



FY 27 Budget

Public Presentation

THE TOWN OF POOLESVILLE

FY 27 Budget

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<p>This section of the Budget presents the Water and Wastewater 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> <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.	<p>23-33 <u>Water and Wastewater Fund</u></p> <p>23 Overall Summary</p> <p>24 Revenue Summary</p> <p>25 Expense Summary</p> <p><u>Operations</u></p> <p>26 700 Wastewater Operations</p> <p>26 750 Wastewater Administration</p> <p>27 800 Water Operations</p> <p>27 850 Water Administration</p> <p><u>Capital Projects</u></p> <p>28 Summary Page</p> <p>29 3130 Water Collection and Distribution</p> <p>30 3150 Wastewater Systems</p> <p>31 3160 W/WW Vehicles</p> <p>32 3167 Other Water/Wastewater Equipment</p> <p>33 3169 Inflow and Infiltration</p> <p>33 3170 General Infrastructure Programs</p>										
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Introduction

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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

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BUDGET REVIEW - Operating Accounts

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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.

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BUDGET REVIEW - Capital Projects and Spending

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General Capital Projects

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

General Fund Capital projects are divided into seven accounts, with the following 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

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FINANCIAL FORECAST: FY 27 Budget THROUGH FY 31

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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.

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SCHEDULE of IMPACT/CONNECTION FEES

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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	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	

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RESTRICTED FUNDS and CASH SUMMARIES

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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					
Note	American Rescue Fund				
	Funds Collected				
[1]	Balance Forward	1,652,477	-	-	-
	Funds Allocated	(1,652,477)	-	-	-
	Closing Balance: Year End	\$0	\$0	\$0	\$0
	Connection Fee				
	Funds Collected	31,876	142,590	46,753	-
[2]	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
	Development Recreation Fee				
	Funds Collected	-	-	-	-
[4]	Balance Forward	1,107	1,107	-	-
	Funds Allocated	(1,107)	-	-	-
	Closing Balance: Year End	\$0	\$1,107	\$0	\$0
	Community Events Roll-Over Funds				
	Funds Collected	39,322	-	-	-
[5]	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
	Economic Development				
	Funds transferred	-	-	-	-
[6]	Balance Forward	28,205	-	-	-
	Funds Allocated	(28,205)	-	-	-
	Closing Balance: Year End	\$0	\$0	\$0	\$0
	Reforestation Fees				
	Fees Collected	-	-	-	-
[7]	Balance Forward	22,732	22,732	22,732	22,732
	Funds Allocated	-	-	-	-
	Closing Balance: Year End	\$22,732	\$22,732	\$22,732	\$22,732
	Development Funds				
	Kettler Proffer	-	-	-	-
[8]	Fees Collected	-	-	-	-
	Balance Forward	7,241	-	-	-
	I&L 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
	Water and Wastewater Fund				
23	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

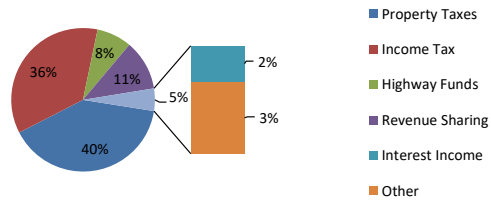
Public Presentation

Printed: 11-Mar-26

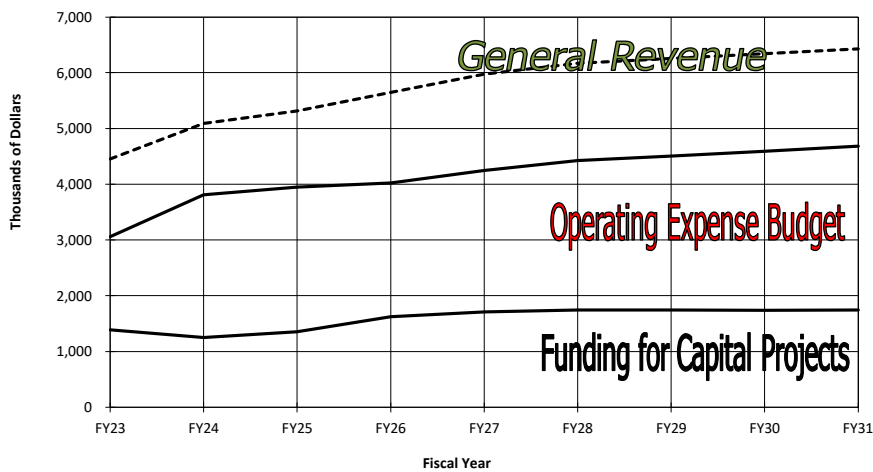
As shown by the chart on the right, Poolesville's revenue comes from six major sources and many smaller ones. In addition, revenue may be received from Impact Fees and State Grants for specific projects. Those are highlighted in the appropriate areas of this Budget.

