H. hereof, and in the event that there is a need for more than one (1) sign at one (1) location, all such signs must be consolidated and confined within a single frame, subject to the review and recommendation of the Sign Review Board.~~

D. Exceptions

2. Temporary Signs

Signs for temporary use in any zone except for those signs referred to in subsection C.2.a shall comply with the following standards:

- (1) Location: at least 10 feet behind the street line.
- (2) Number (maximum): one per street the property fronts, unless modified in the sign permit.
- (3) Area (maximum): six square feet.

~~2. Temporary signs. Temporary signs, announcing any public, charitable, educational, or religious event or function, located entirely within the premises of that institution and set back no less than three (3) feet from the property line, easement, or right of way, whichever is the greater setback, up to a sign area of twenty four (24) square feet. Such signs shall be allowed no more than thirty (30) days prior to the event or function and must be removed within seven (7) days after the event or function. Such signs may not be illuminated. If building mounted, these sign shall be flat wall signs and shall not project above the roofline. If ground mounted, the top shall be no more than five (5) feet above ground level.~~

~~6. Political campaign signs. Signs announcing candidates seeking public political office and other data pertinent thereto shall not require a permit up to a total area of nine (9) square feet for each premises in a residential or commercial zone. These signs shall be confined within private property and shall not be less than fifteen (15) feet from the nearest edge of the pavement and fifty (50) feet from the nearest curb intersection of any street or road. These signs may be displayed thirty (30) days prior and seven (7) days after the election for which intended. In cases where a final election follows within seventy five (75) days of a primary election, those candidates who won in the primary elections may continue to display their signs during the interim period and up to seven (7) days after the final election. A permit shall be required for either a freestanding or flat wall sign located at campaign headquarters only not to exceed twenty four (24) square feet. A freestanding sign shall not exceed seven (7) feet in height and six (6) feet from the property line. A flat wall sign must be attached to the principal frontage of building. No illumination of political signs shall be permitted.~~

H. Permits and fees.

1. Requirements. No sign shall be erected, altered, or relocated without a permit issued by **the Town Manager or designee, Sign Review Board, except** those signs listed in subsection D., Exemptions.

K. Administration and penalties.

1. ~~Processing. All signs of a permanent nature requiring Sign Review Board approval shall have a decision of the Board within fourteen (14) days of submission. The Town Manager shall approve all permanent signs that meet the conditions of this section within fourteen (14) days of submission. The Town Manager may approve temporary signs or banners.~~

3. Interpretation. Where there is any ambiguity or dispute concerning the interpretation of the Ordinance, the decision of the Sign Review Board shall prevail, subject to appeal as provided herein.

Sec. 9C. Sign Review Board. Sec 9C Sign permit procedures—

~~A. Created; composition, appointment, and term of members.~~

~~1. There is hereby created and established a board to be called the Sign Review Board, which shall consist of three (3) members who shall be appointed by the Commissioners of Poolesville for three year terms. Vacancies shall be filled by the Commissioners of Poolesville for the unexpired term of any member whose term becomes vacant. Members shall serve until their successors are appointed and have qualified. The chairman shall be selected by the members of the Sign Review Board. The Town Manager shall serve as liaison with the Commissioners of Poolesville and the Sign Review Board. (Ordinance No. 190; 6-5-12)~~

~~2. Temporary appointment. In the event that a member of the Sign Review Board should be absent and/or recuse himself, the Commissioners of Poolesville may appoint a temporary member to serve in his place. (Ordinance No. 190; 6-5-12)~~

~~B. Qualifications of members. All members of the Sign Review Board shall be residents of the Town of Poolesville.~~

~~C. Compensation of members. All members of the Sign Review Board shall not receive any compensation for their services.~~

~~D. Powers, duties. The Sign Review Board is authorized to review and approve any application for a sign permit. The Board may grant a variance where strict application of the sign~~

~~Regulations would result in peculiar and unusual practical difficulties to, or exceptional or undue hardship upon, the owners of the property or owners of said sign, provided that such variance can be granted without substantial impairment of the intent, purpose, and integrity of the regulations and of this Ordinance. This provision shall not permit the Board to grant a variance allowing any prohibited sign. (Ordinance No. 190, 6-5-12)~~

E. Procedure.

The **Town Manager or designee**, ~~Sign Review Board~~ shall review all applications for a sign. If **a determination is made that all aspects of the Sign Ordinance have been met, the pending application shall be approved.** ~~The Administrative Officer makes a determination that all aspects of the Sign Ordinance have been met, the Town Manager or designee shall approve the pending application.~~ If the pending application requires any variance from the sign regulations, the application shall be submitted to the ~~Sign Review Board~~ **Planning Commission** for consideration and decision consistent with the provisions of the Sign Ordinance. Nothing contained herein shall prevent the **Town Manager** from submitting any sign application to the **Planning Commission** for consideration and decision. ~~Any person aggrieved by a decision of the Town Manager or designee shall appeal the decision to the Planning Commission~~ **Sign Review Board** within ten (10) days after the **Town Manager or designee's** decision is rendered. (Ordinance No. 190; 6-5-12)

~~2. When exercising its powers and duties, not less than two (2) members of the Sign Review Board shall constitute a quorum. The Board shall keep minutes of its proceedings and meetings. All actions or decisions of the Board shall be in written form. For assistance in reaching decisions, the Board may request technical service, advise, data, or factual evidence from the Town of Poolesville or other governmental agencies. (Ordinance No. 190; 6-5-12)~~

F. Appeals from decisions. Any decision by the **Town Manager or Planning Commission (Reviewer)** ~~Sign Review Board~~ may, within ten (10) days after the decision is rendered, be appealed by any interested person to the Board of Zoning Appeals, which shall have the power after notice and hearing to either affirm the decision of the ~~Sign review board~~ **Reviewer**, or if it finds such decision is contrary to or inconsistent with the requirements, purposes and intent of this Ordinance, to reverse, or to remand the case to the ~~Sign Review Board~~ **Reviewer** with a written opinion setting forth the reasons for its action. Whenever any such appeal is taken, a copy thereof shall be served on the **Reviewer** ~~Sign Review Board~~ by the Town Clerk. The **Reviewer** ~~Sign Review Board~~ shall promptly give notice of the appeal to all parties to the proceedings before it and shall, within five (5) days after the filing of the appeal, file with the Board of Zoning Appeals the originals or certified copies of all paper and evidence presented to the **Reviewer** ~~Sign Review Board~~ in the proceeding before it, together with a copy of its decisions and findings. (Ordinance No. 190; 6-5-12)

F. Employees. ~~The Commissioners of Poolesville shall make available to the Sign Review Board such employees, services, or facilities of the Town as necessary. The Town of Poolesville's counsel shall serve as counsel to the Board. (Ord. No. 130, 3-6-95, Ord. No. 168, 2-21-06, Ord. No. 170, 9-17-07, Ord. No. 190; 6-5-12)~~

Section 8: Severability

If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

APPROVED THIS __ DAY OF _____, 2026.

James E. Brown, President
Commissioners of Poolesville

A TRUE COPY ATTEST:

Margaret A. Leibrand, Town Clerk



FY 27 Budget

Public Presentation

THE TOWN OF POOLESVILLE

FY 27 Budget

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Public Presentation

Printed: 11-Mar-26

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| <p>The Summaries Section presents Overall Summaries, Revenue Balances on hand, Revenue Receipts and Expenses Summaries.</p> <p>In addition, this section includes some summary graphs of the status of the Town, a review of the receipt and allocation of the Impact Fees received by the Town for each new home built, and a summary of Poolesville's Outstanding Debt.</p> <p style="text-align: center;">[Poolesville's Fiscal Year starts on 1-July and ends on the next 30-June.]</p> | <p><u>Page</u></p> <p>1 Poolesville's Overall Financial Forecast</p> <p>2 Restricted Funds and Cash Summaries</p> <p>3 Receipt and Allocation of Impact Fees</p> <p>4 Overview: Budgets and Taxes</p> <p>5 Overview: Town Population & Public Infrastructure</p> <p>6 Schedule of Outstanding Debt Service</p> | | | | | | | | | | | | | | | | | | |
| <p>This section of the Budget presents the General Fund including revenue, operating expenses and a capital projects section.</p> <p>Operations data is organized into four columns for presentation:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 20%;">FY 25 Actual</td> <td>Close-Out Figures for the immediate Past Fiscal Year.</td> </tr> <tr> <td>FY 26 Budget</td> <td>Adopted Budget for the Current Fiscal Year.</td> </tr> <tr> <td>FY 26 Projection</td> <td>Financial status of the Current Fiscal Year.</td> </tr> <tr> <td>FY 27 Budget</td> <td>The Town's Budget for our Next Fiscal Year.</td> </tr> </table> <p>The Capital Projects section of the Budget includes forward planning for a five-year cycle, starting with the next budget year:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 20%;">FY 27 Budget</td> <td>Immediate planning for projects to be implemented</td> </tr> <tr> <td>FY 28</td> <td>Forward planning for the future.</td> </tr> <tr> <td>FY 29</td> <td></td> </tr> <tr> <td>FY 30</td> <td></td> </tr> <tr> <td>FY 31</td> <td></td> </tr> </table> <p>A brief summary of the items included in each account is presented on each page.</p> | FY 25 Actual | Close-Out Figures for the immediate Past Fiscal Year. | FY 26 Budget | Adopted Budget for the Current Fiscal Year. | FY 26 Projection | Financial status of the Current Fiscal Year. | FY 27 Budget | The Town's Budget for our Next Fiscal Year. | FY 27 Budget | Immediate planning for projects to be implemented | FY 28 | Forward planning for the future. | FY 29 | | FY 30 | | FY 31 | | <p>7-23 <u>General Fund</u></p> <p>7 Overall Summary</p> <p>8 Revenue Summary</p> <p>9 Expense Summary</p> <p><u>Operations</u></p> <p>10 500 Town Administration</p> <p>11 600 Elections</p> <p>11 700 Staff Salaries and Benefits</p> <p>12 800 Law</p> <p>12 900 Municipal Buildings</p> <p>13 1000 Streets, Sidewalks, and Storm Drains</p> <p>14 1100 Parks & Recreation</p> <p>14 1200 Engineering</p> <p>14 1300 Planning and Zoning</p> <p>15 1400 Public Safety</p> <p>15 1500 Municipal Services</p> <p>15 1600 Subsidy to Water and Wastewater Fund</p> <p>15 1700 Debt Service</p> <p>- Summary Page</p> <p>16 2005 Office Equipment</p> <p>17 2010 Municipal Buildings and Equipment</p> <p>18 2015 Parks and Streets Equipment</p> <p>19 2020 Parks Vehicles</p> <p>20 2025 Major Town Projects</p> <p>21 2035 Parks and Recreation</p> <p>22 2040 Major Street Repair Projects</p> |
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| FY 31 | | | | | | | | | | | | | | | | | | | |
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| FY 25 Actual | Close-Out Figures for the immediate Past Fiscal Year. | | | | | | | | | | | | | | | | | | |
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| <p>The final pages of the Budget include basic background information on the Town of Poolesville, its salary structure for Town employees, and a current organization chart outlining the relationship of the various branches of our municipal government.</p> | <p>34 Town Statistics</p> <p>35 Poolesville Employee Salary Structure</p> <p>36 Municipal Organization Chart</p> | | | | | | | | | | | | | | | | | | |

THE TOWN OF POOLESVILLE

FY 27 Budget

Introduction

Public Presentation

Printed: 11-Mar-26

Executive Summary

The development of the FY2027 Budget begins with the Commissioners and Town Staff collaborating to identify and finance priority projects while maintaining the current level of services residents enjoy.

Several infrastructure projects will begin this year including Streetscape, enclosures for Wells #2 & #3, paving projects, Westerly waterline replacements and a PFAS well consolidation treatment system. The funding for these projects mostly comes from general fund revenues, grants and this year a low-interest loan of \$2.8M.

On the General Operations side, most expenditures have not increased; however, cost-of-living increases of 2.7% are included for employees. To fully fund Capital Projects and General Operations, the FY2027 Draft budget includes a property tax rate increase from .1877 to .1901 per \$100.00 of assessment.

For the Water and Wastewater Operations, increases in chemical costs and salaries are projected. This fund operates as an enterprise fund with user fees supporting the expenditures. The FY2027 Draft Budget reflects a 2% increase in water/sewer rates.

Overall, the FY2027 Budget is fiscally sound and addresses the goals and priorities established by the Commissioners of Poolesville.

Details on the above summary can be found on the following pages. A public hearing will be set and advertised to receive public comment.

D. Wade Yost
Town Manager

THE TOWN OF POOLESVILLE

FY 27 Budget

BUDGET REVIEW - Operating Accounts

Public Presentation

Printed: 11-Mar-26

General Fund Operations

The FY27 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 | \$4,000,218 |
| Debt Service | \$248,870 |

1. Town Operations include the following:

Salaries and benefits for Town staff of 23 full-time and 3 summer helpers.

Administrative operations of Town Hall.

Professional support, such as engineering, legal, accounting/auditing, planning & zoning, Human Resources, Event Planning, 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 Seniors, Post Prom, etc.

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

2. Debt Service includes the repayment of loans to complete certain public works projects. There is currently one outstanding loans with expetations to close on the Westerly waterline replacement project loan: (See page 6 for details)

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 PFAS regulations, 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, increasing salaries, benefits, communications, chemicals, sludge hauling, increased water testing and maintenance have escalated operational expenses.

THE TOWN OF POOLESVILLE

FY 27 Budget

BUDGET REVIEW - Capital Projects and Spending

Public Presentation

Printed: 11-Mar-26

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 FY26 funding allocations:

Highlights of the General Capital Funding Plan include:

1. The 2005 account includes (see page 17 for details)
Funding for future office requirements and technology upgrades
2. The 2010 account funds municipal building needs (see page 17 for details)
Historic Medley grant, Town Hall maintenance, Pole banners
3. The 2015 account funds general equipment and mower purchases (see page 18 for details)
Funds for holiday lights, replacement equipment, mowers, snowblowers (7-year cycle)
4. The 2020 account accumulates funding for a ten year replacement of vehicles (see page 19 for details)
Parks and Streets Department trucks on a ten-year replacement cycle
5. The 2025 account provides funding for major Town projects (see page 20 for details)
Sidewalks, Fisher Avenue Streetscape, Pool Bubble, Whites Ferry
6. The 2035 account includes (see page 21 for details)
Park equipment replacements, Tot Lot Mulch, Halmos B-ball courts,
Dog Park, Stevens park lights and restroom replacement, pickleball courts,
bouldering park.
7. The 2040 account includes road reconstruction projects (see page 22 for details)
Repaving in FY 26, FY28

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.

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

1. The 3130 account includes (see page 29 for details):
Water Department equipment replacement, alpha media replacement, PFAS remediation
2. The 3150 account includes (see page 30 for details):
Wastewater pump replacements/rebuilds, Electrical Upgrades, WWTP Basin Cleaning, Storage Area,
Pump station generator, WWTP painting
3. The 3160 account includes (see page 31 for details):
Water and Wastewater department vehicles.
3. The 3167 account includes (see page 32 for details):
Scheduled replacement of existing equipment.
Funds for water meters, Technology upgrades, Equipment needs
4. The 3169 account provides funding for the repair/replacement of the Town's sewer system. (see page 33 for details)
5. The 3170 account provides funds for large water and sewer infrastructure repairs/replacement. (see page 34 for details)
Funds for implementing additional water sources

THE TOWN OF POOLSVILLE

FY 27 Budget

FINANCIAL FORECAST: FY 27 Budget THROUGH FY 31

Public Presentation

Printed: 11-Mar-26

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

| Item | FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget |
|--------------------------------------|--------------------------|------------------------|-------------------------|-------------------------|
| Revenue | 5,948,913 | 5,645,864 | 5,755,157 | 5,973,973 |
| Funding: General Projects | (840,449) | (898,000) | (898,000) | (865,000) |
| Funding: Water / Wastewater Projects | (582,849) | (724,000) | (720,000) | (845,500) |
| Sub-Total: Capital Projects | (1,423,298) | (1,622,000) | (1,618,000) | (1,710,500) |
| Operating Expenses | (4,064,383) | (4,021,871) | (4,100,871) | (4,249,088) |
| Total Annual Expenditures | (5,487,681) | (5,643,871) | (5,718,871) | (5,959,588) |
| Annual Balance | \$461,232 7.8% | \$1,993 0.0% | \$36,286 0.6% | \$14,385 0.2% |

Notes

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

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

Based on the Figures from the FY 27 Budget and the Current Five-Year Plan for Funding Capital Projects

| Item | FY 28 | FY 29 | FY 30 | FY 31 |
|--------------------------------------|----------------------|------------------------|------------------------|------------------------|
| Revenue | 6,168,525 | 6,255,222 | 6,342,576 | 6,430,594 |
| Funding: General Projects | (856,000) | (867,000) | (841,000) | (820,000) |
| Funding: Water / Wastewater Projects | (890,000) | (881,000) | (900,000) | (922,000) |
| Sub-Total: Capital Projects | (1,746,000) | (1,748,000) | (1,741,000) | (1,742,000) |
| Operating Expenses | (4,422,184) | (4,503,788) | (4,592,925) | (4,683,126) |
| Total Annual Expenditures | (6,168,184) | (6,251,788) | (6,333,925) | (6,425,126) |
| Projected Balances | \$341 0.0% | \$3,434 0.1% | \$8,651 0.1% | \$5,468 0.1% |

Part 2[a] - Recap of Current Financial Reserves

| Item | FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget |
|--|--------------------|--------------------|--------------------|--------------------|
| Unspent Funds: General Projects | 2,769,954 | 1,074,495 | 1,181,253 | 1,882,253 |
| Unspent Funds: W & WW Projects | 708,397 | 2,202,439 | 1,987,868 | 2,553,368 |
| Sub-Total: Unspent Capital Funding | 3,478,351 | 3,276,934 | 3,169,121 | 4,435,621 |
| Unrestricted Reserve (Genl Fund) | 1,394,794 | 1,127,406 | 1,431,080 | 1,345,465 |
| Balance (Water / Wastewater Fund) | 1,369 | 35,005 | 21,769 | 45,549 |
| Restricted Funds | 613,047 | 638,695 | 971,925 | 921,925 |
| Total Financial Reserves On-Hand | \$5,487,561 | \$5,078,040 | \$5,593,895 | \$6,748,560 |

Part 2[b] - Projections for Future Financial Reserves

| Item | FY 28 | FY 29 | FY 30 | FY 31 |
|--|--------------------|--------------------|--------------------|---------------------|
| Unspent Funds: General Projects | 1,663,254 | 2,429,254 | 1,680,254 | 2,046,254 |
| Unspent Funds: W & WW Projects | 3,408,368 | 4,100,368 | 4,960,368 | 5,717,368 |
| Sub-Total: Unspent Capital Funding | 5,071,622 | 6,529,622 | 6,640,622 | 7,763,622 |
| Unrestricted Reserve (Genl Fund) | 1,345,806 | 1,349,240 | 1,357,891 | 1,363,358 |
| Balance (Water / Wastewater Fund) | 69,329 | 93,109 | 116,889 | 140,669 |
| Restricted Funds | 921,925 | 921,925 | 921,925 | 921,925 |
| Total Financial Reserves On-Hand | \$7,408,682 | \$8,893,896 | \$9,037,327 | \$10,189,574 |

