



LIVE. WORK. PLAY.



Washington County
MARYLAND

Fiscal Year 2021

Operating and Capital
Budgets

Table of Contents

	<u>Page</u>
Distinguished Budget Presentation Award	1
Budget Message	3
Organization and Community Profile:	
County Commissioners of Washington County	19
Vision and Mission Statement	20
Goals and Objectives	21
Key Goals for Fiscal Year 2021	23
Matrix of Primary County Goals by Department in Relationship to Funds	24
Table of Organization	27
Administrative Officials	28
Personnel Summary by Department	29
Fiscal Year 2021 Summary of Changes in Full-Time Positions	31
Community Profile	33
Operational Overview:	
Comprehensive Fiscal Policies	41
Budget Practices and Process	47
Fund Summaries	51
Total Sources and Uses of County Funds	55
Combined Statement of Revenue, Expenditures, and Changes in Undesignated Fund Balance ...	56
Capital Program and Debt Management:	
Capital Improvement Program	61
Capital Improvement Plan Process	61
Components of the Capital Program	62
FY21 Capital Improvement Budget Overview	65
Operating Impact of Capital Improvement Projects	65
Debt Affordability Analysis	66
Outstanding Debt	70
Statement of Revenues and Expenditures	74
Project Detail of Major Projects – Fiscal Year 2021	75

Table of Contents

	<u>Page</u>
Ten Year Capital Improvement Plan Summary	78
Capital Improvement 10 Year Summary	79
Project Detail of Major Projects – Fiscal Years 2021-2030	80
Capital Improvement 10 Year Detail	81
General Fund:	
General Fund Revenue Summary	89
General Fund Revenue Detail	91
General Fund Expenditure Summary	99
General Fund Expenditure Detail by Department and Agency	
General Fund Education Summary	101
Board of Education	103
Hagerstown Community College	105
Washington County Free Library	107
Library Maintenance	109
General Fund Public Safety Summary	111
Sheriff – Judicial	113
Sheriff – Process Servers	115
Sheriff – Patrol	117
Sheriff – Central Booking	119
Sheriff – Detention Center	121
Sheriff – Day Reporting Center.....	123
Sheriff – Narcotics Task Force	125
Sheriff - Washington County Police Academy	127
Civil Air Patrol	129
Fire and Rescue Volunteer Services	131
EMS Operations	133
Fire Operations	135
Air Unit	137
Special Operations	139
911 – Communications	141
Emergency Management	143
Wireless Communications	145
Humane Society of Washington County	147

Table of Contents

	<u>Page</u>
General Fund Transfers Summary	149
Operating Transfers	151
Capital Transfers	153
General Fund Court System Summary	155
Circuit Court	157
Orphans Court	159
State's Attorney	161
General Fund State Functions Summary	163
Health Department	165
Social Services	169
Agricultural Extension Service	171
Election Board	175
Soil Conservation	177
Weed Control	179
Environmental Pest Management	181
General Fund Community Funding Summary	183
Community Funding	185
General Fund General Operations Summary	187
County Commissioners	189
County Clerk	191
County Administrator	193
Public Relations and Marketing	195
Budget and Finance	197
Independent Accounting and Audit	199
Purchasing	201
Treasurer	203
County Attorney	205
Human Resources	207
Central Services	209
Information Technology	211
General Operations	213

Table of Contents

	<u>Page</u>
General Fund Buildings Summary	215
Buildings	217
General Fund Other Summary	219
Women's Commission	221
Diversity and Inclusion Committee	223
Commission on Aging	225
Museum of Fine Arts	227
Grants	229
General Fund Medical Summary	231
Forensic Investigator	233
General Fund Public Works; Engineering; Construction; Plan Review & Permitting; & Planning Summary	235
Public Works	237
Engineering	239
Construction	241
Plan Review & Permitting	243
Planning and Zoning	245
Zoning Appeals	247
General Fund Parks and Facilities Summary	249
Buildings, Grounds, and Parks	251
Martin L. Snook Pool	253
Fitness and Recreation	255
General Fund Business Development Summary	257
Department of Business Development	259
Highway Fund:	
Highway Fund Summary	261
Highway	263
Other Governmental Funds:	
Other Governmental Funds Summary	267
Cascade Town Centre	269
Agricultural Education Center	271
Grant Management	273
Inmate Welfare	275

Table of Contents

	<u>Page</u>
Gaming	277
Hotel Rental Tax	279
Land Preservation	281
Contraband	283
HEPMPO	285
Enterprise Funds:	
Enterprise Funds Summary	287
Solid Waste	289
Water Quality	291
Transit	295
Airport	297
Golf Course	299
Information Resources:	
Frequently Asked Questions	301
Contact Information	303
County Documents	303
Glossary	305
Acronyms	313

Intentionally left blank



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Washington County Government
Maryland**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Washington County Commissioners, Maryland for its annual budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communications device.

Intentionally left blank

Budget Message

July 1, 2020

To the Citizens of Washington County:

We are pleased to present to you the fiscal year 2021 Operating and Capital budget for Washington County, Maryland. These budgets set forth the plans for implementing the initiatives and goals of the County Commissioners to provide appropriate services and direction for Washington County and its citizens.

The local economy continues to be greatly impacted by the efforts attributed to the containment of COVID-19. Estimates and assumptions based on this impact were carefully considered through the development of this budget. Accordingly, the FY2021 budget has been developed to provide for continued County operations, mandates and other necessary costs, and provides no disruption of service that currently exists.

<i>Summary of Approved Budgets for Fiscal Year 2021</i>					
Page Reference	Fund Description	Approved Budget 2020	Approved Budget 2021	Increase (Decrease)	% Change
	Major Operating Funds:				
99	General	\$ 233,782,190	\$ 235,896,580	\$ 2,114,390	0.90%
289	Solid Waste	7,649,030	8,151,110	502,080	6.56%
291	Water Quality	20,722,320	18,206,490	(2,515,830)	(12.14)%
261	Highway	11,490,360	11,736,350	245,990	2.14%
297	Airport	1,999,070	1,979,630	(19,440)	(0.97)%
295	Transit	2,696,940	2,666,050	(30,890)	(1.15)%
299	Golf Course	1,162,950	1,149,680	(13,270)	(1.14)%
		279,502,860	279,785,890	283,030	0.10%
	Restricted Funds:				
279	Hotel Rental Tax	2,100,000	1,840,000	(260,000)	(12.38)%
271	Agricultural Education	241,820	257,280	15,460	6.39%
273	Grant Management	425,510	443,710	18,200	4.28%
275	Inmate Welfare	645,920	497,500	(148,420)	(22.98)%
277	Gaming	2,164,770	1,955,490	(209,280)	(9.67)%
281	Land Preservation	4,424,270	2,151,680	(2,272,590)	(51.37)%
285	Metropolitan Planning Org.	563,240	590,980	27,740	4.93%
283	Contraband	5,910	0	(5,910)	(100.00)%
269	Cascade Town Centre	996,680	183,650	(813,030)	(81.57)%
		\$ 11,568,120	\$ 7,920,290	(3,647,830)	(31.53)%
	Total Operating Funds	\$ 291,070,980	\$ 287,706,180	\$ (3,364,800)	(1.16)%
81	Capital Funds	\$56,319,000	\$54,874,000	\$ (1,445,000)	(2.57)%
	Total Approved Budgets	\$347,389,980	\$342,580,180	\$ (4,809,800)	(1.38)%

Budget Overview

The 2021 budgets were prepared with an emphasis on long-term financial planning and adherence to financial management policies, while also considering the County's current and future growth issues. The budget was also greatly impacted by the COVID-19 pandemic. However, this document continues to build on goals of the Commissioners such as supporting public safety, education, environmental initiatives, planning and improving governmental efficiency, and promoting economic opportunities.

The FY2021 Washington County budget totals \$342,580,180 which is \$(4,809,800) or (1.38%) below the FY2020 approved budget. Operating funds decreased \$3.4 million or 1.16% and Capital funds decreased \$1.4 million or 2.57%. No tax increase for real property taxes was imposed nor was any income tax increase proposed. The only approved rate change for the FY2021 budget was a 3.5% increase in sewer rates. This rate increase is part of the county's long term planning model that institutes incremental increases over time to provide for a self-supported sewer fund.

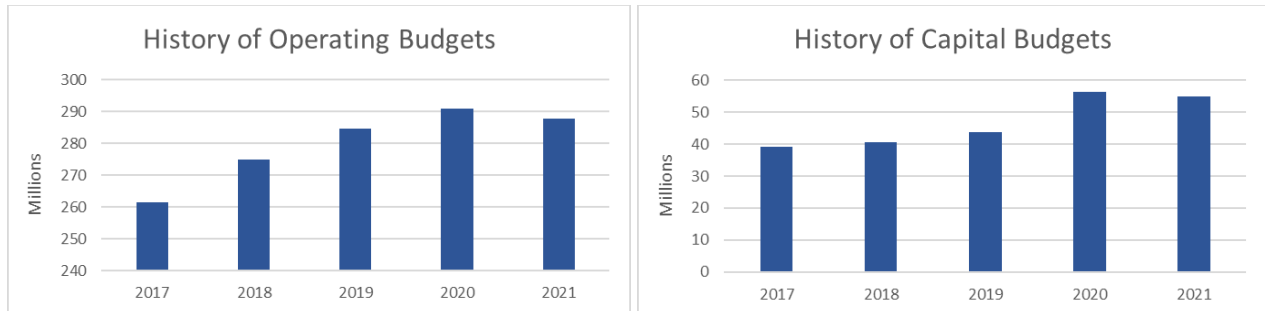
The budget was balanced based on the following changes and objectives:

- 1) Increase in property tax assessable base based on SDAT estimates.
- 2) Additional funding for education.
- 3) Additional funding for public safety.
- 4) Conservative response to COVID-19 pandemic.

The County has five main priorities, also recognized as service lines, that the County uses to drive budgetary dollars and are shown below in no particular order: 1) Economic Development; 2) Education; 3) Human Services; 4) Infrastructure; and 5) Public Safety. These priorities serve as the foundation for strategic imperatives that the County is actively pursuing, setting goals for each priority, both short term and longer term. The County's slogan "Committed to Customer Service, Dedicated to Progress" encompasses the heart at which the County serves its citizens.



Washington County's history over the past several years for operating and capital budgets are shown in the tables below. Operating budgets have increased approximately 2.5% per year. Capital Budgets vary from year-to-year due to the level of major construction activity, mandated funding requirements, and the initiation of new funds or service responsibilities.



Highlights of the General Fund Budget:

Revenue:

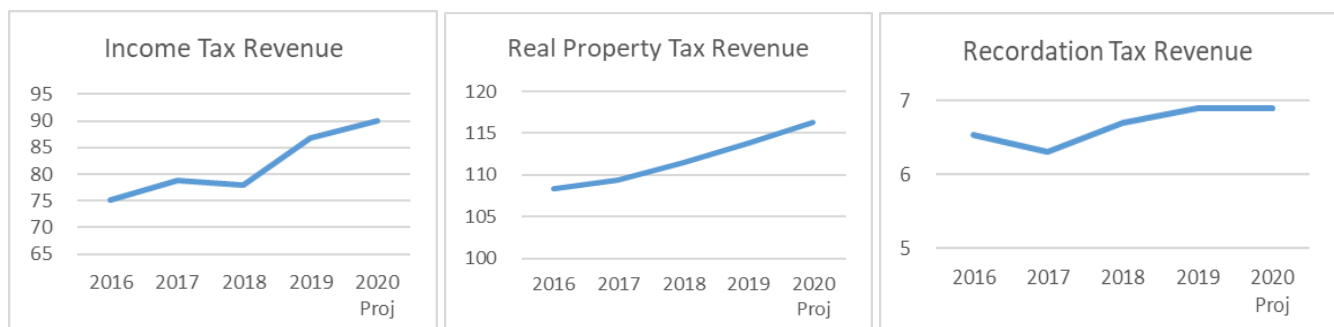
The local economy continues to be greatly impacted by the efforts attributed to the containment of COVID-19. Estimates and assumptions based on this impact were carefully considered through the development of this budget. Accordingly, the FY2021 budget has been developed to provide for continued County operations, mandates and other necessary costs, and provides no disruption of service that currently exists.

The General Fund budget totals \$235.9 million, a \$2.1 million increase or 0.9% over FY2020. The General Fund operating budget derives 96% of its revenue from taxes.

Major reasons for the increase include:

- Property Tax revenue increased by \$3.5 million or 2.73% and is based on estimates from the State Department of Assessments and Taxation.
- Local revenues decreased by \$0.3 million or 0.33% mainly due to the projected impact of COVID-19.
- Other revenues represent a net decrease of \$1.1 million mainly due to a reduction in speed camera revenue based on experience and a reduction in expected investment income.

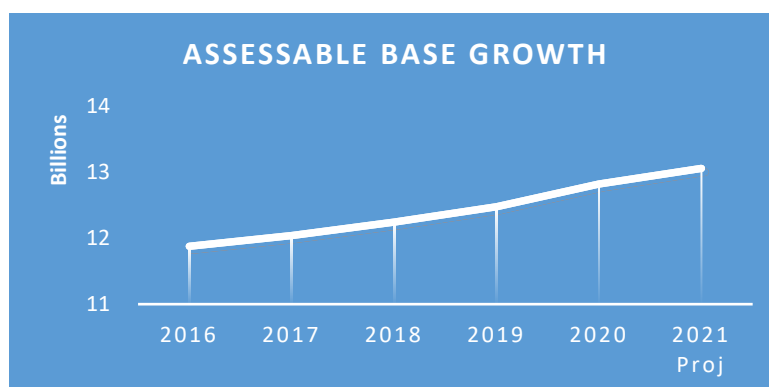
History of major revenue activity is reflected below in millions:



While the County shows a revenue increase over FY2020, the budget was greatly reduced to weather the impact of the COVID-19 pandemic. It is important to be aware that the FY2020 budget passed an income tax rate change, increasing the rate from 2.8% to 3.2%. The revenue generated from this increase was estimated around \$10 million, plus an additional \$5 million in disparity grant. We recognized half of this revenue in the FY2020 budget since it was effective mid-year. The remaining half, along with the increased disparity grant, were to be recognized for the first time in the FY2021 budget. Pre-COVID related revenue projections for FY2021 were \$16 million more than the final budget that was passed. Income tax represents the largest adjustment, accounting for increased unemployment, reduced wages, and reduced estimated payments. The realization of these projections are highly dependent on the length of the health crisis and represent estimates only, as we are in unprecedented and uncharted territory.

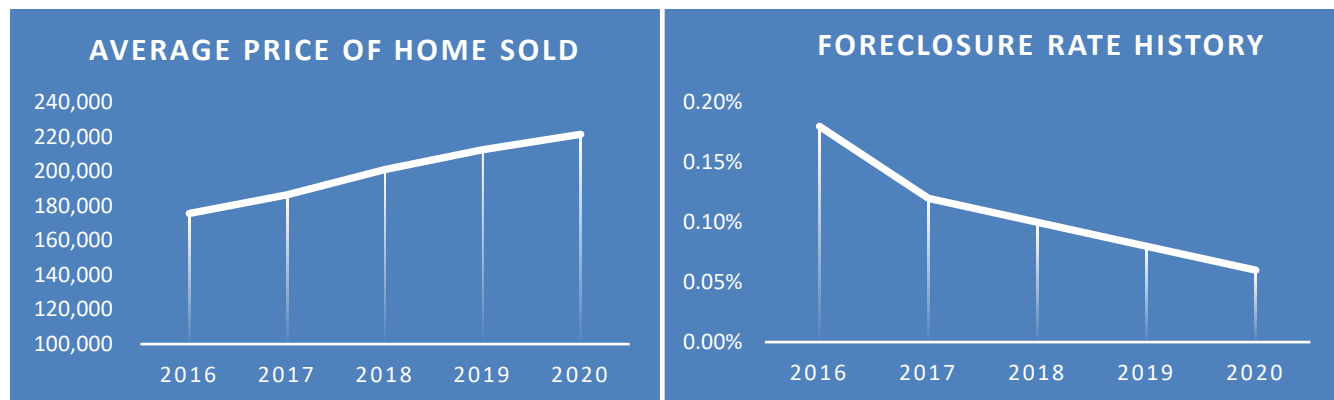
Revenue Projections as a result of COVID-19						
	2021 1st Draft	Adjustment	2021 2nd Draft	\$ Change	% Change	2020 Budget
General Fund revenues affected						
Income Tax	103,000,000	(14,516,920)	88,483,080	533,080	0.61%	87,950,000
Interest	1,700,000	(1,200,000)	500,000	(700,000)	(58.33)%	1,200,000
Recordation Tax	6,500,000	(500,000)	6,000,000	(500,000)	(7.69)%	6,500,000
Admission and Amusement	280,000	(70,000)	210,000	(45,000)	(17.65)%	255,000
Permit Related Accounts	1,137,000	(113,700)	1,023,300	(83,700)	(7.56)%	1,107,000
		(16,400,620)				

Property tax revenue increased by \$3.5 million or 2.73%. Washington County's property tax base for FY2021 reflects an assessable base increase. Estimates are based on information received from the State Department of Assessments and Taxation. Assessments have been rising over the past several years and the County has experienced steady growth in real estate tax since 2016, with an average increase of 1.7% per year. The property tax rate has been held constant for 20 years and will remain at \$.948 per \$100 of assessed value.



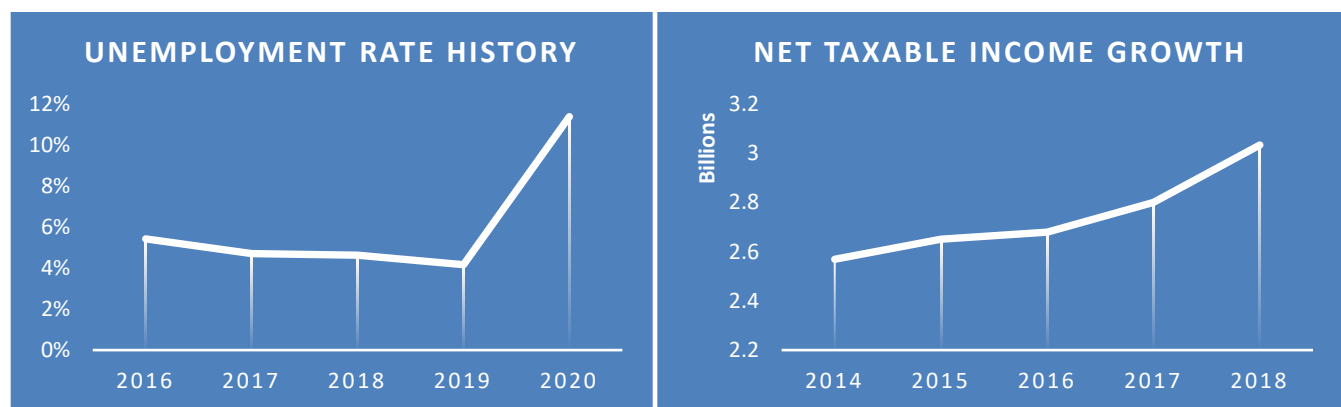
In line with the assessable base increases, housing trends have been favorable. The County's foreclosure rate continues to decrease, while the average sale price continues to increase. Washington County experienced a 4% increase in the average sale price from \$212 thousand in FY2019 to \$221 thousand in FY2020.

Real estate and unemployment activity represent important economic indicators that greatly impact the County's economy, planning, permits, construction, and revenue activity. Therefore, the County tracks monthly changes to better analyze past performance and future growth. The graphs below indicate improvement in housing statistics. However, due to the recent impact of COVID-19, the County would not be surprised to see a decline in the real estate market moving forward.



In addition, unemployment has skyrocketed as a result of the pandemic. The County's unemployment rate was 11.4% in April and 10.3% in May.

While net taxable income was strong, with steady improvement over the last several years, the County expects a decline in future years as a result of the pandemic.

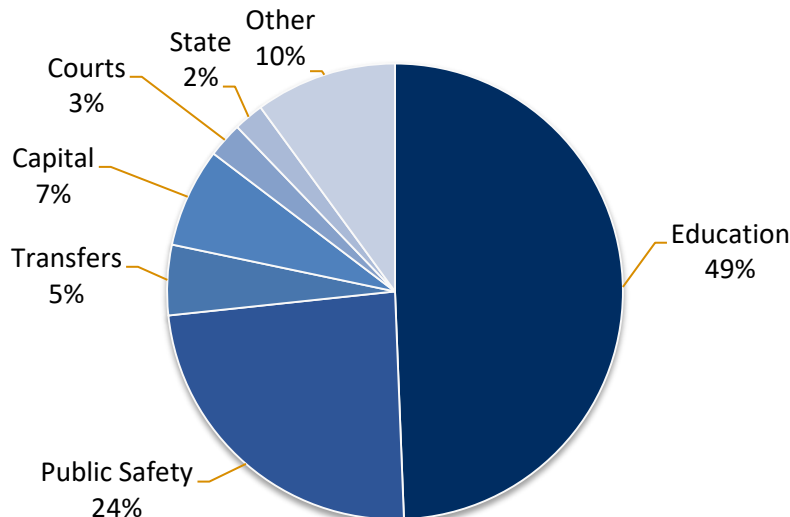


Expenditures:

Expenditure highlights are as follows:

1. Fund the Board of Education an additional \$2.7 million over the FY2020 budget.
2. No step or COLA approved for County employees.
3. Shared 5% increase for both employee and employer for health insurance premium costs.
5. Includes \$0.4 million for the 25% local portion of the SAFER grant for 33 firefighters.
6. Includes \$0.4 million set aside for incentives or other assistance to fire and/or EMS companies.
7. Includes four new 911 emergency communication specialists and three new firefighter positions approved in FY2020.
8. Includes \$1 million in funding for additional reimbursements to Emergency Services companies.

The General Fund allocates 49% or \$116.5 million of the budget towards education, of which \$103.2 million is allocated to the Board of Education (BOE); \$10 million to Hagerstown Community College (HCC); and \$3.2 million to libraries. Public safety comprises \$56.5 million or 24% of the budget. Of this amount, \$34.5 million is allocated to law enforcement; \$19.2 million is allocated to emergency services; and \$1.4 million is for animal control. Capital costs represent 7% or \$16.6 million. This includes costs for debt service as well as an appropriation to the CIP fund. Transfers to other funds represent 5% or \$11.8 million of which \$9.3 million is a transfer to the Highway Fund. State and court functions represent 5% or \$10.9 million and the remaining 10% provides for all other County departments.



Expenditures increased over FY2020's budget by \$2.1 million or 0.90%. Major budget changes include:

- Additional funding for education.
- Additional funding for public safety.
- Reduction in capital funding due to funding limitations.

Board of Education funding increased by \$2.7 million, a 2.68% increase over the prior year.

Public safety expenditures increased \$2.7 million due to: 1) health insurance increase of 5%; 2) four new emergency communications specialists; 3) three new firefighter positions approved in FY2020; 4) medical costs for the detention center; and 5) the 25% match required for the SAFER grant for up to 33 firefighters.

Recognizing the importance of education and public safety, the County has consistently increased funding for these functions. Over the past 10 years, these costs represent over 88%, or \$34.4 million of the total budget increase.

Operating transfers decreased by \$2.8 million mainly due to a one-time \$3.0 million appropriation to the Sewer Fund, which was removed from the budget for FY2021.

Funding for capital projects decreased by \$0.7 million due to a reduction in the speed camera revenue transfer. Debt service increased by approximately \$0.6 million based on debt service amortization schedules.

Courts and state operations increased \$0.2 million mainly due to an additional position in weed control, increased health insurance and pension costs, and an allocation of \$37 thousand as a cost share for the States' black fly spraying program.

Other operating departments decreased overall by \$0.6 million.

Summary:

As we enter FY2021 with some uncertainty, we feel confident in our approach moving forward. Due to the County's conservative fiscal management, strong adherence to policies, and dedicated department leaders, County finances continue to remain strong. The County maintains a minimum level of 17% of on-going General Fund operating revenues, in reserves, in order to protect financial stability, provide sufficient liquidity for daily operations, and to meet anticipated and unanticipated financial or economic circumstances. In addition, and providing further flexibility, excess revenues that exist at the end of a fiscal period are often moved to the Capital Fund, where additional accumulated reserves reside. These savings are generally used for one-time capital expenditures that create jobs and tax base increases, but remain flexible in nature and can be utilized for a multitude of purposes. The FY2021 budget does not lean on reserves for balancing, however, should budget projections not be realized their existence will allow the County to sustain operations.

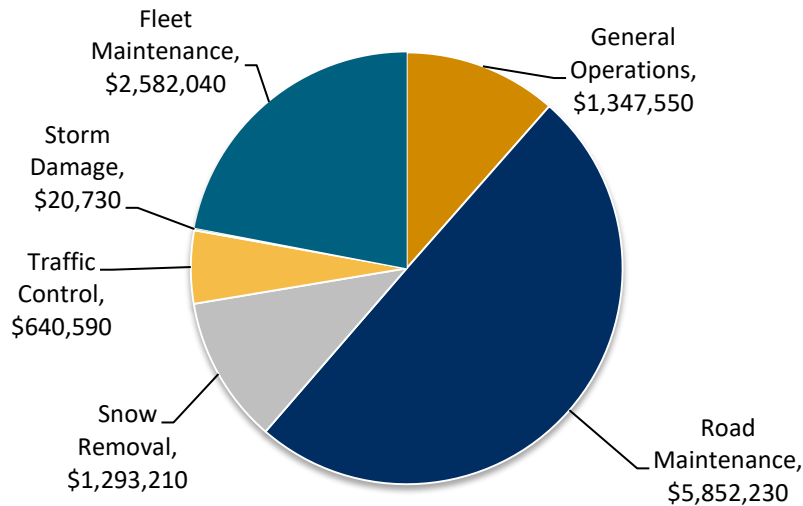
As it relates to employee pension, LOSAP, and OPEB plans, the County has proactively responded by fully funding the actuarially determined contribution within all three plans. The County adheres to a funding policy which outlines the principles that guide the County in making funding decisions about the plan in order to accumulate the funds needed to fulfill the plan's obligations to the participants and beneficiaries.