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.

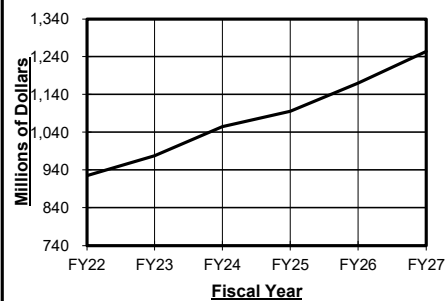
FY27 Revenue Sources



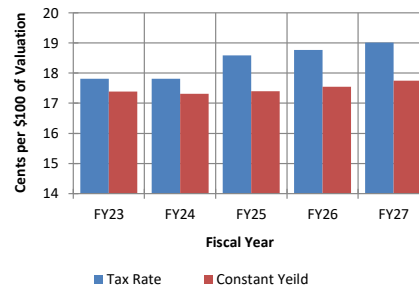
General Fund: Expenditures, Revenue, and Trends



**Total Property Assessment
(100% Valuation)**



**Town Property Tax Rate
(100% Valuation)**



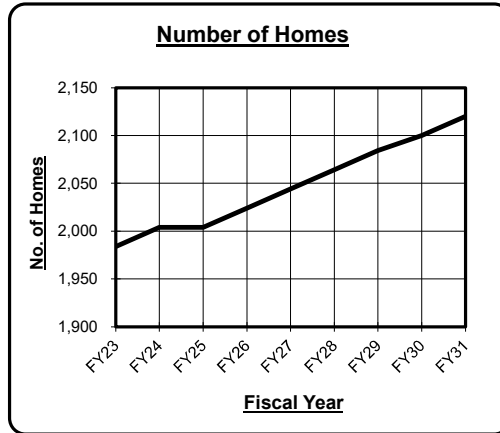
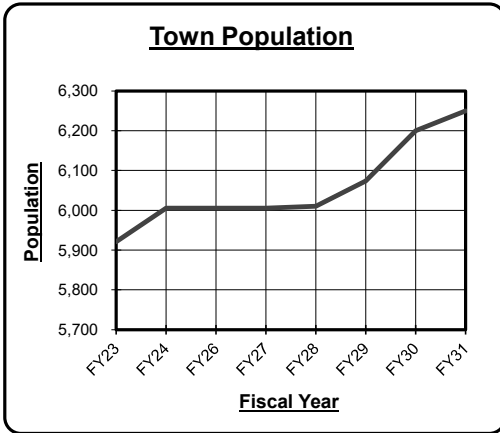
THE TOWN OF POOLESVILLE