Notes

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

THE TOWN OF POOLSVILLE

FY 27 Budget

SCHEDULE of IMPACT/CONNECTION FEES

Public Presentation

Printed: 11-Mar-26

| Acct No. | Item or Description | Homes | FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | Forward Planning Cycle | | | |
|----------|---|--------------|-----------------|------------------|------------------|------------------|------------------------|------------------|------------------|------------|
| | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| | Impact Fees | | | | | | | | | |
| | Number of New Homes (in Fiscal Year) | | 0 | 10 | 5 | 15 | 9 | | | |
| | Fee per Detached Home | | 13,634 | 13,634 | 13,634 | 13,866 | 14,101 | 14,341 | 14,585 | 14,833 |
| | Fee per Town Home | | 9,347 | 9,347 | 9,347 | 9,506 | 9,667 | 9,832 | 9,999 | 10,172 |
| | Total Impact Fees | | 0 | 93,470 | 46,735 | 142,590 | 87,003 | 0 | 0 | 0 |
| | Connection Fees | | | | | | | | | |
| | Number of New Homes (in Fiscal Year) | | 5 | 10 | 5 | 15 | 20 | 20 | 13 | 0 |
| | Fee per Detached Home | | 13,182 | 13,634 | 13,634 | 13,866 | 14,101 | 14,341 | 14,585 | 14,833 |
| | Fee per Town Home | | 18,347 | 9,347 | 9,347 | 9,506 | 9,667 | 9,832 | 9,999 | 10,172 |
| | Total Connection Fee | | 31,876 | 93,470 | 46,735 | 142,590 | 193,340 | 196,640 | 129,987 | 0 |
| | Other Impact Fees (Commercial) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total: All Fees | | \$31,876 | \$186,940 | \$93,470 | \$285,180 | \$280,343 | \$196,640 | \$129,987 | \$0 |
| 4005 | Recreation | 17.0% | 0 | 15,890 | 7,945 | 24,240 | 14,791 | 0 | 0 | 0 |
| | Public Facilities | 5.0% | 0 | 4,674 | 2,337 | 7,130 | 4,350 | 0 | 0 | 0 |
| 4000 | Total: General Fund Capital Projects | 22.0% | \$0 | \$20,564 | \$10,282 | \$31,370 | \$19,141 | \$0 | \$0 | \$0 |
| 1110 | Water System | 48.0% | 0 | 44,866 | 22,433 | 68,443 | 41,761 | 0 | 0 | 0 |
| 1120 | Wastewater System | 30.0% | 0 | 28,040 | 14,020 | 42,777 | 26,101 | 0 | 0 | 0 |
| 1100 | Total: Water/Wastewater Capital Projects | 78.0% | \$0 | \$72,906 | \$36,453 | \$111,220 | \$67,862 | \$0 | \$0 | \$0 |

Notes

- [1] Impact/Connection 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 Fees are divided up into 4 categories, Recreation, Public Facilities, Water and Wastewater.
- [4] Connection Fees are collected and used to fund water and sewer related projects. (See page 2)

Allocation and Expenditure of Impact Fees

| General Projects | | FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | Forward Planning Cycle | | | | |
|--|--|---------------------|---------------------|-------------------------|---------------------|-------------------------------|------------------|------------------|------------------|--|
| | | | | | | FY 28 | FY 29 | FY 30 | FY 31 | |
| 2030 | Public Facility | | | | | | | | | |
| | Impact Fees (Public Facilities) | 0 | 4,674 | 2,337 | 7,130 | 4,350 | 0 | 0 | 0 | |
| | Carried forward from Prior FY | 4,383 | 8,462 | 4,383 | 6,720 | 13,850 | 18,200 | 18,200 | 18,200 | |
| | Reimbursement to General Fund | | | | | | | | | |
| | Actual / Projected Expenditures | | | | | | | | | |
| 2035 | Recreation Programs | | | | | | | | | |
| | b. New Park Systems | | | | | | | | | |
| | Impact Fees (Recreation) | 0 | 15,890 | 7,945 | 24,240 | 14,791 | 0 | 0 | 0 | |
| | Carried forward from Prior FY | 197,535 | 209,124 | 0 | 7,945 | 32,185 | 46,976 | 46,976 | 46,976 | |
| | Allocation of Impact Fees | | | | | | | | | |
| | Actual / Projected Expenditures | | | | | | | | | |
| | Reimbursement to Developers | (197,535) | | | | | | | | |
| | General Fund Impact Fee Totals | \$4,383 | \$238,150 | \$14,665 | \$46,035 | \$65,176 | \$65,176 | \$65,176 | \$65,176 | |
| Water & Wastewater Projects | | FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | Forward Planning Cycle | | | | |
| | | | | | | FY 28 | FY 29 | FY 30 | FY 31 | |
| 3130 | Well Implementation | | | | | | | | | |
| | Impact Fees (Water System) | 0 | 44,866 | 22,433 | 68,443 | 41,761 | 0 | 0 | 0 | |
| | Carried forward from Prior FY | 6,761 | 39,483 | 6,761 | 29,194 | 97,637 | 139,398 | 139,398 | 196,195 | |
| | Reimbursement to Developers | | | | | | | | | |
| | Allocation of Impact Fees | | | | | | | | | |
| | Actual / Projected Expenditures | | | | | | | | | |
| 3150 | Wastewater Treatment | | | | | | | | | |
| | Impact Fees (Wastewater System) | 0 | 28,040 | 14,020 | 42,777 | | 0 | 0 | 0 | |
| | Carried forward from Prior Years | 0 | 15,979 | 0 | 14,020 | 56,797 | 56,797 | 56,797 | 56,797 | |
| | Allocation for Debt Service | | | | | | | | | |
| | Actual / Projected Expenditures | | | | | | | | | |
| | Water & Wastewater Fund Impact Fee Totals | \$6,761 | \$128,368 | \$43,214 | \$154,434 | \$196,195 | \$196,195 | \$196,195 | \$252,992 | |
| Impact Fee Balances On Hand | | | | | | | | | | |
| General Fund Impact Fees | | | | | | | | | | |
| | On Hand at Start of Fiscal Year | 201,918 | 217,588 | 4,383 | 14,665 | 46,035 | 65,176 | 65,176 | 65,176 | |
| | New Impact Fees Received | 0 | 20,564 | 10,282 | 31,370 | 19,141 | 0 | 0 | 0 | |
| | Less Fees Expended (actual or Planned) | (197,535) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Gen. Fund Impact Fee Balance at Year End | \$4,383 | \$238,152 | \$14,665 | \$46,035 | \$65,176 | \$65,176 | \$65,176 | \$65,176 | |
| Water and Wastewater Fund Impact Fees | | | | | | | | | | |
| | On Hand at Start of Fiscal Year | 6,761 | 106,723 | 6,761 | 43,214 | 154,434 | 222,296 | 222,296 | 222,296 | |
| | New Impact Fees Received | 0 | 72,906 | 36,453 | 111,220 | 67,862 | 0 | 0 | 0 | |
| | Less Fees Expended (actual or Planned) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | W & WW Impact Fee Balance at Year End | \$6,761 | \$179,629 | \$43,214 | \$154,434 | \$222,296 | \$222,296 | \$222,296 | \$222,296 | |

THE TOWN OF POOLESVILLE

FY 27 Budget

RESTRICTED FUNDS and CASH SUMMARIES

Public Presentation

Printed: 11-Mar-26

| Ref. Page | Item or Description | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|---|---|------------------------------|------------------------------|----------------------------------|------------------------------|
| RESTRICTED FUNDS | | | | | |
| [1] | American Rescue Fund | | | | |
| | Funds Collected | | | | |
| | Balance Forward | 1,652,477 | - | - | - |
| | Funds Allocated | (1,652,477) | - | - | - |
| | Closing Balance: Year End | \$0 | \$0 | \$0 | \$0 |
| [2] | Connection Fee | | | | |
| | Funds Collected | 31,876 | 142,590 | 46,753 | - |
| | Balance Forward | 413,531 | 460,266 | 445,407 | 492,160 |
| | Funds Allocated | - | - | - | - |
| | Closing Balance: Year End | \$445,407 | \$602,856 | \$492,160 | \$492,160 |
| [3] | PFAS Lawsuit Funds | | | | |
| | Funds Collected | 129,486 | - | \$312,125 | - |
| | Balance Forward | - | - | 129,486 | \$441,611 |
| | Funds Allocated | - | - | - | (\$50,000) |
| | Closing Balance: Year End | \$129,486 | \$0 | \$441,611 | \$391,611 |
| [4] | Development Recreation Fee | | | | |
| | Funds Collected | - | - | - | - |
| | Balance Forward | 1,107 | 1,107 | - | - |
| | Funds Allocated | (1,107) | - | - | - |
| | Closing Balance: Year End | \$0 | \$1,107 | \$0 | \$0 |
| [5] | Community Events Roll-Over Funds | | | | |
| | Funds Collected | 39,322 | - | - | - |
| | Balance Forward | 30,522 | 12,000 | 15,422 | 15,422 |
| | Funds Allocated | (54,422) | - | - | - |
| | Closing Balance: Year End | \$15,422 | \$12,000 | \$15,422 | \$15,422 |
| [6] | Economic Development | | | | |
| | Funds transferred | - | - | - | - |
| | Balance Forward | 28,205 | - | - | - |
| | Funds Allocated | (28,205) | - | - | - |
| | Closing Balance: Year End | \$0 | \$0 | \$0 | \$0 |
| [7] | Reforestation Fees | | | | |
| | Fees Collected | - | - | - | - |
| | Balance Forward | 22,732 | 22,732 | 22,732 | 22,732 |
| | Funds Allocated | - | - | - | - |
| | Closing Balance: Year End | \$22,732 | \$22,732 | \$22,732 | \$22,732 |
| [8] | Development Funds | | | | |
| | Kettler Proffer | - | - | - | - |
| | Fees Collected | - | - | - | - |
| | Balance Forward | 7,241 | - | - | - |
| | I&I Loan | (7,241) | - | - | - |
| | Closing Balance: Year End | \$0 | \$0 | \$0 | \$0 |
| | Transfers From Restricted Funds | | | | |
| | For General Fund | (54,422) | - | - | - |
| | For General Capital Projects | (29,312) | - | - | - |
| | For WWW Capital Projects | (1,652,477) | - | - | (\$50,000) |
| | Closing Balance - All Restricted Funds (Not Including Bay Restoration Funds) | \$613,047 | \$638,695 | \$971,925 | \$921,925 |
| SUMMARY OF CASH ASSETS AT YEAR END | | | | | |
| Ref Pg | General Fund | | | | |
| 7 | Unrestricted Funds at Year End | 1,394,794 | 1,127,406 | 1,431,080 | 1,345,465 |
| 7 | Accumulated Unspent Funds for Capital Projects | 2,769,954 | 1,074,495 | 1,181,253 | 1,882,253 |
| | Restricted Funds | 38,154 | 35,839 | 38,154 | 38,154 |
| | Total Funds on Hand | \$4,202,902 | \$2,237,740 | \$2,650,487 | \$3,265,872 |
| 23 | Water and Wastewater Fund | | | | |
| | Unrestricted Funds at Year End | 1,369 | 35,005 | 21,769 | 45,549 |
| 23 | Accumulated Unspent Funds for Capital Projects | 708,397 | 2,202,439 | 1,987,868 | 2,553,368 |
| | Restricted Funds | 574,893 | 602,856 | 933,771 | 883,771 |
| | Total Funds on Hand | \$1,284,659 | \$2,840,300 | \$2,943,408 | \$3,482,688 |
| 3 | Impact Fees | | | | |
| | Gen. Fund Impact Fee Balance at Year End | \$4,383 | \$244,638 | \$14,665 | \$46,035 |
| | W & WW Impact Fee Balance at Year End | \$6,761 | \$168,278 | \$43,214 | \$154,434 |
| | TOTAL CASH ASSETS AT YEAR END | \$5,498,705 | \$5,490,956 | \$5,651,774 | \$6,949,029 |
| Notes | | | | | |
| [1] | The American Rescue funds are restricted by Federal Law and can only be allocated toward eligible infrastructure projects. | | | | |
| [2] | Fee levied against new connections to the water/sewer system that are not part of the Impact Fee schedule. Funds To be expended on water/wastewater projects. | | | | |
| [3] | Funds collected from a class action the Town joined with other water suppliers and funds to be expended on water/wastewater projects. | | | | |
| [4] | Funds collected in lieu of parkland dedication. | | | | |
| [5] | Funds collected during events and used to supplement future events. | | | | |
| [6] | Funds earmarked to support economic development. | | | | |
| [7] | Funds collected in lieu of forest conservation. | | | | |
| [8] | Kettler Proffer, \$1,250 per household used to supplement Inflow and Infiltration Loan debt service payment. | | | | |

THE TOWN OF POOLSVILLE

FY 27 Budget

OVERVIEW - Budgets and Taxes

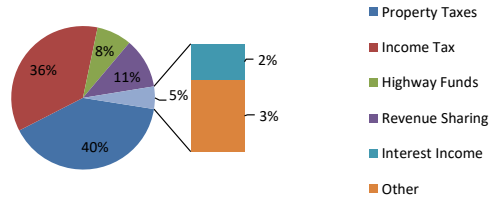
Public Presentation

Printed: 11-Mar-26

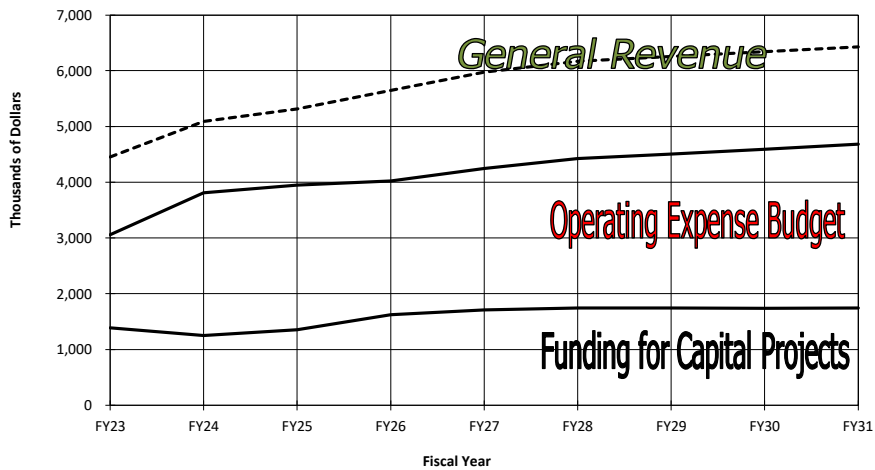
As shown by the chart on the right, Poolesville's revenue comes from six major sources and many smaller ones. In addition, revenue may be received from Impact Fees and State Grants for specific projects. Those are highlighted in the appropriate areas of this Budget.

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.

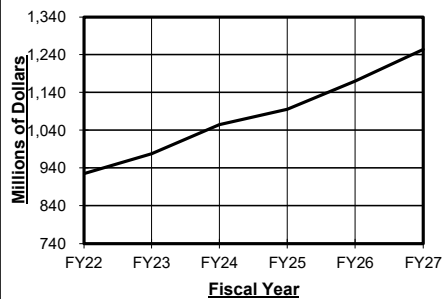
FY27 Revenue Sources



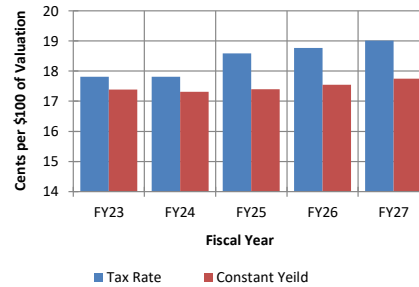
General Fund: Expenditures, Revenue, and Trends



Total Property Assessment (100% Valuation)



Town Property Tax Rate (100% Valuation)



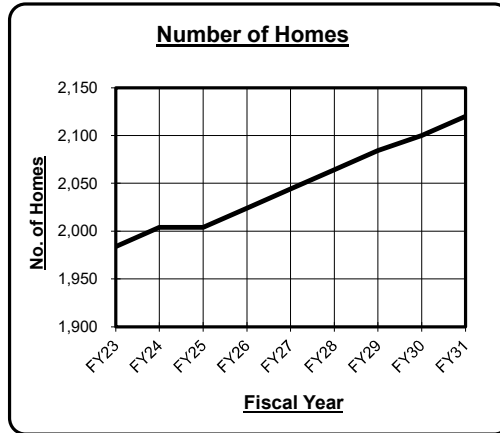
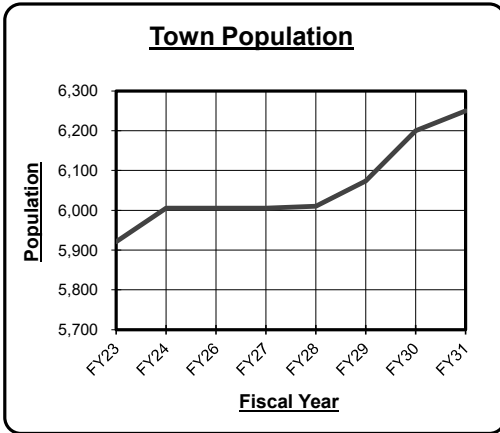
THE TOWN OF POOLSVILLE

FY 27 Budget

OVERVIEW - Town Population and Public Infrastructure

Public Presentation

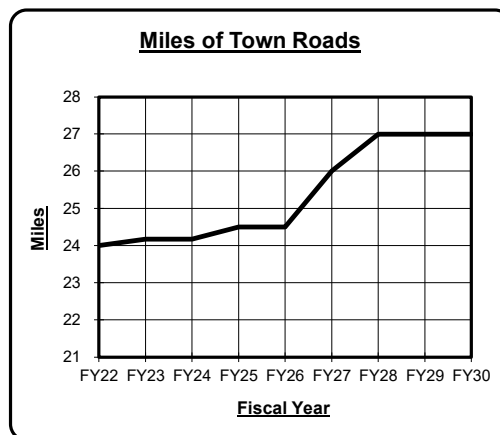
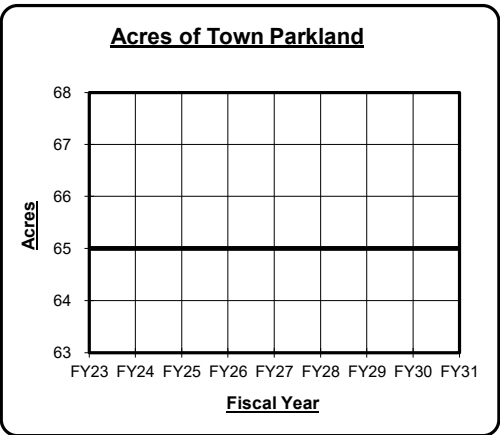
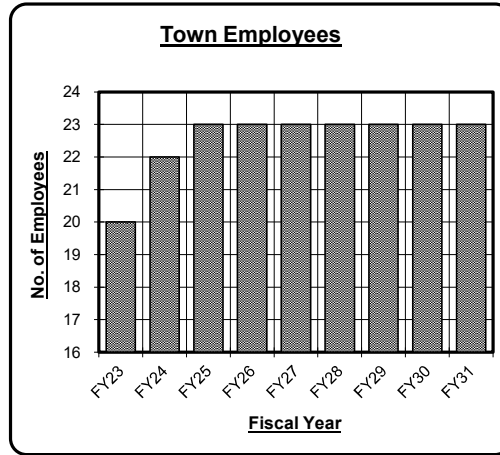
Printed: 11-Mar-26



The population chart reflects the 2020 Census results of 5,742 and Future growth projections are calculated using 20 houses per year, with 3.2 persons per household. The population target remains at 6,500 per the 2024 Comprehensive Plan.

With the limited number of homes that will occur over the next few years, the miles of Town streets used by our residents and maintained by Town staff will likely not increase much more. Likewise, the acreage of Town parks and recreational areas will increase minimally.

As the Town has grown, personnel and equipment needs have been and still are being addressed to accommodate the requirements of the parks, administration, water and wastewater treatment systems.