While a more challenging budget year, the 2021 budget provides for continued County operations, mandates and other necessary costs, and provides no disruption of service that currently exists. The County will continue to monitor economic conditions as they relate to COVID-19; service requirements/demands; and State changes, while striving to maintain existing government services, maintain rates, increase employment, improve education, and meet infrastructure needs.

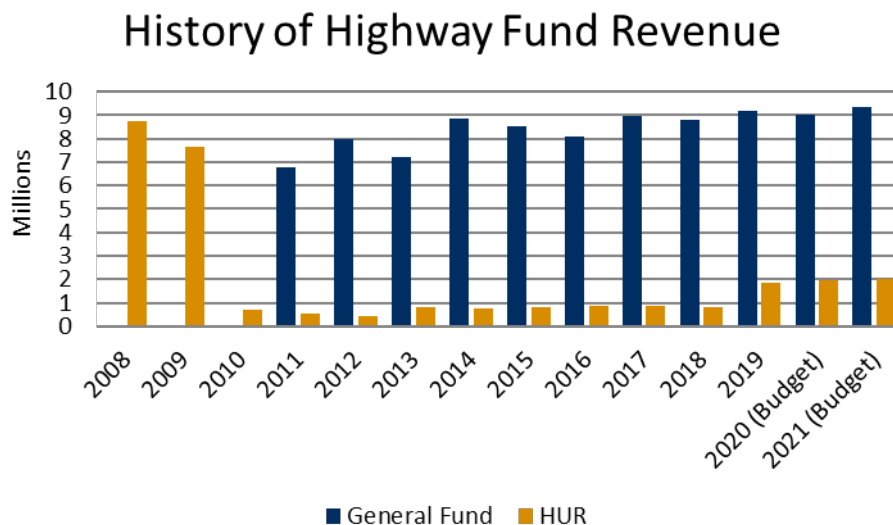
Highlights of the Highway Budget

The Highway Fund increased \$0.2 million or 2.14% over the prior year, mainly due to an increase in the salt budget.

The total Highway Fund budget is \$11.7 million, of which \$9.3 million is provided for by the General Fund. Highway User Revenues (HUR) provide \$2.0 million. The following graph shows functions and associated budgets of the Highway Fund.



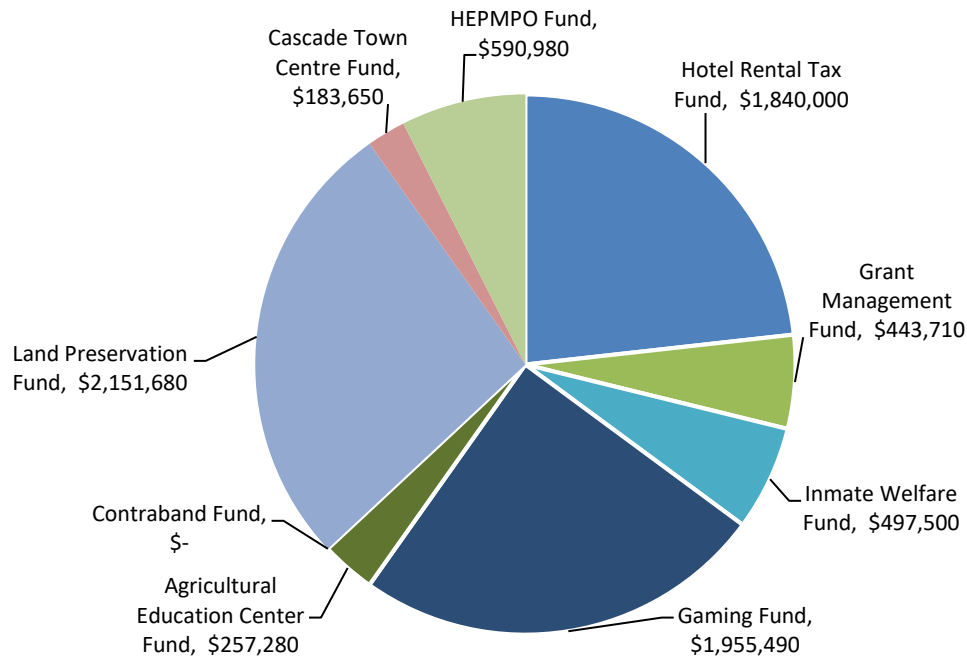
Prior to FY2010, Highway User Revenues were used as the primary source of revenue amounting to approximately \$9 million per year. However, the County has had to supplant this revenue with General Fund dollars due to changes in legislation at the State level. The chart below shows the history of Highway User Revenue and General Fund revenue and how those figures have changed over time.



It is estimated that over the last ten years the County has lost around \$70 million dollars in HUR. This has had a profound impact on the County since General Fund dollars supplanted the lost HUR. In turn, those funds were unable to be used on other County priorities. Restoration of these funds continues to be at the forefront of Maryland county leaders and MACo.

Other Governmental Funds

The County has nine Other Governmental funds that total \$7.9 million.

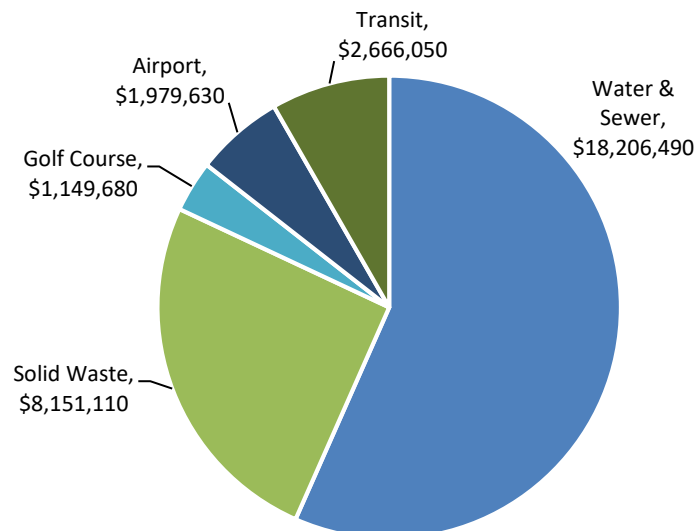


Major changes to these funds include:

- An anticipated loss in revenue of \$0.3 million for the Hotel Rental Tax fund due to the impact of COVID-19. This will impact the dollars dedicated to economic development and tourism in our County.
- A reduction of \$0.8 million for the Cascade Town Centre budget due to the anticipated sale of the property. The budget of \$0.2 million that remains supports the community center and certain maintenance items that are the County's responsibility. The budget is expected to be provided for through proceeds of the sale.
- A reduction of \$0.2 million for the Gaming fund budget, mainly due to revenue write downs as a result of COVID-19. These revenues heavily support local nonprofits and the volunteer fire and rescue community.

Enterprise Funds

The County has five Enterprise funds that total \$32.2 million.



Highlights of the Water Quality Budget:

The Water Quality funds include projected revenue increases for the next 10 years of 0% to 4.0%. The 10-year financial plan follows current management practices and policy objectives by providing operational funding, maintaining capital equipment, allowing for State and Federal mandates, and providing affordable rate increases.

The Water Quality funds encompass the Utility Admin fund, Water fund, Sewer fund and Pretreatment fund. They total \$18.2 million and are mainly supported through utility and wholesale revenues. In total, the costs decreased from \$20.7 million in FY2020 to \$18.2 million for FY2021, which represents a reduction of \$2.5 million. The major impact to this fund was a decrease in debt service, related to the 96A bond issuance, which represents approximately \$2 million of the savings. The remainder is derived from a staffing plan that is in place to purposefully reduce costs while maintaining service.

A 3.5% sewer rate increase affects the average residential customer by increasing costs by approximately \$5.91 per quarter. This rate increase is attributed to State mandated regulations for capital improvement projects. In FY2019, the County completed a \$31.3 million project at Conococheague Wastewater Treatment plant to meet local reduction requirements of total nitrogen and total phosphorus. Of this total, \$11 million was locally funded for the project. Additional capital projects will be required for other treatment plants and are included in the county's rate model and long term planning strategy.

Highlights of the Solid Waste Budget:

The Solid Waste fund budget of \$8.2 million is supported mainly through tipping fees of \$6.6 million and permit fees of \$0.9 million. The fund does receive a General Fund appropriation of approximately \$0.5 million which is used to fund closed sites that are currently not generating revenue. The budget did increase by approximately \$0.5 million to fund a groundwater investigation at one of the sites and to implement a lease program for certain necessary pieces of equipment. No fee increases were required for FY2021.

The County uses a cost of service analysis to determine the actual costs of programs and services for its solid waste operation, which includes operational cost, closure and post-closure cost, future construction cost, financing, and reserves. The County evaluates trends in market price and tonnage activity on an on-going basis. The County is actively seeking innovative solutions to extend the life of the landfill.

Highlights of the Airport Budget:

The Airport fund budget of approximately \$2 million is currently self-supported and requires no appropriation from the General Fund. It derives most of its revenue from corporate hangar and t-hangar rentals. Expenditures were reduced by approximately \$20 thousand mainly as a result of the transfer of an equipment operator/FF position to the Emergency services department, which was offset by an additional position needed in the Airport fund to provide airfield maintenance.

Highlights of the Transit Budget:

The Transit Fund budget of approximately \$2.7 million is supported heavily through federal and state grants of \$1.2 million. The General Fund does also subsidize Transit with an almost \$0.7 million appropriation. The fund decreased approximately \$31 thousand over FY2020 due to decreased gasoline usage and contracted services.

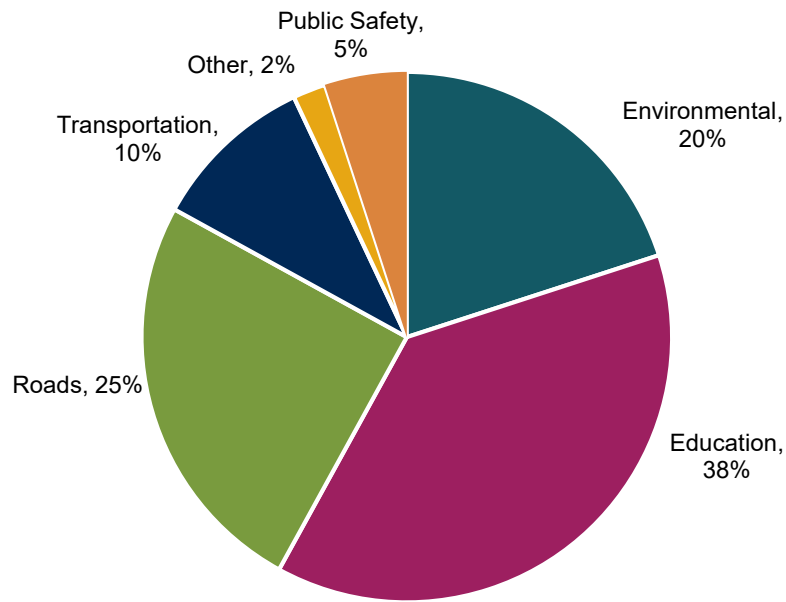
Highlights of the Golf Course Budget:

The Golf Course Fund budget of approximately \$1.1 million is supported mainly through greens fees and cart fees. It does receive a General Fund appropriation of \$0.3 million. The budget reduced over FY2020 by approximately \$13 thousand based on a slight reduction in operational costs.

Highlights of the Capital Improvement Budget

The Capital Improvement Budget includes funding for major infrastructure projects such as schools, roads, water, sewer, and airport projects. The County uses detailed project analysis, cash management, priority ranking system, and operating impacts to help prioritize, fund, and develop its Capital Improvement Plan. The plan uses conservative financial and economic forecasts for its revenue estimates and uses debt affordability guidelines to stay within debt issuance limits. By adhering to cash management policies, self-imposed debt affordability guidelines, and using a Capital Improvement Budget plan that includes a priority ranking system, the County is able to forecast future needs and be prepared for any unforeseen future issues or opportunities.

The Capital Improvement Budget for FY2021 is \$54.9 million, representing a \$1.4 million decrease from the prior year. Capital budgets fluctuate greatly from year to year based on available funding levels. Major capital projects include: new schools and educational facility renovations of \$21.5 million for the BOE, HCC, and the public library system; \$13.1 million for road improvements, drainage, and bridges; \$10.8 million for environmental projects; \$5.7 million for transportation projects; \$2.6 million for public safety; and \$ 1.2 million for other category projects.



Major Projects – Many projects in the capital plan are multi-year projects. Please refer to the Capital and Debt section of the budget book for total project costs. Costs listed below are related to the FY2021 appropriation.

The FY2021 capital plan includes \$6.2 million for Sharpsburg Elementary, \$6.7 million for capital maintenance, \$4.5 million for HCC's Center for Business and Entrepreneurial Studies, and \$1.1 million for the ARCC air conditioning. In total, \$5.9 million in total local County funds are dedicated to education for capital improvement. The remainder of project funding is derived from either State grant or contributions required by the outside agency. The Center for Business and Entrepreneurial Studies is a renovation project that will provide a specifically designed space and major building upgrades to create opportunities for local startup companies in the areas of biotechnology and cybersecurity. Included in the renovation is the creation of a business incubator.

The airport receives \$1 million in Federal Aviation Administration entitlement grants annually which help to support capital projects. The majority of airport projects are funded through grants, making the County's contribution very small in comparison - roughly 5% of the project cost. If the Airport does not secure the grant required for a project, the project will be delayed or removed from the plan. Major Airport projects include the Passenger Boarding Bridge of \$1.1 million, which is 100% grant funded, and the Passenger Terminal Hold room expansion, with a FY2021 budget of \$3.9 million and a total cost of \$7.6 million, with \$7 million coming from grant sources. The Passenger Terminal Hold Room Expansion project will expand capacity in the terminal hold room from 150 to about 300 and is needed due to additional flight offerings and growth at the Airport.

The Police, Fire, and Emergency Services Training Facility represents \$1.9 million in FY2021 but represents a \$12 million project overall and spans multiple years. As the need for police, fire, and emergency services continues to grow, the need for a facility for training emergency personnel grows as well. Such a facility will be centralized to the area, easily accessible, and utilized by State, County and local police departments, correctional guards, and security guards. Classroom training for fire and emergency services departments, that predominantly takes place currently in local fire houses, will be held in this facility. The facility will allow for local law enforcement and Fire/EMS programs to migrate from multiple locations to one designated public safety campus. The project will be constructed over several phases ranging from the main building to other necessary training structures.

The Smithsburg Wastewater Treatment Plant and the Capacity Management Projects are two major sewer projects budgeted in FY2021. Smithsburg WwTP has dedicated funds of \$3.0 million and the Capacity Management project represents \$6.4 million for FY2021. The Smithsburg WwTP will increase capacity for the town of Smithsburg to foster future development and the Capacity Management Project will construct a new regional pump station in the Maugansville area, freeing up capacity for the City of Hagerstown and increasing County revenue.

The County's Capital Improvement Budget for FY2021 was prepared using conservative projections for major supportive revenues. Debt issuance is projected to remain within acceptable levels. Fees, tax revenues, and pay-go funds are expected to be sufficient to support the requirement for the Capital Improvement Budget. The capital budget for FY2021 will be supported with 27% in cash related payments, 40% in borrowing, and 33% in grants.

Along with the Maryland General Assembly authorization, the County annually evaluates its debt capacity in conjunction with the budget process and the planning of its long-range Capital Improvement Plan. It measures the appropriate balance between the County's capital needs and its ability to pay for them. The County measures itself against other Maryland counties (peer group) and nationally accepted benchmark ratings for mid-size counties with the same rating and population. It sets maximum targets within the four main ratio targets. In addition, the County analyzes the impact of changing economic conditions on the recommended level of annual debt issuance. This ensures that the County consistently maintains affordable debt levels now and in the future.

As indicated in the table below, the projected debt ratios are estimated to stay below peer group and maximum level targets. The projections are intended only to provide a method of assessing the impact of issuing debt on a long-term basis. 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; avoid negative treatment by rating agencies in the form of downgrades; and keep borrowing costs to a minimum.

Projected Debt Ratios						
	2020	2021	2022	2023	Maximum Policy Target	2021 Peer Group Target
Debt per Capita	\$ 1,069	\$ 1,107	\$ 1,132	\$ 1,158	\$ 1,500	\$ 1,646
Debt as % of Fair Market Value	1.28%	1.32%	1.34%	1.36%	1.50%	1.50%
Debt Service as % General Fund Revenue	6.35%	6.99%	6.86%	7.07%	8.00%	9.32%
Debt Service per Capita as % income per Capita	0.20%	0.22%	0.22%	0.22%	0.50%	0.34%
*Assumes debt issuance at \$16 million per year 2021-2023						

Challenges

As the County constructed the FY2021 budget, priorities were addressed, and issues were identified.

COVID-19 Pandemic

One of the County's largest challenges is planning for and responding to the uncertainty of the pandemic. As the virus remains prevalent in our society, we continue to face new challenges, guidelines, and increased concern.

We have attempted to meet this challenge through conservative budgeting, guarding ourselves against overcommitting. However, we have begun to experience unforeseen impacts, raising more question and concern as we move forward.

While our budget for FY2021 is conservative in nature, there are many priorities that the County has had to put on hold to achieve this. This includes additional funding that would have gone towards education, public safety, and other staffing needs of the County. The delay of these programs and initiatives will pose their own challenges. This pandemic has and will continue to have a significant impact on County revenues and the pace at which we provide for future needs.

As the pandemic continues to unfold, we learn of the far reaching impact it will have. Unemployment has reached 11% in our County, local businesses are hurting financially and shutting their doors, our local tourism industry has suffered greatly, stock market volatility will impact capital gains which in turn affects our income tax, and the possibility of state cuts to local aid will serve to compound the issue.

We are uncertain of the impact on real property values, both residential and commercial. However, commercial property owners have begun filing assessment appeals with the State Department of Assessments and Taxation. We are unsure how many owners will file appeals and the extent of those write downs.

It is currently undetermined what impact we may face due to cuts at the state level. We are concerned with any cut, but especially cuts that would unfairly impact only lower wealth counties in the State, such as a cut to the disparity grant.

While we feel prepared to maintain existing operations, because of these uncertainties outlined above we are less sure of ourselves moving forward with implementing new programs due to concerns over sustainability. Some of these postponements we count as critical for our county's future growth and meeting the needs of our citizens.

Other Challenges

The great recession and now COVID-19, has placed stress on governmental services, revenues, employment, education, and infrastructure improvements. As the County moves forward, pressure will develop once again to expand and increase core services. This will challenge Washington County in relation to providing baseline services, providing for capital improvement projects related programs and their delivery, as well as any costs passed down from the State of Maryland structural budget deficit issues. This all must be kept in balance with revenue rates, debt issuance, and the cost of those services provided to the citizen. However, I believe with effectively managed policies, strong County management, and having a long-term vision, Washington County will meet those challenges in the future as it has in the past.

A major challenge that the County continues to face is the ability to provide competitive wages. The County's concern has increased based on recent legislation that raises the minimum wage to \$15 per hour by 2025. As we recognize the cost of living objective from the State, the County has concern over the implementation of the wage increase and what it means for the wage scale overall. If the County would increase all wages at the same ratio that minimum wage increases, the County would face tens of millions of dollars in additional wage and benefit costs. If the County does not increase the scale proportionately, a disparity will be created especially among the lower half of the wage scale. The County will take steps moving forward to continually assess and evaluate salary scales, allowing appropriate adjustments to be made throughout the budget process if sufficient revenues exist to support it. Unfortunately, due to uncertainties of COVID-19, no steps or COLA's were issued for FY2021.

Fire and Rescue services continue to be a budgetary challenge as costs rise. Lower levels of volunteerism have contributed to reduced levels of staffing and fundraising efforts. Additional funding requests are being made for support of operations, equipment, and staffing. The County Commissioners approved an application for a SAFER grant to support the hiring of 33 firefighters for FY2021 that will support a regional staffing plan. The grant is anticipated to provide reimbursement to the

County for 75% of wage and benefit cost for the first and second year, and 35% reimbursement for the third year. The fourth year, the County would bear the full cost of employment. In addition, the County has implemented a health care cost reimbursement program for the volunteer companies to assist with 100% of health care costs for their employees. Continued increases are expected for fire and rescue in future years, however, some planned increases for FY2021 were put on hold due to COVID-19.

The County continues to work on the sale of the Cascade Town Centre. The adopted FY2021 budget was developed under the premise that the property would be sold as of July 1, 2020. Unfortunately, current legal matters must be resolved prior to the sale. Due to the delay, the County has had to revise the FY2021 budget. The County plans to have the property sold within FY2021.

The County continues to follow the Kirwan Commission closely as outcomes will have an impact on County expenditures. Due to COVID-19, the implementation of the program has been slowed at the State level. None the less, the County will continue to monitor and plan for increased costs related to the potential legislation.

Maintaining services amidst State structural deficit cuts has been challenging over the past several years and will continue to be a challenge in the foreseeable future. While we are prepared for small to moderate reductions, any significant cost shifts would be of concern.

The loss of Highway User Revenue continues to impact the County today. Restoration of those funds would greatly contribute to the County's ability to better maintain road infrastructure and provide for Highway operations.

Long-term sustainability for the Solid Waste facility is imperative. The County continues to research innovative ways to reduce waste and enhance environmental responsibility with a cost-effective solution. A waste to energy facility was proposed in the past but faced many challenges and efforts were discontinued.

The Water Quality enterprise funds are faced with financial challenges due to changing regulation and infrastructure requirements for treatment plants. These mandates have a direct impact on rates that are charged to users of the system. The County has developed a plan to reduce recurring operating costs in the near future for the sewer operation by reducing staff through attrition. The County must remain committed to this plan to provide a self-supported fund moving forward.

Goals (Highlights)

The County provides funding in its current Capital Improvement budget to construct a Police, Fire, and Emergency Services Training Facility. This facility will provide a needed local service to the large number of police, fire, correctional, and other emergency services personnel serving in and around Washington County, as well as provide training to citizens planning to enter those fields. As the area continues to grow, this will help meet the increasing demand for trained EMS personnel. The project depends on speed camera revenue as a source of funding. Construction is expected to be completed by spring of FY2022.

The County has created a Green Initiative which focuses on compliance with the Federal Clean Water Act. The County's Clean Streets Clean Streams program will be accomplished through a variety of methods including tree plantings, street sweeping, septic opportunities, and storm water retrofits. In FY2020, the County collected 1.2 million pounds of litter and debris. Exorbitant costs will be offset and reduced at every opportunity by leveraging existing resources, grant funding, and cost sharing agreements to enable increased progress towards requirements.

The County is committed to expanding its "Making Connections" campaign, which won the MEDA "Small Community Economic Development Marketing Award" in 2019. This campaign involves several road project negotiations that will spur economic development leveraging a variety of funding sources including private funds, State funds, and County funds, resulting in reduced cost for the County and positive growth for the community. The County is committed to this innovative approach that serves several parties in a positive, economical manner. The County will continuously look for new opportunities in the community to expand this effort.

Economic development is a critical component of our County that drives growth in our economy, creating jobs and facilitating an improved quality of life. The County continues to partner with community stakeholders and industry leaders in

economic development for the purpose of collaboration, communication, and to help retain, attract, and grow our tax base. This year, Amazon made the decision to lease a 1.2 million square foot building at Vista Business Park to operate an ambient cold storage distribution center; only the third of its kind, nationwide. This investment will bring approximately 150 jobs to the County. In addition, construction is underway with Northpoint Development to build a 2.2 million square feet business center along Wesel Boulevard in Hagerstown which will bring up to 1500 additional jobs. Two of the four buildings in the business center are proposed to be completed by fourth quarter of 2021. While the COVID-19 pandemic has been challenging to some businesses and industries, the County continues to realize gains in the manufacturing and distribution sectors, as well as the Agricultural, Tourism and Hospitality industries. This encompasses; farm market sales, new distilleries and breweries, hotels and restaurants, retail and more.

Several programs have been instituted with the use of federal aid from the Coronavirus Relief Funding (CARES) that was made available to the County of around \$13 million. The programs in particular include the “Together we Serve” grant program and the “Together we Rise” business stabilization program. Together we Serve is a program set up to assist non-profits in meeting the needs of our community for increased services caused by the COVID-19 pandemic and to provide funds necessary for the organization to safely provide their services. These funds allow health and mental health providers to continue serving clients virtually; provides food and essential items to seniors and low income households; prevents homelessness through eviction and utility shut-off assistance; and provides PPE and increased sanitization to human service agencies to ensure they can continue to safely provide necessary services to their clients in crisis. Together We Rise is an economic recovery initiative to help small businesses weather the impact of COVID-19. The program will help local businesses sustain their operations and stabilize their employment by providing operational assistance. Many of our businesses were able to adjust their business model to accommodate physical distancing and safety measures to continue to serve our community, per Governor Hogan’s orders during the pandemic. Combined, over \$10 million in funds have been allocated to these efforts and over 800 businesses are expected to be served.

Also, while not part of the CARES funding, the Local Management Board (LMB) worked with existing vendors to allow them to modify their programs to assist with provision of food and essentials for their clients impacted by the pandemic. The LMB also was able to provide additional funds to the Maryland Food Bank to secure food to be distributed throughout Washington County. The County also agreed to submit and administer a \$100,000 COVID-19 Community Development Block Grant on behalf of Horizon Goodwill Industries for COVID-19 homelessness crisis response.