FY 27 Budget

OVERVIEW - Town Population and Public Infrastructure

Public Presentation

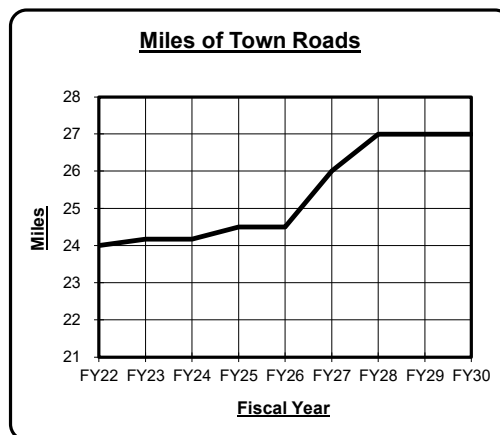
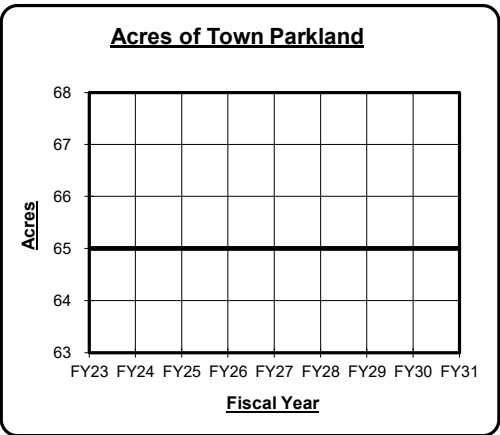
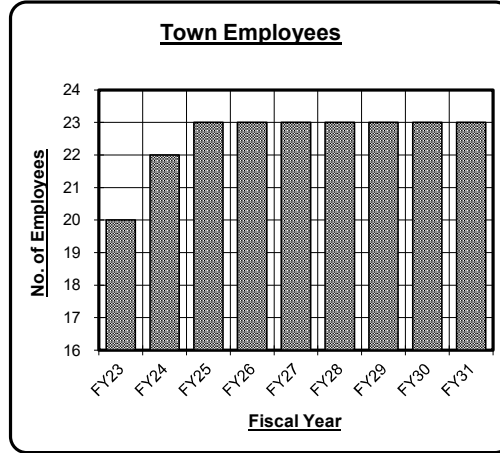
Printed: 11-Mar-26



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			\$0	\$7,241	\$0	\$0	\$0	\$0	\$0	\$0
Paid From Restricted Funds										
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 reline 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
	<i>Use of Roll-Over Funds</i>	<i>(54,422)</i>			
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	Includes 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

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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

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
<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										
2025	Transfer of Unrestricted Funds			15,000							
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

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

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

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

THE TOWN OF 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
<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	\$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 POOLSVILLE

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												
2015	Parks & Streets Equipment Allocated Carry-Over Funds				10,719	169,448	197,230	168,889	168,889	163,889	228,889	233,889
	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
Total Budgeted in Fiscal Year						40,000	40,000	89,000	100,000	106,000	90,000	64,000
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)
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.

- 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

Mowers

- 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)

Heavy Equipment

- 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

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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
<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.

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
<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					
<u>Community Projects Grant</u>												
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]						135,000					
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.

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	FY 28	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							
3	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
<i>Total Budgeted in Fiscal Year</i>						<i>220,000</i>	<i>220,000</i>	<i>195,000</i>	<i>205,000</i>	<i>205,000</i>	<i>165,000</i>	<i>130,000</i>
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										
7	Skatepark expansion/upgrade	FY24			(356,137)							
8	Pickleball Courts	FY25			(50,986)							
9	Halmos Park Basketball	FY26				(40,000)	(40,000)					
10	Halmos 2 Stairs	FY27						(15,000)				
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

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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												
2040	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		\$2,335,000	\$443,000	\$443,000	\$800,000	\$800,000	\$365,000	\$735,000	\$400,000	\$800,000	\$425,000
	<i>Total Budgeted in Fiscal Year</i>					<i>357,000</i>	<i>357,000</i>	<i>365,000</i>	<i>370,000</i>	<i>400,000</i>	<i>400,000</i>	<i>425,000</i>
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				\$443,000	\$0	\$0	\$365,000	\$0	\$400,000	\$0	\$425,000

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

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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>

Account Descriptions

411	FY2026	Residential	Commercial	Governmental
	Gallon Tiers	Per 1,000 Gallons		Flat Rate
	0 - 7,000	\$13.43	\$13.43	\$29.48 Per 1,000 gallons
	7,001 - 15,000	\$15.13	\$15.13	
	15,001 - 25,000	\$18.49	\$18.49	
	25,001 - 35,000	\$23.51	\$23.51	
	35,001 - 40,000	\$34.09	\$23.51	
	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

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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		<u>\$197,737</u>	<u>\$195,000</u>	<u>\$195,000</u>	<u>\$195,000</u>
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		<u>\$671,721</u>	<u>\$708,400</u>	<u>\$699,400</u>	<u>\$715,710</u>
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 POOLSVILLE

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 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												
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							
					57,784		788,043					
4	Basin Recoating	Open		60,000	60,000			60,000	30,000	30,000	30,000	30,000
Unrestricted Reserves												
5	Replacement Mixers	Open	6,000	17,996	17,996			6,000				6,000
6	WWTP Lagoon Repairs	FY22	110,000	179,343	179,343					6,000		
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
Total Budgeted in Fiscal Year						239,000	1,023,043	455,000	335,000	290,000	325,000	350,000
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)	(30,000)	(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

- | | |
|---|---|
| <ul style="list-style-type: none"> 1 The replacement or major rebuild of pumps and major components. 2 Full bulb change-out every other year. 3 Construction of a denitrification filtration system 4 Total of five basins to be recoated, 1 per year. 5 Replacement of original equipment. 6 Repairs and additions to the outdoor surge basin. 7 Electrical updates to WWTP. 8 Contractor to remove accumulated solids 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. | <ul style="list-style-type: none"> 14 Completion of WWTP upgrade items not funded by grant. 15 Emergency power back up for Elgin and Fisher pump stations. 16 WWTP valve replacements 17 Construction of areas inside the WWTP 18 Repainting of pipe gallery. 19 Replacement of original equipment. 20 New pumps, controls and valves 21 Replacement of original equipment. |
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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												
3160	Water & Wastewater Vehicles											
	Allocated Carry-Over Funds				5,551	70,000	70,000	90,000	135,000	195,000	160,000	220,000
	Vehicle Trade - Ins											
	Unallocated Carry Over Funds					5,551	5,551	5,551	5,551	5,551	5,551	5,551
	Reallocated											
W & WW Vehicles												
1	Large Dump Truck	FY29	100,000	60,000	60,000	10,000	10,000	10,000	10,000	10,000		
2	1- Ton Utility Truck	FY31	80,000					15,000	15,000	20,000	20,000	10,000
3	1/2 Ton pick-up	FY32	60,000					10,000	10,000	10,000	20,000	20,000
4	1- Ton Utility Truck	FY32	80,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
5	1/2 Ton pick-up	FY32	60,000						15,000	15,000	10,000	10,000
Total Funding Allocations			\$380,000	\$70,000	\$75,551	\$95,551	\$95,551	\$140,551	\$200,551	\$265,551	\$225,551	\$275,551
<i>Total Budgeted in Fiscal Year</i>						20,000	20,000	45,000	60,000	65,000	60,000	50,000
Project Expenditures												
3160	W & WW Vehicles											
1	Large Dump Truck	FY29										
2	1- Ton Utility Truck	FY31								(100,000)		
3	1/2 Ton pick-up	FY32										(80,000)
4	1- Ton Utility Truck	FY32										
5	1/2 Ton pick-up	FY32										
Total Expenditures					\$0	\$0	\$0	\$0	\$0	(\$100,000)	\$0	(\$80,000)
3160	Account Balance by Year				\$75,551	\$95,551	\$95,551	\$140,551	\$200,551	\$165,551	\$225,551	\$195,551

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.

3160 This account includes all of the Water and Wastewater vehicles.

- | | |
|---|--------------------------|
| 1 The FY29 large dump will replace the F-550 dump. | 2019 F-550 Dump |
| 2 The 1-ton utility truck scheduled for 2031 will replace the 2021 utility truck. | 2021 1-Ton Utility Truck |
| 3 The FY32 1/2 ton pick-up will replace the 2022 1/2 ton pick-up | 2022 1/2 Ton Pick-up |
| 4 The FY32 1-ton pick-up will replace the 2022 1-ton pick-up. | 2022 1-Ton Pick-up |
| 5 The FY33 1-ton utility truck will replace the 2022 1-ton utility truck | 2022 1 Ton Utility Truck |

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

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WATER & WASTEWATER FUND - CAPITAL PROJECTS

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 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>					50,000	50,000	50,000	70,000	80,000	80,000	80,000
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>					85,000	85,000	180,000	210,000	210,000	210,000	210,000
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.

- 1 This program will provide funding for large unanticipated infrastructure repairs and total water line section replacements in the future.
- 2 Funds accumulating for future infrastructure replacement needs. FY22 defined water line replacement project in most critical area.
- 3 Funds for water line replacement
- 4 Funds for water line replacement
- 5 Fund for identifying and developing additional water sources.

THE TOWN OF POOLSVILLE

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TOWN STATISTICS

Public Presentation

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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	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Projected]</u>	<u>[Budget]</u>
	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

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POOLESVILLE EMPLOYEE SALARY STRUCTURE

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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

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MUNICIPAL ORGANIZATION CHART

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