THE TOWN OF POOLESVILLE

FY 27 Budget

SCHEDULE of OUTSTANDING DEBT

Public Presentation

Printed: 11-Mar-26

| Item No. | Description | Pay-off Year & Interest Rate | Balance: Y/E 06/30/26 | FY 25 Actual | FY 26 Projection | FY 27 Budget | ----- Forward Planning Cycle ----- | | | |
|---|--|------------------------------|-----------------------|------------------|------------------|------------------|------------------------------------|------------------|------------------|------------------|
| | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| 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 | Westerly I&I Loan Original Loan for \$2,297,978 in 2013 for 20 years <i>Use of Restricted Funds</i> | FY33 - 2.1% [Maryland] | 1,029,573 | 158,870 | 158,870 | 158,870 | 151,962 | 151,962 | 151,962 | 151,962 |
| 3 | Westerly Waterline Loan Original Loan for \$2,800,000 in 2026 for 20 years <i>Use of Restricted Funds</i> | FY46 - 2.1% [Maryland] | 2,800,000 | (7,241) | | 90,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| Sub-total: Water & Wastewater Projects | | | | \$151,629 | \$158,870 | \$248,870 | \$331,962 | \$331,962 | \$331,962 | \$331,962 |
| Paid From General Funds | | | | - | - | - | - | - | - | - |
| Paid From Unrestricted Funds | | | | \$7,241 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Paid From Restricted Funds | | | \$0 | | | | | | | |
| TOTAL: ALL DEBT SERVICE | | | \$3,829,573 | \$158,870 | \$158,870 | \$248,870 | \$331,962 | \$331,962 | \$331,962 | \$331,962 |

Notes

- [1] There are no outstanding loans for General Fund Capital Projects.
- [2] The Westerly Inflow and Infiltration (I&I) loan provided a complete relining of main sewer lines and the relining and installation of clean-outs on the public side of each lateral.
- [3] The Westerly waterline replacement loan provides a replacement of the aging waterlines currently in place.

THE TOWN OF POOLSVILLE

FY 27 Budget

GENERAL FUND SUMMARY

Public Presentation

Printed: 11-Mar-26

| Ref. Page | Item or Description | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|---|---|------------------------------|------------------------------|----------------------------------|------------------------------|
| General Funds Operating Summary | | | | | |
| 8 | General Revenue Total | \$5,948,913 | \$5,645,864 | \$5,755,157 | \$5,973,973 |
| General Expenditures | | | | | |
| Funding for Capital Projects | | | | | |
| 16 | General Capital Projects | (840,449) | (898,000) | (898,000) | (865,000) |
| 28 | Water/Wastewater Cap Projs | (582,849) | (724,000) | (720,000) | (845,500) |
| | Sub-total: Capital Projects | (1,423,298) | (1,622,000) | (1,618,000) | (1,710,500) |
| 9 | Operating Expenses | (4,064,383) | (4,021,871) | (4,100,871) | (4,249,088) |
| | Total: General Expenditures | (\$5,487,681) | (\$5,643,871) | (\$5,718,871) | (\$5,959,588) |
| | Net Operating Balance | \$461,232 | \$1,993 | \$36,286 | \$14,385 |
| | Unrestricted Funds Carried Forward from Prior Year | 1,177,037 | 1,125,413 | 1,394,794 | 1,431,080 |
| Application of Excess Unrestricted Funds | | | | | |
| | For General Capital Projects | (143,475) | - | - | - |
| | For W/WW Capital Projects | (100,000) | - | - | (100,000) |
| | For General Operations | - | - | - | - |
| | Closing Balance: Genl Funds [Unrestricted Reserve] | \$1,394,794 | \$1,127,406 | \$1,431,080 | \$1,345,465 |
| General Funds Capital Projects Summary | | | | | |
| | Funding Balance Carried Forward from Prior Year | \$2,350,178 | \$2,348,363 | \$2,769,954 | \$1,181,253 |
| | Funding from General Revenues | 840,449 | 898,000 | 898,000 | 865,000 |
| | Funding from Impact Fees | 197,535 | | | |
| | Transfers from Restricted Funds | 29,312 | | | |
| | Internal Transfers | 143,475 | | | |
| | Funding from MD Grants, Others | 255,427 | 4,000,000 | 4,000,000 | |
| | Available for Capital Projects | \$3,816,376 | \$7,246,363 | \$7,667,954 | \$2,046,253 |
| | Capital Projects Expenditures | (1,046,422) | (6,171,868) | (6,486,701) | (164,000) |
| | Closing Balance: Capital Projects Funding | \$2,769,954 | \$1,074,495 | \$1,181,253 | \$1,882,253 |

Notes

- [1] The General Fund Summary is divided into two parts:
- * The upper section presents the status of the Operating Account, including yearly revenue, allocations for Capital Projects, the Annual Operating Balance, Unrestricted Funds carried forward, and finally, the Unrestricted Funds Close-Out Balance for the year. Included in the summary is the application of any excess Cash Reserves into the budget year.
 - * The Commissioners will maintain unrestricted reserves at 17.5% of the budgeted general revenue.
- [2] The lower section summarizes the activity in the General Fund Capital Projects Account, including funds carried forward, new funding from the Operating Account, and funding from other sources, all summarized in the total funds available for General Capital Projects. Actual or Planned Capital Spending is shown, ending in the Funding Balance for Capital Projects.
- [3] In addition to cash assets, the Town owns several pieces of real property:
- | <u>Buildings and Municipal Facilities</u> | | <u>Parks and Recreational Facilities</u> | | |
|---|----------------------|--|----------------------|---------------------|
| Town Hall | Maintenance Building | Stevens Park | Campbell Park | Lori Gore Park |
| Wastewater Treatment Plant | Eleven Well Houses | Halmos Park | Wootton Heights Park | Deyo Park |
| Seven Sewage Pump Stations | Equalization Lagoon | Bodmer Park | Brooks Park | Collier Circle Pond |
| | | Whalen Commons | Elgin Park | Dr. Dillingham Park |
| | | Perkin's Park | Hoewing Park | Behrend Park |

THE TOWN OF POOLESVILLE

FY 27 Budget

GENERAL FUND REVENUE SUMMARY

| Public Presentation | | Printed: 11-Mar-26 | | | |
|--|---|------------------------------|------------------------------|----------------------------------|------------------------------|
| Acct No. | Account Name | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
| General Revenue | | | | | |
| Part A - External Sources | | | | | |
| 111 | Property Taxes | 2,043,644 | 2,194,872 | 2,229,118 | 2,385,156 |
| 112 | P/P Property Unincorporated | 13 | 2,000 | 17 | 2,000 |
| 113 & 114 | P/P Public Utilities / Ordinary Corp. | 98,561 | 90,000 | 90,000 | 90,000 |
| 311.4 | Revenue Sharing | 596,512 | 613,810 | 613,810 | 675,877 |
| 330.5 | Property Tax Grant | 722 | 722 | 722 | 722 |
| 360.1 | Income Tax | 2,139,633 | 2,076,957 | 2,140,000 | 2,140,000 |
| 156 | Highway User Revenue | 326,681 | 486,485 | 471,990 | 472,218 |
| 222 | Franchise / Traders License | 44,215 | 50,000 | 30,000 | 30,000 |
| 121 | Interest Income (120 & 465) | 148,347 | 80,000 | 100,000 | 100,000 |
| 223 | Building / Plumbing Permits | 15,171 | 20,000 | 40,000 | 40,000 |
| 412 | Zoning / Development Fees | 506,641 | 15,000 | 15,000 | 15,000 |
| 469 | Miscellaneous Income | 18,014 | 19 | 15,000 | 10,000 |
| 469B | Utility Permits | 3,141 | 5,000 | 2,000 | 5,000 |
| 480 | Recreation Program | 7,617 | 11,000 | 7,500 | 8,000 |
| Sub-total: General Revenue (External Sources) | | \$5,948,913 | \$5,645,864 | \$5,755,157 | \$5,973,973 |
| Part B - Internal Transfers | | | | | |
| Application of Excess Unrestricted Funds | | | | | |
| | For General Capital Projects | 143,475 | - | | - |
| | For W/WW Capital Projects | 100,000 | - | | 100,000 |
| | For General Operations | - | - | | - |
| Sub-total: General Revenue | | \$6,192,388 | \$5,645,864 | \$5,755,157 | \$6,073,973 |
| Impact Fee Revenue | | | | | |
| 475.1 | Impact Fees Recreation | - | - | - | - |
| 475.2 | Impact Fees Public Facilities | - | - | - | - |
| Sub-total: Impact Fee Revenue | | \$0 | \$0 | \$0 | \$0 |
| Grants and Designated Funding | | | | | |
| A | Program Open Space/Parks and Playgrounds | 75,427 | - | | |
| B | Community Projects Grant | 180,000 | | | |
| Sub-total: Grants and Designated Funding | | \$255,427 | \$0 | \$0 | \$0 |
| Restricted Revenue | | | | | |
| 470 | Community Events | 39,322 | - | | |
| 475.8 | Park Development Fees | | | | |
| 475.3 | Vehicle Trade-ins | | | | |
| 475.5 | Equipment Trade-ins | | | | |
| Sub-total: Restricted Revenue | | \$39,322 | \$0 | \$0 | \$0 |
| Total: General Fund Revenue | | \$6,487,137 | \$5,645,864 | \$5,755,157 | \$6,073,973 |
| Account Descriptions | | | | | |
| 111 | Property Taxes cover both commercial and residential properties at \$0.1877 per \$100 of assessed valuation.. | | | | |
| 112 | Personal Property Tax for Unincorporated businesses in Poolesville. | | | | |
| 113/114 | These are Personal Property Tax accounts: 113 for Public Utilities (Verizon, Washington Gas), and 114 for other corporations in Poolesville | | | | |
| 311.4 | Covers the Tax Duplication formula with the County and is based on the miles of Town roads. | | | | |
| 330.5 | Covers bank shares and comes from Montgomery County, the same every year. | | | | |
| 360.1 | Revenue is based on a State formula, Poolesville receives 17% of income tax collected within the corporate limits. | | | | |
| 156 | The State computes this amount based on the miles of Town roads and the vehicles registered in Town by residents. | | | | |
| 222 | Franchise Fees includes Comcast , Verizon and a portion of the business licenses granted by the County. | | | | |
| 121 | Interest earned on the General Fund with the County's Investment Fund. | | | | |
| 412 | Zoning applications and Development fees for new subdivisions are offset by Expense Acct. 1210. | | | | |
| 480 | Fees charged for participants in the Summer Recreation Program. | | | | |

THE TOWN OF POOLSVILLE

FY 27 Budget

GENERAL FUND EXPENSE SUMMARY

Public Presentation

Printed: 11-Mar-26

| Acct No. | Account Name | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|---|---|------------------------------|------------------------------|----------------------------------|------------------------------|
| 500 | Town Administration | 413,705 | 506,755 | 490,755 | 470,600 |
| 600 | Elections | 17,726 | - | - | 19,000 |
| 700 | Staff Salaries and Benefits | 1,552,026 | 1,889,246 | 1,889,246 | 1,939,118 |
| 800 | Law | 87,141 | 50,000 | 50,000 | 50,000 |
| 900 | Municipal Buildings & Operations | 144,960 | 172,000 | 172,000 | 174,000 |
| 1000 | Streets, Sidewalks, & Storm Drains | 215,960 | 215,000 | 283,000 | 265,000 |
| 1100 | Parks & Recreation | 123,420 | 108,000 | 115,000 | 120,500 |
| 1200 | Engineering | 162,567 | 100,000 | 110,000 | 110,000 |
| 1300 | Planning & Zoning | 59,515 | 0 | 0 | 0 |
| 1400 | Public Safety | 20,780 | 32,000 | 32,000 | 32,000 |
| 1500 | Municipal Services | 931,943 | 790,000 | 800,000 | 820,000 |
| 1600 | Subsidy to Water & Wastewater Fund | 183,011 | - | - | - |
| 1700 | Debt Service | 151,629 | 158,870 | 158,870 | 248,870 |
| Sub-total: General Fund Operating Expenses | | \$4,064,383 | \$4,021,871 | \$4,100,871 | \$4,249,088 |
| 2000 | Funding for Capital Projects | 840,449 | 898,000 | 898,000 | 865,000 |
| 3000 | Subsidy for Water & Wastewater Capital Projects | 582,849 | 724,000 | 720,000 | 845,500 |
| Sub-total: General Fund Capital Expenses | | \$1,423,298 | \$1,622,000 | \$1,618,000 | \$1,710,500 |
| Total: General Fund Expenses | | \$5,487,681 | \$5,643,871 | \$5,718,871 | \$5,959,588 |

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 27 Budget

GENERAL FUND EXPENSE DETAILS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Account Name | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|------------------------|---------------------------------|------------------------------|------------------------------|----------------------------------|------------------------------|
| 500 | Town Administration | | | | |
| 505 | Executive Meetings and Training | 11,304 | 20,000 | 20,000 | 20,000 |
| 510 | Advertising | 3,339 | 10,000 | 5,000 | 5,000 |
| 515 | Dues and Subscriptions | 12,828 | 15,000 | 15,000 | 15,000 |
| 525 | Contract Services (IT) | 41,537 | 30,000 | 30,000 | 30,000 |
| 530 | Bonding and Employee Training | 377 | 5,000 | 1,000 | 2,500 |
| 540 | Accounting and Auditing | 61,823 | 55,000 | 55,000 | 55,000 |
| 545 | Printing and Duplicating | 9,173 | 15,000 | 10,000 | 15,000 |
| 550 | Communications | 12,354 | 15,000 | 15,000 | 15,000 |
| 555 | Office Supplies and Expense | 19,475 | 30,000 | 30,000 | 30,000 |
| 565 | Community Events | 119,422 | 85,000 | 85,000 | 80,000 |
| | Use of Roll-Over Funds | (54,422) | | | |
| 570 | Community Goodwill | 80,884 | 72,755 | 72,755 | 51,100 |
| 575 | Economic Development/Marketing | 0 | 20,000 | 20,000 | 20,000 |
| 580 | Fair Access | 69,012 | 95,000 | 95,000 | 95,000 |
| 585 | Poolesville Seniors | 25,000 | 32,000 | 32,000 | 32,000 |
| 595 | H.R. Consultant | 1,600 | 7,000 | 5,000 | 5,000 |
| Total: Acct 500 | Town Administration | \$413,705 | \$506,755 | \$490,755 | \$470,600 |

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 | Included dues for organizations such as the MML and subscriptions for various publications |
| 525 | Included services for IT support, web, Microsoft/Norton's subscriptions, cybersecurity. |
| 530 | Includes bonding for the Managers and Town Clerk and training for all Town employees. |
| 540 | CPA Accounting assistance and costs for end of year audit. |
| 545 | Includes copying machine lease, copy paper, printing and postage for the Town Newsletter. |
| 550 | Includes telephone service in Town Hall and the Maintenance Building, fax machine, cellular phones for senior staff and Internet service. |
| 555 | Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, etc. |
| 565 | Community Events: |
| | Holiday lighting ceremony 21,000 |
| | RocktoberFest 10,000 |
| | Friday on the Commons 33,500 |
| | Spring Fest 11,000 |
| | Big flea 2,500 |
| | Scarecrow Contest 1,000 |
| | Holiday lighting Contest 1,000 |
| 570 | Community Goodwill includes: |
| | Fireworks 30,000 |
| | Mini Grants 5,000 |
| | Poolesville Day n/a |
| | Gifts for volunteers 1,000 |
| | Misc. 1,000 |
| | Poolesville Pride 1,000 |
| | Story Tapestries 5,000 |
| | Post Prom 2,500 |
| | PACC 5,600 |
| 575 | This includes costs for media outreach, digital media support, event support/advertising, press releases, social media/website content, tweets and business attraction. |
| 580 | Fair Access: |
| | P-ville Day Breakfast and Booth Support 19,000 |
| | Muster email Outreach Program 3,500 |
| | Naming Promotion at School Facilities 2,500 |
| | Annual Holiday Social 2,500 |
| | Foundry Consulting 60,000 |
| | Website Support 7,500 |
| 585 | This provides annual support for the Poolesville Seniors Organization. |
| 595 | This provides funding for training and HR matters |

THE TOWN OF POOLSVILLE

FY 27 Budget

GENERAL FUND EXPENSE DETAILS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Account Name | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|--|------------------------------------|------------------------------|------------------------------|----------------------------------|------------------------------|
| 600 | Elections | | | | |
| 605 | Printing and Duplicating | 4,029 | - | - | 4,500 |
| 610 | Voting Machines and Supplies | 10,504 | - | - | 11,000 |
| 615 | Legal Fees | 3,194 | - | - | 3,500 |
| Total: Acct 600 Elections | | \$17,726 | \$0 | \$0 | \$19,000 |
| 700 | Staff Salaries and Benefits | | | | |
| 705 | Salaries | 1,871,248 | 2,055,246 | 2,055,246 | 2,110,738 |
| 710 | Social Security | 113,777 | 115,000 | 115,000 | 117,000 |
| 710.1 | Medicare | 26,609 | 25,000 | 25,000 | 25,000 |
| 715 | Employee Benefits | 652,942 | 850,000 | 850,000 | 875,000 |
| 720 | Workmen's Compensation | 39,392 | 40,000 | 40,000 | 40,000 |
| Sub-Total: Salaries and Benefits for All Employees | | 2,703,968 | 3,085,246 | 3,085,246 | 3,167,738 |
| 750 | Salary Burden Allocation | | | | |
| 755 | Water/Wastewater Salary Burden | (1,013,920) | (1,060,000) | (1,060,000) | (1,088,620) |
| 760 | Wastewater Admin Salary Burden | (69,011) | (54,000) | (68,000) | (70,000) |
| 765 | Water Admin Salary Burden | (69,011) | (82,000) | (68,000) | (70,000) |
| Sub-Total: Salary Burden Allocations | | (1,151,942) | (1,196,000) | (1,196,000) | (1,228,620) |
| Total: Acct 700 Staff Salaries and Benefits | | \$1,552,026 | \$1,889,246 | \$1,889,246 | \$1,939,118 |

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, Assistant Town Manager, Town Clerk-Treasurer, Billing Specialist, Receptionist, Public Works staff, Water and Wastewater staff, and other temporary employees, such as for the Summer Recreation Program, that may be hired. At present, Poolesville has a total of twenty (22) employees.

- 705 Includes salaries for all Town employees, and includes a 2.7% increase for FY2027.
- 710 Includes the costs for federally-mandated Social Security and Medicare programs.
- 715 This account includes the Town's voluntary benefits package, including Medical plan, Insurance plan, and Retirement contributions.
- 720 This account covers the cost of mandated Workmen's Compensation Insurance.

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

THE TOWN OF POOLESVILLE

FY 27 Budget

GENERAL FUND EXPENSE DETAILS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Account Name | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|---|---|------------------------------|------------------------------|----------------------------------|------------------------------|
| 800 | Law | | | | |
| 805 | Legal Fees | 87,141 | 50,000 | 50,000 | 50,000 |
| 810 | Legal Fees - Development | - | - | - | - |
| Total: Acct 800 Law | | \$87,141 | \$50,000 | \$50,000 | \$50,000 |
| <hr/> | | | | | |
| 900 | Municipal Buildings & Operations | | | | |
| 910 | Insurance | 25,077 | 30,000 | 30,000 | 32,000 |
| 915 | Electricity and Heat | 53,606 | 40,000 | 40,000 | 40,000 |
| 920 | Maintenance and Building Supplies | 1,421 | 7,000 | 7,000 | 7,000 |
| 925 | Repairs and Maintenance | 11,134 | 15,000 | 15,000 | 15,000 |
| 940 | Uniforms | 5,622 | 9,000 | 9,000 | 9,000 |
| 945 | Safety Equipment | | 5,000 | 5,000 | 5,000 |
| 950 | Vehicle Insurance | 3,569 | 5,000 | 5,000 | 5,000 |
| 955 | Truck Operations and Maintenance | 43,545 | 60,000 | 60,000 | 60,000 |
| 960 | Small Tools and Equipment | 985 | 1,000 | 1,000 | 1,000 |
| Total: Acct 900 Municipal Buildings & Operations | | \$144,960 | \$172,000 | \$172,000 | \$174,000 |

Account Descriptions

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

805 The account covers attorney's fees for attendance at meetings, normal opinions, responding to questions, and other general legal issues. This includes costs for representing Poolesville in lawsuits and other challenges that may be raised by third parties.

810 This covers the review of Bond documentation, preparation of easements, review of site plans, and negotiations with property owners.

The Major Account Group 900 covers general/liability insurance for Town Hall and the Maintenance Building.

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.

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.

945 This account covers the expense for PPE.

950 This account covers the cost of maintaining insurance on Town vehicles.

955 This account covers the repair and maintenance, including the costs of gas and oil, for Town trucks and mowers.

960 This covers items such as hammers, screwdrivers, shovels, drills, etc., and other small items not generally included in the Capital Projects Budget.