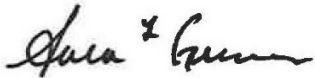
The County continues to work toward minimizing the effect of COVID-19 for 1) the safety of our citizens and 2) combatting the closure of businesses. The County has launched a specific public relations initiative in conjunction with the health department to bring continued awareness of the importance of masks and protecting not just yourself, but those around you. These efforts have been successful thus far, as businesses have been able to remain open and work within the Governor’s orders. In addition to providing information on safety measures, the County has dedicated staff to assist local businesses in finding needed resources during this time. In addition to our local financial effort, available grants at the state and federal level will help to assist and sustain businesses through the pandemic.

Conclusion

Good budgetary policies make it clear that the budget process is not simply an exercise in balancing revenues and expenditures one year at a time, but is strategic in nature, encompassing a multi-year financial and operating plan that allocates resources on the basis of identified goals. A good budget moves beyond the traditional concept of line item expenditure control, providing incentives and flexibility to managers that can lead to improved program efficiency and effectiveness. The County has outlined budget and fiscal practices to provide long-term financial management. This includes an annual update of long range plans that take into consideration projections of future revenues, expenditures, financing of capital projects, and cost of service models. Washington County strives to be proactive rather than reactive in our business approach to County operations and our budget process is key to meeting this imperative.

As a result of sound financial and operational management, the County retains a rating of AA+ by both Standard and Poor's and Fitch and Aa1 by Moody's. These ratings reflect the County's diverse property tax base, solid financial position with historically strong reserves, sound financial management, and strong debt policies with overall low debt levels. We will continue to move the County forward, in a manner similar as the past, with adherence to policies, sound management, and conservative budgeting practices that maintain financial flexibility.

Respectfully,



Sara L. Greaves, CPA
Chief Financial Officer
Washington County, Maryland

Organization and Community Profile

County Commissioners of Washington County	19
Vision and Mission Statement	20
Goals and Objectives	21
Key Goals for Fiscal Year 2021	23
Matrix of Primary County Goals by Department in Relationship to Funds	24
Table of Organization	27
Administrative Officials	28
Personnel Summary by Department	29
Fiscal Year 2021 Summary of Changes in Full-Time Positions	31
Community Profile	33

County Commissioners of Washington County



JEFFREY A. "JEFF" CLINE, a third-term County Commissioner, serves as President of the Board of County Commissioners and is a Williamsport, Maryland, resident. Mr. Cline is a graduate of Williamsport High School and Hagerstown Community College. An experienced realtor since 2003, Mr. Cline has assumed an inactive status in this field in order to fulfill his commitment to Washington County. He graduated from the Maryland Association of Realtors' 2008 Leadership Academy, received the Graduate of Realtor Institute (GRI) designation and is also a graduate of Leadership Washington County Class 26. Mr. Cline served on the Williamsport Town Council from 2005 to 2009.



TERRY L. BAKER, a fourth-term County Commissioner, was first elected in 2006, and serves as Vice-President of the Board of County Commissioners. Mr. Baker is a 1973 graduate of Williamsport High School, a 1975 graduate of Hagerstown Community College and a 1978 graduate of Auburn University, with a bachelor's degree in Education. Mr. Baker retired in 2015 from the position of Washington County Students Trades Coordinator for the Washington County Technical High School after being an educator for 34 years. Prior to being elected a County Commissioner he served from 2002 to 2004 as a member of the Council for the municipality of Clear Spring, Maryland, and as Assistant Mayor for such municipality from 2004 to 2006.



WAYNE K. KEEFER, a second-term County Commissioner, is a life-long resident of Washington County. A graduate of Hancock Middle-Senior High School, Mr. Keefer continued his education locally at Hagerstown Community College, then earned his B.S. and M.B.A. from Frostburg State University. He has over a decade of experience as a commercial banker with roles in consumer lending and corporate accounting. Mr. Keefer currently works as both Program Developer and Adjunct Instructor with his alma mater, Frostburg State University, and is a licensed real estate agent. An active member of the community, he has previously served as president of the Hancock Chamber of Commerce; vice-president of the Rotary Club of Hancock; and secretary/treasurer for the Hancock Historical Society. Mr. Keefer lives in his hometown of Hancock with his wife, Janine.



CORT F. MEINELSCHMIDT, a first-term County Commissioner, was born and raised in Washington County. Mr. Meinelschmidt served in the United States Navy as a rescue swimmer for nearly seven years. On September 30, 2003, the Department of the Navy conferred upon Mr. Meinelschmidt the Navy and Marine Corps Achievement Medal for "the superior performance of his duties" and "more notably, 15 lives saved." He has worked in the financial services business since 2004 and is currently the CEO of Sentinel Capital Solutions, where he is active in the day-to-day research and trading of Sentinel's investment portfolios. Mr. Meinelschmidt is very active in the community serving on non-profit boards and as a coach to Washington County Special Olympics Swim Team.



RANDALL E. "RANDY" WAGNER, a first-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 Truck 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 16 years and is a licensed private pilot. Prior to his election to the Board of County Commissioners, Mr. Wagner served on the Animal Control Board of Washington County for eight years and held the position of Vice-Chair.

*Vision and Mission Statement***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.

Goals & Objectives

The County has identified broad goals in accordance with the County's Mission Statement. Each goal and objective below is within one of the five core service lines offered by Washington County Government. These service lines serve to define the various roles and priorities of the County. They provide clear expectation and understanding to both the County and its citizens and are held at the forefront of everything the County does. Assessing new opportunities and initiatives are accomplished through first defining where they fall within our service lines. The County then looks towards County priorities to provide a guide in moving forward. The service lines 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 or strategic plans.

The County's goals are prioritized annually to ensure there is a clear understanding of the direction in which the County is heading. Once the priority order of the Mission Statement is established, a more detailed action plan is developed and integrated with management and the budget process. The County Commissioners' initiatives and annual goals are articulated through collaboration with other Boards and offices among division goals in County government. Annual goals are integrated in divisions, such as Planning and Zoning, Engineering, Environmental Management, and Emergency Services. Specific programs focus upon individual services, such as animal control, senior citizen programs, or recreational programming, as an example. The goals set by the County Commissioners reflect the associated mission statement, initiative, and responsible department for each goal.

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 a 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 wellbeing of 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, landfill, airport, and transit resources.

Economic Development:

Goal: Nurture existing business and promote new business which to 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.

Key Goals for Fiscal Year 2021

Public Safety: Protect and promote the general welfare of residents and visitors.

- Break ground on the new emergency services training facility, which will service police, fire, and EMS programs to form a central location designed to support County wide operations.
- Determine and execute the use of additional funding for EMS.
- Execute the first phase of the comprehensive fire plan by hiring additional staff
- Assist volunteer fire and rescue companies

Education: Provide resources to promote a quality education

- Exceed prior year funding for education.
- Continue efforts with the Joint Capital Improvement Committee.

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

- Expand recreational programs and facilities for citizens, including new virtual platforms.
- Complete the design of the on campus expansion of Senior Center space with a secured grant now in place.
- Facilitate a sustainable future for Fort Ritchie Community Center.
- Progress upon strategic imperatives identified by the Board.

Infrastructure: Protect, preserve, and enhance the County's services and facilities necessary for the economy.

- Begin construction on major projects such as Eastern Boulevard Widening Phase I; Emergency Services Training Facility; Capacity Management project; and the Smithsburg Wastewater Treatment Plant upgrade.
- Complete the preliminary/final design and real property work for Eastern Boulevard Widening Phase II; Eastern Boulevard at Antietam Drive; Eastern Boulevard Phase III; North County Park; Professional Boulevard Phase III/IV; and Halfway Boulevard.
- Further the "Clean County" initiative to address multiple permits while enhancing Washington County.
- Explore options to increase recycling to meet the proposed Maryland Department of Environment goals
- Support local municipalities and economic endeavors with general guidance and environmental expertise.
- Seek creativity in enterprise funds for long term cost saving solutions.

Economic Development: Promote economic development to grow and sustain the County's prosperity.

- Promote development of vacant, development-ready land for commercial and industrial use.
- Continue working relationships between government and the business community to support the economic development efforts of private-public partnerships.
- Promote the Hagerstown Regional Airport for commercial airline and private use.
- Encourage access to economic incentives for quality job creation and/or tax base enhancement.
- Design, develop, and deliver a variety of workshops for businesses.
- Expand marketing campaigns to include various digital marketing platforms including social media, search engines, email marketing, blogs, podcasts and more.
- Collaborate with municipalities and the Economic Development Coalition to nurture and grow business in the collective community, making Washington County the place of choice to Live, Work, and Play.

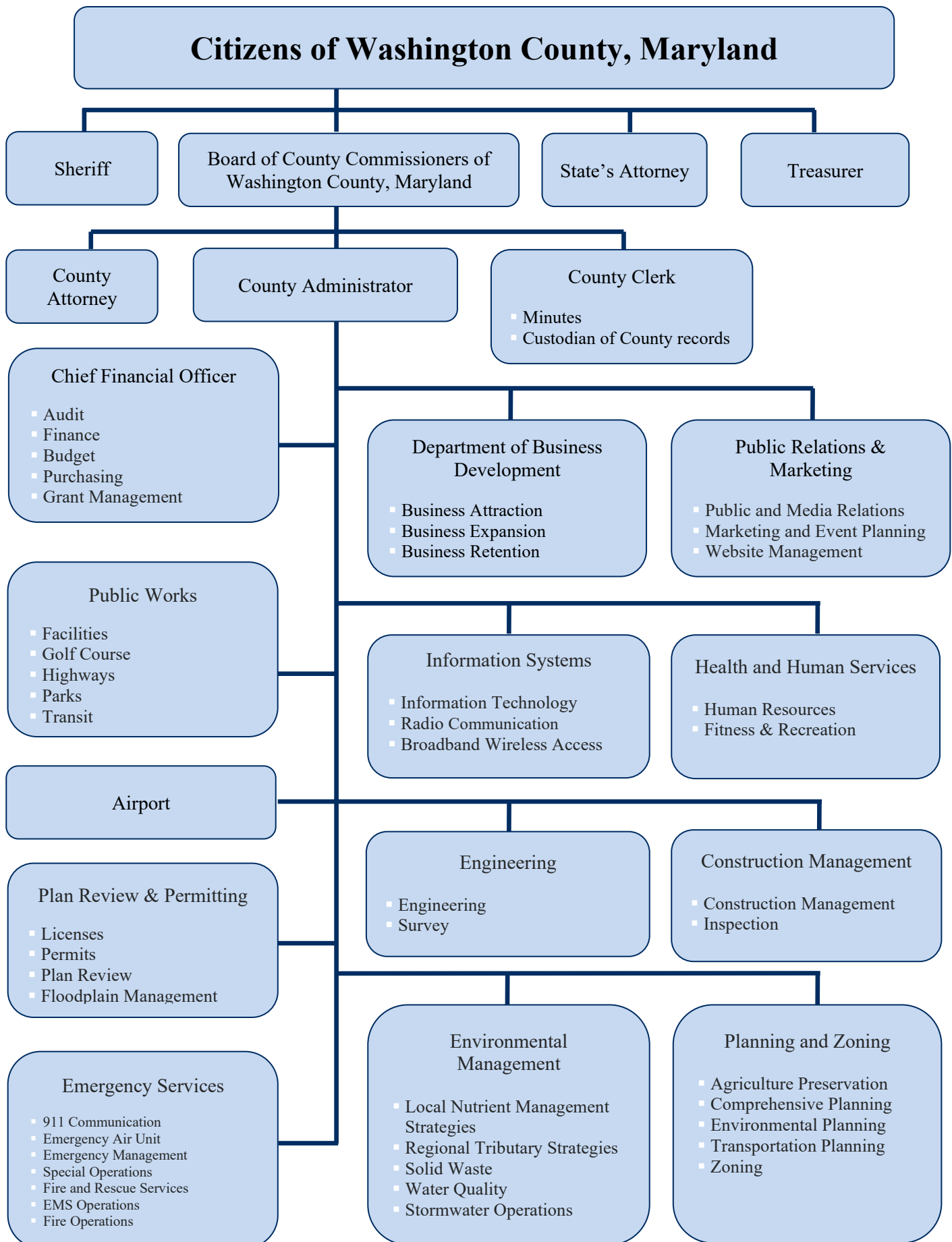
Matrix of Primary County Goals by Department in Relationship to Funds

The table below indicates which funds and departments are responsible for the implementation of FY2021 key goals. Refer to the Budget Details section of this document for each department's specific activities planned for FY2021 in support of these goals.

Department/Division	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:	✓				
Sheriff- Judicial	✓				
Sheriff - Process Servers	✓				
Sheriff - Patrol	✓		✓		
Sheriff - Central Booking	✓				
Sheriff - Detention Center	✓				
Sheriff - Day Reporting Center	✓		✓		
Sheriff - Narcotics Task Force	✓				
Washington County Police Academy	✓				
Civil Air Patrol	✓				
Fire & Rescue Volunteer Services	✓				
EMS Operations	✓				
Fire Operations	✓				
Air Unit	✓				
Special Operations	✓				
911 - Communications	✓				
Emergency Management	✓				
Wireless Communication	✓				
Humane Society of Washington Cty	✓				
Court System:	✓				
Circuit Court	✓				
State's Attorney	✓				
State Functions:	✓				
Health Department	✓		✓	✓	
Social Services	✓		✓		
Agricultural Extension Service		✓		✓	
Election Board			✓		
Soil Conservation				✓	
Weed Control				✓	
Community Funding:			✓		
General Operations:					
County Commissioners	✓	✓	✓	✓	✓
County Administrator	✓	✓	✓	✓	✓
Public Relations & Marketing					✓
Budget and Finance			✓		

Department/Division	Public Safety	Education	Human Services	Infrastructure	Economic Development
General Operations (cont'd):					
Purchasing			✓		
Treasurer			✓		
County Attorney			✓		✓
Human Resources			✓		
Central Services			✓		
Information Technology			✓		
Other:			✓		
Women's Commission			✓		
Diversity & Inclusion Committee			✓		
Commission on Aging			✓		
Museum of Fine Arts			✓		
Public Works, Engineering, Construction, Permitting & Planning:			✓	✓	
Public Works Administration	✓		✓		
Engineering			✓	✓	
Construction				✓	
Plan Review & Permitting	✓		✓	✓	
Planning & Zoning			✓	✓	
Zoning Appeals			✓	✓	
Parks & Facilities:			✓		
Buildings, Grounds & Parks			✓		
Martin L. Snook Pool			✓		
Fitness & Recreation			✓		
Business Development			✓	✓	✓
Highway Fund:			✓	✓	
Other Governmental Funds:	✓	✓	✓	✓	✓
Agricultural Education Center		✓			
Grant Management			✓		
Cascade Town Centre			✓		✓
Inmate Welfare	✓				
Gaming	✓		✓		
Land Preservation				✓	
Contraband	✓				
HEPMPO				✓	✓
Enterprise Funds:	✓		✓	✓	✓
Solid Waste				✓	
Water Quality				✓	
Transit			✓		
Airport	✓		✓		✓
Golf Course			✓		

Intentionally left blank



Administrative Officials

SARA L. GREAVES, C.P.A., Chief Financial Officer, holds a B.S. degree in Accounting from the University of Maryland University College (now known as University of Maryland Global Campus). She earned a Master of Business Administration degree from Frostburg State University. Mrs. Greaves was hired by Washington County in 2012 as an accountant, was promoted to Deputy Director of Budget and Finance in 2014 and was appointed as Chief Financial Officer in February 2018. She 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 Government Finance Officers Association of the United States and Canada.

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 earned a Master of Business Administration degree from Frostburg State University. Mrs. 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. Mrs. 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 Government Finance Officers Association of the United States and Canada.

KIRK C. DOWNEY, County Attorney, has been employed with the County Attorney's office since 2004, starting as the Assistant County Attorney. He was named Deputy County Attorney in 2012 and as County Attorney in 2018. Mr. Downey graduated cum laude from Duke University in 1994 with a B. A. degree. He received his J.D. from the University of Richmond School of Law in 1997 and was admitted to the Maryland Bar. He is also admitted to practice before the U. S. District Court for the District of Maryland, U. S. Court of Appeals for the Fourth Circuit, and the U. S. Supreme Court. He maintained a private practice from 1997-2005 until the Assistant County Attorney position became full-time. Mr. Downey is a member of a variety of community organizations and serves or has served on a number of non-profit boards of directors, including the boards of Horizon Goodwill Industries, Inc. and the Washington County Community Action Council. He is a member and chair of the Trial Courts Judicial Nominating Commission of Washington County and has been a member of the Hagerstown Rotary since 2002. Mr. Downey is also a member of the American, Maryland, and Washington County Bar Associations, and serves as the treasurer for the Washington County Bar Association.

The position of County Administrator is vacant as of the date of this document. Mr. Downey was appointed on November 12, 2019, to serve as Interim County Administrator until the position is filled.

Personnel Summary by Department

Summary of Full-Time Budgeted Positions	2019	2020	2021	Change from 2020 to 2021	% of Employees
General Fund:					
County Commissioners	5	5	5		0.61%
County Clerk	1	2	2		0.24%
Circuit Court	20	22	22		2.66%
Orphans Court	0	0	0		0.00%
State's Attorney	38	38	38		4.60%
County Administrator	4	3	2	(1)	0.24%
Public Relations & Marketing	4	4	4		0.48%
Election Board	0	0	1	1	0.12%
Budget & Finance	15	15	15		1.82%
Purchasing	6	6	6		0.73%
Treasurer	5	5	5		0.61%
County Attorney	5	5	5		0.61%
Human Resources	7	8	8		0.97%
Planning & Zoning	8	8	8		0.97%
Zoning Appeals	0	0	0		0.00%
Buildings	5	4	4		0.48%
Central Services	0	0	0		0.00%
Information Technology	14	14	14		1.69%
Sheriff – Judicial	26	25	25		3.03%
Sheriff – Process Servers	1	1	1		0.12%
Sheriff – Patrol	103	105	105		12.71%
Sheriff – Central Booking	10	9	9		1.09%
Sheriff – Detention	125	125	125		15.13%
Sheriff – Day Reporting Center	2	2	2		0.24%
Sheriff – Narcotics Task Force	6	6	6		0.73%
Special Operations	0	0	0		0.00%
911 – Communications	51	55	55		6.66%
EMS Operations	9	9	9		1.09%
Fire Operations	10	11	12	1	1.45%
Emergency Management	2	2	3	1	0.36%
Fire and Rescue Volunteer Services	0	0	1	1	0.12%
Wireless Communications	5	5	4		0.48%
Public Works	2	2	2		0.24%
Engineering	21	21	21		2.54%
Construction	21	21	21		2.54%
Plan Review & Permitting	17	17	17		2.06%
Building, Grounds & Parks	16	17	17		2.06%
ML Snook Pool	0	0	0		0.00%
Fitness & Recreation	5	5	5		0.61%
Weed Control	0	0	1	1	0.12%
Business Development	6	6	6		0.73%

Personnel Summary by Department – Continued

Summary of Full-Time Budgeted Positions	2019	2020	2021	Change from 2020 to 2021	% of Employees
Highway Fund	89	89	89		10.77%
Solid Waste Fund	21	21	21		2.54%
Cascade Town Centre	3	0	0		0.00%
Agricultural Education Center Fund	1	1	1		0.12%
Grant Management Fund	4	4	4		0.48%
Inmate Welfare Fund	0	0	0		0.00%
Gaming Fund	2	2	2		0.24%
Hotel Rental Tax Fund	0	0	0		0.00%
Land Preservation Fund	2	1	1		0.12%
Contraband Fund	0	0	0		0.00%
HEPMPO Fund	0	0	0		0.00%
Water Quality Fund	88	87	87		10.53%
Transit Fund	18	18	18		2.18%
Airport Fund	10	10	10		1.21%
Golf Course Fund	7	7	7		0.85%
Total	820	822	826	4	100.00%

**Represents
Change**

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

Fiscal Year 2021 Summary of Changes in Full-Time Positions

Function	Explanation of Change	Change
County Administrator	The Chief Operations Officer position was eliminated due to reorganization the department.	(1)
Election Board	The Election Board's IT work is handled by a contractor and the contract will expire June 30, 2021. The BOCC approved to fund an IT State Position starting March 1, 2021, to allow for four months of training.	1
911 - Communications	The CAD/IT Specialist position was approved to create redundancy to ensure the technological systems utilized within the 911 center continue to operate. This position will assist the CAD/IT Administrator in updating CAD information/programing, ensuring connectivity from CAD to the Motorola radio system.	1
911 - Communications	A vacant Emergency Communication Specialist position was eliminated to allow for the new position, CAD/IT Specialist, to be created.	(1)
Fire Operations	The Airport Equipment Operator/Firefighter position at Hagerstown Regional Airport was transferred to Fire Operations as a Fire Captain. A new Airport Equipment Operator position was approved to replace the Airport Equipment Operator/Firefighter position at the Airport.	1
Emergency Management	Emergency Management Planner grant funded position was approved to address planning requirements related to Homeland Security and emergency preparedness efforts for both public safety officials and citizens.	1
Fire and Rescue Volunteer Services	The Coordinator-Volunteer Services position was reorganized from Fire Operations to Fire and Rescue Volunteer Services to reflection position duties and responsibilities.	1
Weed Control	The Weed Management Specialist was approved to supervise and coordinate the Washington County Weed Control Program.	1

Intentionally left blank

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 460 square miles in area. The County Seat, Hagerstown, is 70 miles northwest of Washington, D.C. Two major highways, Interstate 81 – running north and south, and Interstate 70 – running east and west, cross within the County's borders.



The major part 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 close proximity to Baltimore and Washington D.C. offers access to a metropolitan culture and lifestyle. It's 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 the then General George Washington. The history of Washington County is exhibited at 4 national parks, 7 state parks, 14 county parks, numerous monuments and more than 35 museums that tell America's story spanning three centuries.

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 – a fort built in 1756 for use during the French and Indian War.
- ❖ Appalachian National Scenic Trail – the trail in Maryland follows a 40 mile route along the backbone of South Mountain (a north-side ridge that extends from Pennsylvania to the Potomac River).
- ❖ C&O Canal National Historical 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.

- ❖ Maryland Symphony Orchestra – Western Maryland’s only professional orchestra.
- ❖ Hagerstown Speedway – one of the fastest and safest dirt tracks in the United States.
- ❖ Hagerstown Suns – a minor South Atlantic League Class A baseball team affiliated with the Washington Nationals.
- ❖ Washington County Museum of Fine Arts – with a permanent collection of over 6,000 works of art, as well as changing exhibitions.
- ❖ The Maryland Theatre – built in 1915; home of the Maryland Symphony Orchestra and the Miss Maryland Pageant.

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 refugee 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.



The Maryland Theatre

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 Western Maryland Blues Fest, Augustoberfest, and the Alsatia Mummer’s Day Parade.

Form of Government

The County is a body corporate and politic, 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 (2007 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 take action 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 County Commissioners appoint a County Administrator. The County Administrator is selected on the basis of 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 public local laws and other 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) on the basis of 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 Administrator.

Services

Transportation

A variety of transportation avenues are available in Washington County. Hagerstown Regional Airport (HGR) is a Part 139 Facility which provides twice weekly service to Orlando Sanford International (SFB), via Allegiant. Allegiant also offers summer seasonal flights twice weekly to St Pete-Clearwater (PIE) and Myrtle Beach (MYR) airports. The airfield also offers fixed base operation services to general aviation, corporate and military aircraft. There are 17 businesses offering clients a variety of aviation services for all types of aircraft. Approximately 1,600 people are employed locally as a result of the airport being in Washington County. In addition, Dulles International, Baltimore Washington International Thurgood Marshall and Ronald Reagan Washington National airports are located within 70 miles of Hagerstown.

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

Hospital and Medical Care

Meritus Health, located in Hagerstown, Maryland, is the largest healthcare provider in Western Maryland. As a community-focused, not-for profit system, Meritus Health's programs span the continuum of healthcare, ranging from inpatient care to occupational health services to physician practices and outpatient care.

Meritus Medical Center, which opened in 2010, is a state-of-the-art, Joint Commission-accredited hospital with 257 licensed beds in single-patient rooms. Services offered include a special care nursery, a level III trauma program, a primary stroke center, a wound center, and a cardiac diagnostic laboratory. Hospital services that address outpatient needs include the John R. Marsh Cancer Center, Total Rehab Care, Meritus Endocrinology Specialists, Meritus Home Health, Meritus Medical Laboratory, and Equipped for Life.

Meritus Medical Group, with close to 100 physicians and advanced practice professionals, is a medical neighborhood of primary and specialty care practices offering comprehensive, coordinated health care services to all ages.

The Washington County Health Department, which provides various health services to the citizens of Washington County, employs a total of 146 full-time and part-time personnel in five divisions.

Other medical care facilities include the Environmental Health Division of the Health Department; the George W. Comstock Center for Public Health Research and Prevention; the Western Maryland Center, a State-owned chronic care facility; and the Brook Lane Psychiatric Center, a privately-owned psychiatric 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 101 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. 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 110 officers. The Hancock Police Department employs four full-time officers. In addition, the Smithsburg Police Department employs four officers and the Boonsboro Police Department employs five police officers.

The County's Division of Emergency Services ("DES") oversees Emergency Communication/911, Emergency Management, Fire Department Special Operations, Fire Department Support Services, and the Emergency Medical Services Operations Program. DES is led by a full-time career director and four full-time department heads who oversee the daily operational components of Emergency Services in Washington County. The division has 104 full-time and part-time personnel working directly within the division and approximately 40 volunteers who provide dedicated service to the citizens of Washington County.

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.

The County currently provides water and/or wastewater services to nearly all of the immediate densely populated area surrounding the City of Hagerstown (except the Dual Highway corridor), the areas of Highfield, Elk Ridge, Sandy Hook, and the towns of Sharpsburg and Smithsburg.

Department of Business Development

The Washington County Department of Business Development (the “DBD”) is dedicated to creating and sustaining a positive pro-business climate.

The DBD currently has six full-time employees to conduct the day-to-day operations of the office, as well as business development and business outreach efforts in the community.

Throughout the year the DBD meets with representatives of existing companies in need of assistance. Discussions include appropriate funding programs, incentive benefits, customized training programs, workforce development efforts, and other sources of business support. The DBD 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 Washington County Convention & Visitors Bureau, in order to better serve the needs of businesses in Washington County. The DBD 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

Population

<u>Year</u>	<u>County Total</u>
1980	113,086
1990	121,393
2000	131,923
2010	147,430
2019	151,049
2025 projected	166,450
2030 projected	175,400
2035 projected	183,100

Sources: U.S. Census Bureau 1980, 1990, 2000, 2010, 2018; Projections by the Maryland Department of Planning 2017.

Population Statistics

Age:	19 & under	24.20%
	20-64 (workforce age)	59.30%
	65 & older	16.50%
	Median Age	40.5
Gender:	Male	50.80%
	Female	49.20%
Race:	White	82.70%
	Black	10.50%
	Other	6.80%

Source: U.S. Census Bureau, 2014-2018 American Community Survey.

County Income

Per Capita Income	\$ 30,222
Median Household Income	\$ 63,126
Average Household Income	\$ 79,183

Source: U.S. Census Bureau, 2018 American Community Survey

Education Facilities in Washington County

Higher Education:

Hagerstown Community College
Purdue University Global - Hagerstown
University System of MD at Hagerstown

Primary Education:

26 Elementary Schools
7 Middle Schools
9 Senior High Schools
1 Middle/Senior High School
1 Technical High School
1 Evening High School
1 Outdoor Education
1 Special Education

Pupil/Teacher Ratio: 22.1

Public Enrollment: 21,830

39 Private Schools

Source: Washington County Board of Education.

Housing

2018 Median Selling Price

Washington County	\$ 190,088
Maryland	\$ 293,930

Source: Maryland Association of Realtors.

Households

Number of Households	56,306
Number of Family Households	37,072
Number of Non-family Households	19,234

Source: U.S. Census Bureau, 2018 American Community Survey

County Water Quality Systems

	<u>Total # of Services</u>
Full Service Water	1,350
Full Service Sewer	7,313
Collection Service Sewer	3,834
Total	12,470

Source: Washington County Department of Budget and Finance.

County Building Permits (000s)

	<u>Number</u>	<u>Value</u>
Residential New	200	\$ 50,455
Other Permits	1,002	\$ 175,029
Total	1,202	\$ 225,484

Source: Washington County Department of Plan Review and Permitting.

County Employment Statistics

Civilian Labor Force	74,846
Employed	71,872
Unemployed	2,974
Unemployment Rate	4.0%
State Average	3.5%

Source: MD Department of Labor, Licensing & Regulation March 2020

Top 15 Employers in Washington County

	<u>Employer</u>	<u>Employment</u>
1	Washington County Public Schools	3,396
2	Meritus Health, Inc.	2,740
3	Citi	2,300
4	Fiserv	2,185
5	State of Maryland	2,030
6	Washington County Government	1,401
7	Volvo Group	1,300
8	FedEx Ground	900
9	Bowman Group, LLP	745
10	Federal Government	582
11	Hagerstown Community College	545
12	Merkle Response Services, Inc.	545
13	ARC of Washington County	500
14	Direct Mail Processors	500
15	City of Hagerstown	486

Source: Maryland Department of Commerce.

County Business Patterns

<u>Industry</u>	<u>Total # Establishments</u>
Services	1,266
Retail Trade	601
Other	404
Construction	335
Finance, Insurance, Real Estate	335
Transportation/Warehousing	151
Wholesale Trade	157
Manufacturing	127
Information	47
Utilities	4
Mining	2
Agricultural	4
Total	3,433

Source: U.S. Census Bureau, 2017 County Business Patterns.

**Top 20 Largest Taxpayers in Washington County
as of June 30, 2019
Ranked by Assessed Value**

<u>Taxpayer</u>	<u>Assessed Value</u>
1 PR Valley Limited Ptsp	\$ 112,138,050
2 Outlet Village of Hagerstown	101,847,233
3 Potomac Edison	94,886,420
4 Bowman Group	87,731,984
5 Liberty Property Limited	71,819,633
6 Walmart Stores/Wal-Mart R.E./Sam's R.E./Sam's East	62,855,723
7 FedEx Ground Packaging System	60,604,210
8 CR Hagerstown LTD	56,375,700
9 LCN STP Hagerstown LLC	48,819,990
10 Ghattas Enterprise Maugans Ave.	47,156,577
11 Western Hagerstown (Inc. & Dist.)	46,094,500
12 2007 East Greencastle Pike	44,934,600
13 254 Hagerstown/Citigroup/Citicorp	43,765,667
14 Mack Truck Inc./Volvo Group	35,070,680
15 Intelsat Global Service LLC	34,140,940
16 Verizon	34,071,650
17 Norfolk Southern Combined Rail	33,737,100
18 Columbia Gas of Maryland	33,690,247
19 Cortpark II LLC	32,936,300
20 Lowe's Home Centers Inc	32,149,940

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.

Intentionally left blank

Operational Overview

Comprehensive Fiscal Policies	41
Budget Practices and Process	47
Fund Summaries	51
Total Sources and Uses of County Funds	55
Combined Statement of Revenue, Expenditures, and Changes in Undesignated Fund Balance ...	56

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 revenues sources which could include reserves 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, due to the fact that 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 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 the 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 governmental programs, expand existing ones, 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 cost for its Solid Waste operation. A portion of the fees shall be set aside for reserve 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 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 will 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 of 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 of 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
POLICY**General:

1. The primary objectives of investments are 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 broker/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. All security transactions, including collateral for repurchase agreements, entered into by the County shall be conducted on a delivery-versus-payment basis.
7. Collateralization is required on certificates of deposits 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 is 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 is meeting 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 benefits streams to cost streams as closely 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 new 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 reasonably be 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 a change in the borrowing source.
18. A Capital Improvement Status Report will be maintained so that 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.
5. The County will seek the GFOA's Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

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

Phase	Process	Time Frame
Fiscal Capacity/Analysis Phase	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; padding: 5px; text-align: center;">Update Economic and Financial Trend Analysis and Debt Affordability</div> <div style="border: 1px solid black; padding: 5px; text-align: center;">Update Long Range Capital and Operational Forecast</div> </div>	October - January
Budget Development Start	<div style="border: 1px solid black; padding: 5px; text-align: center;">Distribute Budget Package</div>	October - November
Budget Development Phase	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; padding: 5px; text-align: center;">Program/Service Goals are Reviewed and Identified</div> <div style="border: 1px solid black; padding: 5px; text-align: center;">10 Year Capital Improvement Plan Developed</div> </div>	December - January
Review/Modification Phase	<div style="border: 1px solid black; padding: 5px; text-align: center;">Management Team and Commissioners Review</div>	January - April
Adoption Phase	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; padding: 5px; text-align: center;">Operational Budgets</div> <div style="border: 1px solid black; padding: 5px; text-align: center;">Capital Improvement Budgets</div> </div>	May
Start Up Phase	<div style="border: 1px solid black; padding: 5px; text-align: center;">Monthly Reporting and Monitoring</div>	July

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.

Several essential features that characterize a good budget process are:

- Incorporates a long-term perspective;
- Establishes linkages to broad goals; and
- Focuses budget decisions on results and outcomes.

These characteristics of budgeting make clear that the budget process is not simply an exercise in balancing revenues and expenditures one year at a time, but is strategic in nature, encompassing a multi-year financial and operating plan that allocates resources on the basis of identified goals. A good budget moves beyond the traditional concept of line item expenditure control, providing incentives and flexibility to managers that can lead to improved program efficiency and effectiveness.

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 Phase:

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 Start:

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.

Budget Development Phase:

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 is begun 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 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 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 increases 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.

Adoption Phase:

A Proposed Budget is voted on by the County Commissioners to take to a public hearing to communicate to the general public for all operating and capital funds. Advertisement is 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.

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 to 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. Therefore, 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 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 the budgetary purpose, 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 is able to 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

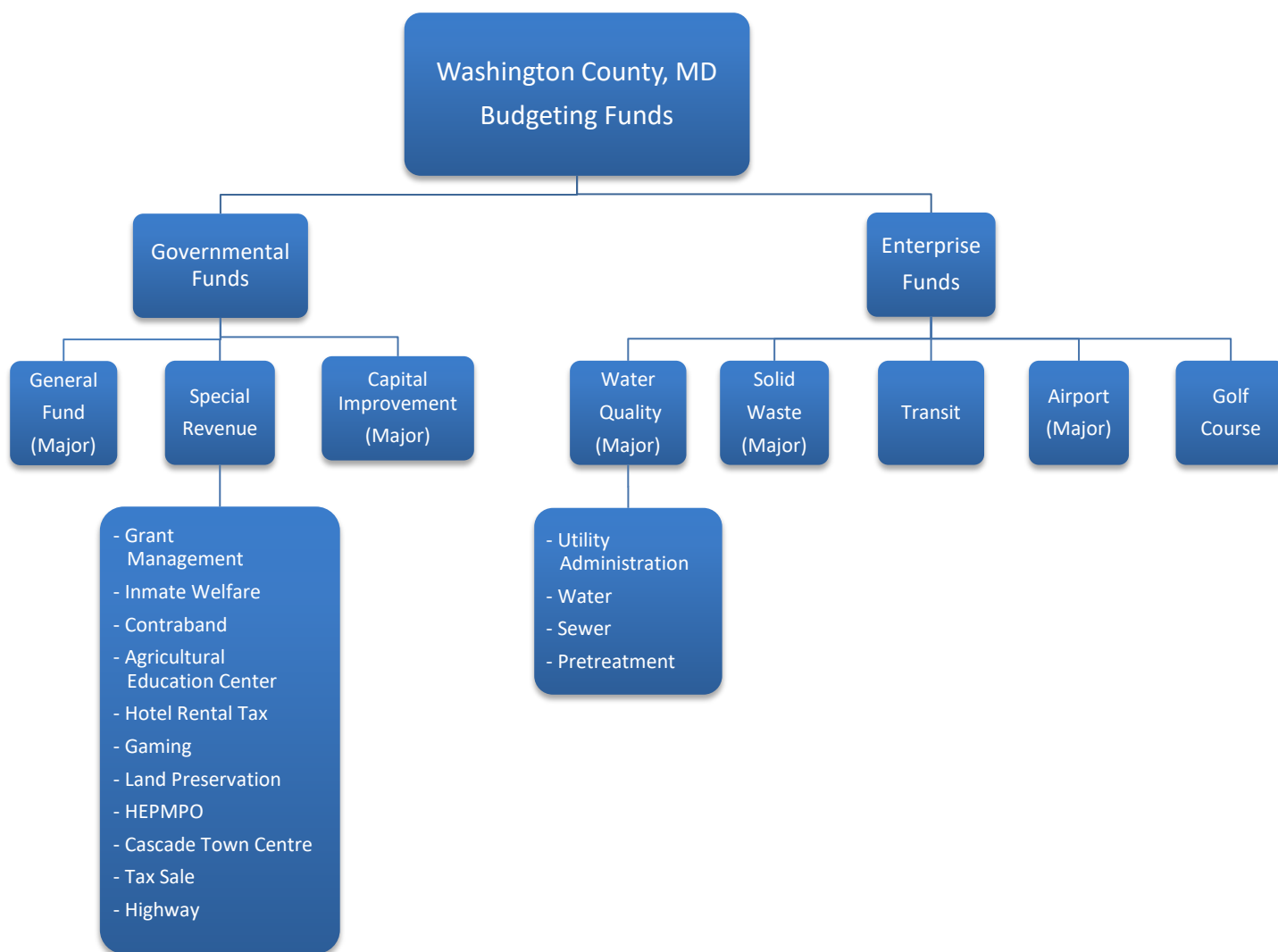
The County's Operating Budgets are adopted at the program/service level and the Capital Improvement Budgets are adopted at the project level. Transfers between programs or projects in excess of \$25,000 require County Commissioner approval. Any transfer out of contingency requires the approval of the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

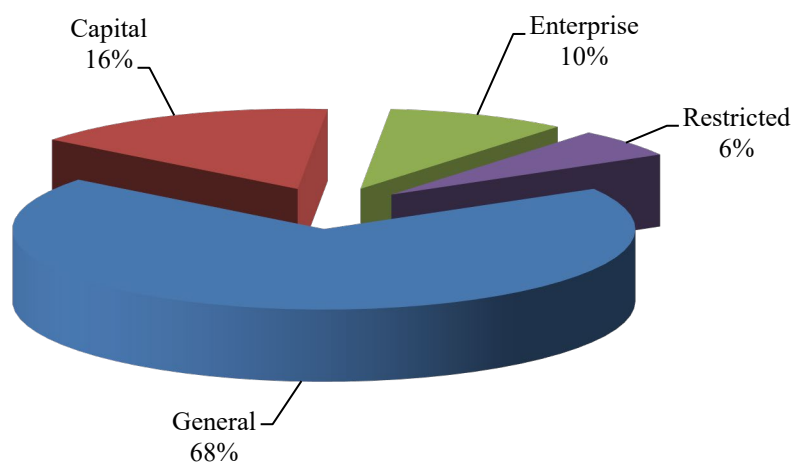
Fund Summaries

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 2021 Funds



<i>General Fund:</i>	<i>Major Fund</i>	<i>\$235,896,580</i>
----------------------	-------------------	----------------------

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.

<i>Capital Improvement Funds:</i>	<i>Major Fund</i>	<i>\$54,874,000</i>
-----------------------------------	-------------------	---------------------

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

<i>Enterprise Funds:</i>	<i>\$32,152,960</i>
--------------------------	---------------------

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. (\$18,206,490 – 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. (\$8,151,110 – 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. (\$2,666,050 – 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. (\$1,979,630 – Major Fund)
- Golf Course – 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. (\$1,149,680 – Non-Major Fund)

Other Governmental Funds:

\$19,656,640

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 11 separate restricted Governmental Funds:

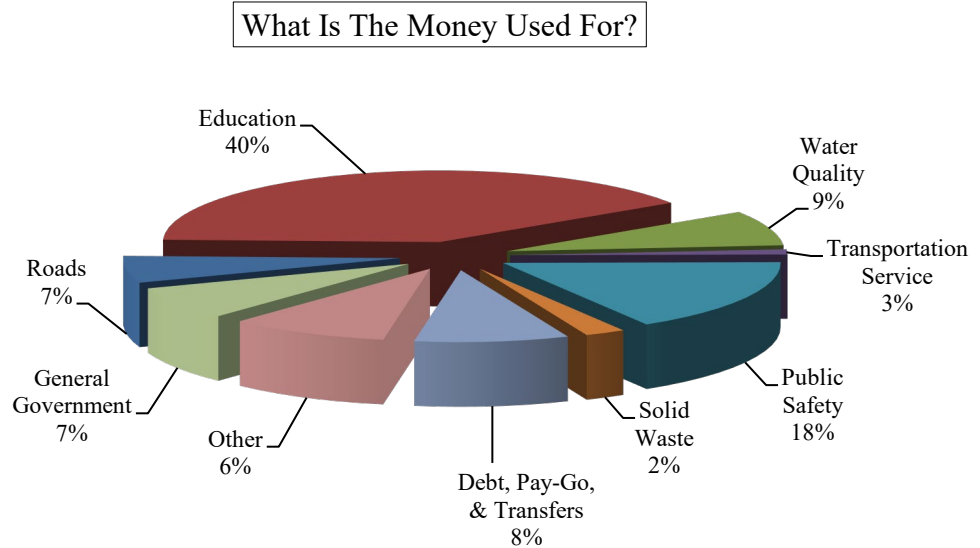
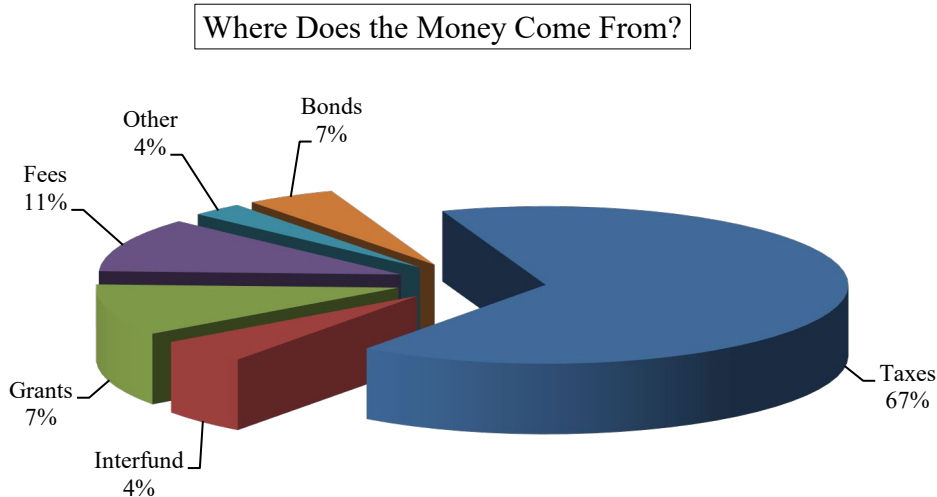
- Highway Fund - The Highway Fund accounts for all the activities necessary to maintain the County road system. This includes, but is not limited to patching, stabilization, right-of-way, storm damage, snow and ice removal, line striping, signal maintenance, administration, and fleet maintenance costs. (\$11,736,350 Non-Major Fund)
- Other Funds – The County maintains 10 other small funds that account for the activities associated with each of the funds mentioned and are immaterial in nature and total (\$7,920,290 Non-Major Fund). They are:

Agricultural Educational Center Fund	\$ 257,280
Grant Management Fund	\$ 443,710
Inmate Welfare Fund	\$ 497,500
Land Preservation Fund	\$ 2,151,680
Gaming Fund	\$ 1,955,490
Hotel Rental Tax Fund	\$ 1,840,000
Contraband Fund	\$ 0
HEPMPO Fund	\$ 590,980
Cascade Town Centre Fund	\$ 183,650

Intentionally left blank

Total Sources and 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 2021.



The County's three major funds are the General, Capital Improvement, and the Enterprise Funds. The following schedule summarizes the revenues and expenditures of those funds for the FY 2021. Also included is a column for the restricted funds.

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 in order to protect the County from unexpected adversity and to preserve its financial strength. The County unlike most governmental units requires all of 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 at June 30, 2020. This reserve protects the County against unanticipated revenue cuts or economic downturns. The reserve target rate is 17%.

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

Description	Fiscal Year		
	2019 Actual	2020 Budget	2021 Budget
Revenue (By Major Type):			
Property Tax	\$127,440,494	\$128,697,630	\$132,213,070
Income Tax	86,848,691	87,950,000	88,483,080
Other Local Taxes	10,172,286	9,405,000	8,300,000
Highway User	1,865,894	1,932,310	1,992,080
Interest	2,151,425	1,200,000	500,000
Fees	40,091,488	38,834,730	38,001,690
Grants	19,395,529	36,776,610	24,737,620
Other	489,487	4,031,520	8,296,340
Bonds	14,221,017	16,669,000	22,010,000
Subtotal	\$302,676,311	\$325,496,800	\$324,533,880
Transfers	20,081,158	17,386,610	14,060,010
Reserves	-	4,506,570	3,986,290
Total Revenue	\$322,757,469	\$347,389,980	\$342,580,180
Expenditures (By Function):			
Education	\$113,071,949	\$139,833,910	\$137,972,400
Public Safety	52,017,136	57,371,910	60,461,970
State/Community Promotion	10,276,430	6,774,880	6,683,840
Court System	5,184,081	5,733,180	5,870,270
General Government	32,004,704	25,820,200	23,643,380
Parks and Recreation	3,267,377	3,657,860	3,879,450
Water Quality	16,017,704	27,437,320	28,590,490
Roads/Infrastructure	24,186,295	21,102,360	24,858,350
Land Preservation	4,180,008	4,424,270	2,151,680
Solid Waste	6,712,833	8,176,030	8,524,110
Transit System	3,430,227	4,039,940	3,211,050
Airport	4,360,475	10,614,070	7,140,630
Golf Course	1,140,112	1,162,950	1,233,680
Subtotal	\$275,849,331	\$316,158,880	\$314,221,300
Transfers	19,536,413	16,045,230	12,551,610
Debt Service	14,139,010	15,185,870	15,807,270
Total Expenditures	\$309,524,754	\$347,389,980	\$342,580,180
Excess (Deficiency) of Revenues over Expenditures	\$13,232,715	\$ -	\$ -
Other Sources (Uses)	\$ -	\$ -	\$ -
GAAP Basis Adjustments	\$(5,097,005)	\$ -	\$ -
Beginning Fund Balance/Net Equity	\$319,613,631	\$327,749,341	\$327,749,341
Estimated Increase (Decrease)	\$8,135,710	\$ -	\$ -
Ending Fund Balance/Net Equity (forecast)	\$327,749,341	\$327,749,341	\$327,749,341

Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance
Fiscal Year 2021 Budgets – All Funds

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type):					
Property Tax	\$132,213,070	\$ -	\$ -	\$ -	\$132,213,070
Income Tax	88,483,080	-	-	-	88,483,080
Other Local Taxes	6,460,000	-	-	1,840,000	8,300,000
Highway User	-	-	-	1,992,080	1,992,080
Interest	500,000	-	-	-	500,000
Fees	5,597,430	2,600,000	27,274,520	2,529,740	38,001,690
Grants	2,643,000	17,962,000	1,762,000	2,370,620	24,737,620
Other	-	7,836,000	-	460,340	8,296,340
Bonds	-	22,010,000	-	-	22,010,000
Subtotal	\$235,896,580	\$50,408,000	\$29,036,520	\$9,192,780	\$324,533,880
Transfers	-	1,929,000	1,873,120	10,257,890	14,060,010
Reserves	-	2,537,000	1,243,320	205,970	3,986,290
Total Revenue	\$235,896,580	\$54,874,000	\$32,152,960	\$19,656,640	\$342,580,180
Expenditures (By Function):					
Education	\$116,469,400	\$21,503,000	\$ -	\$ -	\$137,972,400
Public Safety	56,481,630	2,603,000	-	1,377,340	60,461,970
State/Community	5,804,000	-	-	879,840	6,683,840
Court System	5,870,270	-	-	-	5,870,270
General Government	19,522,950	609,000	-	3,511,430	23,643,380
Parks and Recreation	3,389,450	490,000	-	-	3,879,450
Water Quality	-	10,384,000	18,206,490	-	28,590,490
Roads/Infrastructure	-	13,122,000	-	11,736,350	24,858,350
Land Preservation	-	-	-	2,151,680	2,151,680
Solid Waste	-	373,000	8,151,110	-	8,524,110
Transit System	-	545,000	2,666,050	-	3,211,050
Airport	-	5,161,000	1,979,630	-	7,140,630
Golf Course	-	84,000	1,149,680	-	1,233,680
Subtotal	\$207,537,700	\$54,874,000	\$32,152,960	\$19,656,640	\$314,221,300
Transfers	12,551,610	-	-	-	12,551,610
Debt Service	15,807,270	-	-	-	15,807,270
Total Expenditures	\$235,896,580	\$54,874,000	\$32,152,960	\$19,656,640	\$342,580,180
Beginning Fund Balance/Net Equity	\$44,344,915	\$80,186,488	\$198,834,663	\$ 4,383,275	\$327,749,341
Estimated Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance/Net Equity (forecast)	\$44,344,915	\$80,186,488	\$198,834,663	\$ 4,383,275	\$327,749,341

Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance
Fiscal Year 2020 Budgets – All Funds

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type):					
Property Tax	\$128,697,630	\$ -	\$ -	\$ -	\$128,697,630
Income Tax	87,950,000	-	-	-	87,950,000
Other Local Taxes	7,305,000	-	-	2,100,000	9,405,000
Highway User	-	-	-	1,932,310	1,932,310
Interest	1,200,000	-	-	-	1,200,000
Fees	6,508,260	2,900,000	26,675,030	2,751,440	38,834,730
Grants	2,121,300	28,429,000	1,617,480	4,608,830	36,776,610
Other	-	3,483,000	-	548,520	4,031,520
Bonds	-	16,669,000	-	-	16,669,000
Subtotal	\$233,782,190	\$51,481,000	\$ 28,292,510	\$ 11,941,100	\$325,496,800
Transfers	-	2,413,000	4,818,210	10,155,400	17,386,610
Reserves	-	2,425,000	1,119,590	961,980	4,506,570
Total Revenue	\$233,782,190	\$56,319,000	\$ 34,230,310	\$ 23,058,480	347,389,980
Expenditures (By Function):					
Education	\$113,776,910	\$26,057,000	\$ -	\$ -	\$139,833,910
Public Safety	53,775,600	1,956,000	-	1,640,310	57,371,910
State/Community	5,786,400	-	-	988,480	6,774,880
Court System	5,733,180	-	-	-	5,733,180
General Government	20,269,140	1,036,000	-	4,515,060	25,820,200
Parks and Recreation	3,209,860	448,000	-	-	3,657,860
Water Quality	-	6,715,000	20,722,320	-	27,437,320
Roads/Infrastructure	-	9,612,000	-	11,490,360	21,102,360
Land Preservation	-	-	-	4,424,270	4,424,270
Solid Waste	-	527,000	7,649,030	-	8,176,030
Transit System	-	1,353,000	2,696,940	-	4,039,940
Airport	-	8,615,000	1,999,070	-	10,614,070
Golf Course	-	-	1,162,950	-	1,162,950
Subtotal	\$202,551,090	\$56,319,000	\$34,230,310	\$23,058,480	\$316,158,880
Transfers	16,045,230	-	-	-	16,045,230
Debt Service	15,185,870	-	-	-	15,185,870
Total Expenditures	\$233,782,190	\$56,319,000	\$34,220,310	\$23,058,480	347,389,980
Beginning Fund Balance/Net Equity	\$44,344,915	\$80,186,488	\$198,834,663	\$ 4,383,275	\$327,749,341
Estimated Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance/Net Equity (forecast)	\$44,344,915	\$80,186,488	\$198,834,663	\$ 4,383,275	\$327,749,341

Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance
Fiscal Year 2019 Actuals – All Funds

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type):					
Property Tax	\$127,440,494	\$ -	\$ -	\$ -	\$127,440,494
Income Tax	86,848,691	-	-	-	86,848,691
Other Local Taxes	7,751,075	-	-	2,421,211	10,172,286
Highway User	-	-	-	1,865,894	1,865,894
Interest	2,151,321	-	-	104	2,151,425
Fees	7,751,586	4,541,145	24,734,349	3,064,408	40,091,488
Grants	5,134,380	7,472,875	1,288,927	5,499,347	19,395,529
Other	-	39,141	-	450,346	489,487
Bonds	-	14,221,017	-	-	14,221,017
Subtotal	\$237,077,547	\$26,274,178	\$26,023,276	\$13,301,310	\$302,676,311
Transfers	-	7,545,330	2,366,950	10,168,878	20,081,158
Total Revenue	\$237,077,547	\$33,819,508	\$28,390,226	\$23,470,188	\$322,757,469
Expenditures (By Function):					
Education	\$111,776,269	\$ 1,295,680	\$ -	\$ -	\$113,071,949
Public Safety	48,871,870	1,576,820	-	1,568,446	52,017,136
State/Community Promotion	6,308,173	-	-	3,968,257	10,276,430
Court System	5,133,031	51,050	-	-	5,184,081
General Government	24,775,426	5,303,451	-	1,925,827	32,004,704
Parks, Recreation, and Facilities	2,933,440	94,929	-	239,008	3,267,377
Water Quality	-	2,765,690	13,252,014	-	16,017,704
Roads/Infrastructure	-	12,828,155	-	11,358,140	24,186,295
Land Preservation	-	-	-	4,180,008	4,180,008
Solid Waste	-	118,597	6,594,236	-	6,712,833
Transit System	-	626,729	2,803,498	-	3,430,227
Airport	-	2,220,676	2,139,799	-	4,360,475
Golf Course	-	82,568	1,057,544	-	1,140,112
Subtotal	\$199,798,209	\$26,964,345	\$ 25,847,091	\$23,239,686	\$275,849,331
Transfers	19,473,413	-	-	63,000	19,536,413
Debt Service	14,139,010	-	-	-	14,139,010
Total Expenditures	\$233,410,632	\$26,964,345	\$ 25,847,091	\$23,302,686	\$309,524,754
Excess(Deficiency) of Revenues over Expenditures	\$ 3,666,915	\$ 6,855,163	\$ 2,543,135	\$ 167,502	\$ 13,232,715
Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Increase (Decrease) in Fund Balance	\$ 3,666,915	\$ 6,855,163	\$ 2,543,135	\$ 167,502	\$ 13,232,715
GAAP Basis Adjustments	\$ -	\$ 1,347,199	(\$ 6,444,204)	\$ -	(5,097,005)
Beginning Fund Balance/Net Equity	\$ 40,678,000	\$71,984,126	\$202,735,732	\$ 4,215,773	319,613,631
Ending Fund Balance/Net Equity	\$ 44,344,915	\$80,186,488	\$198,834,663	\$ 4,383,275	\$327,749,341

,

Intentionally left blank

Capital Program and Debt Management

Capital Improvement Program	61
Capital Improvement Plan Process	61
Components of the Capital Program	62
FY21 Capital Improvement Budget Overview	65
Operating Impact of Capital Improvement Projects	65
Debt Affordability Analysis	66
Outstanding Debt	70
Statement of Revenues and Expenditures	74
Project Detail of Major Projects – Fiscal Year 2021	75
Ten Year Capital Improvement Plan Summary	78
Capital Improvement 10 Year Summary	79
Project Detail of Major Projects – Fiscal Years 2021-2030	80
Capital Improvement 10 Year Detail	81

Capital Improvement Program

Washington County government is responsible for providing infrastructure improvements 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 based 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 year being the Capital Improvement Budget. 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 others are added as the re-sequencing of project priorities occur.

Capital Improvement Plan Process

Capital Improvement Plan development begins in the winter after the 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 and Zoning 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 the 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);
- Timeframes for construction activity and cash flow are realistic;
- The budget and appropriate funding sources are adequate; and
- 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 acquisition or construction of the project; and
- 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 items such 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 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 – 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 – 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 multidimensional 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.

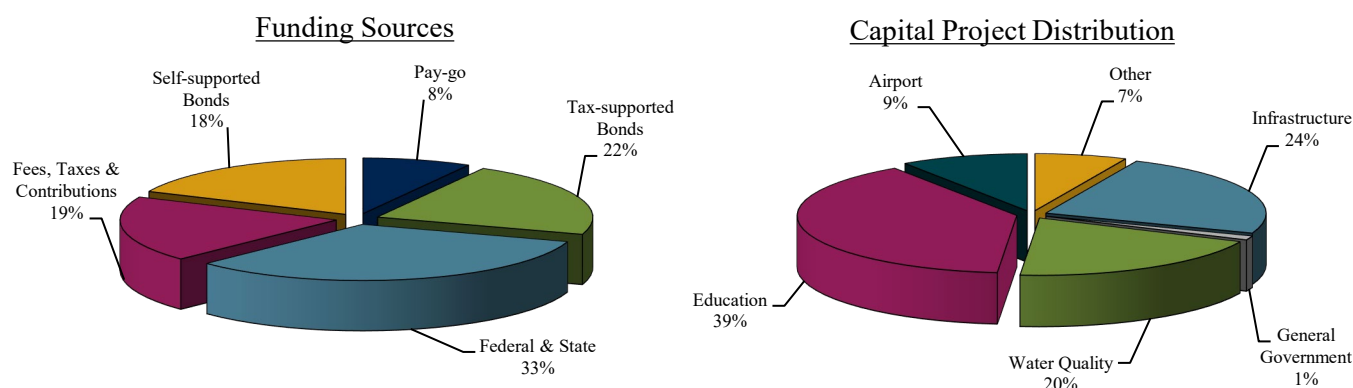
Capital Improvement Plan Funding Sources

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 are 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-Supported 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 \$.50 SF for additions to residential properties. Excise tax for nonresidential non-retail is assessed at \$1 SF and nonresidential 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 .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.

FY21 Capital Improvement Budget Overview

A graphic illustration of planned capital project distribution and funding sources for fiscal year 2021 is shown below. The fiscal year 2021 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 impact 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 2021 is approximately \$20.2 million.

The ten-year operating budget impact for major projects approved in the fiscal year 2021 Capital Budget are presented in the project detail schedule located in the next section.

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 the 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, the 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 is 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
2016	933	1,661	1.16%	1.68%	6.36%	8.06%	.22%	.32%
2017	939	1,573	1.16%	1.56%	6.67%	8.98%	.22%	.33%
2018	952	1,614	1.17%	1.64%	6.59%	8.94%	.21%	.34%
2019	967	1,646	1.16%	1.50%	5.91%	9.32%	.20%	.34%
2020 estimated	1,069	1,646	1.28%	1.50%	6.35%	9.32%	.20%	.34%
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
2021	1,107	1,646	1.32%	1.50%	6.99%	9.32%	0.22%	0.34%
2022	1,132	1,646	1.34%	1.50%	6.86%	9.32%	0.22%	0.34%
2023	1,158	1,646	1.36%	1.50%	7.07%	9.32%	0.22%	0.34%
2024	1,180	1,646	1.37%	1.50%	7.31%	9.32%	0.23%	0.34%
2025	1,196	1,646	1.38%	1.50%	7.50%	9.32%	0.24%	0.34%
2026	1,208	1,646	1.38%	1.50%	7.52%	9.32%	0.24%	0.34%
2027	1,219	1,646	1.38%	1.50%	7.56%	9.32%	0.24%	0.34%
2028	1,227	1,646	1.38%	1.50%	7.77%	9.32%	0.24%	0.34%
Policy		1,500		1.50%		8.00%		0.50%

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
2029	1,230	1,646	1.37%	1.50%	7.22%	9.32%	0.23%	0.34%
2030	1,241	1,646	1.37%	1.50%	7.24%	9.32%	0.23%	0.34%
2031	1,250	1,646	1.37%	1.50%	7.54%	9.32%	0.24%	0.34%
2032	1,253	1,646	1.36%	1.50%	7.54%	9.32%	0.24%	0.34%
2033	1,253	1,646	1.35%	1.50%	7.56%	9.32%	0.24%	0.34%
2034	1,251	1,646	1.34%	1.50%	7.56%	9.32%	0.24%	0.34%
2035	1,248	1,646	1.32%	1.50%	7.57%	9.32%	0.24%	0.34%
2036	1,242	1,646	1.30%	1.50%	7.50%	9.32%	0.23%	0.34%
2037	1,236	1,646	1.29%	1.50%	7.47%	9.32%	0.23%	0.34%
2038	1,227	1,646	1.27%	1.50%	7.47%	9.32%	0.23%	0.34%
2039	1,217	1,646	1.25%	1.50%	7.45%	9.32%	0.23%	0.34%
2040	1,205	1,646	1.22%	1.50%	7.43%	9.32%	0.23%	0.34%
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, stable and growing property tax base, strong budgetary performance, strong financial policies, low debt burden, and sound reserve levels.

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

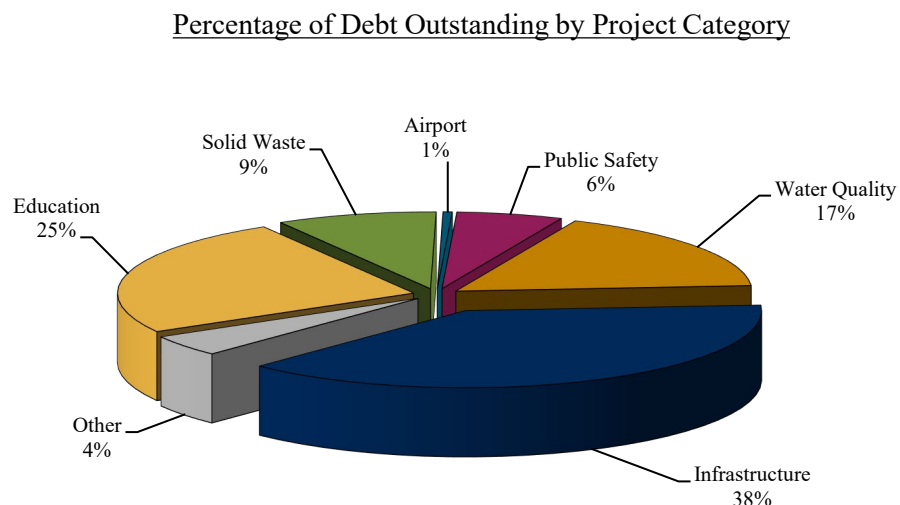
There are multiple factors that can affect the County’s affordability to incur future indebtedness, including the County’s economy and the availability of adequate financial resources. For that reason, the financial ratios and analysis used, take into account the entire County financial condition, as 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, 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.

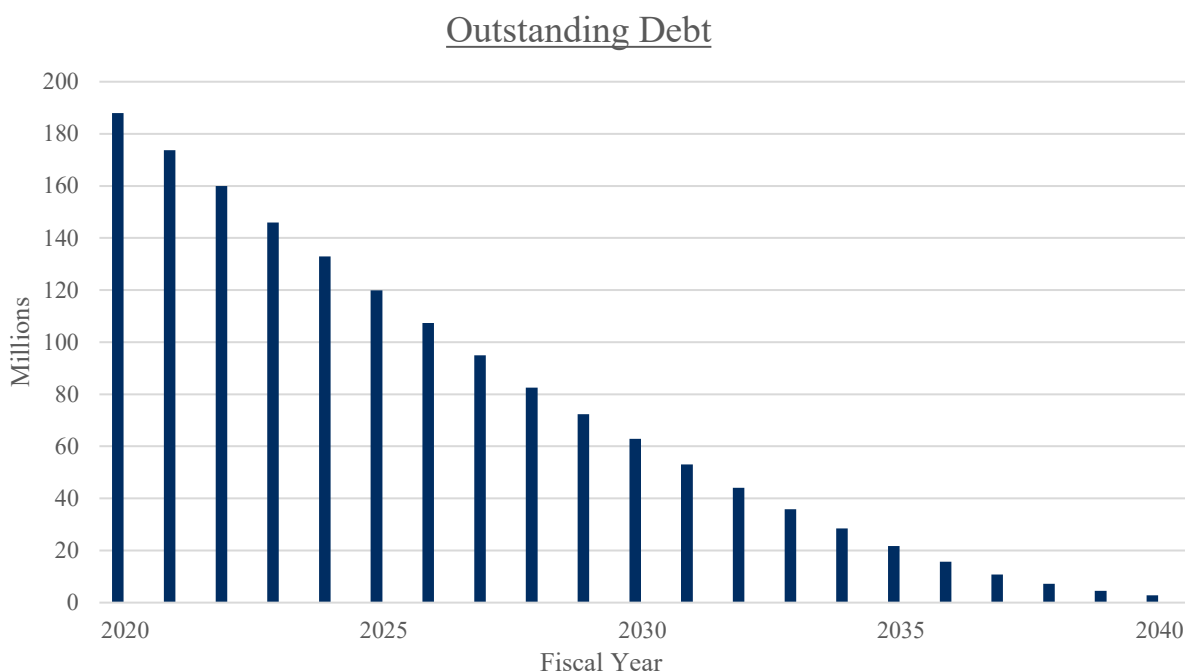
Outstanding Debt

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 at June 30, 2020, by project category:



The following graph illustrates the current outstanding debt at June 30, 2020.



The table below shows the current outstanding balance at June 30, 2020, and the estimated impact of debt service on the Operating Budget for FY 2021.

Current Debt Balance and FY 2021 Principal and Interest Costs

Description	FY 2020 Balance	FY 2021 Principal	FY 2021 Interest	Total Debt Service
General Fund:				
2010 Ser A Public Improvement Bonds	\$ 564,090	\$ 564,090	\$ 8,462	\$ 572,552
2010 Refunding Bonds	1,734,536	1,322,571	32,197	1,354,768
2011 Public Improvement Bonds	7,387,512	506,153	264,423	770,576
2012 Public Improvement Bonds	8,702,075	546,852	255,280	802,131
2012 Refunding Bonds	1,828,700	784,360	73,140	857,500
2013 Public Improvement Bonds	9,125,000	535,000	279,550	814,550
2013 Refunding Bonds	7,789,232	1,295,638	240,642	1,536,280
2014 Public Improvement Bonds	11,475,000	570,000	431,938	1,001,938
2015 Public Improvement Bonds	10,304,010	469,599	377,600	847,199
2015 Refunding Bonds	15,886,092	1,730,015	600,843	2,330,858
2016 Public Improvement Bonds	10,708,990	468,137	345,091	813,228
2016 Refunding Bonds	6,217,650	575,082	208,657	783,739
2017 Public Improvement Bonds	11,211,901	426,705	400,911	827,617
2018 Public Improvement Bonds	11,623,058	393,511	447,240	840,751
2019 Public Improvement Bonds	12,000,000	369,647	417,363	787,010
2020 Public Improvement Bonds	9,032,740	0	152,238	152,238
2020 Refunding Bonds (2010 BABs)	5,755,630	0	150,286	150,286
MD Water Quality Solid Waste Refinancing	524,045	5,337	5,240	10,578
MD Water Quality Resh Capping Ph 1	1,952,527	270,675	19,526	290,201
Total General Fund Existing Debt	\$ 143,822,788	\$ 10,833,371	\$ 4,710,629	\$ 15,544,000
2021 Planned Debt:				
2021 Public Improvement Bonds	12,000,000			
Total General Fund Debt	\$ 155,822,788	\$ 10,833,371	\$ 4,710,629	\$ 15,544,000
Solid Waste:				
2010 Ser A Public Improvement Bonds	223,289	223,289	3,349	226,638
2010 Refunding Bonds	410,464	407,429	6,203	413,632
2011 Public Improvement Bonds	2,172,488	148,847	77,760	226,608
2012 Refunding Bonds	5,640	5,640	230	5,870
2013 Refunding Bonds	105,768	19,362	3,358	22,720
2015 Refunding Bonds	1,340,851	148,983	50,654	199,637
2016 Public Improvement Bonds	91,919	4,018	2,962	6,980
2016 Refunding Bonds	895,235	82,802	30,043	112,845
2017 Public Improvement Bonds	1,066,999	40,608	38,153	78,762
2018 Public Improvement Bonds	825,237	27,939	31,754	59,693
2019 Public Improvement Bonds	255,000	7,855	8,869	16,724
2020 Public Improvement Bonds	27,260	0	459	459
2020 Refunding Bonds (2010 BABs)	2,278,300	0	59,489	59,489
MD Water Quality 40 West Cell 3	671,413	141,445	7,386	148,830

Current Debt Balance and FY 2021 Principal and Interest Costs

Description	FY 2020 Balance	FY 2021 Principal	FY 2021 Interest	Total Debt Service
MD Water Quality Solid Waste Refinancing	1,439,716	14,663	14,397	29,060
Total Solid Waste Existing Debt	\$ 11,809,580	\$ 1,272,880	\$ 335,070	\$ 1,607,950
2020 Planned Debt: 2020 Public Improvement Bonds	190,000			
Total Solid Waste Debt	\$ 11,999,580	\$ 1,272,880	\$ 335,070	\$ 1,607,950

Airport:

2012 Refunding Bonds	375,660	100,000	15,030	115,030
Total Airport Existing Debt	\$ 375,660	\$ 100,000	\$ 15,030	\$ 115,030

Water Quality:

2010 Ser A Public Improvement Bonds	97,621	97,621	1,464	99,085
2012 Public Improvement Bonds	4,107,925	258,148	120,508	378,656
2015 Public Improvement Bonds	2,970,990	135,401	108,875	244,276
2015 Refunding Bonds	708,057	76,003	26,802	102,805
2016 Public Improvement Bonds	7,614,092	332,845	245,360	578,205
2016 Refunding Bonds	2,077,115	192,116	69,706	261,822
2017 Public Improvement Bonds	596,099	22,687	21,315	44,002
2018 Public Improvement Bonds	1,581,705	53,550	60,862	114,412
2019 Public Improvement Bonds	1,055,000	32,498	36,693	69,191
2020 Public Improvement Bonds	5,090,000	0	77,028	77,028
2020 Refunding Bonds (2010 BABs)	996,070	0	26,008	26,008
MD Water Quality Series BNR	209,238	209,238	3,557	212,795
MD Water Quality Pretreat. Refinancing 2004	1,366,063	445,000	5,464	450,464
MD Water Quality Halfway I & I	208,795	28,945	2,088	31,033
MD Water Quality Winebrenner	2,074,419	122,048	16,596	138,644
MD Water Quality Conococheague	1,257,066	65,773	8,799	74,573
Total Water Quality Existing Debt	\$ 32,010,255	\$ 2,071,873	\$ 831,125	\$ 2,902,999
2020 Planned Debt: 2020 Public Improvement Bonds	9,820,000			
Total Water Quality Debt	\$ 41,830,255	\$ 2,071,873	\$ 831,125	\$ 2,902,999
Total Existing and 2021 Planned Debt	\$ 210,028,283	\$ 14,278,124	\$ 5,891,855	\$ 20,169,979

Bonded Limit Summary as of June 30, 2020

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, 2020, the unused authorization available for issuance of general obligation bonds was \$59,515,722.

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 Estimated as of June 30, 2020	
Assessed Value of Property in Washington County	\$13,417,811,000
Debt Limit: % of Assessed Value	10%
Water Quality Borrowing Limitation	1,341,781,100
Water Quality Debt	32,010,255
Debt Margin	1,309,770,845
Ratio of Water Quality Debt to Assessed Value	0.24%

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

Description	<i>Fiscal Year</i>		
	2019 Actual	2020 Budget	2021 Budget

Revenue (By Major Type):

Fees	\$ 4,541,145	\$ 2,900,000	\$ 2,600,000
Grants	7,472,875	28,429,000	17,962,000
Other	39,141	3,483,000	7,836,000
Bonds	14,221,017	16,669,000	22,010,000
Subtotal	26,274,178	51,481,000	50,408,000
Transfers	7,545,330	2,413,000	1,929,000
Capital Reserves	0	2,425,000	2,537,000
Total Revenue	33,819,508	56,319,000	54,874,000

Expenditures (By Function):

Education	1,295,680	26,057,000	21,503,000
Public Safety	1,576,820	1,956,000	2,603,000
Court System	51,050	0	0
General Government	5,303,451	1,036,000	609,000
Parks and Recreation	94,929	448,000	574,000
Water Quality	2,765,690	6,715,000	10,384,000
Roads/Infrastructure	12,828,155	9,612,000	13,122,000
Solid Waste	118,597	527,000	373,000
Transit System	626,729	1,353,000	545,000
Airport	2,220,676	8,615,000	5,161,000
Golf Course	82,568	0	0
Total Expenditures	26,964,345	56,319,000	54,874,000

Net Difference	1,347,199	0	0
----------------	-----------	---	---

Project Detail of Major Projects – Fiscal Year 2021

Project Name	Project Description	Project Budget	Operating Impact
Capital Maintenance - BOE	Projects vary depending on the conditions, safety, security, and utility requirements. The Comprehensive Maintenance Plan outlines specific projects over the next five years. Projects which qualify for State funding of 79% of construction costs are included here. Projects are targeted to reduce deferred maintenance.	\$6,701,000	\$0
Capacity Management Project	Capacity Management has been expanded to include the following: Phase I – Construct a new regional pump station to service the Maugansville area. The new pump station will pump the sewage to the Cedar Lawn area where it will be discharged into the County's gravity collection system. Gravity lines will be constructed from the new station to Maugansville and Maugans Meadow's pump stations. Once the new station is on-line the existing Maugansville and Maugans Meadow's pump stations will be taken off-line. Phase II – Construct a new gravity line from the regional station to the Garden Spot pump station. At this time, the Garden Spot pump station will be taken off-line. Phase III – Construct a new gravity line from Garden Spot pump station to Freedom Hills pump station. At this time, the Freedom Hill pump station will be taken off-line.	6,440,000	0
Sharpsburg Elementary School Replacement	The project involves construction of 60,054 SF replacement building to support 473 students.	6,191,000	0
Center for Business and Entrepreneurial Studies	The project includes an extensive first floor renovation along with major building upgrades to create the Center for Business and Entrepreneurial Studies. The current building has large areas of space that was constructed for training in light manufacturing disciplines. As the market has changed, so has the demand for this type of space. The project will make these areas suitable for other purposes, including the creation of a business incubator. The renovation will create a lobby area, modern lab areas, classrooms and shared spaces for business incubation areas.	4,449,000	0

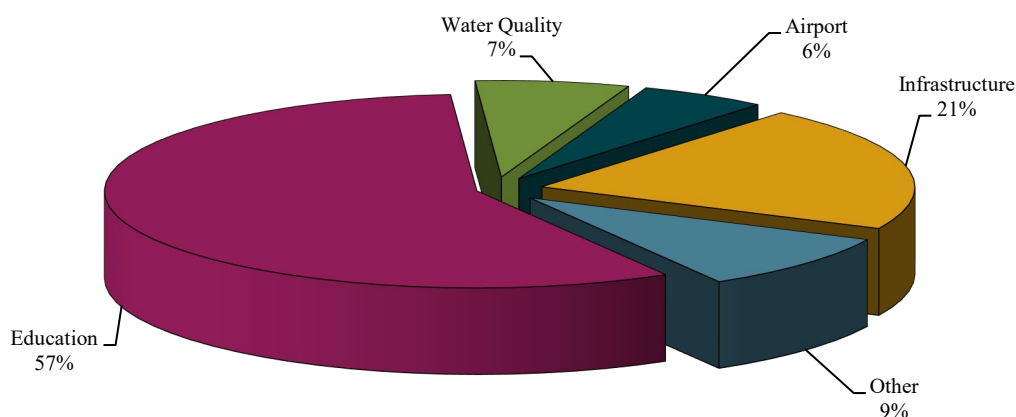
Project Name	Project Description	Project Budget	Operating Impact
Pavement Maintenance and Rehab Program	This project includes the modification of county-wide pavement maintenance program targeting rehabilitation of county highway pavement, as required. Techniques may include but not be limited to road reclamation, bituminous concrete overlay, crack sealing, and surface treatment. Individual projects will be determined on an annual basis consistent with the County's overall Pavement Management Program.	\$4,246,000	\$0
Passenger Terminal Hold Room Expansion	The project involves an Airport Passenger Terminal Hold Room expansion to increase passenger capacity.	3,875,000	2,000
Smithsburg WWTP ENR Upgrade	The project will upgrade the facility to address Maryland Department of the Environment (MDE) strategy for Enhanced Nutrient Removal (ENR) and expand capacity to address growth needs of the area.	3,000,000	10,000
Urban Education Campus-BOE Component	This represents the Board's and State component of the intergovernmental partnership that supports the revitalization of the urban core of Hagerstown.	2,552,000	0
Eastern Boulevard Widening Phase II	The project serves to rehabilitate and widen Eastern Boulevard from Security Road to Antietam Drive from the existing 2-lane roadway to a 4-lane divided roadway, including drainage improvements and an at grade railroad crossing.	2,081,000	2,000
Halfway Boulevard Extended	The project involves the construction of a new four-lane open section roadway, including a large culvert, connecting existing Halfway Boulevard to MD Route 63. Intersection improvements at Halfway Boulevard extended and MD Route 63 include a traffic signal.	2,000,000	2,000
Police & EMS Training Facility	As the need for police, fire, and emergency services continues to grow, the need for a facility for training emergency personnel grows as well. Such a facility would be centralized to the area, easily accessible, and utilized by state, county and local police departments, correctional guards, and security guards. Classroom training for fire and emergency services departments, that predominantly takes place currently in local fire houses, would be held in this facility. With the potential to utilize previously owned County property, the facility would allow for local law enforcement and Fire/EMS programs to migrate from the HCC facilities and have a designated public safety campus. The project would be constructed over several phases ranging from the main building to other necessary training structures.	1,900,000	500,000

Project Name	Project Description	Project Budget	Operating Impact
Halfway Boulevard Bridges W0912	The project involves repairing the eastbound and westbound bridges of Halfway Boulevard over the Norfolk Southern railroad (ADC Map 20, H-8). The project will include cleaning and painting of steel beams, replacement of bearings and expansion joints, concrete repairs to the substructure and superstructure, traffic barrier improvements, and minor paving work.	\$1,132,000	\$0
Passenger Boarding Bridge	This project will procure and install a passenger boarding bridge.	1,124,000	500
ARCC Air Conditioning	The ARCC (Athletic Recreation and Community Center) is the largest indoor gathering spot in Washington County, with no other facility approaching its capacity. As the largest indoor gathering spot in Washington County, the ARCC facility is in need of a space where it is climate controlled. A variety of college and community activities are held in the ARCC. These include credit and credit-free courses, educational programs, athletic events and community events. Also housed within the facility is the Washington County Recreation Department (WCRD). Approximately 50 percent of the WCRD programming takes place in the ARCC. Along with the College and WCRD activities, the ARCC also hosts community and regional events, including high school graduations, athletic competitions, home shows and other events. To increase programming for the College, WCRD, and community events, the facility needs to install air conditioning in the arena to accommodate and increase the high level of usage.	1,100,000	75,000
Highway - Vehicle & Equipment Replacement Program	This project will replace vehicles and heavy/specialized equipment for maintenance and construction activity.	1,068,000	0
Frog Eye Road Culvert 11/06	This project is located in the 19800 block of Frog Eye Road (ADC Map 37, Grid D-4). The project will replace a single lane steel stringer/open steel grid deck with a two cell box culvert with headwalls. The project will include realignment of the road, use of existing bridge for access during construction, and the installation of an appropriate traffic barrier.	652,000	0
Law Enforcement - Vehicle & Equipment Replacement Program	This project is for the replacement of public safety fleet inventory.	520,000	0
Elementary School 1	New 5-round facility to provide capacity to close 2 aging school facilities.	500,000	-1,249,000

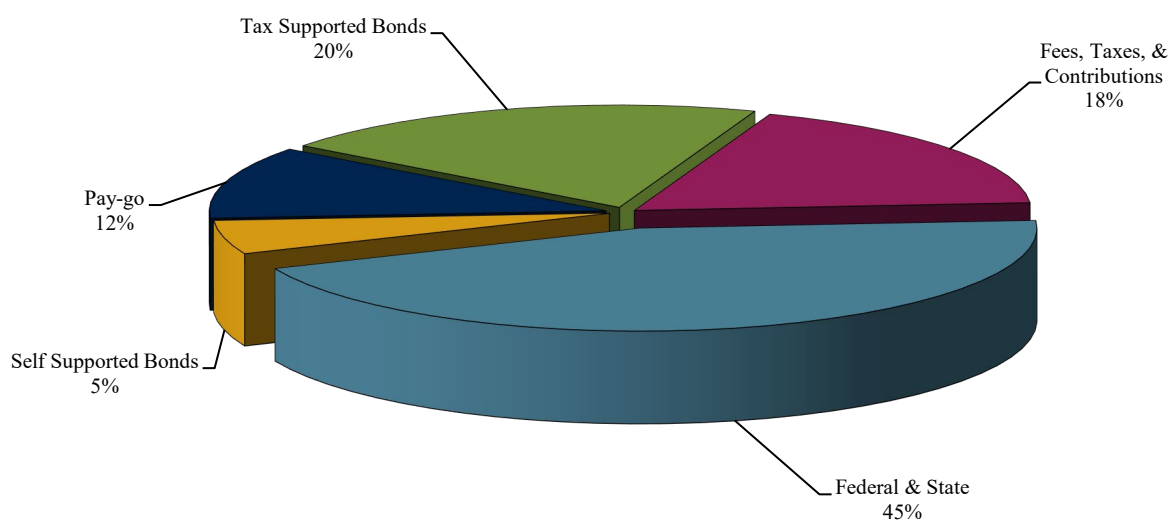
Ten Year Capital Improvement Plan Summary

The following graphs illustrate the projects by category and the funding sources that are currently scheduled for FY2021 thru FY2030. The 'Other' category includes projects for: Parks & Recreation, Transit, General Government, and Public Safety. The 'Education' category includes projects for the Board of Education, the Hagerstown Community College, and Public Libraries. The total for all projects represented in the chart is \$591,995,000.

Project Categories for FY2021 thru FY2030



Funding Sources for FY2021 thru FY2030



Capital Improvement Ten Year Summary
Fiscal Year 2021 – 2030

Project	Total	Prior Appr.	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027-2030
Project Costs									
Airport	40,089,595	7,179,595	5,161,000	2,295,000	6,064,000	6,394,000	7,371,000	1,305,000	4,320,000
Bridges	18,795,511	3,978,511	1,930,000	2,042,000	2,733,000	578,000	518,000	787,000	6,229,000
Drainage	16,790,881	3,983,881	661,000	1,075,000	975,000	1,550,000	1,682,000	1,274,000	5,590,000
Education	388,354,980	49,131,980	21,503,000	24,715,000	29,716,000	36,849,000	35,653,000	34,468,000	156,319,000
General Government	12,543,004	2,313,004	609,000	1,004,000	1,016,000	1,015,000	1,092,000	1,205,000	4,289,000
Parks & Recreation	8,774,708	594,708	574,000	820,000	690,000	960,000	860,000	815,000	3,461,000
Public Safety	39,932,568	9,239,568	2,603,000	3,570,000	3,482,000	2,528,000	2,761,000	3,581,000	12,168,000
Railroad Crossings	2,044,837	669,837	0	295,000	0	0	348,000	0	732,000
Road Improvement	118,423,859	23,334,859	10,531,000	8,450,000	8,642,000	9,922,000	9,519,000	9,198,000	38,827,000
Solid Waste	7,424,698	368,698	373,000	1,989,000	58,000	499,000	3,536,000	236,000	365,000
Transit	11,626,230	4,548,230	545,000	1,027,000	465,000	465,000	375,000	465,000	3,736,000
Water Quality	45,015,192	12,478,192	10,384,000	1,104,000	2,354,000	1,368,000	2,102,000	1,974,000	13,251,000
TOTAL	709,805,263	117,810,263	54,874,000	48,386,000	56,195,000	62,128,000	65,817,000	55,308,000	249,287,000
Funding Sources									
General Fund	70,616,322	15,016,322	800,000	5,700,000	5,850,000	5,750,000	6,000,000	6,000,000	25,500,000
Highway Fund	6,111,027	1,111,027	500,000	500,000	500,000	500,000	500,000	500,000	2,000,000
Cascade Fund	13,000	13,000	0	0	0	0	0	0	0
Solid Waste Fund	1,250,698	368,698	183,000	88,000	58,000	59,000	64,000	65,000	365,000
Utility Admin Fund	1,598,714	388,714	180,000	105,000	105,000	103,000	108,000	109,000	500,000
Water Fund	276,339	126,339	15,000	15,000	15,000	15,000	15,000	15,000	60,000
Sewer Fund	3,755,828	2,293,828	194,000	174,000	174,000	115,000	115,000	125,000	565,000
Airport Fund	1,103,220	248,220	57,000	73,000	98,000	94,000	115,000	125,000	293,000
Tax-Supported Bond	144,114,319	24,114,319	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	48,000,000
Self-Supported Bond	40,715,111	9,341,111	10,010,000	1,496,000	1,710,000	1,425,000	5,011,000	1,896,000	9,826,000
Transfer Tax	23,966,279	3,966,279	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
Excise Tax - Schools	5,005,000	1,155,000	385,000	385,000	385,000	385,000	385,000	385,000	1,540,000
Excise Tax - Roads	1,530,320	270,320	126,000	126,000	126,000	126,000	126,000	126,000	504,000
Excise Tax - Other	319,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	116,000
Excise Tax - Library	163,900	63,900	10,000	10,000	10,000	10,000	10,000	10,000	40,000
Excise Tax - Non-Residential	550,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	200,000
APFO Fees - Roads	300,000	300,000	0	0	0	0	0	0	0
Capital Reserve - General	4,493,000	1,956,000	2,537,000	0	0	0	0	0	0
Capital Reserve - Water	125,000	125,000	0	0	0	0	0	0	0
Federal Grant	58,862,057	15,707,057	8,071,000	4,886,000	7,021,000	6,192,000	7,070,000	1,684,000	8,231,000
State Grant	254,325,379	32,567,379	9,891,000	16,846,000	20,283,000	24,774,000	24,586,000	22,440,000	102,938,000
Contributions	90,610,750	8,598,750	7,836,000	3,903,000	5,781,000	8,501,000	7,633,000	7,749,000	40,609,000
TOTAL	709,805,263	117,810,263	54,874,000	48,386,000	56,195,000	62,128,000	65,817,000	55,308,000	249,287,000

Project Detail of Major Projects – Fiscal Years 2021-2030

Project Name	Project Description	Ten Year Project Budget
Capital Maintenance - BOE	Projects vary depending on the conditions, safety, security, and utility requirements. The Comprehensive Maintenance Plan outlines specific projects over the next five years. Projects which qualify for State funding of 79% of construction costs are included here. Projects are targeted to reduce deferred maintenance.	\$118,423,000
Pavement Maintenance and Rehab Program	This project includes the modification of county-wide pavement maintenance program targeting rehabilitation of county highway pavement, as required. Techniques may include but not be limited to road reclamation, bituminous concrete overlay, crack sealing, and surface treatment. Individual projects will be determined on an annual basis consistent with the County's overall Pavement Management Program.	51,996,000
Elementary School 1	New 5-round facility to provide capacity to close 2 aging school facilities.	43,806,000
Elementary School 2	New 5-round facility to provide capacity to allow closing of 3 aging school facilities.	43,806,000
Elementary School 3	New 5-round facility to provide capacity to allow closing of 2 aging school facilities.	43,806,000
Elementary School 4	New 5-round facility to provide capacity to allow closing of 2 aging school facilities.	42,000,000
Highway - Vehicle & Equipment Replacement Program	This project will replace vehicles and heavy/specialized equipment for maintenance and construction activity.	13,748,000
Land Acquisition-Airport	This project is for land acquisition to promote future economic development of the Airport. FY2022- Topflight corner for Runway 20 Viability Zone and 14223 Oak Springs. FY2023-Acquire Land for Development FY2025-Aquire Land for Development	13,334,000
Jonathan Hager Elementary School Addition	Provide additional 314 seat capacity to a maximum of 785 students.	12,219,000

**Capital Improvement Ten Year Detail
Fiscal Year 2021 - 2030**

Project	Projected Costs		Total	Prior Appr.	Budget Yr.	Ten Year Capital Program					
	*FTE	Operating			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Future
Project Costs											
Airport											
Passenger Terminal Hold Room Expansion	0.0	2,000	7,612,000	3,737,000	3,875,000	0	0	0	0	0	0
T-Hangar 1, 2, & 3 Replacement	0.0	0	425,000	103,000	9,000	33,000	28,000	34,000	35,000	35,000	148,000
Airport Roof Replacement Project	0.0	0	374,220	99,220	15,000	15,000	45,000	35,000	55,000	25,000	85,000
Passenger Boarding Bridge	0.0	500	1,124,000	0	1,124,000	0	0	0	0	0	0
Capital Equipment - Airport	0.0	0	1,429,375	733,375	38,000	25,000	135,000	25,000	25,000	65,000	383,000
Land Acquisition-Airport	0.0	0	15,841,000	2,507,000	0	2,222,000	5,556,000	0	5,556,000	0	0
Wildlife Assessment	0.0	0	100,000	0	100,000	0	0	0	0	0	0
Proposed Taxiway S	0.0	0	1,180,000	0	0	0	0	0	0	1,180,000	0
Runway 9 MALSR	0.0	0	1,484,000	0	0	0	0	0	0	0	1,484,000
Snow Removal	0.0	1,500	2,000,000	0	0	0	0	300,000	1,700,000	0	0
Equipment Storage Building Expansion											
Taxiway F Rehabilitation	0.0	0	6,300,000	0	0	0	300,000	6,000,000	0	0	0
Taxiway G Rehabilitation	0.0	0	1,920,000	0	0	0	0	0	0	0	1,920,000
Taxiway H Rehabilitation	0.0	0	300,000	0	0	0	0	0	0	0	300,000
Airport Total	0.0	4,000	40,089,595	7,179,595	5,161,000	2,295,000	6,064,000	6,394,000	7,371,000	1,305,000	4,320,000
Bridges											
Bridge Inspection and Inventory	0.0	1,080	699,250	287,250	0	22,000	0	171,000	0	24,000	195,000
Roxbury Road Bridge W5372	0.0	0	3,892,077	2,892,077	0	500,000	500,000	0	0	0	0
Bridge Scour Repairs	0.0	0	513,184	31,184	0	0	0	0	0	232,000	250,000
Cleaning & Painting of Steel Bridges	0.0	0	408,000	108,000	0	150,000	150,000	0	0	0	0
Halfway Boulevard Bridges W0912	0.0	0	4,489,000	575,000	1,132,000	1,182,000	1,600,000	0	0	0	0
Keefer Road Bridge 15/20	0.0	0	231,000	85,000	146,000	0	0	0	0	0	0
Frog Eye Road Culvert 11/06	0.0	0	652,000	0	652,000	0	0	0	0	0	0
Appletown Road Bridge W2184	0.0	0	474,000	0	0	0	0	0	0	0	474,000
Ashton Road Culvert 04/06	0.0	0	30,000	0	0	0	0	0	0	0	30,000
Bowie Road Culvert	0.0	0	305,000	0	0	0	0	0	0	0	305,000
Burnside Bridge Road Culvert 01/03	0.0	0	329,000	0	0	0	0	0	114,000	215,000	0
Draper Road Culvert 04/07	0.0	0	428,000	0	0	0	0	0	0	0	428,000
Greenspring Furnace Road Culvert 15/15	0.0	0	398,000	0	0	188,000	210,000	0	0	0	0
Gruber Road Bridge 04/10	0.0	0	10,000	0	0	0	0	0	0	0	10,000
Harpers Ferry Road Culvert 11/02	0.0	0	541,000	0	0	0	0	0	0	82,000	459,000
Henline Road Culvert 05/05	0.0	0	465,000	0	0	0	0	0	0	0	465,000

*FTE – Full Time Equivalent

**Separate Entities

**Capital Improvement Ten Year Detail
Fiscal Year 2021 - 2030**

Project	Projected Costs		Total	Prior Appr.	Budget Yr.	Ten Year Capital Program					
	*FTE	Operating			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Future
Project Costs											
Hoffman's Inn Road Culvert 05/06	0.0	0	313,000	0	0	0	0	0	0	0	313,000
Kretsinger Road Culvert 14/01	0.0	0	316,000	0	0	0	137,000	179,000	0	0	0
Lanes Road Culvert 15/12	0.0	0	317,000	0	0	0	0	32,000	285,000	0	0
Long Hollow Road Culvert 05/07	0.0	0	316,000	0	0	0	0	0	0	66,000	250,000
Mooreville Road Culvert 15/21	0.0	0	355,000	0	0	0	0	0	0	0	355,000
Remsburg Road Culvert	0.0	0	287,000	0	0	0	0	0	119,000	168,000	0
Rinehart Road Culvert 14/03	0.0	0	332,000	0	0	0	136,000	196,000	0	0	0
Stone Masonry Bridge Repairs	0.0	0	270,000	0	0	0	0	0	0	0	270,000
Willow Road Culvert 05/10	0.0	0	323,000	0	0	0	0	0	0	0	323,000
Yarrowsburg Road Bridge W6191	0.0	0	2,102,000	0	0	0	0	0	0	0	2,102,000
Bridges Total	0.0	1,080	18,795,511	3,978,511	1,930,000	2,042,000	2,733,000	578,000	518,000	787,000	6,229,000
Drainage											
Stream Restoration at Various Locations	0.0	0	2,080,782	594,782	250,000	100,000	0	381,000	0	0	755,000
Stormwater Retrofits	0.0	0	12,413,099	3,314,099	336,000	900,000	900,000	962,000	979,000	996,000	4,026,000
Drainage Improvements at Various Locations	0.0	0	825,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	300,000
Broadfording Church Road Culvert	0.0	0	231,000	0	0	0	0	57,000	174,000	0	0
Draper Road Drainage Improvements	0.0	0	509,000	0	0	0	0	0	0	0	509,000
Harpers Ferry Road Drainage, 3600 Block	0.0	0	376,000	0	0	0	0	75,000	301,000	0	0
Shank Road Drainage	0.0	0	153,000	0	0	0	0	0	153,000	0	0
University Road Culvert	0.0	0	203,000	0	0	0	0	0	0	203,000	0
Drainage Total	0.0	0	16,790,881	3,983,881	661,000	1,075,000	975,000	1,550,000	1,682,000	1,274,000	5,590,000
Board of Education											
Capital Maintenance - BOE	0.0	0	122,315,488	3,892,488	6,701,000	17,776,000	8,400,000	13,580,000	11,676,000	11,368,000	48,922,000
Sharpsburg Elementary School Replacement	0.0	0	26,728,000	20,537,000	6,191,000	0	0	0	0	0	0
Elementary School 1	0.0	-1,249,000	43,806,000	0	500,000	2,000,000	19,806,000	19,500,000	2,000,000	0	0
Elementary School 2	0.0	-1,249,000	43,806,000	0	0	0	500,000	2,000,000	19,768,000	19,400,000	2,138,000
Elementary School 3	0.0	-1,249,000	43,806,000	0	0	0	0	0	500,000	2,000,000	41,306,000
Elementary School 4	0.0	-1,249,000	42,000,000	0	0	0	0	0	0	0	42,000,000
Jonathan Hager Elementary School Addition	0.0	0	12,219,000	0	0	0	0	0	0	0	12,219,000
Urban Education Campus-BOE Component	0.0	0	19,400,000	16,848,000	2,552,000	0	0	0	0	0	0
Board of Education Total	0.0	-4,996,000	354,080,488	41,277,488	15,944,000	19,776,000	28,706,000	35,080,000	33,944,000	32,768,000	146,585,000

*FTE – Full Time Equivalent
**Separate Entities

**Capital Improvement Ten Year Detail
Fiscal Year 2021 - 2030**

Project	Projected Costs			Prior Appr.	Budget Yr.		Ten Year Capital Program					Future
	*FTE	Operating	Total		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026		
Project Costs												
<u>Hagerstown Community College</u>												
Center for Business and Entrepreneurial Studies	0.0	0	11,230,000	6,281,000	4,449,000	500,000	0	0	0	0	0	
ARCC Air Conditioning	0.0	75,000	1,100,000	0	1,100,000	0	0	0	0	0	0	
ATC Operations Building	0.0	2,000	5,400,000	0	0	0	0	0	958,000	1,690,000	2,752,000	
Campus Road & Parking Lot Overlays	0.0	0	3,780,000	0	0	0	400,000	0	0	0	3,380,000	
Career Programs Roof Replacement	0.0	0	1,562,000	0	0	0	0	0	0	0	1,562,000	
CVT Instructional Facility Acquisition	0.0	0	2,000,000	1,400,000	0	0	600,000	0	0	0	0	
CVT Renovation/Construction Project	0.0	25,000	2,500,000	0	0	0	0	1,759,000	741,000	0	0	
LRC Exterior Metal Panel System and Roof Replacement	0.0	0	1,746,000	0	0	1,746,000	0	0	0	0	0	
Second Entrance Drive Widening Project	0.0	0	2,000,000	0	0	0	0	0	0	0	2,000,000	
Hagerstown Community College Total	0.0	102,000	31,318,000	7,681,000	5,549,000	2,246,000	1,000,000	1,759,000	1,699,000	1,690,000	9,694,000	
<u>Public Libraries</u>												
Systemic Projects - Library	0.0	0	131,492	41,492	0	10,000	10,000	10,000	10,000	10,000	40,000	
Hancock Public Library Replacement	1.5	56,000	2,825,000	132,000	10,000	2,683,000	0	0	0	0	0	
Public Libraries Total	1.5	56,000	2,956,492	173,492	10,000	2,693,000	10,000	10,000	10,000	10,000	40,000	
<u>General Government</u>												
Cost of Bond Issuance	0.0	0	1,203,875	143,875	98,000	98,000	99,000	98,000	99,000	98,000	470,000	
Contingency - General Fund	0.0	0	1,846,933	1,021,933	0	75,000	75,000	75,000	100,000	100,000	400,000	
Systemic Improvements - Building	0.0	0	2,584,589	654,589	150,000	197,000	196,000	196,000	196,000	197,000	798,000	
Facilities Roof Repairs	0.0	0	1,330,000	100,000	0	130,000	100,000	100,000	150,000	275,000	475,000	
Information Systems Replacement Program	0.0	0	1,146,460	146,460	100,000	100,000	100,000	100,000	100,000	100,000	400,000	
Financial System Management & Upgrades	0.0	20,000	427,590	110,590	0	33,000	34,000	34,000	35,000	35,000	146,000	
County Wireless Infrastructure	0.0	0	73,745	14,745	11,000	12,000	12,000	12,000	12,000	0	0	
General - Equipment and Vehicle Replacement Program	0.0	0	3,929,812	120,812	250,000	359,000	400,000	400,000	400,000	400,000	1,600,000	
General Government Total	0.0	20,000	12,543,004	2,313,004	609,000	1,004,000	1,016,000	1,015,000	1,092,000	1,205,000	4,289,000	
<u>Parks & Recreation</u>												
BR Capital Equipment Program	0.0	0	368,618	4,618	64,000	25,000	25,000	30,000	30,000	35,000	155,000	
BR Golf Simulator	0.0	0	20,000	0	20,000	0	0	0	0	0	0	
Tennis Court Resurfacing	0.0	0	312,990	42,990	0	30,000	30,000	30,000	30,000	30,000	120,000	
Park Equipment/Surfacing Replacement, Various Locations	0.0	0	1,917,000	242,000	150,000	150,000	150,000	175,000	175,000	175,000	700,000	

*FTE – Full Time Equivalent

**Separate Entities

**Capital Improvement Ten Year Detail
Fiscal Year 2021 - 2030**

Project	Projected Costs		Total	Prior Appr.	Budget Yr.	Ten Year Capital Program					
	*FTE	Operating			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Future
Project Costs											
Parking Lot Repair/Overlay, Various Locations	0.0	0	805,100	305,100	50,000	50,000	50,000	50,000	50,000	50,000	200,000
Antietam Creek Water Trail	0.0	0	65,000	0	25,000	40,000	0	0	0	0	0
County Parks - Bathroom/Drinking Fountain Upgrades	0.0	0	250,000	0	50,000	50,000	50,000	50,000	50,000	0	0
Doubs Woods Equipment Storage Building	0.0	0	150,000	0	150,000	0	0	0	0	0	0
MLK Gymnasium Upgrade	0.0	0	200,000	0	25,000	175,000	0	0	0	0	0
Woodland Way Sidewalks and Pathways	0.0	0	40,000	0	40,000	0	0	0	0	0	0
Ag Center Show Area Floor	0.0	0	50,000	0	0	0	0	50,000	0	0	0
Black Rock Club House Renovation	0.0	0	75,000	0	0	75,000	0	0	0	0	0
Conococheague Creek Water Trail	0.0	0	210,000	0	0	0	10,000	200,000	0	0	0
Marty Snook Dog Park	0.0	0	25,000	0	0	25,000	0	0	0	0	0
Marty Snook Park Field Improvements	0.0	0	50,000	0	0	0	0	50,000	0	0	0
Marty Snook Park Fitness Trail	0.0	0	300,000	0	0	0	150,000	150,000	0	0	0
Marty Snook Park Pool Beach Entrance	0.0	0	100,000	0	0	0	100,000	0	0	0	0
North Central County Park	2.0	81,000	3,286,000	0	0	0	100,000	0	500,000	500,000	2,186,000
Recreational Field Bleachers	0.0	0	75,000	0	0	0	0	75,000	0	0	0
Regional Park Dog Park	0.0	0	75,000	0	0	0	0	75,000	0	0	0
Regional Park Walking/Hiking Trail	0.0	0	200,000	0	0	200,000	0	0	0	0	0
Roof Replacements Various Locations	0.0	0	200,000	0	0	0	25,000	25,000	25,000	25,000	100,000
Parks & Recreation Total	2.0	81,000	6,304,990	370,990	448,000	450,000	300,000	300,000	300,000	346,000	3,790,000
Public Safety											
Detention Center - Systemic Projects	0.0	0	3,029,323	582,323	0	450,000	450,000	300,000	270,000	20,000	957,000
Police & EMS Training Facility	3.0	500,000	12,000,000	7,300,000	1,900,000	1,400,000	1,400,000	0	0	0	0
Communication Tower(s) Various	0.0	0	642,526	178,526	0	110,000	0	114,000	0	118,000	122,000
Motorola Portable Radio Replacement Program	0.0	0	1,268,821	106,821	108,000	110,000	112,000	114,000	116,000	118,000	484,000
Law Enforcement - Vehicle & Equipment Replacement Program	0.0	0	7,354,715	449,715	520,000	650,000	660,000	650,000	725,000	725,000	2,975,000
Emergency Services Equipment & Vehicle Program	0.0	0	2,357,183	622,183	75,000	150,000	160,000	150,000	200,000	200,000	800,000
911 Center Building Expansion	0.0	0	1,800,000	0	0	0	0	0	250,000	1,200,000	350,000

*FTE – Full Time Equivalent

**Separate Entities

**Capital Improvement Ten Year Detail
Fiscal Year 2021 - 2030**

Project	Projected Costs		Total	Prior Appr.	Budget Yr.	Ten Year Capital Program					
	*FTE	Operating			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Future
Project Costs											
Class A Burn Building - HFD Training Center	0.0	0	500,000	0	0	500,000	0	0	0	0	0
P25 UHF Public Safety Radio Communications System Upgrade	0.0	0	5,800,000	0	0	200,000	700,000	700,000	700,000	700,000	2,800,000
Patrol Services Relocation Renovation	0.0	0	5,180,000	0	0	0	0	500,000	500,000	500,000	3,680,000
Public Safety Total	3.0	500,000	39,932,568	9,239,568	2,603,000	3,570,000	3,482,000	2,528,000	2,761,000	3,581,000	12,168,000
<u>Railroad Crossings</u>											
Railroad Crossing Improvements	0.0	0	2,044,837	669,837	0	295,000	0	0	348,000	0	732,000
Railroad Crossings Total	0.0	0	2,044,837	669,837	0	295,000	0	0	348,000	0	732,000
<u>Road Improvement</u>											
Transportation ADA	0.0	0	1,195,450	351,450	82,000	83,000	84,000	86,000	87,000	84,000	338,000
Pavement Maintenance and Rehab Program	0.0	0	60,818,787	8,822,787	4,246,000	5,000,000	5,250,000	5,250,000	5,250,000	5,250,000	21,750,000
Longmeadow Road	0.0	4,000	810,000	0	0	0	0	0	310,000	500,000	0
Eastern Boulevard Extended	0.0	4,000	7,850,000	0	0	0	0	1,347,000	804,000	1,556,000	4,143,000
Eastern Boulevard Widening Phase II	0.0	2,000	5,672,300	2,691,300	2,081,000	500,000	400,000	0	0	0	0
Eastern Blvd at Antietam Drive Improvements	0.0	0	2,506,000	2,006,000	0	0	500,000	0	0	0	0
Professional Boulevard Extended Phase II	0.0	3,000	4,309,200	4,059,200	250,000	0	0	0	0	0	0
Valley Mall Area Road Improvements Phase II	0.0	0	942,000	200,000	0	0	0	142,000	600,000	0	0
Professional Boulevard Extended Phase III	0.0	1,000	1,203,000	0	0	0	121,000	1,082,000	0	0	0
Showalter Road Extended East	0.0	4,000	2,983,000	510,000	0	0	0	0	0	0	2,473,000
Halfway Boulevard Extended	0.0	2,000	5,973,000	3,073,000	2,000,000	400,000	500,000	0	0	0	0
Wright Road	0.0	1,080	2,750,000	0	454,000	1,268,000	528,000	500,000	0	0	0
Burnside Bridge Road Spot Improvements	0.0	0	544,000	0	0	0	0	0	0	0	544,000
Colonel Henry Douglas Drive Extended Phase II	0.0	3,000	400,000	0	0	0	0	0	0	0	400,000
E. Oak Ridge Drive/South Pointe Signal	0.0	1,000	461,000	0	0	0	0	0	111,000	350,000	0
Hopewell Road Extended	0.0	3,000	0	0	0	0	0	0	0	0	0
Marsh Pike from MD60 to Longmeadow	0.0	2,000	0	0	0	0	0	0	0	0	0
Maugans Avenue III	0.0	3,000	0	0	0	0	0	0	0	0	0
Mt Aetna Road Spot Improvements	0.0	3,000	1,727,000	0	0	0	0	0	0	0	1,727,000
Professional Boulevard Extended - Phase IV	0.0	1,000	800,000	0	0	0	0	0	800,000	0	0
Rockdale Road and Independence Road Spot Improvements	0.0	3,600	1,025,000	0	0	0	0	0	0	0	1,025,000
Sandstone Drive Spot Improvements	0.0	900	0	0	0	0	0	0	0	0	0

*FTE – Full Time Equivalent
**Separate Entities

**Capital Improvement Ten Year Detail
Fiscal Year 2021 - 2030**

Project	Projected Costs		Total	Prior Appr.	Budget Yr.	Ten Year Capital Program					
	*FTE	Operating			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Future
Project Costs											
Western Maryland Parkway to Underpass Way	0.0	2,000	0	0	0	0	0	0	0	0	0
Highway - Vehicle & Equipment Replacement Program	0.0	0	14,883,122	1,135,122	1,068,000	1,000,000	1,084,000	1,322,000	1,389,000	1,458,000	6,427,000
Highway Maintenance Shop - Western Section	0.0	3,000	374,000	0	0	199,000	175,000	0	0	0	0
Salt Storage Structure	0.0	0	350,000	0	350,000	0	0	0	0	0	0
Highway Western Section - Fuel Tank Replacement	0.0	0	847,000	486,000	0	0	0	193,000	168,000	0	0
Road Improvement Total	0.0	46,580	118,423,859	23,334,859	10,531,000	8,450,000	8,642,000	9,922,000	9,519,000	9,198,000	38,827,000
Solid Waste											
Contingency - Solid Waste	0.0	0	458,000	83,000	0	0	30,000	30,000	35,000	35,000	245,000
Close Out Cap - Rubblefill	0.0	0	2,091,000	0	190,000	1,901,000	0	0	0	0	0
SW Equipment & Vehicle Replacement	0.0	0	576,698	285,698	27,000	28,000	28,000	29,000	29,000	30,000	120,000
City/County Groundwater Investigation	0.0	0	156,000	0	156,000	0	0	0	0	0	0
40 West Landfill - Cell 5 Construction	0.0	200,000	4,083,000	0	0	0	0	440,000	3,472,000	171,000	0
40 West Security Upgrades	0.0	0	60,000	0	0	60,000	0	0	0	0	0
Solid Waste Total	0.0	200,000	7,424,698	368,698	373,000	1,989,000	58,000	499,000	3,536,000	236,000	365,000
Transit											
Vehicle Preventive Maintenance	0.0	0	4,234,230	484,230	375,000	375,000	375,000	375,000	375,000	375,000	1,500,000
Fixed Route Bus Replacement Program	0.0	0	6,580,000	3,972,000	0	652,000	0	0	0	0	1,956,000
ADA Bus Replacement	0.0	0	540,000	0	90,000	0	90,000	90,000	0	90,000	180,000
Support Vehicles	0.0	0	80,000	0	80,000	0	0	0	0	0	0
Transportation Development Plan	0.0	0	192,000	92,000	0	0	0	0	0	0	100,000
Transit Total	0.0	0	11,626,230	4,548,230	545,000	1,027,000	465,000	465,000	375,000	465,000	3,736,000
Water Quality											
Utility Administration											
Contingency - Utility Admin	0.0	0	166,677	135,677	0	0	0	0	0	0	31,000
General Building Improvements	0.0	0	964,000	0	0	0	0	370,000	594,000	0	0
Lab Equipment Replacement	0.0	0	354,117	30,117	105,000	25,000	25,000	23,000	23,000	24,000	99,000
WQ Equip/Vehicle Replacement Program	0.0	0	1,107,320	252,320	75,000	80,000	80,000	80,000	85,000	85,000	370,000
Utility Administration Total	0.0	0	2,592,114	418,114	180,000	105,000	105,000	473,000	702,000	109,000	500,000
Wastewater Utility											
Contingency - Sewer	0.0	0	86,939	36,939	0	0	0	0	0	0	50,000

*FTE - Full Time Equivalent
**Separate Entities

**Capital Improvement Ten Year Detail
Fiscal Year 2021 - 2030**

Project	Projected Costs				Budget Yr.	Ten Year Capital Program					
	*FTE	Operating	Total	Prior Appr.	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Future
Project Costs											
Replace Grinder Pumps	0.0	0	890,418	50,418	60,000	80,000	80,000	80,000	80,000	90,000	370,000
Pen Mar/ Highfield/ Cascade Septic Tank Pumping and Replacement	0.0	0	115,000	75,000	40,000	0	0	0	0	0	0
Pump Station Upgrades - Various Stations	0.0	0	4,340,803	1,527,803	275,000	0	153,000	0	0	885,000	1,500,000
Collection System Rehabilitation Project	0.0	0	3,452,618	372,618	0	560,000	0	0	870,000	0	1,650,000
Capacity Management Project	0.0	0	10,900,542	4,460,542	6,440,000	0	0	0	0	0	0
Smithsburg WWTP ENR Upgrade	0.0	10,000	12,903,387	4,403,387	3,000,000	0	0	0	0	0	5,500,000
Heavy Sewer EQP and VEH Replacement	0.0	0	893,934	361,934	94,000	94,000	94,000	35,000	35,000	35,000	145,000
Potomac Edison Pump Station & Force Main	0.0	0	1,700,000	0	0	0	0	0	0	0	1,700,000
General WwTP Improvements	0.0	0	1,350,000	0	0	0	250,000	250,000	300,000	250,000	300,000
Wastewater Utility Total	0.0	10,000	36,633,641	11,288,641	9,909,000	734,000	577,000	365,000	1,285,000	1,260,000	11,215,000
Water Utility											
Sharpsburg Water Meter Cradle Replacement	0.0	0	1,000,000	250,000	125,000	250,000	250,000	125,000	0	0	0
Water Meter Replacement	0.0	0	260,339	110,339	15,000	15,000	15,000	15,000	15,000	15,000	60,000
Mt Aetna Water System Improvements	0.0	0	729,000	130,000	0	0	599,000	0	0	0	0
Cascade Town Center Water System Improvements	0.0	0	125,000	0	125,000	0	0	0	0	0	0
Sharpsburg Water Treatment Plant	0.0	0	794,000	204,000	0	0	0	0	0	590,000	0
General WTP Improvements	0.0	0	1,168,298	66,298	30,000	0	242,000	290,000	0	0	540,000
Highfield/Sharpsburg Water Storage Tank	0.0	0	336,000	0	0	0	0	0	0	0	336,000
WQ Main Replacement	0.0	0	1,366,000	0	0	0	566,000	100,000	100,000	0	600,000
Water Utility Total	0.0	0	5,778,637	760,637	295,000	265,000	1,672,000	530,000	115,000	605,000	1,536,000
Water Quality Total	0.0	10,000	45,004,392	12,467,392	10,384,000	1,104,000	2,354,000	1,368,000	2,102,000	1,974,000	13,251,000
TOTAL	6.5	-3,975,340	709,805,263	117,810,263	54,874,000	48,386,000	56,195,000	62,128,000	65,817,000	55,308,000	249,287,000
County Operating Impact	5.0	862,660									
**Board of Education	0.0	-4,996,000									
**Community College	0.0	102,000									
**Library	1.5	56,000									
Total	6.5	-3,975,340									

*FTE – Full Time Equivalent

**Separate Entities

Capital Improvement Ten Year Detail
Fiscal Year 2021 - 2030

			Budget Yr	Ten Year Capital Program					
	Total	Prior Appr.	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Future
Funding Sources									
General Fund	70,616,322	15,016,322	800,000	5,700,000	5,850,000	5,750,000	6,000,000	6,000,000	25,500,000
Highway Fund	6,111,027	1,111,027	500,000	500,000	500,000	500,000	500,000	500,000	2,000,000
Cascade Fund	13,000	13,000	0	0	0	0	0	0	0
Solid Waste Fund	1,250,698	368,698	183,000	88,000	58,000	59,000	64,000	65,000	365,000
Utility Admin Fund	1,598,714	388,714	180,000	105,000	105,000	103,000	108,000	109,000	500,000
Water Fund	276,339	126,339	15,000	15,000	15,000	15,000	15,000	15,000	60,000
Sewer Fund	3,755,828	2,293,828	194,000	174,000	174,000	115,000	115,000	125,000	565,000
Airport Fund	1,103,220	248,220	57,000	73,000	98,000	94,000	115,000	125,000	293,000
Tax-Supported Bond	144,114,319	24,114,319	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	48,000,000
Self-Supported Bond	40,715,111	9,341,111	10,010,000	1,496,000	1,710,000	1,425,000	5,011,000	1,896,000	9,826,000
Transfer Tax	23,966,279	3,966,279	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
Excise Tax - Schools	5,005,000	1,155,000	385,000	385,000	385,000	385,000	385,000	385,000	1,540,000
Excise Tax - Roads	1,530,320	270,320	126,000	126,000	126,000	126,000	126,000	126,000	504,000
Excise Tax - Other	319,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	116,000
Excise Tax - Library	163,900	63,900	10,000	10,000	10,000	10,000	10,000	10,000	40,000
Excise Tax - Non-Residential	550,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	200,000
APFO Fees - Roads	300,000	300,000	0	0	0	0	0	0	0
Capital Reserve - General	4,493,000	1,956,000	2,537,000	0	0	0	0	0	0
Capital Reserve - Water	125,000	125,000	0	0	0	0	0	0	0
Federal Grant	58,862,057	15,707,057	8,071,000	4,886,000	7,021,000	6,192,000	7,070,000	1,684,000	8,231,000
State Grant	254,325,379	32,567,379	9,891,000	16,846,000	20,283,000	24,774,000	24,586,000	22,440,000	102,938,000
Contributions	90,610,750	8,598,750	7,836,000	3,903,000	5,781,000	8,501,000	7,633,000	7,749,000	40,609,000
TOTAL	709,805,263	117,810,263	54,874,000	48,386,000	56,195,000	62,128,000	65,817,000	55,308,000	249,287,000

General Fund

General Fund Revenue Summary	89
General Fund Revenue Detail	91
General Fund Expenditure Summary	99
General Fund Expenditure Detail by Department and Agency	
General Fund Education Summary	101
Board of Education	103
Hagerstown Community College	105
Washington County Free Library	107
Library Maintenance	109
General Fund Public Safety Summary	111
Sheriff – Judicial	113
Sheriff – Process Servers	115
Sheriff – Patrol	117
Sheriff – Central Booking	119
Sheriff – Detention Center	121
Sheriff – Day Reporting Center	123
Sheriff – Narcotics Task Force	125
Sheriff - Washington County Police Academy.....	127
Civil Air Patrol	129
Fire and Rescue Volunteer Services	131
EMS Operations	133
Fire Operations	135
Air Unit	137
Special Operations	139
911 – Communications	141
Emergency Management	143
Wireless Communications	145
Humane Society of Washington County	147

General Fund Transfers Summary	149
Operating Transfers	151
Capital Transfers	153
General Fund Court System Summary	155
Circuit Court	157
Orphans Court	159
State's Attorney	161
General Fund State Functions Summary	163
Health Department	165
Social Services	169
Agricultural Extension Service	171
Election Board	175
Soil Conservation	177
Weed Control	179
Environmental Pest Management	181
General Fund Community Funding Summary	183
Community Funding	185
General Fund General Operations Summary	187
County Commissioners	189
County Clerk	191
County Administrator	193
Public Relations and Marketing	195
Budget and Finance	197
Independent Accounting and Audit	199
Purchasing	201
Treasurer	203
County Attorney	205
Human Resources	207
Central Services	209
Information Technology	211
General Operations	213

General Fund Buildings Summary	215
Buildings	217
General Fund Other Summary	219
Women’s Commission	221
Diversity and Inclusion Committee	223
Commission on Aging	225
Museum of Fine Arts	227
Grants	229
General Fund Medical Summary.....	231
Forensic Investigator	233
General Fund Public Works; Engineering; Construction; Plan Review & Permitting; & Planning Summary	235
Public Works	237
Engineering	239
Construction	241
Plan Review & Permitting	243
Planning and Zoning	245
Zoning Appeals	247
General Fund Parks and Facilities Summary	249
Buildings, Grounds, and Parks	251
Martin L. Snook Pool	253
Fitness and Recreation	255
General Fund Business Development Summary	257
Department of Business Development	259

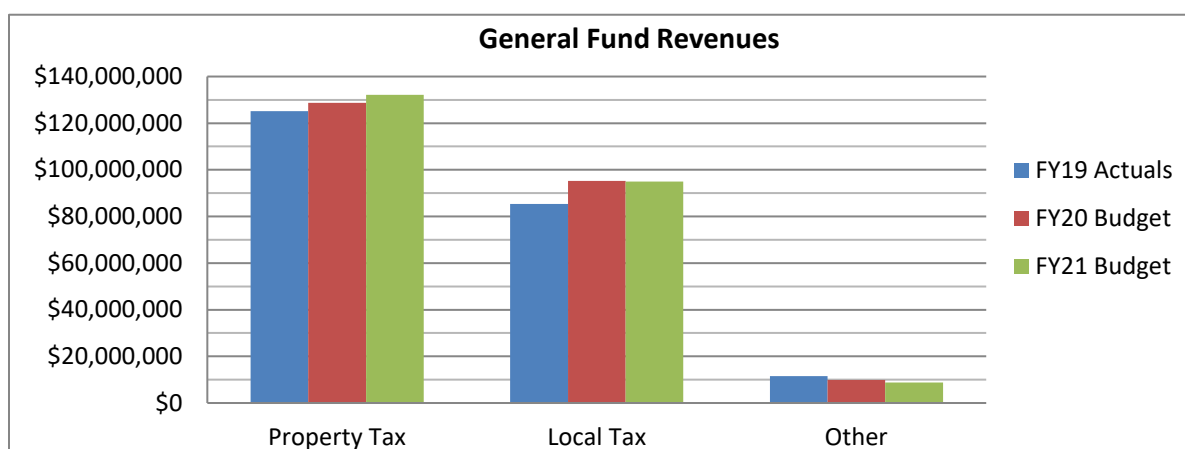
General Fund – Revenue Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Property Tax	125,111,785	128,697,630	132,213,070	3,515,440	2.73%
Local Taxes	85,388,664	95,255,000	94,943,080	(311,920)	(0.33%)
Interest Earnings	1,393,440	1,200,000	500,000	(700,000)	(58.33%)
Charges for Services:					
Plan Review & Permitting; Engineering; and Construction	1,462,760	1,238,050	1,132,550	(105,500)	(8.52%)
Planning and Zoning	31,502	37,400	29,400	(8,000)	(21.39%)
Parks and Recreation	432,687	468,300	479,620	11,320	2.42%
Public Safety	3,412,348	4,106,760	3,234,890	(871,870)	(21.23%)
Other	1,281,030	657,750	720,970	63,220	9.61%
Grants for Operations	3,530,989	2,121,300	2,643,000	521,700	24.59%
Total	222,045,205	233,782,190	235,895,580	(2,114,390)	(0.90%)

General Fund Revenue Structure

The General Fund 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 96% or \$227.2 million of total General Fund revenues. Detail of the revenue sources and the underlying assumptions can be read on pages 91-97.

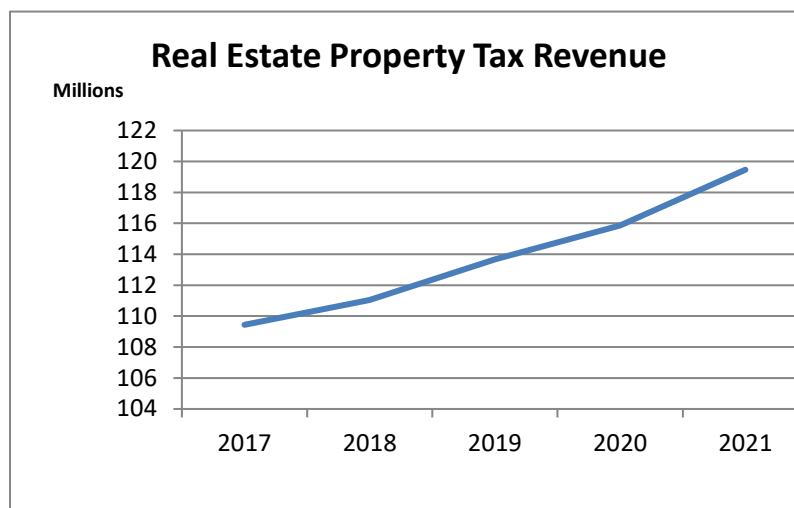


Intentionally left blank

General Fund – Revenue Detail

Property Tax					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Real Estate Property Tax	113,528,948	115,862,420	119,464,580	3,602,160	3.11%
Corporate Personal Property Tax	14,997,807	14,057,110	14,057,110	0	0.00%
State Administrative Fees	(480,132)	(580,000)	(620,000)	(40,000)	6.90%
Interest on Property Taxes	404,561	395,000	395,000	0	0.00%
Payment in Lieu of Taxes	283,073	290,000	283,100	(6,900)	(2.38%)
Enterprise Tax Reimbursement	226,181	203,500	239,480	35,980	17.68%
Service Charge – Semi-Annual	60,912	60,000	140,000	80,000	133.33%
Tax Sale Penalty and Other Fees	68,343	60,000	60,000	0	0.00%
Enterprise Zone Tax Credit	(456,564)	(407,000)	(478,950)	(71,950)	17.68%
Agricultural Tax Credit	(408,168)	(410,000)	(430,000)	(20,000)	4.88%
County Homeowners Tax	(191,900)	(220,000)	(220,000)	0	0.00%
Disabled Veteran's Credit	(207,855)	(225,000)	(275,000)	(50,000)	22.22%
Other Credits	(81,158)	(85,000)	(85,000)	0	0.00%
Discount Allowed – Property Tax	(326,306)	(325,000)	(340,000)	(15,000)	4.62%
Federal Payment in Lieu of Taxes	22,752	21,600	22,750	1,150	5.32%
Total	127,440,494	128,697,630	132,213,070	3,515,440	2.73%

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 56.05% 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 for taxing purposes. Tax billings and collections of the County share of property taxes are performed by the County. The real estate tax due is determined by multiplying the assessed value of the property by the tax rate of \$.948 for each \$100 of assessed value. Property tax is estimated at \$132.2 million for FY2021, which is an increase of \$3.5 million or 2.73%. 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 detail is provided on their website at www.dat.state.md.us/sdatweb/stats. Below is a graph showing the trend analysis of Real Estate Property Tax revenue from 2017 to 2021.



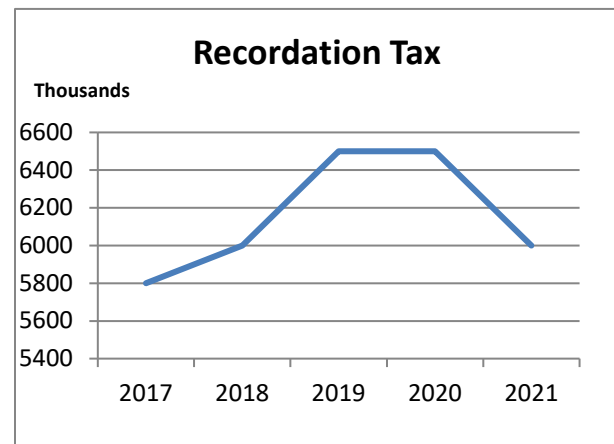
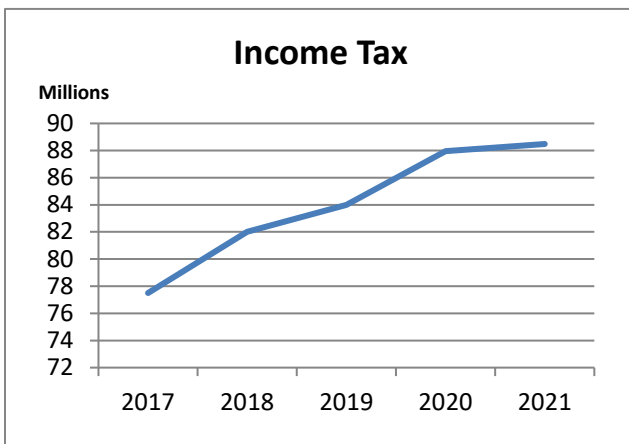
Local Taxes					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Income Tax	86,848,691	87,950,000	88,483,080	533,080	0.61%
Admissions and Amusement Tax	286,414	255,000	210,000	(45,000)	(17.65%)
Recordation Tax	6,886,789	6,500,000	6,000,000	(500,000)	(54.55%)
Trailer Tax	577,872	550,000	250,000	(300,000)	(0.33%)
Total	94,599,766	95,255,000	94,943,080	(311,920)	(0.33%)

Local Taxes are projected to decrease by \$0.3 million or 0.33% in FY2021. Income and Recordation Tax account for 99.52% of this category. The Income Tax is the second largest revenue source for the County, representing 37.51% of General Fund revenues. It is the most economically sensitive revenue in the County and reflects downturns in the local economy much faster than the property tax. The income tax rate in Washington County was increased from 2.8% to 3.2% in FY2020. Revenue from the 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 the expected effect of the COVID-19 pandemic, projected personal income trends, unemployment history, unemployment projections, job growth, state budgetary actions, trend analysis, and the increase in the tax rate. By increasing the tax rate to the maximum allowable by State law, the County became eligible for a larger disparity grant amount.

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 \$6.0 million and is based on current trends and projected economic outlooks, excluding one-time revenues.

Trailer Tax had been calculated at 15% of the land value of the lots rented for a mobile home. The Board of County Commissioners has a bill requesting assessments of these properties and taxing at the same rate as other real estate. As of March 1, 2020, the Commissioners reduced the tax to 7.5% of gross monthly charges and put a \$20 per month per mobile home space cap on the tax until the legislation to assess mobile homes is finalized.

Below are graphs showing the trend analysis of Income and Recordation tax revenues from 2017 to 2021.



Interest Earnings					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Interest Income – Investments	1,920,069	1,000,000	450,000	(550,000)	(55.00%)
Interest Income – Municipal Investment	225,461	200,000	50,000	(150,000)	(75.00%)
Interest, Penalties, & Fees	5,791	0	0	0	0.00%
Total	2,151,321	1,200,000	500,000	(700,000)	(58.33%)

Budgeted interest earnings are based on the current year's investment amount with the expected drastic decrease in interest rates due to the COVID-19 pandemic. The County will continue to work with investment bankers to realize as much interest as possible during these unpredicted times.

Charges for Services – Division of Engineering and Construction Management					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Plan Review & Permitting:					
Miscellaneous Licenses	720	700	700	0	0.00%
Building Permits – Residential	131,816	165,000	148,500	(16,500)	(10.00%)
Building Permits – Commercial	280,606	120,000	135,000	15,000	12.50%
Municipal Fees	17,815	10,000	10,000	0	0.00%
Electrical Licenses Fees	10,450	11,000	7,500	(3,500)	(31.82%)
Electrical Permit – Residential	181,164	200,000	180,000	(20,000)	(10.00%)
Electrical Permit – Commercial	108,771	130,000	117,000	(13,000)	(10.00%)
HVAC Registration Fees	3,720	10,000	3,000	(7,000)	(70.00%)
HVAC – Residential	80,404	95,000	85,500	(9,500)	(10.00%)
HVAC – Commercial	40,163	47,000	42,300	(4,700)	(10.00%)
Other Permit Fees	30,507	42,000	37,800	(4,200)	(10.00%)
Plumbing Licenses Fees	6,570	26,000	5,000	(21,000)	(80.77%)
Plumbing Permits – Residential	107,481	110,000	99,000	(11,000)	(10.00%)
Plumbing Permits – Commercial	32,614	42,000	37,800	(4,200)	(10.00%)
Technology Fees	66,090	50,000	60,000	10,000	20.00%
Fines and Forfeitures	100	100	100	0	0.00%
Review Fees	184,946	156,000	140,400	(15,600)	(10.00%)
Drawings/Blue Line Prints	325	200	200	0	0.00%
Reimbursed Expense – Other	8,890	10,000	10,200	200	0.02%
Engineering:					
Drawings/Blue Line Prints	2,289	3,000	3,000	0	0.00%
Reimbursed Expenses – Engineering	345	0	0	0	0.00%
Construction:					
Other Permit Fees	975	500	500	0	0.00%
Temporary Occupancy Fee	2,775	1,800	1,800	0	0.00%
Fines and Forfeitures	0	500	0	(500)	(100.00%)
Review Fees	6,000	7,000	7,000	0	0.00%
Technology Fees	180	250	250	0	0.00%
Total	1,305,716	1,238,050	1,132,550	(105,500)	(8.52%)

Revenue from the Division of Engineering and Construction Management is projected to decrease by \$105,500 for FY2021. It is not a renewal year for plumbing licenses which results in a budget increase of \$21,000. The budget for several other permitting fees were reduced based on the expected effects of COVID-19 on construction.

Charges for Services – Planning and Zoning					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Zoning Appeals	10,650	16,000	12,000	(4,000)	(25.00%)
Rezoning	2,032	7,000	7,000	0	0.00%
Development Fees	8,298	14,000	10,000	(4,000)	(28.57%)
Other Planning Fees	205	400	400	0	0.00%
Total	21,185	37,400	29,400	(8,000)	(21.39%)

Plan review fees are projected to total \$29,400. The major revenue source in this category is zoning appeals which are budgeted to generate \$12,000. Development fees include site plan and subdivision review. Fees vary from project to project depending on the number of lots or acres in the subdivision.

Charges for Services – Parks and Recreation					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Parks:					
Sale of Wood	7,525	6,000	8,000	2,000	33.33%
Rental Fees	35,215	40,000	35,000	(5,000)	(12.50%)
Ball Field Fees	7,020	10,800	8,000	(2,800)	(25.93)
Ball Field Lighting Fees	525	3,000	1,000	(2,000)	(66.67%)
Concession Stands	3,922	5,000	5,000	0	0.00%
Contributions	1,017	1,000	1,000	0	0.00%
Program Fees	8,277	9,000	9,000	0	0.00%
Fuel	2,213	1,500	2,000	500	33.33%
Martin L. Snook Pool:					
Pool Fees	53,124	57,000	57,000	0	0.00%
Concession Fees	11,069	15,000	15,000	0	0.00%
Recreation:					
Program Fees	303,749	320,000	338,620	18,620	5.82%
Total	433,656	468,300	479,620	11,320	2.42%

Parks and Recreation revenue are projected to produce \$479,620 for FY2021. Most of this revenue source comes from program fees, rental fees and pool fees. Program fees are generated from recreation programs such as summer camps, which raise approximately \$338,620 and are based on the cost of the program. Rental fees are estimated at \$35,000 and are generated from pavilion usage. Pool fees are estimated at \$57,000 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. At the time the budget was prepared the length of restrictions related to COVID-19 were unknown. The budget was based on the assumption that normal activities would resume knowing that if not, the reduction in expenses would offset the revenue reductions.

Charges for Services – Public Safety					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Sheriff – Judicial:					
Sheriff Fees	40,139	52,000	50,000	(2,000)	(3.85%)
Peace Order Service	5,120	7,000	5,000	(2,000)	(28.57%)
Sheriff – Process Servers:					
Peace Order Service	205,835	214,000	214,000	0	0.00%
Sheriff – Patrol:					
Parking Violations	3,160	1,000	1,000	0	0.00%
School Bus Camera Fines	39,500	20,000	30,000	10,000	50.00%
Sale of Publications	7,585	6,500	6,500	0	0.00%
Reimbursed Expenses	114,334	60,000	87,000	27,000	45.00%
Speed Cameras	2,369,181	2,461,560	1,600,000	(861,560)	(35.00%)
Sheriff – Central Booking:					
Rental Income	15,720	15,720	15,720	0	0.00%
Sheriff – Detention:					
Housing Federal Prisoners	539	450	450	0	0.00%
Housing State Prisoners	171,135	175,000	175,000	0	0.00%
Home Detention Fees	11,788	17,500	11,000	(6,500)	(37.14%)
Prisoners Release Program Fees	8,680	62,750	8,000	(54,750)	(87.25%)
Alien Inmate Reimbursement	35,278	15,000	15,000	0	0.00%
Social Security Income	10,558	15,000	15,000	0	0.00%
Reimbursed Expenses	9,111	1,500	1,500	0	0.00%
Sheriff – Day Reporting:					
Day Reporting Fee	16,866	20,160	10,000	(10,160)	(50.40%)
Sheriff – Narcotics Task Force:					
Reimbursed Expenses	318,394	368,990	393,490	24,500	6.64%
Sheriff – Police Academy					
Academy Fees	23,500	99,000	99,000	0	0.00%
Emergency Services:					
EMCS Salary Reimbursement	15,600	15,600	15,600	0	0.00%
False Alarm Fines	40,475	30,000	30,000	0	0.00%
Reimbursed Expenses	410,877	405,630	405,630	0	0.00%
Wireless Communications:					
Rental - Other	46,080	42,400	46,000	3,600	8.49%
Total	3,919,455	4,106,760	3,234,890	(871,870)	(21.23%)

Public Safety is projected to generate fees of \$4.1 million for FY2021. In FY2021 the speed camera revenue budget is significantly decreasing due to citizen's changing habits. The reimbursed expense for Emergency Services is the second largest single source of revenue in this category. The County and City consolidated their 911 centers and the City will reimburse the County 85% of the previous City employees' wages.

Charges for Services – Other					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Circuit Court:					
Reimbursed Jurors	77,835	75,000	75,000	0	0.00%
Reimbursed Expense	8,420	8,420	8,420	0	0.00%
Information Technology:					
Other Planning Fees (GIS Plots)	8	0	0	0	0.00%
Weed Control:					
Weed Control Fees	299,388	258,390	323,300	64,910	25.12%
General:					
Gain/Loss – Sale of Asset	874,350	50,000	50,000	0	0.00%
Rental – Building and Land	71,603	70,000	70,000	0	0.00%
Reimburse Administrative	5,999	6,500	6,500	0	0.00%
Insurance Recovery	43,992	0	0	0	0.00%
Miscellaneous	640,685	151,490	150,000	(1,490)	(0.98%)
Sheriff Auxiliary	44,100	10,000	10,000	0	0.00%
Bad Check Fee	850	750	750	0	0.00%
Election Filing Fees	0	200	0	(200)	(100.00%)
Cash Drawer Over (Under)	1,212	0	0	0	0.00%
Registration Fees	2,931	11,000	3,000	(8,000)	(72.73%)
Sponsorships	201	16,000	24,000	8,000	50.00%
Total	2,071,574	657,750	720,970	63,220	9.61%

Other Charges for Services 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 Rental – Building, Reimbursed expenses for the courts, and Weed Control. The County owns various properties that are rented for various rates. 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 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 revenues from assisting farmers, landowners, businesses and government agencies in the control of noxious and invasive weeds.

Grants for Operations					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Law Enforcement Grant	231,185	185,000	300,000	115,000	62.16%
State Aid for Police	702,832	691,800	712,000	20,200	2.92%
State:					
Trader's Licenses	199,363	210,000	200,000	(10,000)	(4.76%)
Court Costs and Fines	8,318	30,000	20,000	(10,000)	(33.33%)
Marriage Ceremony Fees	3,210	4,000	4,000	0	0.00%
911 Fees	845,428	838,000	1,257,000	419,000	50.00%
Marriage Licenses	47,905	55,000	50,000	(5,000)	(9.09%)
State Park Fees	106,934	100,000	100,000	0	0.00%
Programs	34,310	0	0	0	0.00%
Operating Grants	2,954,895	7,500	0	(7,500)	(100.00%)
Total	5,134,380	2,121,300	2,643,000	521,700	24.59%

State Aid for Police Protection and 911 Fees represent the 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, 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.

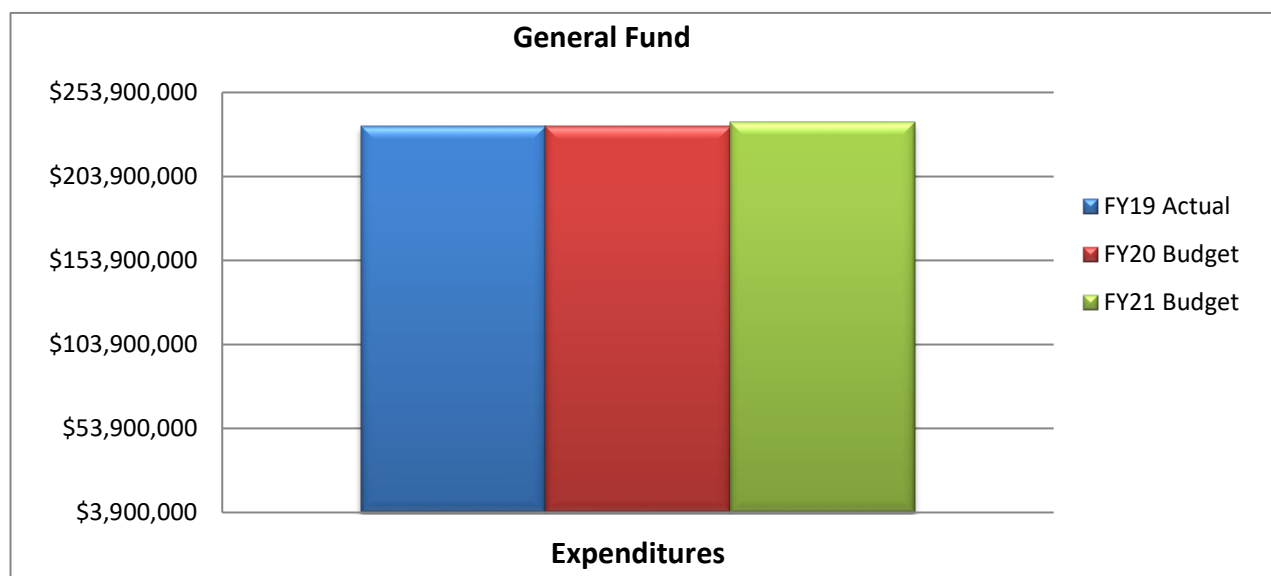
On July 1, 2019, 911 fees were changed from \$1.25 per account to \$1.25 per line. The purpose of the fee is to help defray County operating costs for operating the Emergency Call Center. The telephone companies collect the tax and remits it to the State. The State in turn distributes the income to the counties plus interest.

GRAND TOTAL	237,077,547	233,782,190	235,896,580	(2,114,390)	(.90%)
--------------------	--------------------	--------------------	--------------------	--------------------	---------------

Intentionally left blank

General Fund – Expenditure Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Education	111,776,269	113,776,910	116,469,400	2,692,490	2.37%
Public Safety	48,871,870	53,775,600	56,481,630	2,706,030	5.03%
Transfers	33,612,423	31,231,100	28,362,380	(2,868,720)	(9.19%)
Court System	5,133,031	5,733,180	5,866,770	133,590	2.33%
State Functions	4,608,173	5,012,400	5,030,000	17,600	0.35%
Community Funding	1,700,000	774,000	774,000	0	0.00%
General Operations	13,756,698	10,020,250	9,289,240	(731,010)	(34.57%)
Buildings	1,363,577	1,501,670	1,450,490	(51,180)	(3.41%)
Other	2,741,487	945,000	945,000	0	0.00%
Medical	25,950	20,000	25,000	5,000	25.00%
Public Works	262,146	243,230	246,120	2,890	1.19%
Engineering	2,056,085	2,287,980	2,344,110	56,130	2.45%
Construction	1,849,371	2,097,230	2,147,450	50,220	2.39%
Plan Review & Permitting	1,439,048	1,558,240	1,520,230	(38,010)	(2.44%)
Planning & Zoning	736,371	876,090	861,090	(15,000)	(1.71%)
Parks & Facilities	2,933,440	3,209,860	3,389,450	179,590	(5.59%)
Business Development	544,693	719,450	694,220	(25,230)	(3.51%)
Total	233,410,632	233,782,190	235,896,580	2,114,390	0.90%



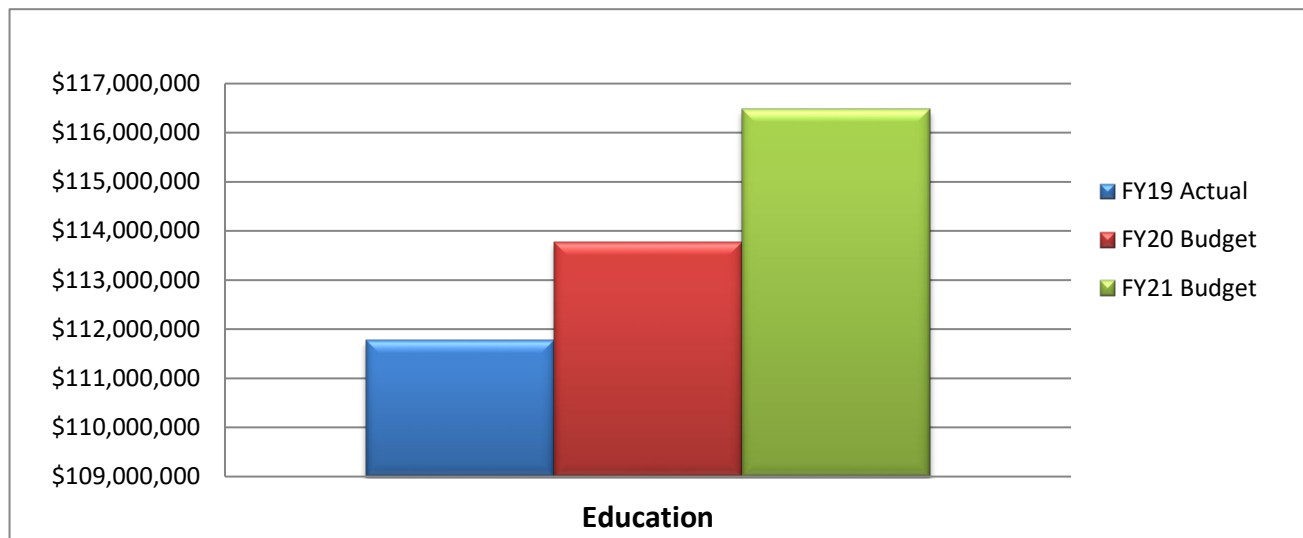
General Fund expenditures are classified first by function or program, such as, education, public safety, courts, etc. This representation can be seen above, with the largest categories being education, public safety, and operating and capital transfers. You will see that total appropriations increased by 1.8% or \$4.1 million from FY19. Each category is shown in 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, buildings, 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 do not qualify for the Capital Improvement Fund.

General Fund – Education Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Board of Education	98,530,760	100,515,610	103,208,100	2,692,490	2.68%
Hagerstown Community College	10,035,290	10,035,290	10,035,290	0	0.00%
Free Library	3,182,010	3,182,010	3,182,010	0	0.00%
Library Branch Maintenance	28,209	44,000	44,000	0	0.00%
Total	111,776,269	113,776,910	116,469,400	2,692,490	2.37%



Intentionally left blank

Board of Education

Fund:	General Fund	Category:	Education
Program Code:	90000	Contact:	Dr. Boyd Michael

Agency Function:

Washington County Public Schools is a countywide system serving approximately 22,700 students in 26 elementary schools, 7 middle schools, 1 middle-senior high school, 1 senior high school for the arts, 6 senior high schools, 1 outdoor education center, 1 special education center, 1 technical high school, 1 early childhood center, 1 alternative learning academy, and 1 evening high school. In addition, four of the elementary schools and three of the middle schools offer magnet programs for gifted and talented education, and many high schools offer academies and signature programs.

Goals for Fiscal Year 2021

- ✓ Improve teaching and learning, as measured by required State assessments.
- ✓ Reduce disproportionality among student subgroups, as measured by required State assessments.
- ✓ Increase college and career-readiness, according to State measurements.
- ✓ Increase overall kindergarten readiness, as measured by State Kindergarten Readiness Assessments.
- ✓ Coordinate professional learning for all staff based on State assessment data.
- ✓ Address elementary behavioral needs at certain schools.
- ✓ Overcome technological and logistical challenges of distance learning.
- ✓ Adjust to restrictions in response to COVID-19.
- ✓ Address maintenance needs of aging buildings.
- ✓ Complete and occupy new Sharpsburg Elementary School and classroom space for Barbara Ingram School for the Arts.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	98,530,760	100,515,610	103,208,100	2,692,490	2.68%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	98,530,760	100,515,610	103,208,100	2,692,490	2.68%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	98,530,760	100,515,610	103,208,100	2,692,490	2.68%
Capital Outlay	0	0	0	0	0.00%
	98,530,760	100,515,610	103,208,100	2,692,490	2.68%

Composite Cost Per Pupil			
Fiscal Year	Budgeted Cost	Enrollment	Cost Per Pupil
2015	259,328,230	22,327	11,615
2016	259,322,774	22,303	11,627
2017	262,624,917	22,545	11,649
2018	270,991,559	22,595	11,993
2019	276,733,895	22,682	12,201
2020	291,086,282	22,923	12,698
2021	297,014,128	23,156 (Projected)	12,827

Hagerstown Community College

Fund:	General Fund	Category:	Education
Program Code:	90040	Contact:	Dr. James Klauber

Agency 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 for Fiscal Year 2021

- ✓ Recover the College from the Covid-19 crisis and restore it to full operational capability by the end of FY21.
- ✓ Implement the Take 2! Scholarship program to assist nontraditional students and complement the Maryland Promise state scholarship program.
- ✓ Transition Forklift training classes to new location at Washington County Day Reporting Center.
- ✓ Finish renovation of the Center for Business and Entrepreneurial Studies (CBES) by the conclusion of FY21.
- ✓ Work to expand ACT WorkKeys job profiling under the workforce development grant awarded to the College by Washington County Government in 2020.
- ✓ Continue to work on achieving Work Ready Community status with community partners.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	10,035,290	10,035,290	10,035,290	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	10,035,290	10,035,290	10,035,290	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	10,035,290	10,035,290	10,035,290	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	10,035,290	10,035,290	10,035,290	0	0.00%

Services Provided or Clients Served (Unduplicated)			
Programs	FY2019	FY20*	Projected FY2021
Credit	5,749	5,188	4,670
Non-Credit	7,065	5,213	4,170
Total**	12,243	10,004	8,486

*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.

Washington County Free Library

Fund:	General Fund	Category:	Education
Program Code:	93400	Contact:	Jenny Bakos

Agency 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 tries to promote community enrichment, economic vitality, and individual achievement through reading and lifelong learning. They try to help people of all ages find information that meets their diverse personal, educational, and professional needs. The Library recognizes their responsibility to balance available resources to serve everyone in the community. They supply the local government with state, national and worldwide connectivity along with providing leadership in cooperative and innovative library service.

Goals for Fiscal Year 2021

- ✓ Continue to serve the informational needs of the citizens of Washington County with online reference services.
- ✓ Provide materials to the public with curbside circulation.
- ✓ Provide computer services to community members via Wi-Fi and in person at the branch libraries.
- ✓ Provide educational, informational, and recreational content via virtual programming.
- ✓ Successfully help Teens Have Talent virtually.
- ✓ Will conduct a Comic Con event virtually.
- ✓ Provide community with databases and enhanced E content during this pandemic.
- ✓ Hold an in-person author event in February 2021.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	3,182,010	3,182,010	3,182,010	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	3,182,010	3,182,010	3,182,010	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	3,182,010	3,182,010	3,182,010	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	3,182,010	3,182,010	3,182,010	0	0.00%

Services Provided or Clients Served		
Programs	2019	2020
Circulation of library materials	1,012,039	722,535
Children's Story Hours	1,550	699
Children's STEM Classes	248	145
Young Adult Classes	280	243
Informational Programs for Adults	529	341
Registration of new borrowers	5,825	6,252
Reference questions answered	137,924	130,837
Number of computer center users	156,670	48,299

Library Maintenance

Fund:	General Fund	Category:	Education
Program Code:	10990, 10991, 10992, 10993	Contact:	Andrew Eshleman

Departmental Function:

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

Clear Spring Library
Smithsburg Library
Boonsboro Library
Hancock Library

Goals for Fiscal Year 2021

- ✓ Continue to provide cost effective maintenance and contract services for the operation of the facilities.

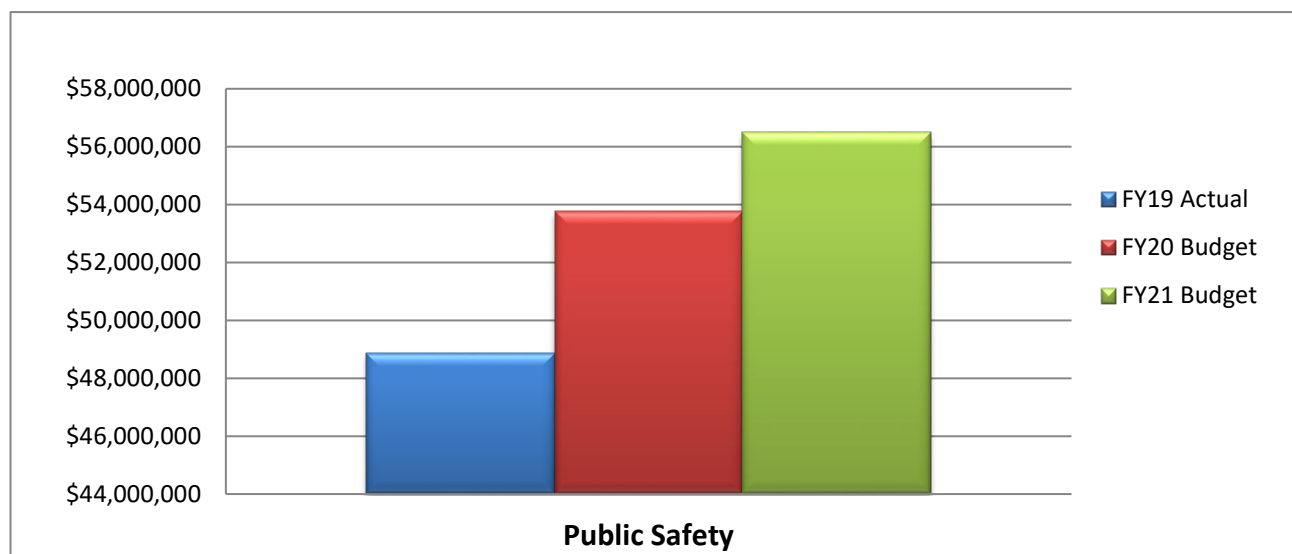
Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	28,209	44,000	44,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	28,209	44,000	44,000	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	44,000	0	0.00%
Operating	28,209	44,000	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	28,209	44,000	44,000	0	0.00%

Intentionally left blank

General Fund – Public Safety Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Sheriff – