



Washington County

M A R Y L A N D

Fiscal
Year
2026



Operating and Capital Budget

Guide to Reading the Budget

This document presents the FY2026 Washington County budget. The County budget is based on the fiscal year beginning July 1 and ending on June 30. The budget document, a comprehensive guide to the County's financial plans and strategies, is divided into several sections:

The **Table of Contents** provides a link to each section and subsection.

The **County Administrator Message** provides insight into the County's strategic plans, prior year accomplishments; issues the County faces and actions taken to remedy those issues. It also provides FY2026 budget highlights.

The **Organization and Community Profile** provides information about the elected Board of Washington County Commissioners and Administrative Officials; the County's Mission and Vision Statements; goals and objectives; the County organizational structure; summary of personnel and general information about the County, its form of government, and recent demographic and economic data.

The **Operational Overview** provides a detailed look into the County's fiscal policies and budget processes, an overview of the different operating funds and information on sources and uses of County funds.

The **Capital Program and Debt Management** section provides summary information about our Capital Program, a debt affordability analysis, and a summary of capital projects. A comprehensive look at our Capital Improvement Program can be located by clicking here -> [Ten Year Capital Improvement Plan](#) and selecting the 2026-2035 Capital Improvement Plan document. This will take you to the County Budget and Finance page where you can find current and historical Capital Improvement plans as well as other financial documents.

The **General Fund** section focuses on the County's largest fund and consists of summaries of revenues and expenses in the general fund followed by detailed expenditures by department. In each department, the reader can find detailed information on:

- The function of each department
- The goals for the current fiscal year
- Accomplishments from the prior fiscal year
- Performance indicators or services provided
- Sources of funding
- Breakdown of expenditures by wages and benefits, operating expenses and capital expenses, and budget highlights explaining major changes to the budget
- Personnel summary along with any changes in staffing

The **Highway Fund, Other Governmental Funds and Enterprise Funds** provide similar information as the general fund.

The **Information and Resources** section provides users with answers to frequently asked questions, contact information for County officials and definitions for commonly used terms and acronyms within the budget document.



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OFFICE OF THE COUNTY ADMINISTRATOR

July 2025

To the Citizens of Washington County

As County Administrator for Washington County, it is my privilege to serve our community, and I would like to reaffirm our tireless commitment to support our residents, businesses and visitors. The approved budget for fiscal year 2026 of \$506.1 million applies resources in a responsible and effective manner and prioritizes this administration's core values of transparency, accountability, and sustainability. The budget reflects community involvement and input while demonstrating fiscal responsibility and strategic community and infrastructure investments in key focus areas: public safety, capital improvements and economic development.

An important role of the County Administrator is to develop a budget that identifies and invests in the priorities of our community. Budgets are an expression of our values; and the approved budget supports efficient, community-focused services. This budget also recognizes the efforts put forth by our county employees who work hard each day to make Washington County the best place to *Live ● Work ● Play*.

Washington County's financial health and its economy are strong. Rating reports from the three largest bond rating agencies continue to reflect their confidence in Washington County. Washington County's AA+ rating reflects its financial resilience assessment of 'aaa'. This assessment incorporates a high midrange level of budgetary flexibility assessment and assumes maintaining available reserves at approximately 20% of general fund spending. Other positive credit factors include a strong liability



burden, fixed carrying costs metric for debt service and annual pension spending at 9.4% of governmental expenditures (85th percentile). This AA+ bond rating allows us to garner low interest rates that ultimately save taxpayers hundreds of thousands of dollars, which in turn is reinvested in our community.

Outcome-based strategies were used in the development of the fiscal year 2026 budget. This strategy ensures that division budgets align with the County's goals of making Washington County the best place to *Live ● Work ● Play*. In preparation of the budget, Budget and Finance Staff and I met with all of our departments and many of our partner agencies to review their

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historical expenditures and upcoming requests. Where possible, this budget uses one-time funding for one-time expenditures to ensure fiscal responsibility.

From January 2025 through May 2025, residents shared their budget priorities at numerous budgetary sessions held during citizen comment at regular meetings and at public hearings that were held to discuss the fiscal year 2026 proposed budget and proposed service rates for operations at the landfill, water, sewer and the airport. I worked very closely with the Board, department heads, and community leaders to develop innovative, common-sense solutions while continuing to make significant investments in our public safety, emergency services, public schools, and core services.



PUBLIC SAFETY

Building stronger neighborhoods means ensuring that communities where residents *Live ● Work ● Play* are safe. It is the job of County government to be vigilant and forward-thinking. Responsive, respectful and vigilant public safety is required to ensure that our communities are safe. In fiscal year 2026, we executed two (2) year collective bargaining agreements



for our personnel in emergency medical and fire services, law enforcement officers and detention officers by providing well-deserved pay increases to all three (3) bargaining units. This salary initiative began in fiscal year 2022 and has continued yearly since then by providing additional increases, recruitment and retention bonuses, and shift differential incentives for those employees. These salary initiatives have improved retention and provide competitive wages in

order to attract the next generation of individuals interested in making public safety their lifetime careers. In response to the need for added public safety in Washington County that was identified through community input during a Public Safety Town Hall, the Board unanimously approved the mid-year addition of eight (8) patrol officer positions and five (5) detention officer positions in fiscal year 2025.

In recent years, the Board began transitioning fire and emergency medical services from an all-volunteer model to a combination-model that includes both volunteers and County paid staffing. County paid staffing counts for fire and emergency medical services have increased from 10 positions in fiscal year 2017 to 108 positions in the proposed fiscal year 2026 budget. In fiscal year 2026, the county is applying for funding through the Staffing for Adequate Fire and emergency Response (SAFER) grant program to partially fund the addition of 9 to 18 additional fire positions. The budget for fiscal year 2026 includes an additional \$500 thousand to continue the transition of emergency medical services personnel. I'd like to extend a warm thank you to all of the men and women in Washington County who serve in our law enforcement, detention, fire and emergency medical services departments for their hard work and dedication to our communities.



EDUCATION

Washington County has historically made consistent investments in our schools; and, the County has continued that funding priority with additional funds that focus on our youth. The fiscal year 2026 budget includes \$120.6 million in funding for Washington County Public Schools (WCPS) based on State mandated Maintenance of Effort (MOE) calculations and an additional \$2.2 million to fund additional state cost shifts for teacher pension costs in the MD State Retirement and Pension System. This equates to an increase of \$12.7 million over fiscal year 2025's budget of \$110.2 million. Although student enrollment growth has been stagnant, by making this strategic investment in education, funding is in place for future years as WCPS works to implement the Blueprint for Maryland's Future.

The ten (10) year 2026-2035 Capital Improvement Plan (Plan) includes \$51.1 million for a replacement elementary school with \$18.6 million from County dedicated funding, \$32.1 million in state funding and an additional \$400 thousand in local contributions. This project is currently in the design phase and is expected to be completed by fiscal year 2028. This project includes the construction of a new elementary school that will replace two (2) existing elementary schools that are beyond the normal expected service life; and, it will provide modernization, create efficiencies and expand student capacity to meet the needs of our growing community. For fiscal year 2025, the Plan includes an additional \$6.7 million in tax supported funding (\$2.1 million in local dollars) for maintenance and repairs of buildings at WCPS and \$60,000 for local libraries. Additionally, \$17.4 million is included for a replacement public library that serves the community in the Town of Williamsport. That project includes \$4.5 million in local tax dollars, \$12.2 million in state funding and \$749 thousand in other contributions.

Investing in our aging infrastructure is essential to ensuring that our community is vibrant. This strategic focus allows us to enhance and advance community priorities.

Lifelong learning is essential for a healthy life, and that is why the fiscal year 2026 general fund operating budget includes \$122.8 million for WCPS, \$10.7 million for Hagerstown Community College, and \$5.5 million for the County’s five (5) free public libraries.

COUNTY WORKFORCE

As previously mentioned, our Board is committed to ensuring that our public safety personnel have competitive wages; likewise, the Board is equally committed to ensuring that our entire workforce is healthy, happy and productive by recognizing how dedicated they are to providing the best possible services to our residents.



In fiscal year 2024, the Board began a salary scale realignment that brought the lowest grades on the non-public safety salary scales to the new Maryland minimum wage of \$15.00 per hour. This resulted in a compression of the non-public safety grade scale. In fiscal year 2025 and again in fiscal year 2026, the Board approved additional wage increases to employees covered by the non-public safety wages scale to work towards decompressing the scale.

that resulted from the fiscal year 2024 realignment. As part of the salary scale decompression, the fiscal year 2026 budget provides for an additional 1.0%-8.0% for employees in all grades (grades 1-22).

The fiscal year 2026 budget provides for a COLA of 1.0%, a step of 2.5% for eligible employees and a decompression of the salary scale

CAPITAL PROJECTS INITIATIVES

The proposed fiscal year 2026 Capital Improvement Plan (Plan) includes new appropriations of \$111.8 million to support County projects. The commitment to enhancing and maintaining County infrastructure is reflected in the budget.

Some of the notable projects in the \$74.7 million general fund Plan include:

- \$4.6 million for bridge replacements
- \$40.9 million for a new elementary school and maintenance to existing schools, colleges and libraries.
- \$5.6 million for parks and recreation improvements at various parks such as Pen Mar Park, Martin Luther King Gymnasium, Mt. Briar Park and Marty Snook Pool and Park.
- \$8.9 million for public safety projects such as the Tactical Village at the Public Safety Training Center, maintenance and repairs of the detention center and patrol administration buildings, and vehicle and equipment replacements for patrol and emergency services.

- \$10.5 million for road improvements such as the pavement maintenance and preservation program, Eastern Boulevard extended and widening, and vehicle and equipment replacements for the Highways Department.

The \$37.1 million Plan for self-supporting funds include the following notable projects:

- The Airport fund includes \$23.2 million for a replacement Air Traffic Control Tower, terminal expansion and taxi way maintenance.
- The Water Quality fund includes \$2.6 million for pump station upgrades, maintenance of buildings, and vehicle and equipment replacements.
- The Solid Waste fund includes \$7.0 million for construction of Cell 5 at the 40 West Landfill, and vehicle and equipment replacements.
- The Transit fund includes \$4.2 million for renovations and expansion of the West Washington Street facility, preventative maintenance, and bus replacements.

A HEALTHY BUDGET FOR WASHINGTON COUNTY

Over the last few years, Washington County has experienced significant residential and commercial growth. Although the population for Maryland decreased in 2022, Washington County has seen a net population gain as workers from other counties in Maryland migrate to Washington County to take advantage of our lower home prices, lower cost of living and available jobs. Our Department of Business and Economic Development is focused on identifying strategies to bring high-paying, quality jobs to our County, and to support local businesses and entrepreneurs as they begin or expand in our County. Having Interstates 70 and 81 intersect in our County has been integral to that recent economic growth.

The approved budget for fiscal year 2026 sets aside healthy reserve funds, meets our long-term pension obligations and makes strategic investments to protect our AA+ bond rating. This budget ensures that the County has strong financial health while also providing programs and services that our residents need to be safe and healthy. It maintains infrastructure investments and provides funding for our schools, libraries, law enforcement, roads, fire and emergency medical services and much more.

I want to thank our Budget and Finance Team, our Board of County Commissioners and our entire WCC workforce for their expertise and diligence as we finalized this year's operating and capital budgets. Development of the budget is a complex and time intensive endeavor. This approved budget reflects collaboration, community input and invests in our citizens. We have employed a strategic and responsible approach to ensure that Washington County remains strong, vibrant and the best place to *Live ● Work ● Play*.

Sincerely,



Michelle Gordon, MBA
County Administrator



Organization & Community Profile

Vision and Mission Statements



Vision Statement

The vision of Washington County Government is to become the regional leader in providing and coordinating efficient and effective public services in an open and cooperative manner.

Mission Statement

Supporting and strengthening individual and community self-reliance and responsibility; promoting education, economic opportunities, public health, safety, and welfare; protecting the environment and cultural resources we share; and planning for future urbanization and a culturally diverse population.

Washington County Commissioners



JOHN F. BARR, a fourth-term County Commissioner, serves as President of the Board of County Commissioners, and was first elected in 2006. He was raised in Boonsboro, Maryland and is a Master Electrician in five states. In high school, Mr. Barr worked for his father as a field electrician at M/L Electric, Inc., founded in 1927. In 1979 he formed the management team overseeing the service department. In 1984, Mr. Barr bought the company from his father and changed the name to Ellsworth Electric, Inc. He remained president and owner until his son purchased the business in 2020. Mr. Barr is active in various service organizations and community projects. He also served a one-year term as President of the Maryland Association of Counties (MACo) in 2016 and in December 2024 he was re-installed as a member of the MACo Board of Directors.



JEFFREY A. "JEFF" CLINE, a fourth-term County Commissioner, serves as Vice President of the Board of County Commissioners and is a resident of Williamsport, Maryland. He is a graduate of Williamsport High School and Hagerstown Community College. Mr. Cline has experience as a realtor since 2003. He graduated from the Maryland Association of Realtors' 2008 Leadership Academy and received the Graduate of Realtor Institute (GRI) designation. He is also a graduate of the 2013 Leadership Washington County Class 26. Mr. Cline served on the Williamsport Town Council from 2005 to 2009.



RANDALL E. "RANDY" WAGNER, a second-term County Commissioner, was born and raised in Washington County. Mr. Wagner graduated from North Hagerstown High School and is a veteran of the United States Coast Guard, where he served for four years. Mr. Wagner worked at Mack Trucks for 17 years before becoming a small business owner in Washington County, owning and operating 40 West Marine in Clear Spring for eight years. He has served the local community as a realtor for the past 21 years and is a licensed private pilot. He also served on the Animal Control Board and held the position as Vice Chair for eight years. He currently serves on the Airport Advisory Board, the Planning Commission, the Health Advisory Board, the Black Rock Golf Course Board and the Emergency Services Advisory Council.



DEREK HARVEY, Colonel, USA (retired), a first term County Commissioner, worked on Capitol Hill as the Lead Investigator and Senior Advisor to the House Permanent Select Intelligence Committee, and in the White House National Security Council under President Donald J. Trump during President Trump's first term. After serving as an Airborne Ranger Infantry Officer and a decorated Army colonel, earning a Bronze Star and multiple Meritorious Service Medals, he transitioned into government service as a Senior Intelligence Executive. Mr. Harvey has been an adjunct professor at the University of Maryland and Central Texas College and was a Fellow at Carnegie Mellon University. As a Professor and Research Institute Director at the University of South Florida, he focused on supporting local governments with insights to help with smarter decision making. Elected to the Board of County Commissioners in 2022, he is a member of the Morris Frock American Legion and resides in Smithsburg.



RANDAL LEATHERMAN, A longtime resident and dedicated community member, has served on the Hagerstown Regional Airport Advisory Committee, Washington County Republican Central Committee, and various fire departments throughout Washington County. His contributions to public safety and emergency response have been recognized with numerous awards, including the Fairfax County Fire Department Bronze Medal for Lifesaving and the Air National Guard's Meritorious Service Medal.

Administrative Officials

MICHELLE A. GORDON, County Administrator, holds a B.A. degree in management with concentrations in accounting and information technology from Hood College. She earned a Master of Business Administration degree with a Certified Public Accounting Track from Mount St. Mary's University and was in the first graduating class of the Mount St. Mary's. Richard J. Bolte, Sr. School of Business. Mrs. Gordon is a lifelong resident of Washington County, Maryland. She was appointed to the position of County Administrator in September 2023 and has been employed with Washington County since October of 2022 when was hired as the Chief Financial Officer. Prior to her employment with Washington County, she was employed as the Chief Financial Officer of Jefferson County, West Virginia and as the Director of Finance of the City of Hagerstown, Maryland for a combined total of 12 years. Her governmental experience also includes six years of progressive accounting work at the City of Frederick, Maryland. In total, Mrs. Gordon has 34 years of governmental, private and public accounting experience. Mrs. Gordon serves as an active member of the Auxiliary at the Potomac Fish and Game Club in her hometown of Williamsport, Maryland. She is a member of the Board of Directors for the Maryland Theatre, the Board of Directors for the University System of Maryland – Hagerstown, the Maryland Association of Counties, the Maryland Government Finance Officers Association and the Government Finance Officers Association of the United States and Canada (GFOA).

KELCEE G. MACE, Chief Financial Officer, holds a B.A. degree in Accounting from Juniata College. Mrs. Mace was appointed as the Chief Financial Officer effective October 14, 2023. She is currently working towards the Certified Public Finance Officer designation through the GFOA. Mrs. Mace was hired by Washington County Government in 2014 as an accountant, was promoted to Deputy Director of Budget and Finance in 2018, was appointed as Interim Chief Financial Officer in June 2023, and served in such position until becoming the Chief Financial Officer. She is a member of the Maryland Government Finance Officer Association and the GFOA. She is currently serving a three-year term on the MDGFOA board of directors, representing Western Maryland.

KIMBERLY K. EDLUND, C.P.A., Director of Budget and Finance, is a summa cum laude graduate of Shepherd University with a B.S. degree in accounting. She is a Certified Public Accountant and earned a Master of Business Administration degree from Frostburg State University. Ms. Edlund was hired by Washington County in 1995 as the Assistant Director of Budget and Finance and was promoted to Director in 2014. Prior to her employment with Washington County, she was a Senior Accountant with a regional public accounting firm. Ms. Edlund is a member of the American Institute of Certified Public Accountants, the Maryland Association of Certified Public Accountants, the Maryland Government Finance Officers Association and the GFOA. She is a member of the Board of Directors for the Maryland Theatre, the Secretary of the Hagerstown Community College Alumni Association, and a member of the Women's Club.

ZACHARY KIEFFER, County Attorney, was appointed in March of 2024. He joined Washington County Government as the Assistant County Attorney in January 2023 and was appointed as the Deputy County Attorney in November of 2023, and Interim County Attorney in February 2024. Mr. Kieffer graduated from The Pennsylvania State University in 2008 with a B.A. degree. He received his J.D. degree from the University of Baltimore School of Law in 2011 and was admitted to the Maryland Bar. He is also admitted to practice before the U.S. District Court for the District of Maryland and served as Judicial Law Clerk to the Hon. Leo E. Green Jr., Prince George's County Circuit Court in 2012. Mr. Kieffer maintained a private practice from 2012 – 2022. He is a member of the Washington County Bar Association.

Citizens of Washington County, Maryland



Personnel Summary by Department

Summary of Full-Time Budgeted Positions	2026	2025 Adjusted	2025	2024	Change from 2025 (adjusted) to 2026	% of Employees
General Fund:						
Judicial	28	28	28	28	0	2.93%
Process Servers	1	1	1	1	0	0.10%
Patrol	113	113	104	105	0	11.81%
Central Booking	10	10	10	10	0	1.04%
Detention	130	130	125	125	0	13.58%
Day Reporting Center	2	2	2	2	0	0.21%
Narcotics Task Force	2	2	2	5	0	0.21%
911 Communications	54	54	54	54	0	5.64%
EMS Operations	53	51	31	31	2	5.54%
Fire Operations	67	58	47	47	9	7.00%
Emergency Management	4	3	3	3	1	0.42%
Public Safety Training Center	7	7	7	6	0	0.73%
Fire & Rescue Volunteer Services	1	1	1	1	0	0.10%
Circuit Court	25	25	25	25	0	2.61%
State's Attorney	44	42	42	39	2	4.60%
Weed Control	1	1	1	1	0	0.10%
County Commissioners	5	5	5	5	0	0.52%
County Clerk	1	1	1	1	0	0.10%
County Administrator	2	2	2	2	0	0.21%
Public Relations & Marketing	5	5	5	4	0	0.52%
Budget & Finance	19	19	19	18	0	1.99%
Purchasing	6	6	6	6	0	0.63%
Treasurer	5	5	5	5	0	0.52%
County Attorney	6	6	6	6	0	0.63%
Human Resources	10	10	10	10	0	1.04%
Information Technology	14	13	13	13	1	1.46%
Business Development	7	7	7	6	0	0.73%
Wireless Communications	4	4	4	5	0	0.42%
Public Works	2	2	2	2	0	0.21%
Buildings, Grounds & Facilities	18	18	18	18	0	1.88%
Engineering	23	23	23	24	0	2.40%
Permits & Inspections	31	28	28	28	3	3.24%
Planning & Zoning	13	13	13	13	0	1.36%
Parks & Recreation	8	8	8	8	0	0.84%

Personnel Summary by Department cont.

Summary of Full-Time Budgeted Positions	2026	2025 Adjusted	2025	2024 Adjusted	Change from 2025 (adjusted) to 2026	% of Employees
Highway Fund	88	88	88	88	0	9.20%
Solid Waste Fund	23	23	23	22	0	2.40%
Agriculture Education Center	1	1	1	1	0	0.10%
Grant Management	4	4	4	4	0	0.42%
Gaming Fund	2	2	2	2	0	0.21%
Land Preservation Fund	1	1	1	1	0	0.10%
Water Quality Fund	80	80	80	80	0	8.36%
Transit Fund	18	18	18	18	0	1.88%
Airport Fund	12	11	11	11	1	1.25%
Golf Course Fund	6	6	6	6	0	0.63%
EMS Billing Fund	1	1	1	1	0	0.10%
Total	957	938	893	891	19	100.00%

Represents Change

The Summary of Full-Time Budgeted Positions represents each department’s personnel for the years listed. A detailed schedule reflecting each position for the department can be found in the appropriate sections of this budget document.

Change in Full-Time Positions

Function	Explanation of Change between FY2025 Adjusted and FY2026	Change
EMS Operations	<u>Administrative Assistant</u> position to replace a position that is needed but was eliminated after the restructure of the Division of Emergency Services and 911 Communications. <u>Scheduling and Logistics Coordinator</u> position to manage the daily work schedule due to the increase in the size of the division.	2
Fire Operations	Eight new <u>firefighter</u> positions to provide full-time staff at one or two volunteer fire stations. <u>Shift Supervisor</u> position to ensure a senior level management presence at all events due to the increase in size of the department.	9
Emergency Management	<u>Training Planner</u> position to educate County employees and the public on emergency response and recovery plan.	1
State's Attorney	<u>Assistant State's Attorney II</u> position due to a projected 150% increase in juvenile court cases and 125% increase in District Court cases. <u>Digital Evidence Technician</u> position to review digital surveillance.	2
Information Technology	<u>System Network Engineer</u> position to implement, design and maintain a robust network infrastructure.	1
Permits & Inspections	<u>Fire Plans Examiner/Inspector; Commercial Plans Examiner; Fire Inspector</u> positions all due to bringing fire prevention life safety as a County provided service into the department.	3
Airport	<u>Airline Lead Cross Utilized Agent</u> to support airline station leader due to increased activity at the airport.	1

Goals and Objectives

The County has identified broad goals in accordance with the County's Mission Statement. A goal and objective are provided for each of the five core service categories defined by Washington County Government. The service categories provide a basis for making resource allocation decisions during the budget process and serve as a focal point for assessing and coordinating various long-range plans.

Public Safety:

Goal: Protect and promote the general welfare of residents and visitors and provide a hospitable climate for business.

Objective: Ensure public health, safety, and welfare of residents and visitors. Employ well-trained professionals to serve in law enforcement, fire and rescue, emergency services, utilities, and building codes.

Education:

Goal: Provide the financial resources, facilities, and coordination in leadership to promote quality education to primary and secondary learners as well as learners of all ages.

Objective: Ensure that students have a safe and stimulating environment in which to learn and promote the availability of academic and technical education programs that prepare all students to compete in the global marketplace.

Human Services:

Goal: Preserve and enhance the County's quality of life for residents and visitors.

Objective: Provide diverse recreational, educational, and cultural opportunities for children and adults and promote the health and well-being of a vibrant and active community.

Infrastructure:

Goal: Plan, program, build and maintain the physical assets necessary to accommodate a thriving community and robust economy.

Objective: Utilize public funds, grants, and private partnerships to manage and improve roads, bridges, utilities, buildings, parks, landfills, airport, and transit resources.

Economic Development:

Goal: Nurture existing businesses and promote new businesses which fuel the economic engine necessary for success in all other service lines.

Objective: Foster a culture within government that encourages opportunity and supports private investment in Washington County's new and existing businesses.

Primary Goals by Department

Department	Public Safety	Education	Human Services	Infrastructure	Economic Development
General Fund:					
Education:					
Board of Education		✓	✓		
Hagerstown Community College		✓	✓		
Washington County Free Library		✓	✓		
Library Maintenance				✓	
Public Safety:					
Judicial	✓				
Process Servers	✓				
Patrol	✓				
Sheriff Auxiliary	✓				
Central Booking	✓				
Detention Center	✓				
Day Reporting Center	✓				
Narcotics Task Force	✓				
Police Academy	✓	✓			
Air Unit	✓				
Special Operations	✓				
911 Communications	✓				
EMS Operations	✓				
Fire Operations	✓				
Emergency Management	✓				
Public Safety Training Center	✓				
Civil Air Patrol	✓	✓			
Fire Rescue Volunteer Services	✓				
Humane Society	✓				
Court System:					
Circuit Court	✓				
Orphan's Court	✓				
State's Attorney	✓				
State Functions:					
Election Board		✓			
Soil Conservation				✓	
Weed Control				✓	
Health Department	✓	✓	✓	✓	
Social Services	✓	✓	✓	✓	
Agricultural Extension Service		✓		✓	

Department	Public Safety	Education	Human Services	Infrastructure	Economic Development
General Operations:					
County Commissioners	✓	✓	✓	✓	✓
County Clerk			✓		
County Administrator	✓	✓	✓	✓	✓
Public Relations & Marketing					✓
Budget & Finance			✓		
Purchasing			✓		
Treasurer			✓		
County Attorney			✓		✓
Human Resources			✓		
Information Technology			✓		
Business & Economic Dev.			✓	✓	✓
Wireless Communications	✓				
Other:					
Women's Commission			✓		
Veteran's Advisory Committee			✓		
Diversity & Inclusion Committee			✓		
Animal Control Board	✓		✓		
Commission on Aging			✓		
Museum of Fine Arts		✓	✓		
Public Works/Eng./Permits:					
Public Works	✓		✓	✓	
Buildings, Grounds & Facilities	✓		✓	✓	
Engineering			✓	✓	
Construction				✓	
Parks & Recreation:					
Martin L. Snook Pool			✓		
Parks and Recreation			✓		
Highway Fund:	✓		✓	✓	
Solid Waste Fund:				✓	
Water Quality Fund:				✓	
Transit Fund:			✓		
Airport Fund:	✓		✓		✓
Black Rock Golf Course Fund:			✓		✓
Other Governmental Funds:					
Agricultural Education Center		✓	✓		
Grant Management			✓		
Inmate Welfare			✓		
Gaming			✓		
Land Preservation				✓	
HEPMPO				✓	✓
EMS Billing			✓		
Contraband	✓				
Foreign Trade Zone					✓

Community Profile

Location

Washington County is situated in northwestern Maryland, bordered by Pennsylvania to the north and West Virginia to the south. It is bordered on the east by Frederick County, Maryland and on the west by Allegany County, Maryland. Washington County is approximately 467 square miles in area. The County Seat, Hagerstown, is 70 miles northwest of Washington, D.C. and 72 miles



west of Baltimore. Two major highways, Interstate 81 – running north and south, and Interstate 70 – running east and west, cross within the County's borders.

The majority of Washington County is fertile valley with rolling terrain. The lowland belt known as the Hagerstown Valley, which lies between the Blue Ridge Mountains to the west and the Appalachian ridges to the east, is an extension of the Shenandoah Valley of Virginia.

Washington County is a great place, not only for locating a business, but also for living and raising a family. The rural, friendly, community environment offers a taste of traditional values – and the proximity to Baltimore and Washington D.C. offers access to a metropolitan culture and lifestyle. It is the best of both worlds.

Culture and Recreation

Founded in 1776, Washington County was the first county in the United States to be named for then General George Washington. The history of Washington County is exhibited at 5 national parks, 8 state parks, 14 county parks, numerous monuments and more than 35 museums that tell America's story spanning three centuries.

Hagerstown was founded by German immigrant Jonathan Hager who was a volunteer Captain of Scouts during the French and Indian War. Located in the center of the Great Valley in Western Central Maryland, Hagerstown was at the crossroads of the Civil War. The Valley provided a natural corridor for refugees and troop movements between Virginia and Pennsylvania. As a regional crossroads town, just north of the Potomac River, Hagerstown was a favorite staging area for military leaders traversing the region.

A revitalized Arts & Entertainment District in downtown Hagerstown complements shopping, historical sites, and museums in Washington County. Residents and visitors discover a wonderful collection of beautifully renovated retail shops, restaurants, and condominiums all within walking distance of cultural

attractions. Hagerstown hosts several annual festivals downtown, most notably the Alsatia Mummer's Day Parade. Some of Washington County's major local attractions include:

- ◆ Antietam National Battlefield – the site of one of the most famous Civil War battles.
- ◆ Fort Frederick State Park – fort built in 1756 for use during the French & Indian War.
- ◆ Appalachian National Scenic Trail – the trail in Maryland follows a 40-mile route along the backbone of South Mountain.
- ◆ Fort Ritchie – U.S. military base built in 1926 and closed in 1998. Now is undergoing major revitalization and has a museum, residences, and businesses with several community events each year.
- ◆ Hagerstown Speedway – one of the fastest and safest dirt tracks in the United States.



Hagerstown Speedway

Source: Hagerstown Speedway



Fort Ritchie, Cascade, MD

- ◆ C&O Canal National Historic Park – for nearly 100 years, the canal served as a waterway to transport products, and it now provides a place to relax and enjoy nature.
- ◆ Washington County Museum of Fine Arts – home of a permanent collection of over 6,000 works of art as well as changing exhibitions.
- ◆ The Maryland Theater – built in 1915, and renovated in 2019, it is home to the Maryland Symphony Orchestra and Miss Maryland Pageant.
- ◆ Meritus Park Stadium – opened in May 2024 and is the home of the Flying Boxcars, a team in the Atlantic League of Professional Baseball. The stadium will also serve as a venue for concerts, community events, and much more.

Form of Government

The County is a body politic and corporate, which performs all local governmental functions in Washington County except those performed by the nine incorporated municipalities within Washington County. The executive offices of the County are located at 100 West Washington Street, Hagerstown, Maryland 21740. The County's central telephone number is (240)-313-2210 and its website is www.washco-md.net.

Under the Code of the Public Local Laws of Washington County (2019 Edition), as amended, being Article 22 of the Code of Public Local Laws of Maryland (the "County Code"), both the executive and legislative functions

of the County are vested in the elected, five-member Board of County Commissioners of Washington County (the “Board”). The Board may only exercise such powers as are conferred upon it by the General Assembly of Maryland, including authorization to issue debt to finance its capital projects. Commissioners are elected on a countywide basis and serve four-year terms.

Each member of the Board has one vote, and a simple majority of the Board is sufficient to act, subject to the authority vested in the Board by the County Code. Emergency action also requires a simple majority vote. The Board elects its own officers. The General Assembly of Maryland must authorize powers not specifically authorized by the County Code.

As authorized by the County Code, the Board appoints a County Administrator. The County Administrator is selected based on his or her executive and administrative abilities, including his or her knowledge and experience in public administration. He or she is charged with the supervision of the departments and agencies of the County and is responsible for the day-to-day operations of the County government in conformity with all laws applying to the County.

County financial matters are administered in part through the office of the Treasurer of Washington County. The County Code establishes the elective office of County Treasurer. The County Treasurer is constituted the collector of County and State taxes, charges, and assessments, and is charged with the enforcement of collection of taxes in the manner provided by law.

As authorized by the County Code, the Board appoints the Chief Financial Officer (“CFO”) based on his or her experience in financial administration. The CFO is charged with assisting the Board in the preparation and administration of County budgets and other accounting and fiscal matters as the Board deems necessary. In addition, the CFO is responsible for the fiscal methods and procedures of each office, department, board, commission, institution, and agency of County government. The CFO reports to the County Commissioners.

Services

Transportation

Hagerstown Regional Airport (HGR) is a Part 139-certified facility which provides two to four flights weekly to Orlando Sanford International (SFB) year-round, via Allegiant Airlines. Allegiant also offers two to four flights weekly to St. Pete-Clearwater (PIE) ten months of the year and to Myrtle Beach (MYR) for five months in the summer and fall. Additionally, the airfield offers fixed base operator services to general aviation, corporate, air cargo, and military aircraft at the Rider Jet Center. There are approximately 40 airport-based businesses employing 2,000 and providing a variety of aeronautical services for nearly all types and sizes of aircraft. In addition, Washington Dulles International (IAD), Baltimore/Washington International Thurgood Marshall (BWI), and Ronald Reagan Washington National (DCA) airports are located within 75 miles of Hagerstown.

Other transportation outlets include auto rental services, County bus service, commercial bus lines, taxi, Lyft, Uber, freight common carriers, and limousine service. The main rail lines of CSX and Norfolk Southern provide shipment to anywhere on the Atlantic Seaboard.

Hospital and Medical Care

Meritus Health, Western Maryland’s largest health care provider, is located at the crossroads of Western Maryland, Southern Pennsylvania, and the Eastern Panhandle of West Virginia. With nearly 3,000 employees, 500 medical staff members and 250 volunteers, Meritus Health services over 200,000 residents of the tristate region. Meritus Medical Center has 327 beds and is a Joint Commission accredited

hospital. Meritus Medical group is a network of 20 medical practices with more than 160 providers. Meritus Health will welcome the first class of medical students to a four-year osteopathic medical school in Hagerstown in July 2025. The school aims to meet the physician shortage that is currently being experienced nationally, in Maryland, and in Washington County. The new residential housing and associated school will be adjacent to Meritus Medical Center, providing a unique opportunity for students.

The Washington County Health Department, which provides various health services to the citizens of Washington County, employs a total of 140 full-time and part-time personnel across seven divisions. Other medical care facilities include nine privately owned, licensed skilled nursing facilities, the George W. Comstock Center for Public Health Research and Prevention, and the Western Maryland Center, a State-owned chronic care facility.

Safety

The Washington County Sheriff's Office, the Maryland State Police, and municipal police agencies provide police protection in Washington County. The Sheriff's Office has 108 sworn personnel and 97 radio-dispatched vehicles. The Sheriff's Office is responsible for the operation of the Detention Center, which has a capacity of 450 inmates. In October 2016, a Day Reporting Center opened that provides treatment services to non-violent offenders with drug and/or alcohol addictions, as well as providing services for the Circuit Court Adult Drug Court Program. The State Police has 35 troopers assigned to the local barrack, which is located just south of Hagerstown. The Hagerstown Police Department has a full-time force of 108 officers. The Hancock Police Department and the Smithsburg Police Department each employ four full-time officers while the Boonsboro Police Department employs five police officers.

The Office of Emergency Management is responsible for emergency/911 communications in addition to mitigation, planning, response, and recovery from natural and technical disasters. Emergency Management activities are overseen by a director with support from a full-time emergency planner and an emergency management specialist and the Emergency Communications Center ("ECC") has six full-time executive support staff. The ECC processes and coordinates all 911 calls for the County and its municipalities through one central dispatch location. Washington County has a Local Emergency Planning Committee, overseen by Emergency Management, that coordinates disaster planning, conducts drills to exercise the County Emergency Operations Plan, and oversees a community outreach program.

The County's Division of Emergency Services ("DES") oversees Fire, Rescue, and the Emergency Medical Services Operations Program. DES is led by a full-time career director and two full-time department heads who oversee the daily operational components of Emergency Services in Washington County. DES has 92 full-time and 23 part-time personnel working directly within the division.

The Public Safety Training Center ("PSTC") became operational in 2022 with daily oversight being provided by DES, in collaboration with the Washington County Sheriff's Office. The PSTC is staffed by seven full-time employees who are split among fire, EMS, and law enforcement training initiatives. The PSTC serves as host to the Washington County Law Enforcement Academy and the Division of Emergency Services Paramedic Training Program, which both involve academic connections to DES's Firefighter Recruit Academy at Hagerstown Community College. Various courses sponsored by the Maryland Fire and Rescue Institute are also hosted at the PSTC.

The County's Office of Emergency Medical Services ("EMS") is overseen by a deputy director of operations and includes 25 full-time advanced life support ("ALS") technicians, 13 basic life support technicians

(EMTs), and five part-time ALS technicians. This team deploys four highly specialized ALS chase units which support the eight independent emergency medical services companies.

Environmental Management

The Division of Environmental Management (“DEM”), which includes the Department of Water Quality, the Environmental Engineering Department, the Solid Waste Department, the Stormwater Management Department, and the Watershed Department, was created in fiscal year 2007. The state and federal environmental initiatives – as they pertain to water, wastewater, stormwater, solid waste, and nutrients – are all jointly related. DEM is responsible for integrating the regulations and applying them to the operations of these departments.

The Washington County Solid Waste Department is responsible for a solid waste disposal system that protects the environment and public health. Currently, the County disposes of solid waste at the 40 West Landfill, which opened in 2000. The department also operates five solid waste convenience centers that are strategically located throughout Washington County.

The County currently provides water and/or wastewater services to nearly all the immediate densely populated area surrounding the City of Hagerstown (except the Dual Highway corridor), in the areas of Highfield, Elk Ridge, Sandy Hook, Mt. Aetna, and the towns of Sharpsburg and Smithsburg. Five treatment plants serve the County water system in addition to five treatment plants for the County wastewater system. The County provides wastewater “treatment only” services to its wholesale customers, which are the towns of Williamsport and Smithsburg, the Conococheague Pretreatment Facility (privatized in 2006 through a long-term lease), and the City of Hagerstown. The only major wastewater treatment facility for public use, other than those operated by the County, is the Hagerstown Wastewater Treatment Plant, owned and operated by the City of Hagerstown.

Department of Business & Economic Development

The Washington County Department of Business & Economic Development (“DBED”) is dedicated to creating and sustaining a positive pro-business climate. DBED currently has six full-time employees and the support of a dedicated Small Business Development Consultant. It provides business support and resources, business retention efforts, and markets business attractions both locally and nationally. DBED also administers the Enterprise Zone Program, identifying eligible businesses that qualify for local real property tax credits and State income tax credits in the City of Hagerstown and elsewhere in Washington County.

Throughout the year, DBED meets with representatives of existing companies in need of assistance, as well as businesses interested in moving or expanding to Washington County. Discussions include appropriate funding programs, incentive benefits, customized training programs, workforce development efforts, and other sources of business support. DBED has formed strategic partnerships with such organizations as the Maryland Department of Commerce, the City of Hagerstown, the Washington County Chamber of Commerce, The Greater Hagerstown Committee, Inc., and the Washington County Convention & Visitors Bureau to better serve the needs of businesses in Washington County. DBED was actively involved in Washington County’s becoming certified as the first ACT Work Ready Community in Maryland, an initiative that matches the labor force with available jobs in Washington County.

Demographic Information

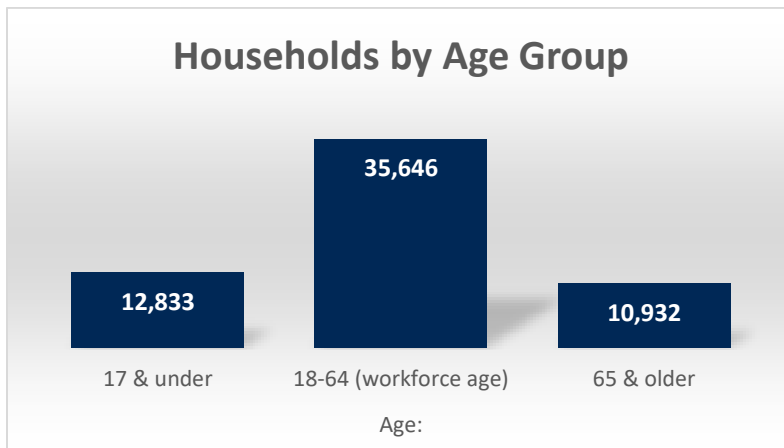
Household Analysis

To effectively budget for Washington County, it is important to consider household data which has a general correlation to income levels which affect the tax base. Household demographics also help determine which types of services the County should focus its resources on.

59,411

Total Households

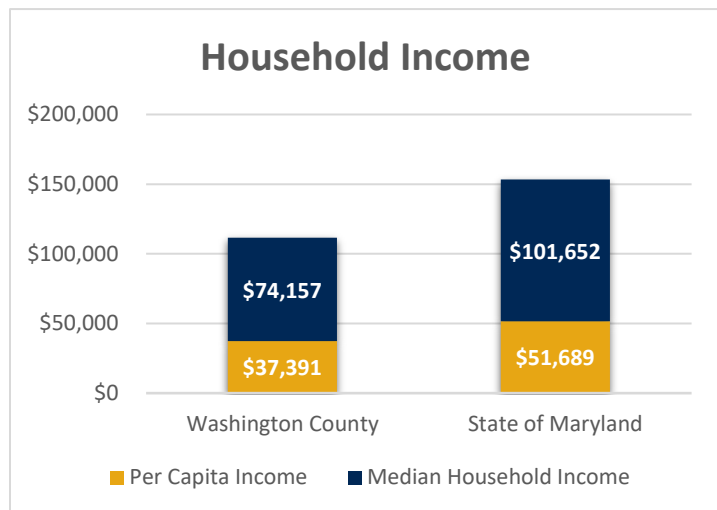
Source: U.S. Census Bureau Quick Facts



Source: U.S. Census Bureau Quick Facts

Aging affects the needs of residents and the lifestyle choices they make. The county may need to adjust services according to the median age of the population.

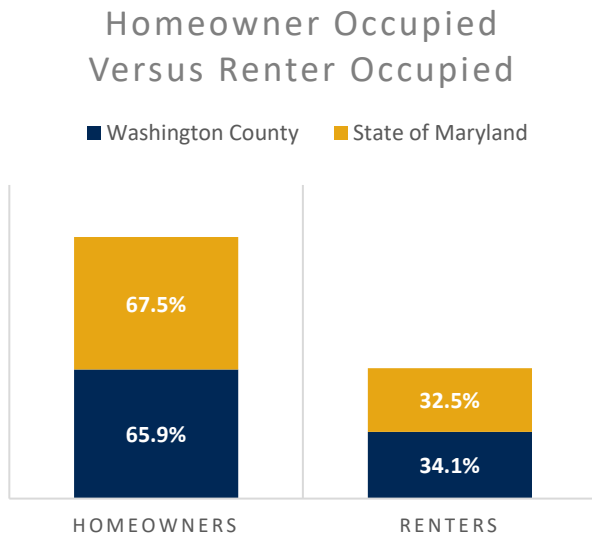
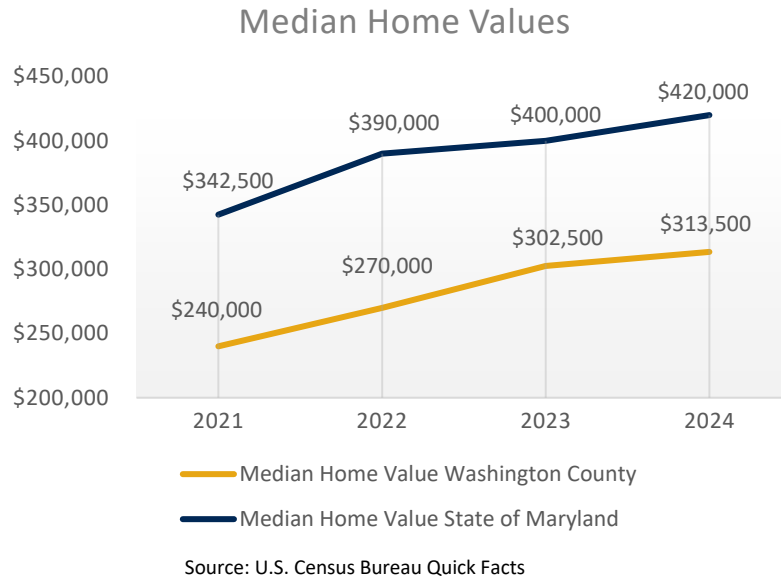
Household income is an important data point in evaluating the community's wealth and spending power. Washington County's per capita income is 27.5% lower than the State of Maryland.



Source: U.S. Census Bureau Quick Facts

Housing Overview

Real estate activity is an important economic indicator and greatly impacts the County’s economy, planning, permits, construction and revenue activity.



2024 Median Home Selling Price

Source: U.S. Census Bureau Quick Facts

Employment and Taxpayer Demographics

Top 15 Employers in Washington County

<u>Employer</u>	<u>Employment</u>
Washington County Public Schools	3,705
Meritus Health	2,740
FedEx Ground	2,654
Fiserv	2,185
State of Maryland	1,855
Volvo Group Trucks	1,836
Amazon	1,500
Washington County Government	1,418
Bowman Group, LLP (The)	830
Wal-Mart	565
ARC of Washington County	554
Hagerstown Community College	545
Merkle Response Management	545
Brook Lane Health Services	485
AC&T Co.	375
Total	21,792

Source: Washington County Dept. of Business Development (as of Dec. 2024)

County Industry Series

<u>Industry</u>	<u>Total Establishments</u>
Federal Government	41
State Government	12
Local Government	64
Natural Resources & Mining	42
Construction	355
Manufacturing	167
Trade, Transportation, & Utilities	934
Information	49
Financial Activities	329
Professional & Business Services	629
Education & Health Services	544
Leisure & Hospitality	431
Other Services	336
Total	3,933

Source: MD Department of Labor, as of Sept. 2024

**Top 20 Largest Taxpayers in Washington County
as of June 30, 2024
Ranked by Assessed Value**

<u>Taxpayer</u>	<u>Assessed Value</u>
Potomac Edison Company	\$ 111,488,070
Amazon.com Services, LLC	100,088,220
FedEx Ground Packaging System, Inc.	75,699,077
Verizon Maryland, LLC / Verizon Online, LLC	53,985,010
Columbia Gas of Maryland, Inc.	51,802,840
Norfolk Southern Corporation	35,323,190
Tractor Supply Company	34,782,340
TR Hagerstown Mob, LLC	22,830,800
Point Broadband of the Piedmont, LLC	20,866,910
CSX Transportation Co.	19,555,130
Black & Decker (U.S.), Inc.	19,426,200
Antietam Cable Television, LLC	15,690,163
Intelsat US, LLC	15,086,910
Wal-Mart Stores East, LP	13,259,823
AC&T Co., Inc.	11,776,700
First Data Merchant	10,877,870
Huntington Technology Finance, Inc.	9,903,650
Great Southern Wood - MD, Inc.	9,280,273
Sealy Mattress Manufacturing Company, LLC	7,239,530
Herbalife International of America, Inc.	6,630,460

Source: Washington County Treasurer's Office. The information set forth above was compiled from tax rolls on which the names and owners are not always recorded in the same way.



Operational Overview

Comprehensive Fiscal Policies

The summaries of the County's fiscal policies below provide guidelines and goals that influence and guide the financial management practices of the County and are the cornerstone of sound financial management. By adhering to both short and long-term policies, the County will achieve fundamentally sound financial objectives of a successful organization. The following represents a summary of the County's fiscal policies, which require an annual review.

OPERATING POLICIES:

1. The County will maintain timely collection systems and take a proactive approach in the collection of those accounts.
2. Revenues will be monitored regularly and compared to established trends to ensure collections are consistent with those trends.
3. The County shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any one revenue source.
4. The County will prepare multi-year projections of revenues and other sources.
5. The County shall attempt to optimize all appropriate revenue sources to achieve an effective mix of revenues and shall strive to seek new sources of revenue to broaden its revenue base.
6. The County will periodically recalculate the full cost of activities currently supported by user fees and charges to identify the impact of inflation and other cost increases.
7. The County will attempt to set fees and user charges for each enterprise fund at a level that fully supports the total direct and indirect costs of operations and debt service.
8. The County will prepare annually a five-year forecast summary budget.
9. The County will adopt a balanced budget, by fund, for all funds maintained by the County using current revenue sources which could include reserve funds under the guidelines of the reserve policy.
10. Non-recurring revenue will be used for non-recurring expenditures or reserves only.
11. The County will depreciate all capital assets over the capitalization threshold of \$10,000 with a useful life of five years or more on a straight-line basis.
12. The County maintains control over assets that are not considered capital assets and classifies them as controllable assets since they fall under the capitalization limit of \$10,000.
13. Physical inventories are required on consumable inventories in excess of \$5,000 and all merchandising inventories.
14. The County has an identity theft prevention program designed to detect, prevent, and mitigate identity theft in connection with the opening of a covered account or an existing covered account and to provide for the continued administration of the program.

15. The County shall provide procedures and guidelines for the transfer and adjustment of approved budgetary amounts by policy guidelines.
16. The County will make funding decisions for the pension plan in order to accumulate the funds needed to fulfill the plan's obligations to participants and beneficiaries.

RESERVE POLICIES:

1. The County shall maintain a fund balance (equal to committed, assigned, and unassigned) at a minimum level of 17 percent of the on-going General Fund operating revenues in order to protect the financial stability, provide sufficient liquidity for daily operations and to meet anticipated and unanticipated financial or economic circumstances.
2. Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund. Fund balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new or expand existing governmental programs, or enhance the financial position of the County, in accordance with policies established by the County Commissioners. Fund balance will be reported as non-spendable, restricted, committed, assigned, or unassigned.
3. A reserve of 25 percent of the current year's operations and maintenance budget is required for Enterprise funds.
4. Self-insurance reserves shall be monitored monthly for trends, with an annual analysis by an actuary to determine the adequacy of those reserves.
5. The County shall maintain reserves for closure and post-closure costs for its Solid Waste operation. A portion of the fees shall be set aside for future closure and post-closure costs and for future construction costs.
6. A separate capital contingency account will be budgeted within each of the capital improvement funds to be used for capital project adjustments.
7. Annual surplus is used to accomplish three goals: (1) meet reserve requirements for upcoming years; (2) provide for pay-go cash payments; and (3) minimize the issuance of debt.
8. The County may use the reserves for emergencies, non-recurring expenditures, system failures, unanticipated expenditures as a result of legislative changes from State and/or Federal legislative actions, recession, or major on-time capital purchases that cannot be accommodated through other means as determined by the County Commissioners. Use of the reserve requires County Commissioner approval.
9. The Budget and Finance office shall prepare an annual analysis of all reserves with projections of reserve requirements.
10. The County will maintain separation of funds in accordance with the Generally Accepted Accounting Principles.

11. The County will maintain separate Solid Waste and Water Quality Funds. An annual evaluation of the user rates shall be performed through a cost-of-service model and necessary adjustments shall be made to reflect inflation, construction needs, bond covenants, and other factors.

DEBT POLICIES:

1. The County will prepare a multi-year capital program and update it annually.
2. No County debt can be authorized by the County Commissioners unless an appropriation has been included in the Capital Improvement Plan or until it has been modified through an approved budget adjustment.
3. Debt capacity shall be evaluated on an annual basis. The evaluation includes statistical measures and comparisons with peer group medians to determine debt affordability.
4. Debt for the Water Quality Funds cannot exceed 10 percent of the total assessed valuation of all the property in the County that is subject to County taxation during the County's most recent fiscal year.
5. The County will not issue debt for periods exceeding the useful life or average useful lives of the project(s) to be financed.
6. Debt will not be issued to fund operating deficits. Net bond proceeds shall be used and applied exclusively and solely for the acquisition, construction, improvement, or development of public facilities for which the bonds are sold, in accordance with state law.
7. The County encourages the issuance of long-term, tax-exempt Revenue or General Obligation Bonds. Although circumstances may warrant from time to time the use of other debt instruments.
8. The County encourages competitive sale when seeking its annual capital funds, although other means are available.
9. The Department of Budget and Finance shall be responsible for establishing a solicitation and selection process for securing professional services that are required to develop and implement the County's debt program.
10. Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities.
11. All investments and bond proceeds will be consistent with those authorized by existing State law and County investment policies.
12. The Department of Budget and Finance shall maintain a system of record keeping and reporting to meet the arbitrage compliance requirements of the Federal tax code.

13. The Chief Financial Officer, in coordination with the County's financial advisor shall be responsible for maintaining relationships with the rating agencies that currently assign the ratings to the County's various debt obligations.
14. The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share clear, comprehensive, and accurate financial information.

INVESTMENT POLICIES:

General:

1. The primary objective of investments is safety, liquidity, and return on investment.
2. The Department of Budget and Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.
3. Officials and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which would impair their ability to make impartial investment decisions.
4. The Department of Budget and Finance shall maintain a list of approved security brokers/dealers selected by creditworthiness who are authorized to provide investment services in the State.
5. The County will diversify to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities.
6. The security transactions, including collateral for re-purchasing agreements, entered into by the County shall be conducted on a delivery-versus-payment basis.
7. Collateralization is required on certificates of deposit and repurchase agreements and must be equal to at least 102% of market value of principal and accrued interest.

Pension:

1. The portfolio's total value of assets should grow, net of payout, at a rate equal to or greater than the rate of inflation on a rolling three-year basis.
2. Performance and allocation are reviewed to determine if target weightings meet the current risk profile.
3. Investment managers will be reviewed on a quantitative basis in the form of quarterly reports to be provided by the advisor.
4. The pension committee and its advisor shall monitor the overall performance of the portfolio to ensure that it meets objectives. Rebalancing will occur at least annually back to policy targets.

5. The custodian shall provide the pension committee with a report each month that lists all assets held in the portfolio, values of each asset, and all transactions affecting assets within the portfolio, including additions and withdrawals.
6. The asset manager shall manage the asset in accordance with the policy guidelines and objectives expressed in the policy document.

CAPITAL IMPROVEMENT POLICIES:

1. The County's capital investments will be targeted to support the goals of the Comprehensive Plan and other County functional plans.
2. The County will support capital investment for economic development.
3. Existing assets will be preserved and maintained to ensure continued service.
4. External funding possibilities should be considered when choosing among projects.
5. Intergovernmental funding should be sought for regional projects.
6. Debt should be used carefully and managed in accordance with the goals and objectives of County policies.
7. Projects become eligible for the Capital Improvement Plan when the project supports or improves infrastructure needs or the productive capacity of the County.
8. The County will adopt a balanced 10 Year Capital Improvement Plan, appropriating the first year of the 10-year program.
9. Each project will be reviewed to determine the best financing method based on useful life, benefit of asset, cost, etc. It is also the policy of the County to establish a pay-as-you-go funding strategy that best matches benefit streams to cost streams as close as possible, while maximizing the contribution level.
10. The relationship between the operating and capital budget is considered during the budgeting process. The capital budget includes costs for long-term capital projects, which add to the capital asset base of the County. The operating budget assumes the cost of maintaining and operating the facilities that are built under the capital budget.
11. Self-supporting projects are determined by policy and by evaluation of financial information, including rate setting models, financial forecasts, and budgets and funding source evidence.
12. The Chief Financial Officer is authorized to initiate interim and long-term borrowing measures, as identified in the Capital Improvement Plan.
13. The annual capital budget shall include only those projects which can be reasonably accomplished in the time frame indicated.

14. Capital projects will not be budgeted unless there are reasonable expectations that revenues will be available to pay for them.
15. Capital projects, which are not completed during the fiscal year, will be carried over to the next fiscal year.
16. A comprehensive inventory of all capital assets shall be maintained to include estimated values, depreciation, and useful life. See Capital Asset Policy.
17. The Chief Financial Officer shall review the project status and revenues before any issuance of debt. Any modifications to a project and/or the total debt to be issued based upon this review shall be approved by the Board of County Commissioners either for an increase or decrease in the total borrowing amount or for change in the borrowing source.
18. A Capital Improvement Status Report will be maintained so all project managers can monitor project expenditures and funding sources in real-time using the County's financial system.
19. The County will adhere to established procedures for considering applications for development financing used for economic development projects that provide improvements to public infrastructure in under-utilized areas in Washington County.
20. Capital projects are ranked using a priority ranking matrix which is the basis for assigning projects into one of five priority ranking categories. The ranking matrix is used as a management tool and not as an absolute determining factor.

SHORT-TERM & LONG-TERM POLICIES:

1. The County will develop short and long-term fiscal management policies that link operational and capital budgeting together with organizational goals.
2. The County's strategic planning and budgeting decisions are based on a number of statistical analysis and financial modeling tools.
3. The County prepares and annually updates a long-range financial forecasting system, which includes projections of revenues, expenditures, future costs, financing of capital improvements, and cost service plans.
4. Revenues shall be monitored on a monthly basis to identify any potential trends, which would significantly impact those revenue sources.
5. The County will annually update its financial ratios and trend information to determine a peer group median from historical data in the following areas: revenues; expenditures; operating position; debt structure; condition of capital; and environmental and external factors.
6. The County will protect its assets by maintaining adequate insurance coverage.

FINANCIAL REPORTING POLICIES:

1. The County's accounting and financial reporting systems will be maintained in conformance with current accepted principles and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
2. The County will have an annual financial audit performed of the County's finances.
3. The County will prepare an annual budget document that provides a basic understanding of the County's planned financial operations for the upcoming fiscal year.
4. In the County's Fund Financial Statement, governmental funds are prepared on a modified accrual basis of accounting, whereas the proprietary funds are prepared on an accrual basis of accounting. For budgetary purposes, all funds are prepared on a modified accrual basis.

Budget Practices and Process

The County's budgetary practices focus on long-term financial planning to ensure that budget decisions which affect multiple years are assessed as to whether program and service levels can be sustained over those years. The budget process requires the development of organizational goals, policies, and procedures to achieve the goals; and requires the allocation of resources to accomplish the goals.

Budget Calendar

October

- Budget & Finance works with County Administrator to discuss budget calendar and guidelines for budget development.

November

- Budget & Finance Staff update budgeting software, training documents and begin preliminary analysis of wages and benefits.
- Budget instructions for the Capital Improvement Plan (CIP) budget are released to County departments and outside agencies.

December

- Budget instructions for the Operating budget are released to County departments and outside agencies.
- CIP budget requests are due. Budget & Finance staff review budgets for accuracy and completeness.
- Operating budget training is provided to new users.

January

- CIP committee meets to review CIP budget requests.
- Operating budget requests are due. Budget & Finance staff review budgets for accuracy and completeness.
- Budget & Finance completes Debt Affordability analysis for future bond issuance.

February

- Individual department/agency budget presentations to the County Commissioners begin.
- Salary committee meets to review personnel requests and make recommendations.
- Initial CIP and Operating budget requests are presented to the Commissioners.

March

- The County Administrator and Budget & Finance develop a balanced draft budget and present to the Commissioners.
- Individual department/agency budget presentations to the Commissioners continue.

April

- Individual department/agency budget presentations to the Commissioner continue.
- Commissioners provide feedback on the draft budget. A final draft budget is presented and the Commissioners provide consensus to send the final draft budget to Public Hearing.

May

- Commissioners hold a Public Hearing to receive citizen input on proposed rate changes.
- Commissioners hold a Public Hearing to receive citizen input on proposed budget.

May/June

- Commissioners vote to adopt budget.
- Operating and Capital Improvement Plan budgets are adopted.

July

- New fiscal year begins.
- Operating and CIP budget books are published.

Budget Process

The budget process involves activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets. A brief overview of the budget process can be viewed here: [Empowering Citizens with Information - Budget Process](#).

The County's budget process is key to its long-range strategic plan. With the adoption phase ending in May, the entire budget process encompasses nine months of preparation time. Financial forecasts, economic trends, policy reviews, and citizen input are all part of this process and result in the development of the operating and capital budgets for the year. The following describes the phases mentioned in the budget calendar above:

Financial and Debt Capacity Analysis:

The County develops statistical analysis of major revenue sources through various resources available. The County prepares and annually updates a long-range (5 year) financial forecasting system, which includes projections of: revenues; expenditures; future costs; financing of capital improvements that are included in the Capital Improvement Budgets; Cost of Service Plans; and the Operating Budget.

Revenue estimates are monitored to identify any potential trends, which would significantly impact the various revenue sources. The County reviews current construction trends, the number of building permits, mortgage rates, and other economic data that can impact revenue collections.

The County uses other financial modeling techniques to forecast impacts on the long-term operations and rates for the Water Quality and Landfill Funds.

The County periodically updates its financial ratios and trends. Most of the financial trend analysis includes evaluation of historical data and comparison to calculated peer group medians. Trend indicators are tracked for specific elements of the County's fiscal policies for evaluation.

Debt capacity is evaluated on an annual basis prior to the adoption of the Capital Improvement Plan. The County examines statistical measures to determine debt capacity and compares these ratios to other counties, rating agency standards, and Washington County's historical ratios to determine debt affordability.

The economic and financial trend analysis is an integral part of the County's decision-making process that includes short and long-term forecasts. The County's current financial condition as well as future debt capacity, long-range plans, future goals, and visions are evaluated. During this phase, forecasting of revenues, policy and reserve reviews, compensation adjustments, and inflation assumptions are made.

Budget Development:

The development of the budget starts with the on-line release of Operational budgets and Capital Improvement budgets. Instructions are provided for completing both budgets, due dates, and updated information on budgetary numbers, personnel positions, goals, and other pertinent information.

The Capital Improvement Budget development begins in the fall along with the development of the debt capacity and financial and economic trend analysis. The Capital Improvement Program (CIP) provides a

comprehensive approach to planning and impacts all facets of County operations. The County Administrator, the Chief Financial Officer, the Director of Planning and Zoning, the Director of Public Works, and the Director of Engineering comprise the Capital Improvement Program Committee. From the time the CIP's initial annual review begins in October through its adoption in May of each fiscal year, there is constant interaction between departments, the CIP committee, and the elected officials. This effort is characterized by cooperation and reflects a common goal of ensuring that the CIP meets the objectives of the County and remains affordable and achievable.

The CIP is reviewed in conjunction with the annual debt affordability analysis with revenue projections inclusive of rate analysis to determine funding availability. A financial analysis of funding sources and project costs is conducted for all proposed capital improvement projects.

It is the CIP committee's responsibility to review all requests that County departments and agencies submit. All projects are ranked based on established criteria for priority ranking. Considering current and future needs, as developed in the 10-year capital plan, available funding sources, and the results of the priority ranking process, the committee determines which capital projects best meet established criteria for the current fiscal year Capital Improvement Budget and the nine-year forecast. Operating impacts of current and proposed capital projects are also taken into consideration by staff when developing their Capital Improvement Budget.

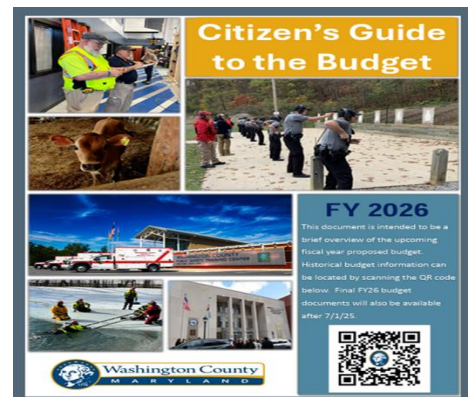
Operating Budgets represent existing service levels and two years of prior historical information. Departments and Agencies request funding for the upcoming fiscal year. Any increase in program and services require justification, as do all capital outlay requests. These requests are summarized with projected funding shortfalls or overruns.

Review/Modification Phase:

The County Administrator and Chief Financial Officer presents the Operating and Capital Improvement Budgets to the County Commissioners. Preliminary recommendations are reviewed to ensure that preliminary budgets address the County's goals and fiscal management policies. The County Administrator and the Chief Financial Officer work with the Commissioners on the proposed budget documents for adoption.

Budget Communication and Public Involvement:

The County understands the need for public involvement in the budget process. The use of social media helps reach a diverse audience. Citizens are also encouraged to participate in citizens' comments during the budget season to provide feedback on the proposed budget. Finally, a budget hearing is held each year, and a Citizens Guide is provided to give a brief overview of the proposed budget. The FY26 guide can be viewed by clicking the image to the right ->



Budget Adoption:

The County Commissioners provide a consensus to take the Proposed Budget to a public hearing to communicate to the General Public for all operating and capital funds. Advertisements are provided in the local newspaper and on the County web site. Documents and handouts are prepared for the public hearing.

Public hearings are held on the Proposed Budgets along with the current tax levy. Local Law requires a balanced budget to be adopted by July 1st.

For fiscal year starting July 1, 2025, and onwards, the deadline for setting property tax rates will be June 20th.

Start Up:

Department managers are responsible for their budgets throughout the fiscal year. Expenditures percentages are calculated and compared to budget. Corrective action, if necessary, is taken if serious negative trends exist. Management and the County Commissioners have real-time budgeting reports available on-line, as well as updates on major events and/or issues.

Basis of Accounting and Budgeting

GAAP Basis of Accounting:

The basis of accounting refers to the timing of when revenues and expenditures are reported in financial documents. The County presents financial statements in accordance with GAAP.

The governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available. Expenditures are generally recorded when incurred. In accordance with GAAP, the County considers revenue collected within 90 days of the end of the fiscal year as being available, except for property taxes, which must be collected within 60 days. When revenues have not been received within the availability periods, they have been deferred into a future fiscal year.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when a liability is incurred, regardless of the timing of cash flows.

Budgetary Basis of Accounting:

The budgetary basis of accounting determines when a government charges an expenditure to a budget appropriation, or when it credits revenue to its funds for budgeting purposes. Although the County presents financial statements in accordance with GAAP, the budget is adopted on a modified cash basis. The major areas of difference between the two basis of accounting area as follows:

- ◆ For budgetary purposes, expenditures are recognized when encumbered. Under GAAP, encumbrances are classified as a reservation of fund balance.

- ◆ For budgetary purposes, grant revenue is recognized when the grant-related reimbursable expenditures are made. Under GAAP, these revenues are recognized when measurable and available.
- ◆ For budgetary purposes, depreciation expense is not appropriated, but capital outlays are. Under GAAP, in the proprietary funds, capital outlay transactions are recorded as an increase in capital assets, and depreciation expense is recognized on an annual basis regardless of when a capital asset is actually replaced.
- ◆ For budgetary purposes, accrued interest for debt service is not appropriated. Under GAAP, accrual for interest payable is recorded if meets certain criteria.

In recognition of these differences, companion financial statements are presented according to the budgetary basis of accounting.

Balanced Budget:

Under County Code the County Commissioners' annual budget shall have a figure for the total of all appropriations and a figure for the total of all revenues available to pay the appropriations. The figure for total appropriations shall not exceed the figure for total estimated revenues.

Costing of Services:

In addition to accrual basis budgeting, several enterprise funds utilize a cost-of-service approach. Cost of service is a method of accounting which identifies both the cost of the program and the portion of the cost that will be recovered through fees and charges. By using this financial technique, the County can assess the true cost of providing a service. Currently water, sewer, and solid waste services use this approach to determine cost and rates.

Amendment to the Budget

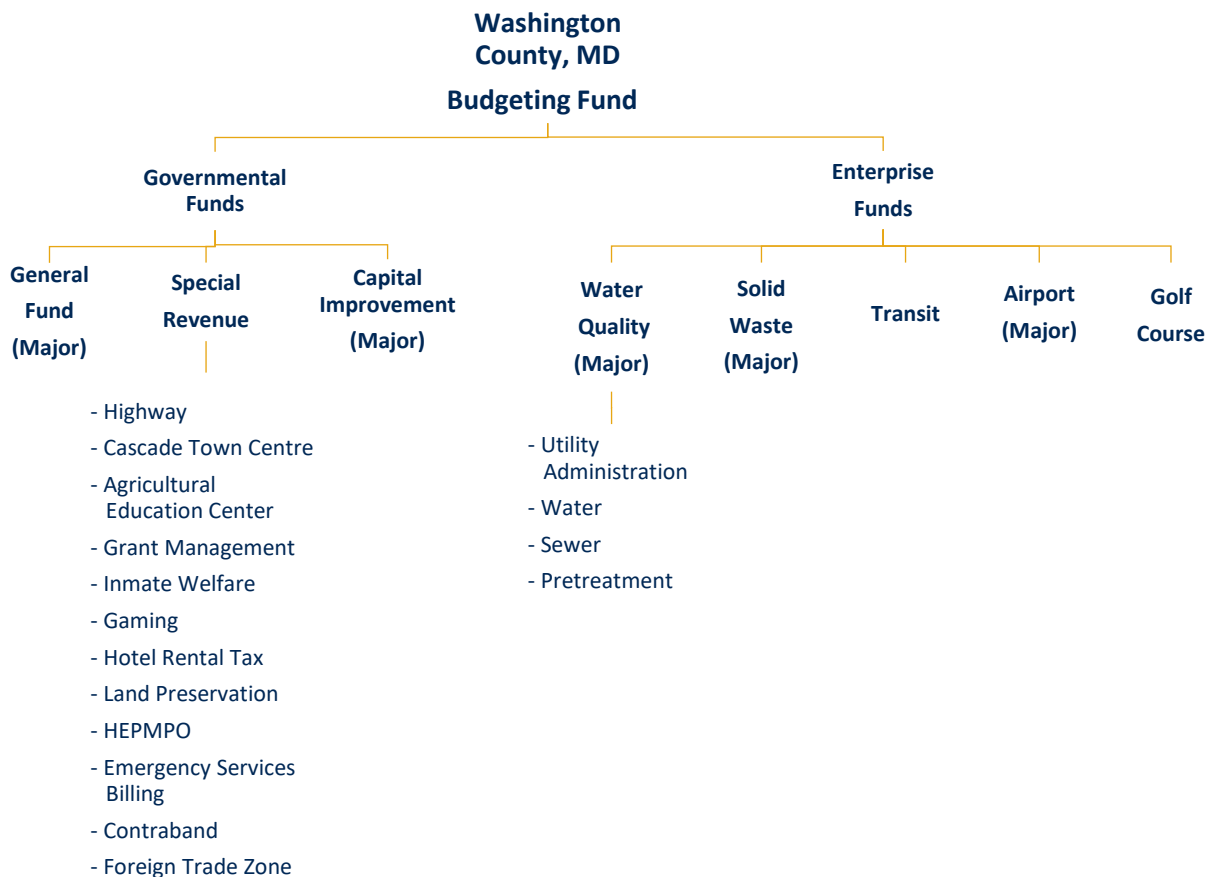
The County's Operating Budgets are adopted at the program/service level and the Capital Improvement Budgets are adopted at the project level. Transfers between programs or projects greater than \$25,000 require County Commissioner approval. Any transfer out of contingency requires the approval of the County Commissioners.

The Chief Financial Officer reviews the project status and revenues before any issuance of debt. Any modifications to a project and or the total debt to be issued based upon this review is required to be approved by the County Commissioners either for an increase or decrease in total borrowing amount or for a change in the borrowing source.

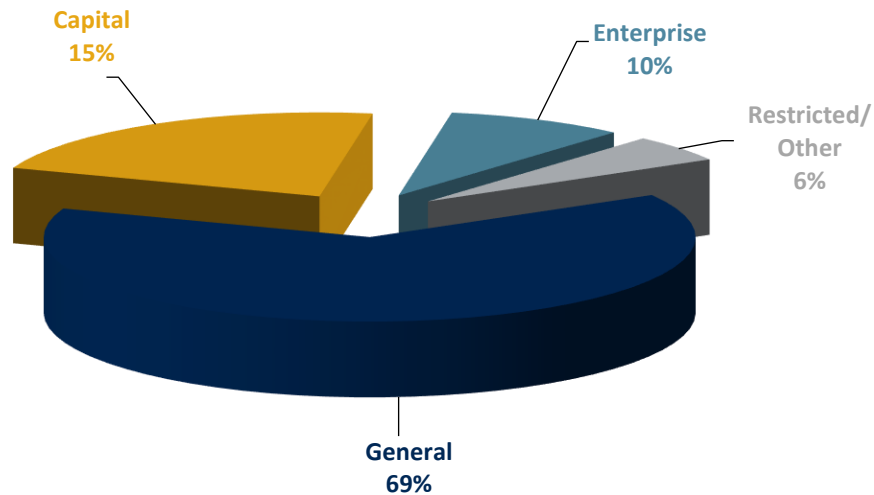
Fund Summaries

The following is an overview of the County’s legal compliance and financial management for various revenues and program expenditures and includes additional facts to help you understand how County programs and services are funded. The accounting and budget structure for a government unit are segregated into various self-balancing funds to account for restricted revenues, business like activities, and unrestricted resources similar to the General Fund.

All funds are subject to appropriation. An overview is presented below of the total revenues and expenditures, without regard to any fund type. This shows you the “total” County resources used to operate the governmental unit as a whole. However, the fund approach is meaningful from a restricted and non-restricted standpoint, as some revenues can only be used for specific operations and not for the governmental unit as a whole. These are the same fund classifications and groupings as used in financial statements.



FY 2026 Funds



General Fund:

\$323,115,430

The General Fund is the primary operating fund of the County. It exists to account for a full range of countywide services traditionally associated with local government. These services include education, court system, public safety, parks and recreation, general administration, economic development, and any other activity for which a special fund has not been created.

Capital Improvement Fund:

\$111,833,000

Capital Improvement Funds are used to account for the acquisition or construction of major capital facilities. The County maintains several Capital Improvement Funds to ensure legal compliance and proper financial management.

Enterprise Funds:

\$44,990,120

Enterprise funds are used to account for operations, including debt service that are financed and operated like a private business where the intent is for the service to be self-sufficient, with all costs supported primarily by user charges. The County maintains five Enterprise funds as follows:

- ◆ **Water Quality Funds** – The Water Quality Funds account for all operating activities necessary to provide water, wastewater, and pretreatment services. This includes, but is not limited to administration, operations and maintenance, financing, and related debt service. (\$24,794,870 – major fund)
- ◆ **Solid Waste Fund** – The Solid Waste Fund accounts for municipal solid waste operations on a cost-of-service basis. This includes operations and maintenance, administration, related debt service on operational sites, closure and post-closure costs, pre-development costs, future construction cost reserves, and closed landfill sites. (\$10,862,600 – major fund).
- ◆ **Transit Fund** – The Transit Fund accounts for the County public transit system funded mainly by Federal and State grants and include all operating activities necessary to provide that service. This includes, but is not

limited to administration, operations and maintenance, and public assistance programs. (\$3,606,070 – Non-Major Fund)

- ◆ **Airport Fund** – The Airport Fund accounts for all operating activities necessary to provide air transportation needs to the Quad-State area. This includes, but is not limited to administration, operations and maintenance, financing, and related debt service. (\$4,025,830 – major fund)
- ◆ **Golf Course Fund** – The Golf Course Fund accounts for all operating activities necessary to provide 18 holes of quality golf for residents of Washington County and surrounding areas. This includes, but is not limited to administration, operations and maintenance, and capital expenditures. (\$1,700,750 – non-major fund)

Other Governmental Funds:

\$26,130,710

These funds are used to account for the proceeds of specific sources that are restricted to expenditures for specified purposes. The County maintains the following 12 separate restricted Governmental Funds:

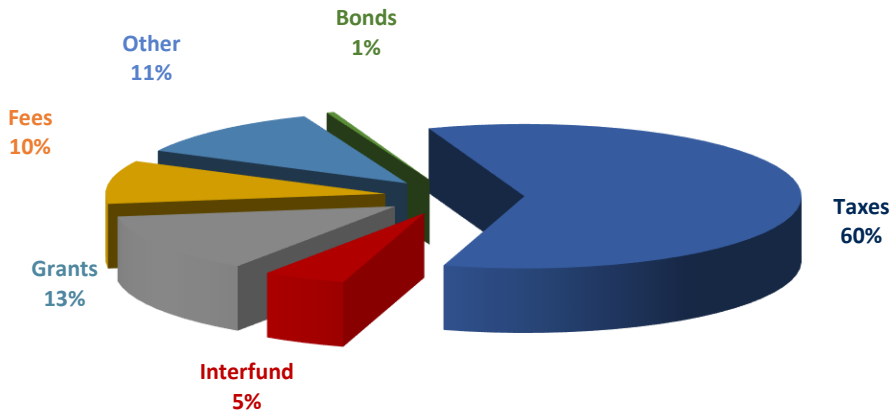
- ◆ **Highway Fund** – The Highway Fund accounts for all the activities necessary to maintain the county road system. This includes, but is not limited to patching, stabilization, right-of-way, storm damage, snow and ice removal, line striping, signal maintenance, administration, and fleet maintenance costs. (\$14,377,720 non-major fund)
- ◆ **Other Funds** – The County maintains eleven other small funds that account for the activities associated with each of the funds mentioned and are immaterial in nature. (\$11,752,990 total – non major fund) They are:

Cascade Town Centre Fund	\$ 108,000
Agricultural Educational Center Fund	\$ 340,460
Grant Management Fund	\$ 1,414,470
Inmate Welfare Fund	\$ 738,650
Gaming Fund	\$ 2,339,210
Hotel Rental Tax Fund	\$ 2,000,000
Land Preservation Fund	\$ 2,848,670
HEPMPO Fund	\$ 808,340
Emergency Services Billing	\$ 1,075,190
Contraband Fund	\$ 30,000
Foreign Trade Zone Fund	\$ 50,000

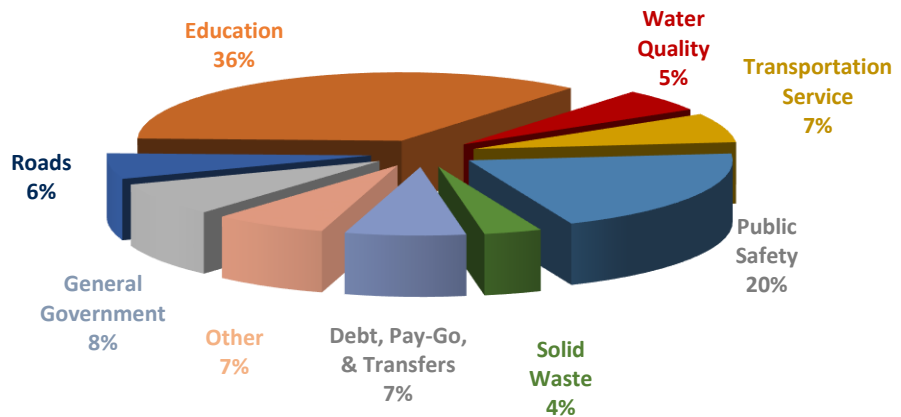
Total Sources & Uses of County Funds

The following represents total County revenues and expenditures, which are used to provide services and programs to the citizens of Washington County. The graph below depicts the total resources and uses of the County for the fiscal year 2026.

Where Does the Money Come From?



What Is The Money Used For?



The County’s three major fund groups are the General, Capital Improvement, and the Enterprise Funds. The following schedule summarizes the revenues and expenditures of those funds for the FY2025 and FY2026.

The forecasted fund balances represent the non-capital portion of net assets, in which the County refers to as Unreserved Fund Balance. This Fund Balance is the excess of revenues over expenditures and transfers and is reserved to protect the County from unexpected adversity and to preserve its financial strength. The County, like most governmental units, requires all its funds to maintain minimum operating reserves. Funds that do not meet the minimum amount are required to budget for the deficiency within their operating budgets.

The County is expected to meet its reserve target on June 30, 2025. This reserve protects the County against unanticipated revenue cuts or economic downturns. The reserve target rate is 17% for the general fund.

Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance Summary by Year

Description	Fiscal Year		
	2026 Budget	2025 Budget	2024 Actual
Revenue (By Major Type)			
Property Tax	\$ 164,216,320	\$ 152,420,120	\$ 151,108,750
Income Tax	130,049,610	121,388,350	125,336,978
Other Local Taxes	10,466,800	10,326,800	11,469,995
Highway User	3,432,900	3,030,040	2,532,568
Interest	8,257,500	4,757,000	16,460,523
Fees	50,733,690	45,801,040	41,690,823
Grants	67,289,750	32,004,050	28,235,831
In- Kind	5,034,100	4,280,100	4,280,080
Other	759,990	567,660	6,164,503
Bonds	22,288,000	18,511,000	13,638,369
Subtotal	\$ 462,528,660	\$ 393,086,160	\$ 400,918,420
Transfers	24,314,680	24,526,600	45,778,869
Reserves	19,225,920	16,484,680	-
Total Revenue	\$ 506,069,260	\$ 434,097,440	\$ 446,697,289
Expenditures (By Function):			
Education	\$ 179,879,460	\$ 140,680,550	\$ 124,219,339
Public Safety	102,573,180	95,453,240	92,202,143
State/Community Promotion	12,692,470	11,652,830	12,674,915
Court System	8,686,910	8,155,350	6,914,129
General Government	40,005,620	42,024,350	63,385,480
Parks and Recreation	7,832,920	9,143,450	2,692,477
Water Quality	27,439,870	24,968,220	18,787,727
Roads/Infrastructure	30,737,720	27,199,110	24,888,601
Land Preservation	2,848,670	3,869,530	2,101,184
Solid Waste	17,875,600	14,749,500	7,957,098
Transit System	7,834,070	4,068,210	4,022,545
Airport	27,221,830	11,660,420	6,237,750
Golf Course	1,900,750	1,875,380	1,310,796
EMS Billing	1,075,190	816,890	-
Foreign Trade Zone	50,000	40,000	-
Subtotal	\$ 468,654,260	\$ 396,357,030	\$ 367,394,184
Transfers	21,146,810	21,530,330	42,158,349
Debt Service	16,268,190	16,210,080	15,737,785
Total Expenditures	\$ 506,069,260	\$ 434,097,440	\$ 425,290,318
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 21,406,971
Other Sources (Used)	\$ -	\$ -	\$ (11,026,336)
Increase (Decrease) in Fund Balance	\$ -	\$ -	\$ 10,380,635
GAAP Basis Adjustments	\$ -	\$ -	\$ 4,016,169
Beginning Fund Balance/Net Equity	\$ 483,964,077	\$ 483,964,077	\$ 469,567,273
Ending Fund Balance/Net Equity (forecast)	\$ 483,964,077	\$ 483,964,077	\$ 483,964,077

**Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance
Fiscal Year 2026 Budget – All Funds**

Description	Funds				Total
	General	Capital	Enterprise	Restricted	
Revenue (By Major Type)					
Property Tax	\$ 164,216,320	\$ -	\$ -	\$ -	\$ 164,216,320
Income Tax	130,049,610	-	-	-	130,049,610
Other Local Taxes	8,301,800	-	-	2,165,000	10,466,800
Highway User	-	-	-	3,432,900	3,432,900
Interest	4,757,500	3,500,000	-	-	8,257,500
Fees	5,203,690	3,600,000	37,121,160	4,808,840	50,733,690
Grants	6,306,410	56,042,000	1,857,510	3,083,830	67,289,750
In-Kind	4,280,100	754,000	-	-	5,034,100
Other	-	-	-	759,990	759,990
Bonds	-	22,288,000	-	-	22,288,000
Subtotal	\$ 323,115,430	\$ 86,184,000	\$ 38,978,670	\$ 14,250,560	\$ 462,528,660
Transfers	-	10,018,000	2,523,150	11,773,530	24,314,680
Reserves	-	15,631,000	3,488,300	106,620	19,225,920
Total Revenue	\$323,115,430	\$111,833,000	\$44,990,120	\$26,130,710	\$ 506,069,260
Expenditures (By Function):					
Education	\$ 139,010,460	\$ 40,869,000	\$ -	\$ -	\$ 179,879,460
Public Safety	91,832,530	8,902,000	-	1,838,650	102,573,180
State/Community Promotion	8,818,000	-	-	3,874,470	12,692,470
Court System	8,686,910	-	-	-	8,686,910
General Government	35,295,070	2,985,000	-	1,725,550	40,005,620
Parks and Recreation	2,057,460	5,435,000	-	340,460	7,832,920
Water Quality	-	2,645,000	24,794,870	-	27,439,870
Roads/Infrastructure	-	16,360,000	-	14,377,720	30,737,720
Land Preservation	-	-	-	2,848,670	2,848,670
Solid Waste	-	7,013,000	10,862,600	-	17,875,600
Transit System	-	4,228,000	3,606,070	-	7,834,070
Airport	-	23,196,000	4,025,830	-	27,221,830
Golf Course	-	200,000	1,700,750	-	1,900,750
EMS Billing	-	-	-	1,075,190	1,075,190
Foreign Trade Zone	-	-	-	50,000	50,000
Subtotal	\$ 285,700,430	\$ 111,833,000	\$ 44,990,120	\$ 26,130,710	\$ 468,654,260
Transfers	21,146,810	-	-	-	21,146,810
Debt Service	16,268,190	-	-	-	16,268,190
Total Expenditures	\$ 323,115,430	\$ 111,833,000	\$ 44,990,120	\$ 26,130,710	\$ 506,069,260
Beginning Fund Balance/Net Equity	\$ 74,538,416	\$ 176,237,119	\$ 217,738,837	\$ 15,449,711	\$ 483,964,077
Estimated Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance/Net Equity (forecast)	\$ 74,538,416	\$ 176,237,119	\$ 217,738,837	\$ 15,449,711	\$ 483,964,077

**Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance
Fiscal Year 2025 Budget – All Funds**

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type)					
Property Tax	\$ 152,420,120	\$ -	\$ -	\$ -	\$ 152,420,120
Income Tax	121,388,350	-	-	-	121,388,350
Other Local Taxes	8,281,800	-	-	2,045,000	10,326,800
Highway User	-	-	-	3,030,040	3,030,040
Interest	4,757,000	-	-	-	4,757,000
Fees	4,839,740	3,215,000	33,811,340	3,934,960	45,801,040
Grants	4,681,620	21,185,000	1,867,840	4,269,590	32,004,050
In-Kind	4,280,100	-	-	-	4,280,100
Other	-	275,000	-	292,660	567,660
Bonds	-	18,511,000	-	-	18,511,000
Subtotal	\$ 300,648,730	\$ 43,186,000	\$ 35,679,180	\$ 13,572,250	\$ 393,086,160
Transfers	-	10,105,000	2,779,370	11,642,230	24,526,600
Reserves	-	12,494,000	3,895,180	95,500	16,484,680
Total Revenue	\$300,648,730	\$65,785,000	\$42,353,730	\$25,309,980	\$ 434,097,440
Expenditures (By Function):					
Education	\$ 125,871,550	\$ 14,809,000	\$ -	\$ -	\$ 140,680,550
Public Safety	84,527,930	9,295,000	-	1,630,310	95,453,240
State/Community Promotion	8,632,100	-	-	3,020,730	11,652,830
Court System	8,155,350	-	-	-	8,155,350
General Government	33,725,600	6,603,000	-	1,695,750	42,024,350
Parks and Recreation	1,995,790	6,825,000	-	322,660	9,143,450
Water Quality	-	2,112,000	22,856,220	-	24,968,220
Roads/Infrastructure	-	13,285,000	-	13,914,110	27,199,110
Land Preservation	-	-	-	3,869,530	3,869,530
Solid Waste	-	4,057,000	10,692,500	-	14,749,500
Transit System	-	479,000	3,589,210	-	4,068,210
Airport	-	7,945,000	3,715,420	-	11,660,420
Golf Course	-	375,000	1,500,380	-	1,875,380
EMS Billing	-	-	-	816,890	816,890
Foreign Trade Zone	-	-	-	40,000	40,000
Subtotal	\$ 262,908,320	\$ 65,785,000	\$ 42,353,730	\$ 25,309,980	\$ 396,357,030
Transfers	21,530,330	-	-	-	21,530,330
Debt Service	16,210,080	-	-	-	16,210,080
Total Expenditures	\$ 300,648,730	\$ 65,785,000	\$ 42,353,730	\$ 25,309,980	\$ 434,097,440
Beginning Fund Balance/Net Equity	\$ 74,538,416	\$ 176,237,119	\$ 217,237,119	\$ 15,449,711	\$ 483,964,077
Estimated Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance/Net Equity (forecast)	\$ 74,538,416	\$ 176,237,119	\$ 217,237,119	\$ 15,449,711	\$ 483,964,077

**Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance
Fiscal Year 2024 Actuals – All Funds**

Description	Funds				Total
	General	Capital	Enterprise	Restricted	
Revenue (By Major Type)					
Property Tax	\$ 151,108,750	\$ -	\$ -	\$ -	\$ 151,108,750
Income Tax	125,336,978	-	-	-	125,336,978
Other Local Taxes	8,361,020	-	-	3,108,975	11,469,995
Highway User	-	-	-	2,532,568	2,532,568
Interest	15,843,306	-	617,217	-	16,460,523
Fees	5,797,961	4,560,725	27,666,849	3,665,288	41,690,823
Grants	14,816,145	6,383,965	2,502,652	4,533,069	28,235,831
In - Kind	4,280,080	-	-	-	4,280,080
Other	3,315,163	2,292,357	-	556,983	6,164,503
Bonds	-	13,556,335	82,034	-	13,638,369
Subtotal	\$ 328,859,403	\$ 26,793,382	\$ 30,868,752	\$ 14,396,883	\$ 400,918,420
Transfers	-	29,680,907	3,379,713	12,718,249	45,778,869
Reserves	-	-	-	-	-
Total Revenue	\$328,859,403	\$ 56,474,289	\$34,248,465	\$ 27,115,132	\$ 446,697,289
Expenditures (By Function):					
Education	\$ 119,306,650	\$ 4,912,689	\$ -	\$ -	\$ 124,219,339
Public Safety	74,311,987	16,108,823	-	1,781,333	92,202,143
State/Community Promotion	8,025,047	-	-	4,649,868	12,674,915
Court System	6,914,129	-	-	-	6,914,129
General Government	60,434,962	1,231,210	-	1,719,308	63,385,480
Parks and Recreation	1,897,190	521,547	-	273,740	2,692,477
Water Quality	-	6,761,512	12,026,215	-	18,787,727
Roads/Infrastructure	-	12,251,651	-	12,636,950	24,888,601
Land Preservation	-	-	-	2,101,184	2,101,184
Solid Waste	-	1,524,094	6,433,004	-	7,957,098
Transit System	-	522,751	3,499,794	-	4,022,545
Airport	-	2,868,895	3,368,855	-	6,237,750
Golf Course	-	59,319	1,251,477	-	1,310,796
Subtotal	\$ 270,889,965	\$ 46,762,491	\$ 26,579,345	\$ 23,162,383	\$ 367,394,184
Transfers	42,070,349	-	-	88,000	42,158,349
Debt Service	15,737,785	-	-	-	15,737,785
Total Expenditures	\$ 328,698,099	\$ 46,762,491	\$ 26,579,345	\$ 23,250,383	\$ 425,290,318
Excess (Deficiency) of Rev. over Exp.	\$ 161,304	\$ 9,711,798	\$ 7,669,120	\$ 3,864,749	\$ 21,406,971
Other Sources (Used)	\$ 18,240	\$ -	\$ (11,044,576)	\$ -	\$ (11,026,336)
Increase (Decrease) in Fund Balance	\$ 179,544	\$ 9,711,798	\$ (3,375,456)	\$ 3,864,749	\$ 10,380,635
GAAP Basis Adjustments	\$ -	\$ 4,016,169	\$ -	\$ -	\$ 4,016,169
Beginning Fund Balance/Net Equity	\$ 74,358,872	\$ 162,509,152	\$ 221,114,287	\$ 11,584,962	\$ 469,567,273
Ending Fund Balance/Net Equity	\$ 74,538,416	\$ 176,237,119	\$ 217,738,831	\$ 15,449,711	\$ 483,964,077

Capital and Debt

Capital Program & Debt Management

Capital Improvement Program

Washington County government is responsible for providing infrastructure improvement to its citizens. To provide for these improvements on a continuing basis, the Board of County Commissioners established a Capital Improvement Program that forecasts the future needs and priorities of the community. Through sound planning and programming of capital projects, the County can provide many improvements while utilizing the prescribed amount of funds available for this purpose.

A major purpose of the Capital Improvement Program is to provide a means for coordinating and consolidating all departmental and agency project requests into one document. The projects can then be examined and prioritized on established criteria that includes County plans and policies.

A Ten-Year Capital Improvement Plan is developed each fiscal year and includes scheduling and financing of future community facilities such as public buildings, roads, bridges, parks, water and sewer projects, and educational facilities. The plan is flexible and covers ten years with the first being the Capital Improvement Budget. The funds for each project are allocated from Federal, State, and local sources by the County Commissioners.

The Capital Improvement Plan not only accounts for the acquisition, expansion, and rehabilitation of infrastructure and other capital assets, but it also incorporates the following basic underlying principles of the County:

- ◆ Capital projects are targeted to support the goals of the Comprehensive Plan and other County functional plans.
- ◆ Capital investments are made for economic development.
- ◆ Existing assets are preserved and maintained to ensure continued service.
- ◆ External funding possibilities are considered when reviewing and prioritizing projects.
- ◆ Intergovernmental funding is sought for regional projects.
- ◆ Debt is used carefully and managed in accordance with the goals and objectives of County policies.

The Ten-Year Capital Improvement Plan is updated on an annual basis for both project costs and funding sources. Along with the development of the Capital Improvement Plan, an annual debt affordability analysis is performed to evaluate the effect of debt service costs on operating budgets and to utilize long-term financial planning. As part of the annual review process, certain projects are closed out due to completion and other are added as the re-sequencing of project priorities occur.

Capital Improvement Plan Process

Capital Improvement Plan development begins in the winter after completion of the debt affordability analysis. The Capital Improvement Program provides a comprehensive approach to planning and impacts all facets of County operations. The County Administrator, the Chief Financial Officer, the Planning Director, the Director of Public Works, and the Director of Engineering comprise the Capital Improvement Plan

Committee, (“CIP Committee”). From the time the Capital Improvement Plan’s Initial annual review begins in October through its adoption in May of each year, there is constant interaction between departments, the CIP Committee, and elected officials. This effort is characterized by cooperation and reflects a common goal of ensuring that the Capital Improvement Plan meets the objectives of the County and remains affordable and achievable. The CIP Committee reviews the project submissions to ensure:

- ◆ The plans are properly coordinated with other projects, entities etc.
- ◆ Long-term operating impacts are included in estimates (including staffing, utility, maintenance and debt)
- ◆ Time frames for construction activity and cash flows are realistic
- ◆ The budget and appropriate funding sources are adequate
- ◆ Projects are prioritized based on County goals, department priorities, and anticipated funding sources.

The Capital Improvement Plan is reviewed in conjunction with the debt affordability analysis and revenue projections, inclusive of rate analysis, in order to determine funding availability. A financial analysis of funding sources and project costs is conducted for all proposed capital improvement projects. It is the CIP Committee’s responsibility to review all requests that County departments and agencies submit. All projects are ranked based on established criteria for priority ranking. Considering current and future needs, as developed in the ten-year plan, available funding sources, and the results of the priority ranking process, the CIP Committee determines which capital projects best meet established criteria for the current fiscal year Capital Improvement Budget and the nine-year forecast.

The Board of County Commissioners reviews the Ten-Year Capital Improvement Plan in regular public working sessions and at the public hearing. Following this review and before the end of the fiscal year, the Board formally approves and adopts the Ten-Year Capital Improvement Plan for the established projects.

Components of the Capital Program

Capital Project Definition

Capital Projects are included in the Capital Improvement Plan when the project supports or improves infrastructure needs and/or the productive capacity of the County. Projects should have a useful life greater than five years and an estimated cost of \$10,000 or more, and should also meet one or more of the following criteria:

- ◆ Projects having restricted funding sources, including grants, that require them to be included in the Capital Improvement Budget
- ◆ Systematic acquisitions over an extended time period to complete implementation of a major functional or operating system
- ◆ Rehabilitation or replacement projects of governmental or agency facilities
- ◆ Projects that require bond financing because of significant costs associated with the acquisition or construction of the project

- ◆ Planning and feasibility studies that support the acquisition, construction, or improvement of the items listed above (these are not required to meet the useful life test).

Capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, large equipment, infrastructure, and all other tangible and intangible assets that are used in operations. Assets not meeting the criteria above are budgeted as capital outlay in the Operating Budget.

Capital Project Priority Ranking System

During the review process the CIP committee prioritizes projects based on the County's broad goals, department priorities, anticipated funding sources, and the priority-ranking matrix. The priority-ranking matrix is composed of 14 scored and weighted criteria, which is the basis for assigning projects into one of the five priority-ranking categories.

The 14 scored and weighted ranking criteria used by Washington County are:

1. **Legal Mandates** – This criterion assesses the risk with legal issues required by Federal or State statute, court order, or regulation, or a project that moves the County into further compliance with such mandates.
2. **Public Health and Safety** – This criterion includes health related impacts such as increases in traffic accidents, injuries, and deaths.
3. **Environmental Impact** – This criterion evaluates the environmental related impact on such items as water quality, flood control, air quality, contamination, etc.
4. **Conformity to County Commissioners Goals and Plans** – This allows for the evaluation of the project in relationship to the goals and plans of the Commissioners and/or the Comprehensive Plan or other approved plans by the County.
5. **Conformity to Agency, Department, and Jurisdictional Plans** – This allows for the evaluation of the project in relationship to written plans of County agencies, departments, and jurisdictions.
6. **Community Support** – This criterion refers to interest group advocacy and/or opposition and conformity to County master and strategic plans.
7. **Project Cost** – This criterion considers the total cost of constructing or installing the proposed work. The higher the cost, the lower the weight. However, the forced score should not be considered adversely with respect to an individual project as it simply identifies the financial issues within the Capital Improvement Plan Budget. A project will rank high if warranted by other evaluation criteria when scored if appropriate.
8. **Funding** – This criterion evaluates available funding sources to be contributed towards the proposed project, taking into consideration if the project is continuing from the prior year (in which

funding would be required), if there is proposed self-supporting funds, or if significant outside funding sources are available.

9. **Operating Budget Impact: Cost/Benefit** – This criterion reflects the other costs relative to the proposed project, including operation and maintenance, start-up costs, and personnel as well as cost savings and potential revenues generated by the completed project.
10. **Preservation of Facility** – This criterion measures the possible effect of deferring the project, such as complete replacement of facility or equipment, major repair, normal repair costs if not replaced or added cost for new facility.
11. **Project Life** – This criterion is used to rank the project based on life expectancy and projected maintenance cost. A higher value is placed on longer-term infrastructure assets.
12. **Economic Impact** – This criterion measures the impact such as property value, future tax base, added jobs, income to citizens, changes in business income, and stabilization of neighborhoods. Such impacts may apply more to capital projects related to growth and expansion than to infrastructure maintenance, although deteriorating structures can adversely affect business.
13. **Recreational, Cultural or Aesthetic Value** – A catch-all criteria for other significant quality-of-life related impacts that include community appearance, recreational opportunities, and cultural improvements.
14. **Percent of Population Benefiting** – Estimates the number of persons likely to be affected by the project and nature of the impact.

After the projects are scored and weighted using the above criteria, the projects are then categorized based on the score into Priority 1 through Priority 5. The priority category definitions are as follows:

- Priority 1 Projects needed to comply with a court order or legislative mandate, and/or projects that are critical to the health, safety, and general welfare of County citizens.
- Priority 2 Projects essential to the general welfare of the community, operating or maintaining of a physical facility, but not critical relative to other projects.
- Priority 3 Projects that provide a public operational improvement or are important in relation to County financial capabilities, needs, or other program requirements.
- Priority 4 Projects that provide for necessary maintenance or replacement, but where deferral will not result in significantly increased cost to the County.
- Priority 5 Projects that conflict with the master plan and/or projects for which there are concerns related to serious need, cost, justification, or timing.

After all proposed projects are prioritized using these criteria, the CIP committee: (1) reviews the project ranking report for reasonableness; (2) checks for any projects that appear out of order; (3) determines if there are any linkages between projects; (4) evaluates if there are any advantages to having projects done

concurrently; (5) ascertains if there are any projects dependent on one another; and (6) reviews the project's impact on the operating budget. Adjustments to the final ranking may be necessary based on this extensive Capital Improvement Plan prioritization process.

The CIP Committee provides an enterprise-wide view and prioritizes proposed projects while balancing project requests against known County objectives. After their review is complete, the CIP Committee presents the Ten-Year Capital Improvement Plan to the Board of County Commissioners. The County Commissioners review the recommended Ten-Year Capital Improvement Plan during budget workshops and at a public hearing prior to budget adoption.

Program priorities, long-term service needs, and planning – like multi-dimensional ranking systems – complement rather than replace, the judgment that County officials must exercise in ranking requests for capital projects and acquisitions and developing the Capital Improvement Plan and Capital Budget.

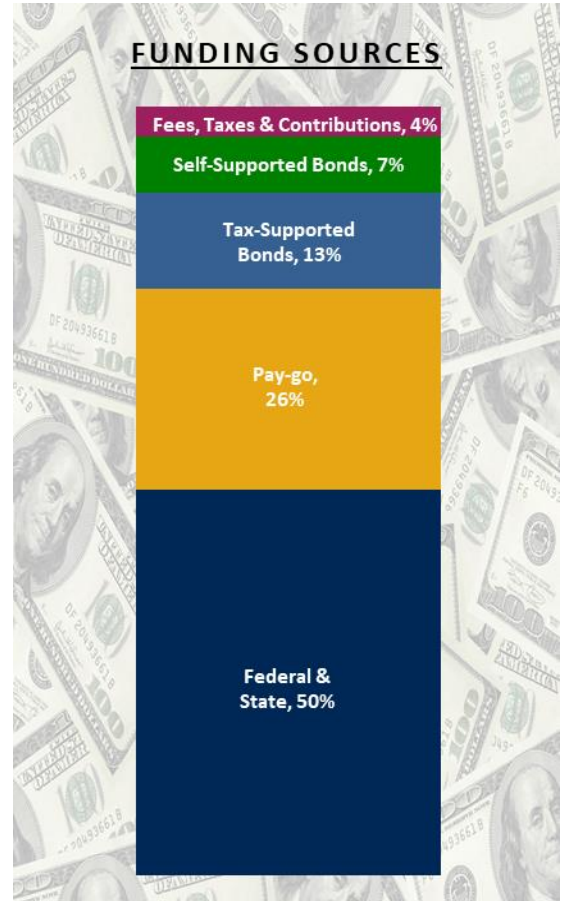
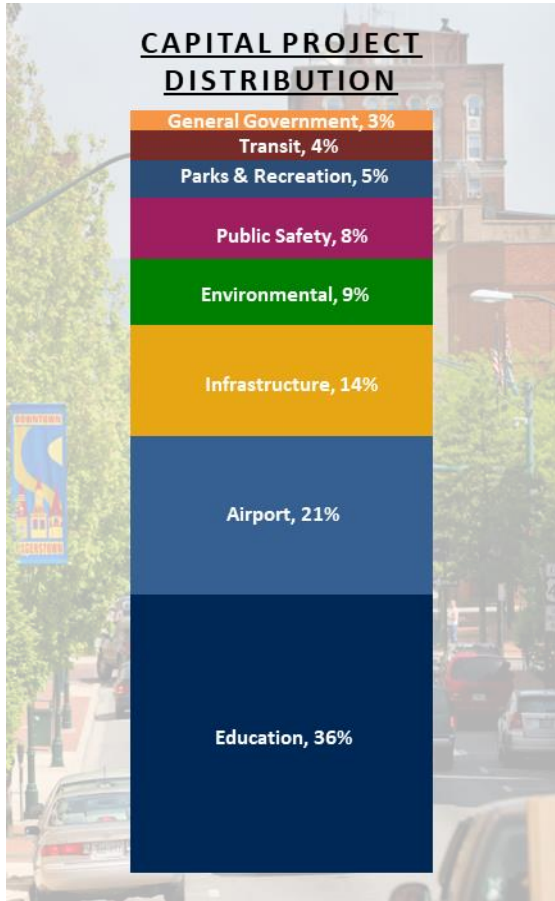
Capital Improvement Plan Funding Sources

Funding sources in the Capital Improvement Plan are budgeted in each fiscal year in which they will be received. All potential funding sources are considered when developing the Capital Improvement Plan to ensure that projects are funded with appropriate revenue streams. Some projects are funded with project-specific revenues that benefit particular projects and/or users, as is the case with development fees. The other information considered when funding the Capital Improvement Plan is the results of the Debt Affordability Analysis, cash flow requirements of each project, and the financial costs associated with each funding source. Following are descriptions of the funding sources for the Capital Improvement Budget:

- ◆ Tax- Support Bonds are General Obligation Bonds secured by the full faith and credit of the issuer. General Obligation Bonds issued by the County are secured by a pledge of the County's property taxing power and must be authorized by legislative authority. The amount to be issued in this fiscal year is based on the County's debt affordability guidelines, debt policies, and future project costs.
- ◆ Self-Supported Bonds are issued for enterprise funds and the debt service is paid from user fees.
- ◆ Pay-Go Funds represent cash contributions from various operating funds for specific capital projects without a dedicated funding source.
- ◆ Federal and State Funds are for specific projects and are restrictive in nature. These funds are inconsistent from year-to-year and are not used as a base revenue stream.
- ◆ Fees and Taxes is the other major funding source. Excise tax is assessed for residential construction at \$1 per sq foot (SF), and \$0.50 SF for additions to residential properties. Excise tax for non-residential non-retail is assessed at \$1 SF and non-residential retail at \$1 SF for the first 15,000 SF and \$3 SF thereafter. Budgeted excise tax is based on projected growth and development. Transfer tax is charged on recorded real property transfers in the County at a rate of 0.5%. Transfer tax revenue is based on projected home sales and recordation activity. In addition, the County has an Adequate Public Facilities Ordinance Fee and is used to generate revenue so that public facilities and services needed to support new development will be available concurrently with the impacts of the new developments.

Capital Improvement Budget Overview

A graphic illustration of planned capital project distribution and funding sources for fiscal year 2026 is shown below. The fiscal year 2026 Capital Improvement Budget is funded mainly from: tax-supported and self-supported bonds, pay-go funds, Federal and State funds, and developer-based fees.

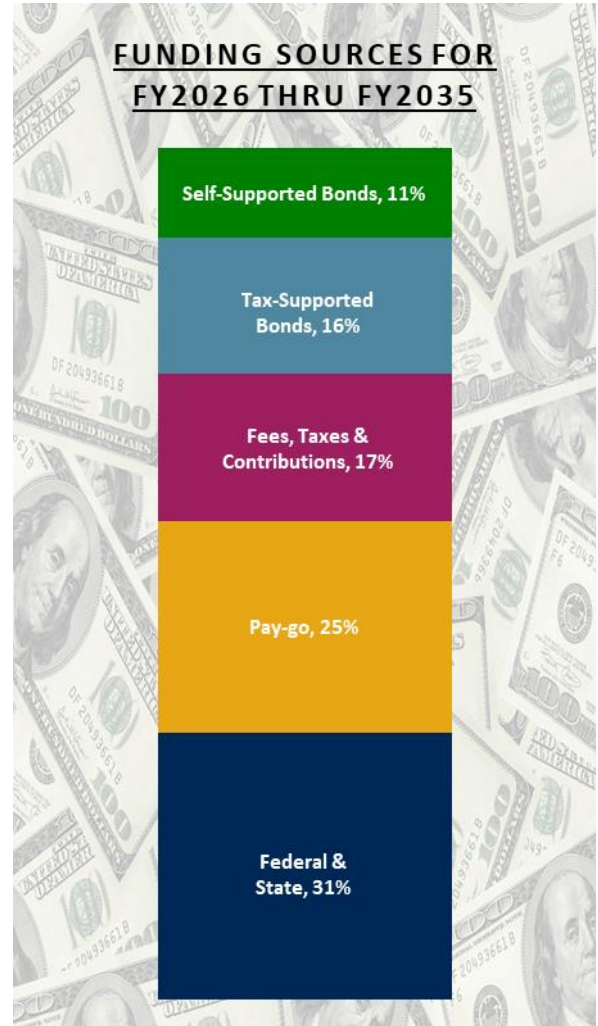


Operating Impact of Capital Improvement Projects

The operating impacts of capital projects are reviewed and considered during the Capital Improvement Plan review process. Estimated new revenues and/or operational efficiency savings associated with projects are also taken into consideration. The operating costs of the projects are identified and considered during the ranking evaluation. The operating costs of projects to be completed and in-service during the budget year are identified and justified as part of the operating budget process. Additions or eliminations of personnel, significant start-up costs, as well as operation and maintenance costs of the new facilities are included in the operating budget. These conservative operating cost estimates include personnel, equipment maintenance, building maintenance, and other major costs anticipated at the completion of the project. An important consideration in the County’s Capital Improvement Budget is the fiscal impact on the Operating Budget due to the additional debt service cost. Total debt service cost for fiscal 2026 is approximately \$21.0 million. A detail of the full CIP budget for FY 2026 can be found by clicking here -> [2026-2035 Capital Improvement Plan](#)

Ten Year Capital Improvement Plan Graphs

The following graphs illustrate the projects by category and the funding sources that are currently scheduled for FY2026 through FY2035. The 'Education' category includes projects for the Board of Education, Hagerstown Community College, and Public Libraries. The total for all projects represented in the chart is \$881,425,000.



Capital Improvement Ten Year Summary Fiscal Year 2026 – 2035

	Budget Year			Projected Capital Plan*				
	Total	Prior Appr.	2026	2027	2028	2029	2030	Future
Project Costs								
Airport	70,758,179	15,290,179	23,196,000	8,826,000	11,347,000	2,461,000	4,475,000	5,163,000
Bridges	30,591,329	9,853,329	4,632,000	2,189,000	2,856,000	2,454,000	2,833,000	5,774,000
Drainage	20,396,822	7,302,822	1,232,000	2,038,000	950,000	1,209,000	1,300,000	6,365,000
Education	313,293,358	26,170,358	40,869,000	37,715,000	23,374,000	41,217,000	31,693,000	112,255,000
General Government	138,834,199	10,500,199	2,985,000	6,108,000	6,535,000	2,220,000	1,498,000	108,988,000
Parks & Recreation	30,278,514	6,574,514	5,635,000	1,862,000	1,957,000	4,090,000	3,930,000	6,230,000
Public Safety	136,309,694	37,922,694	8,902,000	11,934,000	8,114,000	8,464,000	8,359,000	52,614,000
Railroad Crossings	2,490,450	936,450	0	200,000	0	250,000	0	1,104,000
Road Improvement	143,831,911	25,001,911	10,496,000	10,652,000	12,241,000	11,854,000	14,459,000	59,128,000
Solid Waste	71,705,102	4,743,102	7,013,000	3,921,000	6,185,000	5,462,000	6,542,000	37,839,000
Transit	35,960,723	2,040,723	4,228,000	20,917,000	610,000	500,000	400,000	7,265,000
Water Quality	48,882,717	15,571,717	2,645,000	2,769,000	1,200,000	1,355,000	2,227,000	23,115,000
TOTAL	1,043,332,998	161,907,998	111,833,000	109,131,000	75,369,000	81,536,000	77,716,000	425,840,000
Funding Sources								
General Fund	189,258,974	47,410,974	7,598,000	10,250,000	12,250,000	13,250,000	14,250,000	84,250,000
Highway Fund	6,237,000	1,237,000	500,000	500,000	500,000	500,000	500,000	2,500,000
Cascade Fund	12,342	12,342	0	0	0	0	0	0
Solid Waste Fund	2,067,805	297,805	235,000	265,000	265,000	162,000	138,000	705,000
Utility Admin Fund	2,398,781	383,781	335,000	234,000	150,000	155,000	186,000	955,000
Water Fund	385,009	165,009	50,000	50,000	15,000	15,000	15,000	75,000
Sewer Fund	4,245,723	1,550,723	725,000	425,000	185,000	185,000	190,000	985,000
Airport Fund	4,886,804	1,362,804	475,000	699,000	891,000	290,000	319,000	850,000
Golf Course Fund	100,000	0	100,000	0	0	0	0	0
Interest	9,000,000	0	3,500,000	1,500,000	500,000	500,000	500,000	2,500,000
Tax-Supported Bond	166,136,548	26,136,548	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	70,000,000
Self-Supported Bond	103,801,910	10,253,910	8,288,000	5,401,000	7,345,000	6,040,000	8,240,000	58,234,000
State Loan	4,488,552	4,488,552	0	0	0	0	0	0
Loan	102,000,000	0	0	4,000,000	4,000,000	0	0	94,000,000
Transfer Tax	29,981,724	7,481,724	3,000,000	2,000,000	2,000,000	2,000,000	2,250,000	11,250,000
Excise Tax - Schools	2,977,031	567,031	385,000	385,000	385,000	385,000	385,000	485,000
Excise Tax - Roads	1,530,320	270,320	126,000	126,000	126,000	126,000	126,000	630,000
Excise Tax - Other	319,000	29,000	29,000	29,000	29,000	29,000	29,000	145,000
Excise Tax - Library	110,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Excise Tax - Non-Residential	623,812	123,812	50,000	50,000	50,000	50,000	50,000	250,000
PFC Fees - Airport	172,000	0	0	0	0	0	0	172,000
Capital Reserve - General	43,179,000	8,484,000	12,386,000	8,019,000	4,684,000	6,952,000	1,148,000	1,506,000
Capital Reserve - Airport	1,075,000	0	275,000	400,000	200,000	200,000	0	0
Capital Reserve - Transfer Tax	6,278,000	0	0	917,000	0	0	2,798,000	2,563,000
Capital Reserve - Excise Tax - Schools	1,770,000	0	770,000	1,000,000	0	0	0	0
Capital Reserve - Excise Tax - Roads	300,000	0	0	300,000	0	0	0	0
Capital Reserve - Excise Tax - Non-Residential	7,700,000	0	2,200,000	3,000,000	0	0	2,500,000	0
Capital Reserve - APFO Fees - Schools	1,000,000	0	0	1,000,000	0	0	0	0
Federal Grant	108,117,898	34,534,898	13,294,000	29,900,000	9,995,000	3,206,000	5,849,000	11,339,000
State Grant	219,117,027	17,080,027	42,748,000	23,543,000	7,258,000	30,115,000	23,733,000	74,640,000
Contributions	24,062,738	27,738	754,000	1,128,000	10,531,000	3,366,000	500,000	7,756,000
TOTAL	1,043,332,998	161,907,998	111,833,000	109,131,000	75,369,000	81,536,000	77,716,000	425,840,000

*Projected Capital Plan projects and funding sources are subject to change in future budget cycles.

Debt Affordability Analysis

One of the major sources of funding for capital projects is debt. Debt is issued to match the cash flow requirements of the Capital Improvement Plan, while considering the effect of the tax burden on citizens. Therefore, along with the development of the Capital Improvement Plan, an annual debt affordability analysis is performed to evaluate the effect of debt service costs on operating budgets and to utilize long-term financial planning.

The key factor in the issuance of debt is the understanding that effective debt management is critical to the overall financial management of the County. Therefore, issuance of debt is done in conformance with the County's Debt Policy, which is an integral component of the County's financial management program. Accordingly, critical to sound financial and debt management is the continuing evaluation of the County's ability to afford and plan for the issuance of debt. In this regard the County has instituted a self-imposed requirement that an annual debt affordability analysis be performed. The analysis provides a method by which the County's debt position can be evaluated, tested for stress and affordability, and compared to other jurisdictions, "Peer Group", that are considered comparable to the County. The analysis provides the County Commissioners and citizens with a way to assess the impact of bond issuance and allows for informed decisions regarding financing proposals and capital spending priorities.

The County undertakes the debt capacity analysis on an annual basis in conjunction with the issuance of bonds and the formulation of the long-range Capital Improvement Plan. This comprehensive and routine analysis of debt capacity provides assurance that the amount of debt issued by the County is affordable. It also ensures that an appropriate balance is maintained between the County's capital needs and its ability to pay for them.

To determine the County's debt affordability, a peer group was established for comparison. The Peer Group consists of counties that share similar characteristics in various areas, including but not limited to, population, region, bond rating, and budget thresholds. Also, our sample of counties was based on size and income indicators, such as per capita income, property values, access to interstate highways, and revenue generation.

The Peer Group contains nine other Maryland counties: Howard, Frederick, Harford, Carroll, Charles, St. Mary's, Cecil, Wicomico, and Calvert.

As with any business, including County government, it is important to develop strategic objectives, including prudent borrowing limits. The debt ratios used by the County are relevant benchmarks used to measure its debt position. Establishing an acceptable range for the debt ratios has allowed the County to continually monitor its debt position and provide a mechanism for calculating debt capacity. The information provided by the ratios assists the County in the capital budgeting decision process, including prioritizing capital spending.

Measures of debt affordability are sensitive as they are impacted by the amount of outstanding debt and changes in both demographic and economic factors. Changes in demographic factors such as population growth and personal income affect debt ratios. Economic cycles can have major impacts, both positive and negative on targeted ratios and debt capacity. This volatility demonstrates the need for assessing changes in projected debt capacity on an annual basis.

Decisions regarding the use of debt are based on a number of factors including, but not limited to, the long-term needs of the County and the amount of resources available to repay the debt. Flexibility is required to enable the County’s management team to respond to unforeseen emergencies or opportunities in the operational budget. In order to provide for that flexibility, the most important ratio - Debt Service as a Percent of Revenue - is included in the analysis. Comparing debt ratios of the Peer Group and national medians is useful in evaluating the County’s debt position. Evaluating the change in ranking over time also indicates a strengthening or weakening of the County’s debt position relative to the Peer Group and to national averages. Following is a five-year comparison of the County’s debt ratios for the tax-supported debt portion.

Ratio and Peer Group Median Comparisons								
Fiscal Year	Debt Per Capita		Debt as a Percent of FMV		Debt Service as a % of General Fund Revenue		Debt Service per Capita as a % of Income Per Capita	
	County Amount	Peer Group Median	County Ratio	Peer Group Median	County Ratio	Peer Group Median	County Ratio	Peer Group Median
2021	948	1,623	1.09%	1.34%	5.13%	7.42%	0.18%	0.30%
2022	922	1,669	1.07%	1.56%	5.18%	6.66%	0.17%	0.26%
2023	921	1,680	1.01%	1.42%	5.28%	7.01%	0.17%	0.28%
2024	931	1,828	0.99%	1.27%	5.03%	7.22%	0.17%	0.25%
2025 estimated	1,013	1,828	0.97%	1.27%	5.94%	7.22%	0.18%	0.25%
Policy	1,500		1.50%		8.00%		0.50%	

When the County compares its debt ratios to its peer group and national medians, it provides a snapshot of our debt position at a single point in time. However, to fully understand the County’s debt position, it is important to evaluate ratios over a long period of time so that trends can be ascertained, analyzed, and evaluated.

In completing the debt affordability analysis, the estimated debt capacity ceiling is established, and policy guidelines are applied to the debt capacity calculations. The ratio of Debt Service as a Percentage of Revenue is considered the most critical criteria in establishing debt capacity, in part, because the County controls both components of the ratio and the impact of the change is most pronounced in the operating budget and potentially the tax burden carried by the citizens.

Projections are based on net tax-supported debt currently outstanding plus average debt that is anticipated to be issued over the next 20 years. The projections are intended only to provide a method for assessing the impact of issuing more debt. The County’s debt affordability analysis is designed to: ensure that anticipated future debt is manageable from a fiscal and budgetary perspective; meet peer group ratio targets and avoid negative treatment by the rating agencies in the form of a rating downgrade; and keep borrowing costs to a minimum. The following table illustrates the impact of long-term debt issuance as it relates to various Peer Group targets that the County monitors.

Debt Capacity Analysis – Effect of Debt Issuance on Debt Ratios								
Fiscal Year	Debt Per Capita		Debt as a Percent of FMV		Debt Service as a % of General Fund Revenue		Debt Service Per Capita as a % of Income Per Capita	
	Projected	Peer Group Median	Projected	Peer Group Median	Projected	Peer Group Median	Projected	Peer Group Median
2026	1,036	1,828	0.98%	1.27%	5.77%	7.22%	0.17%	0.25%
2027	1,056	1,828	0.99%	1.27%	5.78%	7.22%	0.17%	0.25%
2028	1,074	1,828	1.00%	1.27%	5.95%	7.22%	0.17%	0.25%
2029	1,086	1,828	1.01%	1.27%	5.46%	7.22%	0.15%	0.25%
2030	1,107	1,828	1.02%	1.27%	5.45%	7.22%	0.15%	0.25%
2031	1,126	1,828	1.03%	1.27%	5.70%	7.22%	0.16%	0.25%
2032	1,139	1,828	1.03%	1.27%	5.71%	7.22%	0.16%	0.25%
2033	1,149	1,828	1.03%	1.27%	5.74%	7.22%	0.15%	0.25%
2034	1,157	1,828	1.03%	1.27%	5.72%	7.22%	0.15%	0.25%
2035	1,163	1,828	1.03%	1.27%	5.70%	7.22%	0.15%	0.25%
2036	1,168	1,828	1.03%	1.27%	5.63%	7.22%	0.15%	0.25%
2037	1,171	1,828	1.02%	1.27%	5.59%	7.22%	0.15%	0.25%
2038	1,174	1,828	1.02%	1.27%	5.57%	7.22%	0.14%	0.25%
2039	1,175	1,828	1.01%	1.27%	5.54%	7.22%	0.14%	0.25%
2040	1,174	1,828	1.00%	1.27%	5.50%	7.22%	0.14%	0.25%
2041	1,171	1,828	0.99%	1.27%	5.45%	7.22%	0.14%	0.25%
2042	1,167	1,828	0.98%	1.27%	5.48%	7.22%	0.14%	0.25%
2043	1,160	1,828	0.97%	1.27%	5.48%	7.22%	0.14%	0.25%
2044	1,150	1,828	0.95%	1.27%	5.47%	7.22%	0.14%	0.25%
2045	1,138	1,828	0.93%	1.27%	5.17%	7.22%	0.13%	0.25%
Policy	1,500		1.50%		8.00%		0.50%	

Credit Ratings

Rating agencies are companies that assign credit ratings to institutions, including local governments that issue debt obligations. Credit ratings are the rating agencies’ assessment of the County’s ability and willingness to repay debt on a timely basis. Debt management is an important factor in evaluating and assigning credit ratings. Credit ratings are an important indicator in the bond market and can influence the County’s long-term interest rates that it must pay.

The County’s current credit ratings are AA+ by Standard & Poor’s, AA+ by Fitch and an Aa1 by Moody’s Investors Service. The County’s credit ratings reflect strong financial management, continued economic development and diversification, strong financial position, sound financial policies, manageable capital needs, low to moderate debt, and strong reserves.

Changes in Economic Assumptions

In addition to analyzing the impact of the capital program on debt ratios and capacity, to remain prudent, the County analyzes the impact of changing economic conditions on the recommended maximum level of annual debt issuance. Three economic scenarios are created:

- ◆ 'Base' case reflects future economic conditions based on historical and projected trends.
- ◆ 'Best' case reflects the best economic conditions based on historical high trends.
- ◆ 'Worst' case reflects the worst economic conditions based on historical low trends.

The assumptions used in determining debt capacity in each scenario are based on historical trends, judgment, and projected economic conditions. Each case assumption is applied to the 20-year projection.

The 'Base' case projects the most affordable program. The 'Best' and 'Worst' case scenarios assume major changes in economic conditions for the 20-year period and could require adjustments to the Capital Improvement Plan and the debt issuance plan. However, planning to issue debt on the 'Best' case scenario every year is not advisable because some bonding capacity should be kept in reserve in anticipation of sudden unexpected economic downturns.

Final Analysis

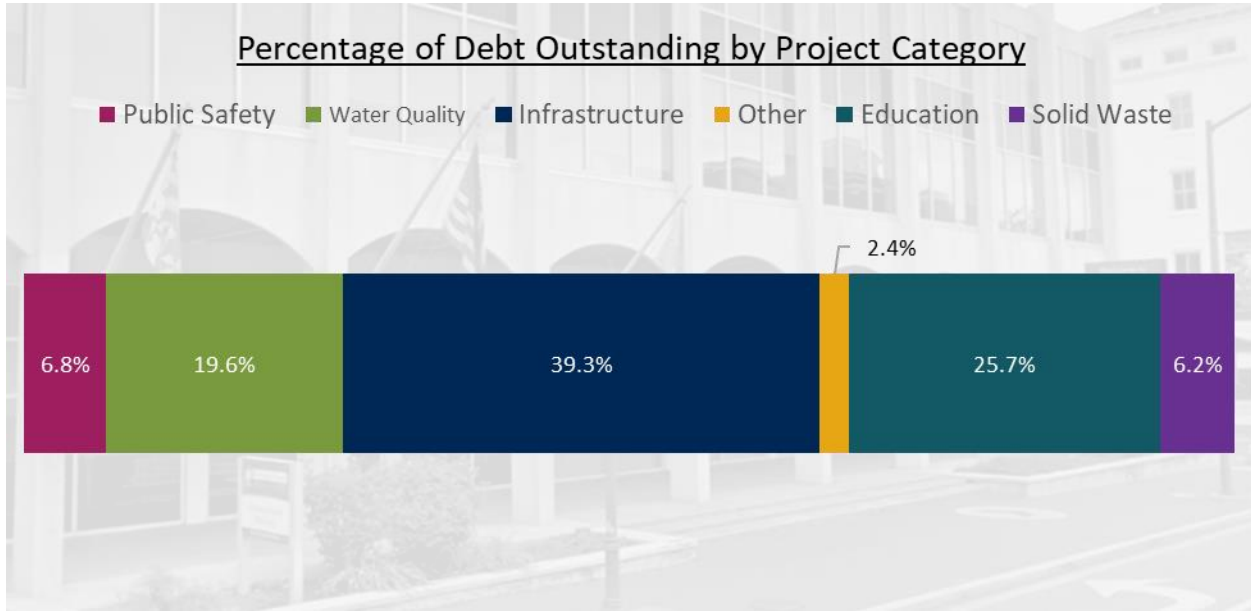
There are multiple factors that can affect the County's affordability to incur future indebtedness, including the County's economy and the availability of adequate financial resources. For that reason, the financial ratios and analysis used, take into account the entire County financial condition, as other factors can effectively deteriorate the County's financial posture and affect its ability to incur debt. In addition, these managerial and unpredictable scenarios are considered and tested as part of the analysis, so that the known effects of 'Worst' and 'Best' case results can be examined. It is important for the County to monitor its financial condition, the economic trends, and debt affordability results on a regular basis, in order to continue to evaluate the County's credit position to determine whether annual issuance of debt should be adjusted to reflect a changing financial outlook for the County under altered circumstances.

The estimated maximum debt capacity is not intended to be an absolute limit or a recommendation on the amount of debt that can be incurred. It should be used as a guide for better long-term financial planning and improving capital budgeting. Debt capacity estimates can assist long-term capital planning by showing the resources available to fund needed infrastructure, schools, and other capital needs. The estimates can then be used to allocate restricted resources to priority projects. The County's annual debt review analyzes the projected debt issuances to assure that long-term financial stability will remain intact.

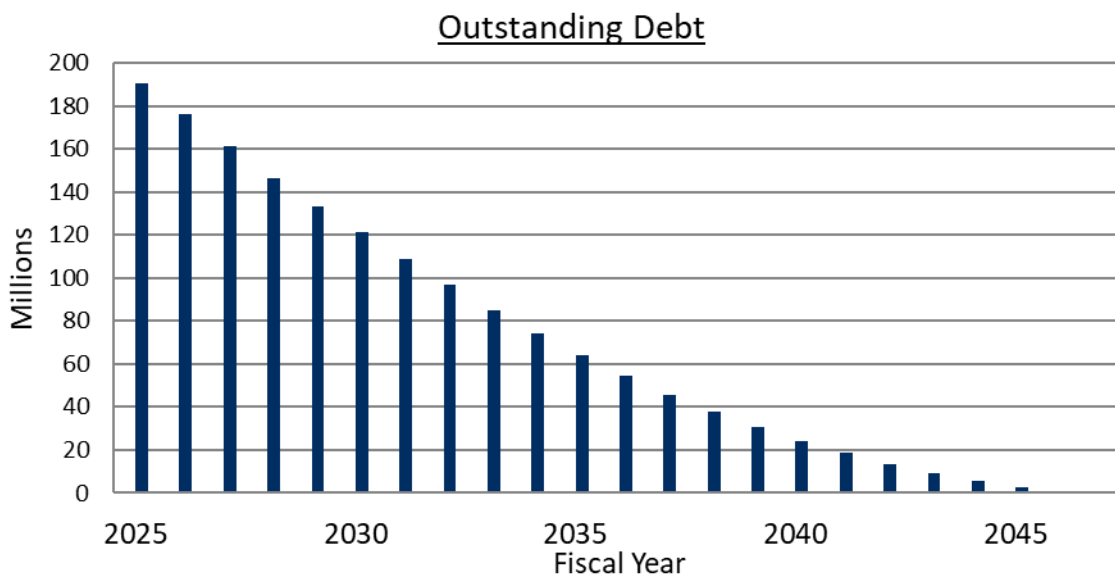
Outstanding Debt

The impact of the Capital Improvement Budget on the Operating Budget is evaluated during the budget process. The Capital Improvement Budget includes costs for long-term capital projects, which add to the capital asset base of the County. The Operating Budget includes the principal and interest cost associated with those assets and the pay-go financing.

The following graph illustrates the percentage of total debt outstanding on June 30, 2025, by project category:



The following graph illustrates the current outstanding debt as of June 30, 2025.



The table below shows the current outstanding balance as of June 30, 2025, and the estimated impact of debt service on the Operating Budget for FY 2026.

Current Debt Balance and FY 2026 Principal and Interest Costs

Description	FY 2025 Balance	FY 2026 Principal	FY 2026 Interest	Total Debt Service
General Fund:				
2013 Public Improvement Bonds	6,290,000	620,000	179,400	799,400
2013 Refunding Bonds	755,000	755,000	16,988	771,988
2015 Public Improvement Bonds	1,793,014	574,386	45,175	619,561
2015 Refunding Bonds	6,502,380	2,078,637	218,522	2,297,159
2016 Public Improvement Bonds	8,176,399	569,906	224,233	794,139
2016 Refunding Bonds	3,047,934	734,075	61,944	796,019
2017 Public Improvement Bonds	8,851,959	548,621	279,866	828,487
2018 Public Improvement Bonds	9,435,968	509,493	334,986	844,479
2019 Public Improvement Bonds	9,953,418	473,328	338,813	812,141
2020 Public Improvement Bonds	7,736,651	368,887	217,494	586,381
2020 Refunding Bonds	3,798,843	554,529	176,079	730,608
2020 B Refunding Bonds	10,360,492	1,274,805	181,649	1,456,454
2021 Public Improvement Bonds	9,665,428	411,400	283,841	695,241
2022 Public Improvement Bonds	8,705,000	310,000	380,475	690,475
2023 Public Improvement Bonds	10,710,000	350,000	495,550	845,550
2024 Public Improvement and Refunding Bonds	18,850,000	930,000	887,950	1,817,950
2025 Public Improvement and Refunding Bonds	17,761,281	-	486,869	486,869
MD Water Quality Resh Capping Ph 1	571,810	284,483	5,718	290,201
Total General Fund Existing Debt	\$142,965,577	\$11,347,550	\$4,815,552	\$16,163,102
2026 Planned Debt:				
2026 Public Improvement Bonds	14,000,000			
Total General Fund Debt	\$156,965,577	\$11,347,550	\$4,815,552	\$16,163,102
Solid Waste:				
2015 Refunding Bonds	539,220	172,685	18,115	190,800
2016 Public Improvement Bonds	70,181	4,892	1,925	6,817
2016 Refunding Bonds	438,851	105,694	8,919	114,613
2017 Public Improvement Bonds	842,411	52,210	26,634	78,844
2018 Public Improvement Bonds	669,954	36,174	23,784	59,958
2019 Public Improvement Bonds	211,510	10,058	7,200	17,258
2020 Public Improvement Bonds	23,349	1,113	656	1,769
2020 Refunding Bonds	1,503,728	219,504	69,699	289,203
2020 B Refunding Bonds	1,431,317	176,116	25,095	201,211
2023 Public Improvement Bonds	310,000	10,000	14,350	24,350
2024 Public Improvement and Refunding Bonds	405,000	10,000	18,850	28,850
2025 Public Improvement and Refunding Bonds	3,790,000	-	101,436	101,436
Total Solid Waste Existing Debt	\$10,235,521	\$798,446	\$316,663	\$1,115,109
2026 Planned Debt:				
2026 Public Improvement Bonds	6,778,000			
Total Solid Waste Debt	\$17,013,521	\$798,446	\$316,663	\$1,115,109

Description	FY 2025 Balance	FY 2026 Principal	FY 2026 Interest	Total Debt Service
Water Quality:				
2015 Public Improvement Bonds	516,986	165,614	13,025	178,639
2015 Refunding Bonds	293,400	93,678	9,862	103,540
2016 Public Improvement Bonds	5,813,420	405,203	159,430	564,633
2016 Refunding Bonds	1,018,215	245,231	20,693	265,924
2017 Public Improvement Bonds	470,629	29,168	14,880	44,048
2018 Public Improvement Bonds	1,284,078	69,333	45,586	114,919
2019 Public Improvement Bonds	875,071	41,613	29,787	71,400
2020 Public Improvement Bonds	4,640,000	125,000	121,875	246,875
2020 Refunding Bonds	657,428	95,967	30,472	126,439
2020 B Refunding Bonds	2,593,191	319,079	45,466	364,545
2021 Public Improvement Bonds	84,572	3,600	2,484	6,084
2022 Public Improvement Bonds	6,125,000	220,000	267,656	487,656
2023 Public Improvement Bonds	2,455,000	80,000	113,600	193,600
2024 Public Improvement and Refunding Bonds	1,030,000	30,000	47,850	77,850
2025 Public Improvement and Refunding Bonds	1,988,719	-	56,505	56,505
MD Water Quality Halfway I & I	61,147	30,421	611	31,032
MD Water Quality Winebrenner	1,454,338	127,008	11,635	138,643
MD Water Quality Conococheague	1,385,978	68,108	6,465	74,573
MD Water Quality Smithsburg WwTP - ENR Upgrades	4,488,552	188,442	71,164	259,606
Total Water Quality Existing Debt	\$37,235,724	\$2,337,465	\$1,069,046	\$3,406,511
2026 Planned Debt:				
2026 Public Improvement Bonds	1,510,000			
Total Water Quality Debt	\$38,745,724	\$2,337,465	\$1,069,046	\$3,406,511
Total Existing and 2026 Planned Debt	\$212,724,822	\$14,483,461	\$6,201,261	\$20,684,722

Bonded Limit Summary as of June 30, 2025

The County may only issue general obligation and revenue bonds under authority conferred by the Maryland General Assembly, excluding those issued for education. No referendum is required. As of June 30, 2025, the unused authorization available for issuance of general obligation bonds was \$51,330,096.

By State law, the total bonded indebtedness of the County for Water, Wastewater, and Pretreatment purposes may not exceed 10% of the assessed value of all property in Washington County subject to unlimited County taxation. See following table:

Schedule of Legal Debt Margins – Department of Water Quality	
As of June 30, 2025	
Assessed Value of Property in Washington County	\$16,338,638,000
Debt Limit: % of Assessed Value	10%
Water Quality Borrowing Limitation	1,633,863,800
Water Quality Debt	37,235,727
Debt Margin	1,596,628,073
Ratio of Water Quality Debt to Assessed Value	0.23%

Statement of Revenues and Expenditures Summary by Year – Capital Improvement Fund

Description	Fiscal Year		
	2024 Actual	2025 Budget	2026 Budget
Revenue (By Major Type):			
Interest	\$ -	\$ -	\$ 3,500,000
Fees	4,560,725	3,215,000	3,600,000
Grants	6,383,965	21,185,000	56,042,000
Other	2,292,357	275,000	754,000
Bonds	13,556,335	18,511,000	22,288,000
Subtotal	26,793,382	43,186,000	86,184,000
Transfers	29,680,907	10,105,000	10,018,000
Capital Reserves	-	12,494,000	15,631,000
Total Revenue	56,474,289	65,785,000	111,833,000
Expenditures (By Function):			
Education	4,912,689	14,809,000	40,869,000
Public Safety	16,108,823	9,295,000	8,902,000
Court System	-	-	-
General Government	1,231,210	6,603,000	2,985,000
Parks and Recreation	521,547	6,825,000	5,435,000
Water Quality	6,761,512	2,112,000	2,645,000
Roads/Infrastructure	12,251,652	13,285,000	16,360,000
Solid Waste	1,524,094	4,057,000	7,013,000
Transit System	522,751	479,000	4,228,000
Airport	2,868,895	7,945,000	23,196,000
Golf Course	59,318	375,000	200,000
Total Expenditures	46,762,491	65,785,000	111,833,000
Net Difference	\$9,711,798	-	-

General Fund

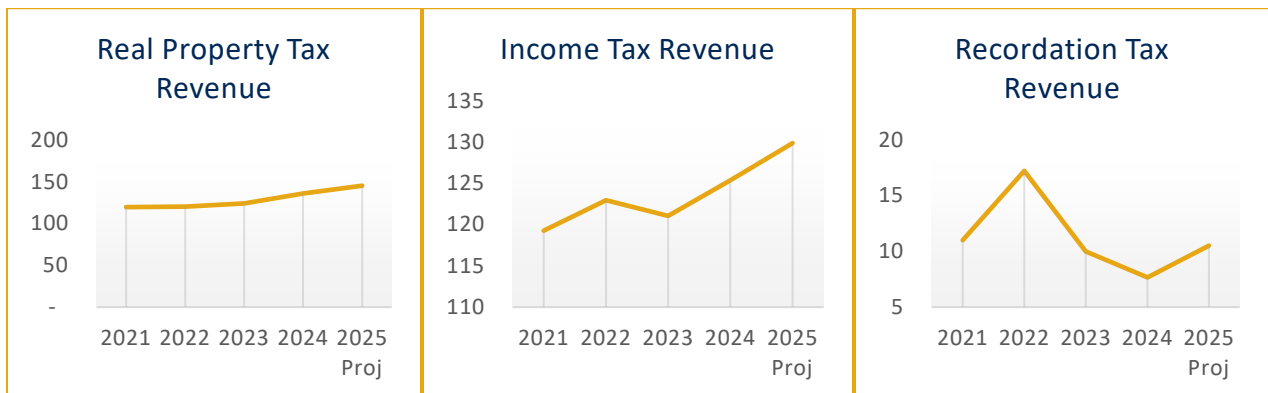
Revenue Summary

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Property Tax	143,377,150	152,420,120	164,216,320	11,796,200	7.74%
Local Taxes	125,344,810	129,670,150	138,351,410	8,681,260	6.69%
Interest Earnings	1,900,000	4,757,000	4,757,500	500	0.01%
Charges for Services:					
Engineering & Permits & Inspections	1,157,450	1,113,350	1,544,250	430,900	38.70%
Planning and Zoning	102,200	162,200	179,600	17,400	10.73%
Parks and Recreation	452,400	452,400	467,500	15,100	3.34%
Public Safety	2,525,270	2,592,790	2,696,820	104,030	4.01%
Other	917,880	5,275,980	5,261,060	(14,920)	(0.28%)
Grants for Operations	5,283,190	4,204,740	5,640,970	1,436,230	34.16%
Total	281,060,350	300,648,730	323,115,430	22,466,700	7.47%

GENERAL FUND REVENUE STRUCTURE

The General Fund’s major functions are to provide funding for education; public safety; courts; planning; permits; public works; parks and recreation; general operations; and economic development. To provide these programs and services for the public, the above revenue sources are used to fund related expenditures for those programs and services.

Major revenue categories are Property Tax, Local Taxes, Interest Earnings, Charges for Services and Grants for Operations which can be seen in the table above. Property Tax and Local Taxes represent the two major revenue sources in the General Fund, as they comprise 94% or \$302.6 million of total General Fund Revenue. History of major revenue activity is reflected in the graphs below (in millions):



Revenue Detail

Property Tax					
Category	2024 Budget	2025 Budget	2026 Budget	Change	
				\$	%
Real Estate Property Tax	129,946,870	138,750,570	153,773,680	15,023,110	10.83%
Corporate Pers. Property Tax	15,477,230	16,154,320	16,154,320	0	0.00%
State Administrative Fees	(550,000)	(575,000)	(1,118,830)	(543,830)	94.58%
Interest - Current Year	345,000	345,000	350,000	5,000	1.45%
Interest - Prior Year	50,000	50,000	50,000	0	0.00%
Payment in Lieu of Taxes	285,000	285,000	300,000	15,000	5.26%
Enterprise Zone Tax Reimb.	902,650	593,970	1,381,990	788,020	132.67%
Property Tax Sales	60,000	75,000	100,000	25,000	33.33%
Enterprise Zone Tax Credit	(1,805,300)	(1,187,930)	(2,763,980)	(1,576,050)	132.67%
Agricultural Tax Credit	(450,000)	(460,000)	(500,000)	(40,000)	8.70%
County Homeowners Tax Credit	(165,000)	(155,000)	(155,000)	0	0.00%
Disabled Veteran's Credit	(360,000)	(450,000)	(550,000)	(100,000)	22.22%
Other Credits	(20,000)	(650,000)	(2,436,000)	(1,786,000)	274.77%
Discount Allowed - Property Tax	(365,000)	(385,000)	(400,000)	(15,000)	3.90%
Federal Payment in Lieu of Taxes	25,700	29,190	30,140	950	3.25%
Total	143,377,150	152,420,120	164,216,320	11,796,200	7.74%

Property taxes are the largest source of revenue available to the County and represent taxes assessed on real and personal property. Property taxes make up approximately 50.8% of General Fund revenues. Property assessments are performed on a triennial basis by the State of Maryland, Department of Assessments and Taxation to determine the property value for taxing purposes. Tax billings and collections of the County share of property taxes are performed by the County. During the FY2023 budget process the Commissioners voted to decrease the real property tax from \$.948 to \$.928, and it will remain at this rate for FY2026. The real estate tax due is determined by multiplying the assessed value of the property by the tax rate of \$.928 for each \$100 of assessed value. Property tax is estimated at \$164.2 million for FY2026, which is an increase of \$11.8 million or 7.74%. The increase is a result an increase in the County's taxable base because of reassessments. Property taxes are estimated by several methods, including trend analysis, economic analysis, and real estate analysis. The primary means, however, are the assessments provided by the Maryland Department of Assessments and Taxation, and full details are provided on their website at <https://dat.maryland.gov/Pages/Statistics-Reports.aspx>.

Local Taxes					
Category	2024 Budget	2025 Budget	2026 Budget	Change	
				\$	%
Income Tax	116,692,810	121,388,350	130,049,610	8,661,260	7.14%
Admissions and Amusement Tax	0	475,000	475,000	0	0.00%
Recordation Tax	8,452,000	7,606,800	7,606,800	0	0.00%
Trailer Tax	200,000	200,000	220,000	20,000	10.00%
Total	125,344,810	129,670,150	138,351,410	8,681,260	6.69%

Local Taxes are projected to increase by \$8.7 million or 6.69% in FY2026. Income Tax is the second largest revenue source for the County, representing 42.82% of General Fund revenues. It is the most economically sensitive revenue in the County and reflects downturns in the local economy much faster than property tax. The income tax rate in Washington County increased from 2.8% to 3.2% in FY2020. For FY2022 the Commissioners voted to decrease the rate from 3.2% to 3.0%. The Commissioners voted to further reduce the tax rate to 2.95% for FY2023, where it remains. Revenue from income tax is derived from personal income from County residents such as salaries and social security payments as well as income from capital gains, interest, and some business income. This tax is collected by the State Comptroller of the Treasury and distributions are made to the counties throughout the year based upon collection deadlines. This is the most difficult revenue to project due to its volatility. The Income Tax budget was based on several factors including projected personal income trends, unemployment history, unemployment projections, job growth, state budgetary actions, and trend analysis.

Admission and Amusement tax is imposed at a rate of 3% for bingo and 5% for other entertainment related activities. In FY24 legislation was proposed to eliminate the tax but it did not pass. The FY2026 budget is based on the current year’s revenues.

Recordation Tax rate is set at \$3.80 per \$500 and is set on instruments conveying title, articles of transfers, and amounts securing debt. Recordation revenue is projected at \$7.6 million and is based on current trends and projected economic outlooks, excluding one-time revenues.

Trailer Tax is calculated at 7.5% of gross monthly charges not to exceed \$20.00 per month per unit.

Interest Earnings					
Category	2024 Budget	2025 Budget	2026 Budget	Change	
				\$	%
Interest Income - Investments	1,500,000	4,000,000	4,000,000	0	0.00%
Interest - Municipal Investments	400,000	750,000	750,000	0	0.00%
Interest, Penalties & Fees	0	7,000	7,500	500	7.14%
Total	1,900,000	4,757,000	4,757,500	500	0.01%

Budgeted interest earnings are based on the current year’s investment amount with interest rates expected to slowly decrease during FY2026. The County will continue to work with investment bankers to realize as

much interest as possible. Starting in FY25, interest income was allocated to enterprise funds based on cash balances.

Charges for Services - Divisions of Engineering and Permits & Inspections					
Category	2024 Budget	2025 Budget	2026 Budget	Change	
				\$	%
Engineering:					
Review Fees	100,000	125,000	125,000	0	0.00%
Drawings/Blue Line Prints	2,000	100	0	(100)	(100.00%)
Permits & Inspections					
Building Permits - Residential	135,000	135,000	135,000	0	0.00%
Building Permits - Comm	200,000	200,000	200,000	0	0.00%
Municipal Fees	10,000	20,000	20,000	0	0.00%
Electrical Licenses Fees	70,000	10,000	10,000	0	0.00%
Electrical Permit - Residential	160,000	160,000	160,000	0	0.00%
Electrical Permit - Comm	117,000	117,000	117,000	0	0.00%
HVAC Registration Fees	12,000	4,500	10,500	6,000	133.33%
HVAC Permit Residential	75,000	75,000	75,000	0	0.00%
HVAC Permit Commercial	42,300	35,000	35,000	0	0.00%
Other Permit Fees	30,000	30,000	30,000	0	0.00%
Temp Occupancy Fee Comm	1,250	1,250	1,250	0	0.00%
Plumbing Licenses Fees	20,000	6,500	18,000	11,500	176.92%
Plumbing Permits - Res	80,000	80,000	100,000	20,000	25.00%
Plumbing Permits - Comm	37,800	37,800	37,800	0	0.00%
Fines & Forfeitures	0	10,000	3,500	(6,500)	(65.00%)
Technology Fees	60,000	60,000	60,000	0	0.00%
Review Fees	5,000	6,000	6,000	0	0.00%
Drawings/Blue Line Prints	100	200	200	0	0.00%
Miscellaneous	0	0	400,000	400,000	100.00%
Total	1,157,450	1,113,350	1,544,250	430,900	38.70%

Revenue from the Divisions of Engineering and Permits & Inspections is projected to increase by \$430,900 for FY2026. The County is adding Fire Inspectors which will result in approximately \$400,000 in new revenues.

Charges for Services - Planning and Zoning					
Category	2024 Budget	2025 Budget	2026 Budget	Change	
				\$	%
Miscellaneous Licenses	700	700	700	0	0.00%
Other Permit Fees	3,000	3,000	4,500	1,500	50.00%
Fines & Forfeitures	1,000	1,000	5,000	4,000	400.00%
Technology Fees	6,000	7,000	8,000	1,000	14.29%
Rezoning	7,000	7,000	5,000	(2,000)	(28.57%)
Review Fees	45,000	90,000	100,000	10,000	11.11%
Development Fees	20,000	30,000	30,000	0	0.00%
Other Planning Fees	400	400	400	0	0.00%
Reimburse Administrative	100	100	0	(100)	(100.00%)
Reimbursed Exp - Other	5,000	5,000	8,000	3,000	60.00%
Zoning Appeals	14,000	18,000	18,000	0	0.00%
Total	102,200	162,200	179,600	17,400	10.73%

Plan review fees are projected to total \$179,600. The major source of revenue in this category is review fees which are budgeted to generate \$100,000.

Charges for Services - Parks and Recreation					
Category	2024 Budget	2025 Budget	2026 Budget	Change	
				\$	%
Parks and Recreation:					
Sale of Wood	900	900	0	(900)	(100.00%)
Rental Fees	40,000	40,000	50,000	10,000	25.00%
Ball Field Fees	8,000	8,000	8,000	0	0.00%
Ball Field Lighting Fees	1,000	1,000	2,000	1,000	100.00%
Concessions Fees	2,500	2,500	2,500	0	0.00%
Contributions	1,000	1,000	1,000	0	0.00%
Program Fees	350,000	350,000	350,000	0	0.00%
Buildings, Grounds & Facilities					
Fuel	2,000	2,000	2,000	0	0.00%
Martin L. Snook Pool:					
Pool Fees	35,000	35,000	40,000	5,000	14.29%
Concession Fees	12,000	12,000	12,000	0	0.00%
Total	452,400	452,400	467,500	15,100	3.34%

Parks and Recreation revenue are projected to produce \$467,500 for FY2026. Most of this revenue comes from program fees, rental fees, and pool fees. Program fees are generated from recreation programs such

as summer camps, which raise approximately \$350,000 and are based on the cost of the program. Rental fees are estimated at \$50,000 and are generated from pavilion usage. Pool fees are estimated at \$40,000 and are generated from the County-owned pool, which is operated during summer months. All revenue estimates are based on current revenue, normal weather patterns, and projected trends.

Charges for Services - Public Safety					
Category	2024 Budget	2025 Budget	2026 Budget	Change	
				\$	%
Sheriff - Judicial:					
Sheriff Fees	40,000	40,000	70,000	30,000	75.00%
Peace Order Service	3,000	5,000	4,000	(1,000)	(20.00%)
Sheriff - Process Servers:					
District Court Writs Service	115,000	140,000	140,000	0	0.00%
Sheriff - Patrol:					
Parking Violations	3,500	2,500	3,500	1,000	40.00%
School Bus Camera Fines	12,000	0	0	0	0.00%
Sale of Publications	6,500	6,500	6,500	0	0.00%
Reimbursed Expenses	54,300	60,000	65,000	5,000	8.33%
Speed Cameras	1,097,780	1,064,960	1,031,760	(33,200)	(3.12%)
Sheriff - Central Booking:					
Lease Income	15,720	15,720	15,720	0	0.00%
Sheriff - Detention					
Housing Federal Prisoners	450	1,000	1,000	0	0.00%
Housing State Prisoners	175,000	175,000	150,000	(25,000)	(14.29%)
Home Detention Fees	1,500	500	0	(500)	(100.00%)
Alien Inmate Reimbursement	25,000	25,000	25,000	0	0.00%
Social Security Income Reimb.	10,000	10,000	14,690	4,690	46.90%
Reimbursed Expenses	500	500	500	0	0.00%
Sheriff - Day Reporting Center					
Day Reporting Fee	7,500	5,000	5,000	0	0.00%
Sheriff - Narcotics Task Force					
Reimbursed Expenses	408,450	215,000	235,180	20,180	9.39%
Sheriff - Police Academy					
Academy Fees	59,840	59,830	59,830	0	0.00%
Emergency Services:					
Alarm Termination Fee	20,000	20,000	32,000	12,000	60.00%
Miscellaneous Fees	0	476,880	665,440	188,560	39.54%
Reimbursed Expenses	405,630	203,000	102,500	(100,500)	(49.51%)
Wireless Communications:					
EMCS Salary Reimbursement	15,600	15,600	15,600	0	0.00%
Lease Income	48,000	50,800	53,600	2,800	5.51%
Total	2,525,270	2,592,790	2,696,820	104,030	4.01%

Public Safety is projected to generate fees of \$2.7 million for FY2026. In FY2026 the speed camera revenue budget decreased due to citizen’s changing habits. The miscellaneous revenue for EMS will come from the County’s portion of the billings for ambulance services. In FY2026, the revenue is expected to increase due to the transitioning of additional volunteer companies to County-operated companies. The reduction in reimbursed expenses for EMS is a result of an agreed upon phase-out of the City of Hagerstown reimbursing the County for operation expenses of the 911 center.

Charges for Services - Other					
Category	2024 Budget	2025 Budget	2026 Budget	Change	
				\$	%
Circuit Court:					
Reimbursed Jurors	127,800	150,000	160,000	10,000	6.67%
Reimbursed Expense	8,280	8,280	8,280	0	0.00%
State's Attorney					
Reimbursed Exp -- State's Atty	60,000	64,400	81,000	16,600	25.78%
Weed Control:					
Weed Control Fees	317,550	353,000	360,980	7,980	2.26%
General:					
Lease Income	70,000	70,000	70,000	0	0.00%
Reimburse Administrative	6,500	1,000	1,000	0	0.00%
Miscellaneous	200,000	200,000	150,000	(50,000)	(25.00%)
Gain/Loss - Sale of Asset	50,000	50,000	50,000	0	0.00%
Bad Check Fee	750	1,000	1,500	500	50.00%
Registration Fees	3,000	3,000	3,000	0	0.00%
Sponsorships	24,000	5,000	5,000	0	0.00%
In-Kind Sponsorships	0	4,280,100	4,280,100	0	0.00%
Sheriff Auxiliary	50,000	90,200	90,200	0	0.00%
Total	917,880	5,275,980	5,261,060	(14,920)	(0.28%)

Charges for Services-Other accounts for fees generally related to general operational costs or minor categories and are small in nature. The major revenue sources in this section are Reimbursed Expenses for the Circuit Court and State’s Attorney’s office, Weed Control, and General Miscellaneous Revenue.

Reimbursed expenses for the court system represent (1) reimbursement from the State of Maryland for jurors, based on the number of days; (2) reimbursement for the use of the facility; and (3) reimbursement by the State for salaries of court personnel. Weed Control is a cooperative program with the Maryland Department of Agriculture, Plant Protection and Weed Management Section.

Weed Control receives revenue from assisting farmers, landowners, businesses, and government agencies in the control of noxious and invasive weeds.

In FY2026 in-kind revenues and expenses were budgeted for. These are non-cash amounts related to office/commercial space provided to outside agencies.

Grants for Operations					
Category	2024 Budget	2025 Budget	2026 Budget	Change	
				\$	%
Operating Grants	350,000	300,000	300,000	0	0.00%
State Aid for Police	1,140,000	1,150,560	1,100,000	(50,560)	(4.39%)
911 Fees	1,350,000	2,250,000	3,150,000	900,000	40.00%
SAFER Grant	2,020,190	0	353,970	353,970	100.00%
Cannabis State Sales Tax	0	106,180	90,000	(16,180)	(15.24%)
Marriage Licenses	50,000	50,000	50,000	0	0.00%
Trader's Licenses	200,000	190,000	190,000	0	0.00%
Fines & Forfeitures	20,000	5,000	5,000	0	0.00%
Marriage Ceremony Fees	3,000	3,000	3,000	0	0.00%
State Park Fees	150,000	150,000	150,000	0	0.00%
Operating Transfer - Hotel	0	0	249,000	249,000	100.00%
Total	5,283,190	4,204,740	5,640,970	1,436,230	34.16%

State Aid for Police Protection and 911 Fees represent two major revenue sources in this category. State Aid for Police Protection is a grant received from the State of Maryland. Revenues are determined by formula and are administered and calculated by the State of Maryland Police. The formula accounts for agency size, number of sworn officers, county population, net taxable income, and police protection expenditures per capita.

In FY2025, the County 911 fees increased from \$.75 to \$1.25 per line. In FY2026 the fee will be increased to \$1.75 per line. The purpose of the fee is to help defray County operating costs for operating the Emergency Call Center. The telephone companies collect the tax and remit it to the State. The State in turn distributes the income to the counties plus interest.

The County anticipates receiving the SAFER Grant to assist in funding new firefighters.

Grand Total	281,060,350	300,648,730	323,115,430	22,466,700	7.47%
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Expenditure Summary

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Education	122,823,130	125,871,550	139,010,460	13,138,910	10.44%
Public Safety	75,366,870	84,527,930	91,832,530	7,304,600	8.64%
Transfers	36,238,400	37,740,410	37,415,000	(325,410)	(0.86%)
Court System	7,372,690	8,155,350	8,686,910	531,560	6.52%
State Functions	6,156,520	7,432,100	7,618,000	185,900	2.50%
Community Funding	1,000,000	1,200,000	1,200,000	0	0.00%
General Operations	17,177,190	19,198,520	20,018,550	820,030	4.27%
Other	1,235,150	1,787,780	2,039,780	252,000	14.10%
Public Works	2,731,310	2,987,550	2,921,770	(65,780)	(2.20%)
Engineering and Permits & Inspections	6,056,290	6,525,410	7,044,240	518,830	7.95%
Planning & Zoning	1,525,870	1,597,820	1,686,190	88,370	5.53%
Parks & Recreation	1,880,670	1,995,790	2,057,460	61,670	3.09%
Facilities	1,496,260	1,628,520	1,584,540	(43,980)	(2.70%)
Total	281,060,350	300,648,730	323,115,430	22,466,700	7.47%

GENERAL FUND EXPENDITURE STRUCTURE

General Fund expenditures are classified by function or program, such as, education, public safety, courts, etc. This representation can be seen above, with the largest categories being education, public safety, transfers and general operations. Total appropriations increased by 7.47% or \$22.5 million over FY2025. Each category is shown in more detail following this page.

Within each program or function, expenditures are categorized by salaries and benefits, operating costs, and capital outlay.

- ◆ Salaries and benefits are costs related to employees in connection with services performed.
- ◆ Operating costs are things such as maintenance, repairs, supplies, transfers, debt service, and utilities.
- ◆ Capital outlay includes land, improvements to land, easements, building improvements, vehicles, machinery, and equipment that are used in operations and that have initial useful lives extending beyond a two-year reporting period and that does not qualify for the Capital Improvement Fund.



General Fund – Education Summary

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Board of Education	109,070,360	110,172,840	122,839,520	12,666,680	11.50%
Hagerstown Community College	10,236,290	10,236,290	10,708,520	472,230	4.61%
Free Library	3,470,710	4,855,160	4,855,160	0	0.00%
Library Branch Maintenance	45,770	607,260	607,260	0	0.00%
Total	122,823,130	125,871,550	139,010,460	13,138,910	10.44%

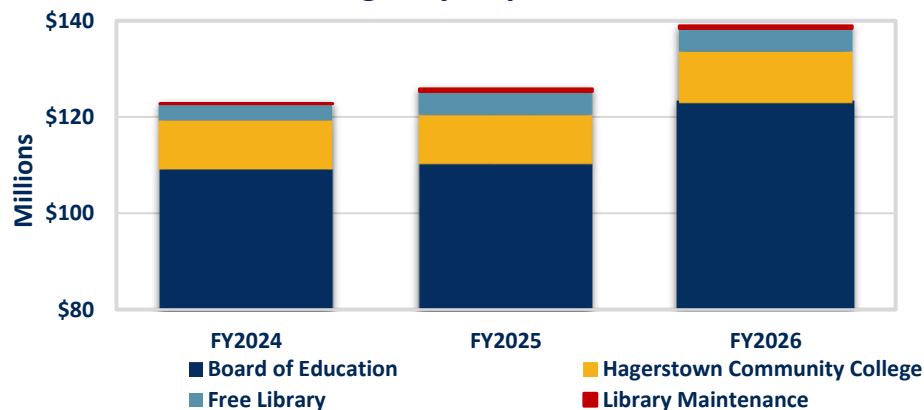


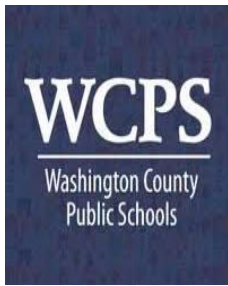
Hagerstown Community College President Dr. James Klauber, Superintendent of Washington County Public Schools Dr. David Sovine, and Board of County Commissioners Vice-President Jeff Cline congratulate recipients of the Character Counts! award.

Budget Highlights:

- An increase of \$12.6 million to the Board of Education to cover the local share of the Maryland Blueprint as well as the requirement for the County to cover a portion of the State costs related to pensions.
- An increase of 4.61% to Hagerstown Community College for additional operational support as well as the new requirement for the County to cover a portion of the State costs related to pensions.

Budget by Department





Board of Education – Department 90000 **Contact: Dr. David T. Sovine**

Washington County Public Schools (WCPS) is a countywide system serving approximately 22,800 students in grades pre-k through 12. Students are enrolled across 25 elementary schools, seven middle schools, six comprehensive high schools, a combined middle/high school, two schools serving students with special needs, and a Magnet high school for the arts. Numerous special programs are offered to address specific student needs and interest.

Department Function

WCPS believes in building a foundation for learning early, with full-day, universal pre-k provided for every child. Educational tools are at the fingertips of each student, as each child receives a digital device throughout their academic career. WCPS also provides students with well-rounded learning experiences in and beyond the classroom, offering a wide range of extracurricular activities in high school. Parents are encouraged and welcomed to participate in their child’s education and school achievements. School pride and inclusion of family runs deep across WCPS.

The 2025-2030 WCPS Strategic Plan *Your Journey, Our Commitment*, was adopted by the Washington County Board of Education in 2024 and outlines goals around four priority areas: Student Success; Access and Opportunity; Culture, Safety, and Wellness; and Community Engagement. Each priority area has a goal and objectives that will drive WCPS’ actions to achieve those goals. For more information about the Strategic plan visit <https://wcpsmd.com/strategicplan> by clicking on the link.

Goals Fiscal Year 2026

- ◆ Increase the percentage of students entering kindergarten ready to learn as measured by the Maryland State Department of Education (MSDE) readiness assessment 20% by the end of the 2029-2030 school year.
- ◆ Increase the number of K-12 students meeting grade level expectations in core instruction in literacy by at least 30% and math by at least 100% by the end of the 2029-2030 school year.
- ◆ By the end of the 2029-2030 school year, increase the rate of students on track for meeting the College and Career Ready (CCR) standards by 25%. Additionally, WCPS will reduce achievement gaps between student groups by 10%.
- ◆ Increase Pre-Kindergarten enrollment for 3- and 4-year-olds by at least 15% from the 2023-2024 baseline by the end of the 2029-2030 school year.
- ◆ By the end of the 2029-2030 school year, ensure all graduating students complete rigorous and relevant coursework in Career and Technical Education, Advanced Placement, International Baccalaureate and/or dual enrollment programs during the high school program of studies.

Accomplishments Fiscal Year 2025

- ◆ Completed a strategic planning process to provide guidance for the school system to follow when making decisions to prioritize initiatives, allocate resources effectively, and adapt to evolving educational needs and strategies.

- ◆ Exceeded the state average graduation rate for four-year and five-year cohorts, with 89.7% of the students graduating within four years of high school and 91.3% of students graduating within five years. *WCPS goal for FY25 was to achieve 92% of students graduating within five years. The average state graduation rates were 87.6% and 87.4% respectively.*
- ◆ More than 49% of students were determined to be college and career-ready by the end of 10th grade. *WCPS goal for FY25 was to achieve 50% of students. In the 2023-2024 school year, WCPS had 2,838 students enrolled in 7,338 dual credit courses through Hagerstown Community College, with 76.8% of 12th graders participating.*
- ◆ 91% of students graduated from a WCPS high school (five-year cohort) with a Career and Technical Education completer or a University of Maryland Completer. *WCPS FY25 goal was 92% graduation rate. This achievement equips our students with the necessary skills and knowledge for their chosen career paths.*
- ◆ Remained competitive among neighboring public-school systems in Maryland by offering one of the highest starting teacher salaries in the state. *FY25 goal was to remain in the top five. The Blueprint for Maryland's Future legislation mandates an increase to teacher salaries which will make this standing more challenging for Washington County to hold in future years.*
- ◆ Recruited 165 new teachers for the 2024-2025 school year. *The FY25 goal was to recruit 150 new teachers. This will ensure we meet the needs of our students.*

Key Data

Services Provided/Clients Served	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Public Schools	41	41	41	41
Number of Students	22,297	22,549	22,772	22,940
Students Receiving Free & Reduced Meals	12,310	12,914	13,135	13,232

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	109,070,360	110,172,840	122,839,520	12,666,680	11.50%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	109,070,360	110,172,840	122,839,520	12,666,680	11.50%

Program Expenditures by Function	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	109,070,360	110,172,840	122,839,520	12,666,680	11.50%
Capital Outlay	0	0	0	0	0.00%
Total	109,070,360	110,172,840	122,839,520	12,666,680	11.50%

Summary of Maintenance of Effort Appropriations			
Fiscal Year	Maintenance of Effort (MOE) Requirement	Local Funding	Excess of MOE Requirement
2022	105,788,412	105,841,710	53,298
2023	106,847,824	109,070,360	2,222,536
2024	108,062,182	109,070,360	1,008,178
2025	106,963,917	110,172,840	3,208,923
2026	120,359,960	122,839,520	2,479,560

Composite Cost per Pupil			
Fiscal Year	Budgeted Cost	Pre-K - 12 Enrollment	Cost per Pupil
2021	297,014,128	21,939	13,538
2022	298,062,787	22,171	13,444
2023	317,113,597	22,297	14,222
2024	340,219,240	22,549	15,088
2025	348,151,270	22,772	15,289

WCPS at a Glance:

Schools:

- Elementary Schools – 25
- Middle Schools – 7
- Combined Middle/High School - 1
- High Schools – 8 (including the Technical and Arts high schools)

Staff:

- Education Support Staff – 1,436
- Teachers – 1,986
- Administration – 277

Source: WCPS Website/Human Resources Dept Oct 22, 2024





Hagerstown Community College – Department 90040

Contact: Dr. James Klauber

Hagerstown Community College (HCC) was founded in 1946 as Maryland's first community college. More than 100 programs of study are available for university transfer, career preparation, or personal development, as well as non-credit continuing education courses, customized training programs and Washington County's adult education program.

Department Function

Hagerstown Community College (HCC) strives to be a learner-centered, accessible, life-long learning institution dedicated to student and community success. The College maintains a wide spectrum of college programs and services, with a special emphasis on teaching excellence as measured by verifiable student academic achievement. HCC is committed to staff success through planning and learning, shared campus governance, the promotion of internal and external partnerships and making the necessary strategic changes that will assure that the College successfully addresses its mission.

Goals Fiscal Year 2026

- ◆ Develop HCC's next Strategic Plan through a collaborative process that engages internal and external stakeholders, reflects shared priorities, and defines clear institutional goals for the next five years. *(Standard V, S.P. Commitment 2)*
- ◆ Join the National Alliance of Concurrent Enrollment Partnerships (NACEP) and continue to refine Blueprint implementation to meet NACEP standards for application for accreditation in FY26. *(Standard V, S.P. – Commitment 5e)*
- ◆ Conclude the two-year process of having all online general education courses offered at HCC go through Master Course Certification followed by Quality Matters Certification. *(Standard IV, S.P. – Commitment 1a)*
- ◆ Meet year three goals in Title III grant award; FYE course; revise; orientation; QM goals; endowment matching goals. *(Standard III, S.P. – Commitment 3e)*
- ◆ Plan, bid, and begin construction of the Scholar and Yale Drive entrance expansion, relocation projects, implement new wayfinding signage, and install new information kiosks on campus. *(Standard VE, S.P. - Commitments 1, 3, 5, and 6)*
- ◆ Finish design stage, bid, and begin the renovation of the Advanced Technology Center *(Standard VI, S.P. – Commitment 1)*
- ◆ Plan for providing required space to accommodate faith-based or religious practices in accordance with new change in Maryland law. *(Standard VI, S.P. – Commitment 1)*
- ◆ Develop new career programs for in demand occupations and expand programs at the Bowman Family Workforce Training Center. *(Standard III, Commitment 1)*
- ◆ Analyze the results from the Maryland Stadium Authority study completed in June 2025 and begin conversations with the HCC Board and Washington County leadership about its funding and implementation. *(Standard VI, S.P. – Commitment 5)*
- ◆ Complete the MHEC Part I and Part II submissions for the renovation/construction of the Administration/Student Affairs building. *(Standard VI, S.P. Commitment 1)*

Accomplishments Fiscal Year 2025

- ◆ Successfully met the goal of reaccreditation with the visit that occurred in March 2025, resulting in no recommendations and three areas of recognition in the seven Standards of Accreditation from the Middle States Commission on Higher Education.
- ◆ Self-study was completed for NACEP membership and will carry over into the next FY. *Although the FY25 goal was to join the alliance, HCC is on track for NACEP accreditation in the next FY.*
- ◆ HCC is on schedule to have all online general education courses go through the Master Course Certification followed by Quality Matters Certification. HCC now has more Quality Matters certified online courses than any other college or university in Maryland. *FY25 goal was to begin this process.*
- ◆ Exceeded goals in Title III grant award in all areas except retention in which goals were met.
- ◆ Successfully accomplished the goal of a full-scale background review, policies and procedures for all new hire and current faculty and staff.
- ◆ Successfully accomplished goal of implementing cyber security training for campus community. HCC has had a very positive network security assessment and are implementing their recommendations and continuing training for faculty, staff, and students in IT security measures.
- ◆ The D.M. Bowman Family Workforce Training Center opened for classes in June 2025.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated*	FY2026 Projected
Credit	4,807	7,104	6,425	6,430
Non-Credit	6,590	6,275	5,197	5,320
Total**	10,994	13,001	11,303	11,400

* Unofficial - awaiting summer enrollment

** The total number of credit students plus the total non-credit students will not equal the total because some students are in both categories, but only included once in the total

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	10,236,290	10,236,290	10,708,520	472,230	4.61%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	10,236,290	10,236,290	10,708,520	472,230	4.61%

Program Expenditures by Function	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	10,236,290	10,236,290	10,708,520	472,230	4.61%
Capital Outlay	0	0	0	0	0.00%
Total	10,236,290	10,236,290	10,708,520	472,230	4.61%



Washington County Free Library – Department 93400

Contact: Jenny Bakos

Washington County Free Library (WCFL) is committed to building a strong, interconnected, diverse community by bringing people, information and ideas together. Their vision is that Washington County will be a vibrant, collaborative, educated and diverse community.

Department Function

Washington County Free Library is continually striving to improve services to the public by providing free access to library materials in a variety of formats. The library promotes community enrichment, economic vitality, and individual achievement through reading and lifelong learning. It helps people of all ages find information that meets their diverse personal, educational, and professional needs. The library system recognizes its responsibility to balance available resources to serve everyone in the community. It supplies the local government with state, national and worldwide connectivity along with providing leadership in cooperative and innovative library service.

Goals Fiscal Year 2026

- ◆ Continue to serve the educational and informational needs of the citizens of Washington County with in-person and online reference services.
- ◆ Provide educational, informational, and recreational content and programs for all citizens of Washington County.
- ◆ Provide computer services both in-person and with enhanced Wi-Fi at branch libraries.
- ◆ Continue to provide the community with enhanced E-content.
- ◆ Develop a partnership with the Education Foundation of WCPS to explore bringing the Dolly Parton Imagination Library to WCFL patrons.
- ◆ Conduct Community Conversations in each of our service areas to best understand the needs of each specific location.

Accomplishments Fiscal Year 2025

- ◆ Installed a second off-site locker in the South End of Hagerstown which provides more direct service to the community of Funkstown – an underserved part of Washington County per Library circulation records.
- ◆ Continued to work with the Board of County Commissioners, WCPS, and the Town of Williamsport and identified a location for the replacement Williamsport Library.
- ◆ Partnered with the Washington County Health Department to promote maternal and infant health and well-being in West County via Community Baby Showers.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated*	FY2026 Projected
Circulation of Library Materials	658,919	666,391	675,300	680,000
Library Visits	335,039	368,539	383,100	388,000
New Registered Borrowers	4,779	5,282	5,750	5,500
Reference Questions Answered	41,857	43,260	45,100	46,000
Patron Computer and Wi-Fi Sessions	55,091	59,742	61,400	63,500
Programs & Classes Offered (Children, Teen, Adult)	2,303	3,302	2,810	2,900
Total Program Attendance (Children, Teen, Adult)	37,276	30,069	41,811	45,000
Community Meetings Hosted	443	338	315	345
Study Rooms Booked	2,479	2,750	3,220	3,900

*Statistics for May and June 2025 were estimated on current monthly patterns.

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	3,470,710	4,855,160	4,855,160	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	3,470,710	4,855,160	4,855,160	0	0.00%

Program Expenditures by Function	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	3,470,710	4,855,160	4,855,160	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	3,470,710	4,855,160	4,855,160	0	0.00%



Source: Washington County Free Library – Budget Presentation



Library Maintenance – Departments 10990 - 10993

Contact: Andrew Eshleman

Washington County provides additional support for four community libraries.

Department Function

The department is responsible for the maintenance and operations of the following facilities:

- Clear Spring Library
- Smithsburg Library
- Boonsboro Library
- Hancock Library



Goals Fiscal Year 2026

- ◆ Continue to provide cost effective maintenance and contract services for the operation of the facilities.
- ◆ Start design for the Williamsport Library project.
- ◆ Address emergency building issues including, but not limited to, repairing the leaking windows and skylight at Boonsboro and Smithsburg and address the leaking rain gutter at Clear Spring that is causing water to enter the building by running behind the metal sill.
- ◆ Continue to address the projects and concerns documented in the Facilities Condition Assessment created by Entech Engineering, including deferred maintenance issues, to increase the long-term sustainability of library buildings.

Accomplishments Fiscal Year 2025

- ◆ Secured a location for the future Williamsport Library project.

Key Data

Programs/Service Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Circulation of Library Materials	658,919	666,391	675,300	680,000
Library Visits	335,039	368,539	383,100	388,000
New Registered Borrowers	4,779	5,282	5,750	5,500
Reference Questions Answered	41,857	42,360	45,100	46,000
Patron Computer and Wi-Fi Sessions	N/A	59,742	61,400	63,500
Programs & Classes Offered (Children, Teen, Adult)	2,303	3,302	2,810	2,900
Total Program Attendance (Children, Teen, Adult)	37,276	30,069	41,811	45,000
Community Meetings Hosted	443	338	315	345
Study Rooms Booked	2,479	2,750	3,220	3,900

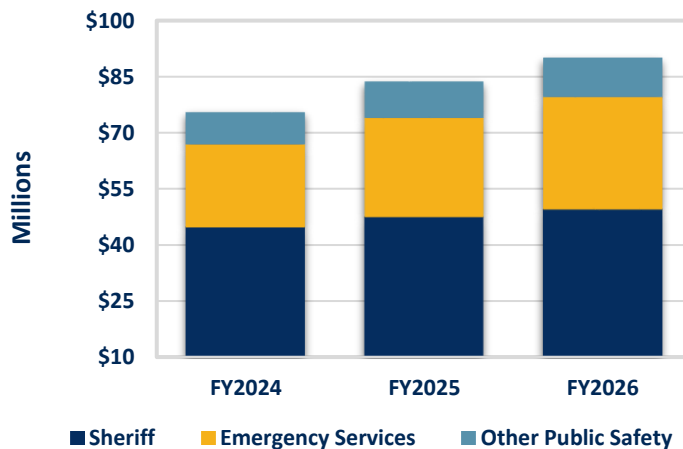
Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	45,770	607,260	607,260	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	45,770	607,260	607,260	0	0.00%

Program Expenditures by Function	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	45,770	607,260	607,260	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	45,770	607,260	607,260	0	0.00%

General Fund – Public Safety Summary

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Sheriff - Judicial	4,012,560	4,196,520	4,192,160	(4,360)	(0.10%)
Sheriff - Process Servers	158,360	174,950	181,070	6,120	3.50%
Sheriff - Patrol	16,069,440	16,911,760	18,193,200	1,281,440	7.58%
Sheriff - Auxiliary	50,000	90,200	90,200	0	0.00%
Sheriff - Central Booking	1,494,720	1,471,600	1,568,770	97,170	6.60%
Sheriff - Detention Center	21,252,090	24,246,940	25,099,410	852,470	3.52%
Sheriff - Day Reporting Center	506,400	534,050	571,580	37,530	7.03%
Sheriff - Narcotics Task Force	1,040,280	645,570	652,900	7,330	1.14%
Washington County Police Academy	59,840	59,830	59,830	0	0.00%
Air Unit	73,970	95,890	66,480	(29,410)	(30.67%)
Special Operations	214,110	184,320	203,610	19,290	10.47%
911 Communication	6,685,950	7,055,540	7,175,860	120,320	1.71%
EMS Operations	3,768,970	6,179,890	7,770,080	1,590,190	25.73%
Fire Operations	6,570,290	6,988,080	9,379,470	2,391,390	34.22%
Emergency Management	276,540	270,630	416,880	146,250	54.04%
Public Safety Training Center	960,350	1,200,430	1,207,320	6,890	0.57%
Civil Air Patrol	4,000	4,000	4,400	400	10.00%
Fire and Rescue Volunteer Services	10,637,470	11,867,730	12,199,310	331,580	2.79%
Humane Society of Washington County	1,531,530	2,350,000	2,800,000	450,000	19.15%
Total	75,366,870	84,527,930	91,832,530	7,304,600	8.64%

Budget by Division





Sheriff's Division

Contact: Sheriff Brian Albert

The mission of the Washington County Sheriff's Office is to improve the quality of life of citizens and visitors in Washington County while maintaining individual rights and public order through law enforcement, correction and judicial services.

About the Division

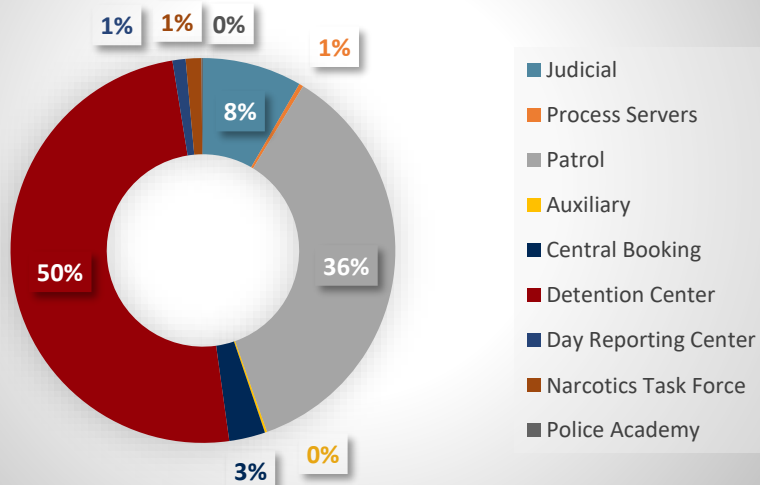
The Sheriff's Division consists of nine departments: Judicial, Process Servers, Patrol, Auxiliary, Central Booking, Detention Center, Day Reporting Center, Narcotics Task Force and the Police Academy. Additional information about the Sheriff's Office can be found at <https://washcosheriff.com/>.

Budget Highlights

The FY26 budget includes a 1% COLA and step for civilian employees and a 6% COLA and step for law enforcement and correction deputies. Additional funding for 8 deputies and 5 corrections officers was added at the end of FY25 to address the urgent need for additional law enforcement officers.

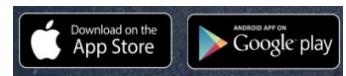


Sheriff Division FY26 Budget by Department



Download the App!

The Sheriff's Office created this app as a means of improving communication with residents and visitors.



Judicial - Department 11300

Department Description/Function

The Washington County Sheriff’s Office Judicial Division provides security for the courthouse and courtrooms in the Circuit Court. The Judicial Division also provides service of the various civil and criminal processes issued by the District and Circuit courts, as well as private attorneys. The Judicial Division also receives process service for other Sheriff’s offices throughout the State for service in Washington County.

Goals Fiscal Year 2026

- ◆ Upfit the Judicial Division Process Servers vehicles with Mobile Data Terminals (MDT’S). The MDTs will provide the deputies with the ability to research individuals’ addresses and historical data which will assist the deputies in the service of civil court documents (*Due to budgetary constraints, goal could not be met in FY2025*).

Accomplishments Fiscal Year 2025

- ◆ Increased part-time staffing which resulted in additional courtroom security during court proceedings. This has also allowed for flexibility in staffing the administrative building security post.

Key Data

Programs/Services Provided	FY2023 Actual	FY 2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Courthouse Visitors	Unavailable	69,495	139,108	72,000
Prisoners Handled at the Courthouse	3,030	3,030	3,200	2,500

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	3,619,560	3,851,520	3,818,160	(33,360)	(0.87%)
Grants/Intergovernmental	350,000	300,000	300,000	0	0.00%
Fees/Charges	43,000	45,000	74,000	29,000	64.44%
Total	4,012,560	4,196,520	4,192,160	(4,360)	(0.10%)

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	3,780,120	3,986,180	4,022,110	35,930	0.90%
Operating	167,770	183,500	170,050	(13,450)	(7.33%)
Capital Outlay	64,670	26,840	0	(26,840)	(100.00%)
Total	4,012,560	4,196,520	4,192,160	(4,360)	(0.10%)

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	2025 Adjusted	FY 2025	2024 Adjusted	FY 2024
Deputy Sheriff Captain	1	1	1	1	1
Deputy Sheriff Lieutenant	1	1	1	1	1
Deputy Sheriff Sergeant	1	1	1	1	1
Master Deputy	15	15	13	12	12
Deputy Sheriff First Class	2	2	5	6	6
Deputy First Class (Security)	1	1	1	0	2
Deputy Sheriff	2	2	1	2	0
Records Unit Supervisor	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Senior Office Associate	3	3	3	3	3
Total	28	28	28	28	28



Process Servers - Department 11305

Department Description/Function

The Washington County Sheriff’s Office Constable Program is responsible for serving all the summons and eviction notices issued by the District Court pertaining to landlord – tenant disputes. The Civil Process Servers may also assist the Judicial Division in the service of other civil processes from time to time.

Goals Fiscal Year 2026

- ◆ Implement and adhere to the newly passed legislation (HB-767) concerning landlord’s responsibilities during: Procedures for Failure to Pay Rent, Breach of Lease, and Tenant Holding Over.

Accomplishments Fiscal Year 2025

- ◆ Maintained compliance with the State of Maryland laws regarding Warrants of Restitution. The Constables also maintained compliance with referrals through the District Court concerning access to counsel in evictions, which is a State of Maryland funded program.
- ◆ Met the FY2025 goal of improving the non-EST rate (no service rate) by improving summons service.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Evictions Served	751	759	920	700
Number of Arrest Warrants Served	2,278	5,244	5,300	4,900

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	43,360	34,950	41,070	6,120	17.51%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	115,000	140,000	140,000	0	0.00%
Total	158,360	174,950	181,070	6,120	3.50%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	152,080	169,110	175,890	6,780	0.00%
Operating	6,280	5,840	5,180	(660)	(11.30%)
Capital Outlay	0	0	0	0	0.00%
Total	158,360	174,950	181,070	6,120	3.50%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	2025 Adjusted	FY 2025	2024 Adjusted	FY 2024
Senior Office Associate	1	1	1	1	1
Total	1	1	1	1	1

Patrol - Department 11310

Department Description/Function

The Patrol Division is the chief law enforcement agency for Washington County. The division responds to citizens’ complaints for violations of criminal or traffic law and arrests offenders, as necessary. They enforce County Ordinances and is the primary security division for the Airport.

Goals Fiscal Year 2026

- ◆ Expand the existing drone program by adding additional drones and provide pilot training for each working group. There is currently one drone in patrol.
- ◆ Deploy new AXON body worn cameras and train personnel on newly acquired tasers.
- ◆ Improve public relations through the Sheriff’s App and new website.

Accomplishments Fiscal Year 2025

- ◆ Achieved FY2025 goal of completing Implicit Bias Training for all personnel.
- ◆ Processed and hired 17 Sworn Deputy Sheriff positions.
- ◆ Gained access to Police One Academy which provides on-line training for personnel, both mandated and skill building courses.
- ◆ Met the FY2025 goal of becoming compliant with the National Incident Based Reporting System. The department is only required to report once per month but is currently reporting three times.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Arrests	3,466	3,552	3,363	3,380
Traffic Citations Issued	4,586	4,954	4,342	4,027
Traffic Warnings Issued	10,328	12,466	12,467	12,929
Full-Time Sworn Officers	107	107	108	115
Traffic Collisions	739	723	732	728
Sheriff App Downloads	N/A	1,686 IOS 930 Android	TBD	TBD
Total Crime Rate (crimes per 100,000 residents)	617	821	676	613

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	13,755,360	14,627,240	15,986,440	1,359,200	9.29%
Grants/Intergovernmental	1,140,000	1,150,560	1,100,000	(50,560)	(4.39%)
Fees/Charges	1,174,080	1,133,960	1,106,760	(27,200)	(2.40%)
Total	16,069,440	16,911,760	18,193,200	1,281,440	7.58%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	13,764,220	14,381,500	15,330,030	948,530	6.60%
Operating	2,243,830	2,390,510	2,682,320	291,810	12.21%
Capital Outlay	61,390	139,750	180,850	41,100	(29.46%)
Total	16,069,440	16,911,760	18,193,200	1,281,440	7.58%

Summary of Personnel Changes

- ◆ No changes in FY2026. Midway through FY2025, 8 additional deputies were added to address ongoing departmental needs. Additionally, in FY2025, a Fleet Manager position was added. This role was previously being handled by a sworn officer and the decision was made to make it a civilian position.

Full Time Positions	2025		2024		FY 2024
	FY 2026	Adjusted	FY 2025	Adjusted	
Sheriff	1	1	1	1	1
Colonel	1	1	1	1	1
Major	1	1	1	1	1
Captain	2	2	2	3	3
Lieutenant	6	6	6	6	6
Sergeant	14	14	14	15	15
Corporal	0	0	2	1	1
Master Deputy	37	37	36	37	37
Deputy First Class	6	6	7	8	8
Deputy	28	28	18	16	16
Public Safety Systems Manager	1	1	1	1	1
GIS/Crime Analyst	1	1	1	1	1
Public Safety IT Specialist	1	1	1	1	1
Drug/Re-entry Coordinator	1	1	1	1	1
Fleet Manager	1	1	0	0	0
Investigator/Property Clerk	1	1	1	1	1
Grant Management/Admin. Support Coord.	1	1	1	1	1
Personnel and Training Coordinator	1	1	1	1	1
Auto Services Technician	1	1	1	1	1
Office Manager	1	1	1	1	1
Sex Offender Registrar	1	1	1	1	1
Police Information Specialist	1	1	1	1	0
Administrative Assistant	1	1	1	1	1
Senior Office Associate	3	3	3	3	3
Cadet	1	1	1	1	1
Total	113	113	104	105	104

Sheriff Auxiliary - Department 11311

Department Description/Function

The Washington County Sheriff’s Office Auxiliary is used to help pay for unforeseen expenditures that are not budgeted for. These expenses occur frequently due to the unpredictable nature of the type of work done by the Sheriff’s Department.

Goals Fiscal Year 2026

- ◆ To keep the agency operational despite issues and circumstances that arise where costs are involved. This is a continuous goal that carries over from fiscal year to fiscal year.
- ◆ To purchase equipment to enhance the agency’s law enforcement capabilities.

Accomplishments Fiscal Year 2025

- ◆ Created additional community outreach programs by hosting a safe environment for children and their families during the Halloween season.
- ◆ Continued community outreach with our National Night Out Program and Shop with the Sheriff Program.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Trunk or Treat Participants	N/A	1,000	1,200	1,500
National Night Out Participants	1,100	1,200	1,300	1,500
Number of Children - Shop with the Sheriff	18	20	24	24

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	50,000	90,200	90,200	0	0.00%
Total	50,000	90,200	90,200	0	0.00%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	50,000	90,200	90,200	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	50,000	90,200	90,200	0	0.00%

Central Booking - Department 11315

Department Description/Function

The Central Booking Unit is the collection point for all arrested individuals within Washington County. Law enforcement officers produce charging documents or serve charging documents on arrested individuals while at the Booking Unit. The arrested individual is then placed in the custody of a Central Booking Officer for processing and delivery to a District Court Commissioner for an initial appearance for bond.

Goals Fiscal Year 2026

- ◆ Research the feasibility of replacing the single digit fingerprint scanner with facial recognition camera technology.
- ◆ Replace/remove the current tiles in central booking (current tiles were installed in 2010).
- ◆ Additional staff training on the use of the TEK84 Intercept Body Scanner to detect and prevent contraband from entering the facility (*This was a goal for FY2025 which was initiated but we will continue training in FY2026*).

Accomplishments Fiscal Year 2025

- ◆ Met FY2025 goal of replacing the Live Scan Electronic Fingerprint machine.
- ◆ Met FY2025 goal of transitioning cameras from analog to digital.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Arrestees Processed	3,491	3,952	3,717	3,800
Arrestees Committed	1,623	1,723	1,581	1,634
Arrestees Released	1,868	2,231	2,127	2,166

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	1,479,000	1,455,880	1,553,050	97,170	6.67%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	15,720	15,720	15,720	0	0.00%
Total	1,494,720	1,471,600	1,568,770	97,170	6.60%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	1,463,990	1,419,650	1,537,160	117,510	8.28%
Operating	30,730	34,500	31,610	(2,890)	(8.38%)
Capital Outlay	0	17,450	0	(17,450)	(100.00%)
Total	1,494,720	1,471,600	1,568,770	97,170	6.60%

Summary of Personnel Changes

◆ No changes in FY2026.

Full Time Positions	FY 2026	2025 Adjusted	FY 2025	2024 Adjusted	FY 2024
Lieutenant	1	1	1	1	1
Sergeant	1	1	1	1	1
Master Deputy	7	7	7	8	8
Detention Officer First Class	1	1	0	0	0
Detention Officer	0	0	1	0	0
Total	10	10	10	10	10



Source: Morgan Keller.com/Projects

Detention Center - Department 11320

Department Description/Function

The Washington County Detention Center maintains custody and control of all inmates who have been arrested yet were unable to post the bond to secure their release. These inmates are held until they either post bond or go to trial. The Detention Center also houses those inmates sentenced by a judge for up to eighteen months and those sentenced to the Division of Corrections until date of transfer. Inmates will be provided access to rehabilitative programs during periods of incarceration. Other services that must be provided to the inmate include food services, medical services, laundry services, and recreational activities.

Goals Fiscal Year 2026

- ◆ Recruit, hire, and train five deputies to fill current vacancies and anticipated retirements.
- ◆ Complete the capital project of juvenile cells and Female Housing Unit entrance area.
- ◆ Complete the HVAC capital project for the main jail (*Began the process in FY2025 which was one of the department's goals for that FY*).

Accomplishments Fiscal Year 2025

- ◆ Met the FY2025 goal of hiring and training 12 correctional deputies to fill vacancies.
- ◆ Met the FY2025 goal of completing the capital project of a new generator.
- ◆ Upgraded the entire facilities video recording platform.
- ◆ Revised the Medication Assisted Treatment Policy and Procedure for patient accountability.
- ◆ Received the Certificate of Achievement for Compliance with all Maryland Commission on Correctional Standards during audit.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Average Daily Population	389	347	350	350-400
Maximum Capacity	495	495	495	495
Inmates Receiving Mental Health Svc.	6,480 sessions	7,860 sessions	7,000 sessions	7,000 sessions
Meals Served	416,057	401,639	405,000	405,000
Inmates Seen for Sick Calls	3,100	6,588	5,072	5,000

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	21,039,640	24,034,940	24,908,220	873,280	3.63%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	212,450	212,000	191,190	(20,810)	(9.82%)
Total	21,252,090	24,246,940	25,099,410	852,470	3.52%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	16,648,720	17,824,350	18,247,540	423,190	2.37%
Operating	4,590,430	6,420,120	6,843,860	423,740	6.60%
Capital Outlay	12,940	2,470	8,010	5,540	224.29%
Total	21,252,090	24,246,940	25,099,410	852,470	3.52%

Summary of Personnel Changes

- ◆ No changes in FY2026. Five new positions were added mid-way through FY2025 to address additional needs.

Full Time Positions	FY 2026	2025 Adjusted	FY 2025	2024 Adjusted	FY 2024
Detention Major	1	1	1	1	1
Detention Captain	2	2	2	2	2
Detention Lieutenant	4	4	6	6	6
Detention Sergeant	14	14	10	12	12
Detention Corporal	0	0	2	1	1
Master Deputy	51	51	48	53	53
Detention Officer First Class	6	6	8	9	9
Detention Officer	34	34	30	23	23
Attorney	1	1	1	1	1
Classification Counselor	0	0	0	0	4
Class. Counselor - Deputy First Class	2	2	1	1	0
Classification Counselor - Deputy	1	1	2	2	0
Public Safety IT Specialist	1	1	1	1	1
Senior Building Maintenance Mechanic	1	1	1	1	1
Addiction Counselor	1	1	1	1	1
Inmate Account Manager	1	1	1	1	1
Building Maintenance Mechanic	3	3	3	3	3
Peer Recovery Specialist	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Senior Office Associate	4	4	4	4	5
Inmate Services Clerk	1	1	1	1	1
Total	130	130	125	125	127

Day Reporting Center - Department 11321

Department Description/Function

The Day Reporting Center (DRC) is an alternative to incarceration for offenders who have a substance abuse addiction and for purposes of implementing re-entry programs. It is an on-site, non-residential program that is designed to change an offender's adverse thinking patterns and attitudes, improve job skills and job retention.

Goals Fiscal Year 2026

- ◆ Review and evaluate the current partners and seek additional community partnerships to provide services to participants *(Although this was an FY2025 goal, review of partnerships is continually reviewed by the Program Director. Currently, there is one community agency that has been inconsistent with their attendance in providing services to participants, so the Program Director is actively seeking an alternate agency to provide this service).*
- ◆ Seek funding opportunities to ensure the program continuation *(This is an ongoing goal – the DRC submits applications to The Governor's Office of Crime Prevention and Policy {GOCCP} annually).*
- ◆ Host the "Continuing Care Café" *(This was an FY2025 goal but due to logistical issues and time constraints, had to be delayed).*

Accomplishments Fiscal Year 2025

- ◆ Met the FY2025 goal of increasing the number of court referrals for the program. The Program Director and Deputy met with several Circuit Court judges, the State's Attorney's Office, and the Office of the Public Defender to share information and educate with the goal of increasing referrals. Since those meetings, ten referrals were made to the DRC in the third quarter for FY2025, which is an increase from five referrals made in the second quarter.
- ◆ Met the FY2025 goal of seeking funding opportunities to ensure the continuation of the program. The DRC received GOCCP grant funding in FY2025 in the amount of \$270,000.
- ◆ Met the FY2025 goal of renovating the kitchen and training areas and meetings have been conducted in these rooms.
- ◆ Contracted with Collective Recovery Residences of Maryland LLC to provide a part-time Peer Recovery Specialist who is a successful graduate of the DRC, dedicated to the DRC with GOCCP grant funding. Every participant in Phases One through Five will meet weekly with the Peer Recovery Specialist.
- ◆ Successfully discharged six participants as of 04/21/2025.
- ◆ One participant is working on Peer Recovery Certification with assistance from GOCCP grant.



Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Participants	37	37	29	30
Number of Court Referrals	18	18	20	20
Number Admitted	15	15	15	15
% Employed within 45 Days	60%	60%	65%	65%

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	498,900	529,050	566,580	37,530	7.09%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	7,500	5,000	5,000	0	0.00%
Total	506,400	534,050	571,580	37,530	7.03%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	264,520	286,460	318,850	32,390	11.31%
Operating	241,880	247,590	252,730	5,140	2.08%
Capital Outlay	0	0	0	0	0.00%
Total	506,400	534,050	571,580	37,530	7.03%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	2025 Adjusted	FY 2025	2024 Adjusted	FY 2024
Program Director	1	1	1	1	1
Deputy Sheriff First Class	1	1	1	1	1
Total	2	2	2	2	2

Narcotics Task Force - Department 11330

Department Description/Function

The Narcotics Task Force (NTF) conducts and coordinates covert investigations involving illegal drug interactions that affect the citizens of Washington County.

Goals Fiscal Year 2026

- ◆ Continue to focus on upper-level heroin/fentanyl distributors that are affecting the community.
- ◆ Focus on the increasing trend of Fentanyl usage in the local community.
- ◆ Continue to work with community partners to educate the public on opioid related issues.
 - *Note: These are the same goals as FY2025 as they are the continuous goals for the department based on issues occurring in the community.*

Accomplishments Fiscal Year 2025

- ◆ NTF documents over 40 seizures of firearms during FY2025.
- ◆ NTF made several large quantity, controlled substance seizures during FY2025.

Key Data

Programs/Services Provided	FY2023 Actual*	FY2024 Actual*	FY2025 Estimated	FY2026 Projected
D.T.O.'s Dismantled/Disrupted	2	2	2	2
Arrests	80	88	70	70
Firearms Seized	40	40	30	30
Drugs Seized:				
Heroin	.35 Kg	.0 Kg	.2 Kg	.2 Kg
Cocaine/Crack	2.65 Kg	2.7 Kg	2 Kg	2 Kg
Marijuana/Marijuana Plants	12.62 Kg	2.2 Kg	0	0
Meth	3.35 Kg	.16 Kg	.5 Kg	.5 Kg
Fentanyl	.40 Kg (3,712 D.U.)	.62 Kg (968 D.U.)	.2 Kg	.2 Kg
Hallucinogens	.31 Kg (20 D.U.)	.40 Kg (294 D.U.)	.1 Kg	.1 Kg

**Data is pulled by calendar year, not fiscal year.*

D.T.O. – Drug Trafficking Organization

D.U. – Dosage Unit

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	631,830	430,570	417,720	(12,850)	(2.98%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	408,450	215,000	235,180	20,180	9.39%
Total	1,040,280	645,570	652,900	7,330	1.14%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	616,280	200,660	214,150	13,490	6.72%
Operating	403,000	422,130	438,750	16,620	3.94%
Capital Outlay	21,000	22,780	0	(22,780)	(100.00%)
Total	1,040,280	645,570	652,900	7,330	1.14%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	2025 Adjusted	FY 2025	2024 Adjusted	FY 2024
Assistant State's Attorney III	0	0	0	1	1
Assistant State's Attorney II	0	0	0	1	1
Criminal Gang Intelligence Analyst	1	1	1	1	1
Intelligence Analyst	0	0	0	0	1
Legal Secretary	0	0	0	1	1
Senior Office Associate	1	1	1	1	1
Total	2	2	2	5	6

Police Academy - Department 11335

Department Description/Function

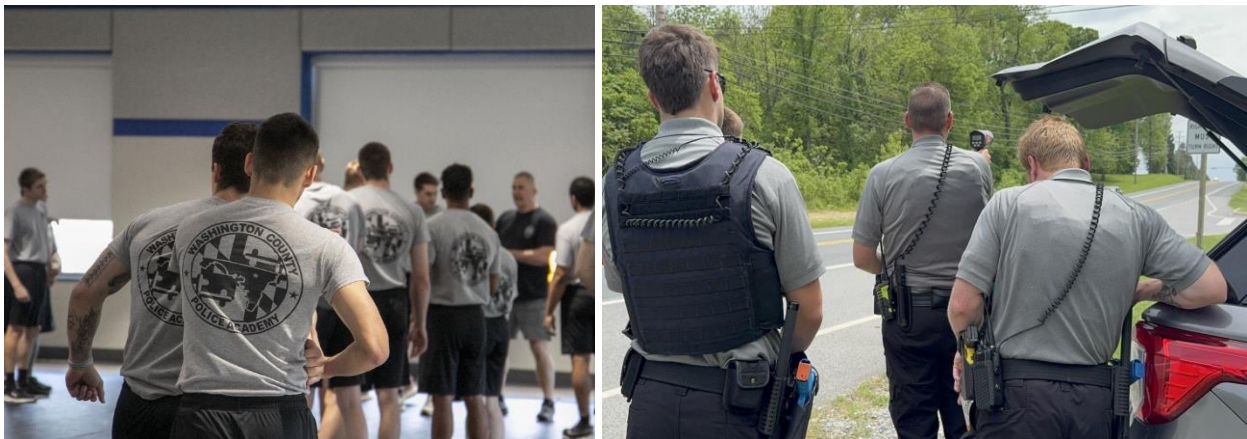
The Washington County Police Academy is an entry level police training academy designed to provide students with the knowledge, skills, and understanding necessary to function effectively in all areas of law-enforcement and to meet the standards set forth from Code of Maryland Regulations (COMAR) and Maryland Police and Correctional Training Commission (MPCTC).

Goals Fiscal Year 2026

- ◆ Hold two academy classes (*This is an ongoing goal – can only hold a maximum of two classes per year*).
- ◆ Recruit 25-30 students to participate and successfully graduate each class.
- ◆ Continue input in planning and design of the Tactical Village at the Washington County Public Safety Training Center.
- ◆ Update inventory to include outdoor physical training and an obstacle course.
- ◆ Update a group of Glock 17 Simunitions Pistols to accept red dot sights.
- ◆ Continue to attempt to update the range to meet academy needs.

Accomplishments Fiscal Year 2025

- ◆ Met the FY2025 goal of holding two academy classes and graduated a total of 29 students from class 08 and 09.
- ◆ Met the FY2025 goal of moving operations from Hagerstown Community College to the Washington County Public Safety Training Center.
- ◆ Updated and purchased new Simunitions Glocks to meet the needs of the host agencies.
- ◆ Updated curriculum to include Fire, EMS and CIT (crisis intervention team) into the training modules.



Every session of the Washington County Police Academy consists of over 1,000 hours of training.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Academy Classes Held	2	2	2	2
Number of Agencies Represented	7	10	4	4
Number of Graduates of Academy	14 (class 06) 11 (class 07)	13 (class 08) 16 (class 09)	23 (class 10)	30 (class 11)

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	59,840	59,830	59,830	0	0.00%
Total	59,840	59,830	59,830	0	0.00%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	59,840	59,830	59,830	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	59,840	59,830	59,830	0	0.00%



Division of Emergency Services

Contact: R. David Hays

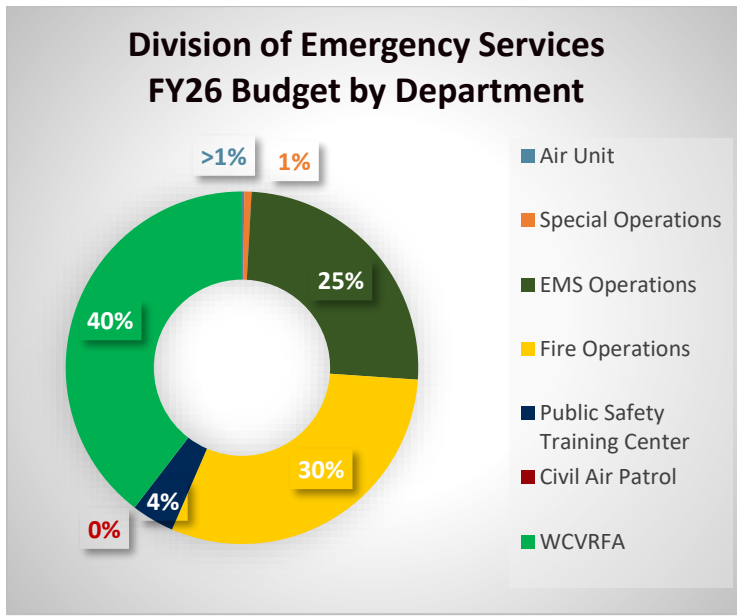
The mission of the Division of Emergency Services (DES) is to protect the lives and improve the safety of all citizens and visitors in Washington County by collaborating with our dedicated volunteer and emergency service providers.

About the Division

The Division of Emergency Services consists of seven departments: Air Unit, Special Operations, EMS Operations, Fire Operations, the Public Safety Training Center, Civil Air Patrol, and the Washington County Volunteer Fire Rescue Association. Additional information about the Division of Emergency Services can be found at <https://washco-md.net/emergency-services/>.

Budget Highlights

The FY26 budget includes a 1% COLA and step for civilian employees and an 8% COLA and step for emergency responders. Additional funding was added for 16 positions added during the FY2025 budget process as part of the EMS transition. During the FY2026 budget process, eight Firefighters, one Shift Supervisor, one Administrative Assistant and one Scheduling and Logistics Coordinator were added. The Division is applying for the Staffing for Adequate Fire and Emergency Response (SAFER) grant to partially offset the cost of these new positions. Additional support was also provided for the volunteer fire and rescue companies.



Air Unit - Department 11420

Department Description/Function

Provides vital support to the County’s fire and rescue system by providing purified compressed breathing quality air to support firefighting and rescue operations. The Air Unit is fully staffed by volunteer personnel.

Goals Fiscal Year 2026

- ◆ Continue efforts to enhance volunteer staffing in the emergency support services organization.
- ◆ Continue annual oversight of the Air Unit operations budget. Meet as needed with the Air Unit Command staff to keep the budget on schedule to avoid overruns.
- ◆ Evaluate equipment and vehicles to determine needs for continued service.

Accomplishments Fiscal Year 2025

- ◆ Continuation of Fire Station fill stations to enhance delivery – procured and installed at Community Volunteer Fire Company of District 12 – Fairplay.
- ◆ Procured a new utility vehicle for support operations.
- ◆ Completed building enhancements at the Air Unit.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
SCBA Cylinders Filled	2,486	2,465	2,600	2,900
Cascade Air Cylinders Filled	266	306	320	300
Air Unit Responses	238	237	250	265

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	73,970	95,890	66,480	(29,410)	(30.67%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	73,970	95,890	66,480	(29,410)	(30.67%)

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	35,330	44,790	66,480	21,690	48.43%
Capital Outlay	38,640	51,100	0	(51,100)	(100.00%)
Total	73,970	95,890	66,480	(29,410)	(30.67%)

Special Operations - Department 11430

Department Description/Function

This department provides highly specialized emergency response services to the citizens and fire, EMS, and rescue companies in Washington County. In the delivery of its mission, the Special Operations Department provides five primary emergency service functions including: structural collapse/rescue; trench collapse/rescue; confined space rescue; technical rescue (high-angle rope, rope all terrain and swift water); and response to hazardous materials (to include biological, chemical, and nuclear incidents).

Goals Fiscal Year 2026

- ◆ Coordinate County-wide technical rescue programs to ensure coordination, while maximizing all available resources. Volunteer personnel and assets are a major contributor in supporting these functions. *This began in FY2025 and will continue in FY2026.*
- ◆ Finalize the regionalization of the various Special Operations programs. *This began in FY2025 and will continue in FY2026.*

Accomplishments Fiscal Year 2025

- ◆ Continued to expand Special Operations – Water Assets with the purchase of Personal Protective Equipment (PPE) for Career/Volunteer personnel.
- ◆ Completed multiple training drills that included support of volunteer personnel to bolster our special operations service delivery.
- ◆ Continued support to our community partners assisting with Hazardous Material drill requirements while enhancing our personnel’s knowledge, skills, and abilities.
- ◆ Continued to enhance all special operations caches to include compliance with applicable national consensus standards.
- ◆ Placed an order for a replacement Heavy Duty Technical Rescue Squad with an anticipated delivery of fall 2027.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Total Training Hours	1,105	1,109	1,220	1,500
Number of Incidents	117	121	135	150

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	214,110	184,320	203,610	19,290	10.47%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	214,110	184,320	203,610	19,290	10.47%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	108,960	128,380	144,750	16,370	12.75%
Capital Outlay	105,150	55,940	58,860	2,920	5.22%
Total	214,110	184,320	203,610	19,290	10.47%



EMS Operations - Department 11520

Department Description/Function

This department handles oversight of all the emergency medical services (EMS) for the County. Currently its primary mission involves management of the jurisdictional Emergency Medical Services Operational Program (EMSOP) as defined in COMAR Title 30. In addition to its responsibilities, the department continues to provide EMS supervision within the County and assumed the responsibility for staffing four of the eight independent EMS companies with EMS clinicians. The Department will continue to increase its involvement in fire/rescue operations as the system continues to grow. This increased involvement is intended to help obtain compliance with federal, state, and local laws, codes and standards establishing a "Citizen First" service delivery model.

Goals Fiscal Year 2026

- ◆ Continue with our FY2025 goal to review, revise and institute a service delivery model that has a sustainable funding model and meets existing standards for the provision of basic life support (BLS) and advanced life support (ALS) level care.
- ◆ Enhance our Mass Casualty Incident (MCI) response capabilities by revising the current MCI plan and updating equipment and supplies carried on response units throughout the County.
- ◆ Continue to monitor the purchasing program which purchases patient care supplies for the EMS Operational program to ensure fiscal responsibility while providing the most up-to-date supplies and equipment to the EMS companies.
- ◆ Review and develop a deployment model for Advanced Life Support services in Washington County that optimizes and facilitates service delivery while maintaining a manageable provider base.
- ◆ Work with Meritus Medical Center (MMC) to implement a pre-hospital whole blood program within the County. *The FY25 goal was originally to work with Frederick County Division of Fire/Rescue Services but the focus was shifted to keep this service in County. A Memorandum of Understanding has been signed with MMC, and we will acquire the equipment, conduct the training and implement the program in FY2026.*
- ◆ Working with the Washington County Health Department to finalize the peer support program that will provide qualified peer support services to patients suffering from addiction. *In FY2025 the behavioral emergency response was completed.*
- ◆ Implement additional cutting-edge treatments to include bi-level, non-invasive ventilation and additional medications.

Accomplishments Fiscal Year 2025

- ◆ Successfully transition staffing of two additional EMS companies to County employment (Halfway and Hancock).
- ◆ In cooperation with Meritus Medical Center, we purchased and distributed Hand-Tevy equipment bags to all EMS transport units and chase cars (small non-transport vehicles dispatched alongside and ambulance during emergency calls) to be used in conjunction with the Hand-Tevy Patient Care Management System.
- ◆ Provided financial and operational support to the independent EMS companies.

- ◆ Purchased and deployed new ventilators to enhance patient care in non-breathing patients.
- ◆ Conducted trained for all ALS clinicians in the County on new treatment protocols.
- ◆ The EMS Quality Assurance Officers and the Jurisdictional Medical Director completed the National EMS Physicians Quality and Safety Course.
- ◆ Met our FY2025 goal of enhancing our Mass Casualty Incident (MCI) response capabilities by assisting the Hagerstown Regional Airport in equipping their MCI unit.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
EMS Unit 1811 (Clear Spring) Responses	707	1,042	764	1,100
EMS Unit 1812 (Sharpsburg) Responses	468	584	491	600
EMS Unit 1814 (Leitersburg) Responses	618	658	636	700

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	3,768,970	6,179,890	7,770,080	1,590,190	25.73%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	3,768,970	6,179,890	7,770,080	1,590,190	25.73%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	2,117,420	4,286,020	6,780,570	2,494,550	58.20%
Operating	1,617,900	1,813,890	810,020	(1,003,870)	(55.34%)
Capital Outlay	33,650	79,980	179,490	99,510	124.42%
Total	3,768,970	6,179,890	7,770,080	1,590,190	25.73%



Smithsburg EMS



Williamsport EMS

Summary of Personnel Changes

- ◆ Administrative Assistant position added to replace a position that is needed but was eliminated after the restructure of DES and 911 communications.
- ◆ Scheduling and Logistics Coordinator position added to manage the daily work schedule due to the increase in the size of the division.
- ◆ Mid-way through FY2025, eight new positions were created as part of the Hancock EMS transition.
- ◆ Mid-way through FY2025, twelve new positions were created as part of the Halfway EMS transition.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Director, Div. of Emergency Services	1	1	1	1	0	0
Programs Administrator	1	1	1	1	0	0
EMS Captain - Quality Assurance	1	1	1	1	1	1
Scheduling and Logistics Coordinator	1	0	0	0	0	0
Administrative Assistant	1	0	0	0	0	0
Captain - Field Operations	11	11	11	11	11	14
Captain - EMS Field Operations	1	1	1	1	0	0
Paramedic	21	21	7	7	0	0
Emergency Medical Technician	15	15	9	9	0	0
Total	53	51	31	31	12	15



Fire Operations - Department 11525

Department Description/Function

This department handles oversight of all fire and rescue services for the County. The department also provides full-time staffing to nine fire stations and oversees the part-time staffing of the other stations within Washington County. In addition to staffing, the department's primary mission involves management of programs that are designed to assist volunteer services in the complement of their daily missions. These programs include a county-wide personalized protective equipment program, management of the reserve engine and ambulance fleet, apparatus, and equipment replacement program, etc. The department also oversees inspection and testing programs for hose, ladders, pumps and SCBA. In addition to its responsibilities in those programs, the department will increase its involvement in fire and rescue operations as the system continues to grow.

Goals Fiscal Year 2026

- ◆ Develop and implement a hiring process to develop another applicant pool for future staffing needs.
- ◆ Develop an integrated chain-of-command for the Division of Emergency Services and the Washington County Volunteer Fire Rescue Association.
- ◆ Develop policies and procedures to ensure adequate staffing in the Fire and EMS stations within Washington County.
- ◆ Continue analysis of system delivery criteria to methods of enhancing the provision of emergency services.
- ◆ Recommend revised unit dispatching and CAD tracking mechanisms to deploy volunteer units more effectively.
- ◆ Develop and implement a system to evaluate unit response rates and staffing on emergency incidents to determine the need for new or additional staffing.
- ◆ Continue the consolidation of apparatus and equipment to maximize cost and purchasing efficiency.

Accomplishments Fiscal Year 2025

- ◆ Received and outfitted three reserve engines and three reserve ambulances for use throughout the County. All units were inspected and exceed the requirement of the Washington County Volunteer Fire and Rescue Association. To date, the units have been used regularly by member companies.
- ◆ Completed Recruit Class 6 which allows the department to add trained personnel to enhance service delivery.
- ◆ Obtained and issued NFPA 1802 to all fire/rescue stations to enhance interoperability to surrounding jurisdictions (National Fire Protection Association standard 1802 was developed to address the specific needs of firefighters ensuring they are safe and reliable in hazardous environments).
- ◆ Procured and received over 125 sets of Personal Protective Clothing for volunteer fire/rescue personnel to ensure compliance with the NFPA standard.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Calls Responded To	35,045	36,951	37,900	38,721
Number of Active Volunteer Firefighters	1,123	1,126	1,140	1,170
Response Time (time elapsed between first responder notification and when the unit is in route to the call)	4.00	3.25	3.25	3.25

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	4,550,100	6,988,080	9,025,500	2,037,420	29.16%
Grants/Intergovernmental	2,020,190	0	353,970	353,970	100.00%
Fees/Charges	0	0	0	0	0.00%
Total	6,570,290	6,988,080	9,379,470	2,391,390	34.22%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	5,754,850	6,282,160	8,819,370	2,537,210	40.39%
Operating	279,900	365,190	427,560	62,370	17.08%
Capital Outlay	535,540	340,730	132,540	(208,190)	(61.10%)
Total	6,570,290	6,988,080	9,379,470	2,391,390	34.22%

Summary of Personnel Changes

- ◆ Eight firefighter positions added to provide full-time staff at one or two volunteer fire stations.
- ◆ New Shift Supervisor position was added to ensure a senior level management presence at all events due to the increase in the size of the department.
- ◆ Midway through FY2025, eleven firefighter positions were added to the department – eight as part of the Hancock EMS transition and three to help with staffing at the volunteer companies.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Deputy Director Fire/EMS Services	1	1	1	1	1	1
Lieutenant	3	3	3	3	3	3
Assistant Director - Field Ops	1	1	1	1	1	1
Shift Supervisor/Safety Officer	1	0	0	0	0	0
Fire Captain - Fire	1	1	1	1	1	1
Firefighter	54	46	36	36	35	30
Firefighter II -Tech	1	1	2	2	4	5
Firefighter Paramedic	5	5	3	3	2	3
Total	67	58	47	47	47	44

Public Safety Training Center - Department 11535

Department Description/Function

The Washington County Public Safety Training Center is a state-of-the-art training facility. The facility will be used by police, fire, and emergency services personnel, and will provide a space for different disciplines of public safety to work and train together.

Goals Fiscal Year 2026

- ◆ Begin construction on a state-of-the-art combined law enforcement, fire and emergency medical services Tactical Village to include the following:
 - Multi-story Training Tower and Class B Burn Facility
 - Defensive driving Track and Drivers Training Facility
- ◆ Continue to host various fire/emergency medical services/law enforcement and non-governmental training courses.
- ◆ Develop and open Emergency Medical Technician to Paramedic training program.

Accomplishments Fiscal Year 2025

- ◆ Successfully met FY2025 goal of completing Tactical Village site design.
- ◆ Successfully met FY2025 goals of completing additional fire/paramedic/law enforcement academy programs and support of other governmental/non-governmental training:
 - Graduated a paramedic class
 - Graduated a Comparative Compliance class
 - Graduated two Law Enforcement Academy classes
 - Graduated two Firefighter Academy classes.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Training Classes- MD Fire and Rescue Inst.	40	30	26	30
Training Classes - Police Academy	2	2	2	2
Training Classes - Law Enforcement In-Service	N/A	15	20	22
Training Classes - Fire Academy	2	1	2	2
ASHI Basic Life Support/First Aid/BBP	32	26	20	24
Paramedic Programs	1	1	1	1
Emergency Medical Services - BLS and ALS	N/A	N/A	23	26
Outside Programs/Meetings/In-Service(s)	140	20	22	26

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	960,350	1,200,430	1,207,320	6,890	0.57%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	960,350	1,200,430	1,207,320	6,890	0.57%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	624,450	831,920	871,180	39,260	4.72%
Operating	331,570	355,510	336,140	(19,370)	(5.45%)
Capital Outlay	4,330	13,000	0	(13,000)	(100.00%)
Total	960,350	1,200,430	1,207,320	6,890	0.57%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Dep. Director Administrative Services	1	1	1	1	1	1
Education Programs Administrator	1	1	1	1	1	1
Lead Instructor - Paramedic Services	1	1	1	1	1	1
Fire/Rescue Training Officer	1	1	1	1	1	0
Maintenance Lead Worker	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1
Office Associate	1	1	1	0	0	0
Total	7	7	7	6	6	5

Civil Air Patrol - Department 93110

Contact: Katie Gladhill

Department Description/Function

The Civil Air Patrol (CAP) is an organization that teaches its members (youths and adults) leadership skills, organizational management, and search and rescue techniques. We also provide training in communications, financial control, aerospace education, administration, public relations, and other fields.

Goals Fiscal Year 2026

- ◆ To continue to provide training on our core mission. Funding provided supports our ability to keep our CAP airplane locally at the ready to support training and missions if needed.

Accomplishments Fiscal Year 2025

- ◆ Received the Quality Unit Award which means we exceeded nationwide goals for our cadets and leaders. This is the fourth year in a row that we have received this award.
- ◆ We promoted cadets to officers which is a milestone award. One cadet made 2nd Lieutenant, and one earned their Eihart which is Cadet Major.
- ◆ Our cyber patriot team won at the regional level. This is the third year in a row that we have received this award. Many teams do not win back-to-back in multiple years.

Key Data

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	4,000	4,000	4,400	400	10.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	4,000	4,000	4,400	400	10.00%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	4,000	4,000	4,400	400	10.00%
Capital Outlay	0	0	0	0	0.00%
Total	4,000	4,000	4,400	400	10.00%

Fire & Rescue Volunteer Services - Department 93130**Contact: James Sprecher Jr.****Department Description/Function**

The Association (WCVFRA) strives to enhance the protection of lives and properties by disseminating information and providing training in fire suppression, fire prevention, emergency medical services (EMS), rescue, safety, and related subjects to member volunteer fire and EMS companies while operating educational, informational, and practical fire safety programs directly to the citizens of Washington County. WCVFRA funds the Board of Education high school program that provides college credits for fire and EMS training. WCVFRA provides a framework for cooperation and fraternal fellowship among its members to promote the best interests of the volunteer fire, EMS, and rescue personnel by coordinating with the Division of Emergency Services and Board of County Commissioners. WCVFRA represents the interests of volunteer fire, EMS, and rescue personnel to the County, State and Federal governments. WCVFRA provides financial assistance and direct support through its many programs, including physicals, training, IT support, safety programs and equipment, firefighter safety (Emergency Rehab Unit), Fire Police, Incident Safety officers, as well as providing standards of operations and equipment to authorized fire and rescue companies who provide fire and emergency services to the citizens of Washington County.

Goals Fiscal Year 2026

- ◆ Continue to work with our member companies and County government to define and implement policies and plans for the member companies that will stabilize and normalize operations and resilience for the future.
- ◆ Continue to assist the member companies and County Government to effectively resolve issues with the implementation of career staff.
- ◆ Continue to work with County Government and the Division of Emergency Services to implement additional resources and support for the volunteer companies.
- ◆ Continue to evaluate the current available incentives for volunteers to help retain existing volunteers and acquire new ones to reduce the pressure for additional County expenditures.
- ◆ Provide additional officer training to assist companies with both administrative and operational management.
- ◆ Continue to assist our companies to ensure error free ESO Fire Incident report submission to the fire marshal to preserve 508 funds.
- ◆ Continue to improve and enhance our high school cadet program in cooperation with the Washington County Board of Education.
- ◆ Increase efforts to recruit and effectively retain additional volunteers.
- ◆ To work with the County Commissioners to make additions to the Public Safety Training Center. *This was a goal in FY2025 but is still moving through the procurement process and is anticipated to be completed in FY2026.*

Accomplishments Fiscal Year 2025

- ◆ Worked with our member companies and County Government to define and implement policies and plans for the member companies that will stabilize and normalize operations during the EMS companies' transition and ensure continued protection for the residents of Washington County.

- ◆ Processed 834 volunteers through the incentive program.
- ◆ Put four additional fire police vehicles into operation and worked with the Sheriff to standardize fire police operations.
- ◆ Worked cooperatively with the County to replace radios for the volunteer companies.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
WCVRA Fire/EMS Cadet Program Funding	30,251	30,251	35,000	35,000
Total Fire/Ems Calls Responded to by Volunteers	46,205	46,205	48,750	46,000

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	10,637,470	11,867,760	12,199,310	331,550	2.79%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	10,637,470	11,867,760	12,199,310	331,550	2.79%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	817,860	992,900	865,280	(127,620)	(12.85%)
Operating	9,774,610	10,831,530	11,312,230	480,700	4.44%
Capital Outlay	45,000	43,300	21,800	(21,500)	(49.65%)
Total	10,637,470	11,867,730	12,199,310	331,580	2.79%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2024		FY2024		FY 2024	FY 2023
	FY 2025	Adjusted	FY 2025	Adjusted		
Coordinator - Volunteer Services	1	1	1	1	1	1
Total	1	1	1	1	1	1



Division of Emergency Management & Communications

Contact: Alan Matheny

The mission of the Washington County Division of Emergency Management & 911 Communications (DEMAC) is to protect lives, property and the environment by delivering coordinated, timely and professional emergency preparedness, response and communication services.

About the Division

The Division of Emergency Management and Communications partners the department of 911 Communications with the department of Emergency Management to oversee the county’s emergency preparedness and response initiatives. Combining both departments into one division allows enhanced public information and communication strategies to keep the community informed and engaged.

Budget Highlights

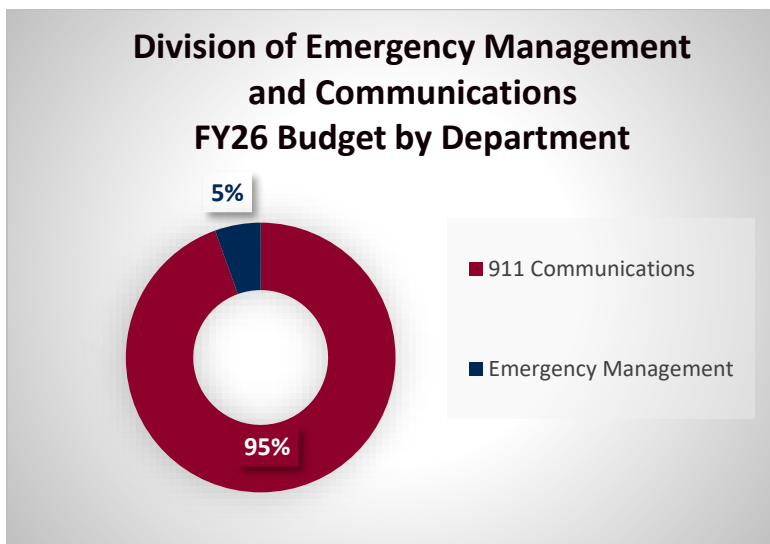
The FY26 budget includes a 1% COLA and step for employees, and a new Training Planner position was added to the Emergency Management department. Additional major changes are related to increased utilities and software costs.

Download the App!

The Department of Emergency Management created a new Emergency Notification System to provide citizens with timely updates on emergency situations affecting the community. To sign up, scan the QR code below to fill out the form, or download the app:



Free to download



911 Communications - Department 11440

Department Description/Function

The Department of Emergency Communications processes both emergency and non-emergency requests for service. Coordinates communications, resources and supports the County's Fire Departments, Emergency Medical Services System, Washington County Sheriff's Office, Hagerstown Police Department, Local Municipal Law Enforcement Agencies and the Emergency Management Office.

Goals Fiscal Year 2026

- ◆ Install a new backup radio system in the primary 911 communications center allowing access to Maryland State's radio system during a county outage.
- ◆ Recruit and continue retention of employees to maintain adequate staffing.
- ◆ Increase collaboration with law enforcement, fire departments, emergency medical services, and emergency management to improve best practices and training.
- ◆ Complete an assessment of the Emergency Communications Center with mission critical partners to focus on improving efficiency and overall public safety capabilities.
- ◆ Establish a program for monthly checks of all equipment at the back-up Primary Safety Answering Point (PSAP). This is needed to ensure all updates are performed on all CAD driven computers.
- ◆ Start planning and design process for the construction of a new Emergency Management Communications center at the recently purchased County building on Western Maryland Parkway.

Accomplishments Fiscal Year 2025

- ◆ Completed exercises to utilize the back-up PSAP. This will ensure that all staff are familiar with equipment as well as the facility.
- ◆ Implemented an in-house academy program for new dispatchers.
- ◆ Completed a new boiler installation for the dispatch center.
- ◆ Revitalized the public education and awareness program for Emergency Communications.
- ◆ Created a Dispatcher and Supervisor of the Year program.
- ◆ Designed and implemented a new department logo.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
911 Calls Answered	101,645	100,307	102,152	103,990
911 Text Messages Received	475	1,581	1,573	1,601
Fire Services Dispatched	6,284	5,799	7,708	7,846
Emergency Medical Services Dispatched	28,558	31,018	32,690	33,278
County Sheriff Dispatched	78,176	89,895	94,130	95,824
Hagerstown Police Dept. Dispatched	Not Available	68,598	68,887	70,127
Non-Emergency Calls Received	Not Available	154,189	146,802	149,444
Road Closure Events	212	239	245	251

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	4,910,320	4,582,540	3,891,360	(691,180)	(15.08%)
Grants/Intergovernmental	1,350,000	2,250,000	3,150,000	900,000	40.00%
Fees/Charges	425,630	223,000	134,500	(88,500)	(39.69%)
Total	6,685,950	7,055,540	7,175,860	120,320	1.71%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	5,973,560	6,445,530	6,605,490	159,960	2.48%
Operating	712,390	610,010	570,370	(39,640)	(6.50%)
Capital Outlay	0	0	0	0	0.00%
Total	6,685,950	7,055,540	7,175,860	120,320	1.71%

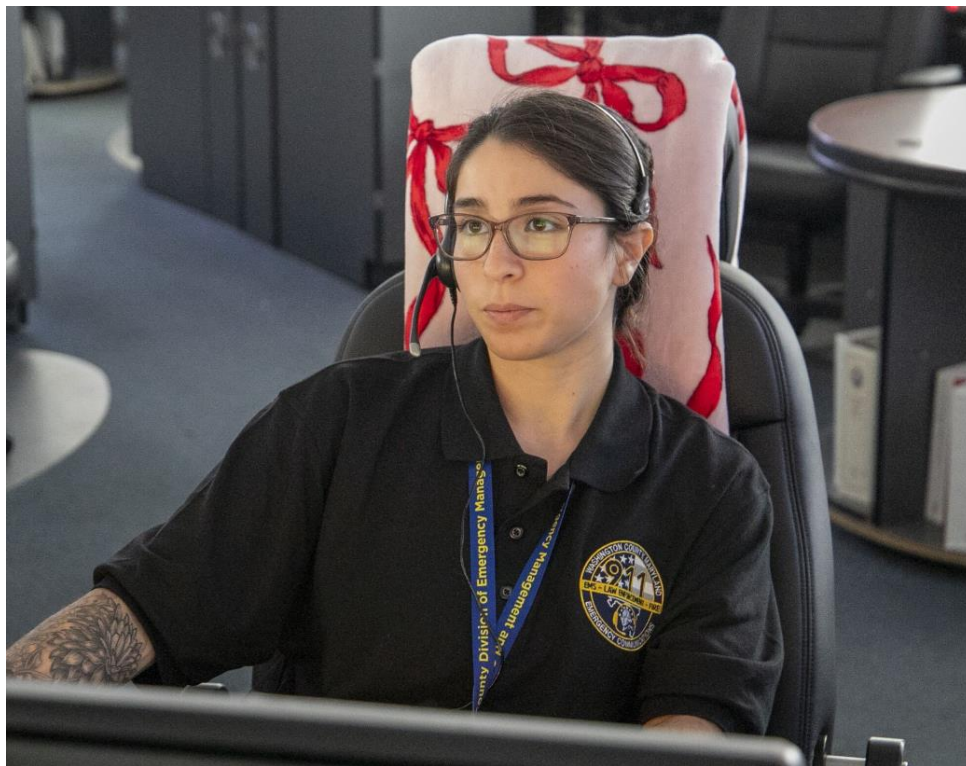


Celebrating Emergency Telecommunicators Week

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Director Fire Rescue & Em. Mgmt.	0	0	0	0	1	1
Deputy Director, Emergency Comms	1	1	1	1	1	1
Operations Manager	1	1	1	1	1	1
Emergency Comms QA Training Coord.	1	1	1	1	1	1
Programs Administrator	0	0	0	0	1	1
Information Technology Administrator	1	1	1	1	1	1
ECS Supervisor	8	8	8	8	8	8
CAD/IT Specialist	1	1	1	1	1	1
Emergency Communications Specialist	40	40	40	40	40	40
Administrative Assistant	1	1	1	1	1	1
Total	54	54	54	54	56	56



Emergency Communications Specialist at work

Emergency Management - Department 11520

Department Description/Function

The Office of Emergency Management coordinates and acts as a liaison with emergency service agencies, local government officials, and other government agencies. They promote emergency preparedness education and training. They also develop, test, and exercise the County emergency operations plan. They manage the emergency operations center; document community emergencies and resources used and encourage citizen readiness and community volunteerism.

Goals Fiscal Year 2026

- ◆ Update the County's Continuity of Government Plan by the end of the fiscal year.
- ◆ Expand upon training for County staff and outside agencies to grow the Emergency Operations Center roster and continue to expand knowledge to be ready for all types of incidents.
- ◆ Update the County's Emergency Operations Plan by the end of the year.
- ◆ Add automatic weather alerts to the County's Public Alert System to ensure citizens are prepared for impending weather and flooding that could occur.
- ◆ Increase the County's sheltering capabilities, supplies and training to serve the community.
- ◆ Complete the new Public Alert System Project, increase public awareness and registration for community wide alerting of impending emergencies and important messages.

Accomplishments Fiscal Year 2025

- ◆ Held the annual 9/11 Remembrance in the Park Ceremony in September.
- ◆ Established efficient communication channels with County staff and the public through implementation of Everbridge – an emergency communications platform. Launched the utilization of Everbridge for employee notifications and developed templates for emergency situations to ensure rapid and effective communication when necessary.
- ◆ Collaborated with the Public Safety Training Center and Public Relations to bring back the Emergency Preparedness Expo. This event is scheduled to be held September 27, 2025, at the Training Center.
- ◆ Collaborated with the Division of Emergency Services on training and obtaining additional resources to continue to grow each department and public safety personnel in Washington County.
- ◆ Updated the County's Facility Emergency Plan.



Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Community Preparedness Events & Presentations	4	9	5	12
Mass Public Notifications	3	2	5	5
Exercises/Drills/Trainings	5	3	10	10
Mass Public Notification Subscribers	31,362	32,202	38,000	40,000

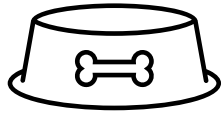
Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	276,540	270,630	416,880	146,250	54.04%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	276,540	270,630	416,880	146,250	54.04%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	249,100	244,020	386,450	142,430	58.37%
Operating	27,440	26,610	30,430	3,820	14.36%
Capital Outlay	0	0	0	0	0.00%
Total	276,540	270,630	416,880	146,250	54.04%

Summary of Personnel Changes

- ◆ New Training Planner position to educate employees and the public on emergency response and recovery plan.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Director of Emergency Management	1	1	1	1	1	1
Emergency Management Specialist	1	1	1	1	1	1
Emergency Management Planner	1	1	1	1	1	1
Emergency Management Training Planner	1	0	0	0	0	0
Total	4	3	3	3	3	3



Humane Society – Department 93100

Contact: Colin Berry, Executive Director

The mission of the Humane Society of Washington County is to promote the welfare of companion and domestic animals through educational programs and initiatives that reduce pet overpopulation, endorse fostering, enrich adoptions, and encourage responsible pet guardianship.

Department Function

The Humane Society of Washington County (HSWC) is contracted by Washington County to enforce the regulations set forth in the County Animal Control Ordinance. This includes but is not be limited to: sheltering and caring for homeless, injured, sick, neglected/abused, and abandoned animals; oversight of lost and found animals within the county; investigation of alleged abuse, neglect, and vicious/dangerous dogs; failure to have current rabies and/or County dog licenses; granting and enforcement of kennel permits and inspections; public health as related to rabies exposures and quarantines; Trap-Neuter-Return program management; animal control fees; and several prohibited acts. HSWC is part of the Washington County Emergency Operation Plan that is in place in the event a disaster or local emergency occurs, and animals are at risk. HSWC also manages the County Spay/Neuter Program (SNAP).

Goals Fiscal Year 2026

- ◆ Continue caring for shelter animals at a level that meets/exceeds industry standards.
- ◆ Maintain live release rate (animal save rate) at 88% or above.
- ◆ Reunite 450 lost animals with their owners.
- ◆ Microchip 500 owned animals.
- ◆ Host eight pet Wellness and Rabies Clinics with the goal of assisting 700 publicly owned animals acquire affordable preventative vet services (not related to contract).
- ◆ Trap-Neuter-Return (TNR) 1,000 community cats.
- ◆ Maintain current percentage of donations (83%) that are put back into programs.
- ◆ Distribute 40,000 pounds of food and litter through HSWC's Pet Food Bank (donor-funded, not related to contract).

Accomplishments Fiscal Year 2025

- ◆ Successfully met FY2025 goal of continuing to increase the live release rate (animal save rate). Increased from 86% to 88% which is our highest Live Release Rate to date.
- ◆ Field Services Officer performed 864 investigations.
- ◆ Hosted eight low-cost public vaccine clinics, administering rabies vaccinations to 503 publicly owned animals (not related to contract).
- ◆ 999 animals were diverted from entering the shelter through assistance programs.
- ◆ Reunited 426 lost animals with their owners which exceeded our FY2025 goal of 400.
- ◆ Housed 1,611 animals through HSWC's Foster Care program.
- ◆ Trap-Neuter-Returned (TNR) 990 community cats which was just ten short of the FY2025 goal of 1,000.
- ◆ Field Services Officers investigated 155 bites and bite follow-ups, responded to 184 First Responder requests for assistance and impounded 43 animals.

- ◆ Distributed 37,616 pounds of pet food and litter to owned animals in need (donor-funded, not related to contract).

***Note: Accomplishments are tracked for the calendar year rather than the fiscal year, so accomplishments highlighted above are for calendar year 2024.**

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
SNAP Animals Altered	312	216**	250	250
Animal Control - Total Field Calls for Service	2,289	2,037	2,100	2,100
Total Animals Sheltered	4,721	4,713	4,750	4,700
Community Cats TNR'ed	951	1,066	1,000	1,000
Adoptions	Not Available	2,174	2,300	2,300

*Note - numbers reported above are for the calendar year, not the fiscal year.

** The public has reported that surgeries have become more difficult to schedule with local veterinarians because of additional fees they require at the time of service. This has prohibited some residents from being able to utilize SNAP vouchers.

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	1,531,530	2,350,000	2,800,000	450,000	19.15%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,531,530	2,350,000	2,800,000	450,000	19.15%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	1,531,530	2,350,000	2,800,000	450,000	19.15%
Capital Outlay	0	0	0	0	0.00%
Total	1,531,530	2,350,000	2,800,000	450,000	19.15%



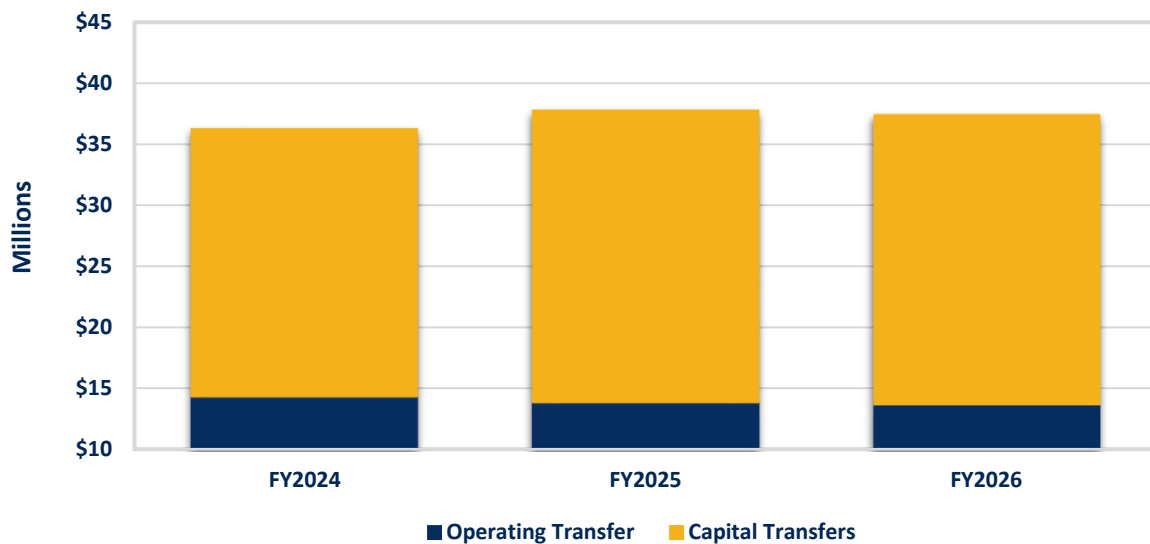
General Fund – Transfers Summary

Summary By Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Operating Transfers	14,209,160	13,735,010	13,548,810	(186,200)	(1.36%)
Capital Transfers	22,029,240	24,005,400	23,866,190	(139,210)	(0.58%)
Total	36,238,400	37,740,410	37,415,000	(325,410)	(0.86%)

Budget Highlights:

- Several funds saw a decrease in operating transfers for FY2026 due to changes in pension percentages and an increased use of fund balance reserves. The departments who had increases were typically due to the increased wages and benefits (due to the salary scale decompression) that could not be covered by program revenue.
- Capital transfers decreased due to funding constraints on the General Fund that were caused by State budget cost shifts.

Budget by Department





Operating Transfers – Departments 91020 - 92010

Contact: Kimberly Edlund

The General Fund provides support for other funds/departments through Operating Transfers.

Department Function

The General fund may need to subsidize other Special Revenue and Enterprise funds, and this is done through an operating transfer. Operating transfers are authorized transfers of resources, usually cash, from one fund to another without a corresponding exchange of value.

Payments in lieu of bank shares are made in accordance with Annotated Code of Maryland Article 25 which requires that each fiscal year, the County shall pay to each incorporated municipality an amount of money equal to the amount received for fiscal year 1967-1968 by such municipality order 30(d) of former Article 81 of the Code of Maryland relating to the apportionment of shares of taxes on banks and finance corporations which the County no longer receives.

Key Data

Summary By Fund	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Highway	10,096,340	10,405,590	10,470,480	64,890	0.62%
Solid Waste	450,000	487,170	394,010	(93,160)	(19.12%)
Agricultural Education Center	238,200	255,760	254,430	(1,330)	(0.52%)
Grant Management	387,640	522,510	548,600	26,090	4.99%
Land Preservation	53,530	23,100	65,360	42,260	182.94%
HEPMPO	5,130	6,770	6,930	160	2.36%
Utility Administration	702,970	804,840	960,720	155,880	19.37%
Water	750,570	176,480	150,580	(25,900)	(14.68%)
Transit	1,052,540	901,310	561,870	(339,440)	(37.66%)
Golf Course	433,690	112,930	97,280	(15,650)	(13.86%)
Municipality in Lieu of Bank Shares	38,550	38,550	38,550	0	0.00%
Total	14,209,160	13,735,010	13,548,810	(186,200)	(1.36%)



Capital Transfers – Departments 12700 & 91230

Contact: Zane Garrett

The General Fund provides support for Debt Service and Capital Improvement Projects Capital Transfers. A Debt Affordability Analysis is prepared each year along with the Capital Improvement and Operating Budgets to determine appropriate debt levels and assure that the debt services stay within the County’s established guidelines.

Department Function

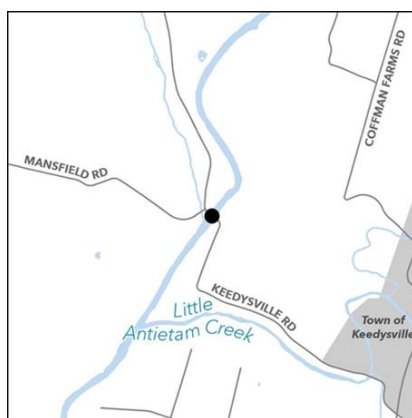
Debt Service Department - Principal and interest payments for the County’s tax-supported bonds, loans and other debt instruments are paid through this department.

Capital Improvement Projects – This department is used to record all General Fund appropriations to the Capital Improvement Budget for current year projects. Use of General Fund Revenue for capital projects is considered pay-go funding.

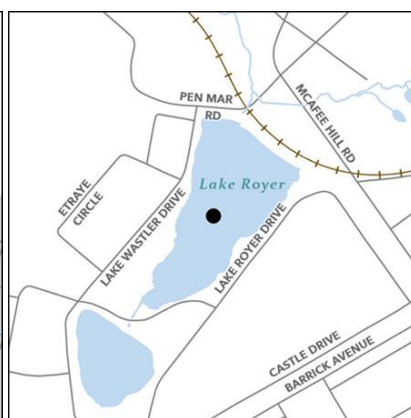
Key Data

Category Summary	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Capital Improvement Projects	6,250,000	7,795,320	7,598,000	(197,320)	(2.53%)
Debt Service	15,779,240	16,210,080	16,268,190	58,110	0.36%
Total	22,029,240	24,005,400	23,866,190	(139,210)	(0.58%)

Bridges, Drainage, and Black Rock Golf Course Bunker Rehabilitation are some examples of projects funded by Capital Transfers from the General Fund.



Keedysville Road Bridge Project



Fort Ritchie Dam Repairs Project



Black Rock Golf Course Bunker Rehabilitation

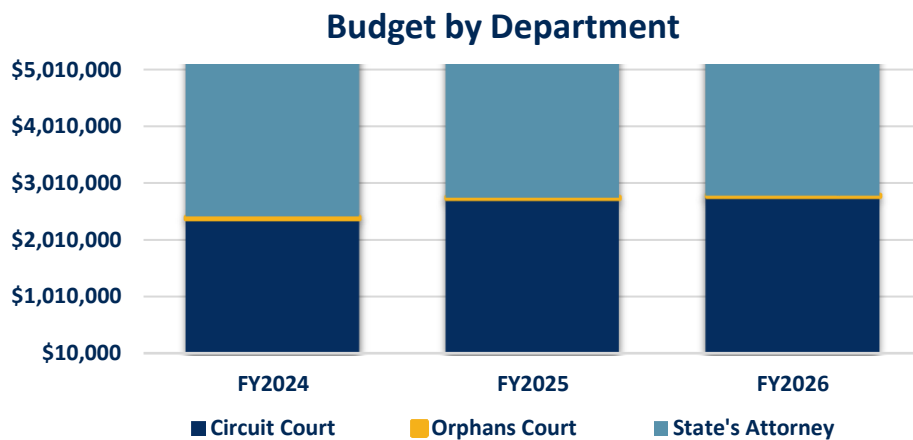


General Fund – Court System Summary

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Circuit Court	2,386,840	2,722,960	2,758,160	35,200	1.29%
Orphans Court	36,150	34,250	34,250	0	0.00%
State's Attorney	4,949,700	5,398,140	5,894,500	496,360	9.20%
Total	7,372,690	8,155,350	8,686,910	531,560	6.52%

Budget Highlights:

- Increase in Circuit court related primarily due to the 1% COLA and 2.5% step for employees as well as the salary scale decompression. Other increases related to an increase in jury fees and software costs and a request to replace audio visual equipment in court rooms.
- Increase for State’s Attorney related to two new positions being added, the 1% COLA and 2.5% step for employees as well as the salary scale decompression.
- Orphan’s court budget remains fairly consistent from year to year as the spending for the department is capped based on County Ordinance (ORD-2021-01).





Circuit Court – Department 10200

Contact: Kristin Grossnickle

The Circuit Court is part of the Maryland Judiciary. The Maryland Judiciary advances justice for all who come to Maryland's courts. We are an efficient, innovative, and accessible court system that works collaboratively with justice partners to serve the people with integrity and transparency.

Department Function

The Maryland Constitution created the Circuit Courts, the highest common law and equity courts of record exercising original jurisdiction within the State. The Circuit Court for Washington County has full, common law and equity powers and jurisdiction in all civil, juvenile, and criminal cases arising within the County, except when jurisdiction has been conferred upon another tribunal by law, and in those situations, the Circuit Court serves as an appellate court.

Goals Fiscal Year 2026

- ◆ To dispose of cases timely under the Case Time Standards adopted by the Maryland Judiciary.
- ◆ To continue discussions with Washington County Government for the Circuit Court's long - and short-term capital planning needs due to outgrowing our current space, security concerns, and multiple building issues.
- ◆ In 2024, the Maryland Judiciary completed a comprehensive courthouse security assessment statewide. It is essential to continue the efforts of the courthouse security team to implement the recommended changes, with the support of county staff responsible for the many functions that impact these crucial updates.
- ◆ To update the Differentiated Case Management Plan to better reflect changes in the case management system, rule, and law to better fit our citizens' needs and meet our court's mission and vision.
- ◆ To continue to enhance court technology to better meet the needs of court staff, attorneys, and litigants in and out of the courtroom, including systems for digital evidence and virtual hearings.
- ◆ Continue updates to the court Continuity of Operations Plan for disaster recovery.
- ◆ Continue outreach efforts to agencies and the community on the free resources available in the court help center that assists pro se litigants (individuals who represent themselves instead of having a lawyer represent them).

Accomplishments Fiscal Year 2025

- ◆ With the assistance of numerous county staff, the courthouse's entrance was cleaned and updated, and the commissioner-approved name change to the Andrew F. Wilkinson Courthouse was unveiled on October 16, 2024. A newly designed seal, a plaque, and the courthouse name were installed for the unveiling.
- ◆ Continued to improve docket management and case processing for timely disposition of cases.
- ◆ Met the FY2025 goal of drafting an All-Hazards plan and it is being reviewed with the Court Security Committee for final approval.
- ◆ The Circuit Court participated in National Adoption Day for the first time in FY2025 with the adoption of five children into four families.

- ◆ In collaboration with Maryland Legal Aid, the court began hosting quarterly Expungement Clinics starting in January 2025 at the Circuit Court library.
- ◆ Began more proactive outreach efforts to educate stakeholders on the free resources available in the court help center that assists pro se litigants.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
New Cases Filed	4,997	4,986	5,800	6,000
Average Number of Residents Summoned for Jury Duty	11,828	13,143	13,950	14,750
Individuals Receiving Assistance from Family Law Clinic	1,152	1,294	1,339	1,370
Individuals Assisted in Court Help Center or Law Library	851	1,574	1,875	1,600

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	2,250,760	2,564,680	2,589,880	25,200	0.98%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	136,080	158,280	168,280	10,000	6.32%
Total	2,386,840	2,722,960	2,758,160	35,200	1.29%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	2,079,650	2,344,790	2,354,640	9,850	0.42%
Operating	285,020	316,960	346,290	29,330	9.25%
Capital Outlay	22,170	61,210	57,230	(3,980)	(6.50%)
Total	2,386,840	2,722,960	2,758,160	35,200	1.29%

Summary of Personnel Changes

◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Family Services Coordinator	1	1	1	1	1	1
Drug Court Coordinator	1	1	1	1	1	1
Drug Court Case Manager	1	1	1	1	1	1
Assignment Commissioner	1	1	1	1	1	1
Executive Judicial Assistant	1	1	1	1	1	1
Permanency Planning Liaison	1	1	1	1	1	1
Judicial Assistant	6	6	6	6	6	5
Judicial Assistant - Court Operations	1	1	1	1	0	0
Law Librarian/Court Reporter	1	1	1	1	1	1
Court Reporter	7	7	7	7	7	8
Assignment Clerk/Jury Coordinator	0	0	0	0	0	1
Assignment Clerk I	4	4	4	4	4	3
Total	25	25	25	25	24	24



Andrew F. Wilkinson Courthouse – unveiled October 16, 2024



Orphans’ Court – Department 10210

Contact: Lacy Flook

The Orphans’ Court is part of the judicial branch of Washington County government. The court handles matters related to the administration of estates after a person has died, including probate, trusts and guardianships.

Department Function

The Orphans’ Court is responsible for supervision of estates, conducting formal hearings involving estate or guardianship disputes and ruling on Petitions and Administration Accounts involved with estate and/or guardianship proceedings. The Orphans’ Court has the same legal and equitable powers to effectuate its jurisdiction, punish contempt, and carry out its orders, judgments, and decrees as a court of record.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Total New Proceedings Established	1,104	1,081	1,102	1,124
Personal Representative/Interested Person/Contacts	5,589	4,353	4,440	4,528
Safekeeping Wills/Codicils Received	1,658	1,618	1,650	4,683
Safekeeping Wills/Codicils Removed	1,047	978	997	1,016
Docket Entries Recorded	18,672	18,591	18,962	19,341
Claims Recorded	366	351	358	365
Number of Receipts Issued	4,332	4,037	4,117	4,199
Number of Billing Invoices Issued	29	39	33	37
Number of Disbursements (Checks written)	21	38	39	39
Number of Hearings Established	58	124	126	128
Number of Hearings Held	47	62	63	64

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	36,150	34,250	34,250	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	36,150	34,250	34,250	0	0.00%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	34,650	32,750	32,750	0	0.00%
Operating	1,500	1,500	1,500	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	36,150	34,250	34,250	0	0.00%



State's Attorney – Department 10220

Contact: Gina Cirincion

The State's Attorney's Office prosecutes criminal and major motor vehicle cases in the Circuit, Juvenile and District Courts for Washington County, Maryland.

Department Function

The constitution of Maryland created the Office of the State's Attorney. The office is responsible for prosecuting those people who have been charged with the commission of criminal offenses in Washington County. These prosecutions take place in the District and Circuit Courts in Washington County. In the District Court, jurisdiction is limited to traffic offenses and mostly misdemeanor criminal offenses. The Circuit Court is where juvenile matters, more serious criminal matters and jury trials are heard. The State's Attorney is the legal advisor to the Washington County Grand Jury and representatives of the State's Attorney Office frequently advise police officers during criminal investigations.

Goals Fiscal Year 2026

- ◆ To implement new case management software to better serve victims and witnesses and streamline office operations. Continue upgrading computers to improve review and submission of digital evidence. *This was an FY2025 goal that has taken longer due to the procurement process required.*
- ◆ Implement the Digital Evidence Technician program to support prosecution of cases in an ever-evolving digital environment. Digital Evidence Technicians will be primarily tasked with reviewing body camera footage and preparing digital court exhibits.
- ◆ Continue our FY2025 goal of supporting and increasing enrollment in the Washington County District Court Veteran's Court, Washington County Circuit Court Adult Drug Court, and the Washington County Day Reporting Center.
- ◆ Continue our FY2025 goal of increasing use of community service through the Diversion Program (operated by the Alternative Sanctions Office within Washington County's State's Attorney's Office) and as a probation condition for non-violent offenders to provide more publicly beneficial sanctions for engaging in criminal conduct than traditional probation conditions.
- ◆ Implement Secondary Trauma and Compassion Fatigue Training for staff and allied agencies.
- ◆ Update and improve the Washington County Office of the State's Attorney web page and create an office Facebook page to provide more information to the community.
- ◆ Evaluate the viability and funding availability of creating a Washington County District Court Mental Health Court to reduce recidivism of misdemeanor offenders involved in the criminal justice system related to diagnosed mental health conditions.

Accomplishments Fiscal Year 2025

- ◆ Achieved the 4th highest conviction rate in the State of Maryland for Impaired Driving Offenses with a conviction rate almost 10% higher than the State average.
- ◆ Added an additional felony prosecutor after having that prosecutor assist more experienced prosecutors with their felony cases.

- ◆ Sent prosecutors to five specialty trainings at low/no cost to Washington County due to the ingenuity of our prosecutors in obtaining scholarships and/or alternative funding.
- ◆ Continued participation in the Washington County District Court Veteran’s Court, the Washington County Circuit Court Adult Drug Court, and made multiple successful referrals to the Washington County Day Reporting Center.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Criminal Cases Opened in Circuit Court	402	691	624	650
Number of Juvenile Cases Opened in Circuit Court	42	210	239	250
Number of Criminal Cases Opened in District Court	6,852	1,526	Not Available	Not Available
Number of Serious Traffic (i.e. "Must Appear Citations") Opened in District Court	Not Available	3,511	Not Available	Not Available

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	4,889,700	5,333,740	5,813,500	479,760	8.99%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	60,000	64,400	81,000	16,600	25.78%
Total	4,949,700	5,398,140	5,894,500	496,360	9.20%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	4,544,880	5,233,250	5,733,010	499,760	9.55%
Operating	161,820	164,890	161,490	(3,400)	(2.06%)
Capital Outlay	243,000	0	0	0	0.00%
Total	4,949,700	5,398,140	5,894,500	496,360	9.20%

Summary of Personnel Changes

- ◆ Added an Assistant State’s Attorney II position due to a projected 150% increase in juvenile court cases and a projected 125% increase in district court cases.
- ◆ Added a Digital Evidence Technician position to review digital surveillance.
- ◆ Midway through FY25, renamed a Caseworker position as a Digital Evidence Technician due to the increased need for review of digital surveillance.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
State's Attorney	1	1	1	1	1	1
Deputy State's Attorney	2	2	2	2	2	2
Assistant State's Attorney III	4	4	4	3	3	2
Assistant State's Attorney II	10	9	9	8	8	10
Senior Investigator	1	1	1	1	1	1
Victim/Witness Unit Director	1	1	1	1	1	1
Diversion Alternative Director	1	1	1	1	1	1
Victim/Witness Coordinator	3	3	3	3	3	3
Office Manager	1	1	1	1	1	1
Legal Assistant	2	2	2	2	2	1
Investigator	2	2	2	2	2	2
Digital Evidence Technician	2	1	0	0	0	0
Caseworker	1	1	2	2	2	2
Legal Secretary	2	2	2	1	1	1
Team Leader - State Attorney	2	2	2	2	2	2
Senior Office Associate	8	8	8	8	8	8
Labor Unit Coordinator	1	1	1	1	1	1
Total	44	42	42	39	39	39

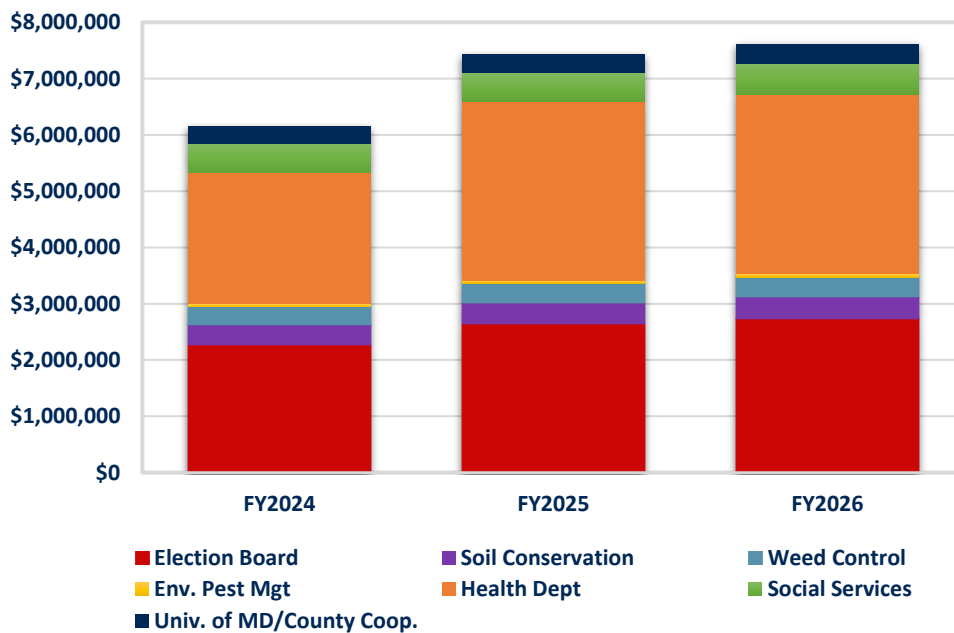
General Fund – State Functions Summary

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Election Board	2,266,090	2,640,990	2,731,850	90,860	3.44%
Soil Conservation	364,010	369,510	380,240	10,730	2.90%
Weed Control	317,550	357,300	360,980	3,680	1.03%
Environmental Pest Management	45,500	45,500	60,000	14,500	31.87%
Health Department	2,339,270	3,183,620	3,183,620	0	0.00%
Social Services	506,330	506,330	556,960	50,630	10.00%
University of Maryland/County Coop. Ext.	317,770	328,850	344,350	15,500	4.71%
Total	6,156,520	7,432,100	7,618,000	185,900	2.50%

Budget Highlights:

- Increased funding for the Election Board to add a fourth early voting site and two new positions to staff the site and support other sites.
- Additional funding for Environmental Pest Management to increase the number of Black Fly treatments.

Budget by Division





Election Board – Department 12400

Contact: Barry Jackson

The Washington County Board of Elections is committed to serving as the agent for the federal and state governments to fulfill mandated programs; provide easy access for voter registration; conduct fair and honest elections; encourage citizen awareness of and participation in the election process; and utilizing community resources as a vehicle for publicity and voter education.

Department Description/Function

The Election Board bears the ultimate responsibility for complying with the statutory obligations (Registration and Election Laws of Maryland and regulations contained in Title 33 of the Code of Maryland Regulations {COMAR}). It is also responsible for the administration of elections and voter registration and conducting elections in Washington County that will protect the most fundamental right of citizens in democracy – to vote and have that vote counted.

Goals Fiscal Year 2026

- ◆ The State Board of Elections is actively seeking procurement of new election pollbooks and voting equipment for the 2026 election cycle, and to update the Maryland Voter records system by 2028.
- ◆ Successfully implement a fourth early voting site. *This was an FY2025 goal that is being continued in FY2026 due to the lengthy process for procurement.*
- ◆ Promote professional development through the Election Center and Certified Elections Registration Administrator (CERA) Certification to two additional staff members. *This is in addition to the FY2025 goal which was met – see below.*
- ◆ Provide comprehensive training and professional development opportunities to equip two new election employees with knowledge and skills needed to excel in their roles and contribute effectively to the team.
- ◆ Replace an outdated Election Management System (EMS), to successfully transition to a modernized system that enhances efficiency, ensures accessibility, and empowers all staff to utilize the new system seamlessly.
- ◆ Add three full-time employees to our small staff of seven to support the increasing demands from the State of Maryland for on-going new processes, procedures, and reports to complete.
- ◆ To launch initiatives to strengthen relationships with the community, ensuring transparency, open communication and collaboration. *The FY2025 goal to request new staff was partially achieved through the FY2026 budget process which allows the department to move forward with this goal.*
- ◆ Invest in staff training and development programs to improve skills, boost morale, and prepare employees for future challenges.
- ◆ Partner with the local school board, home schools, and private schools to promote our Washington County “I Voted” contest for the 2026 election.

Accomplishments Fiscal Year 2025

- ◆ Met the FY2025 goal of replacing office staff computers to remain compliant with the State of Maryland Department of Information Technology (DoIT) requirements which requires us to replace computers every five years.

- ◆ Met the FY2025 goal of professional development through Election Center and CERA certification. Both the Director and Deputy Director became Certified Election Registration Administrators and completed their three-year renewal course in April 2025.
- ◆ The Director and Deputy Director have successfully graduated from the International Association of Governmental Officials (iGO) program, earning their Certificate in Public Leadership (CPL) certifications. Their commitment to continuous learning and professional development ensures that the voters of Washington County receive superior service from their election officials.
- ◆ Some staff members participated in the State of Maryland Biennial Conference and Maryland Association of Election Officials Annual Conference and training sessions, enhancing their knowledge and skills and ability to contribute effectively to organizational goals.
- ◆ Our county streamlined warehouse configuration at the election headquarters on Virginia Avenue (which houses all voting equipment and supplies). We embraced innovation to enhance efficiency, reduce costs, and strengthen facility layout and design.
- ◆ Utilizing DHS grant funds, we installed peripheral fencing and gates around the office building to maintain security, eliminate unauthorized dumping of trash, and reduce unwanted vehicle traffic.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Registered Voters (Active and Inactive)	99,740	103,678	109,827	115,000
Number of Election Judges (General)	532	623	623	670
Number of Absentee/Mail-In Ballots	10,052	11,431	11,431	10,000
Election Turnout (total votes counted) Primary & General	49,485	73,231	73,231	25,000
Registrations and Address/Name Changes Processed	15,733	10,477	10,477	17,365

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	2,266,090	2,640,990	2,731,850	90,860	3.44%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	2,266,090	2,640,990	2,731,850	90,860	3.44%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	437,020	523,470	550,730	27,260	5.21%
Operating	1,829,070	2,100,460	2,181,120	80,660	3.84%
Capital Outlay	0	17,060	0	(17,060)	(100.00%)
Total	2,266,090	2,640,990	2,731,850	90,860	3.44%



Soil Conservation – Department 12300

Contact: Dee Price

The mission of the Washington County Soil Conservation District is to provide effective leadership in addressing the conservation of soil, water, and related resources, through delivery of programs focusing on education, information, financial incentives, and technical assistance to landowners and land users of Washington County.

Department Description/Function

Washington County Soil Conservation District is recognized for effective leadership in natural resource conservation and assisting people and communities to achieve a productive land in harmony with a quality environment. The Conservation District will take available technical, financial, and educational resources whatever their source, and focus or coordinate them so that they meet the needs of the local land user for conservation of soil, water, and related sources.

Goals Fiscal Year 2026

- ◆ Complete 35 Conservation and Water Quality plans for 5,000 acres.
- ◆ Complete 25 Agricultural Best Practices to assist in meeting Agricultural Watershed Implementation Plan (Phase III) goals.
- ◆ Install crop covers on 13,000 acres.
- ◆ Provide \$1 million in federal cost share to producers.
- ◆ Provide \$1 million in state cost share to producers.
- ◆ Complete two potential Forest Conservation projects in cooperation with Washington County.
- ◆ Complete construction for one grant funded stream restoration project in Keedysville.
- ◆ Complete, design, permitting and construction for one grant funded stream restoration project at Hamilton Run.
- ◆ Complete Stream Restoration Program revamp in cooperation with the District Attorney's Office.
- ◆ Grow our Pollinator and other outreach programs.
- ◆ Continue working with Washington County Planning and Zoning to develop a Fowl Ordinance.
- ◆ Develop a Soil Erosion and Sediment Control Bonding Program.
- ◆ Provide 70 pre-construction meetings, 30 Water Quality inspections and 35 Final Site Closeout Reviews for the Urban Community Program.

Accomplishments Fiscal Year 2025

- ◆ Completed 16 Soil Conservation and Water Quality plans for 1,277.9 acres. *This fell short of our FY2025 goal due to the department being short two staff members for most of FY2025. It will take time to see a noticeable increase in production while the new staff gain experience.*
- ◆ Completed 14 Agricultural Best Management Practices to assist in meeting Agricultural Watershed Implementation Plan (Phase III) goals.
- ◆ Installed crop covers on 13,287.5 acres. *This was just shy of our FY2025 goal of 14,000 acres.*
- ◆ Our FY2025 goal was exceeded by providing \$2,226,371 (goal was \$2 million) in Federal cost share funds to producers.
- ◆ Delivered \$645,000 in Federal program contract cost shares to producers.

- ◆ Delivered \$941,831.19 in State cost share funds to producers.
- ◆ Continued working toward revamping our Stream Restoration Program in cooperation with the District Attorney.
- ◆ Provided 74 Pre-Construction meetings, 27 Interim Water Quality Inspections and 24 Final Site Reviews for the Urban Community Program.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2054 Estimated	FY2026 Projected
Soil Conservation and Water Quality Plans (in acres)	6,508	6,499	3,000	5,000
Best Management Practices	72	31	20	30
Cost Share (in dollars)	1,661,519	1,750,879	1,675,000	2,000,000
Forest Conservation Act Projects	1	2	0	2
Urban Plan Reviews*	306	334	400	420
Cover Crop Acres	8,496	13,204	13,287	13,000
Information/Education Projects	9	11	10	10

* Approvals - each plan takes an average of 4 reviews prior to reaching the point of approval.

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	364,010	369,510	380,240	10,730	2.90%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	364,010	369,510	380,240	10,730	2.90%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	364,010	369,510	380,240	10,730	2.90%
Capital Outlay	0	0	0	0	0.00%
Total	364,010	369,510	380,240	10,730	2.90%



Weed Control – Department 12400

Contact: Lane Heimer

The Washington County Weed Control Program is charged with assisting private and public landowners in Washington County in the management of noxious weeds to comply with Maryland Department of Agriculture enforcing the Maryland Noxious Weed Law (Title 9, Subtitle 4).

Department Description/Function

This is a cooperative program with the Maryland Department of Agriculture, Plant Protection and Weed Management Section. The function is to assist farmers, landowners, businesses, and government agencies in the control of noxious and invasive weeds and enable agencies to comply with Maryland Noxious Weed law.

Goals Fiscal Year 2026

- ◆ To increase the Weed Control presence in the County by increasing contact and inspection through hiring new personnel and to continue the progress made by the program in controlling noxious and invasive weeds.
- ◆ To provide the highest quality technical, advisory, and control services to all residents of Washington County by training and accrediting all new personnel and developing continuing education guidelines for all employees.
- ◆ To provide additional spray services to constituents with new types of application equipment.
- ◆ To benefit the community through increased productivity of agricultural properties and improve aesthetics of the land.
- ◆ Reduce the use of herbicides by targeted control and managing weeds before they can spread.

Accomplishments Fiscal Year 2025

- ◆ Sent pre-season advisory letters to landowners and land managers on the updated Weed Control database.
- ◆ Assisted Maryland Department of Natural Resources with weed control services on tree plantings associated with Maryland’s Five Million Tree initiative.
- ◆ Purchased new sprayers which were loaned to assist landowners and farmers in their control of noxious weeds.
- ◆ Improved equipment to more efficiently control noxious weeds.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Noxious Weed Control Advisory Notices Sent	296	286	300	325
Properties Assisted with a Weed Management Plan	415	286	350	400
Hours dedicated to Noxious & Invasive Weed Control	8,976	9,492	10,000	10,000

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	317,550	357,300	360,980	3,680	1.03%
Total	317,550	357,300	360,980	3,680	1.03%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	262,030	290,080	302,720	12,640	4.36%
Operating	55,520	67,220	58,260	(8,960)	(13.33%)
Capital Outlay		0	0	0	0.00%
Total	317,550	357,300	360,980	3,680	1.03%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Weed Control Management Specialist	1	1	1	1	1	1
Total	1	1	1	1	1	1



Environmental Pest Management – Department 12410

Contact: Andrew Eshleman

The Environmental Pest Management department exists to assist with the management of Spongy Moths and Black Flies.

Department Description/Function

The Maryland Department of Agriculture (MDA) coordinates the Spongy Moth and Black Fly program. The department’s responsibilities include detecting, monitoring, and assessing forest insect and disease situations relevant to the diverse forest and landscape tree resource of Maryland and suppressing Black Fly populations on the Potomac River.

Goals Fiscal Year 2026

- ◆ Continue to support the program and partnership with the MDA so suppression efforts continue.
- ◆ County funding for the program increased \$14,500 to allow for spongy moth suppression treatment and two more black fly treatments.
- ◆ To refine treatment timing using a water testing multi probe data collector purchased in FY2025.

Accomplishments Fiscal Year 2025

- ◆ Completion of the Spongy Moth survey.
- ◆ Black Fly treatment State funding will return in FY2026 as a 50/50 cost share.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Times Sprayed for Black Flies	4	4	4	6

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	45,500	45,500	60,000	14,500	31.87%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	45,500	45,500	60,000	14,500	31.87%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	45,500	45,500	60,000	14,500	31.87%
Capital Outlay	0	0	0	0	0.00%
Total	45,500	45,500	60,000	14,500	31.87%



Washington County Health Department – Department 94000

Contact: Earl Stoner

The mission of the Washington County Health Department is to promote healthy behaviors, prevent disease and injury, and safeguard the environment.

Department Description/Function

The Washington County Health Department (WCHD) is part of the State of Maryland, Maryland Department of Health and serves as an agency of Washington County Government. Funding for WCHD is a combination of Federal, State, and local monies plus third party and private-pay reimbursements. The WCHD is committed to serving the community by promoting, protecting, and improving the health of every citizen. Public health functions include assessment, policy development, and assurance. “Assessment” is the foundation of public health activities and encompasses the identification of problems, analysis of data, and monitoring of progress. “Policy development” promotes the use of scientific knowledge by establishing a course of action for solving problems, educating the public, and developing community partnership. The final public health function is “Assurance” that services necessary to achieve agreed upon goals is provided either by encouraging action by others, requiring action by regulations and laws, or providing services directly. The WCHD strives to maintain an effective partnership with all residents of Washington County by ensuring that all personnel and operations are of the highest quality and that continuous improvement occurs in our services to the community.

Goals Fiscal Year 2026

- ◆ To reduce drug intoxication fatalities by ten percent.
- ◆ To establish an agency quality improvement/assurance plan.
- ◆ To ensure that students in county public and private schools are compliant with Maryland school immunization requirements.

Accomplishments Fiscal Year 2025

- ◆ Exceeded FY2025 goal of reducing drug overdose fatalities by 10% - reduction was actually much higher at 38.7%.
- ◆ Met the FY2025 goal of establishing an agency-wide performance management plan.
- ◆ Met the FY2025 goal of coordinating the establishment of the new Community Health Needs Assessment.
- ◆ Held a county-wide public health summit.

Key Data

Programs/Services Provided	FY2024 Actual		FY2025 Estimated		FY2026 Projected	
	Clients	Contacts	Clients	Contacts	Clients	Contacts
Behavioral Health:						
Jail Substance Abuse (JSAP)	135	5,050	150	4,500	100	4,500
Trauma/Addiction/Mental Health/Recovery (TAMAR)	95	1,505	100	1,300	95	1,300
Community Services/Outreach	256	20,000	350	15,000	350	15,000
Family Investment Screenings	1,317	3,500	950	2,500	950	2,500
Community First Choice:						
Adult (Geriatric) Evaluation/Assessment	431	***	463	***	500	***
Nurse Monitoring	232	***	285	***	305	***
Community Health:						
HIV Case Management	138	***	170	***	170	***
Communicable Disease Control						
Reportable Disease Investigations	910	***	1,000	***	1,100	***
Communicable Disease Outbreaks	18	***	20	***	22	***
School Influenza Vaccine	348	***	1,112	***	1,000	***
HIV Testing & Counseling	342	***	350	***	350	***
Pre & Post Exposure Rabies Prophylaxes	201	***	205	***	200	***
Adult Immunizations	246	***	250	***	275	***
Child Immunizations	264	***	400	***	400	***
Family Planning/Reproductive Health	663	***	678	***	700	***
PrEP	17	***	30	***	35	***
Tuberculosis Control	111	***	131	37	100	***
Environmental Health:						
Complaints	312	1,092	241	844	275	963
Permits:						
Septic Permits	142	497	125	438	140	490
New Permits	75	263	46	161	60	210
Repair Permits	67	234	79	277	80	280
Well Permits	166	581	132	462	150	525
Building Permits	731	1,828	405	1,013	450	1,125
Campground Permits	12	12	11	11	11	11
Mobile Home Permits	17	17	17	17	17	17
Spa Permits	8	8	8	8	8	8
Bathing Beach Permits	1	1	1	1	1	1
Pool Permits	44	62	44	62	44	62
Exotic Pet Permits	3	3	3	3	3	3

Programs/Services Provided	FY2024 Actual		FY2025 Estimated		FY2026 Projected	
	Clients	Contacts	Clients	Contacts	Clients	Contacts
Food Permits	936	1,404	945	1,416	945	1,416
Environmental Inspections	123	123	240	240	240	240
Monitoring Inspections	86	86	70	70	80	80
Opening Inspections	29	44	25	38	30	45
Pre-Opening Inspections	10	20	21	40	20	40
Re-Inspections	18	18	55	55	55	55
Temporary Food Permits	618	618	487	487	500	500
Remodeled Food Facility Plan Review	17	25	11	19	14	22
Tests:						
Daycares	38	28	38	28	38	28
COP's Issues	74	N/A	39	N/A	45	N/A
Health Department Tested	0	0	0	0	0	0
Private Lab	74	N/A	39	N/A	45	N/A
Animal Bites:						
Number of Positives	10	20	6	12	7	14
Number of Quarantines	278	417	305	458	290	435

***Unable to pull data

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	2,339,270	3,183,620	3,183,620	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	2,339,270	3,183,620	3,183,620	0	0.00%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	2,339,270	3,183,620	3,183,620	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	2,339,270	3,183,620	3,183,620	0	0.00%



Department of Social Services – Department 94010

Contact: Tiffany Rexrode

The Department of Social Services is a branch of the Maryland Department of Human Services (DHS). The DHS mission is to aggressively pursue opportunities to assist people in economic need, provide preventions services, and protect vulnerable children and adults.

Department Description/Function

The Washington County Health Department of Social Services is part of the State of Maryland, Maryland Department of Human Services and serves as an agency of Washington County Government. Our vision for Maryland is where people independently support themselves and their families and where individuals are safe from abuse and neglect. To this end, the Department is responsible for a continuum of human service programs to all in need. These programs are funded primarily by the Federal and State governments. The County allocates funds for programs to meet specific local needs not met by other governmental sources.

Goals Fiscal Year 2026

- ◆ 95% of the aged or disabled adults receiving Adult Foster Care/community-based services be maintained in the least restrictive environment and prevent unnecessary long term care placement.
- ◆ The Family School Partnership (FSP) program will bridge the gap in student support services by serving at least 85 families of elementary school-aged children who exhibit complex needs to resolve challenges related to school attendance, classroom behavior, and academic performance. FSP aims to provide overall support for those families by linking them to local community resources and building relationships between school staff and caregivers.
- ◆ 60 parents and 60 children will be supported by programs offered at the Family Center.
- ◆ DADS Connection will service 80 fathers with a goal of 22 maintaining gainful employment for 90 days. Employed fathers' average wage will exceed \$18.75 per hour. Program participants will attend weekly support groups for life and living skills and quarterly parent-child activities with a group educational component.
- ◆ The Safe Place Child Advocacy Center will provide child maltreatment prevention programming to children in at least three public schools, at least one after school program or summer camp, and at least two youth-serving organizations in Washington County. Safe Place will also provide five trainings to community partners on the topic of Human Trafficking.

Accomplishments Fiscal Year 2025

- ◆ The Adult Foster Care local funds supported 44 disabled adults to remain in the least restrictive community-based setting. The funds covered the cost of adult daycare for three customers to maintain their current placement, covered the monthly cost of three customers to remain in assisted living, and covered the cost of administrative representative payee fees for 16 customers who are in foster care or assisted living placement.
- ◆ The Family Center successfully partnered with Washington County Public Schools (WCPS) to integrate a Birth-K program on-site. Nine adult caregivers received formal parent training, and 15 children participated in these services. These numbers reflect only families who were not already involved in a Family Center program (some participated in both).

- ◆ Family Center piloted a socialization program for families on the waitlist. This initiative supports continued case management for families with young children, even after completing a GED program and offers opportunities for literacy activities and Parent and Child Together (PACT) time.
- ◆ FSP partnered with WCPS to take a proactive approach in addressing early truancy with the hope of decreasing chronic truancy numbers and the need for court intervention. FSP conducted supportive home visits and provided individualized interventions, as well as broader community outreach to communities where barriers to school success exist. FSP workers utilized trauma informed interventions to enhance parents’ caregiving capacity and increase their utilization of age-appropriate parenting techniques.
- ◆ The DADS Connection has served 77 fathers through 4/30/25 (*which exceeded our FY2025 goal of serving 75 fathers*), with 20 being gainfully employed for 90 days with an average hourly rate of \$18.50 per hour (*which exceeded our FY2025 goal of 12 fathers being employed at an average rate of \$17 per hour*). The program has assisted in the process of acquiring 12 birth certificates and 11 identification cards for fathers as well as building 16 resumes. Our weekly DADS Connection support group averages over six fathers in attendance each week. Our most recent father’s engagement activity held at the Discovery Station had 27 fathers and children in attendance.
- ◆ The Safe Place Child Advocacy Center Child Protective Services Investigators and Forensic Interviewers completed 141 investigations, 47 Requests of other agencies, 160 forensic interviews, and 12 Risk of Harm Cases. This included four sex trafficking investigations, five child fatalities, and six serious physical injury cases. Additionally, the Safe Place attended over 10 outreach events to provide child maltreatment prevention information to those in attendance and hosted the Zero Abuse Project’s FIRST Response training for 40 community professionals, teaching them how to recognize, respond to, and report any form of maltreatment a child may experience.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Adult Foster Care *	20	44	21	22
School Family Liaison (Family School Partnership):				
Families	62	58	57	58
Children	168	133	134	135
Family Support Center:				
Adults	67	62	63	60
Children	68	64	69	60
DAD's	45	77	85	90
Safe Place Child Advocacy Center:				
Families	Not Available	210	190	200
Primary Children Victims	Not Available	216	200	210
Regional Navigator Programs:				
Adults	Not Available	6	9	8
Children	Not Available	25	25	25

* Adult Foster Care funds are serving fewer adults due to the added cost of administrative representative payee fees, which is a new ongoing expense.

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	506,330	506,330	556,960	50,630	10.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	506,330	506,330	556,960	50,630	10.00%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	506,330	506,330	556,960	50,630	10.00%
Capital Outlay	0	0	0	0	0.00%
Total	506,330	506,330	556,960	50,630	10.00%



University of Maryland Extension – Departments 94020 & 94030

Contact: Dr. Jennifer Bentlejewski

University of Maryland Extension (UME) – Washington County is a joint partnership with Washington County Government, the College of Agriculture and Natural Resources at the University of Maryland – College Park, and the U.S. Department of Agriculture.

Department Description/Function

University of Maryland Extension (UME) – Washington County Office is committed to solving challenges through responsive educational programming, cutting-edge research, and robust community partnerships. Programs cover a range of topics, including agricultural production, agricultural nutrient management, home horticulture, 4-H youth development, volunteer development, financial management, food safety, nutrition and healthy lifestyles. Our programs provide current, practical information through workshops, seminars, clinics, camps, on-farm visits, one-on-one consultations, and social media. UME strives to positively impact people's lives in Washington County through our vital community outreach.

Goals Fiscal Year 2026

- ◆ Provide timely, reliable educational opportunities for at least 17,000 Washington County youth and adults resulting in positive impacts to their everyday lives.
- ◆ Assist at least 7,000 residents with agriculture and gardening issues, resulting in safer pesticide practices, effective food production, viable livestock management etc.
- ◆ Work with local agriculture producers to establish more sustainable and profitable practices resulting in safe, affordable, and accessible food supply. This includes the completion of 10,000 acres in nutrient management planning.
- ◆ Provide opportunities for approximately 4,600 youth to build beneficial, cognitive and life skills through participation in 4-H club programs, in-school enrichment, and camping programs.
- ◆ Empower at least 2,000 individuals to enhance their health and financial literacy through Family and Consumer Sciences Programs.
- ◆ Target 2,500 low-income youth and families with nutrition and health education through the Supplemental Nutrition Assistance Program Education program (SNAP-Ed).
- ◆ Build human capacity by recruiting and/or maintaining at least 220 UME volunteers to achieve community outcomes throughout Washington County.

Accomplishments Fiscal Year 2025

- ◆ Reached 17,218 Washington County youth and adults with timely, research-based skills in agriculture production, home horticulture, food safety, nutrition and health, digital literacy, financial management, entrepreneurship, and volunteer development. *This exceeded our FY2025 goal of 14,000.*
- ◆ Provided timely, research-based solutions for 7,825 residents related to agriculture and gardening issues and secured over \$200,000 in grant funding to conduct research to assist agricultural producers to improve profitability.

- ◆ Completed nutrient management plans for 11,280 acres in Washington County which contributed to more sustainable and profitable practices for agricultural producers. *This fell short of our FY2025 goal of 20,000 acres.*
- ◆ Provided life skills development for 4,220 youth through participation in 4-H club programs, in-school and after-school programs, libraries and community events. *This exceeded our FY2025 goal of 4,000.*
- ◆ Improved health and financial literacy knowledge and skills for 2,153 Western Maryland residents through Family and Consumer Sciences programs. In addition, with the assistance of grant funding, held Digital Literacy workshops and secured 6,000 free Chromebooks which were distributed to those in need through local partnerships. *This exceeded our goal to assist 700 individuals as part of this program.*
- ◆ While encouraging a nutritious and active lifestyle through food access, drinking more water, and promoting physical activity, our SNAP-Ed program reached over 3,020 low-income youth and families at Washington County elementary schools and Head Start centers with countless documented success stories. *This exceeded our FY2025 goal of 1,800.*
- ◆ Enhanced UME’s reach into Washington County through the work of our 200 highly trained UME volunteer experts educating both adults and youth throughout our communities.

Key Data

Programs/Services Provided	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
University of Maryland Extension				
Agriculture & Natural Resources				
Total clients reached	1,260	1,699	2,131	1,800
Total workshops, webinars, farm visits & consultations	117	133	592	500
Number of agricultural producers' solutions provided	586	507	586	550
Nutrient Management Plans				
Total number of plans written and/or updated	430	465	171	150
Total acres plans written for	29,277	29,011	11,280	10,000
Home Horticulture				
Number of Master Gardener Volunteers	100	96	105	115
Total volunteer hours worked by master gardeners	4,400	5,352	7,089	7,500
Total clients reached by master gardeners	8,200	3,884	4,419	5,000
Consultations provided to solve horticulture problems	700	641	518	550

Programs/Services Provided	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
County Cooperative Extension				
Family & Consumer Sciences - Health & Financial Literacy				
Total Clients Reached	694	695	2,153	2,000
Number of health and finance workshops/seminars	49	48	98	90
SNAP-Ed Program				
Total clients reached with nutrition education	2,547	1,648	3,020	2,500
4-H Youth Development Programs				
Total clients reached through short-term experiences	3,847	3,414	4,000	4,500
Total youth enrolled in County 4-H programs	203	203	220	240
Number of volunteers for 4-H programs	83	87	95	105
Total volunteer hours work for 4-H programs	9,500	5,307	5,800	6,300

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	279,040	290,120	305,620	15,500	5.34%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	279,040	290,120	305,620	15,500	5.34%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	279,040	290,120	305,620	15,500	5.34%
Capital Outlay	0	0	0	0	0.00%
Total	279,040	290,120	305,620	15,500	5.34%

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	38,730	38,730	38,730	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	38,730	38,730	38,730	0	0.00%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	38,730	38,730	38,730	0	0.00%
Capital Outlay		0	0	0	0.00%
Total	38,730	38,730	38,730	0	0.00%



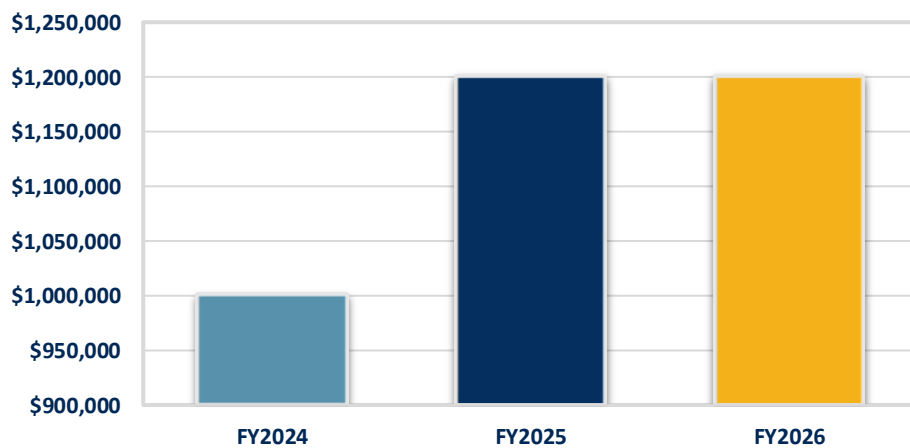
General Fund – Community Funding Summary

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Community Funding	1,000,000	1,200,000	1,200,000	0	0.00%
Total	1,000,000	1,200,000	1,200,000	0	0.00%

Budget Highlights:

- Supporting local organizations remains a priority for the Board of County Commissioners despite the funding constraints caused by the State budget cost shifts. There was no decrease in the overall budget for community funding.

Community Funding





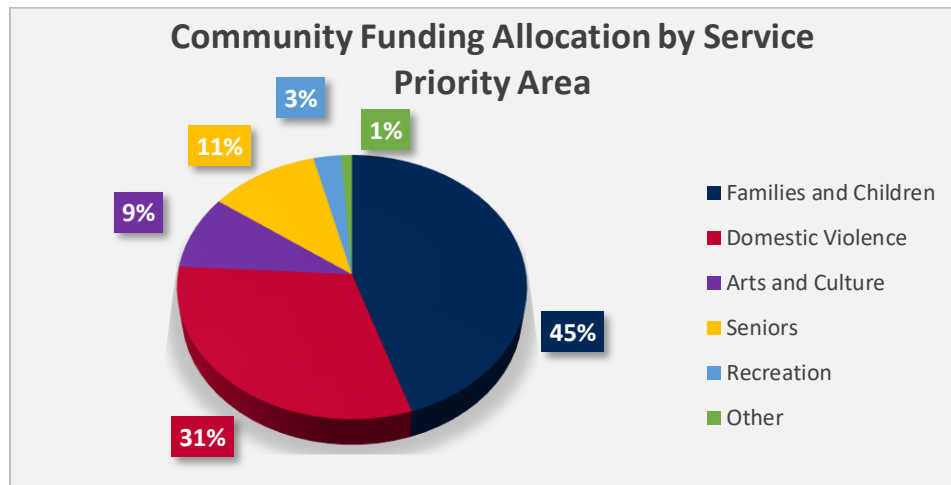
Community Organization Funding – Department 93000

Contact: Maria Kramer

Community Organization Funding (COF) was developed to implement a prioritized approach to funding local non-profits based upon addressing the specific needs in the community. The Office of Grant Management is responsible for the development and implementation of COF including administration and oversight of the application, award process and management of grantees.

Department Function

Community Organization Funding (COF) was established to provide financial support to charitable organizations within Washington County. These organizations provide services which improve the community and the quality of life for Washington County citizens. Each year, during the budgeting process, the Board of County Commissioners determines the allocation for the COF. The current service priority areas for the Fund include Families and Children, Domestic Violence, Arts and Culture, Seniors, Recreations and Other.



Goals Fiscal Year 2026

- ◆ Host a Community Organization Funding workshop to assist applicants.
- ◆ Complete site visits to the organizations who receive funding.
- ◆ Streamline the application process to include condensed guidelines and a submission checklist with important details and processes highlighted.

Accomplishments Fiscal Year 2025

- ◆ Managed the funding cycle with no delay during a large transition in staffing in the Office of Grant Management.
- ◆ Allocation remained at \$1.2 million level for the funding cycle.

Key Data

Services Provided/Clients Served	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Applications for Community Funding	42	39	41	45
Amount of Funding Requested	Not Available	\$1,877,282	\$2,944,577	\$3,000,000
Amount of Funding Allocated for COF	\$1M	\$1,200,000	\$1,200,000	\$1,200,000

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	1,000,000	1,200,000	1,200,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,000,000	1,200,000	1,200,000	0	0.00%

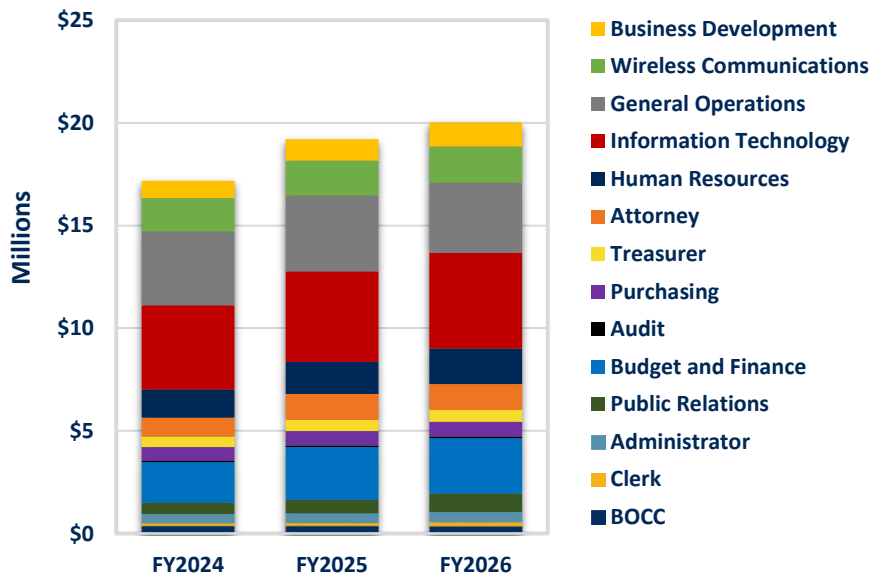
Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	1,000,000	1,200,000	1,200,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	1,000,000	1,200,000	1,200,000	0	0.00%



General Fund – General Operations Summary

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
County Commissioners	356,140	352,880	348,210	(4,670)	(1.32%)
County Clerk	166,260	169,910	207,050	37,140	21.86%
County Administrator	426,970	461,660	485,950	24,290	5.26%
Public Relations and Marketing	550,070	653,250	912,240	258,990	39.65%
Budget and Finance	1,974,160	2,567,160	2,698,530	131,370	5.12%
Independent Accounting & Auditing	80,000	75,000	70,000	(5,000)	(6.67%)
Purchasing	648,330	708,630	719,220	10,590	1.49%
Treasurer	526,120	541,160	572,770	31,610	5.84%
County Attorney	916,570	1,261,780	1,261,270	(510)	(0.04%)
Human Resources	1,377,590	1,565,880	1,732,760	166,880	10.66%
Information Technology	4,094,630	4,404,480	4,657,290	252,810	5.74%
General Operations	3,602,840	3,694,920	3,417,200	(277,720)	(7.52%)
Wireless Communications	1,619,950	1,698,530	1,761,000	62,470	3.68%
Business Development	837,560	1,043,280	1,175,060	131,780	12.63%
Total	17,177,190	19,198,520	20,018,550	820,030	4.27%

Budget by Department



Budget Highlights:

- 1% COLA and step increase for civilian employees.
- 1% COLA for retirees.
- Decompression of the civilian salary scale.
- Budget in Public Relations includes \$249,000 for the 250th Anniversary Celebration of Washington County.

County Commissioners - Department 10100

Contact: John F. Barr

Department Description/Function

The five County Commissioners are elected on an at-large basis for four-year terms in the years of statewide elections. The Board is responsible for the overall operation of County Government as appropriate, in accordance with the Washington County Code of Public Laws.

Goals Fiscal Year 2026

- ◆ Continue to provide high-quality local government services to County residents and businesses in an efficient and professional manner.
- ◆ Continue to support public safety services and new public safety initiatives relating to law enforcement, fire and emergency services.
- ◆ Continue support for education including the Washington County Board of Education and Hagerstown Community College.
- ◆ Support ongoing economic development initiatives and identify new opportunities for tax base growth.
- ◆ Continue to support the transition of local EMS Volunteer Fire Companies to the Washington County Division of Emergency Services.

Accomplishments Fiscal Year 2025

- ◆ Effectively transitioned local EMS Volunteer Company of Hancock to Washington County Division of Emergency Services.
- ◆ Effectively worked with the Western Maryland Delegation and collaborated with State Legislators in Annapolis regarding bills and hearings for the 2025 Legislative Sessions.
- ◆ The Commissioners served as ex-officio members (voting and non-voting) on 35+ boards and Commissions as well as State Committees and Organizations.



Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of BOCC Meetings Held	Unavailable	46	44	48
Number of Proclamations/Certificates Issued	Unavailable	160	175	175
Number of Public Hearings Held	Unavailable	24	26	26
Number of Community/County Events Attended*	Unavailable	1,000	1,250	1500

*This figure is an estimate - actuals are not tracked.

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	356,140	352,880	348,210	(4,670)	(1.32%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	356,140	352,880	348,210	(4,670)	(1.32%)

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	295,990	292,730	291,560	(1,170)	(0.40%)
Operating	60,150	60,150	56,650	(3,500)	(5.82%)
Capital Outlay	0	0	0	0	0.00%
Total	356,140	352,880	348,210	(4,670)	(1.32%)

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Commissioner - President	1	1	1	1	1	1
Commissioner	4	4	4	4	4	4
Total	4	4	4	4	4	4

County Clerk - Department 10110**Contact: Dawn Marcus****Department Description/Function**

The County Clerk is an appointed administrative position responsible for assisting the Board of County Commissioners in performing their duties and functions of their office and is responsible for keeping careful and accurate minutes of their proceedings. The Clerk is also responsible for ensuring all records, papers, and documents of the County are kept in safe custody.

Goals Fiscal Year 2026

- ◆ To obtain and implement software specifically for Boards and Commissions. *This was an FY2025 goal that was not met due to funding constraints. Goal for FY2026 is to locate software that can be shaped into a useful tool.*
- ◆ To establish data under each of the County Boards and Commissions, to include posting rosters on the County website, term expirations, by-laws, meeting minutes and meeting times. *This began in FY2025 and will be continued in FY2026.*
- ◆ Manage an updated volunteer tracking database. *This is an ongoing departmental goal.*
- ◆ To take professional development courses to obtain certifications through the International Institute of Municipal Clerks. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2025

- ◆ Updated and worked with the 35 individual County Boards and Commissions.
- ◆ Attended the Board of County Commissioner Meetings (regular, evening, and special meetings).
- ◆ Completed two courses for the Academy of Excellence in Local Government.



John Barr – BOCC President, Dawn Marcus – County Clerk, Jeff Cline – BOCC Vice-President, Randy Wagner - Commissioner

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Meeting Minutes Prepared and Approved	Unavailable	74	74	76
County Functions Attended	Unavailable	20	25	35
Volunteer Service Events Attended	Unavailable	3	3	5

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	166,260	169,910	207,050	37,140	21.86%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	166,260	169,910	207,050	37,140	21.86%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	139,530	138,480	146,570	8,090	5.84%
Operating	26,730	31,430	60,480	29,050	92.43%
Capital Outlay	0	0	0	0	0.00%
Total	166,260	169,910	207,050	37,140	21.86%

Summary of Personnel Changes

◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
County Clerk	1	1	1	1	1	1
Total	1	1	1	1	1	1

County Administrator - Department 10300**Contact: Michelle Gordon****Department Description/Function**

The County Administrator is the Chief Administrative Officer of Washington County as outlined in the code of Public Local Laws of Washington County and is under the supervision of the Board of County Commissioners. The County Administrator is responsible for the day-to-day operations of Washington County Government. A major function of the County Administrator is to interpret and execute the policies of the Board of County Commissioners as they pertain to County matters. The current County Administrator was appointed by the Board of County Commissioners in September 2023.

Goals Fiscal Year 2026

- ◆ To provide recommendations to the Board of County Commissioners that will enable them to make informed decisions related to legislative requests, the community and county government operations.
- ◆ Continue the development strategies to support the delivery of police, fire and emergency medical services (EMS) in the County. Continue to transition fire and EMS services, where needed, from a volunteer model to a combination County and volunteer model.
- ◆ Continue to work collaboratively with community partners to expand economic development and enhance the quality of life in the County.
- ◆ Manage the functions of County government to support the safety of Commissioners, staff and the general public and provide support to staff in accordance with directives and goals set forth by the Board of County Commissioners.
- ◆ Completion and approval of the Washington County, MD Comprehensive Plan 2040.

Accomplishments Fiscal Year 2025

- ◆ Implemented phase III of the transition of Emergency Medical Services (EMS) from volunteer run stations to the County's Division of Emergency Services from two companies bringing on 20 emergency medical services personnel, eight firefighter/fire apparatus personnel and one administrative position.
- ◆ Implemented policy and ordinance changes and presented the first draft of the 2040 Comprehensive Plan to the Board of County Commissioners, residents and businesses.
- ◆ Implementation of phase III of the civilian employee grade scale realignment and adjustments to the salary scales for law enforcement and fire and EMS to make salaries for County positions more competitive and to improve employee retention.
- ◆ Presentation and approval of the FY2026 operating and capital budgets for all funds totaling \$506.1 million that incorporates community involvement, demonstrates fiscal responsibility and strategic community and infrastructure investments. The budget for FY2026 increased by \$72.0 million or 16.6% over FY2025's budget of \$434.1 million.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2024 Estimated	FY2025 Projected
Number of Board Meetings Attended	41	46	44	48
Number of Staff Meetings Attended	0	12	12	12
Number of Meetings with State Officials	1	16	20	20
Number of BOCC Agenda Items Prepared	545	599	554	554

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	426,970	461,660	485,950	24,290	5.26%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	426,970	461,660	485,950	24,290	5.26%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	390,650	422,810	452,020	29,210	6.91%
Operating	36,320	38,850	33,930	(4,920)	(12.66%)
Capital Outlay	0	0	0	0	0.00%
Total	426,970	461,660	485,950	24,290	5.26%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
County Administrator	1	1	1	1	1	1
Executive Office Assistant	1	1	1	1	1	1
Total	2	2	2	2	2	2



County Administrator Michelle Gordon opening the FY2026 Budget Public Hearing

Public Relations and Marketing - Department 10310

Contact: Danielle Weaver

Department Description/Function

The Department of Public Relations and Marketing operates under the purview of the County Administrator, providing a comprehensive array of information dissemination, communication, and marketing services for County Government. As the primary conduit between government, media, and the public, the department ensures transparent and effective communication channels are maintained. Key responsibilities include:

1. **Information Dissemination:** The department is tasked with disseminating all pertinent information regarding County Government to both the media and the public. This includes press releases, official statements, and updates on government initiatives and policies.
2. **Marketing Services:** Employing innovation marketing strategies, the department promotes the County in various capacities, including economic development initiatives. By highlighting the County's strengths, attractions, and business opportunities, it aims to attract investment and foster economic growth.
3. **Support for County Divisions and Departments:** Collaborating closely with all County Divisions and Departments, as well as entities such as Black Rock Golf Course and Hagerstown Regional Airport, the department provides assistance with public relations and marketing initiatives. This involves developing tailored communications plans, organizing promotional events, and crafting compelling marketing materials.
4. **Community Engagement:** Facilitating meaningful engagement with the community is a core function of the department. It strives to foster open dialogue, gather feedback, and address public concerns, thereby promoting trust and accountability in County Government.
5. **Brand Management:** Upholding the County's brand identity and reputation is a paramount concern. The department ensures consistency in messaging and visual representation across all communication channels, reinforcing the County's values and priorities.

Goals Fiscal Year 2026

- ◆ To increase social media reach by 5% across all County Government platforms including Facebook, YouTube and Instagram.
- ◆ Increase website views by 5%.
- ◆ Develop and implement a comprehensive marketing strategy for Washington County divisions and departments, Black Rock Golf Course and Hagerstown Regional Airport. We are striving to increase traffic to the website and social media by 10%.
- ◆ Collaborate with County divisions and departments to create and distribute informative content on key initiatives, ensuring alignment with County's strategic objectives and priorities.
- ◆ Expand our public information video series. Release at least one new video per month.
- ◆ Transfer emergency messaging over to the new emergency alert system. This will be in cooperation with the Office of Emergency Management.
- ◆ Maintain consistent proper branding on all Washington County Government materials.
- ◆ Execute event plans for the 250th Anniversary celebration.
- ◆ By the end of September 2025, the Ice Cream Trail participation increases by at least 10% over the prior year.
- ◆ Increase public safety messaging to improve the safety of our citizens and community.

- ◆ Host our second annual Emergency Preparedness Expo, increasing the amount of preparedness information available at the event. Include more safety demonstrations.

Accomplishments Fiscal Year 2025

- ◆ Expanded public information video series by producing and releasing 15 new videos.
- ◆ Increased social media reach by almost 53% across all Washington County Government platforms.
- ◆ Increased website views by almost 18%.
- ◆ Developed and implemented a comprehensive marketing strategy for Washington County divisions and departments, Black Rock Golf Course, and Hagerstown Regional Airport.
- ◆ Established efficient communication channels with County staff and the public through the implementation of Everbridge. Launched employee notification capabilities and developed emergency communication templates.
- ◆ Maintained consistent and proper branding across all Washington County Government materials including digital, print, video, website and social media platforms.
- ◆ Finalized event plans for the 250th Anniversary celebration.
- ◆ Hosted our first Emergency Preparedness Expo at the Public Safety Training Center. The event was a huge success with over a thousand people attending throughout the day.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Total Website Views	1,256,820	1,492,771	1,500,000	1,575,000
Social Media Reach	432,789	741,835	798,259	838,172
Ice Cream Trail Participants	305	144	607	670
Press Releases Distributed	N/A	393	350	360
Email Subscribers	968 added	1,384 added	1,104 added	Add 800 new

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	550,070	653,250	912,240	258,990	39.65%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	550,070	653,250	912,240	258,990	39.65%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	450,120	552,250	553,930	1,680	0.30%
Operating	99,950	101,000	358,310	257,310	254.76%
Capital Outlay	0	0	0	0	0.00%
Total	550,070	653,250	912,240	258,990	39.65%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Director of Public Relations & Marketing	1	1	1	1	1	1
Public Relations Coordinator	1	1	1	1	1	1
Digital Marketing Specialist	1	1	1	1	1	1
Multimedia Specialist	1	1	1	1	1	1
Office Associate	1	1	1	0	0	0
Total	5	5	5	4	4	4



Budget and Finance - Department 10500

Contact: Kelcee Mace, CFO

Department Description/Function

The Office of Budget and Finance provides financial management and administration to the Board of County Commissioners. This includes formulation, executions, and oversight for operating and capital improvement program budgets, which involve both short-term and long-term analysis. It is responsible for the financial and accounting practices for all County operations, including but not limited to management of cash funds and investments, administration of debt, interpretation and analysis of financial information, and the development and implementation of countywide financial policies and procedures, including financial and accounting control systems. The Office of Budget and Finance has oversight responsibilities for the Washington County Purchasing Office and Office of Grant Management.

Goals Fiscal Year 2026

- ◆ To protect the resources of the County through prudent fiscal management. *This is an ongoing goal for the department.*
- ◆ Work toward earning the Government Finance Officers Association Budget award. *The FY2025 goal of implementing a process to create and maintain goals, accomplishments and performance metrics within each department was met but the submission for the award was not completed. It is expected to be completed in FY2026.*
- ◆ Update the Enterprise Fund rate models.

Accomplishments Fiscal Year 2025

- ◆ Implemented GASB101 on compensated absences.
- ◆ Updated the FY2026 Citizens Guide to be more user friendly and contain the most pertinent information.
- ◆ Moved accounting for non-operating grants from the General Fund to the Grand Fund to more accurately reflect the impact of grants.
- ◆ Maintained the County Bond rating of AA+.
- ◆ Began the process to create and maintain goals and accomplishments across all departments. Identified areas of service that can be measured and reported them in the Budget document.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Total Number of Vouchers Paid	27,423	27,878	27,586	27,665
Total Accounts Payable Checks Issued & Electronic Fund Transfers	11,850	11,256	11,604	11,625
Total Payroll Checks Issued & Electronic Fund Transfers	32,636	34,639	35,650	37,518
Number of Billings	42,034	45,287	45,532	49,132
Number of Department Budgets Managed	170	184	185	185
Number of Budget Adjustments Processed	143	201	175	200

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	1,974,160	2,567,160	2,698,530	131,370	5.12%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,974,160	2,567,160	2,698,530	131,370	5.12%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	1,886,850	2,470,100	2,610,730	140,630	5.69%
Operating	87,310	97,060	87,800	(9,260)	(9.54%)
Capital Outlay	0	0	0	0	0.00%
Total	1,974,160	2,567,160	2,698,530	131,370	5.12%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Chief Financial Officer	1	1	1	1	1	1
Director of Budget and Finance	1	1	1	1	1	1
Deputy Director of Budget and Finance	1	1	1	1	1	1
Deputy Director - Software	1	1	1	1	0	0
Accounting Supervisor	1	1	1	1	1	1
Software Support Analyst	1	1	1	1	0	0
Senior Accountant	1	1	1	1	1	1
Payroll Manager	1	1	1	1	1	1
Accountant	2	2	2	1	1	1
Senior Budget Analyst	1	1	1	1	1	1
Fiscal Analyst	1	1	1	1	1	1
Payroll Analyst	1	1	1	1	1	1
Accounts Payable Supervisor	1	1	1	1	1	1
Accounts Receivable Supervisor	1	1	1	1	1	1
Accounts Receivable Specialist	2	2	2	2	2	2
Accounts Payable Technician	2	2	2	2	2	2
Total	19	19	19	18	16	16

Independent Accounting & Audit - Department 10510

Contact: Kim Edlund

Department Description/Function

The Washington County Code of Public Law requires that an independent auditing firm perform an annual audit. The auditors conduct their audit in accordance with the auditing standards generally accepted in the United States. Those standards require that the auditors plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts, and disclosures in the financial statements.

Key Data

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	80,000	75,000	70,000	(5,000)	(6.67%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	80,000	75,000	70,000	(5,000)	(6.67%)

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	80,000	75,000	70,000	(5,000)	(6.67%)
Capital Outlay	0	0	0	0	0.00%
Total	80,000	75,000	70,000	(5,000)	(6.67%)

Purchasing - Department 10520

Contact: Brandi Kentner

Department Description/Function

The Purchasing Department provides the highest quality procurement services to all customers in the most efficient and fiscally responsible manner in accordance with all applicable laws, policies, rules, and regulations. All these objectives are conducted without favoritism.

Goals Fiscal Year 2026

- ◆ To change the name of the department to Washington County Office of Procurement to more accurately describe the services provided by the department.
- ◆ Fully implement the online bidding system to allow for electronic bid submissions only. *The FY2025 goal of implementing the system was successful. We will continue this implementation in FY2026 to eliminate the process of manual submissions.*
- ◆ Implement a Certificate of Insurance option within the electronic bidding system. *This was an FY2025 goal that was not met due to the need for additional staff training on the software.*
- ◆ Implement Contract Management within the new bidding software.
- ◆ Continue with cross training all staff for functions within the department to aid in times of need. *This began in FY2025 but will continue in FY2026 with the change in department leadership.*
- ◆ Offer refresher session for all procurement-related functions for interested County users. *This is an ongoing goal for the department.*
- ◆ Streamline all required forms submitted to the Purchasing department.
- ◆ Have all staff members attend procurement-related enrichment and training classes when applicable.
- ◆ Update all department job descriptions to more accurately explain current job responsibilities.

Accomplishments Fiscal Year 2025

- ◆ Successfully implemented online bidding software.
- ◆ The Procurement Specialist attended procurement-related training classes.
- ◆ The Buyer earned credit to obtain the Certified Professional Public Buyer certification.
- ◆ Created and implemented several Laserfiche forms to streamline processes.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Purchase Orders Processed	1,637	1,375	1,400	1,350
Total Dollar Value of Purchase Orders/Grant Contracts	\$47,977,194	\$74,293,205	\$99,000,000	\$75,000,000
Number of Change Orders Processed	227	249	325	250

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	648,330	708,630	719,220	10,590	1.49%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	648,330	708,630	719,220	10,590	1.49%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	599,450	656,580	671,410	14,830	2.26%
Operating	48,880	52,050	47,810	(4,240)	(8.15%)
Capital Outlay	0	0	0	0	0.00%
Total	648,330	708,630	719,220	10,590	1.49%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Purchasing Director	1	1	1	1	1	1
Buyer	1	1	1	1	1	1
Procurement Specialist I	1	1	1	1	1	1
Procurement Specialist II	1	1	1	1	1	1
Procurement Technician	2	2	2	2	2	2
Total	6	6	6	6	6	6

Treasurer - Department 10530**Contact: R. Matthew Breeding****Department Description/Function**

The Treasurer serves as the primary revenue collection agent for Washington County. The office is responsible for billing and collecting real estate, personal property, hotel room, mobile park, and heavy equipment taxes. It also manages collections for water and sewer utility bills and other county revenues.

Goals Fiscal Year 2026

- ◆ To expand and modernize payment options to include additional digital methods. *Although the department was not able to add any new digital payment methods in FY2025, we will continue to work toward this goal. The modernization efforts must be coordinated with our partners in Budget and Finance to make certain they can integrate with current billing systems.*
- ◆ Acquire a remote check capture system for walk-in and mail-in payments.
- ◆ Request clarification by the Maryland General Assembly regarding ambiguous language in the Disabled Veterans Tax Credit statute.
- ◆ Implement a lockbox system for mailed payments to reduce staffing demands.

Accomplishments Fiscal Year 2025

- ◆ Outsourced real estate reminder notices and final legal notices to reduce the cost to \$0.112 per notice. By outsourcing these notices, the department realized an annual cost savings of roughly \$4,000 in postage alone. Additional cost savings were made in office supplies due to reductions in printer ink and envelopes.
- ◆ Met our FY2025 goal of having the semi-annual service fee eliminated. This was approved by the Board of County Commissioners.
- ◆ Achieved tax compliance for three mobile home parks that had been delinquent since January 2022.
- ◆ Identified and brought into compliance a mobile home park that had never previously reported or paid taxes, effectively recovering a long-overlooked source of revenue.
- ◆ Integrated Veteran's and Homeowners Tax Credit recapture into Laserfiche to streamline processes.
- ◆ Integrated Abatements and Tax Clearance Certificates into Laserfiche to streamline processes.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Tax Bills Processed	62,973	60,559	60,690	60,690
Number of Properties Sold at Tax Sale	171	261	250	250
Number of Tax Sale Properties Redeemed	141	203	163	190
Number of Tax Sale Properties Foreclosed on	16	9	9	9

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	526,120	541,160	572,770	31,610	5.84%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	526,120	541,160	572,770	31,610	5.84%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	477,130	489,700	517,930	28,230	5.76%
Operating	48,990	51,460	54,840	3,380	6.57%
Capital Outlay	0	0	0	0	0.00%
Total	526,120	541,160	572,770	31,610	5.84%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Treasurer	1	1	1	1	1	1
Chief Deputy Treasurer	1	1	1	1	1	1
Deputy Treasurer	2	2	2	2	2	2
Accounts Receivable Technician	1	1	1	1	1	1
Total	5	5	5	5	5	5

County Attorney - Department 10600

Contact: Zachary Kieffer

Department Description/Function

The County Attorney is the chief legal officer for the County. The Office of the County Attorney provides legal advice and services to the Board of County Commissioners, County departments, agencies, boards and commissions.

Goals Fiscal Year 2026

- ◆ Implement 2025 legislative changes and present legislative initiatives for the 2026 General Assembly session.
- ◆ Prepare ordinances and revisions to ordinances as may be required in the best interests of the County. *This is an ongoing goal.*
- ◆ Represent the County in litigation as required. *This is an ongoing goal.*

Accomplishments Fiscal Year 2025

- ◆ Implemented NextRequest portal to streamline Public Information Act requests.
- ◆ Served as legal counsel to the Police Accountability Board and the Administrative Charging Committee.
- ◆ Assisted in the document preparation that resulted in the preservation of 2,528.9 acres of land in Washington County.
- ◆ Assisted in the document preparation of Intergovernmental Resolutions that resulted in \$9,571,925 of Procurement for Washington County.
- ◆ Participated in collective bargaining negotiations with three separate unions.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Public Information Requests Answered	80	80	80-100	100+
Commissioner/Board/Commission Meetings Attended	37	37	37	37

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	916,570	1,261,780	1,261,270	(510)	(0.04%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	916,570	1,261,780	1,261,270	(510)	(0.04%)

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	754,260	934,250	934,150	(100)	(0.01%)
Operating	162,310	327,530	327,120	(410)	(0.13%)
Capital Outlay	0	0	0	0	0.00%
Total	916,570	1,261,780	1,261,270	(510)	(0.04%)

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
County Attorney	1	1	1	1	1	1
Deputy County Attorney	1	1	1	1	1	1
Assistant County Attorney	2	2	2	2	1	1
Legal Assistant	1	1	1	1	1	1
Legal Secretary	1	1	1	1	1	1
Total	6	6	6	6	5	5

Human Resources - Department 10700

Contact: Chip Rose

Department Description/Function

The Human Resources Department ethically manages several priorities on behalf of County government in accordance with all applicable regulations. The first priority focuses on Human Resources operations and how we serve our employees. This includes the employee's 'life cycle' and their overall employment experience which includes recruiting, hiring, onboarding, training, coaching, employee engagement, leadership development, labor relations, performance management, progressive discipline, total rewards, and retirement. We coordinate on Timekeeping, Payroll, and HR Data Management with our partners in Budget & Finance.

Next, the department prioritizes Human Resource policies, programs and administration that help provide structure to guide employee expectations from the County. We oversee the development of job descriptions, job classifications, and overall salary structure. We write and maintain our employee manual, which includes forms, policies, and procedures. We manage employee benefits, wellness programs, and charitable donations. We manage our safety and training program, workers compensation, and our comprehensive liability-insurance portfolio (covers exposure to risks including cyber threats, natural disasters, property/casualty damage, etc.).

Finally, the department is responsible for programs with a focus on our communities including employee milestones and anniversaries, community engagement/charities, labor relations (represented employees), and we serve as the ADA Title Coordinator for Washington County. The Department also manages programs on behalf of the Washington County Volunteer and Fire Rescue Association including Length of Service Awards Program (LOSAP) & Property/Casualty insurance.

Goals Fiscal Year 2026

- ◆ Review and update County policies and create a revolving schedule to provide cyclical updates.
- ◆ Update and standardization of County annual review forms. *This expands on our accomplishment in FY2024, which helped get the County back on track with annual performance reviews.*
- ◆ Hire for two vacant positions with the Human Resources department to better provide services to County employees.

Accomplishments Fiscal Year 2025

- ◆ Got back on track with providing employee training. Conducted trainings on the Drug and Alcohol policies and continue with training on retirement policies.
- ◆ Met the FY2025 goal of implementing a Human Resources Information System (HRIS) solution in Laserfiche. This automation helped to streamline several Human Resources processes to increase efficiency and effectiveness.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Applications Received/Reviewed	600**	1,409	1,800	1800
Employment Announcements Issued	600**	171	115	115
Number of Employees Hired	181	893	250	250
Number of Retirements/Separations	222	201	105	105
Percentage of Employee Turnover	18.5%	15.1%	7.9%	7.9%
Number of Worker's Compensation Claims	117	91	88	89
Number of Employee Training Events Held	17	15	65	65
Number of Auto Claims	60	52	42	48

**Estimated due to lack of HRIS reporting capabilities.

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	1,377,590	1,565,880	1,732,760	166,880	10.66%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,377,590	1,565,880	1,732,760	166,880	10.66%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	1,093,960	1,237,080	1,316,720	79,640	6.44%
Operating	279,930	328,800	416,040	87,240	26.53%
Capital Outlay	3,700	0	0	0	0.00%
Total	1,377,590	1,565,880	1,732,760	166,880	10.66%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Director of Human Resources	1	1	1	1	1	1
Deputy Director of Human Resources	1	1	1	1	1	1
Risk Management Coordinator	1	1	1	1	1	1
Safety Compliance/Training Coordinator	1	1	1	1	1	1
Retirement Coordinator	1	1	1	1	1	0
Benefits Coordinator	1	1	1	1	1	1
Human Resources Recruiter	1	1	1	1	1	1
HR Coordinator	1	1	1	1	1	1
HR Technician	2	2	2	2	1	1
Total	10	10	10	10	9	8

Information Technology - Department 11000**Contact: Joshua O'Neal****Department Description/Function**

Information Technology (IT) provides automation, technology, and telecommunication service to Washington County Government. IT advises the County Commissioners and Administrator on the effective application of technology across the enterprise which includes micro-processor-based systems, software applications, network infrastructure, databases, geographic information systems, voice, and video. IT constructs and maintains an integrated infrastructure supporting both data and voice, provides data management and security services, maintains, and supports the County's enterprise and departmental management and geographical information systems. IT manages the County's internet presence, promotes e-government initiatives, and is responsible for the purchase and administration of technology and related services.

Goals Fiscal Year 2026

- ◆ Infrastructure Modernization
 - Complete the five-year replacement cycle for all end-of-life desktops and laptops.
 - Upgrade Windows 10 machines to Windows 11 where compatible.
 - Modernize on-premises server infrastructure and increase virtualization capacity.
- ◆ Cybersecurity and Compliance
 - Expand implementation of KnowBe4 training and enforce completion policies.
 - Complete county-wide multi-factor authentication (MFA) rollout and restrict legacy authentication protocols.
 - Begin alignment with NIST 800-53 (Security and Privacy Controls for Information Systems and Organizations published by National Institute of Standards and Technology [NIST]) standards to prepare for future audit-readiness.
- ◆ Customer Service Improvement
 - Implement new Help Desk triage workflows to improve ticket resolution time.
 - Monitor and evaluate individual proof of concept (POC) metrics to ensure staff performance and workload equity.
 - Increase transparency through ticket dashboards and reporting to department leadership.
- ◆ Digital Services Expansion
 - Continue Laserfiche forms rollout and support, targeting at least ten new department workflows.
 - Identify manual/paper-based processes that can be digitalized for efficiency and tracking.
 - Collaborate with departments to expand public-facing online services.
- ◆ Policy Development and Enforcement
 - Finalize and distribute revised policies for IT purchasing, remote access and administrator privileges.
 - Develop a centralized repository for IT standard operating procedures (SOP's) and ensure staff adherence.
 - Collaborate with HR on performance-based IT security compliance reviews.
- ◆ Strategic Budget Management
 - Monitor/evaluate the effectiveness of recent budget changes, including software cuts.

- Work with the Office of Grant Management to pursue technology related grant funding.
- Support procurement planning for future fiscal cycles to avoid surprise cost overruns.

Accomplishments Fiscal Year 2025

◆ Not Available.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
GIS - Public Data Orders Filled	125	Not Available	130	135
GIS - Parcel & Zoning Map Views (Daily)	95	Not Available	104	110
GIS - Parcel & Zoning Map Views (Yearly)	31,619	Not Available	35,221	40,000
GIS – ARC Pro Use (Hours)	14,938	Not Available	31,442	45,000
GIS - Map Layers (Content)	240	Not Available	349	400
GIS - Apps (Content)	52	Not Available	154	200
GIS - Apps (created or modified)	19	Not Available	75	100
GIS - Survey (Hours)	9,813	Not Available	16,691	20000

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	4,094,630	4,404,480	4,657,290	252,810	5.74%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	4,094,630	4,404,480	4,657,290	252,810	5.74%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	1,854,920	1,621,730	1,844,040	222,310	13.71%
Operating	2,239,710	2,760,550	2,813,250	52,700	1.91%
Capital Outlay	0	22,200	0	(22,200)	(100.00%)
Total	4,094,630	4,404,480	4,657,290	252,810	5.74%

Summary of Personnel Changes

- ◆ At the end of FY2025, the Web Application Specialist was upgraded to a Cloud and Virtualization Support Engineer position due to changing needs within the department.
- ◆ A Senior Network Engineer position was added as part of the FY2026 budget to implement, design and maintain a robust network.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Chief Technical Officer	1	1	1	1	0	0
Director of Information Systems	1	1	1	1	1	1
Cloud & Virtualization Support Engineer	1	1	0	0	0	0
Senior Network Engineer	1	0	0	0	0	0
Deputy Director of Infrastructure/Operations	0	0	0	0	1	1
Deputy Director of Software	0	0	0	0	1	1
GIS Manager	1	1	1	1	1	1
Network Engineer III	0	0	0	0	1	1
Systems Engineer	1	1	1	1	0	0
Software Support Analyst	0	0	0	0	1	1
Technical Support Analyst III	1	1	1	1	1	1
GIS Administrator	1	1	1	1	1	1
Senior IT Services Specialist	1	1	1	1	1	1
Technical Support Analyst II	2	2	2	2	2	1
GIS Analyst	1	1	1	1	1	1
IT Training Specialist	1	1	1	1	1	1
Help Desk Support Analyst II	1	1	1	1	1	1
Web Application Specialist I	0	0	1	1	1	1
Technical Support Analyst I	0	0	0	0	0	1
Total	14	13	13	13	15	15

General Operations - Department 11200

Contact: Kimberly Edlund

Department Description/Function

This department is used for expenses that cannot easily be allocated among other General Fund departments based on their nature. These expenses include property, casualty, fleet, and public liability insurance, unemployment compensation and other miscellaneous items.

Key Data

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	3,602,840	3,694,920	3,417,200	(277,720)	(7.52%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	3,602,840	3,694,920	3,417,200	(277,720)	(7.52%)

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	3,011,070	1,870,020	1,074,400	(795,620)	(42.55%)
Operating	591,770	1,824,900	2,342,800	517,900	28.38%
Capital Outlay	0	0	0	0	0.00%
Total	3,602,840	3,694,920	3,417,200	(277,720)	(7.52%)

Wireless Communications - Department 11540

Contact: Thomas Weber

Department Description/Function

The Washington County Wireless Communications department designs, procures, installs, and maintains all non-cellular communication systems and related equipment in Washington County government. The department is also the radio vendor for the City of Hagerstown Fire and Police departments, the Maryland Institute for Emergency Medical Services, Washington County Health Department, and all municipalities located with Washington County. Wireless operates and maintains the P25 Public Safety radio systems for all Law Enforcement and Fire/EMS. Wireless operates and maintains the Public Safety Paging system and Fire Station Alerting system for all fire departments in Washington County. Wireless also maintains the 911 radio dispatch positions at the main and backup Emergency Communications Centers (ECC) in the County.

Goals Fiscal Year 2026

- ◆ Replace wall mounted HVAC units at ten Washington County Communications shelters. The old units were last installed in 2006-2009. *This was an FY2025 goal but due to lengthy manufacturing delays, the new goal is to be completed by Spring 2026.*
- ◆ Complete antenna replacements on Fairview MPT emergency transmission radio tower. *This is the last antenna to be replaced from the FY2025 goal.*
- ◆ Complete the integration the new Motorola UHF GRV paging system. This will now trigger fire station house sirens and allow fire/EMS users with new Unication G5 pagers to receive 2 tone pages and voice announcements.
- ◆ Begin the possible transfer and relocation of 130' communication tower from Washington County Board of Education to Wireless Communications for use at the future 911 ECC at 540 Western Maryland Parkway.
- ◆ Replace backup batteries in Uninterruptible Power Supplies (UPS) at all emergency communications sites that are five years old or older.
- ◆ Add second Microwave Backhaul link between 33 W. Washington Street and Quirauk Mountain communications sites for improved diverse path.
- ◆ Complete the shut-down of backup and low band fire/EMS transmitter that has been in service since 1973.

Accomplishments Fiscal Year 2025

- ◆ Achieved the FY2025 goal of distributing 1,005 new Motorola APX NXT radios for Law Enforcement and Fire/EMS.
- ◆ Achieved the FY2025 goal of adding Geo-Prime redundancy for Astro P25 radio system at 33 West Washington Street to add extra layer of protection from radio system outages.
- ◆ Achieved the FY2025 goal of upgrading Public Safety Fire Station Alerting Systems as part of the Motorola system project upgrade.
- ◆ Replaced antennas associated with Astro P25 and Paging systems at nine of ten RF transmissions sites. The final antenna will be replaced in FY2026.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Wireless Comm. P25 Radio Devices Maintained	2,503	2,503	2,600	2,600
Wireless P25 Radio Transmission Sites Maintained	10	10	10	10
Wireless Comm. Generators Maintained	9	9	9	9
FCC Licenses held by Washington County	49	49	40	36

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	1,556,350	1,632,130	1,691,800	59,670	3.66%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	63,600	66,400	69,200	2,800	4.22%
Total	1,619,950	1,698,530	1,761,000	62,470	3.68%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	590,330	557,350	575,480	18,130	3.25%
Operating	1,029,620	1,141,180	1,185,520	44,340	3.89%
Capital Outlay	0	0	0	0	0.00%
Total	1,619,950	1,698,530	1,761,000	62,470	3.68%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Deputy Director - Wireless Communications	1	1	1	1	1	1
Wireless Communications Specialist	3	3	3	3	3	3
Communications Technician I	0	0	0	1	1	1
Total	4	4	4	5	5	5

Business & Economic Development - Department 12500 Contact: Jonathan Horowitz**Department Description/Function**

The Department of Business and Economic Development (DBED) is a county agency that provides assistance to new and expanding businesses throughout Hagerstown and Washington County, Maryland. DBED interacts with a vast network of public, private, and non-profit organizations to address the business needs of the community, as well as attracting new companies to the County.

Goals Fiscal Year 2026

- ◆ Encourage access to economic incentives for quality job creation and/or tax base enhancement.
- ◆ Encourage existing neighborhoods to grow “in-place” keeping jobs close to where people live.
- ◆ Collaborate with local educational institutions to coordinate training/skill requirements to meet the needs to local employers.
- ◆ Collaborate with other agencies and institutions to identify programs and services to assist in the creation of new small businesses.
- ◆ Expand marketing campaigns to include various digital marketing platforms including social media, search engines, email marketing, etc.
- ◆ Continue a collaborative recruitment strategy among businesses, stakeholders, non-profit organizations and government.
- ◆ Design, develop and deliver a variety of informational workshops/seminars/webinars for business.
- ◆ Assist companies in finding appropriate sites for expansion or relocation.
- ◆ Strengthen programs which provide business development, information, and technical assistance.
- ◆ Hire a new Business Retention and Expansion Business Specialist.
- ◆ Manage fiscal challenges aggressively through the budget process.

Accomplishments Fiscal Year 2025

- ◆ Hosted our second Ground Hog Day Celebration Event.
- ◆ Created, implemented and staffed an exhibition booth at Maryland Association of Counties (MACO).
- ◆ MACO Taste of Maryland.
- ◆ Washington County Career Expo held in partnership with Hagerstown Community College.
- ◆ Attended Legislative Day in Annapolis.
- ◆ Hagerstown Spark Event with Center for Business and Entrepreneurial Studies (CBES).
- ◆ Received the International Economic Development Council (IEDC) Awards of Excellence in Economic Development:
 - Awarded Gold for our “Grown Local” magazine
- ◆ Farm of the Year program was updated, and judging criteria was strengthened. Awarded to Linden Hall Farm in 2025.
- ◆ Partnered with Public Relations to complete the fourth annual Washington County Ice Cream Trail. Teamed up with 29 local businesses for sponsorships and had 581 citizens participate in this year’s trail.

- ◆ Attended more than 80 business events including grand openings, ribbon cuttings and milestone celebrations.
- ◆ Used funding for Small Business Appreciation Week to support Hagerstown Spark Event.
- ◆ Assisted 32 prospective businesses that moved into Washington County and created jobs.
- ◆ Conducted 220 farm/agriculture site health visits.
- ◆ Assisted 205 small business clients.
- ◆ Developed and administered agriculture stabilization grant programs:
 - \$100,000 Agriculture business grant (HRT)
- ◆ Provided \$13,487,871 in financial assistance through economic development incentives.
- ◆ Executed Foreign Trade Zone marketing campaigns and creation of collateral.
- ◆ Presented an economic development update to the community during the Chamber of Commerce’s Eggs and Issues event.
- ◆ DBED moved from a reactive stance to a more progressive proactive data driven approach by adding a powerful software subscription providing new capabilities offered to the community.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Business Financial Assistance	\$13,487,871	\$8,399,656	\$5,356,175	\$9,041,601
Prospective Businesses Assisted	36	130	150	150
Farm/Agriculture Visits	228	200	228	240
Office Calls/Walk-In Clients Assisted	460	460	481	501
Number of Business Events	80	80	88	90
Small Business Clients Advised	126	126	205	210

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	810,560	1,035,280	1,167,060	131,780	12.73%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	27,000	8,000	8,000	0	0.00%
Total	837,560	1,043,280	1,175,060	131,780	12.63%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	657,520	847,000	967,370	120,370	0.00%
Operating	180,040	176,280	183,750	7,470	4.24%
Capital Outlay	0	20,000	23,940	3,940	0.00%
Total	837,560	1,043,280	1,175,060	131,780	12.63%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Director of Business Development	1	1	1	1	1	1
Business Specialist - Financial Programs	1	1	1	0	0	0
Business Leader	1	1	1	1	1	1
Business Specialist - Retention & Expansion	1	1	1	1	1	1
Agriculture Business Specialist	1	1	1	1	1	1
Business Support Specialist	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1
Total	7	7	7	6	6	6



Business Development Team with Commissioner Jeff Cline and County Administrator Michelle Gordon



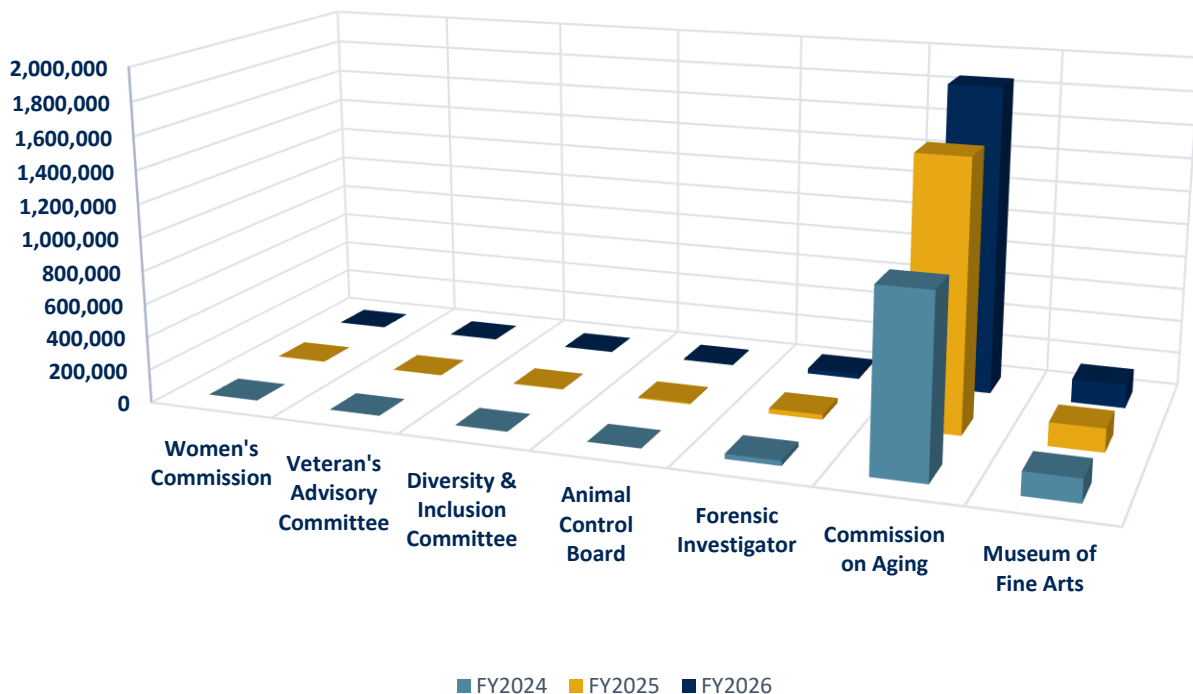
DBED Director Jonathan Horowitz delivers economic update at Chamber of Commerce Eggs and Issues event.

General Fund – Other Summary

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Women's Commission	2,000	2,000	2,000	0	0.00%
Veteran's Advisory Committee	0	2,000	2,000	0	0.00%
Diversity and Inclusion Committee	2,000	2,000	2,000	0	0.00%
Animal Control Board	0	7,200	7,200	0	0.00%
Forensic Investigator	30,000	30,000	30,000	0	0.00%
Commission on Aging	1,064,530	1,604,580	1,854,580	250,000	15.58%
Museum of Fine Arts	136,620	140,000	142,000	2,000	1.43%
Total	1,235,150	1,787,780	2,039,780	252,000	14.10%

Budget Highlights:

- Includes full funding for the Commission on Aging to offset loss of Federal revenue due to the Older Americans Act final rule which becomes effective October 2025.
- Additional support for the Museum of Fine Arts to assist with increased maintenance and expanded programs at the museum.





Women's Commission – Department 11000

Contact: Dawn Marcus

The Commission for Women is an advisory body appointed by the Board of County Commissioners, to promote the role of women, advocate on behalf of women, and celebrate the accomplishments of women and girls in Washington County, MD.

Department Description/Function

The Commission for Women identifies problems, defines issues, and recommends policies and solutions that would change practices which prevent the full participation of women in today's society by supporting the advancement of women and goals in Washington County.

Goals Fiscal Year 2026

- ◆ To serve as a source of information and referral for women.
- ◆ To identify, research, and find solutions to the problems of women and girls in our community.
- ◆ To promote the full and equal participation of women in work, government, and society.
- ◆ To strengthen home life by directing attention to critical problems confronting women as wives, mothers, homemakers, workers and individuals.
- ◆ To recommend methods of overcoming discrimination against women in public and private employment and encourage women to become candidates for public office.
- ◆ To secure appropriate recognition of women's accomplishments and contributions to Washington County.

Accomplishments Fiscal Year 2025

- ◆ The Commission for Women partnered with TEDxHagerstown Women which brought a global stage to Western MD highlighting local and regional speakers.
- ◆ Partnered with Western Maryland Consortium, Brooke's House, Middletown Valley Bank, and the Washington County Board of Commissioners and hosted financial literacy classes and goal setting classes for women in residential recovery from substance abuse and addiction.
- ◆ Hosted the Women's Community Support Fair.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Events/Community Outreach Programs	Unavailable	35	45	45

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	2,000	2,000	2,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	2,000	2,000	2,000	0	0.00%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	2,000	2,000	2,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	2,000	2,000	2,000	0	0.00%



Veteran’s Advisory Committee – Department 11120

Contact: Dawn Marcus

The mission of the Washington County Veteran’s Advisory Committee is to advise the Board of County Commissioners on identifying the needs of Veterans.

Department Description/Function

The Veteran’s Advisory Committee shall assist the Board of County Commissioners in identifying the needs of its veteran community and provide recommendations for increased services and resources.

Goals Fiscal Year 2026

- ◆ To educate the homeless veterans and disabled veterans on services they’ve earned but may never have taken advantage of and give direction on how to access those services.
- ◆ Assist the Board of County Commissioners on advising how government can assist with providing resources to the veteran community.

Accomplishments Fiscal Year 2025

- ◆ The Committee held monthly meetings at various locations to include veteran organizations.

Key Data

Programs/Services Provided	FY2023 Actual*	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Outreach Events Attended	Unavailable	N/A	15	20
Brochures Distributed	Unavailable	1,000	1,000	1,500

*The Veteran's Advisory was established after FY2023, so no data is available.

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	0	2,000	2,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	0	2,000	2,000	0	0.00%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	0	2,000	2,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	0	2,000	2,000	0	0.00%

**Diversity and Inclusion Committee – Department 11140****Contact: Dawn Marcus**

The mission of the Diversity and Inclusion Committee is to advise the Board of County Commissioners on public policy relating to ethnic affairs, promote the involvement of all ethnic groups in business and community affairs, and advocate services and programs relating to the quality of life for all residents.

Department Description/Function

The Diversity and Inclusion Committee undertakes the task of gathering and disseminating information from and about the growing diverse ethnic population in Washington County; fosters a climate of mutual respect among different ethnic groups and peoples in the County by improving communication between the diverse groups and communities; offers input to the Commissioners relating to County and community issues by encouraging discussion of differing viewpoints to promote an understanding in a multicultural environment; and to advise the Commissioners on how County government can be more inclusive of a diverse community.

Goals Fiscal Year 2026

- ◆ Hold monthly meetings with adequate membership attendance.
- ◆ Bridge cultural diversity of all ethnic groups.
- ◆ Advise the Board of County Commissioners bi-annually on the status of the Committee.

Accomplishments Fiscal Year 2025

- ◆ The Committee has been restructured and reorganized to meet membership requirements. They have held monthly meetings maintaining the necessary quorum.
- ◆ The Committee has resumed the listening tours at various locations throughout the County.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Events/Community Outreach Programs	Unavailable	3	12	12

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	2,000	2,000	2,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	2,000	2,000	2,000	0	0.00%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	2,000	2,000	2,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	2,000	2,000	2,000	0	0.00%



Animal Control Board - Department 11150

Contact: Rebekah Gander

The Animal Control Board consists of five members who are appointment by the Board of County Commissioners. The Board hears and decides cases referred to them concerning the enforcement of the Animal Control Ordinance.

Department Description/Function

The Permits and Inspections department provides administrative support to the Animal Control Board and its members. This support includes processing complaints and appeals to the Board; attending hearings and taking minutes for each case; and requesting Board appointments before the Board of County Commissioners.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Legal Services (total dollars spent)	N/A	N/A	\$7,200	\$7,200

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	0	7,200	7,200	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	0	7,200	7,200	0	0.00%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	0	7,200	7,200	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	0	7,200	7,200	0	0.00%



Forensic Investigator – Department 11550

Contact: Dawn Marcus

Department Description/Function

The appointed Forensic Investigator investigates the death of a human being if the death occurs (I) by violence; (II) by suicide; (III) by casualty; (IV) suddenly, if the deceased was in apparent good health or unattended by a physician; or (V) in any suspicious or unusual manner. Annotated Code Maryland, Health – General Article, Section 5-309

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Autopsies - Actual	Unavailable	378	420	450
Autopsies - Declined	Unavailable	167	125	150

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	30,000	30,000	30,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	30,000	30,000	30,000	0	0.00%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	30,000	30,000	30,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	30,000	30,000	30,000	0	0.00%



Commission on Aging – Department 93230

Contact: Amy Olack

The Commission on Aging was established by the Board of County Commissioners in 1973 and is a private non-profit corporation that carries out state and federal mandates on behalf of the state and county governments. The Agency serves as an Area Agency on Aging as mandated by the Older Americans Act of 1965.

Department Description/Function

The Commission on Aging (COA) assists Washington County residents aged 60 and older to maintain an independent living status in their own homes for as long as appropriate, as well as provide programs and services to older adults, caregivers, and those with disabilities. The COA also provides service at six congregate sites and one senior center.

Goals Fiscal Year 2026

- ◆ The COA will serve over 7,500 unduplicated persons through the 50+ programs offered.
- ◆ The COA will educate over 800 unduplicated persons through their educational offerings.
- ◆ The COA will provide over 29,500 meals to older adults through their home delivered meals and congregate site programs.
- ◆ Implement a new volunteer program, “Helping Hands”.

Accomplishments Fiscal Year 2025

- ◆ Medicare Part D found over \$500,000 in prescription drug savings for older adults.
- ◆ Over \$1.6 million dollars in eligible benefits found for clients.
- ◆ Launched a single year, State supported artificial intelligence caregiver support pilot program, “ElliQ”.
- ◆ Exceeded our FY 2025 goal (to educate over 850 adults) of educating over 1,000 older adults throughout the County on health promotion and prevention topics.



Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Unduplicated Persons Served	11,000	10,500	8,200	7,500
Number of Meals Served - Meals on Wheels	56,781	52,532	50,100	29,500

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	1,064,530	1,604,580	1,854,580	250,000	15.58%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,064,530	1,604,580	1,854,580	250,000	15.58%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	1,064,530	1,604,580	1,854,580	250,000	15.58%
Capital Outlay	0	0	0	0	0.00%
Total	1,064,530	1,604,580	1,854,580	250,000	15.58%





Museum of Fine Arts – Department 93300

Contact: Sarah Hall

Established in 1931, the Washington County Museum of Fine Arts has been recognized as one of the finest small museums in the United States. Its mission is to collect, preserve, interpret, and exhibit art of lasting quality for the citizens of Hagerstown, Washington County and the surrounding region.

Department Description/Function

The Washington County Museum of Fine Arts (WCMFA) is a non-profit organization serving the public good. The mission of the WCMFA is to provide a vibrant place for the presentation and exploration of art of lasting quality for the benefit of a diverse public through intentional art collecting, lively interpretations, diligent preservation and care, active educational programs, and opportunities for social interaction.

Goals Fiscal Year 2026

- ◆ Continue building a strong, compelling exhibition schedule to drive regional tourism and achieve the goal of becoming a Mid-Atlantic destination.
 - The attendance and financial impact of a major exhibition *Frida Kahlo: Picturing an Icon* will be realized mainly in FY2026. We project overall attendance of 15,700 (about 140 visitors per day), which is a 49% increase over our typical 94 visitors per day.
 - Beginning in September, we will shift focus for a number of months to American art for the semi quincentennial. Other exhibitions planned for the year include:
 - *Cumberland Valley Photographers* (through July 27)
 - *Frida Kahlo: Picturing and Icon* (through October 5)
 - *In Nature's Studio: Two Centuries of American Landscape Painting – Complementary Contemporary Art Installation* (Sept 13 - Jan 4)
 - *Cumberland Valley Artists* – Our flagship semi quincentennial program – artists are responding to national themes (Nov 8 – Mar 1)
 - *Church 200* – Project throughout 2026 – an international effort to commemorate the 200th anniversary of seminal landscape artist Frederick Church's birth – also relevant to celebrating American art
 - *The Scandinavian Home: Art and Identity 1880 – 1920* – Traveling exhibition that ties to our founders' home in Norway (Apr 19 – May 25)
 - *Cumberland Valley Photographers* (Opens June 6)
 - Key Activities – Programming that highlights and connects to the exhibition schedule
 - Community Days
 - Concerts
 - Lectures/Talks
 - Hands-on experiences
- ◆ Plans for Expansion
 - Key Activities:
 - Advance capital campaign to public phase and move project from schematic design through design development and construction documents
 - Explore a contemporary art advisory group for residency program

- ◆ Prepare for reaccreditation
 - Key Activities
 - Review “core” documents (five of six already completed)
 - Complete self-study (in-progress)
 - Engage in developing new strategic plan (in process of scheduling)
- ◆ Improve professional museum safety and security procedures
 - New Manager of Safety and Security begins 6/1/25
 - Better oversight for the Key Street Property
 - Implementation of more regular training and safety drills
 - Comprehensive assessment of our procedures in comparison to standard museum procedures

Accomplishments Fiscal Year 2025

- ◆ Overall attendance is projected to be slightly higher than FY2024 with an approximately 3% increase. This was due to making operating hours consistent, which provided an additional four hours per week of public access. Occasional evenings during the holidays, summer months and the WCPS exhibition added an additional 24 hours of public access.
- ◆ Implemented a new online collections database. We are still in the process of migrating the collection records but currently 2/3 of the collection is accessible. This project was underwritten by donor David Wright and includes high-res images suitable for scholars and researchers. The database can be viewed by clicking this link or visiting: <https://wcmfa.collection.veevartapp.com/search/singer>
- ◆ Staff continued to work from a strong, compelling exhibition schedule to drive regional tourism and achieve the goal of becoming a Mid-Atlantic destination. Fiscal year 2025 exhibits included:
 - *Cumberland Valley Artists* – attendance 6,942
 - *Art, Fashion, Symbol Statement: Tattooing in America 1960s to Today* – attendance 13,377
 - *Floating Beauty: Women in the Art of Ukiyo-e* – attendance 11,366
 - *E.O. Hoppe: Women* – attendance 7,985
 - *The Sincerest Form: Master Art Copyists* – attendance 11,675
 - *Recent Acquisitions* – attendance 6,004
 - *Washington County Public Schools exhibition* – attendance 10,340
- ◆ Created complementary programming to attract young adults and families
 - Key Activities
 - Evening/holiday hours and programs in December
 - Free community days for each exhibition
 - Implementation of full schedule of summer garden nights
 - Young adult programs Oct/Dec/Feb/Apr/Jun
- ◆ Continued full-year program of benefactor events
- ◆ Hosted our second “December Fridays” with the museum providing festival holiday decorations and special programming.
- ◆ Collaborated on impactful community events including fall fest and annual tree lighting
- ◆ To further our plan for expansion, we selected our design architect – Cooper Robertson. Schematic design is expected to conclude by the time of this document’s publication. The capital campaign quiet phase is at about 61% of goal for private philanthropy.

- ◆ At the time of this writing (May 2025) we are at 97% of our FY2025 fundraising goal with funds raised through event sponsorships, exhibition underwriting, Treasure Sale, Amazing Tablescapes, Art in Bloom and our annual fund.
- ◆ For additional details on museum activities, please refer to our presentation to the County Commissioners on January 28, 2025, or click here ->



Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Educational Programs Held	77	89	110	110
Number of New Exhibits	8	8	8	8
Number of Visitors to the Museum	39,978	45,654	47,000	48,500

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	136,620	140,000	142,000	2,000	1.43%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	136,620	140,000	142,000	2,000	1.43%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	136,620	140,000	142,000	2,000	1.43%
Capital Outlay	0	0	0	0	0.00%
Total	136,620	140,000	142,000	2,000	1.43%

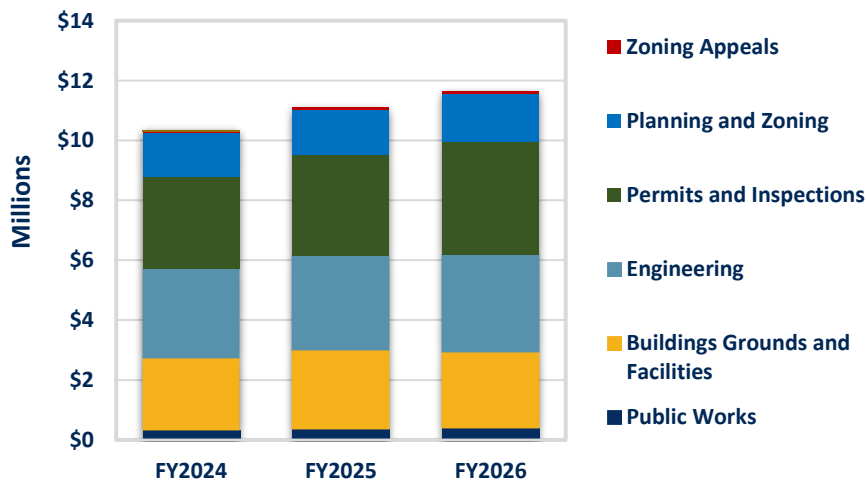




General Fund – Public Works, Engineering, Permits & Inspections, Planning & Zoning Summary

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Public Works	339,360	357,530	386,420	28,890	8.08%
Buildings Grounds & Facilities	2,391,950	2,630,020	2,535,350	(94,670)	(3.60%)
Engineering	2,972,620	3,175,710	3,270,360	94,650	2.98%
Permits & Inspections	3,083,670	3,349,700	3,773,880	424,180	12.66%
Planning & Zoning	1,466,580	1,530,580	1,617,800	87,220	5.70%
Zoning Appeals	59,290	67,240	68,390	1,150	1.71%
Total	10,313,470	11,110,780	11,652,200	541,420	4.87%

Budget by Department



Budget Highlights:

- 1% COLA and step increase for employees.
- Decompression of the salary scale.
- Addition of fire prevention and inspection services to streamline the permitting process offset by related fees.

Public Works

Contact: Andrew Eshleman

Department Description/Function

To provide administration, coordination, support and leadership for public works services and ensure high-quality maintenance of the County's public works infrastructure in an economically and environmentally responsible manner. Provide operational guidance to the Public Works departments of the Airport, Highways, Transit, Parks and Recreation, and Buildings Grounds and Facilities.

Goals Fiscal Year 2026

- ◆ Evaluate the efficiency of operation of division of departments to ensure cost effective services are provided. *This is an ongoing department goal.*
- ◆ Ensure that major capital improvement projects are designed and implemented on a timely basis. *This is an ongoing goal.*
- ◆ Submit building performance data for the State's Building Energy Performance Standards.
- ◆ Support the Transit Department in grant efforts to improve facilities.
- ◆ Support the Airport Department in efforts to secure funding for the replacement of the Air Traffic Control Tower.
- ◆ Secure a long-term lease of property for North County Regional Park.
- ◆ Complete Park modernization project at Woodland Way Park.

Accomplishments Fiscal Year 2025

- ◆ Secured grant funds for an Airport Terminal Expansion grant and completed design and bidding in an accelerated six-month period.
- ◆ Completed design for the renovated Sideling Hill Overlook and Picnic Area.
- ◆ Designed and provided project management on multiple Public Works projects including:
 - MLK Gymnasium
 - Court House HVAC
 - Black Rock Golf Course Learning Center
 - Airport NW Utilities and Airpark Sign
 - Fort Ritchie – UMD partnership
 - Regional Park Trails
 - Antietam Water Creek Trail
 - Agricultural Center Pole Barn Building
- ◆ Secured a new multi-year natural gas service contract.



Sideling Hill Overlook Sign creation in collaboration with Boonsboro High School

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Administer Program Open Space	\$1,746,741	\$1,916,701	\$688,847	\$544,413

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	339,360	357,530	386,420	28,890	8.08%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	339,360	357,530	386,420	28,890	8.08%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	323,490	341,760	372,490	30,730	8.99%
Operating	15,870	15,770	13,930	(1,840)	(11.67%)
Capital Outlay	0	0	0	0	0.00%
Total	339,360	357,530	386,420	28,890	8.08%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Director of Public Works	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1
Total	2	2	2	2	2	2

Buildings, Grounds & Facilities - Department 11910

Contact: Andrew Eshleman

Department Description/Function

This department is responsible for the operation and maintenance of the County’s buildings, facilities and grounds including 520 acres of land within Washington County’s 18 park sites.

Goals Fiscal Year 2026

- ◆ Start construction on the MLK Gymnasium renovations. *This is due to the achievement of the FY2025 goal of completing the plans for the renovation.*
- ◆ Construct maintenance facility restrooms and storage building at Doub’s Woods Park.
- ◆ Support county government facility improvement and renovations requests including the newly acquired 540 Western Maryland Parkway building.
- ◆ Elevator modernization at the County Office Building and Circuit Courthouse.

Accomplishments Fiscal Year 2025

- ◆ Achieved FY2025 goal of completing the Court House chiller project.
- ◆ Completed electrical service upgrade at the MLK building.
- ◆ Sold the Dwyer Center Building.
- ◆ Supported multiple office renovations.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Total Acres of County Land Maintained	520	520	520	520
Total Number of County Buildings Maintained	64	64	64	64
Total Number of County Parks Maintained	18	18	18	18

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	2,389,950	2,628,020	2,533,350	(94,670)	(3.60%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	2,000	2,000	2,000	0	0.00%
Total	2,391,950	2,630,020	2,535,350	(94,670)	(3.60%)

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	2,001,960	2,217,650	2,123,150	(94,500)	(4.26%)
Operating	383,990	412,370	412,200	(170)	(0.04%)
Capital Outlay	6,000	0	0	0	0.00%
Total	2,391,950	2,630,020	2,535,350	(94,670)	(3.60%)

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Deputy Director of Public Works - Buildings, Grounds & Facilities	1	1	1	1	1	1
Supervisor of Grounds & Facilities	1	1	1	1	1	1
Building Maintenance Supervisor	1	1	1	1	1	1
Maintenance Tradesworker	2	2	2	2	2	2
Equipment Operator Mechanic	2	2	2	2	2	2
Park/Playground Inspector & Equipment Operator	1	1	1	1	1	1
Maintenance Lead Worker - Parks	2	2	2	2	2	2
Senior Office Associate	1	1	1	1	1	1
Maintenance Lead Worker - Facilities	1	1	1	1	1	1
Maintenance Lead Worker - Buildings	1	1	1	1	1	1
Maintenance Worker - Facilities	1	1	1	1	1	1
Maintenance Worker -Parks	4	4	4	4	4	4
Total	18	18	18	18	18	18



*Pavilions that are located in our County Parks are available for rent by contacting the Parks and Recreation department at 240-313-2700.
 In-County Resident Fee: \$75.00
 Out-of-County Resident Fee: \$95.00*

Engineering - Department 11620**Contact: Scott Hobbs****Department Description/Function**

This department is responsible for the planning, surveying, real property administration, design and management of infrastructure projects from the Washington County Capital Improvement Plan (CIP); supporting the Department of Planning and Zoning by reviewing subdivision and site plan submissions for grading, stormwater management, and impacts from traffic and utilities; supporting the Department of Permits and Inspections by providing plan review for grading, entrance and utility permits; and administering the County Floodplain Management program.

Goals Fiscal Year 2026

- ◆ Start construction on the following projects:
 - Public Safety Training Center Tactical Village/Burn Building
 - Eastern Boulevard Widening Phase I
 - Crystal Falls Drive Bridge
 - Swope Road Culvert
 - Lanes Road Culvert
 - Western Section Highway Department Fuel Center
- ◆ Complete the planning and design for the following projects:
 - Halfway Boulevard Bridges
 - Wright Road/Hopewell Road Realignment
 - Eastern Boulevard at Antietam Drive
 - Intersection/ADA improvements
- ◆ Complete Pavement Condition Survey for Pavement Maintenance Program
- ◆ Plan, design and manage stormwater projects to meet MS4 requirements
- ◆ Provide most effective means for maintenance and repair of roads, bridges and culverts

Accomplishments Fiscal Year 2025

- ◆ Started construction on Halfway Boulevard Extended, Professional Boulevard Phase III/IV, and Stream Restoration at Smithsburg High School
- ◆ Completed utility work on Eastern Boulevard Widening Phase I
- ◆ Completed ADA improvements on Broadfording Road and Halfway Boulevard at Oak Valley Drive
- ◆ Completed minor bridge inspections
- ◆ Completed phase I of Airport Parking Lot improvements
- ◆ Resurfaced 13 miles of road with asphalt overlay and 22 miles of chip seal applications
- ◆ Met our FY2025 goal of completing the designs for:
 - Public Safety Training Center Tactical Village/Burn Building
 - Eastern Boulevard Widening Phase I
 - Crystal Falls Drive Bridge
 - Swope Road Culvert, Lanes Road Culvert, Kretsinger Road Culvert, Remsburg Road Culvert and Bowie Road Culvert
- ◆ Met our FY2025 goal of updating our training manual for the electronic review process

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Miles of Road Asphalt Overlay	10	10	13	15
Miles of Chip & Seal	25	30	22	25
Bridges Inspected (Major) - inspected every 2 years	N/A	93	N/A	93
Bridges Inspected (Minor) - inspected every 4 years	N/A	201	N/A	N/A
Plan Reviews - Grading, SWM, Traffic	1,091	1,091	1,000	1,000

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	2,870,620	3,050,610	3,145,360	94,750	3.11%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	102,000	125,100	125,000	(100)	(0.08)%
Total	2,972,620	3,175,710	3,270,360	94,650	2.98%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	2,898,150	3,042,230	3,193,240	151,010	4.96%
Operating	74,470	76,480	77,120	640	0.84%
Capital Outlay	0	57,000	0	(57,000)	(100.00)%
Total	2,972,620	3,175,710	3,270,360	94,650	2.98%



Swope Road Culvert Replacement project

Summary of Personnel Changes

◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Director of Engineering	1	1	1	1	1	1
Chief of Plan Review	1	1	1	1	1	1
Chief of Design	1	1	1	1	1	1
Chief Project Manager	1	1	1	1	1	1
Senior Architectural Project Manager	1	1	1	1	1	1
Civil Engineer	2	2	2	2	2	2
Structural Engineer	1	1	1	1	1	1
Transportation Engineer	1	1	1	1	1	1
Sr. Plan Review, Flood Plain Manager	1	1	1	1	1	1
Real Property Administrator	1	1	1	1	1	1
Plan Reviewer	1	1	1	1	1	1
Chief of Surveys	1	1	1	1	1	1
Project Manager	3	3	3	3	3	3
Survey Party Chief	1	1	1	1	1	1
GIS Analyst	1	1	1	1	1	1
Engineering Technician III	3	3	3	3	3	3
Technology Coordinator	0	0	0	1	1	1
Survey Technician	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
Total	23	23	23	24	24	24



Halfway Boulevard Extension project

Permits and Inspections - Department 11630

Contact: Gregory Cartrette

Department Description/Function

The Department of Permits and Inspections processes building and trade permits and performs plan review and inspections of residential and commercial building construction, renovation, and improvements for properties located in Washington County and for properties located within the town limits of Sharpsburg, Keedysville, Williamsport, Funkstown, Boonsboro, Clear Spring and Hancock. Performs fire plan review and inspections for life safety compliance. Processes and maintains trade licenses for plumbing, mechanical and electrical. Inspects construction of infrastructure improvements in the Washington County Capital Improvement Plan (CIP). Inspects public and privately-owned storm water management (SWM) structures. The department also inspects private land development in the County.

Goals Fiscal Year 2026

- ◆ To maintain 24 hours or less response time to all inspection requests. *This is an ongoing departmental goal.*
- ◆ Continue to evaluate divisional policies/procedures for efficiency. *This is an ongoing departmental goal.*
- ◆ Maintain an in-house training program to provide specific training topics to permit technicians, inspectors and plans examiners as it relates to their responsibilities. *This was an FY2025 goal for permit technicians that was not achieved. Expect to complete in FY2026 but include additional positions in the training program.*
- ◆ Participate in the Washington County Home Show to provide citizens the opportunity to meet with staff in person to ask questions and receive informational brochures on various permitting items.
- ◆ Conduct fire/life safety plan review and inspections to provide a high level of fire prevention services. We will educate Washington County residents and businesses on the importance of fire prevention.
- ◆ Send out quarterly press releases on changes made within the department and/or to inform the public on specific fire topics.

Accomplishments Fiscal Year 2025

- ◆ Decreased permit processing times from two weeks to within 24-48 hours.
- ◆ Developed and approved a Building Code Board of Appeals.
- ◆ Seven staff members obtained Fire Inspector Certifications in preparation for the new department function of Fire Prevention Services effective 7/1/25.
- ◆ Adopted the Washington County Fire Prevention Code effective 7/1/25. The department will begin providing fire plan review, sprinkler system evaluations, and fire inspections to enhance the County's efforts to support life safety and code compliance.
- ◆ Met the FY2025 goal of providing outreach meetings with contractors.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Total Permits Issued	5,480	5,035	5,000	5,200
Total Inspections Conducted	31,975	28,688	32,000	33,000
Inspections per Inspector per Day	30-35	20-25	25-30	30-35

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	2,028,220	2,361,450	2,354,630	(6,820)	(0.29%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	1,055,450	988,250	1,419,250	431,000	43.61%
Total	3,083,670	3,349,700	3,773,880	424,180	12.66%
Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	2,945,980	3,193,680	3,599,870	406,190	12.72%
Operating	128,090	129,370	174,010	44,640	34.51%
Capital Outlay	9,600	26,650	0	(26,650)	(100.00%)
Total	3,083,670	3,349,700	3,773,880	424,180	12.66%

Summary of Personnel Changes

- ◆ Three new positions were added in FY2026 all due to bringing fire prevention and life safety as a County provided service into this department. The three new positions are Fire Plans Examiner/Inspector, Commercial Building Plans Examiner and Fire Inspector.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Director of Permits and Inspections	1	1	1	1	1	1
Deputy Code Official	1	1	1	1	1	1
Chief of Permitting	1	1	1	1	1	1
Chief Building Inspector	1	1	1	1	1	1
Combination Inspector	1	1	1	1	1	1
Fire Plans Examiner/Inspector	1	0	0	0	0	0
Commercial Building Plans Examiner	1	0	0	0	0	0
Chief Site Inspector	1	1	1	1	1	1
Electrical Inspector I	2	2	2	2	2	2
Electrical Inspector II	1	1	1	1	1	1
Plumbing Inspector I	1	1	1	1	1	1
Plumbing Inspector II	1	1	1	1	1	1
Building Inspector I	2	2	2	2	3	3
Permits Systems Specialist	1	1	1	1	0	0
Plans Examiner II	2	2	2	2	2	2
Construction Inspector	5	5	5	5	5	5
Fire Inspector	1	0	0	0	0	0
Senior Office Associate	1	1	1	1	1	1
Permit Coordinator	1	1	1	1	1	1
Permits Technician I	4	4	4	4	4	4
Administrative Assistant	1	1	1	1	1	1
Total	31	28	28	28	28	28

Planning and Zoning - Department 10800

Contact: Jill Baker

Department Description/Function

The Department of Planning and Zoning is responsible for establishing and implementing short- and long-term land use planning goals that help maintain a balanced and diversified land base for our community. Short term planning activities include review of subdivision and development plans for compliance with County, State and Federal regulatory ordinances. Long term planning activities carried out by the department are continual analysis and maintenance of land development planning documents such as the Comprehensive Plan, Zoning Ordinance, Subdivision Ordinance, and Forest Conservation Ordinance as well as functional plans such as the Water and Sewerage Plan, Land Preservation, Parks and Recreation Plan and the Solid Waste Management and Recycling Plan. In addition to planning for future land development, the Department administers the County land preservation program and conducts historic resources preservation initiatives. Zoning activities within the Department include review of building permits, development plans, and administration of the Board of Zoning Appeals. In support of all planning and zoning activities the Department has a robust Geographic Information System (GIS) staff, creating, and maintaining mapping data and layers for map production to be used in planning documents and on an as needed project basis.

Goals Fiscal Year 2026

- ◆ Begin the update of the Water and Sewerage Plan. First steps will include advertising for a consultant and beginning data collection.
- ◆ Continue an address correction public awareness campaign and implement strategy in preparation for Next Generation 911.
- ◆ Continue to maximize our land preservation efforts through various state and local programs.
- ◆ Develop a historic restoration grant program.
- ◆ Amend the zoning ordinance to organize all principal, special exception and accessory uses into one user friendly chart.

Accomplishments Fiscal Year 2025

- ◆ Achieved FY2025 goal of having the Comprehensive 10-year update approved.
- ◆ Achieved the FY2025 goal of completing the address correction process related to NextGen 911 in the Boonsboro Fire District. This brings the total to nine districts being completed out of 17.
- ◆ Permanently preserved 2,216 acres of land in Washington County through various land preservation programs.
- ◆ Developed a Memorandum of Agreement with Towns so that structures in the municipality may take advantage of the updated historic tax credit program.
- ◆ Approved subdivision applications in the department creating 464 new lots of record.
- ◆ Approved 23 commercial site plans with a total gross building area of 468,253 square feet thereby advancing economic development efforts.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Subdivision Applications Reviewed	69	69	50	60
Number of Site Plans Reviewed	50	50	40	45
Number of Board of Zoning Appeals Applications	53	58	45	45
Number of Rezoning Applications	7	4	9	6
Planning Commission Public Meetings/Workshops	18	12	14	14
Historic District Commission Public Meetings	8	8	9	10
Agricultural Land Pres. Advisory Board Meetings	4	4	4	4
Right to Farm Board Meetings	1	1	1	1

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	1,378,380	1,386,380	1,456,200	69,820	5.04%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	88,200	144,200	161,600	17,400	12.07%
Total	1,466,580	1,530,580	1,617,800	87,220	5.70%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	1,419,850	1,485,230	1,564,230	79,000	5.32%
Operating	46,730	45,350	53,570	8,220	18.13%
Capital Outlay	0	0	0	0	0.00%
Total	1,466,580	1,530,580	1,617,800	87,220	5.70%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Planning and Zoning Director	1	1	1	1	1	1
Deputy Director Planning and Zoning	1	1	1	1	1	1
GIS Coordinator	1	1	1	1	1	1
Senior Office Associate	1	1	1	1	1	1
GIS Analyst	1	1	1	1	1	1
Comprehensive Planner	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
GIS Technician	1	1	1	1	1	1
Zoning Inspector	1	1	1	1	1	1
Senior Planner	1	1	1	1	1	1
Planner	2	2	2	2	2	2
Zoning Coordinator	1	1	1	1	1	1
Total	13	13	13	13	13	13

Zoning Appeals - Department 10810

Contact: Jill Baker

Department Description/Function

The Board of Zoning Appeals is supported by the Department of Planning and Zoning. An administrative clerk is assigned to serve as an intermediary between the Board and the public. Zoning applications are accepted for variances, special exceptions, and non-conforming uses. In addition, the Board accepts applications charging administrative error of decisions made by the Zoning Administrator, appeals on decisions made by the Planning Commission, and appeals related to administration of the Floodplain Ordinance.

Goals Fiscal Year 2026

- ◆ Continue to process applications for variances, special exceptions, and administrative appeals.
- ◆ Provide assistance to citizens in understanding zoning issues.

Accomplishments Fiscal Year 2025

- ◆ Assisted the public in applying for variances, special exceptions, and administrative appeals.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Board of Zoning Appeals Applications	53	58	50	50
Number of Public Meetings/Workshops	24	24	24	24

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	45,290	49,240	50,390	1,150	2.34%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	14,000	18,000	18,000	0	0.00%
Total	59,290	67,240	68,390	1,150	1.71%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	26,640	26,640	26,640	0	0.00%
Operating	32,650	40,600	41,750	1,150	2.83%
Capital Outlay	0	0	0	0	0.00%
Total	59,290	67,240	68,390	1,150	1.71%



General Fund – Parks and Recreation Summary

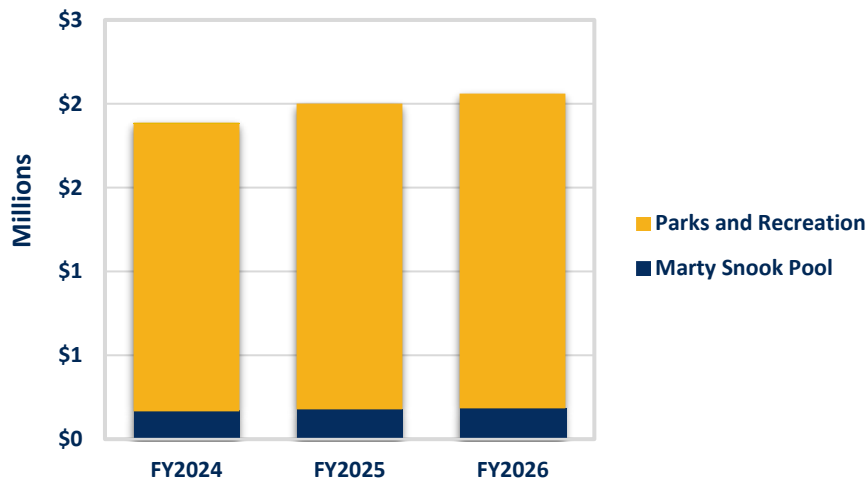
Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Martin L. Snook Pool	168,600	179,010	185,910	6,900	3.85%
Parks and Recreation	1,712,070	1,816,780	1,871,550	54,770	3.01%
Total	1,880,670	1,995,790	2,057,460	61,670	3.09%

Budget Highlights:

- 1% COLA and step increase for employees.
- Decompression of the salary scale.
- Continued to offer quality programs without significant increases in costs. *To see all that Parks and Recreation has to offer, visit <https://www.washco-md.net/recreation-fitness/> or click the image to the right to access our registration page.*



Budget by Department



Martin L. Snook Pool – Department 12000

Contact: Pam Boyd

Department Description/Function

The function of Martin L. Snook Pool is to offer affordable swimming opportunities in a safe environment to citizens.

Goals Fiscal Year 2026

- ◆ Successfully and safely operate the pool facility with adequate staffing to maximize swimming opportunities for the public. *This is an ongoing department goal.*
- ◆ Plan for a future pool building and facility renovations.

Accomplishments Fiscal Year 2025

- ◆ Achieved the FY2025 goal of completing the pool white coating project.
- ◆ Successfully staffed the pool to remain open for the public.



Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2024 Estimated	FY2025 Projected
Pool Visits (Paid Attendance - non-camp)	8,849	7,424	9,000	9,500
Number of Days in Full Operation	86	73	75	80
Number of Private Rentals	29	31	30	30
Number of Season Passes Sold	12	20	20	20

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	121,600	132,010	133,910	1,900	1.44%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	47,000	47,000	52,000	5,000	10.64%
Total	168,600	179,010	185,910	6,900	3.85%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	127,980	137,590	142,470	4,880	3.55%
Operating	40,620	41,420	43,440	2,020	4.88%
Capital Outlay	0	0	0	0	0.00%
Total	168,600	179,010	185,910	6,900	3.85%

Parks and Recreation - Department 12200

Contact: Jaime Dick

Department Description/Function

The Department of Parks and Recreation administrates and coordinates a wide range of programming to meet the needs of citizens of all ages and abilities in the community. This includes pursuing recreational facilities for organized activities in numerous locations throughout the County. The department is responsible for operating the parks and providing recreational services and programs for the County. The department also works with special events, marketing, and scheduling of the Agricultural Center and Board of Education facilities for public and private community organizations.

Goals Fiscal Year 2026

- ◆ Expand seasonal park facility open hours based on staffing availability
- ◆ Offer special events and programming at Marty Snook Pool
- ◆ Increase engagement at Community Recreation Centers and Parks
- ◆ Complete the design and start construction on the Regional Park Trail Network
- ◆ Complete the design and start construction on the new Antietam Water Trail Park at Antietam Drive
- ◆ Complete Park renovations at Woodland Way Park
- ◆ Update the WCPS joint use agreement to expand service offerings and sites to community and start tennis court resurfacing efforts

Accomplishments Fiscal Year 2025

- ◆ Completed renovation of Sideling Hill Overlook and Picnic Area
- ◆ Constructed a new pavilion at Marty’s Mythical Woods

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2024 Estimated	FY2025 Projected
Recreation Reservations Received	3,560	3,150	3,250	3,250
Number of Pavilion Reservations	686	1,059	1,070	1,070
Number of Summer Camp Participants	1,183	1,138	1,200	1,200
Number of Recreation Programs	242	215	231	230

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	1,308,670	1,413,380	1,458,050	44,670	3.16%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	403,400	403,400	413,500	10,100	2.50%
Total	1,712,070	1,816,780	1,871,550	54,770	3.01%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	1,531,770	1,644,960	1,699,100	54,140	3.29%
Operating	180,300	171,820	172,450	630	0.37%
Capital Outlay	0	0	0	0	0.00%
Total	1,712,070	1,816,780	1,871,550	54,770	3.01%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Deputy Director Public Works - Parks & Recreation	1	1	1	1	1	1
Recreation & Fitness Supervisor	1	1	1	1	1	1
Recreation Program Coordinator	2	2	2	2	2	2
Senior Office Associate	2	2	2	2	2	2
Parks Supervisor	1	1	1	1	1	1
Parks Manager	1	1	1	1	1	1
Total	8	8	8	8	8	8



Marty's Mythical Woods at Marty Snook Park



Playground Equipment at Camp Harding Park



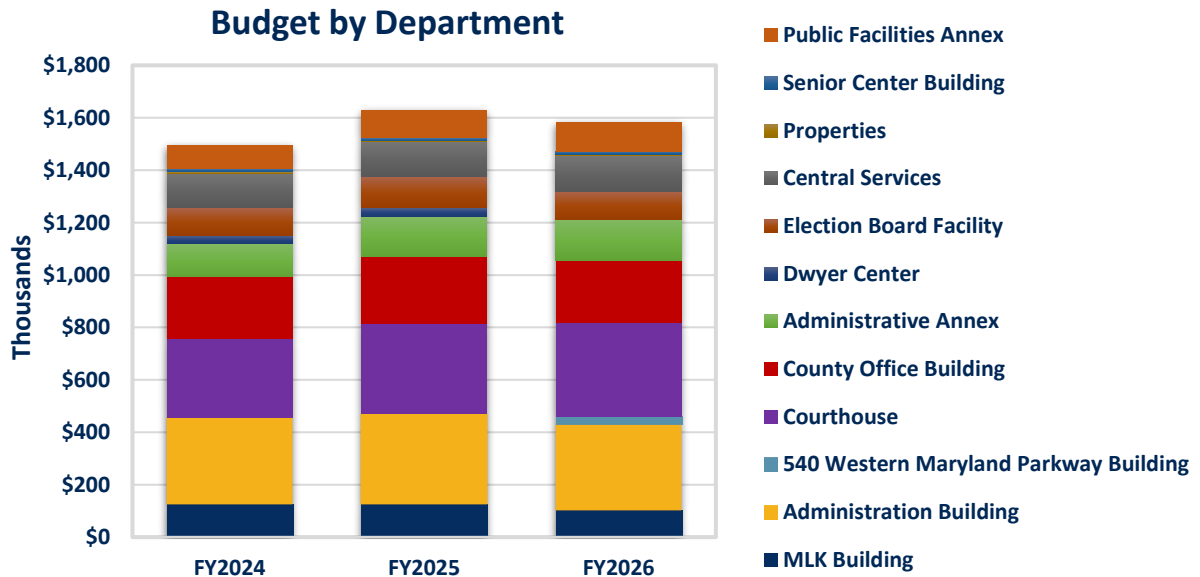
Tennis/Half-Basketball Court at Chestnut Grove Park

General Fund – Facilities Summary

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Martin Luther King Building	124,880	126,480	101,210	(25,270)	(19.98%)
Administration Building	330,410	343,880	330,910	(12,970)	(3.77%)
540 Western Maryland Parkway Bldg.	0	0	29,310	29,310	100.00%
Court House	302,240	343,880	355,630	11,750	3.42%
County Office Building	236,330	257,800	238,850	(18,950)	(7.35%)
Administrative Annex	124,630	150,600	156,180	5,580	3.71%
Dwyer Center	32,310	34,390	0	(34,390)	(100.00%)
Election Board Facility	106,350	118,040	107,270	(10,770)	(9.12%)
Central Services	131,230	135,400	136,290	890	0.66%
Properties	6,020	1,730	4,450	2,720	157.23%
Senior Center Building	12,050	12,210	12,210	0	0.00%
Public Facilities Annex	89,810	104,110	112,230	8,120	7.80%
Total	1,496,260	1,628,520	1,584,540	(43,980)	(2.70%)

Budget Highlights:

- Dwyer Center Building was sold in FY2025.
- 540 Western Maryland Parkway Building was purchased in FY2025. This building will host the Patrol and 911 Communications departments once it is renovated.



Facilities – Departments 10900 - 11325

Contact: Andrew Eshleman

Department Description/Function

The Facilities Departments are responsible for the maintenance and operations of the following buildings:

- ◆ Martin Luther King Building
- ◆ Administration Building
- ◆ 540 Western MD Parkway Building (*New*)
- ◆ Court House
- ◆ County Office Building
- ◆ Administrative Annex
- ◆ Dwyer Center (*Sold FY2025*)
- ◆ Election Board Facility
- ◆ Central Services
- ◆ Properties
- ◆ Senior Center Building
- ◆ Public Facilities Annex

Goals Fiscal Year 2026

- ◆ Introduce an electronic work order and maintenance tracking system
- ◆ Initiate design for County Office Building HVAC and roof replacement
- ◆ Begin modernization of County Office Building and Court House Elevators
- ◆ Start MLK Building Gymnasium Renovation and roof replacement

Accomplishments Fiscal Year 2025

- ◆ Achieved the FY2025 goal of completing the Court House Chiller Replacement project
- ◆ Completed the MLK Building Electrical upgrade

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Service Contract Oversight	Not Available	10	10	10
Courier Support	Not Available	246	246	246

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	1,496,260	1,628,520	1,584,540	(43,980)	(2.70%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,496,260	1,628,520	1,584,540	(43,980)	(2.70%)

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	1,496,260	1,628,520	1,584,540	(43,980)	(2.70%)
Capital Outlay	0	0	0	0	0.00%
Total	1,496,260	1,628,520	1,584,540	(43,980)	(2.70%)

Highway Fund

Highway Fund Summary



Highway Division

Contact: Zane Rowe

The mission of the Washington County Highway Division is to provide a safe, well-maintained Highway system that offers mobility and supports safe travel for all citizens

About the Division

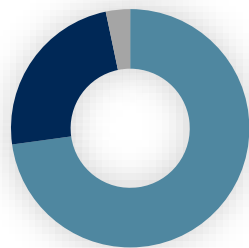
The Highway Division consists of six departments: General Operations, Road Maintenance, Snow Removal, Storm Damage, Traffic Control and Fleet Management. Additional information about the Highway Division at <https://www.washco-md.net/highways/>



Budget Highlights

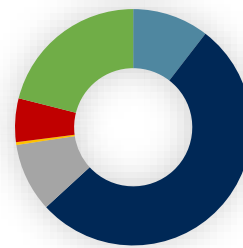
- Revenue needed to cover expenses comes from additional General Fund support. This is the major source of funding for the Highway due to continued reductions in Highway User Revenue.
- Expenses continue to increase due to rising cost of materials and frequency of more severe storms.

Revenue



- General Fund Appropriation
- Highway User Revenue
- Other

Expenses



- General Operations
- Road Maintenance
- Snow Removal
- Storm Damage
- Traffic Control
- Fleet Management

Highway Fund Revenues

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
420100 - Recycling Revenues	4,000	4,000	4,000	0	0.00%
490000 - Miscellaneous	30,000	10,000	10,000	0	0.00%
490010 - Gain or Loss on Sale of Asset	33,000	38,000	79,000	41,000	107.89%
490045 - Oper Transfer - General Fund	10,096,340	10,405,590	10,470,480	64,890	0.62%
496200 - Highway User Revenues	2,527,810	3,030,040	3,432,900	402,860	13.30%
499400 - Projects	30,000	30,000	30,000	0	0.00%
499410 - Street Lighting	37,000	37,000	37,000	0	0.00%
499420 - Fuel	249,000	324,480	279,340	(45,140)	(13.91%)
499430 - Guardrails	5,000	5,000	5,000	0	0.00%
499470 - Auto Repair	30,000	30,000	30,000	0	0.00%
Total Highway Revenue	13,042,150	13,914,110	14,377,720	463,610	3.33%

Highway Fund Expenditures

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
20010 - General Operations	1,280,180	1,563,500	1,505,410	(58,090)	(3.72%)
20020 - Road Maintenance	6,769,550	7,281,320	7,578,210	296,890	4.08%
20030 - Snow Removal	1,299,230	1,316,170	1,353,970	37,800	2.87%
20040 - Storm Damage	13,430	15,080	55,180	40,100	265.92%
20050 - Traffic Control	727,100	784,080	858,040	73,960	9.43%
20060 - Fleet Management	2,952,660	2,953,960	3,026,910	72,950	2.47%
Total	13,042,150	13,914,110	14,377,720	463,610	3.33%

Highway Fund - Departments 20010 - 20060

Department Description/Function

The Highway Department is responsible for the maintenance of the County’s Road system. This includes patching, resurfacing, stabilization of roads, keeping ditch lines clear of debris, roadside tree care and trimming, snow and ice removal, line striping, signal maintenance, and signing of County Roads. Our Fleet Department also provides maintenance for County owned vehicles.

Goals Fiscal Year 2026

- ◆ Complete the Swope Road Bridge replacement
- ◆ Complete Bowie and Remsburg Culvert replacements
- ◆ Start in-house winter maintenance brine treatment program

Accomplishments Fiscal Year 2025

- ◆ Met the FY2025 goal of replacing the Spur Road Bridge
- ◆ Met the FY2025 goal of completing design on the Western Section Building expansion and fuel system
- ◆ Removed debris at multiple stone arch bridges
- ◆ Enhanced roadside vegetation and tree maintenance programs

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Salt Usage (Tons)	5,710	8,365	12,000	10,000
County Vehicles Maintained by Highway Department	320	320	320	320
Highway Sign Work Orders Processed	325	340	375	375
Miles of Roadside Mowing	855	859	861	865
Number of Work Requests Received	700	750	800	800

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	10,096,340	10,405,590	10,470,480	64,890	0.62%
Operating and Capital Grants	0	0	0	0	0.00%
Highway User Revenue	2,527,810	3,030,040	3,432,900	402,860	13.30%
Fees/Charges	418,000	478,480	474,340	(4,140)	(0.87%)
Total	13,042,150	13,914,110	14,377,720	463,610	3.33%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	8,664,670	9,529,990	9,750,480	220,490	2.31%
Operating	4,308,180	4,367,120	4,559,100	191,980	4.40%
Capital Outlay	69,300	17,000	68,140	51,140	300.82%
Total	13,042,150	13,914,110	14,377,720	463,610	3.33%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Deputy Director of Public Works - Highways	1	1	1	1	1	1
Supervisor of Operations	1	1	1	1	1	1
Fleet Manager	1	1	1	1	1	1
Assistant Fleet Manager	1	1	1	1	1	1
Section Supervisor	4	4	4	4	4	4
Supervisor Central Section	1	1	1	1	1	1
Traffic Control and Safety Supervisor	1	1	1	1	1	1
Fleet Services Coordinator	1	1	1	1	1	1
Assistant Section Supervisor	3	3	3	3	3	3
Welder	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1
Equipment Operator III	12	12	12	12	12	12
Automotive Service Technician	5	5	5	5	5	5
Automotive Body/Paint Technician	1	1	1	1	1	1
Sign Mechanic	3	3	3	3	3	3
Lead Construction Specialist	1	1	1	1	1	1
Senior Office Associate	1	1	1	1	1	1
Crew Coordinator/Equip Operator II	1	1	1	1	1	1
Equipment Operator II	43	43	43	43	43	42
Equipment Operator I	3	3	3	3	3	4
Auto Services Assistant	1	1	1	1	1	1
Office Associate	1	1	1	1	1	1
Total	88	88	88	88	88	88

Other Funds

Other Governmental Funds Summary



Other Governmental Funds

Contact: Various

This section contains budget information for eleven small funds that account for the activities associated with each of the funds mentioned and are immaterial in nature. This includes Cascade Towne Centre, Agricultural Center, Grant Management, Inmate Welfare, Gaming, Hotel Rental Tax, Land Preservation, HEPMPO, Emergency Services Billing, Contraband and Foreign Trade Zone.

Other Governmental Fund Revenues/Expenses by Fund*

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Cascade Town Centre	132,450	108,000	108,000	0	0.00%
Agricultural Education Fund	290,100	322,660	340,460	17,800	5.52%
Grant Management	525,670	660,730	1,414,470	753,740	114.08%
Inmate Welfare	564,090	630,310	738,650	108,340	17.19%
Gaming	2,295,370	2,136,000	2,339,210	203,210	9.51%
Hotel Rental Tax	2,000,000	2,000,000	2,000,000	0	0.00%
Land Preservation	2,519,700	3,869,530	2,848,670	(1,020,860)	(26.38%)
HEPMPO	573,110	811,750	808,340	(3,410)	(0.42%)
Emergency Services Billing	0	816,890	1,075,190	258,300	31.62%
Contraband	0	0	30,000	30,000	100.00%
Foreign Trade Zone	0	40,000	50,000	10,000	25.00%
Total Other Govt. Fund Budgets	8,900,490	11,395,870	11,752,990	357,120	3.13%

**Note – The revenues and expenses for these funds are balanced (equal to each other)*

Cascade Town Centre – Fund 22 – Department 22020

Contact – Andrew Eshleman

Department Description/Function

Cascade Town Centre Fund was created to foster development at the Fort Ritchie site. The County continues to support certain operational expenditures utilizing proceeds from the sale of the property.

Goals Fiscal Year 2026

- ◆ Complete the design for the Lake Royer Dam #70 sluice gate and spillway repairs
- ◆ Continue to support the building and facility maintenance of the Fort Ritchie Community Center
- ◆ Plan for opportunities to improve the livability and walkability of the Fort Ritchie Community

Accomplishments Fiscal Year 2025

- ◆ Created a partnership with the University of Maryland Center for Environmental and Community Health and Fort Ritchie on creating livable communities
- ◆ Continued lake treatments
- ◆ Increased the future rent received from the cell tower that provides support to the Cascade Towne Centre Fund

Key Data

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	123,650	108,000	108,000	0	0.00%
Total	123,650	108,000	108,000	0	0.00%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	123,650	108,000	108,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	123,650	108,000	108,000	0	0.00%

Agricultural Education Center – Fund 23 – Departments 23010-23050

Contact – Andrew Eshleman

Department Description/Function

The Agricultural Education Center’s function is to promote agricultural and recreational programs and activities which involve youth, the agriculture industry and the general public as well as educating the community on the Rural Heritage of the County. The site includes a multi-purpose building, four pole barns, horse show arena, tractor pull track, milking parlor, kennel club building, two pavilions, playground equipment, Washington County Services Extension offices, the Rural Heritage Museum, and a Heritage Village.

Goals Fiscal Year 2026

- ◆ Complete construction of the new pole barn building
- ◆ Support the Rural Heritage Museum’s effort to construct a pavilion
- ◆ Expand the utilization of the facility in the number of days used and total visitors

Accomplishments Fiscal Year 2025

- ◆ Record number of events hosted at the facility and estimated attendance
- ◆ Met the FY2025 goal of replacing the bleachers at the Show Arena
- ◆ Met the FY2025 goal of installing a concrete floor at the Show Arena
- ◆ Started hosting a farmer’s market

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Events Hosted	53	56	72	61
Number of Facility Visitors	98,300	110,400	115,200	114,100
Number of Museum Visitors	2,300	2,500	2,200	2,800

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	238,200	255,760	254,430	(1,330)	(0.52%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges/Fund Balance	51,900	66,900	86,030	19,130	28.59%
Total	290,100	322,660	340,460	17,800	5.52%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	101,330	94,610	91,910	(2,700)	(2.85%)
Operating	188,770	228,050	245,230	17,180	7.53%
Capital Outlay	0	0	3,320	3,320	100.00%
Total	290,100	322,660	340,460	17,800	5.52%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2026	FY2025 Adjusted	FY2025	FY2024 Adjusted	FY2024	FY2023
Facility Administrator	1	1	1	1	1	1
Total	1	1	1	1	1	1



Grant Management – Fund 24 – Departments 24010 – 24040 Contact – Maria Kramer

Department Description/Function

The Office of Community Grant Management is charged with administration and management of the Local Management Board (LMB) Initiative, Community Development Block Grant (CDBG) Funding, Neighborhood Conservation Initiative, Board of County Commissioners Community Organization Funding, and Appalachian Regional Commission Funding Programs. In addition, the office administers a portion of the Hotel Rental Tax and General Fund Contingency funding programs. The Office of Grant Management is also responsible for oversight and management of all grant funds received by Washington County from State, Federal, or private sources. Our Mission is to provide funding opportunities to local organizations for services and projects that improve the lives of Washington County citizens in a manner that ensures accountability and measured results.

Goals Fiscal Year 2026

- ◆ Secure grant funding from the Children’s Cabinet Interagency Funding to continue programs that impact Governor Moore’s strategic goals for serving children and families.
- ◆ Continue to effectively manage County grant funding with a goal of 100% compliance.
- ◆ Implementation of a strategic plan to guide the work of the LMB in setting direction for expansion of services and initiatives for youth and families in Washington County.
- ◆ Streamline grant application processes to provide grantees an easier and more positive experience when applying for county funding.

Accomplishments Fiscal Year 2025

- ◆ Successfully secured capacity building funds to set groundwork for enhanced services and programming for youth and families in Washington County.
- ◆ Worked with the Governor’s Office for Children in implementing ENOUGH initiative designed to help end childhood poverty.
- ◆ Coordinated focus group meetings with community partners to develop ways to collaborate on important issues affecting Washington County residents.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
State/Federal Grant Applications Processed	375	127	129	120

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	387,640	522,510	548,600	26,090	4.99%
Grants/Intergovernmental	138,030	138,020	863,880	725,860	525.91%
Fees/Charges/Fund Balance	0	200	1,990	1,790	895.00%
Total	525,670	660,730	1,414,470	753,740	114.08%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	392,800	503,790	533,500	29,710	5.90%
Operating	132,870	156,940	880,970	724,030	461.34%
Capital Outlay	0	0	0	0	0.00%
Total	525,670	660,730	1,414,470	753,740	114.08%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY2024	FY2023
	FY2026	Adjusted	FY2025	Adjusted		
Director	1	1	1	1	1	1
Senior Grant Manager	1	1	1	1	1	1
Grant Manager	1	1	1	1	1	1
Grant Analyst	1	1	1	1	1	1
Total	4	4	4	4	4	4



The Office of Grant Management oversees the Youth Meritorious Award

Inmate Welfare – Fund 25 – Department 25010

Contact – Major Craig Rowe

Department Description/Function

The Washington County Inmate Welfare Fund was created by Correctional Services Article, Title 11, Subtitle 9. Article 11-902: Each local correctional facility may establish an inmate welfare fund that is beneficial to housed inmates. This fund may be used only for goods or services that benefit the general inmate population as defined by regulations that the managing official of the local correctional facility adopts. Article 11-903: Each fund is a special continuing non-lapsing fund. Each fund consists of profits derived from the sale of goods through commissary operations, telephone, and vending commissions.

Goals Fiscal Year 2026

- ◆ Review and evaluate the commissary products for safety and affordability due to continuing price increases from manufacturers and tariffs.

Accomplishments Fiscal Year 2025

- ◆ Replaced all mattresses facility wide.
- ◆ Replaced commissary sale counter with freshly built counter and top.
- ◆ Annual accounting audit by outside agency yielded no deficiencies.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2024 Estimated	Projected FY2025
Commissary Orders Filled	14,763	14,760	14,155	11,700
Average Commissary Order	\$36.95	\$36.95	\$37.22	\$36.94
Commissary Sales	\$545,441	\$545,441	\$526,850	\$430,600
Video Visits Conducted	5,436	23,131	28,160	30,000

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	564,090	630,310	738,650	108,340	17.19%
Total	564,090	630,310	738,650	108,340	17.19%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	26,170	26,170	26,170	0	0.00%
Operating	522,550	604,140	712,480	108,340	17.93%
Capital Outlay	15,370	0	0	0	0.00%
Total	564,090	630,310	738,650	108,340	17.19%

Gaming – Fund 26 – Departments 26010 – 26020

Contact – Maria Kramer

Department Description/Function

The Office of Community Grant Management interprets, implements, and enforces State law, County rules and regulations as well as all policies governing tip jar and bingo gaming activity within Washington County. The Office has sole authority to approve or deny license requests. Also, compliance of gaming laws and regulations of non-profit clubs and for-profit taverns and restaurants is monitored. Responsibilities include the accurate collection and management of monies deposited into the Gaming Fund for distributions which are then allocated by an appointed seven-member panel to fire and rescue companies and local charities.

Goals Fiscal Year 2026

- ◆ Maintain 100% gaming regulation compliance through regular inspections and operator education.
- ◆ Educate new licensees on gaming regulations and ways to avoid noncompliance and violations.
- ◆ Provide cross-over training to all staff in the office regarding state and county gaming regulations.

Accomplishments Fiscal Year 2025

- ◆ Successful resolution of all reported issues of noncompliance.
- ◆ Worked with other counties to implement gaming program and protocols.
- ◆ Streamlined application process to ensure compliance and ease for applicants.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY 2026 Projected
Gaming Licenses Issued	180	172	160	158
Gaming Fund Disbursement	\$2,543,030	\$2,414,286	\$2,341,857	\$2,295,020

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges/Fund Balance	2,295,370	2,136,000	2,339,210	203,210	9.51%
Total	2,295,370	2,136,000	2,339,210	203,210	9.51%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	183,270	124,540	127,750	3,210	2.58%
Operating	2,112,100	2,011,460	2,211,460	200,000	9.94%
Capital Outlay	0	0	0	0	0.00%
Total	2,295,370	2,136,000	2,339,210	203,210	9.51%

Summary of Personnel Changes

◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Charitable Gaming Manager	1	1	1	1	1	1
Senior Office Associate	1	1	1	1	1	1
Total	2	2	2	2	2	2

Hotel Rental Tax – Fund 27 – Departments 27010 – 27030

Contact – Zane Garrett

Department Description/Function

The Hotel Rental Tax Fund is used to account for revenue generated by a 6% hotel rental tax approved under Maryland Code Article 24, Title 9, and Subtitle 3 by local resolution. The expenditure of the Hotel Rental Tax revenue is restricted by State statute. The Convention and Visitors Bureau receives 50% of collected fees to promote tourism. Municipalities receive a portion of the tax revenue based on population with each one receiving a minimum of \$15,000. The remaining amount is distributed as approved by the Board of County Commissioners to promote tourism, encourage economic development, or promote cultural and/or recreational activities in Washington County.

Goals Fiscal Year 2026

- ◆ Continue publishing annual expenditure reports on the county website providing transparency for expenditures and any remaining unspent hotel rental funds previously allocated to Municipalities, the City of Hagerstown and the County. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2025

- ◆ Through April of 2025 significant use of funds includes payments to Hitachi Rail STS USA, Inc. and Conair, LLC through the Maryland Economic Development Assistance Authority and Fund (MEDAAF) Program (Economic Development) and Farming Ag Grants (Economic Development) among several other smaller distributions to 20 other organizations in support of BOCC requests.

Key Data

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	2,000,000	2,000,000	2,000,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	2,000,000	2,000,000	2,000,000	0	0.00%

Program Expenditure by Category	2023 Budget	2024 Budget	2025 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	2,000,000	2,000,000	2,000,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	2,000,000	2,000,000	2,000,000	0	0.00%

Land Preservation – Fund 28 – Departments 28010 – 28070

Contact – Chris Boggs

Department Description/Function

The Land Preservation Fund is used to account for programs related to agricultural land preservation easement programs. \$400,000 of the revenues from the County Real Estate Transfer Tax is used to purchase permanent easements: half for the County Installment Payment Program (IPP) easements; half for the 60/40 match mechanism for the acquisition of Maryland Agricultural Land Preservation Program (MALPP) easements. The Agricultural Transfer Tax collected when properties convert from agricultural to non-agricultural use are split into two funds: the State Ag Transfer Tax portion, which must be used for MALPP easements, and the County Ag Transfer Tax portion, which may be used to leverage any of the County's land preservation programs. These programs enhance the viability of agriculture in the County. Administrative and Compliance funds from easement settlements are deposited into the Fund 28 account and have been used to pay for easement-related services when they are due prior to settlement, compensation for land preservation employees, and monitoring of conservation easements procured by the County. The Fund is used by several programs, including the Maryland Agricultural Land Preservation Program (MALPP), Rural Legacy Program (RLP), Conservation Reserve Enhancement Program (CREP), and Installment Payment Program (IPP).

Goals Fiscal Year 2026

- ◆ Continue to work towards achieving the goal of 50,000 permanently preserved areas. *This is an ongoing departmental goal.*
- ◆ Settle our first Small Acreage Next Generation Farmland Acquisition project.
- ◆ Settle three Program Open Space easements.
- ◆ Settle five Maryland Agricultural Land Preservation Foundation easements.
- ◆ Complete expenditure of FY2025 RLP Grant and process RLA Grant agreement for FY2026.
- ◆ Settle three CREP easements.

Accomplishments Fiscal Year 2025

- ◆ Surpassed 43,000 acres of permanently preserved land in the County.
- ◆ Met our FY2025 goal of settling our Next Generation Farmland Acquisition Program property transfer to another permanent easement program.
- ◆ Preserved six MALPP easements. *This was just shy of our FY2025 goal to preserve eight easements.*
- ◆ Preserved eight Rural Legacy easements.
- ◆ Committed \$2.9 million of County funds toward permanent conservation easements in the County.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY 2026 Projected
Permanently Preserved Acres (Annual)	1,583	1,288	2,594	1,000
Permanently Preserved Acres (Total)	39,360	40,940	43,534	44,534
Percentage of County Permanently Preserved	13.20%	13.69%	14.56%	14.89%

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	53,530	23,100	65,360	42,260	182.94%
Grants/Intergovernmental	2,021,170	3,401,430	2,218,310	(1,183,120)	(34.78%)
Fees/Charges/Fund Balance	445,000	445,000	565,000	120,000	26.97%
Total	2,519,700	3,869,530	2,848,670	(1,020,860)	(26.38%)

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	139,960	149,190	157,350	8,160	5.47%
Operating	2,379,740	3,720,340	2,691,320	(1,029,020)	(27.66%)
Capital Outlay	0	0	0	0	0.00%
Total	2,519,700	3,869,530	2,848,670	(1,020,860)	(26.38%)

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2025		FY 2024		FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted	
Rural Preservation Administrator	1	1	1	1	1
Total	1	1	1	1	1

HEPMPO – Fund 29 – Department 29010

Contact – Jill Baker

Department Description/Function

The Hagerstown/Eastern Panhandle Metropolitan Planning Organization (HEPMPO) is the Federal and State designated regional transportation planning body for the urbanized areas in Berkeley and Jefferson counties in West Virginia; Washington County, Maryland; portion of Franklin County, Pennsylvania; and a small portion of Frederick County, Virginia. The HEPMPO coordinates the federally mandated transportation planning process in the Hagerstown-Martinsburg Urbanized Area, a designation resulting from decennial census' since 1990. An important part of this planning process is the public's participation in developing short and long-term goals for the regional transportation system.

Goals Fiscal Year 2026

- ◆ Continue to support local government bodies in the application and implementation of grant applications such as Transportation Alternatives Program (TAP), Recreational Trails Program (RTP), Safe Routes to Schools (SRTS), and Congestion Mitigation and Air Quality (CMAQ). *This is an ongoing departmental goal.*
- ◆ Begin the two-year process to update the Long-Range Multi-Modal Transportation Plan.
- ◆ Complete two special studies that include the Eastern Panhandle Roadway Safety Data Inventory and the Hagerstown Safety Feasibility Study.

Accomplishments Fiscal Year 2025

- ◆ Assisted the City of Hagerstown in the completion of a Safety Action Plan.
- ◆ Successfully met our FY2025 goal of completing three corridor studies in the region including US-11 Virginia Avenue in Washington County Maryland, WV-9 Edwin Miller Boulevard in Berkeley County West Virginia, and WV-51 Washington Street in Jefferson County West Virginia.
- ◆ Successfully met our FY2025 goal of updating the federal mandated Title IX plan for the HEPMPO.
- ◆ Successfully met our FY2025 goal of assisting in the completion of a new Transit Development Plan for Eastern Panhandle Transit Authority.
- ◆ Completed a study for the expansion of transit facilities for the County Commuter in Washington County.
- ◆ Adopted a new 2025-2029 Transit Improvement Plan (TIP) and implemented a new TIP tracking software that includes a public portal.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY 2026 Projected
Number of Committee/Council Meetings	10	10	10	10
Special Studies Conducted	2	5	7	3
Number of Grants Supported	5	5	5	5
Number of Public Meetings Hosted	6	6	8	8

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	5,130	6,770	6,930	160	2.36%
Grants/Intergovernmental	567,980	804,980	801,410	(3,570)	(0.44%)
Fees/Charges/Fund Balance	0	0	0	0	0.00%
Total	573,110	811,750	808,340	(3,410)	(0.42%)

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	71,040	77,310	83,080	5,770	7.46%
Operating	502,070	734,440	721,260	(13,180)	(1.79%)
Capital Outlay	0	0	4,000	4,000	100.00%
Total	573,110	811,750	808,340	(3,410)	(0.42%)

Emergency Services Billing – Fund 50 – Departments 50010 – 50040

Contact – Darryl Brown

Department Description/Function

The function of the Emergency Services Billing fund is to track and bill for all services provided by EMS companies that entered into an agreement with the County to transfer all employees to the County and for the County to assume control for all billing from these companies. In FY2024, Washington County entered into an agreement with Smithsburg EMS and Williamsport EMS. In FY2025, Washington County entered into an agreement with Hancock Rescue Squad.

Goals Fiscal Year 2026

- ◆ To incorporate Halfway EMS, a fourth company, into the Emergency Services Billing Fund.
- ◆ To document the new procedures on Emergency Services Billing using the new billing company.

Accomplishments Fiscal Year 2025

- ◆ Met our FY2025 goal of implementing a third-party billing company.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY 2026 Projected
Billing Revenue	N/A	272,360	\$910,000	\$1,075,190
Number of calls	N/A	1,183	2,765	3550

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	816,890	1,075,190	258,300	31.62%
Total	0	816,890	1,075,190	258,300	31.62%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	83,210	82,090	(1,120)	(1.35%)
Operating	0	733,680	993,100	259,420	26.12%
Capital Outlay	0	0	0	0	0.00%
Total	0	816,890	1,075,190	258,300	31.62%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
EMS Billing Specialist	1	1	1	1	0	0
Total	1	1	1	1	0	0

Contraband – Fund 51 – Department 51010

Contact – Sheriff Brian Albert

Department Description/Function

The Contraband fund receives funds from seized proceeds from controlled dangerous substance activities. These funds are utilized to enhance operations of the Washington County Sheriff’s Office, Washington County State’s Attorney Office and the Hagerstown Police Department.

Goals Fiscal Year 2026

- ◆ Continue to improve intelligence information utilizing Washington County Sheriff’s Office app for community input.
- ◆ Leverage narcotics investigations to curb increased violence in Washington County.

Accomplishments Fiscal Year 2025

- ◆ Over 244 narcotics investigations completed leading to 88 arrests for Controlled/Dangerous Substance (CDS) violations.
- ◆ During FY2025, Narcotics Task Force seized 37 firearms.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY 2026 Projected
Seized Cocaine	N/A	2.73 Kg	2.0 Kg	2.0 Kg
Seized Fentanyl	N/A	0.62 Kg	0.5 Kg	0.5 Kg
Seized Firearms	N/A	37	40	40
Arrests	N/A	88	80	80

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	30,000	30,000	100.00%
Total	0	0	30,000	30,000	100.00%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	0	0	30,000	30,000	100.00%
Capital Outlay	0	0	0	0	0.00%
Total	0	0	30,000	30,000	100.00%

Foreign Trade Zone – Fund 52 – Department 52010

Contact – Jonathan Horowitz

Department Description/Function

The Department of Business and Economic Development (DBED) provides assistance to new and expanding businesses throughout Washington County. DBED interacts with a vast network of public, private, and non-profit organizations to address the business needs of the community, as well as attract new companies to the County. This fund is set up as a revenue/expense account to run independently of DBED’s departmental budget and is for use for this specific incentive program used to attract new businesses to the County.

Goals Fiscal Year 2026

- ◆ Continue the professional development of our Foreign Trade Zone Administrator and succession planning cross-training.
- ◆ Expand awareness of FTZ #255 by use of digital marketing, print advertising and marketing items.
- ◆ Expand utilization of FTZ #255 for existing businesses who are subject to duties, customs or tariffs.

Accomplishments Fiscal Year 2025

- ◆ Generated interest from four companies who have explored potentially utilizing FTZ#255. This includes three manufacturing business and one logistics/distribution client.
- ◆ Created marketing items including socks, ink pens, and a z-card condensed information handout.
- ◆ Attended Select-USA – a Foreign Direct Investment Summit that took place in Washington D.C.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY 2026 Projected
Number of new FTZ businesses activated	N/A	2	1	2
Training Opportunities	N/A	12	16	12

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	40,000	50,000	10,000	25.00%
Total	0	40,000	50,000	10,000	25.00%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	0	40,000	50,000	10,000	25.00%
Capital Outlay	0	0	0	0	0.00%
Total	0	40,000	50,000	10,000	25.00%

Enterprise Funds

Enterprise Funds Summary



Enterprise Funds **Contact: Various**

Enterprise funds are used to account for operations that are financed and operated like a private business where the intent is for the service to be self-sufficient, with all costs supported primarily by user charges.

Enterprise Fund Revenues/Expenses by Fund*

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Solid Waste	9,874,630	10,692,500	10,862,600	170,100	1.59%
Departments of Water Quality	21,902,710	22,856,220	24,794,870	1,938,650	8.48%
Transit	3,133,780	3,589,210	3,606,070	16,860	0.47%
Airport	3,095,120	3,715,420	4,025,830	310,410	8.35%
Golf Course	1,356,720	1,500,380	1,700,750	200,370	13.35%
Total Enterprise Fund Budgets	39,362,960	42,353,730	44,990,120	2,636,390	6.22%

**Note – The revenues and expenses for these funds are balanced (equal to each other)*

Solid Waste Fund Summary



Solid Waste Fund

Contact: David Mason

The mission of the Solid Waste Fund is to provide effective solid waste management and recycling for the residents of Washington County while looking for new, innovative, cost effective and environmentally sound ways to conduct solid waste and recycling operations in the future.

About the Division

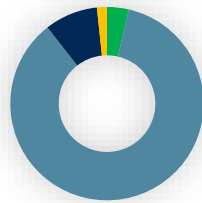
The Solid Waste Division consists of nine departments: General Operations, Forty West Landfill, Composting, Resh Landfill, Rubble Landfill, Old City/County Landfill, Hancock, Transfer Stations, Recycling Operations. Additional information about the Solid Waste Division can be found at <https://www.washco-md.net/solid-waste-recycling/>



Budget Highlights

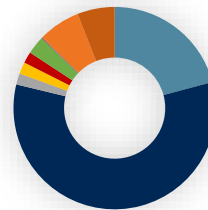
- Additional revenue due to a 3.5% increase in residential trash permit fees.
- Increased expenses related to 1% step and COLA for employees and increased monitoring costs and recycling programs.

Revenue



- General Fund Appropriation
- Tipping Fees
- Permits
- Other

Expenses



- General Operations
- Forty West Landfill
- Composting
- Resh Landfill
- Rubble Landfill
- Hancock
- Old City/County Landfill
- Transfer Station
- Recycling Operations

Solid Waste Fund Revenues

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
404420 - Interest, Penalties & Fees	2,000	2,000	2,000	0	0.00%
421000 - Permit Fees	884,090	897,250	965,060	67,810	7.56%
421010 - Licensing Fee - Comm Haulers	1,100	1,100	1,100	0	0.00%
421035 - Tipping Fees - 40 West	8,357,140	9,120,180	9,321,630	201,450	2.21%
421040 - Mulch/Compost Taxable	30,000	34,500	28,500	(6,000)	(17.39%)
421050 - Mulch/Compost Non-Taxable	300	300	300	0	0.00%
490000 - Miscellaneous	100,000	100,000	100,000	0	0.00%
490045 - Oper Transfer - General Fund	450,000	487,170	394,010	(93,160)	(19.12%)
490100 - Recycling Fees	50,000	50,000	50,000	0	0.00%
Total Solid Waste Revenue	9,874,630	10,692,500	10,862,600	170,100	1.59%

Solid Waste Fund Expenditures

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
21010 - General Operations	2,164,780	2,116,030	2,265,070	149,040	7.04%
21020 - Forty West Landfill	5,424,660	6,291,810	6,290,840	(970)	(0.02%)
21025 - Composting	215,790	217,710	194,360	(23,350)	(10.73%)
21030 - Resh Landfill	206,540	204,240	205,500	1,260	0.62%
21040 - Rubble Landfill	176,850	174,850	195,350	20,500	11.72%
21050 - Old City/County Landfill	401,850	286,050	317,010	30,960	10.82%
21060 - Hancock	9,900	9,900	12,400	2,500	25.25%
21100 - Transfer Station	623,800	679,600	734,350	54,750	8.06%
21200 - Recycling Operations	650,460	712,310	647,720	(64,590)	(9.07%)
Total Solid Waste Fund Expenditures	9,874,630	10,692,500	10,862,600	170,100	1.59%

Solid Waste Fund - Departments 21010 - 21200

Department Description/Function

To protect the environment and public health by providing safe, reliable, efficient, and cost-effective solid waste disposal and recycling services for our customers.

Goals Fiscal Year 2026

- ◆ Explore options to increase recycling to meet the proposed Maryland Department of Environment goals.
- ◆ Start construction on the 40 West Landfill Cell 5 Project. *These were FY2025 goals that were behind schedule and carried over to FY2026.*
- ◆ Begin Landfill Gas Collection system construction.
- ◆ Explore options to expand the compost program to include new state regulations. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2025

- ◆ Awarded the Landfill Gas Contract.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY 2026 Projected
Waste Added to Landfill (Tons)	167,736	165,995	168,280	165,000
Recycled Tons	355	952	1,100	900
Transfer Tons	9,132	9,100	8,300	8,500
Compost/Mulch Tons	624	730	700	750

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	450,000	487,170	394,010	(93,160)	(19.12%)
Operating and Capital Grants	0	0	0	0	0.00%
Fees/Charges/Fund Balance	9,424,630	10,205,330	10,468,590	263,260	2.58%
Total	9,874,630	10,692,500	10,862,600	170,100	1.59%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	2,846,560	3,229,630	3,301,250	71,620	2.22%
Operating	7,028,070	7,430,870	7,555,350	124,480	1.68%
Capital Outlay	0	32,000	6,000	(26,000)	(81.25%)
Total	9,874,630	10,692,500	10,862,600	170,100	1.59%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Deputy Director Solid Waste & Watershed	1	1	1	1	1	1
Superintendent of Landfill Operations	1	1	1	1	1	1
Recycling/Operations Coordinator	1	1	1	1	1	1
Solid Waste Equipment Operator	7	7	7	7	7	7
Auto Service Specialist	2	2	2	2	2	2
Administrative Assistant	1	1	1	1	1	1
Weigh Clerk	4	4	4	3	3	3
Senior Office Associate	1	1	1	1	1	1
Solid Waste Maintenance Worker	1	1	1	1	1	1
Landfill Attendant	4	4	4	4	4	4
Total	23	23	23	22	22	22



Water Quality Fund Summary



Water Quality Funds

Contact: Mark Bradshaw

As a critical component of Washington County’s infrastructure, the Department of Water Quality’s mission is clear, to protect the environment and public health by providing safe, reliable, and cost-effective water and wastewater services in compliance with local, state, and federal regulations to the citizens of Washington County.

About the Division

The Division of Environmental Management is broken out into four separate funds that include a total of 27 departments. These four funds are Utility Administration, Water, Sewer, and Pretreatment. Additional information about the Water Quality Division can be found at:

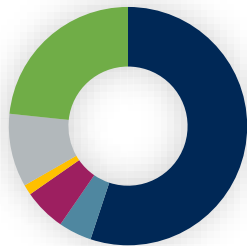
<https://www.washco-md.net/water-quality/>.



Budget Highlights

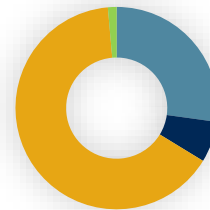
- Additional revenue due to a 5% increase in water rates and a 3.5% increase in sewer rates.
- Increased expenses related to 1% step and COLA for employees and higher chemical and utility costs.

Revenue



- Utility Fees
- Allocation Fees
- General Fund
- Pretreatment Fees
- Fund Balance
- Other

Expenses



- Utility Administration Fund
- Water Fund
- Sewer Fund
- Pretreatment Fund

Water Quality Funds 40 - 43

Department Description/Function

The Water Quality Funds perform various functions:

Utility Administration provides supportive services to the Water and Sewer Operations. Services provided include administration, laboratory testing, and maintenance for vehicles and utility facilities. It also renders “contract services” for operating and maintaining other municipal treatment plants.

Water and Sewer Operations provides safe, reliable, and cost-effective water and sewer services to the customers of the Water Quality Department with respect to construction, operations, maintenance, and management of systems in compliance with local, State, and Federal regulations. These services provide support to the County’s goal of protecting the environment and public health.

Pretreatment Operations were privatized in 2006 through a long-term lease to a private corporation. As a result, the Pretreatment operational functions are no longer the responsibility of the Water Quality Department. Privatization was accomplished through a long-term process and was supported by the Washington County Board of County Commissioners. This privatization has allowed Washington County to maintain compliance with EPA regulations at a substantial savings.

Goals Fiscal Year 2026

- ◆ Continue construction on the Capacity Management project (*this was started in FY2025 and will continue into FY2026*). Once completed it will add approximately 1,250 new customers.
- ◆ Begin construction of the expansion of the Mt. Aetna public water system. This project will improve reliability and fire protection.
- ◆ Complete the Enhanced Nutrient Remove/Capacity increase upgrade to the Smithsburg WwTP.

Accomplishments Fiscal Year 2025

- ◆ Completed 90% of the design portion of the Mt. Aetna water expansion project. Construction is expected to begin in FY2026.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Tons of Trash Collected by the Street Sweeper	618	1,050	800	500
Customers Receiving County Water Service	1,356	1,384	1,390	1,400
Customers Receiving County Sewer Service	11,714	11,842	11,900	12,000

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	1,724,650	1,277,960	1,419,990	142,030	11.11%
Operating and Capital Grants	150,000	150,000	0	(150,000)	(100.00%)
Fund Balance Reserve	0	2,109,070	2,465,640	356,570	16.91%
Fees/Charges	20,028,060	19,319,190	20,909,240	1,590,050	8.23%
Total	21,902,710	22,856,220	24,794,870	1,938,650	8.48%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	8,042,890	8,752,070	9,324,690	572,620	6.54%
Operating	13,763,670	13,925,370	15,337,720	1,412,350	10.14%
Capital Outlay	96,150	178,780	132,460	(46,320)	(25.91%)
Total	21,902,710	22,856,220	24,794,870	1,938,650	8.48%

Flushable Facts

These Items Belong in the Trash Can!

- Cleaning Wipes
- Disposable Diapers
- Baby Wipes
- Feminine Products
- Medications
- Grease
- Hair
- Condoms
- Paper Towels
- Cat Litter

The label might say "flushable", but disposable wipes and other products are clogging our sewer lines and damaging pipes and other equipment. Not only are these problems expensive to fix, they can also cause raw sewage overflows into homes, businesses and local waterways. So, flush trash, not toilet!

Use the Trash Can, Not the Toilet!



PLEASE REMEMBER: Sanitary sewage is a health hazard. If you experience a backup, be very careful to avoid contact with sewer materials, which may carry infectious diseases such as hepatitis and salmonella. If you want professional help in cleaning, look online or in the Yellow Pages for Carpet Cleaning services.

YOUR RESPONSIBILITIES

The homeowner is responsible for clearing any blockage in the home's plumbing system or maintained lateral and for any resulting damage to the structure. The homeowner is also responsible for damage occurring due to an improperly constructed lateral, including a lack of required backflow prevention devices or illegal hookups.

SERVICE CALLS

Upon notification of a sewer backup, a County employee will inspect the appropriate manholes to try and determine the cause of the blockage. The crew will perform routine maintenance on the County line at that time, regardless of whether or not a blockage is found. **There is no charge for us to check the County lines.**



If the problem is not within the County line, it will be necessary for you to contact a plumber to remove any blockage in your wastewater service line. If you are renting the property you should immediately contact the property owner. **Washington County is not responsible for calling a plumber or for payment of a plumbing bill regarding a private line.** Most, but not all, homeowner's insurance policies offer coverage for sewer backups. Review your policy to be sure you have coverage.

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Director of Environmental Management	1	1	1	1	1	1
Deputy Director of Water Quality Operations	1	1	1	1	1	1
Deputy Director of Engineering Services	1	1	1	1	1	1
Operations Superintendent	1	1	1	1	1	1
Collection Superintendent	1	1	1	1	1	1
Environmental Engineer	1	1	1	1	1	1
Chief of Lab Testing	1	1	1	1	1	1
Stormwater Management NPDES/MS4 Manager	1	1	1	1	1	1
Maintenance Superintendent	1	1	1	1	1	1
Water Quality Operations Project Manager	1	1	1	1	1	1
Watershed Specialist	1	1	1	1	1	1
Treatment Plant Superintendent	6	6	6	6	6	6
Assistant Collection Superintendent	1	1	1	1	1	1
Pretreatment Manager	1	1	1	1	1	1
Distribution Systems Manager	1	1	1	1	1	1
Project Manager	1	1	1	1	1	1
Assistant Maintenance Superintendent	1	1	1	1	1	1
Chemist	1	1	1	1	1	1
Capacity Management/Engineer Technician II	1	1	1	1	1	1
Systems Mechanic III	1	1	1	1	1	1
Lab Technician III	1	1	1	1	1	1
Stormwater Technician	2	2	2	2	2	2
Senior Electrician	1	1	1	1	1	1
Senior Plant Operator	8	8	8	8	8	11
Electrician	2	2	2	2	2	2
Stormwater Management Inspector	1	1	1	1	1	1
Utilities Construction Inspector	1	1	1	1	1	1
Electronics Technician	1	1	1	1	1	1
Senior Collection Operator	8	8	8	8	8	8
Systems Mechanic II	2	2	2	2	2	1
Equipment Operator III	1	1	1	1	1	1
Automotive Services Technician	1	1	1	1	1	1
Lab Technician II	2	2	2	2	2	1
Plant Operator	2	2	2	2	2	1

Full Time Positions	FY 2025	FY2024 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Skilled Trades worker	2	2	2	2	2	2
Systems Mechanic I	1	1	1	1	1	1
Allocations/Permit Specialist	1	1	1	1	1	1
Administrative Assistant	0	0	0	0	0	1
Clean County Technician	2	2	2	2	2	2
Collection Operator Trainee	4	4	4	4	4	4
Inventory Clerk/Equipment Operator	1	1	1	1	1	1
Senior Office Associate	1	1	1	1	1	1
Lab Technician I	0	0	0	0	0	1
Utility Worker II - CDL	1	1	1	1	1	0
Plant Operator Trainee	6	6	6	6	6	4
Distribution Systems Operator Trainee	1	1	1	1	1	1
Utility Worker II - No CDL	1	1	1	1	1	2
Utility Worker I	1	1	1	1	1	1
Total	80	80	80	80	80	80



Transit Fund Summary



Transit Fund

Contact: Shawn Harbaugh

The Washington County Transit Department strives to improve mobility for all people, enhance quality of life and facilitate economic vitality. Total ridership averages over 516,000 passenger trips and all vehicles travel over 500,000 miles annually.

About the Division

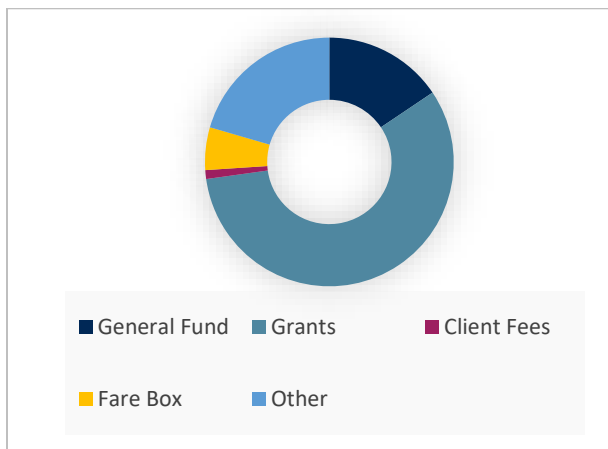
The Transit Fund is broken out into two departments - Fixed Route Service and Ride Assistance. The urbanized fixed route service carries the majority of the County's ridership. Additional information about the Transit Division can be found at <https://www.washco-md.net/transit/>.



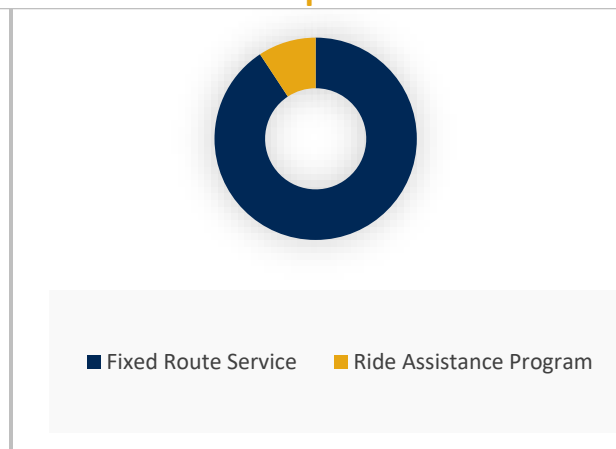
Budget Highlights

- Additional revenue due to utilization of Fund Balance Reserve in lieu of increasing rider fees.
- Increased expenses related to 1% step and COLA for employees and higher costs related to advertising and higher maintenance costs for the transit bus fleet.

Revenue



Expenses



Transit Fund Revenues

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
44020 - Fixed Route Services					
444030 - Fare Box Collections	200,000	200,000	200,000	0	0.00%
444040 - Advertising	10,000	10,000	10,000	0	0.00%
444110 - ADA Client Fees	20,000	20,000	11,500	(8,500)	(42.50%)
444300 - DSS Program	109,000	109,000	109,000	0	0.00%
486120 - Reimbursed Expenses - STAP	30,750	30,750	30,750	0	00.00%
490045 - Oper Transfer - General Fund	1,003,570	853,550	514,580	(338,970)	(39.71%)
490090 - Fund Balance Reserve	0	446,590	698,520	251,930	56.41%
495100 - Operating - Federal Grants	1,282,710	1,442,780	1,509,640	66,860	4.63%
495110 - Operating - State Grants	251,860	251,860	297,870	46,010	18.27%
44030 - Ride Assistance Program					
444200 - STAP Program	146,920	146,920	146,920	0	0.00%
444210 - STAP Client Fees	30,000	30,000	30,000	0	0.00%
490045 - Oper Transfer - General Fund	48,970	47,760	47,290	(470)	(0.98%)
Total Transit Revenue	3,133,780	3,589,210	3,606,070	16,860	0.47%

Transit Fund Expenditures

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
44020 - Fixed Route Service	2,907,890	3,356,810	3,381,860	25,050	0.75%
44030 - Ride Assistance Program	225,890	232,400	224,210	(8,190)	(3.52%)
Total Transit Expenses	3,133,780	3,589,210	3,606,070	16,860	0.47%

Transit Fund - Departments 44020 - 44030

Department Description/Function

The Washington County Transit Department provides safe, affordable, dependable, and accessible public transportation that enhances the mobility of our customers. Established in 1972, service is provided to Valley Mall, Long Meadow, Williamsport, Maugansville, Robinwood, Smithsburg, Funkstown, and throughout the City of Hagerstown. Along with Fixed Route mass transit service, the Transit System also provides the following services to the community: Americans with Disabilities Act (ADA) Para-Transit service; Statewide Special Transportation Assistance Program (SSTAP) Ride Assistance; and employment-based services known as Job Opportunity Bus Shuttle (JOBS), partially funded by the Department of Social Services (DSS).

Goals Fiscal Year 2026

- ◆ Secure a design grant for the administrative and maintenance facility renovation and expansion.
- ◆ Start the process to streamline passenger fees and introduce mobile farebox collection methods.
- ◆ Modify routes based on the Transit Development Plan short term recommendations.
- ◆ Study downtown bus stop locations to improve route efficiency and passenger safety.

Accomplishments Fiscal Year 2025

- ◆ Achieved the FY2025 goal of transitioning the department to new leadership after the retirement of a long-term Director.
- ◆ Achieved the FY2025 goal of updating a 5-year Transit Development plan.
- ◆ Completed a facility study in partnership with HEPMPO.
- ◆ Conducted numerous outreach events exposing transit services to current and future users.
- ◆ Introduced new bus routing hardware and software for fixed route and demand response.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Ridership	357,790	409,855	410,000	420,000
Service Miles	530,400	530,400	530,400	530,400
Service Hours	39,200	39,200	39,200	39,200

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	1,052,540	901,310	561,870	(339,440)	(37.66%)
Operating and Capital Grants	1,534,570	1,694,640	1,807,510	112,870	6.66%
Fees/Charges	546,670	546,670	538,170	(8,500)	(1.55%)
Fund Balance	0	446,590	698,520	251,930	56.41%
Total	3,133,780	3,589,210	3,606,070	16,860	0.47%

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	2,369,000	2,753,890	2,805,770	51,880	1.88%
Operating	764,780	835,320	800,300	(35,020)	(4.19%)
Capital Outlay	0	0	0	0	0.00%
Total	3,133,780	3,589,210	3,606,070	16,860	0.47%

Summary of Personnel Changes

◆ No changes in FY2026.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Director of Transit	1	1	1	1	1	1
Deputy Director - Transit	0	0	0	0	0	1
Transit Operations Supervisor	1	1	1	1	1	0
Transit Fleet & Facility Manager	1	1	1	1	1	1
Transit Communications and Outreach Manager	1	1	1	1	1	0
Driver Supervisor	0	0	0	0	0	1
Transit Fleet Technician	2	2	2	2	2	2
Transit - Fiscal Technician	1	1	1	1	1	1
Transit Communications Specialist	2	2	2	2	2	0
Office Associate	0	0	0	0	0	2
Bus Operator	8	8	8	8	8	8
Transit Maintenance Worker - No CDL	1	1	1	1	1	1
Total	18	18	18	18	18	18



Airport Fund Summary



Airport Fund

Contact: Neil Doran

Hagerstown Regional Airport is a business hub that provides passenger flights. It is home to a variety of businesses that provide services to the general public at the terminal and Airside services to the general aviation community.

About the Division

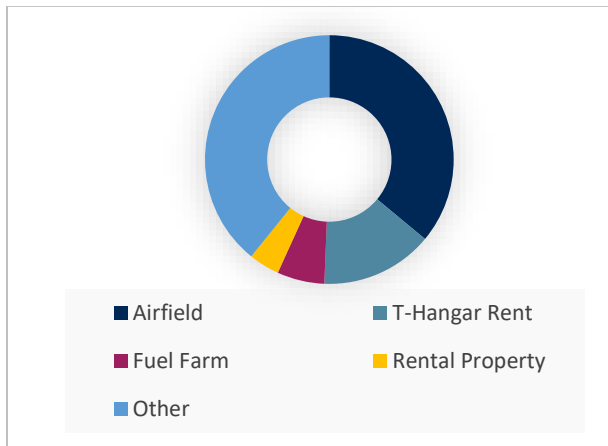
The Airport Fund consists of five departments: General Operations, Maintenance, Facilities, Airport and Rescue Firefighting Services and Airline Services. Additional information about the Airport can be found at <https://www.washco-md.net/hagerstown-regional-airport/>.



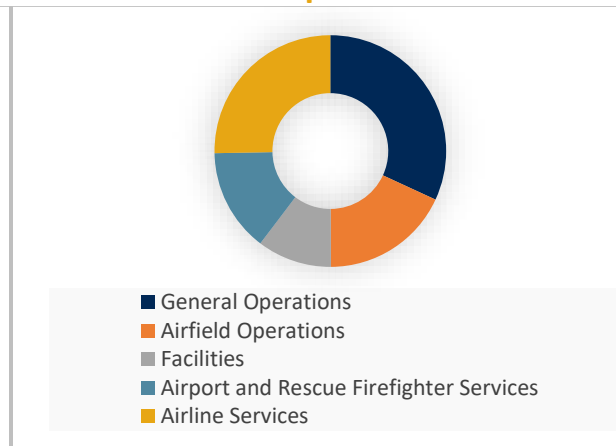
Budget Highlights

- Additional revenue due to increased airline activity and associated fees from the airline, car rental agency, terminal parking fees and snack bar sales.
- Increased expenses related to 1% step and COLA for employees, one new position, additional budget for part-time wages and for increased building and equipment maintenance.

Revenue



Expenses



Airport Fund Revenues

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
404520 - Rental - Other	191,280	236,690	161,050	(75,640)	(31.96%)
445020 - Landing Fees	43,080	56,900	81,100	24,200	42.53%
445025 - Airline Staffing Fee (CSA/GOA)	0	0	163,090	163,090	100.00%
445026 - Airline Fuel Uplift Fees	0	0	65,980	65,980	100.00%
445040 - Aircraft Parking Fees	2,500	2,500	1,800	(700)	(28.00%)
445050 - Rent - Corporate Hangars	981,200	1,071,770	1,138,370	66,600	6.21%
445110 - Light Box Advertising	0	0	2,400	2,400	100.00%
445120 - Concession Fees	148,200	155,000	271,360	116,360	75.07%
445130 - Snack Sales	32,930	50,000	142,090	92,090	184.18%
445150 - Rent- Terminals	33,690	43,940	50,000	6,060	13.79%
445160 - Terminal Vehicle Parking Fees	0	0	458,080	458,080	100.00%
4445210 - Rent - T-Hangars	547,100	570,180	588,440	18,260	3.20%
445240 - Fuel Flow Fees - Fuel Farm	69,040	75,090	126,690	51,600	68.72%
445250 - Maintenance Fees - Fuel Farm	65,250	65,250	121,320	56,070	85.93%
486045 - Reimbursed Exp - Other	15,000	15,000	1,150	(13,850)	(92.33%)
4900000 - Miscellaneous	50,000	74,100	3,000	(71,100)	(95.95%)
490090 - Fund Balance Reserve	826,750	1,180,700	122,350	(1,058,350)	(89.64%)
491732 - Oper Transfer - Hotel Rental	50,000	50,000	50,000	0	0.00%
495000 - Operating Grants	6,900	6,900	50,000	43,100	624.64%
495100 - Operating - Federal Grants	15,600	16,300	0	(16,300)	(100.00%)
499420 - Fuel	100	100	600	500	500.00%
499500 - Contract Operations	16,500	45,000	426,960	381,960	848.80%
Total Airport Revenue	3,095,120	3,715,420	4,025,830	310,410	8.35%

Airport Fund Expenditures

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
45010 - General Operations	1,587,310	2,065,350	1,283,620	(781,730)	(37.85%)
45020 - Airfield Operations	464,710	683,090	726,000	42,910	6.28%
45030 - Business Parks	135,810	0	0	0	0.00%
45040 - Facilities	213,310	267,830	418,960	151,130	56.43%
45050 - T-Hangar	57,190	0	0	0	0.00%
45060 - Fuel Farm Operations	12,010	0	0	0	0.00%
45070 - Rental Properties - FAA	28,500	0	0	0	0.00%
45080 - Airport and Rescue Firefighter Service	184,810	203,720	578,910	375,190	184.17%
45090 - Airline Services	411,470	495,430	1,018,340	522,910	105.55%
Total Airport Expenses	3,095,120	3,715,420	4,025,830	310,410	8.35%



Airport Fund - Departments 45010 - 45090

Department Description/Function

The Hagerstown Regional Airport (HGR) contributes to the economic base of Washington County by supporting the air transportation needs of the Quad-State area in accordance with Federal Aviation Administration (FAA), Transportation Security Administration (TSA), Maryland Aviation Administration (MAA), State, and County regulations.

Goals Fiscal Year 2026

- ◆ To continue progress on multiple capital improvement projects including:
 - Terminal Expansion and NW Quadrant Utility Expansion
 - Runway Visibility Zone (RVZ)/Runway Object Free (ROFA) Enhancements
 - Runway 2-20
 - Taxiway A and H
 - T-Hangar Taxi Lane Rehabilitations
- ◆ Continued engagement with Airline Service Consultant to promote HGR to airlines.
- ◆ Develop an Air Carrier Incentives Plan, enhance marketing strategies and presence in the community through content and reach.
- ◆ Undertake an updated Siting Study to support the design/construction of a Replacement Air Traffic Control Tower (ATCT) facility.

Accomplishments Fiscal Year 2025

- ◆ HGR served an all-time peak of airline passenger enplanements/deplanements while maintaining excellent customer service levels.
- ◆ Achieved FY2025 goal of completing construction on multiple capital projects including:
 - Taxiway F rehabilitation
 - Runway 9-27 LED lighting and signage, pavement markings and rubber removal
 - Taxiway C Object Free Area (OFA)
 - Terminal roof repairs
 - Expanded terminal ground vehicle parking
- ◆ Implemented paid parking and passenger facility charges support commercial airline service.
- ◆ Secured \$5.25 million for a Terminal Expansion in a competitive grant application.

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Takeoffs and Landings	38,000	38,000	40,000	40,500
Passenger Enplanements and Deplanements	63,000	66,000	83,000	90,000
Airport Fire Department Calls Run (Reponses)	33	65	85	100
Airport Inspections Completed	730	730	730	730

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Operating and Capital Grants	22,500	23,200	50,000	26,800	115.52%
Fees/Charges	2,245,870	2,511,520	3,853,480	1,341,960	53.43%
Fund Balance	826,750	1,180,700	122,350	(1,058,350)	(89.64%)
Total	3,095,120	3,715,420	4,025,830	310,410	8.35%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	1,207,830	1,529,700	2,283,360	753,660	49.27%
Operating	1,887,290	2,185,720	1,715,240	(470,480)	(21.53%)
Capital Outlay	0	0	27,230	27,230	100.00%
Total	3,095,120	3,715,420	4,025,830	310,410	8.35%

Summary of Personnel Changes

- ◆ An Airline Lead Cross Utilized Agent position was added in FY2026 budget process to support the Airline Station Leader positions due to increased activity at the airport.

Full Time Positions	FY 2026	FY2025 Adjusted	FY 2025	FY2024 Adjusted	FY 2024	FY 2023
Airport Director	1	1	1	1	1	1
Operations Manager	1	1	1	1	1	1
Airport Rescue & Firefighting Manager	1	1	1	1	0	0
Maintenance Supervisor	1	1	1	1	1	1
Facilities Manager/Firefighter	1	1	1	1	1	0
Equipment Operator/Firefighter	2	2	2	2	2	1
Facilities Manager	0	0	0	0	0	1
Office Manager	1	0	1	0	0	0
Administrative Assistant	1	1	1	1	1	1
Equipment Operator	0	0	0	0	0	1
Maintenance and Equipment Operator	1	1	1	1	1	1
Airline Station Leader	1	1	1	1	1	1
Airline Lead Cross Utilized Agent	1	0	0	0	0	0
Office Associate	0	1	0	1	1	1
Total	12	11	11	11	10	10

Golf Course Fund Summary



Golf Course Fund

Contact: Ryan Crabtree

The Black Rock Golf Course is an 18-hole championship golf course offering a challenging and enjoyable experience for golfers of all levels. Black Rock also offers a fully-stocked pro shop with an oversized putting green, an indoor golf simulator, and a driving range with its own chipping green and sand trap.

About the Division

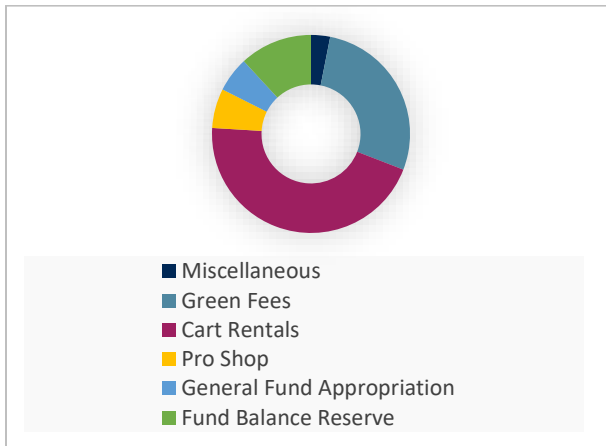
The Golf Course Fund consists of four departments: General Operations, Club House Operations, Course Maintenance, and Restaurant Operations. Additional information about the Golf Course, or to book a tee-time, please visit <https://www.washco-md.net/black-rock-golf-course/>.



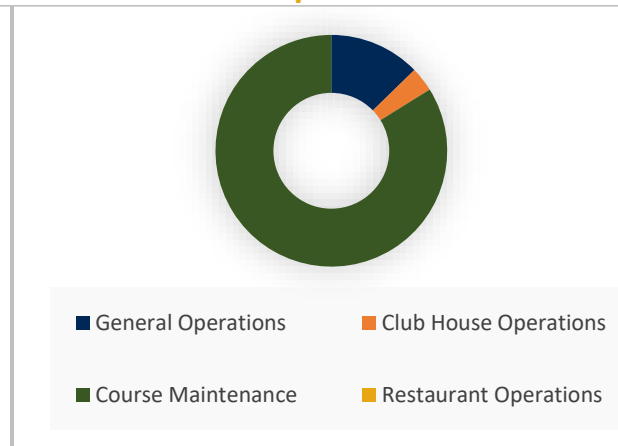
Budget Highlights

- Additional revenue due to increased use of fund balance which has built up over the past several years. This will be used to fund the Bunker Rehabilitation CIP project in FY26.
- Increased expenses related to 1% step and COLA for employees, and costs associated with pro shop purchases and the cost of chemicals, particularly insecticide.

Revenue



Expenses



Golf Course Fund Revenues

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
404200 - Pavilion Fee	750	750	0	(750)	(100.00%)
404500 - Rental - Land	4,620	4,620	3,470	(1,150)	(24.89%)
404510 - Rental - Building	10,800	46,800	46,800	0	0.00%
446000 - Green Fees - 18 Holes	274,490	362,670	378,280	15,610	4.30%
446010 - Green Fees - 9 Holes	29,350	14,420	13,250	(1,170)	(8.11%)
446020 - Green Holes - Twilight	37,200	53,300	56,600	3,300	6.19%
446030 - Cart Rentals -18 Holes	322,200	377,550	449,240	71,690	18.99%
446040 - Cart Rentals - 9 Holes	38,000	40,680	70,980	30,300	74.48%
446050 - Cart Rentals - Twilight	10,800	11,700	16,110	4,410	37.69%
446060 - Frequent Player Card	44,560	173,790	230,570	56,780	32.67%
446070 - Driving Range	10,000	10,000	17,250	7,250	72.50%
446080 - Golf Simulator	3,140	6,650	6,730	80	1.20%
446100 - Pro-Shop Sales	65,000	86,000	109,700	23,700	27.56%
446210 - Soft Drink Sales	14,000	9,000	0	(9,000)	(100.00%)
446220 - Beer & Wine Sales	45,000	25,000	0	(25,000)	(100.00%)
446230 - Misc. Restaurant Sales	5,000	3,500	0	(3,500)	(100.00%)
446300 - Advertising - Hole Markers	500	500	1,000	500	100.00%
490045 - Oper Transfer - General Fund	433,690	112,930	97,280	(15,650)	(13.86%)
490090 - Fund Balance Reserve	5,920	158,820	201,790	42,970	27.06%
499420 - Fuel	1,700	1,700	1,700	0	0.00%
Total Golf Course Revenue	1,356,720	1,500,380	1,700,750	200,370	13.35%

Golf Course Fund Expenditures

Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
46010 - General Operations	27,670	61,010	155,920	94,910	155.56%
46020 - Club House Operations	382,680	475,560	517,420	41,860	8.80%
46030 - Course Maintenance	870,560	889,590	1,027,410	137,820	15.49%
46040 - Restaurant Operations	75,810	74,220	0	(74,220)	(100.00%)
Total Golf Course Expenses	1,356,720	1,500,380	1,700,750	200,370	13.35%

Golf Course Fund - Departments 46010 - 46040

Department Description/Function

The Black Rock Golf Course provides 18 holes of quality golf for the residents of Washington County and surrounding areas. There are four departments within the Black Rock organization being overseen by a Board of Directors consisting of seven members. Policies and procedures are set by this committee and implemented by the Director and the Golf Course Superintendent.

Goals Fiscal Year 2026

- ◆ Complete the bunker rehabilitation project.
- ◆ Construct a new learning center area and driving range improvement.
- ◆ Support the Golf Board fundraising efforts and youth programs. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2025

- ◆ Introduced a successful partnership with the food service vendor - 19th Hole at Black Rock. *This was an FY2025 goal and support of this partnership will be an FY26 goal.*
- ◆ Started the bunker rehabilitation project.
- ◆ The FY2025 goal of completing design on the new learning center and driving range began. *The completion of the design and construction is expected to occur in FY2026.*

Key Data

Programs/Services Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Rounds of Golf Played	28,299	29,500	28,000	30,000
Number of Golf Cart Rentals	Not Available	27,500	26,000	28,000
Number of Golf Tournaments Held	36	35	35	35
Pro-Shop Sales (In \$)	97,000	85,000	85,000	109,700

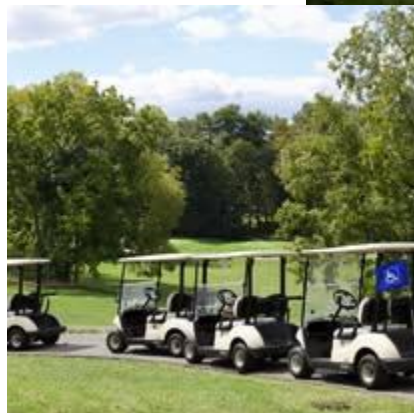
Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
General Fund Support	433,690	112,930	97,280	(15,650)	(13.86%)
Operating and Capital Grants	0	0	0	0	0.00%
Fees/Charges	917,110	1,228,630	1,401,680	173,050	14.08%
Fund Balance	5,920	158,820	201,790	42,970	2582.77%
Total	1,356,720	1,500,380	1,700,750	200,370	13.35%

Program Expenditures by Category	2024 Budget	2025 Budget	2026 Budget	\$ Change	% Change
Wages and Benefits	871,670	937,580	1,011,040	73,460	7.84%
Operating	485,050	552,800	689,710	136,910	24.77%
Capital Outlay	0	10,000	0	(10,000)	(100.00%)
Total	1,356,720	1,500,380	1,700,750	200,370	13.35%

Summary of Personnel Changes

- ◆ No changes in FY2026.

Full Time Positions	FY2025		FY2024		FY 2024	FY 2023
	FY 2026	Adjusted	FY 2025	Adjusted		
Golf Course Superintendent	1	1	1	1	1	1
Golf Course Manager	1	1	1	1	1	1
Assistant Golf Course Superintendent	1	1	1	1	1	1
Golf Course Mechanic	1	1	1	1	1	1
Golf Maintenance Worker	2	2	2	2	2	2
Total	6	6	6	6	6	6





Information and Resources

Frequently Asked Questions

Q: Why does the County require cash reserves?

A: Cash reserves are set aside to be used in case of emergencies, cash flow, or for unexpected opportunities. These reserves can only be used according to the policy specifications. The County is a multi-million-dollar corporation and like household finance, should have a savings account.

Q: What are the County’s tax rates?

A:

Major Tax Rates

Type	Rate	Basis	Date of Last Tax Rate Change	If rates were increased by:	It would generate additional revenue of:
Real Estate	\$0.928	\$100 assessed value	2023	\$0.01	\$1,726,298
Income Tax	2.95%	Taxable Income	2023	0.01%	\$403,382
Recordation Tax	\$3.80	\$500 value	N/A	N/A	N/A

Q: I do not have any children. How do I benefit from tax dollars that go to education?

A: The role of our primary and secondary schools is to provide our young citizens the essential knowledge, skills, and attitudes to be contributing citizens and productive workers in Washington County. They will be our future doctors, engineers, teachers, accountants, electricians, bankers, and taxpayers. Their ability to join the workforce is key to the health and future of our economy, and their ability to be good citizens affects the livability of our community.

Q: What is the Current Yield Tax Rate and how does it differ from the actual tax rate of the County?

A: The Constant Yield Tax Rate is the rate the County could set if it wanted to collect the same amount in property tax revenue as it had the previous year, after changes in property values are considered. State law requires the County to calculate and publicize the Constant Yield Rate if it is less than the actual current rate, to make clear the amount of a budget increase that is attributable to rising property values. In years when the assessed values of properties go up, the Constant Yield Rate is

lower than the rate the Commissioners set. The current property tax rate is \$.928, and the Constant Yield Rate is \$0.8741.

Q: Why does the County issue debt?

A: Paying for needed infrastructure on a “cash” basis avoids interest costs associated with financing over several years. However, many large Capital Improvement budgets are too expensive to be paid from a single year’s budget, making financing necessary. Additionally, a principle called “intergenerational equity” suggests having the costs of capital improvements benefiting the public over 15 or more years to be borne by future generations, and not entirely by the current taxpayer.

Contact Information

For additional information, please contact:

<u>County Commissioners</u>	
John A. Barr, President	240-313-2205
Jeffrey A. Cline, Vice-President	240-313-2208
Randy A. Leatherman	240-313-2209
Randall E. Wagner	240-313-2207
Derek Harvey	240-313-2206
<u>County Administrator</u>	
Michelle Gordon	240-313-2300
<u>Chief Financial Officer</u>	
Kelcee Mace	240-313-2305

Additional financial documentation can be located online:

Budget Documents	
2026 Budget Document	Available online @ https://www.washco-md.net/budget-finance/financial-documents/
10 Year Capital Improvement Program	Available online @ https://www.washco-md.net/budget-finance/financial-documents/
Audited Financial Statements	Available online @ https://www.washco-md.net/budget-finance/financial-documents/
Official Statement for Bond Issue	Available online @ https://www.washco-md.net/budget-finance/financial-documents/

All the above documents are available in hard copy upon request by calling 240-313-2300 or by mail:

County Commissioners of Washington County
 Department of Budget and Finance
 100 West Washington Street Room 3100
 Hagerstown, MD 21740

Glossary of Terms

<u>Accrual Basis of Accounting:</u>	Method of accounting that recognizes the financial effect of transactions when they occur regardless of the timing of related cash flows.
<u>Appropriation:</u>	An authorization granted by the County Commissioners to make expenditures and to incur obligations for purposes specified in the appropriation resolution.
<u>Assessable Base:</u>	The total value of real and personal property in the County for the purposes of taxation. The State Department of Assessments and Taxation determines assessable base.
<u>Assessed Value:</u>	The valuation established for individual real estate or other property by the State for purposes of taxation. The assessment for real property is currently established at 100% of market value.
<u>Assessment:</u>	The process of making the official valuation of property for purposes of taxation.
<u>Assigned Fund Balance:</u>	A classification of fund balance in governmental-type funds to indicate net resources of the fund that the government intends for a specific purpose. Assigned resources differ from committed in that constraints imposed on assigned resources are more easily modified or removed. For governmental funds other than the General Fund, this is the category for all (positive) residual fund balances.
<u>Audit:</u>	An annual examination of all County financial documents, records, and reports along with a review of all accounting practices and procedures by an independent auditing firm.
<u>Balanced Budget:</u>	A budget in which all expenditures are equaled by all revenues. By State Law, the County's budget must be balanced.
<u>Bond:</u>	A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date), together with periodic interest at a specific rate.

<u>Bond Rating:</u>	An evaluation by investor advisory services indicating the probability of timely repayment of principal and interest on bonded indebtedness. These ratings significantly influence the interest rate that a borrowing government must pay on its bond issues. Washington County bonds are rated by three major advisory services: Moody's Investors Service, Standard and Poor's Corporation, and Fitch Investor Service.
<u>Budget:</u>	A complete plan of financial operations for a given period embodying an estimate of proposed expenditures and the proposed means of financing them. It is a means of allocating scarce resources.
<u>Capital Budget:</u>	The current fiscal year proposed budget for capital expenditures and the means of financing them.
<u>Capital Improvement Plan (CIP):</u>	A 10-year plan for the provision of the County's long-term facility and infrastructure needs (buildings, roads, parks, and other elements). The plan, which is updated annually, schedules by fiscal year the proposed capital construction phases and related expenditure and financing needs expected to occur during the 10-year period. It is integral to the County's financial plan and is the basis for bond issuance. The funding of projects in the nine years beyond the Capital Budget Year is not appropriated and therefore is subject to change with each new budget year.
<u>Capital Improvement Program:</u>	A comprehensive program that provides a means for coordinating all departmental and agency project requests into one document. The program is used to forecast the future needs and priorities of the community and plans for the appropriate funding required. Multiple departments are involved in the program to assure all areas of interest and concern are reviewed.
<u>Capital Outlay:</u>	An appropriation and expenditure category for government assets with a value of \$10,000 or more and a useful life of five or more years.
<u>Capital Project:</u>	Governmental effort involving expenditures and funding for the creation, expansion, renovation, or replacement of permanent facilities and other public assets having relatively long life. Expenditures within capital projects may include costs of planning, design, and construction management; land; site improvements; utilities; construction; and initial furnishings and equipment required to make a facility operational.

<u>Cash Basis of Accounting:</u>	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
<u>Constant Yield Tax Rate:</u>	A rate which, when applied to the coming year's assessable base, exclusive of the estimated assessed value of property appearing on the tax rolls for the first time (new construction), will produce tax revenue equal to that produced in the current tax year. When a taxing authority plans to impose a Real Property Tax Rate that is higher than the current year's Real Property Tax Rate, it must advertise the tax rate increase and hold a public hearing. The Constant Yield Tax Rate is no longer part of this determination. If the taxing authority plans to set a Real Property Tax Rate that is equal to or less than the current year's Real Property Tax Rate, then the statute does not require a notice or a hearing.
<u>Contingency Reserve:</u>	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
<u>Debt Service:</u>	The annual requirement to finance the County's outstanding indebtedness. It includes both the periodic payment of interest and the redemption of principal.
<u>Depreciation:</u>	The expiration of the useful life of a fixed asset over a determined period of time attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. Also, the portion of the cost of a fixed asset charged as an expense during a particular period.
<u>Division:</u>	The major organizational unit in Washington County. Departments, offices, and other names organizational units report up to a division.
<u>Encumbrances:</u>	Obligations in the form of purchase orders, contracts, or other commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise extinguished.
<u>Enterprise Fund:</u>	A fund used to record the fiscal transactions of government activities financed and operated in a manner similar to private enterprise, with the intent that the costs of providing goods and services, including financing, are wholly recovered through charges to consumers or users.

<u>Expenditure:</u>	A decrease in the net financial resources of the County generally due to the purchase of goods and services, the payment of salaries and benefits, and the payment of debt service.
<u>Fiduciary Fund:</u>	A special fund, administered by the County as a trustee, consisting of resources to be expended or invested under the terms and conditions of the established purpose.
<u>Fiscal Policy:</u>	The County Government's policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides for an agreed-upon set of principles for the planning and programming of government budgets and their funding.
<u>Fiscal Year:</u>	The 12-month period to which the annual operating and capital budgets and their appropriations apply. The Washington County fiscal year starts on July 1 and ends on June 30.
<u>Fixed Assets:</u>	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
<u>Fringe Benefits:</u>	Personnel cost (Social Security Taxes, life/disability insurance premiums, medical/dental insurance premiums, workers compensation, etc.) supplemental to employees' salary and wages which are paid wholly or in part by the County.
<u>Fund:</u>	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
<u>Fund Balance:</u>	The difference between assets and liabilities reported in a governmental fund. The balance in this account is the cumulative result of actual revenues exceeding expenditures over time.
<u>Full-Time Equivalent:</u>	A method to measure or estimate the number of full-time employees. Employees working less than 2,080 hours a year are counted as .5.
<u>GAAP:</u>	Generally Accepted Accounting Principle. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

<u>General Fund:</u>	The principal operating fund for the County Government. It is used to account for all financial resources except those required to be accounted for in another fund.
<u>General Obligation Bonds:</u>	Bonds that are secured by the full faith and credit of the issuing body and generally are considered to be payable from taxes and other general revenues.
<u>Governmental Funds:</u>	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, debt service fund, capital projects fund, and permanent funds.
<u>Grant:</u>	A payment from one level of government to another or from a private organization to a government. Grants are made for specified purposes and must be spent only for that purpose.
<u>Homestead Tax Credit:</u>	A State property tax credit program that limits the increase in residential taxable assessments each year to a fixed percentage. Each County is required to limit taxable assessment increases to 10% or less.
<u>Infrastructure:</u>	Road, bridges, curbs and gutters, buildings, streets, sidewalks, drainage systems, and lighting systems installed for the common good.
<u>Interfund Transfer:</u>	A transfer of resources from one fund to another as required by law or appropriation.
<u>Investments:</u>	Securities and real estate held for income in the form of interest, dividends, rentals, or lease payments.
<u>Maintenance of Effort:</u>	This is a state law that sets a funding floor for public schools from County governments. It requires them to spend at least the same amount per student as the previous fiscal year.
<u>Major Fund:</u>	Governmental fund or enterprise fund reported as a separated column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.
<u>Mandated Program:</u>	A program required by State or Federal statutes.

<u>Modified Accrual:</u>	The basis of accounting under which revenues are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recorded at the time liabilities are incurred.
<u>Operating Budget:</u>	The annual budget that supports day-to-day operations of the County agencies for a single fiscal year. It includes all services and programs planned, their expenditure requirements and revenue estimates to support the stated level of activity.
<u>Operating Expense:</u>	Those costs, other than expenditures for wages and benefits and capital outlay, that are necessary to support the operation of the department, such as charges for contractual services, telephones, printing, and office supplies.
<u>Pay-As-You-Go Basis:</u>	A term used to describe a financial policy by which capital projects are financed from current revenue in the operating budget rather than through borrowing.
<u>Performance Indicator:</u>	A type of performance measurement that evaluates the success of an organization or a particular activity.
<u>Positions:</u>	Identified jobs into which persons may be hired either on a full-time or part-time basis.
<u>Property Tax:</u>	A tax on the value of real or personal property levied by a government, which is paid by the owner of the property.
<u>Public Hearings:</u>	Opportunities for citizens and constituent groups to voice opinions and concerns to public officials. Public hearings are advertised in the local papers. Speakers register to testify. If it is not possible to testify in person at the hearings, written testimony is acceptable and encouraged.
<u>Recordation Tax:</u>	A tax calculated on the value of recorded mortgages, deeds and other documents which transfer title or create liens on real or personal property.
<u>Reserve:</u>	An account used either to set aside budgeted resources that are not required for expenditure in the current budget year or to earmark resources for a specific future purpose.
<u>Resources:</u>	Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

<u>Revenue:</u>	All funds the County receives, including tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.
<u>Special Revenue Funds:</u>	These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. These funds must receive most of their revenues from dedicated sources such as user fees, rather than transfers from other governmental funds.
<u>Tax Rate:</u>	The amount of tax levied for each one hundred dollars of assessed value.
<u>Tipping Fee:</u>	A fee charged for each ton of solid waste disposed of, or “tipped” at the Solid Waste Transfer Station or Landfill. Each year the County Administrator recommends, and the County Commissioners approves, a tipping fee based on the full cost accounting analysis and market conditions.

Acronyms

Acronyms are groups of initials used to avoid repetitive writing or speaking of frequently used titles or phrases. Some of the more common acronyms used in the budget document are as follows:

ACFR	Annual Comprehensive Financial Report
ALS	Advance Life Safety
APFO	Adequate Public Facilities Ordinance
ARC	Appalachian Regional Commission
BLS	Basic Life Safety
BOCC	Board of County Commissioners
BOE	Board of Education
CFO	Chief Financial Officer
CIP	Capital Improvement Program
COMAR	Code of Maryland Annotated Regulations
EMS	Emergency Medical Services
ENR	Enhanced Nutrient Removal
FAQ	Frequently Asked Questions
FEMA	Federal Emergency Management Agency
FMV	Fair Market Value
FTE	Full-Time Equivalent

FTZ	Foreign Trade Zone
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation (Bonds)
HCC	Hagerstown Community College
HR	Human Resources
HUR	Highway User Revenue
HVAC	Heating, Ventilation, and Air Conditioning Systems
IT	Information Technology
LOSAP	Length of Service Awards Program
MACo	Maryland Association of Counties
MCE	Maryland Cooperative Extension
MDA	Maryland Department of Agriculture
MDAT	Maryland Department of Assessments and Taxation
MDE	Maryland Department of the Environment
MOE	Maintenance of Effort

MOU	Memorandum of Understanding
NIMS	National Incident Management System
OPEB	Other Post Employment Benefits
PAYGO	“Pay as You Go” Financing
PILOT	Payment in Lieu of Taxes
PSTC	Public Safety Training Center
SDAT	State Department of Assessments and Taxation
STEM	Science, Technology, Engineering and Math
SWM	Storm Water Management
W&S	Water and Sewer
WCHD	Washington County Health Department
WCPS	Washington County Public Schools
WTP	Water Treatment Plant