THE TOWN OF POOLSVILLE

FY 27 Budget

GENERAL FUND EXPENSE DETAILS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Account Name | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|--|---|------------------------------|------------------------------|----------------------------------|------------------------------|
| 1000 | Streets, Sidewalks, & Storm Drains | | | | |
| 1050 | Repairs/Maintenance/Resurfacing | 56,444 | 35,000 | 52,000 | 40,000 |
| 1055 | Storm Drain Repair/Maintenance | 14,369 | 20,000 | 40,000 | 40,000 |
| 1060 | Street Signs | 4,051 | 15,000 | 15,000 | 15,000 |
| 1065 | Street Lighting | 15,006 | 80,000 | 80,000 | 80,000 |
| 1070 | Snow Removal | 72,077 | 40,000 | 40,000 | 40,000 |
| 1085 | Sidewalk Repair & Maintenance | 54,012 | 25,000 | 56,000 | 50,000 |
| Total: Acct 1000 Streets, Sidewalks, & Storm Drains | | \$215,960 | \$215,000 | \$283,000 | \$265,000 |

Account Descriptions

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

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

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

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

1065 The maintenance and operation of the Town's residential street lights (765) and Cobra Head lights (about 65) by contract. Electricity costs by First Energy.

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

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

THE TOWN OF POOLESVILLE

FY 27 Budget

GENERAL FUND EXPENSE DETAILS

| Public Presentation | | Printed: 11-Mar-26 | | | |
|--|-------------------------------|------------------------------|------------------------------|----------------------------------|------------------------------|
| Acct No. | Account Name | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
| 1100 | Parks & Recreation | | | | |
| 1150 | Park Lighting | 24,349 | 17,500 | 20,000 | 25,000 |
| 1155 | Park Repair and Maintenance | 57,342 | 45,000 | 50,000 | 50,000 |
| 1160 | Streetscape (Tree) Expense | 6,885 | 10,000 | 10,000 | 10,000 |
| 1165 | Street Tree Maintenance | 28,553 | 25,000 | 25,000 | 25,000 |
| 1170 | Recreation Program | 6,290 | 10,500 | 10,000 | 10,500 |
| Total: Acct 1100 Parks & Recreation | | \$123,420 | \$108,000 | \$115,000 | \$120,500 |
| 1200 | Engineering | | | | |
| 1205 | General Engineering | 92,387 | 60,000 | 70,000 | 70,000 |
| 1210 | Engineering Development | 70,180 | 40,000 | 40,000 | 40,000 |
| Total: Acct 1200 Engineering | | \$162,567 | \$100,000 | \$110,000 | \$110,000 |
| 1300 | Planning & Zoning | | | | |
| 1300 | Planning and Zoning | - | - | - | - |
| 1305 | Master Plan Rewrite | 59,515 | - | - | - |
| Total: Acct 1300 Planning & Zoning | | \$59,515 | \$0 | \$0 | \$0 |
| Account Descriptions | | | | | |
| <p>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.</p> <p>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.</p> <p>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.</p> <p>1160 This line item covers the cost of the purchasing and planting of street trees.</p> <p>1165 This account primarily addresses the costs for the maintenance, removal of existing street trees and the miscellaneous purchase of shrubs and annuals.</p> <p>1170 Included are the costs for summer camp equipment, State registration, background checks and the Annual Fishing Tournament.</p> <p>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.</p> <p>1205 This account captures the cost of providing the services described above, other than costs charged directly to specific Capital Projects.</p> <p>1210 Some of the costs in this account are offset by the receipt of developer fees.</p> <p>1300 This account provides funding for reports, surveys, duplicating or publishing of plans and reports specific to the duties of the Planning Commission.</p> <p>1305 This line item funded the development of a new Comprehensive Plan with a consultant to create a citizen driven plan</p> | | | | | |

THE TOWN OF POOLSVILLE

FY 27 Budget

GENERAL FUND EXPENSE DETAILS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Account Name | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|--|---|------------------------------|------------------------------|----------------------------------|------------------------------|
| 1400 | Public Safety | | | | |
| 1425 | Code Enforcement Officer | 13,710 | 12,000 | 12,000 | 12,000 |
| 1435 | Plumbing Inspection | 7,070 | 20,000 | 20,000 | 20,000 |
| Total: Acct 1400 Public Safety | | \$20,780 | \$32,000 | \$32,000 | \$32,000 |
| 1500 | Municipal Services | | | | |
| 1500 | Trash Collection | 931,943 | 790,000 | 800,000 | 820,000 |
| Total: Acct 1500 Municipal Services | | \$931,943 | \$790,000 | \$800,000 | \$820,000 |
| 1600 | Subsidy to Water & Wastewater Fund | | | | |
| 1600 | Grant to Water & Wastewater Fund | 183,011 | - | - | - |
| Total: Acct 1600 Subsidy to Water & Wastewater Fund | | \$183,011 | \$0 | \$0 | \$0 |
| 1700 | Debt Service | | | | |
| 1700 | Debt Service (Principal & Interest) | 151,529 | 158,870 | 158,870 | 248,870 |
| Total: Acct 1700 Debt Service | | \$151,529 | \$158,870 | \$158,870 | \$248,870 |

Account Descriptions

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

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

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

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

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

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

THE TOWN OF POOLESVILLE

FY 27 Budget

GENERAL FUND - CAPITAL PROJECTS SUMMARY

| Printed: 11-Mar-26 | | | | | | | | | | | |
|--|---|------------|---------------------|---------------------------|----------------------|----------------------|--------------------|------------------------------------|--------------------|----------------------|--------------------|
| Public Presentation | | | | | | | | | | | |
| Acct No. | Item or Description | Year To Do | Est. Project Cost | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | ----- Forward Planning Cycle ----- | | | |
| | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| <u>Project Funding</u> | | | | | | | | | | | |
| 2005 | Office Equipment | | 0 | 37,919 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 2010 | Municipal Buildings | | 184,000 | 337,342 | 95,000 | (40,000) | 60,000 | 45,000 | 40,000 | 40,000 | 50,000 |
| 2015 | Parks & Streets Equipment | | 462,000 | 284,854 | 40,000 | 40,000 | 89,000 | 100,000 | 106,000 | 90,000 | 64,000 |
| 2020 | Parks & Streets Vehicles | | 645,000 | 217,349 | 75,000 | 75,000 | 65,000 | 70,000 | 45,000 | 60,000 | 45,000 |
| 2025 | Major Town Projects | | 5,290,000 | 1,444,829 | 4,095,000 | 4,230,000 | 75,000 | 50,000 | 55,000 | 70,000 | 90,000 |
| 2035 | Park Projects | | 1,973,406 | 1,051,084 | 220,000 | 220,000 | 195,000 | 205,000 | 205,000 | 165,000 | 130,000 |
| 2040 | Major Street Repair Projects | | 2,335,000 | 443,000 | 357,000 | 357,000 | 365,000 | 370,000 | 400,000 | 400,000 | 425,000 |
| Total Funding Allocations | | | \$10,889,406 | \$3,816,377 | \$4,898,000 | \$4,898,000 | \$865,000 | \$856,000 | \$867,000 | \$841,000 | \$820,000 |
| <u>Direct Funding</u> | | | | | | | | | | | |
| 2005 | Transfer of Unrestricted Funds | | | | | | | | | | |
| 2005 | Use of Impact Fees | | | | | | | | | | |
| 2010 | Transfer of Unrestricted Funds | | | | | | | | | | |
| 2015 | Transfer of Unrestricted Funds | | | 15,000 | | | | | | | |
| 2025 | Transfer of Unrestricted Funds | | | | | | | | | | |
| 2025 | MEA Grant | | | | | | | | | | |
| 2025 | Streetscape Grant | | | | 4,000,000 | 4,000,000 | | | | | |
| 2025 | Restricted Funds | | | 28,205 | | | | | | | |
| 2025 | Use of Impact Fees | | | 30,000 | | | | | | | |
| 2035 | Use of Dev. Rec Fees | | | 1,107 | | | | | | | |
| | Use of Impact Fees | | | 197,535 | | | | | | | |
| | Insurance Funds | | | | | | | | | | |
| | Transfer of Unrestricted Funds | | | 128,475 | | | | | | | |
| | Community Parks and Play | | | 255,427 | | | | | | | |
| 2040 | Transfer of Unrestricted Funds | | | | | | | | | | |
| Sub-total: Direct Funding | | | | \$655,749 | \$4,000,000 | \$4,000,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2000 | Funding by General Funds [Total less Direct Funding] | | | \$3,160,628 | \$898,000 | \$898,000 | \$865,000 | \$856,000 | \$867,000 | \$841,000 | \$820,000 |
| <u>Project Expenditures</u> | | | | | | | | | | | |
| 2005 | Office Equipment | | | (6,572) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2010 | Municipal Buildings | | | (31,298) | (185,000) | (224,783) | (40,000) | (35,000) | (30,000) | (30,000) | (30,000) |
| 2015 | Parks & Streets Equipment | | | (52,218) | (29,000) | (94,341) | (89,000) | (105,000) | (41,000) | (85,000) | (164,000) |
| 2020 | Parks & Streets Vehicles | | | (71,705) | (90,000) | (90,000) | 0 | (90,000) | 0 | (100,000) | 0 |
| 2025 | Major Town Projects | | | (136,368) | (5,017,868) | (5,217,577) | 0 | 0 | 0 | 0 | 0 |
| 2035 | Park Projects | | | (748,261) | (50,000) | (60,000) | (35,000) | (110,000) | (30,000) | (575,000) | (260,000) |
| 2040 | Major Street Repair Projects | | | 0 | (800,000) | (800,000) | 0 | (735,000) | 0 | (800,000) | 0 |
| Total Expenditures | | | | (\$1,046,422) | (\$6,171,868) | (\$6,486,701) | (\$164,000) | (\$1,075,000) | (\$101,000) | (\$1,590,000) | (\$454,000) |
| <u>Account Balance by Year</u> | | | | | | | | | | | |
| 2005 | Office Equipment | | | 31,347 | 47,312 | 47,347 | 63,347 | 79,347 | 95,347 | 111,347 | 127,347 |
| 2010 | Municipal Buildings | | | 306,044 | 112,037 | 41,261 | 61,261 | 71,261 | 81,261 | 91,261 | 111,261 |
| 2015 | Parks & Streets Equipment | | | 232,636 | 215,854 | 178,295 | 178,295 | 173,295 | 238,295 | 243,295 | 143,295 |
| 2020 | Parks & Streets Vehicles | | | 145,644 | 127,349 | 130,644 | 195,644 | 175,644 | 220,644 | 180,644 | 225,644 |
| 2025 | Major Town Projects | | | 1,308,461 | 134,402 | 320,884 | 395,884 | 445,884 | 500,884 | 570,884 | 660,884 |
| 2035 | Park Projects | | | 302,823 | 437,542 | 462,823 | 622,823 | 717,823 | 892,823 | 482,823 | 352,823 |
| 2040 | Major Street Repair Projects | | | 443,000 | 0 | 0 | 365,000 | 0 | 400,000 | 0 | 425,000 |
| Account Balance by Year | | | | \$2,769,955 | \$1,074,496 | \$1,181,254 | \$1,882,254 | \$1,663,254 | \$2,429,254 | \$1,680,254 | \$2,046,254 |
| Notes | | | | | | | | | | | |
| <p>[1] This page summarizes the seven Capital Projects accounts associated with General Fund capital expenditures. The summary is divided into three sections as follows:</p> <ul style="list-style-type: none"> * 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. <p>[2] See the following Capital Account pages for detailed information.</p> | | | | | | | | | | | |

THE TOWN OF POOLESVILLE

FY 27 Budget

GENERAL FUND - CAPITAL PROJECTS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | Forward Planning Cycle | | | |
|-----------------------------|--------------------------------------|------------|-------------------|-----------------------|---------------------------|-----------------|------------------|-----------------|------------------------|-----------------|------------------|------------------|
| | | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| Project Funding | | | | | | | | | | | | |
| 2005 | Office Equipment | | | | | 31,312 | 31,347 | 47,347 | 63,347 | 79,347 | 95,347 | 111,347 |
| | Allocated Carry-Over Funds | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Unallocated Carry Over Funds | | | | | | | | | | | |
| | <i>Reallocated</i> | | | | | | | | | | | |
| 1 | Future Office Requirements | Open | | 20,240 | 20,240 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 2 | Technology Upgrades | Open | | 11,072 | 11,072 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 3 | Web Design | Open | | 6,607 | 6,607 | | | | | | | |
| | Total Funding Allocations | | \$0 | \$37,919 | \$37,919 | \$47,312 | \$47,347 | \$63,347 | \$79,347 | \$95,347 | \$111,347 | \$127,347 |
| | <i>Total Budgeted in Fiscal Year</i> | | | | | <i>16,000</i> | <i>16,000</i> | <i>16,000</i> | <i>16,000</i> | <i>16,000</i> | <i>16,000</i> | <i>16,000</i> |
| Project Expenditures | | | | | | | | | | | | |
| 2005 | Office Equipment | | | | | | | | | | | |
| 1 | Office Equipment | Open | | | (6,572) | | | | | | | |
| 2 | Technology Upgrades | Open | | | | | | | | | | |
| 3 | Web Design | Open | | | | | | | | | | |
| | Total Expenditures | | | | (\$6,572) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2005 | Account Balance by Year | | | | \$31,347 | \$47,312 | \$47,347 | \$63,347 | \$79,347 | \$95,347 | \$111,347 | \$127,347 |

Notes

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

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

Project Definitions

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

1 This is for the replacement of existing equipment/upgrades.

2 Equipment for improving communications and meeting capabilities.

3 Upgrades to website.

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | Forward Planning Cycle | | | |
|-----------------------------|--------------------------------------|------------|-------------------|-----------------------|---------------------------|--------------------|--------------------|-----------------------------|------------------------|-------------------|-------------------|-------------------|
| | | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| Project Funding | | | | | | | | | | | | |
| 2010 | Municipal Buildings | | | | | 191,295 | 295,302 | 40,519 | 60,519 | 70,519 | 80,519 | 90,519 |
| | Allocated Carry-Over Funds | | | | 10,742 | 10,742 | 10,742 | 742 | 742 | 742 | 742 | 742 |
| | Unallocated Carry Over Funds | | | | | (5,000) | (10,000) | | | | | |
| | <i>Reallocated</i> | | | | | | | | | | | |
| 1 | Community Center | Open | | 135,000 | 135,000 | | (135,000) | [Transferred to acct. 2025] | | | | |
| 2 | Town Hall Maintenance | Open | | 28,389 | 28,389 | 10,000 | 10,000 | 20,000 | 10,000 | 10,000 | 10,000 | 20,000 |
| 3 | Historic Medley Grant | Open | | 32,129 | 32,129 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 4 | Pole Banners | FY23 | 10,000 | 3,870 | 3,870 | | 5,000 | 10,000 | 5,000 | | | |
| 5 | Storage Building Heater | FY23 | 4,000 | 4,000 | 4,000 | 5,000 | 5,000 | [Use of Carry-over Funds] | | | | |
| 6 | Vehicle Door Decals | FY23 | 10,000 | 4,935 | 4,935 | | | | | | | |
| 7 | AED's | Open | | 12,500 | 12,500 | | | | | | | |
| 8 | Parks Dept Storage Area | FY26 | 100,000 | 70,777 | 70,777 | 30,000 | 30,000 | | | | | |
| 9 | Riverworks | FY26 | 60,000 | 35,000 | 35,000 | 25,000 | 25,000 | | | | | |
| | Total Funding Allocations | | \$184,000 | \$326,600 | \$337,342 | \$297,037 | \$266,044 | \$101,261 | \$106,261 | \$111,261 | \$121,261 | \$141,261 |
| | <i>Total Budgeted in Fiscal Year</i> | | | | | <i>95,000</i> | <i>(40,000)</i> | <i>60,000</i> | <i>45,000</i> | <i>40,000</i> | <i>40,000</i> | <i>50,000</i> |
| Project Expenditures | | | | | | | | | | | | |
| 2010 | Municipal Buildings | | | | | | | | | | | |
| 1 | Community Center | Open | | | | | | | | | | |
| 2 | Town Hall Maintenance | Open | | | | | | | | | | |
| 3 | Historic Medley Grant | Open | | | (29,999) | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| 4 | Pole Banners | FY23 | | | | | (8,870) | (10,000) | (5,000) | | | |
| 5 | Storage Building Heater | FY23 | | | | (5,000) | (9,000) | | | | | |
| 6 | Vehicle Door Decals | FY23 | | | | | (4,935) | | | | | |
| 7 | AED's | Open | | | (1,299) | | (11,201) | | | | | |
| 8 | Parks Dept Storage Area | FY26 | | | | (100,000) | (100,777) | | | | | |
| 9 | Riverworks | FY26 | | | | (50,000) | (60,000) | | | | | |
| | Total Expenditures | | | | (\$31,298) | (\$185,000) | (\$224,783) | (\$40,000) | (\$35,000) | (\$30,000) | (\$30,000) | (\$30,000) |
| 2010 | Account Balance by Year | | | | \$306,044 | \$112,037 | \$41,261 | \$61,261 | \$71,261 | \$81,261 | \$91,261 | \$111,261 |

Notes

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

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

Project Definitions

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

1 Due to the partnership with Montgomery County, accumulated funds were transferred to the Pool Bubble project.

2 Exterior painting, carpets and other small maintenance tasks.

3 Funds granted to Historic Medley for the upkeep of historic buildings.

4 Decorative seasonal flags flown at Townhall and Whalen Commons

5 Heater for storage of weather sensitive equipment

6 Identification markings to be in design with street sign Logo

7 AED's for municipal properties.

8 Provides salt and soil covered loading and storage for Parks Department.

9 Funding for this project supports the efforts of the Town to develop the Cultural Arts District

THE TOWN OF POOLESVILLE

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GENERAL FUND - CAPITAL PROJECTS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | Forward Planning Cycle | | | |
|--------------------------------------|------------------------------|------------|-------------------|-----------------------|---------------------------|-------------------|-------------------|---------------------------|------------------------|-------------------|-------------------|--------------------|
| | | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| Project Funding | | | | | | | | | | | | |
| 2015 | Parks & Streets Equipment | | | | | 169,448 | 197,230 | 168,889 | 168,889 | 163,889 | 228,889 | 233,889 |
| | Allocated Carry-Over Funds | | | | 10,719 | | | | | | | |
| | Equipment Trade-in Funds | | | | 24,687 | 35,406 | 35,406 | 9,406 | 9,406 | 9,406 | 9,406 | 9,406 |
| | Unallocated Carry Over Funds | | | | | (26,000) | (26,000) | | | | | |
| Reallocated | | | | | | | | | | | | |
| 1 | Small Equipment Replacement | | | 118,091 | 118,091 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| A | Replacement Salt Spreaders | Open | 8,000 | 8,000 | 8,000 | | | 9,000 | | 9,000 | | 9,000 |
| 2 | 72" Mower | FY25 | 17,000 | 17,000 | 17,000 | | | | | | | |
| 3 | 72" Mower/Blower | FY25 | 35,000 | 35,000 | 35,000 | | | | | | | |
| 4 | Hydraulic Trailer | FY26 | | | | 6,000 | 6,000 | [Use of Carry-Over Funds] | | | | |
| 5 | Remote Track Mower w/trailer | FY27 | 65,000 | 33,000 | 33,000 | 15,000 | 15,000 | 15,000 | | | | |
| 6 | Skid Loader | FY28 | 75,000 | 15,000 | 15,000 | 20,000 | 20,000 | | 20,000 | | | |
| 7 | Tandem Trailer | FY28 | 15,000 | | | | | | 15,000 | | | |
| 8 | 72" Mower | FY29 | 17,000 | | | | | | 10,000 | | | |
| 9 | 72" Mower/Blower | FY30 | 35,000 | | | | | | | 7,000 | | |
| 10 | Multi Purpose Tractor | FY30 | 35,000 | | | | | | | 17,500 | 17,500 | |
| 11 | Back-Hoe | FY31 | 140,000 | | | | | 20,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 12 | Holiday Lights | Open | 20,000 | 23,357 | 23,357 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Total Funding Allocations | | | \$462,000 | \$249,448 | \$284,854 | \$244,854 | \$272,636 | \$267,295 | \$278,295 | \$279,295 | \$328,295 | \$307,295 |
| <i>Total Budgeted in Fiscal Year</i> | | | | | | <i>40,000</i> | <i>40,000</i> | <i>89,000</i> | <i>100,000</i> | <i>106,000</i> | <i>90,000</i> | <i>64,000</i> |
| Project Expenditures | | | | | | | | | | | | |
| 2015 | Parks & Streets Equipment | | | | | | | | | | | |
| 1 | Small Equipment Replacement | | | | (33,852) | | | | | | | |
| A | Replacement Salt Spreaders | Open | | | (8,350) | (8,000) | (8,000) | (9,000) | | (9,000) | | (9,000) |
| 2 | 72" Mower | FY25 | | | | | (17,000) | | | | | |
| 3 | 72" Mower/Blower | FY25 | | | | | (35,000) | | | | | |
| 4 | Hydraulic Trailer | FY26 | | | | (6,000) | (6,000) | | | | | |
| 5 | Remote Track Mower w/trailer | FY27 | | | | | | (65,000) | | | | |
| 6 | Skid Loader | FY28 | | | | | | | (75,000) | | | |
| 7 | Tandem Trailer | FY28 | | | | | | | (15,000) | | | |
| 8 | 72" Mower | FY29 | | | | | | | | (17,000) | | |
| 9 | 72" Mower/Blower | FY30 | | | | | | | | | (35,000) | |
| 10 | Multi Purpose Tractor | FY30 | | | | | | | | | (35,000) | |
| 11 | Back-Hoe | FY30 | | | | | | | | | | (140,000) |
| 12 | Holiday Lights | Open | | | (10,016) | (15,000) | (28,341) | (15,000) | (15,000) | (15,000) | (15,000) | (15,000) |
| Total Expenditures | | | | | (\$52,218) | (\$29,000) | (\$94,341) | (\$89,000) | (\$105,000) | (\$41,000) | (\$85,000) | (\$164,000) |
| 2015 Account Balance by Year | | | | | \$232,636 | \$215,854 | \$178,295 | \$178,295 | \$173,295 | \$238,295 | \$243,295 | \$143,295 |

Notes

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

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

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

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

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

Project was funded with excess funding from completed projects.

- | | |
|---|---|
| <ul style="list-style-type: none"> 1 Replacement of existing equipment 2 This mower will replace the 2015 72" mower 3 This will replace the 2015 snow blower/mower 4 Used for hauling mulch and park waste. 5 New equipment for mowing steep slopes 6 This equipment will replace the 2019 Skid Loader 7 Replacement for 1996 trailer 8 This mower will replace the 2022 ZD21 mower. 9 This mower will replace the 2022 Mower/Blower. 10 This tractor will replace the 2022 Kubota Tractor 11 This Back-Hoe will replace the 2020 Back-Hoe 12 Light replacement/repair...including new overheads for year round display | <p>Mowers</p> <ul style="list-style-type: none"> 2023 Kubota ZD21 (mower) 2023 Kubota ZD21 (mower) 2023 Kubota ZD21 (mower) 2022 Kubota Tractor 2022 Kubota 360 snow blower 2022 Kubota ZD21 (mower) 2015 72" Mower 2015 72" Mower/Blower 2018 Kubota ZD21 (mower) 2019 11' Toro Batwing (mower) <p>Heavy Equipment</p> <ul style="list-style-type: none"> 2020 Backhoe 2020 Mini Excavator 2020 Mule (multi-use) 2019 Skid Loader 2008 tractor w/mower boom 2008 Mule (Multi-use) 2010 Toro Ballfield Dragger |
|---|---|

THE TOWN OF POOLSVILLE

FY 27 Budget

GENERAL FUND - CAPITAL PROJECTS

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Printed: 11-Mar-26

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | ----- Forward Planning Cycle ----- | | | |
|--------------------------------------|--------------------------------|------------|-------------------|-----------------------|---------------------------|-------------------|-------------------|------------------|------------------------------------|------------------|--------------------|------------------|
| | | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| <u>Project Funding</u> | | | | | | | | | | | | |
| 2020 | Parks & Streets Vehicles | | | | | 135,000 | 135,000 | 120,000 | 185,000 | 165,000 | 210,000 | 170,000 |
| | Allocated Carry-Over Funds | | | | 6,982 | | | | | | | |
| | Vehicle Trade-in Funds | | | | 3,662 | 7,349 | 10,644 | 10,644 | 10,644 | 10,644 | 10,644 | 10,644 |
| | Unallocated Carry Over Funds | | | | | | | | | | | |
| | <i>Reallocated</i> | | | | | | | | | | | |
| 1 | Bucket Truck | FY25 | 75,000 | 71,705 | 71,705 | | | | | | | |
| 2 | 1-Ton Truck | FY26 | 90,000 | 65,000 | 65,000 | 25,000 | 25,000 | | | | | |
| 3 | 3/4 Ton Pick-up | FY28 | 90,000 | 30,000 | 30,000 | 20,000 | 20,000 | 20,000 | 20,000 | | | |
| 4 | 5- Ton Dump Truck | FY30 | 100,000 | 30,000 | 30,000 | 15,000 | 15,000 | 15,000 | 20,000 | 15,000 | 15,000 | |
| 5 | 1- Ton Dump Truck | FY32 | 100,000 | 10,000 | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 6 | 1-Ton Flatbed Truck | FY32 | 90,000 | | | | | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 7 | 1-Ton Flatbed Truck | FY36 | 100,000 | | | | | | | | 15,000 | 15,000 |
| Total Funding Allocations | | | \$645,000 | \$206,705 | \$217,349 | \$217,349 | \$220,644 | \$195,644 | \$265,644 | \$220,644 | \$280,644 | \$225,644 |
| <i>Total Budgeted in Fiscal Year</i> | | | | | | <i>\$75,000</i> | <i>\$75,000</i> | <i>\$65,000</i> | <i>\$70,000</i> | <i>\$45,000</i> | <i>\$60,000</i> | <i>\$45,000</i> |
| <u>Project Expenditures</u> | | | | | | | | | | | | |
| 2020 | Vehicles | | | | | | | | | | | |
| 1 | Bucket Truck | FY25 | | | (71,705) | | | | | | | |
| 2 | 1-Ton Truck | FY26 | | | | (90,000) | (90,000) | | | | | |
| 3 | 3/4 Ton Pick-up | FY28 | | | | | | | (90,000) | | | |
| 4 | 5 Ton Dump Truck | FY30 | | | | | | | | | (100,000) | |
| 5 | 1- Ton Dump Truck | FY32 | | | | | | | | | | |
| 6 | 1-Ton flatbed Truck | FY32 | | | | | | | | | | |
| 7 | 1-Ton Flatbed Truck | FY36 | | | | | | | | | | |
| Total Expenditures | | | | | (\$71,705) | (\$90,000) | (\$90,000) | \$0 | (\$90,000) | \$0 | (\$100,000) | \$0 |
| 2020 | Account Balance by Year | | | | \$145,644 | \$127,349 | \$130,644 | \$195,644 | \$175,644 | \$220,644 | \$180,644 | \$225,644 |

Notes

Shading key in Table:

Expenditures/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

The Town owns the following vehicles:

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

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

Trucks

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

- 1 The bucket truck scheduled for 2025 will replace the 1995 bucket truck.
- 2 The 1-ton flatbed scheduled for 2026 will replace the 2015 F-350.
- 3 The 3/4-ton truck scheduled for 2028 will replace the 2018 F250 Truck
- 4 The 5-ton truck scheduled for 2030 will replace the 2020 F-450.
- 5 The 1-ton dump truck scheduled for 2032 will replace a 2022 F-350.
- 6 The 1-ton flatbed scheduled for FY2032 will replace the 2022 F-350.
- 7 The 1-ton flatbed scheduled for 2036 will replace the 2026 1-Ton.

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Printed: 11-Mar-26

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | ----- Forward Planning Cycle ----- | | | |
|--------------------------------------|--------------------------------|------------|--------------------|-----------------------|---------------------------|----------------------|----------------------|------------------|------------------------------------|------------------|------------------|------------------|
| | | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| <u>Project Funding</u> | | | | | | | | | | | | |
| 2025 | Major Town Projects | | | | | | | | | | | |
| | Allocated Carry-Over Funds | | | | | 1,056,287 | 1,305,142 | 317,565 | 392,565 | 442,565 | 497,565 | 567,565 |
| | Unallocated Carry Over Funds | | | | 3,319 | 983 | 3,319 | 3,319 | 3,319 | 3,319 | 3,319 | 3,319 |
| <i>Reallocated</i> | | | | | | | | | | | | |
| 1 | Fisher Ave Streetscape | Open | 5,000,000 | 988,082 | 988,082 | 20,000 | 20,000 | | | | | |
| Community Projects Grant | | | | | | | | | | | | |
| 2 | Sidewalks | Open | | 40,000 | 40,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 30,000 |
| 2a | West Willard Sidewalk | FY24 | 75,000 | 65,823 | 65,823 | | | | | | | |
| 3 | Flashing Crosswalk Signs | Open | 15,000 | 22,692 | 22,692 | | | | | | | |
| 4 | Electronic Sign | FY24 | 30,000 | 29,544 | 29,544 | | | | | | | |
| 5 | Outdoor Pool Retractable Cover | Open | | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 45,000 | 60,000 | 60,000 |
| [Transferred from Acct. 2010] | | | | | | | | | | | | |
| 6 | Whites Ferry Fund | Open | | | | 25,000 | 25,000 | 25,000 | | | | |
| 7 | Grocery Co-Op | Open | | 28,205 | 28,205 | | | | | | | |
| 8 | GIS System | Open | | 57,200 | 87,200 | | | | | | | |
| 9 | Intersection Improvements | Open | 90,000 | 50,000 | 50,000 | | | | | | | |
| 10 | Whalen Park Wiring Upgrade | FY25 | 80,000 | 89,964 | 89,964 | | | | | | | |
| Total Funding Allocations | | | \$5,290,000 | \$1,411,510 | \$1,444,829 | \$5,152,270 | \$5,538,461 | \$395,884 | \$445,884 | \$500,884 | \$570,884 | \$660,884 |
| <i>Total Budgeted in Fiscal Year</i> | | | | | | <i>4,095,000</i> | <i>4,230,000</i> | <i>75,000</i> | <i>50,000</i> | <i>55,000</i> | <i>70,000</i> | <i>90,000</i> |
| <u>Project Expenditures</u> | | | | | | | | | | | | |
| 2025 | Major Town Projects | | | | | | | | | | | |
| 1 | Fisher Ave Streetscape | Open | | | | (5,017,868) | (5,017,868) | | | | | |
| 2 | Sidewalks | Open | | | (55,676) | - | | | | | | |
| 3 | Flashing Crosswalk Signs | Open | | | (17,532) | | (5,160) | | | | | |
| 4 | Electronic Sign | FY24 | | | (29,544) | | | | | | | |
| 5 | Outdoor Pool Retractable Cover | Open | | | | | | | | | | |
| 6 | Whites Ferry Fund | Open | | | | | | | | | | |
| 7 | Grocery Co-op | Open | | | | | | | | | | |
| 8 | GIS System | Open | | | (29,282) | | (57,919) | | | | | |
| 9 | Intersection improvements | FY22 | | | | | (50,000) | | | | | |
| 10 | Whalen Park Wiring Upgrade | FY25 | | | (4,334) | | (86,630) | | | | | |
| Total Expenditures | | | | | (\$136,368) | (\$5,017,868) | (\$5,217,577) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2025 | Account Balance by Year | | | | \$1,308,461 | \$134,402 | \$320,884 | \$395,884 | \$445,884 | \$500,884 | \$570,884 | \$660,884 |

Notes

Shading key in Table:

Expenditures/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

- 1 Improvements along Fisher Avenue, including a round about, crosswalks, improved intersections, sidewalks, signage, banners and streetlights.
- 2 Replacement and new sidewalks throughout Town in accordance with the Parks & Streets Board's recommendation.
- 3 A new flashing crosswalk sign on West Willard Road to enhance safety for High School students.
- 4 Replacement of the Town's electronic notification sign.
- 5 Funds set aside to cost-share with Montgomery County to provide year-round swimming.
- 6 Funds set aside in support of reopening White's Ferry
- 7 Funds set aside for the development of a Grocery Co-Op.
- 8 GIS mapping of Town utilities and infrastructure.
- 9 Safety improvements at the intersection of Hughes Rd. and Tom Fox Rd and as identified.
- 10 Replace of existing wiring and upgrade to panels.

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GENERAL FUND - CAPITAL PROJECTS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | FY 28 | Forward Planning Cycle | | |
|---|-------------------------------------|------------|--------------------|-----------------------|---------------------------|-------------------|-------------------|-------------------|--------------------|------------------------|--------------------|--------------------|
| | | | | | | | | | | FY 29 | FY 30 | FY 31 |
| Project Funding | | | | | | | | | | | | |
| 2035 | Park Projects | | | | | | | | | | | |
| | Allocated Carry-Over Funds | | | | | 259,639 | 299,719 | 459,719 | 619,719 | 714,719 | 889,719 | 479,719 |
| | Unallocated Carry-Over Funds | | | | 3,104 | 7,903 | 3,104 | 3,104 | 3,104 | 3,104 | 3,104 | 3,104 |
| Reallocated | | | | | | | | | | | | |
| 1 | Park Equipment Replacement | Open | | 110,838 | 110,838 | 40,000 | 40,000 | 40,000 | 40,000 | 60,000 | 60,000 | 60,000 |
| 2 | Repl. Halmos Restrooms | FY22 | 350,000 | 4,372 | 4,372 | - | | | | | | |
| | | | 82,500 | | 75,427 | | | | | | | |
| Parks Grant | | | | | | | | | | | | |
| 3 | Tot Lot Mulch | Open | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 4 | Grade/Seed Deyo Park | FY25 | | 11,300 | 11,300 | | | | | | | |
| 5 | Deyo Park Tot Lot | FY25 | 245,906 | 47,264 | 47,264 | | | | | | | |
| | | | | | 198,642 | | | | | | | |
| Use of Dev/Impact Fees | | | | | | | | | | | | |
| 6 | Steven's Park Lights | Open | 60,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 20,000 | 20,000 |
| 7 | Skatepark expansion/upgrade | FY25 | 270,000 | 94,926 | 94,926 | | | | | | | |
| | | | | | 180,000 | | | | | | | |
| Community Parks and Playgrounds | | | | | | | | | | | | |
| Unrestricted Funds Upon FY26 Budget Adoption | | | | | | | | | | | | |
| 8 | Pickleball Courts | FY25 | 90,000 | 84,000 | 84,000 | | | | | | | |
| 9 | Halmos Park Basketball | FY26 | 40,000 | 20,000 | 20,000 | 20,000 | 20,000 | | | | | |
| 10 | Halmos 2 Stairs | FY27 | | | | | | 15,000 | | | | |
| 11 | Dog Park | FY28 | | | | 50,000 | 50,000 | 25,000 | 25,000 | | | |
| 12 | Elgin Park B-ball Hoops | FY29 | 20,000 | | | | | | 10,000 | | | |
| 13 | Bouldering Park | FY30 | 115,000 | 30,000 | 30,000 | 10,000 | 10,000 | 15,000 | 20,000 | 15,000 | 15,000 | |
| 14 | Repl. Steven's Park Restrooms | FY30 | 350,000 | 90,000 | 90,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 20,000 | |
| 15 | Elgin Park Pickleball | FY30 | 100,000 | | | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | |
| 16 | Deyo Park Restrooms | FY36 | 250,000 | | | | | | 10,000 | 20,000 | 20,000 | 40,000 |
| Total Funding Allocations | | | \$1,973,406 | \$512,700 | \$1,051,084 | \$487,542 | \$522,823 | \$657,823 | \$827,823 | \$922,823 | \$1,057,823 | \$612,823 |
| Total Budgeted in Fiscal Year | | | | | | 220,000 | 220,000 | 195,000 | 205,000 | 205,000 | 165,000 | 130,000 |
| Project Expenditures | | | | | | | | | | | | |
| 2035 Parks and Recreation | | | | | | | | | | | | |
| 1 | Park Equipment Replacement | Open | | | (4,133) | | | | | | | (250,000) |
| 2 | Repl. Halmos Restrooms | FY22 | | | (79,799) | | | | | | | |
| 3 | Tot Lot Mulch | Open | | | | (10,000) | (20,000) | (20,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| 4 | Grade/Seed Deyo Park | FY25 | | | (11,300) | | | | | | | |
| 5 | Deyo Park Tot Lot | FY25 | | | (245,906) | | | | | | | |
| 6 | Steven Park Lights | FY25 | | | (356,137) | | | | | | | |
| 7 | Skatepark expansion/upgrade | FY24 | | | (50,986) | | | | | | | |
| 8 | Pickleball Courts | FY25 | | | | | | (15,000) | | | | |
| 9 | Halmos Park Basketball | FY26 | | | | (40,000) | (40,000) | | | | | |
| 10 | Halmos 2 Stairs | FY27 | | | | | | | | | | |
| 11 | Dog Park | FY28 | | | | | | | (100,000) | | | |
| 12 | Elgin Park B-ball Hoops | FY29 | | | | | | | | (20,000) | | |
| 13 | Bouldering Park | FY30 | | | | | | | | | (115,000) | |
| 14 | Repl. Steven's Park Restrooms | FY30 | | | | | | | | | (350,000) | |
| 15 | Elgin Park Pickleball | FY30 | | | | | | | | | (100,000) | |
| 16 | Deyo Park Restrooms | FY36 | | | | | | | | | | |
| Total Expenditures | | | | | (\$748,261) | (\$50,000) | (\$60,000) | (\$35,000) | (\$110,000) | (\$30,000) | (\$575,000) | (\$260,000) |
| 2035 Account Balance by Year | | | | | \$302,823 | \$437,542 | \$462,823 | \$622,823 | \$717,823 | \$892,823 | \$482,823 | \$352,823 |

Notes

Shading key in Table:

Expenditures/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

1 Park replacement will occur as part of the Parks Board's replacement recommendations.

Park tot lot equipment is on a 20-year replacement cycle per the following schedule:

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

2 Full replacement of existing restroom facility.

3 Engineered wood fibered mulch for tot lots.

4 Level and seed soccer field.

5 New Park in Westerly Grove

6 New Lights for Stevens Park

7 Expansion of existing facility

8 Mill, pave and repaint courts

9 Mill, paving and backboard replacement

10 Replacement of dilapidated wooden stairs

11 Relocation of existing facility to Steven's Park

12 Replacement of backboards and hoops

13 Under design, location not determined

14 Replacement of existing facility

15 New pickle ball courts

16 Planned facilities for Deyo Park

THE TOWN OF POOLESVILLE

FY 27 Budget

GENERAL FUND - CAPITAL PROJECTS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | ----- Forward Planning Cycle ----- | | | |
|-------------|--------------------------------------|------------|-------------------|-----------------------|---------------------------|--------------|------------------|------------------|------------------------------------|------------------|-------------|------------------|
| | | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| 2040 | Project Funding | | | | | | | | | | | |
| | Major Street Repair Projects | | | | | 443,000 | 443,000 | - | 365,000 | 0 | 400,000 | 0 |
| | Allocated Carry-Over Funds | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Unallocated Carry Over Funds | | | | | | | | | | | |
| | <i>Reallocated</i> | | | | | | | | | | | |
| 1 | FY26 Paving Program | | | | | | | | | | | |
| | Kohlhoss Road | | 400,000 | 200,000 | 200,000 | 200,000 | 200,000 | | | | | |
| | Elgin Road | | 60,000 | 20,000 | 20,000 | 40,000 | 40,000 | | | | | |
| | West Willard (Fisher - Westerly) | | 300,000 | 223,000 | 223,000 | 77,000 | 77,000 | | | | | |
| | Trails/Contingency | | 40,000 | | | 40,000 | 40,000 | | | | | |
| 2 | FY28 Paving Program | | | | | | | | | | | |
| | McNamara Road | | FY28 130,000 | | | | 130,000 | | | | | |
| | Cobb Ave | | FY28 115,000 | | | | 115,000 | | | | | |
| | Shores Drive | | FY28 120,000 | | | | 120,000 | | | | | |
| | Munger Farm Road | | FY28 100,000 | | | | | 100,000 | | | | |
| | Cambell Farm Road | | FY28 100,000 | | | | | 100,000 | | | | |
| | Seneca Chase Park Road | | FY28 40,000 | | | | | 40,000 | | | | |
| | Hersberger Lane | | FY28 90,000 | | | | | 90,000 | | | | |
| | Trails/Contingency | | FY28 40,000 | | | | | 40,000 | | | | |
| 3 | Future Roads to be determined | | FY30 800,000 | | | | | | 400,000 | 400,000 | 425,000 | |
| | Total Funding Allocations | | | | | | | | | | | |
| | <i>Total Budgeted in Fiscal Year</i> | | \$2,335,000 | \$443,000 | \$443,000 | \$800,000 | \$800,000 | \$365,000 | \$735,000 | \$400,000 | \$800,000 | \$425,000 |
| | | | | | | 357,000 | 357,000 | 365,000 | 370,000 | 400,000 | 400,000 | 425,000 |
| | Project Expenditures | | | | | | | | | | | |
| 2040 | Major Street Repair Projects | | | | | | | | | | | |
| 1 | FY26 Paving Program | | FY26 | | | (800,000) | (800,000) | | | | | |
| 2 | FY28 Paving Program | | FY28 | | | | | | (735,000) | | | |
| 3 | Future Roads | | FY30 | | | | | | | | (800,000) | |
| | Total Expenditures | | | | \$0 | (\$800,000) | (\$800,000) | \$0 | (\$735,000) | \$0 | (\$800,000) | \$0 |
| 2040 | Account Balance by Year | | | | <u>\$443,000</u> | <u>\$0</u> | <u>\$0</u> | <u>\$365,000</u> | <u>\$0</u> | <u>\$400,000</u> | <u>\$0</u> | <u>\$425,000</u> |

Notes

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

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

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

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

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

THE TOWN OF POOLSVILLE

FY 27 Budget

WATER and WASTEWATER FUND SUMMARY

Public Presentation

Printed: 11-Mar-26

| Ref. Page | Item or Description | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|--|---|------------------------------|------------------------------|----------------------------------|------------------------------|
| Water & Wastewater Operating Summary | | | | | |
| | W & WW Revenue | 2,004,126 | 2,196,737 | 2,191,500 | 2,236,500 |
| | Grant from General Funds | 183,011 | 0 | 0 | 0 |
| | W & WW Available Funding | 2,187,137 | 2,196,737 | 2,191,500 | 2,236,500 |
| Water & Wastewater Expenditures | | | | | |
| | For W&WW Capital Projects | 0 | 0 | 0 | 0 |
| | Operating Expenses | (2,197,136) | (2,173,100) | (2,171,100) | (2,212,720) |
| | Total: W & WW Expenditures | (\$2,197,136) | (\$2,173,100) | (\$2,171,100) | (\$2,212,720) |
| | Net Operating Balance | (\$9,999) | \$23,637 | \$20,400 | \$23,780 |
| | Unrestricted Funds Carried Forward from Prior Year | 11,368 | 11,368 | 1,369 | 21,769 |
| | Closing Balance: Water/Wastewater Funds | \$1,369 | \$35,005 | \$21,769 | \$45,549 |
| Water & Wastewater Funds Capital Projects Summary | | | | | |
| | Funding Balance Carried Forward from Prior Year | \$1,347,681 | \$994,272 | \$708,397 | \$1,987,868 |
| | Funding by Genl Funds | 582,849 | 724,000 | 720,000 | 845,500 |
| | Funding from Impact Fees | | | | |
| | Prior Balance - Impact Fees | | | | 50,000 |
| | Transfers from Restricted Funds | 1,648,764 | | | 100,000 |
| | Internal transfers | 100,000 | 0 | | |
| | Funding from MD Grants, Others | 828,219 | 700,000 | 1,488,043 | |
| | Available for Capital Projects | \$4,507,513 | \$2,418,272 | \$2,916,440 | \$2,983,368 |
| | Capital Projects Expenditures | (3,799,116) | (215,833) | (928,572) | (430,000) |
| | Closing Balance: Funding for Capital Projects | \$708,397 | \$2,202,439 | \$1,987,868 | \$2,553,368 |

Notes

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

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

THE TOWN OF POOLESVILLE

FY 27 Budget

WATER and WASTEWATER FUND REVENUE SUMMARY

Public Presentation

Printed: 11-Mar-26

| Acct No. | Account Name | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|--|---------------------------------------|------------------------------|------------------------------|----------------------------------|------------------------------|
| <u>Water & Wastewater Revenue</u> | | | | | |
| 411.1 | User Charges | 1,727,934 | 1,894,737 | 1,900,000 | 1,938,000 |
| | MDE Operations Grant | - | - | - | - |
| 505 | Interest Income (510 & 515) | 41,842 | 15,000 | 30,000 | 30,000 |
| 580 | Rental Income - Wireless Antennas | 171,263 | 212,000 | 181,000 | 190,000 |
| 590 | WSSC & Contractor Fees | 52,704 | 67,000 | 67,000 | 67,000 |
| 590B | Bay Fund Admin Fee | 6,183 | 6,500 | 6,500 | 6,500 |
| 595 | Tap Fees | 4,200 | 1,500 | 7,000 | 5,000 |
| Sub-total: Water & Wastewater Revenue | | \$2,004,126 | \$2,196,737 | \$2,191,500 | \$2,236,500 |
| <u>Water & Wastewater Internal Support</u> | | | | | |
| | Funding from Unrestricted Gen'l Funds | 183,011 | - | - | - |
| Sub-total: Water and Wastewater Available Funding | | \$2,187,137 | \$2,196,737 | \$2,191,500 | \$2,236,500 |
| <u>Impact Fee Revenue</u> | | | | | |
| 597.1 | Water System | - | 68,443 | 13,689 | - |
| 597.2 | Wastewater System | - | 42,777 | 8,555 | - |
| Sub-total: Impact Fee Revenue | | \$0 | \$111,220 | \$22,244 | \$0 |
| <u>Grants and Designated Funding</u> | | | | | |
| A | Connection Fees | 31,876 | 142,590 | 30,658 | - |
| C | MDE WWTP ENR Refinement Grant | 828,219 | 1,169,639 | 788,051 | - |
| Sub-total: Grants and Designated Funding | | \$860,095 | \$1,312,229 | \$818,709 | \$0 |
| <u>Restricted Revenue</u> | | | | | |
| 590.2 | PFAS Lawsuit | 129,486 | - | 390,815 | - |
| 598 | Chesapeake Bay Restoration Fund | 45 | - | - | - |
| 599 | Vehicle Trade - Ins | - | - | - | - |
| Sub-total: Restricted Revenue | | \$129,531 | \$0 | \$390,815 | \$0 |
| Total: Water & Wastewater Fund Revenue | | <u>\$3,176,763</u> | <u>\$3,620,186</u> | <u>\$3,423,268</u> | <u>\$2,236,500</u> |

| <u>Account Descriptions</u> | | | |
|--|--|-------------------|---------------------------|
| 411 | FY2026 | Residential | Commercial |
| | Gallon Tiers | Per 1,000 Gallons | Governmental |
| | 0 - 7,000 | \$13.43 | Flat Rate |
| | 7,001 - 15,000 | \$15.13 | \$29.48 Per 1,000 gallons |
| | 15,001 - 25,000 | \$18.49 | |
| | 25,001 - 35,000 | \$23.51 | |
| | 35,001 - 40,000 | \$34.09 | |
| | 40,001 - up | \$44.62 | \$23.51 |
| Water Only Hydrant Use - \$14.00/1,000 Gal | | | |
| 505 | Interest income for funds in the County Investment Fund. | | |
| 590 | Revenue generated from contractor/hydrant use and WSSC. | | |
| 595 | Paid by new users to the water and wastewater system | | |
| 598 | This fee is collected by the Town for the State. | | |

THE TOWN OF POOLSVILLE

FY 27 Budget

WATER and WASTEWATER FUND EXPENSE SUMMARY

Public Presentation

Printed: 11-Mar-26

| Acct No. | Account Name | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|---|---|------------------------------|------------------------------|----------------------------------|------------------------------|
| <u>Wastewater System</u> | | | | | |
| 700 | Wastewater Operations | 715,778 | 653,500 | 645,500 | 655,000 |
| 750 | Wastewater Administration | 611,900 | 616,200 | 631,200 | 647,010 |
| Sub-total: Wastewater System | | 1,327,678 | 1,269,700 | 1,276,700 | 1,302,010 |
| <u>Water System</u> | | | | | |
| 800 | Water Operations | 197,737 | 195,000 | 195,000 | 195,000 |
| 850 | Water Administration | 671,721 | 708,400 | 699,400 | 715,710 |
| Sub-total: Water System | | 869,458 | 903,400 | 894,400 | 910,710 |
| Sub-total: Water & Wastewater Operating Expenses | | \$2,197,136 | \$2,173,100 | \$2,171,100 | \$2,212,720 |
| 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 | | \$2,197,136 | \$2,173,100 | \$2,171,100 | \$2,212,720 |
| <u>Water and Wastewater Fund Analysis</u> | | | | | |
| Wastewater System | | | \$1,269,700 | \$1,276,700 | \$1,302,010 |
| | | | 58% | 59% | 59% |
| Water System | | | \$903,400 | \$894,400 | \$910,710 |
| | | | 42% | 41% | 41% |
| Notes | | | | | |

THE TOWN OF POOLESVILLE

FY 27 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Account Name | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|--|---|------------------------------|------------------------------|----------------------------------|------------------------------|
| 700 | Wastewater Operations | | | | |
| 701 | Sludge Hauling | 316,691 | 250,000 | 250,000 | 250,000 |
| 702 | Outside Laboratory Services | 91,463 | 60,000 | 65,000 | 65,000 |
| 703 | Electricity | 159,697 | 180,000 | 170,000 | 180,000 |
| 705 | Chemicals | 83,633 | 90,000 | 90,000 | 90,000 |
| 707 | Building Maintenance | 1,695 | 3,000 | 3,000 | 2,500 |
| 708 | Laboratory Expenses | 5,457 | 10,000 | 7,000 | 7,000 |
| 709 | Small Tools | 588 | 500 | 500 | 500 |
| 710 | WWTP Repair & Maintenance | 44,682 | 40,000 | 40,000 | 40,000 |
| 712 | Sewer Repair and Maintenance | 11,871 | 20,000 | 20,000 | 20,000 |
| Total: | Acct 700 Wastewater Operations | <u>\$715,778</u> | <u>\$653,500</u> | <u>\$645,500</u> | <u>\$655,000</u> |
| 750 | Wastewater Administration | | | | |
| 755 | Alloc: Staff Salary Burden from GF755 | 506,960 | 530,000 | 530,000 | 544,310 |
| 757 | Alloc: Admin Sal'y Burden from GF760 | 69,011 | 54,000 | 68,000 | 70,000 |
| 761 | Personnel Uniforms and Training | 3,996 | 5,000 | 5,000 | 5,000 |
| 763 | Accounting Services | 4,500 | 4,500 | 4,500 | 4,500 |
| 771 | Office Supplies | 3,148 | 2,000 | 3,000 | 3,000 |
| 773 | Telephone | 10,062 | 8,000 | 8,000 | 8,000 |
| 775 | Property Insurance | 11,769 | 11,000 | 11,000 | 11,000 |
| 781 | Truck Insurance | 700 | 700 | 700 | 700 |
| 783 | Truck Operations | 1,754 | 1,000 | 1,000 | 500 |
| Total: | Acct 750 Wastewater Administration | <u>\$611,900</u> | <u>\$616,200</u> | <u>\$631,200</u> | <u>\$647,010</u> |
| Account Descriptions | | | | | |
| <p>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.</p> <p>701 This account pays for the sludge hauling to landfills and periodic permit sludge testing.</p> <p>702 This account covers sample analysis from outside labs.</p> <p>703 This account covers the electricity of the whole compound, and 7 sewerage pumping stations are included in this account.</p> <p>705 This account is for chemicals used in the treatment of the wastewater.</p> <p>707 This account is for minor building maintenance.</p> <p>708 This account covers in house lab testing supplies and minor test equipment.</p> <p>709 This account covers small tools specific to wastewater system work.</p> <p>710 This account covers parts and direct costs associated with maintaining the WWTP. Major Rebuild/replacements are in CIP Accounts.</p> <p>711 This account funds the annual replacement of the ultra violet disinfection lamps. Lamps are now in CIP Accounts.</p> <p>712 This account covers minor repairs and general maintenance of the sewer systems. Major rebuild/replacements are in CIP accounts.</p> <p>755 In FY26, the entry level salary base was increased to \$22.00/hour and all other field staff were given a 5% increase.</p> <p>757 This account pays for the portion attributed for office staff.</p> <p>761 This account pays for employee uniforms, t-shirts, sweatshirts and safety boots.</p> <p>763 This account pay a portion of the accounting fees.</p> <p>765 This account pays for legal fees connected with the system.</p> <p>771 This account pays for office, cleaning and bathroom supplies connected with the system.</p> <p>773 This pays for phone bills connected with the system.</p> <p>775 This account pays for wastewater properties, such as the plant and pump stations.</p> <p>781 This account covers a proportionate share of the total cost.</p> <p>783 This account pays a proportionate share of truck operations.</p> <p>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.</p> | | | | | |

THE TOWN OF POOLESVILLE

FY 27 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Account Name | Y/E 06/30/25 FY 25 Actual | Y/E 06/30/26 FY 26 Budget | Y/E 06/30/26 FY 26 Projection | Y/E 06/30/27 FY 27 Budget |
|---|---------------------------------------|------------------------------|------------------------------|----------------------------------|------------------------------|
| 800 | Water Operations | | | | |
| 801 | Lab Supplies / Testing | 28,437 | 27,000 | 27,000 | 27,000 |
| 802 | Building Supplies | 401 | 500 | 500 | 500 |
| 805 | Electricity | 128,664 | 130,000 | 130,000 | 130,000 |
| 806 | Chemicals | 4,761 | 5,000 | 5,000 | 5,000 |
| 807 | Water Repair and Maintenance | 33,169 | 30,000 | 30,000 | 30,000 |
| 809 | Small Tools | 2,306 | 2,500 | 2,500 | 2,500 |
| Total: Acct 800 Water Operations | | \$197,737 | \$195,000 | \$195,000 | \$195,000 |
| 850 | Water Administration | | | | |
| 855 | Alloc: Staff Salary Burden from GF755 | 506,960 | 530,000 | 530,000 | 544,310 |
| 857 | Alloc: Admin Saly Burden from GF765 | 69,011 | 82,000 | 68,000 | 70,000 |
| 859 | Bonding | - | 100 | 100 | 100 |
| 861 | Personnel Uniforms and Training | 7,254 | 6,000 | 6,000 | 6,000 |
| 863 | Accounting Services | 4,500 | 4,500 | 4,500 | 4,500 |
| 871 | Office and Billing Supplies | 43,948 | 35,000 | 40,000 | 40,000 |
| 873 | Telephone | 12,849 | 20,000 | 20,000 | 20,000 |
| 875 | Property Insurance | 8,200 | 8,200 | 8,200 | 8,200 |
| 881 | Truck Insurance | 2,600 | 2,600 | 2,600 | 2,600 |
| 883 | Truck Operations | 16,398 | 20,000 | 20,000 | 20,000 |
| Total: Acct 850 Water Administration | | \$671,721 | \$708,400 | \$699,400 | \$715,710 |
| Account Descriptions | | | | | |
| <p>The Major Account Group 800 covers all direct expenses associated with operation and maintenance of the Town's water system.</p> <p>801 This account covers the costs of all laboratory supplies and expenses, and test equipment, for the Town's municipal water system.</p> <p>802 This account covers the cost of all consumable supplies and replenishable hardware supplies for the Water & Wastewater systems.</p> <p>805 Electricity consumed at the various well sites (11).</p> <p>806 The chlorine added to the municipal water supply is included in this account.</p> <p>807 Included in this account is the cost of minor repairs and maintenance to the water system. Major rebuild/replacements are in CIP Accounts.</p> <p>809 This account covers small tools specific to water system work.</p> | | | | | |
| <p>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.</p> <p>855 In FY26, the entry level salary base was increased to \$22.00/hour and all other field staff were given a 5% increase.</p> <p>857 Likewise, the allocated share of Town Hall staff is calculated in GF Accts 760 & 765 and included here.</p> <p>859 Cost of Bonding for Billing Spealist who handles water billing and payments received.</p> <p>861 This account covers the cost of Town uniforms and training for water employees respectively.</p> <p>863 This account represent the costs for applicable accounting.</p> <p>871 This account covers the costs of office supplies for water dept. functions including water billing costs.</p> <p>873 This account includes telephone service, including emergency notification systems, at all well houses.</p> <p>875 This account covers the cost of property insurance for all parts of the water infrastructure.</p> <p>881/883 The cost of truck insurance, gasoline, repairs, parts, etc., is included here for water trucks.</p> | | | | | |

THE TOWN OF POOLESVILLE

FY 27 Budget

WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Public Presentation

Printed: 11-Mar-26

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | ----- Forward Planning Cycle ----- | | | |
|---------------------------------------|--|------------|---------------------|---------------------------|--------------------|--------------------|--------------------|------------------------------------|--------------------|--------------------|--------------------|
| | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| <i>Project Funding</i> | | | | | | | | | | | |
| 3130 | Water Collection & Distribution | | 6,261,440 | 842,773 | 935,000 | 935,000 | 185,000 | 205,000 | 165,000 | 165,000 | 165,000 |
| 3150 | Wastewater Systems | | 10,927,610 | 1,198,292 | 239,000 | 1,023,043 | 455,000 | 335,000 | 290,000 | 325,000 | 350,000 |
| 3160 | Water & Wastewater Vehicles | | 380,000 | 75,551 | 20,000 | 20,000 | 45,000 | 60,000 | 65,000 | 60,000 | 50,000 |
| 3167 | Water & Wastewater Equip. | | 63,000 | 188,228 | 95,000 | 95,000 | 80,500 | 60,000 | 71,000 | 60,000 | 67,000 |
| 3169 | Inflow & Infiltration | | 0 | 73,865 | 50,000 | 50,000 | 50,000 | 70,000 | 80,000 | 80,000 | 80,000 |
| 3170 | Gen'l. Infrastructure Programs | | 0 | 2,128,804 | 85,000 | 85,000 | 180,000 | 210,000 | 210,000 | 210,000 | 210,000 |
| Total Funding Allocations | | | \$17,632,050 | \$4,507,513 | \$1,424,000 | \$2,208,043 | \$995,500 | \$940,000 | \$881,000 | \$900,000 | \$922,000 |
| <i>Direct Funding</i> | | | | | | | | | | | |
| 3130 | Allocation of unrestricted funds | | | | | | 50,000 | 50,000 | | | |
| 3130 | Allocation of Restricted Funds | | | | | | | | | | |
| 3130 | American Rescue Funds | | | 86,258 | | | | | | | |
| 3130 | Forgivable Loan | | | | | 700,000 | | | | | |
| 3150 | American Rescue Funds | | | | | | | | | | |
| 3150 | Impact Fees | | | | | | | | | | |
| 3150 | MDE Grant | | | 828,219 | | 788,043 | | | | | |
| 3150 | Allocation of unrestricted funds | | | 100,000 | | | 100,000 | | | | |
| 3150 | Fraud Reimbursement | | | | | | | | | | |
| 3167 | Allocation of unrestricted funds | | | | | | | | | | |
| 3167 | American Rescue Funds | | | | | | | | | | |
| 3169 | American Rescue Funds | | | | | | | | | | |
| 3170 | Allocation of unrestricted funds | | | | | | | | | | |
| 3170 | American Rescue Funds | | | 1,562,506 | | | | | | | |
| Sub-total: Direct Funding | | | | \$2,576,983 | \$0 | \$1,488,043 | \$150,000 | \$50,000 | \$0 | \$0 | \$0 |
| 3000 | Funding by Gen'l Fund Subsidy [Total less Direct Funding] | | | \$1,930,530 | \$1,424,000 | \$720,000 | \$845,500 | \$890,000 | \$881,000 | \$900,000 | \$922,000 |
| <i>Project Expenditures</i> | | | | | | | | | | | |
| 3130 | Water Collection & Distribution | | | (624,155) | (10,000) | (229,985) | (115,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| 3150 | Wastewater Systems | | | (1,320,086) | (180,000) | (597,301) | (273,000) | (75,000) | (68,000) | (30,000) | (68,000) |
| 3160 | Water & Wastewater Vehicles | | | 0 | 0 | 0 | 0 | 0 | (100,000) | 0 | (80,000) |
| 3167 | Water & Wastewater Equip. | | | (122,857) | (25,833) | (38,794) | (42,000) | 0 | (11,000) | 0 | (7,000) |
| 3169 | Inflow & Infiltration | | | (15,947) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3170 | Gen'l. Infrastructure Programs | | | (1,716,071) | 0 | (62,492) | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | | | | (\$3,799,116) | (\$215,833) | (\$928,572) | (\$430,000) | (\$85,000) | (\$189,000) | (\$40,000) | (\$165,000) |
| <i>Account Balance by Year</i> | | | | | | | | | | | |
| 3130 | Water Collection & Distribution | | | 218,618 | 1,063,090 | 923,633 | 993,633 | 1,188,633 | 1,343,633 | 1,498,633 | 1,653,633 |
| 3150 | Wastewater Systems | | | (121,794) | 90,313 | 303,948 | 485,948 | 745,948 | 967,948 | 1,262,948 | 1,544,948 |
| 3160 | Water & Wastewater Vehicles | | | 75,551 | 95,551 | 95,551 | 140,551 | 200,551 | 165,551 | 225,551 | 195,551 |
| 3167 | Water & Wastewater Equip. | | | 65,371 | 178,322 | 121,577 | 160,077 | 220,077 | 280,077 | 340,077 | 400,077 |
| 3169 | Inflow & Infiltration | | | 57,918 | 123,865 | 107,918 | 157,918 | 227,918 | 307,918 | 387,918 | 467,918 |
| 3170 | Gen'l. Infrastructure Programs | | | 412,733 | 651,298 | 435,241 | 615,241 | 825,241 | 1,035,241 | 1,245,241 | 1,455,241 |
| Available For Capital Projects | | | | \$708,397 | \$2,202,439 | \$1,987,868 | \$2,553,368 | \$3,408,368 | \$4,100,368 | \$4,960,368 | \$5,717,368 |

Notes

- [1] This page summarizes the five Capital Project accounts associated with Water & Wastewater Fund capital expenditures. The summary is divided into three sections as follows:
- * The top part of the page summarizes the costs of the various projects and the overall funding streams developed to implement those projects. Also included in the top section is a summary of all special funding available to augment the regular Funding Subsidy from the General Fund. The bottom line in the top section, Acct. 3000, subtracts the special funding and identifies the Net Amount which has been, or will be, funded by means of a Capital Projects Subsidy from the General Fund Revenues.
 - * The middle part of the page summarizes the programmed expenditures of the funds to accomplish the various capital projects.
 - * The bottom part of the page reflects 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 27 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | ----- Forward Planning Cycle ----- | | | |
|---|---------------------------------|------------|-------------------|-----------------------|---------------------------|--------------------|------------------|------------------|------------------------------------|--------------------|--------------------|--------------------|
| | | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| Project Funding | | | | | | | | | | | | |
| 3130 | Water Collection & Distribution | | | | | 124,523 | 214,138 | 919,153 | 989,153 | 1,184,153 | 1,339,153 | 1,494,153 |
| | Allocated Carry-Over Funds | | | | 4,480 | 13,567 | 4,480 | 4,480 | 4,480 | 4,480 | 4,480 | 4,480 |
| | Unallocated Carry Over Funds | | | | | | | | | | | |
| Reallocated | | | | | | | | | | | | |
| 1 | Equip Replace/Major Rebuild | Open | | 69,139 | 69,139 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 2 | Well Implementation | Annl. | | 984 | 984 | | | | | | | |
| 3 | Alpha Media | Open | | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 4 | Repaint Ext. 500K Gal. Tank | FY24 | 556,625 | 199,116 | 199,116 | | | | | | | |
| 5 | PFAS Remediation | Open | | 315,383 | 315,383 | 100,000 | 100,000 | 50,000 | 70,000 | 80,000 | 80,000 | 80,000 |
| American Rescue Fund | | | | | | | | | | | | |
| 6 | Wells #2 , #3 PFAS | FY26 | | 20,000 | 20,000 | 50,000 | 50,000 | | | | | |
| MDE Forgivable Loan | | | | | | | | | | | | |
| 7 | PFAS Well Consolidation | FY28 | 700,000 | | | 700,000 | 700,000 | | | | | |
| Use of Restricted Funds | | | | | | | | | | | | |
| MDE Forgivable Loan | | | | | | | | | | | | |
| 8 | Wellhouse Maintenance | Open | 3,500,000 | | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| The following projects are listed in the Master Plan Impact Fee Schedule and will be funded through impact fees. | | | | | | | | | | | | |
| 9 | Well 14 (Westerly Grove) | FY24 | 1,404,815 | 112,413 | 112,413 | | | | | | | |
| Total Funding Allocations | | | | | | \$1,073,090 | \$1,153,618 | \$1,108,633 | \$1,198,633 | \$1,353,633 | \$1,508,633 | \$1,663,633 |
| <i>Total Budgeted in Fiscal Year</i> | | | \$6,261,440 | \$752,035 | \$842,773 | 935,000 | 935,000 | 185,000 | 205,000 | 165,000 | 165,000 | 165,000 |
| Project Expenditures | | | | | | | | | | | | |
| 3130 | Water Collection & Distribution | | | | | | | | | | | |
| 1 | Equip Replace/Major Rebuild | | | | (23,312) | | - | | | | | |
| 2 | Well Implementation | Annl. | | | - | | - | | | | | |
| 3 | Alpha Media | Open | | | - | | | (105,000) | | | | |
| 4 | Repaint Ext. 500K Gal. Tank | FY24 | | | (199,116) | | | | | | | |
| 5 | PFAS Remediation | Open | | | (281,656) | | (219,985) | | | | | |
| 6 | Wells #2 , #3 PFAS | FY26 | | | (7,658) | | | | | | | |
| 7 | PFAS Well Consolidation | FY28 | | | | | | | | | | |
| 8 | Wellhouse Maintenance | Open | | | | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| 9 | Well 14 (Westerly Grove) | FY24 | | | (112,413) | | | | | | | |
| Total Expenditures | | | | | | (\$624,155) | (\$10,000) | (\$229,985) | (\$115,000) | (\$10,000) | (\$10,000) | (\$10,000) |
| 3130 | Account Balance by Year | | | | \$218,618 | \$1,063,090 | \$923,633 | \$993,633 | \$1,188,633 | \$1,343,633 | \$1,498,633 | \$1,653,633 |

Notes

Shading key in Table:

Expenditures/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

- 1 This category provides for the replacement or major rebuild of pumps and major components.
- 2 Well implementation includes final permitting and ongoing monitoring required by MDE.
- 3 Wells 7 & 9 treatment system media is replaced on a three-year cycle.
- 4 This project provides for protective coating of the elevated water storage tank.
- 5 Funding provides pilot testing, analysis and eventually treatment system installation.
- 6 Enclosures for PFAS Filters on Wells #2 & #3.
- 7 Provides funding for connecting multiple wells into central PFAS treatment facilities.
- 8 Provides funding for the replacement of roofing materials, paint and wood trim on well houses.
- 9 Well Funded through Developer and Impact Fee Funds. Part of the Westerly Grove Subdivision.

THE TOWN OF POOLESVILLE

FY 27 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | Forward Planning Cycle | | | |
|-----------------------------|--------------------------------------|------------|---------------------|-----------------------|---------------------------|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|--------------------|
| | | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| Project Funding | | | | | | | | | | | | |
| 3150 | Wastewater Systems | | | | | | | | | | | |
| | Allocated Carry-Over Funds | | | | 1,566 | 19,103 | (123,360) | 302,382 | 484,382 | 744,382 | 966,382 | 1,261,382 |
| | Unallocated Carry-Over Funds | | | | | 12,210 | 1,566 | 1,566 | 1,566 | 1,566 | 1,566 | 1,566 |
| | Reallocated | | | | | | | | | | | |
| 1 | Equip Replace/Major Rebuild | Open | | 50,917 | 50,917 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 2 | Ultra Violet Lights (WWTP) | Open | 8,000 | 10,468 | 10,468 | 4,000 | | 4,000 | | 4,000 | | 4,000 |
| 3 | WWTP ENR Refinement | Open | 9,114,110 | 450,000 | 450,000 | | | | | | | |
| | MDE Grant | | | | 57,784 | | 788,043 | | | | | |
| 4 | Basin Recoating | Open | | 60,000 | 60,000 | | | 60,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| | Unrestricted Reserves | | | | | | | 100,000 | | | | |
| 5 | Replacement Mixers | Open | 6,000 | 17,996 | 17,996 | | | 6,000 | | 6,000 | | 6,000 |
| 6 | WWTP Lagoon Repairs | FY22 | 110,000 | 179,343 | 179,343 | | | | | | | |
| 7 | WWTP Electrical Upgrades | FY22 | 70,000 | 39,945 | 39,945 | 20,000 | 20,000 | 20,000 | | | | |
| 8 | Basin/wetwell pump-out/Repair | Open | | 5,589 | 5,589 | 30,000 | 55,000 | 30,000 | 30,000 | | 30,000 | |
| 9 | Update WWTP PLC | FY23 | 50,000 | 50,184 | 50,184 | | | | | | | |
| 10 | Wet Well Grating | FY23 | 4,500 | 4,500 | 4,500 | | | | | | | |
| 11 | Fisher Ave Pump Sta | FY24 | 40,000 | 40,000 | 40,000 | | | | | | | |
| 12 | Elgin Rd Pump Sta | FY24 | 40,000 | 40,000 | 40,000 | | | | | | | |
| 13 | Replace Main WWTP Pump #3 | FY25 | 25,000 | 25,000 | 25,000 | | | | | | | |
| 14 | WWTP ENR Project Completion | FY26 | 60,000 | | | 60,000 | 60,000 | 40,000 | | | | |
| 15 | Generator | FY26 | 90,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | | | | |
| 16 | Valve Replacements | Open | 60,000 | | | | | 30,000 | 30,000 | | | |
| 17 | Break Room/Storage | FY27 | 30,000 | | | 15,000 | 15,000 | 30,000 | 15,000 | | | |
| 18 | Paint WWTP | FY30 | 170,000 | 120,000 | 120,000 | 25,000 | | | 25,000 | 25,000 | 25,000 | |
| 19 | Pump Replacements | Open | | | | | | 50,000 | 50,000 | 50,000 | 50,000 | |
| 20 | Rebuild Hunter's Run Pump Sta. | FY32 | 700,000 | | | | | 50,000 | 100,000 | 100,000 | 100,000 | 150,000 |
| 21 | WWTP Generator | FY35 | 350,000 | | | | | | 15,000 | 35,000 | 50,000 | 70,000 |
| | Total Funding Allocations | | \$10,927,610 | \$1,138,942 | \$1,198,292 | \$270,313 | \$901,249 | \$758,948 | \$820,948 | \$1,035,948 | \$1,292,948 | \$1,612,948 |
| | <i>Total Budgeted in Fiscal Year</i> | | | | | <i>239,000</i> | <i>1,023,043</i> | <i>455,000</i> | <i>335,000</i> | <i>290,000</i> | <i>325,000</i> | <i>350,000</i> |
| Project Expenditures | | | | | | | | | | | | |
| 3150 | Wastewater Systems | | | | | | | | | | | |
| 1 | Equip Replace/Major Rebuild | open | | | (50,917) | | | | | | | |
| 2 | Ultra Violet Lights (WWTP) | Open | | | (6,397) | | | (8,000) | | (8,000) | | (8,000) |
| 3 | WWTP ENR Refinement | Open | | | (1,182,516) | | | | | | | |
| 4 | Basin Recoating | Open | | | | | (60,000) | (60,000) | | (60,000) | | (60,000) |
| 5 | Replacement Mixers | Open | | | (17,996) | | | | | | | |
| 6 | WWTP Lagoon Repairs | FY22 | | | (1,860) | | (177,483) | | | | | |
| 7 | WWTP Electrical Upgrades | FY22 | | | (10,216) | | (49,729) | | | | | |
| 8 | Basin/wetwell pump-out/Repair | Open | | | | (30,000) | | | (30,000) | | (30,000) | |
| 9 | Update WWTP PLC | FY23 | | | (50,184) | | | | | | | |
| 10 | Wet Well Grating | FY23 | | | | | (4,500) | | | | | |
| 11 | Fisher Ave Pump Sta | FY24 | | | | | (40,000) | | | | | |
| 12 | Elgin Rd Pump Sta | FY24 | | | | | (40,000) | | | | | |
| 13 | Replace Main WWTP Pump #3 | FY25 | | | | | (25,000) | | | | | |
| 14 | WWTP ENR Project Completion | FY26 | | | | (60,000) | (60,000) | | | | | |
| 15 | Generator | FY26 | | | | (90,000) | (90,000) | | | | | |
| 16 | Valve Replacements | Open | | | | | | (30,000) | (30,000) | | | |
| 17 | Break Room/Storage | FY27 | | | | | | (15,000) | (15,000) | | | |
| 18 | Paint WWTP | FY27 | | | | | | (145,000) | | | | |
| 19 | Pump Replacements | Open | | | | | | | | | | |
| 20 | Rebuild Hunter's Run Pump Sta | FY32 | | | | | | | | | | |
| | Total Expenditures | | | | (\$1,320,086) | (\$180,000) | (\$597,301) | (\$273,000) | (\$75,000) | (\$68,000) | (\$30,000) | (\$68,000) |
| 3150 | Account Balance by Year | | | | (\$121,794) | \$90,313 | \$303,948 | \$485,948 | \$745,948 | \$967,948 | \$1,262,948 | \$1,544,948 |

Notes

Shading key in Table:

Expenditures/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

| | | |
|-------------|--|--|
| 3150 | Includes all major maintenance, modernizations, upgrades and expansions to the sewage collection/treatment/disposal systems | |
| 1 | The replacement or major rebuild of pumps and major components. | 14 Completion of WWTP upgrade items not funded by grant. |
| 2 | Full bulb change-out every other year. | 15 Emergency power back up for Elgin and Fisher pump stations. |
| 3 | Construction of a denitrification filtration system | 16 WWTP valve replacements |
| 4 | Total of five basins to be recoated, 1 per year. | 17 Construction of areas inside the WWTP |
| 5 | Replacement of original equipment. | 18 Repainting of pipe gallery. |
| 6 | Repairs and additions to the outdoor surge basin. | 19 Replacement of original equipment. |
| 7 | Electrical updates to WWTP. | 20 New pumps, controls and valves |
| 8 | Contractor to remove accumulated solids | 21 Replacement of original equipment. |
| 9 | Replacement of main controller. | |
| 10 | Replacement of original equipment. | |
| 11 | Replacement of discharge pump. | |
| 12 | Upgrades to existing pump station. | |
| 13 | Upgrade to existing pump station. | |

THE TOWN OF POOLSVILLE

FY 27 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Public Presentation

Printed: 11-Mar-26

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | ----- Forward Planning Cycle ----- | | | |
|--------------------------------------|---------------------------------|------------|-------------------|-----------------------|---------------------------|-------------------|-------------------|-------------------|------------------------------------|-------------------|------------------|------------------|
| | | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| Project Funding | | | | | | | | | | | | |
| 3167 | Water & Wastewater Equip. | | | | | 96,734 | 33,090 | 89,296 | 127,796 | 187,796 | 247,796 | 307,796 |
| | Allocated Carry-Over Funds | | | | | | | | | | | |
| | Unallocated Carry Over Funds | | | | 32,281 | 12,421 | 32,281 | 32,281 | 32,281 | 32,281 | 32,281 | 32,281 |
| | Reallocated | | | | | | | | | | | |
| 1 | Unidentified W&S Equipment | Open | | 56,976 | 56,976 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 2 | Water Meter Replacement | Annl. | Open | 33,543 | 33,543 | 30,000 | 30,000 | 30,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 3 | Dukes Root Control | Open | 5,000 | 6,094 | 6,094 | | | 7,000 | | 7,000 | | 7,000 |
| 4 | Technology Upgrades | Open | Open | 20,000 | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 5 | Filter Press Belts | FY23 | 4,000 | 833 | 833 | 4,000 | 4,000 | | | 4,000 | | |
| 6 | WWTP Lab Equipment | FY24 | 22,000 | 3,952 | 3,952 | | | | | | | |
| 7 | Lift Gate | FY24 | 6,000 | 6,000 | 6,000 | | | | | | | |
| 8 | Maintenance Area | FY25 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | | | | | |
| 9 | Leak Detection Equipment | FY25 | 12,000 | 11,300 | 11,300 | | | | | | | |
| 10 | Trench Shoring | FY25 | 9,000 | 9,249 | 9,249 | | | | | | | |
| 11 | Hydrant Buddy | FY26 | | | | 6,000 | 6,000 | | | | | |
| 12 | Traffic Control Equipment | FY26 | | | | 10,000 | 10,000 | | | | | |
| 13 | Repl. Power Tools | FY26 | | 3,000 | 3,000 | | | | | | | |
| 14 | Chart Recorder | FY27 | | | | | | 3,500 | | | | |
| Total Funding Allocations | | | \$63,000 | \$155,947 | \$188,228 | \$204,155 | \$160,371 | \$202,077 | \$220,077 | \$291,077 | \$340,077 | \$407,077 |
| <i>Total Budgeted in Fiscal Year</i> | | | | | | <i>95,000</i> | <i>95,000</i> | <i>80,500</i> | <i>60,000</i> | <i>71,000</i> | <i>60,000</i> | <i>67,000</i> |
| Project Expenditures | | | | | | | | | | | | |
| 3167 | Other Water & Wastewater Equip. | | | | | | | | | | | |
| 1 | Future W&S Equipment Needs | Open | | | (45,688) | - | | | | | | |
| 2 | Water Meter Replacement | Annl. | | | (32,885) | | | | | | | |
| 3 | Dukes Root Control | Open | | | (6,094) | | | (7,000) | | (7,000) | | (7,000) |
| 4 | Technology Upgrades | Open | | | (12,650) | | | | | | | |
| 5 | Filter Press Belts | FY23 | | | | (4,833) | (4,833) | | | (4,000) | | |
| 6 | WWTP Lab Equipment | FY24 | | | | | (3,952) | | | | | |
| 7 | Lift Gate | FY24 | | | | | (6,000) | | | | | |
| 8 | Maintenance Area | FY25 | | | (4,991) | (5,000) | (5,009) | | | | | |
| 9 | Leak Detection Equipment | FY25 | | | (11,300) | | | | | | | |
| 10 | Trench Shoring | FY25 | | | (9,249) | | | | | | | |
| 11 | Hydrant Buddy | FY26 | | | | (6,000) | (6,000) | | | | | |
| 12 | Traffic Control Equipment | FY26 | | | | (10,000) | (10,000) | | | | | |
| 13 | Repl. Power Tools | FY26 | | | | | (3,000) | | | | | |
| 14 | Chart Recorder | FY27 | | | | | | (35,000) | | | | |
| Total Expenditures | | | | | (\$122,857) | (\$25,833) | (\$38,794) | (\$42,000) | \$0 | (\$11,000) | \$0 | (\$7,000) |
| 3167 | Account Balance by Year | | | | \$65,371 | \$178,322 | \$121,577 | \$160,077 | \$220,077 | \$280,077 | \$340,077 | \$400,077 |

Notes

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

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

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

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

- 1 Replacement of miscellaneous equipment.
- 2 This line item provides for water meters for replacements and new installations.
- 3 Eliminate roots in sewer system
- 4 Upgrades to computers and software.
- 5 Replacement of original equipment for processing sludge.
- 6 Replacement of original equipment used for process control.
- 7 For the lifting and transport of CL2 tanks
- 8 Tool box, tools and bench for repairing pumps and equipment.
- 9 Equipment used to locate water main leaks.
- 10 Safety equipment while excavating.
- 11 Hydrant and valve exerciser tool.
- 12 Cones and signs for traffic control.
- 13 Tool replacement
- 14 Monitoring device required by MDE

THE TOWN OF POOLSVILLE

FY 27 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Public Presentation Printed: 11-Mar-26

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | Forward Planning Cycle | | | |
|-----------------------------|--------------------------------------|------------|-------------------|-----------------------|---------------------------|------------------|------------------|------------------|------------------------|------------------|------------------|------------------|
| | | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| Project Funding | | | | | | | | | | | | |
| 3169 | Inflow & Infiltration | | | | | | | | | | | |
| | Allocated Carry-Over Funds | | | | | 73,865 | 57,918 | 107,918 | 157,918 | 227,918 | 307,918 | 387,918 |
| | Unallocated Carry Over Funds | | | | | - | - | - | - | - | - | - |
| | Reallocated | | | | | | | | | | | |
| 1 | On-going I & I Reduction Pgm. | Annl. | | 73,865 | 73,865 | 50,000 | 50,000 | 50,000 | 70,000 | 80,000 | 80,000 | 80,000 |
| 1a | Monitoring & Main Insp. | | | | | | | | | | | |
| | Total Funding Allocations | | \$0 | \$73,865 | \$73,865 | \$123,865 | \$107,918 | \$157,918 | \$227,918 | \$307,918 | \$387,918 | \$467,918 |
| | <i>Total Budgeted in Fiscal Year</i> | | | | | <i>50,000</i> | <i>50,000</i> | <i>50,000</i> | <i>70,000</i> | <i>80,000</i> | <i>80,000</i> | <i>80,000</i> |
| Project Expenditures | | | | | | | | | | | | |
| 3169 | Inflow & Infiltration | | | | | | | | | | | |
| 1 | On-going I & I Reduction Pgm. | Annl. | | | (6,348) | | | | | | | |
| 1a | Monitoring & Main Insp. | | | | (9,599) | | | | | | | |
| | Total Expenditures | | | | (\$15,947) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3169 | Account Balance by Year | | | | \$57,918 | \$123,865 | \$107,918 | \$157,918 | \$227,918 | \$307,918 | \$387,918 | \$467,918 |

Notes

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

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

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

* American Rescue Fund

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

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 25 Actual | FY 26 Budget | FY 26 Projection | FY 27 Budget | Forward Planning Cycle | | | |
|-----------------------------|--------------------------------------|------------|-------------------|-----------------------|---------------------------|------------------|-------------------|------------------|------------------------|--------------------|--------------------|--------------------|
| | | | | | | | | | FY 28 | FY 29 | FY 30 | FY 31 |
| Project Funding | | | | | | | | | | | | |
| 3170 | Gen'l. Infrastructure Programs | | | | | | | | | | | |
| | Allocated Carry-Over Funds | | | | 92 | 566,206 | 412,641 | 435,149 | 615,149 | 825,149 | 1,035,149 | 1,245,149 |
| | Unallocated Carry Over Funds | | | | | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| | Reallocated | | | | | | | | | | | |
| 1 | Emergency Repair/Replace | Open | | 105,188 | 105,188 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 2 | Infrastructure Replacement Fund | Open | | 152,178 | 152,178 | | | 70,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 3 | Wesmond Sub-Division | FY24 | 2,000,000 | 188,840 | 188,840 | | - | | | | | |
| | | | | ARF* | 1,562,506 | | | | | | | |
| 4 | Westerly Water Lines | FY26 | 3,000,000 | 120,000 | 120,000 | | | | | | | |
| 5 | Well Development | Open | | | | 25,000 | 25,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | Total Funding Allocations | | | \$566,206 | \$2,128,804 | \$651,298 | \$497,733 | \$615,241 | \$825,241 | \$1,035,241 | \$1,245,241 | \$1,455,241 |
| | <i>Total Budgeted in Fiscal Year</i> | | | | | <i>85,000</i> | <i>85,000</i> | <i>180,000</i> | <i>210,000</i> | <i>210,000</i> | <i>210,000</i> | <i>210,000</i> |
| Project Expenditures | | | | | | | | | | | | |
| 3170 | Gen'l. Infrastructure Programs | | | | | | | | | | | |
| 1 | Emergency Repair/Replace | | | | | | | | | | | |
| A | Sewer System | | | | (3,187) | | | | | | | |
| B | Water System | | | | (24,012) | | (62,492) | | | | | |
| 2 | Infrastructure Replacement Fund | | | | (12,489) | | | | | | | |
| 3 | Wesmond Sub-Division | | | | (1,562,506) | | | | | | | |
| 4 | Westerly Water Lines | | | | (113,877) | | | | | | | |
| 5 | Well Development | | | | | | | | | | | |
| | Total Expenditures | | | | (\$1,716,071) | \$0 | (\$62,492) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3170 | Account Balance by Year | | | | \$412,733 | \$651,298 | \$435,241 | \$615,241 | \$825,241 | \$1,035,241 | \$1,245,241 | \$1,455,241 |

Notes

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

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

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

- 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. FY22 defined water line replacement project in most critical area.
- Funds for water line replacement
- Funds for water line replacement
- Fund for identifying and developing additional water sources.

THE TOWN OF POOLSVILLE

FY 27 Budget

TOWN STATISTICS

Public Presentation

Printed: 11-Mar-26

| Note No. | Item or Description | Fiscal Year 2021 | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 | Fiscal Year 2025 | Fiscal Year 2026 | Fiscal Year 2027 |
|--------------|--|------------------|------------------|------------------|------------------|------------------|--------------------------|------------------|
| [1] | Population (Calendar Year) | 5,921 | 6,005 | 6,005 | 6,005 | 6,011 | | |
| | Housing | | | | | | | |
| | Single Family | 1,605 | 1,631 | 1,631 | 1,631 | 1,633 | | |
| | Town Houses | 353 | 353 | 353 | 353 | 353 | | |
| | Total Family Dwellings | 1,958 | 1,984 | 1,984 | 1,984 | 1,986 | - | |
| | Other | 56 | 56 | 56 | 56 | 56 | | |
| [2] | Net Assessable Base As Reported | 906,798,000 | 925,791,000 | 977,786,000 | 1,054,599,000 | 1,095,513,000 | 1,169,659,000 | 1,254,558,000 |
| [2] | Tax Rate ¢ per \$100 of assessment | 17.81 | 17.81 | 17.81 | 17.81 | 18.59 | 18.77 | 19.01 |
| [3] | General Fund Budget | [Actual] | [Actual] | [Actual] | [Actual] | [Actual] | [Projected] | [Budget] |
| | Operating Expenses | 2,527,215 | 2,881,453 | 2,889,889 | 3,632,573 | 4,064,383 | 4,100,871 | 4,249,088 |
| | Funding: Capital Projects | 727,500 | 842,028 | 781,550 | 820,934 | 840,449 | 898,000 | 865,000 |
| | Funding: Water/Wastewater Projects | 446,318 | 376,450 | 645,205 | 682,842 | 582,849 | 720,000 | 845,500 |
| | Total Budget (General Funds) | 3,701,033 | 4,099,931 | 4,316,644 | 5,136,349 | 5,487,681 | 5,718,871 | 5,959,588 |
| | Budgeted Cash Reserve | 689,435 | 1,297,905 | 1,341,587 | 1,027,897 | 1,060,214 | 1,127,406 | 1,345,465 |
| | Actual Close-Out Cash Reserve | 1,676,539 | 2,116,586 | 1,498,236 | 1,177,037 | 1,394,794 | 1,431,080 [Projected] | |
| | Water and Wastewater Fund Budget | | | | | | | |
| | Operating Expenses | 1,575,725 | 1,669,748 | 1,922,942 | 2,194,641 | 2,197,136 | 2,171,100 | 2,212,720 |
| | Funding: Capital Projects | - | - | - | - | - | - | - |
| | Total Town Acreage | 2,374 | 2,374 | 2,374 | 2,374 | 2,374 | 2,374 | 2,374 |
| | Parks and Open Spaces | | | | | | | |
| | Number | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| | Area (acres) | 65 | 65 | 65 | 65 | 65 | 65 | 65 |
| | Number of: | | | | | | | |
| | Tennis Courts | 4 | 4 | 4 | 4 | 2 | 2 | 2 |
| | Pickleball Courts | | | | | 4 | 4 | 4 |
| | Basketball Courts | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| | Baseball Fields | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| | Soccer Fields | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| | Tot Lots | 8 | 8 | 9 | 9 | 10 | 10 | 10 |
| | Miles of Town Roads | 21.00 | 24.00 | 24.17 | 26.00 | 26.00 | 26.00 | 26.00 |
| | Number of Municipal Water Wells | 11 | 11 | 12 | 12 | 12 | 12 | 12 |
| | Avg. Water Production (Gal/Day) Calendar year | 513,391 | 541,000 | 566,000 | 568,000 | 536,969 | | |
| | Avg - WWTP (Gal/Day) Calendar year | 517,000 | 541,000 | 485,000 | 548,000 | 474,000 | | |
| | Number of Town Employees | | | | | | | |
| | Full Time | 19 | 20 | 20 | 22 | 23 | 23 | 23 |
| | Part Time | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Summer Help | 5 | 5 | 5 | 3 | 3 | 3 | 3 |
| Notes | | | | | | | | |
| | [1] The 2020 Census reported a population of 5,742 and an average of 3.2 persons per household, Housing numbers are actual . | | | | | | | |
| | [3] All Budget figures exclude special revenues such as Impact Fees or dedicated grants. | | | | | | | |

THE TOWN OF POOLESVILLE

FY 27 Budget

POOLESVILLE EMPLOYEE SALARY STRUCTURE

Public Presentation

Printed: 11-Mar-26

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

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

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

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

| <u>Salary Grade</u> | <u>FY 26 Budget Minimum Level</u> | <u>FY 26 Budget Maximum Level</u> | <u>FY 27 Budget Minimum Level</u> | <u>FY 27 Budget Maximum Level</u> |
|---------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| 1 | | | | |
| 2 | 31,668 | N/A | 32,523 | [N/A] |
| 3 | | | | |
| 4 | | | | |
| 5 | 45,760 | 52,541 | 46,996 | 53,960 |
| 6 | 48,048 | 69,371 | 49,345 | 71,244 |
| 7 | | | | |
| 8 | 50,450 | 73,022 | 51,812 | 74,994 |
| 9 | 52,973 | 76,867 | 54,403 | 78,942 |
| 10 | 55,622 | 80,911 | 57,124 | 83,096 |
| 11 | 58,403 | 91,983 | 59,980 | 94,467 |
| 12 | | | | |
| 13 | | | | |
| 14 | 69,560 | 103,822 | 71,438 | 106,625 |
| 15 | | | | |
| 16 | 73,025 | 103,822 | 74,997 | 106,625 |
| 17 | | | | |
| 18 | 89,544 | 115,500 | 91,962 | 118,619 |
| 19 | | | | |
| 20 | 106,937 | 145,000 | 109,824 | 148,915 |

CPI 0.027 Increase for 2024

Notes

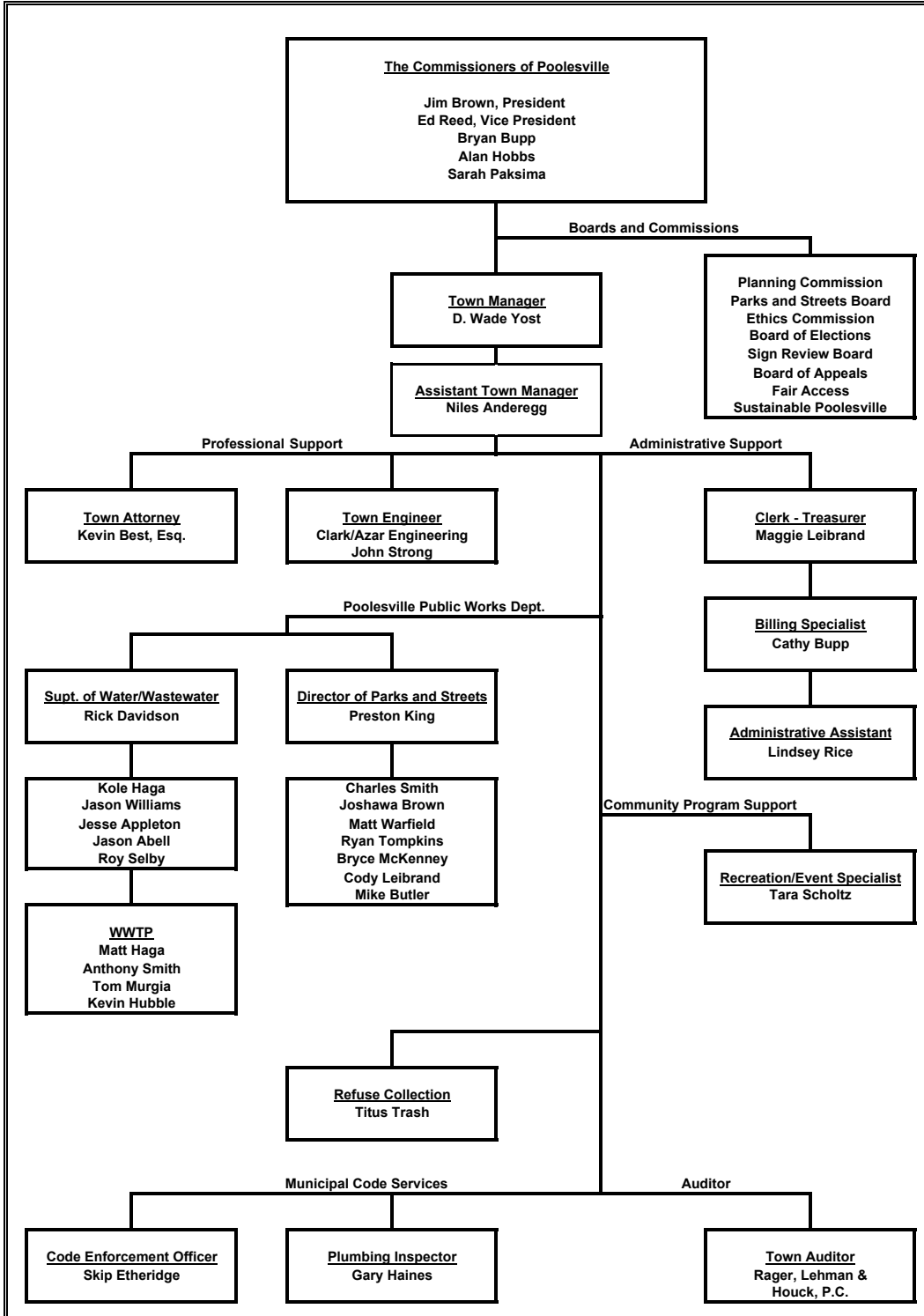
THE TOWN OF POOLSVILLE

FY 27 Budget

MUNICIPAL ORGANIZATION CHART

Public Presentation

Printed: 11-Mar-26



FY2027 PROPOSED BUDGET & TAX RATE



| | | | |
|---------|---------|---------|---------|
| 125,058 | 154,568 | 95,054 | 124,500 |
| 125,487 | 56,845 | 97,511 | 125,000 |
| 124,000 | 110,000 | 99,011 | 154,000 |
| 450 | 150,000 | 99,216 | 95,000 |
| | 35,000 | 101,090 | 154,200 |
| | | 101,684 | 110,000 |
| | | 101,962 | 89,000 |
| | | | 50,000 |
| | | | 700 |

INTRODUCTION

- The development of the budget begins with the Commissioners and Town Staff identifying and financing priority projects while maintaining the current level of services residents enjoy.
- This year we have several infrastructure projects including Streetscape, enclosures for Wells #2 & #3, paving projects, Westerly waterline replacements and a PFAS well consolidation treatment system. The funding for these projects mostly comes from general fund revenues, grants and this year a low-interest loan of \$2.8M.
- On the General Operations side, most expenditures have not increased; however, cost-of-living increases of 2.7% are included for employees.
- For the Water and Wastewater Operations, increases in chemical costs and salaries are projected. This fund operates as an enterprise fund with user fees supporting the expenditures.

GENERAL FUND REVENUE

The FY2027 proposed budget reflects an increase in the property tax rate from 0.1877 to 0.1901 per \$100 of assessment, which projected to generate an additional \$156,038 over FY2026.

The Town continues to receive 17% of the Income Tax generated; However, with the lack of population increases in the last two years and federal workforce layoffs, revenue projections remain flat.

Highway User Funds and Revenue Sharing projections are up slightly.

Total revenue is projected to be \$5,973,973

GENERAL FUND OVERVIEW

| | |
|-----------------------------------|--------------------|
| Revenue | \$5,973,973 |
| Operating Expenses | \$4,249,088 |
| Funding General Projects | \$865,000 |
| Funding Water Wastewater Projects | \$845,500 |
| Total Annual expenditures | \$5,959,588 |
| Annual Balance | \$14,385 |

GENERAL FUND OPERATING EXPENSES

| Summary of Accounts | |
|--|-------------|
| Town Administration – <i>Meetings, Auditing, Printing, Communications, Community Events, Fair Access, Seniors and Grants</i> | \$470,600 |
| Staff Salaries & Benefits | \$1,939,118 |
| Municipal Buildings and Operations | \$174,000 |
| Streets, Sidewalks and Storm Drains | \$265,000 |
| Parks & Recreation | \$120,500 |
| Municipal Services – <i>Trash Collection and Code Enforcement</i> | \$852,000 |
| Legal, Elections & Engineering | \$179,000 |
| Debt Service | \$248,870 |

GENERAL CAPITAL PROJECTS

- **\$865,000 Allocated Towards Projects.**

- Future Office Requirements/Website & Technology Upgrades
- Town Hall Maintenance, Historic Medley & Pole Banners
- Miscellaneous Parks Equipment, Mowers/Tractors – 7-year cycle
- Trucks – 10-year cycle
- Fisher Avenue Streetscape, Sidewalks, Pool Bubble, Whites Ferry and sidewalks
- Replacement Park Fund, Tot Lot Mulch, Steven's Park Lights, Halmos Park Basketball, Dog Park, Bouldering Park, Steven's Park Restroom, Elgin Park Pickleball Courts
- Accumulating funds for FY28 Paving Program

W & WW FUND OVERVIEW

| | |
|-------------------------|---------------------|
| Revenue | \$2,236,500* |
| Grant From General Fund | 0 |
| Operating Expenses | \$2,212,720 |
| Fund Balance | \$23,780 |

* Includes a 2% Water Rate Increase

W&WW OPERATING EXPENSES \$2,212,720



Budget expenses
Administration



Electricity, chemicals,
maintenance, laboratory
expenses.....



Sludge hauling




Water testing



Salaries & Benefits

10 Wells, 6 sewage pump stations, 25 miles water & sewer lines, 2 storage tanks and a wastewater treatment plant.

W&WW CAPITAL PROJECTS \$845,500

- Equipment Replacements, Alpha Media, PFAS Remediation, Wellhouse Maintenance
 - WWTP Pump Replacements, Electrical Upgrades, WWTP Basin Cleaning, Generator, Storage Area, Facility Painting
 - Trucks 10-year cycle
 - Water Meters, Filter Press Belts, Chart Recorder, Traffic Control Equipment
 - Inflow and Infiltration Reduction
 - Emergency Repairs, Westerly Waterline Replacements, Well Development
- 

OVERALL BUDGET

- **Balanced**
- **Address the priorities of the Commissioners**
- **Adequate reserves fund**
- **Full document online poolesvillemd.gov**
- **Set Public Hearing April 6, 2026**



-
- Questions??
 - Set Public Hearing – Budget & Tax Rate - Ordinance NO. 232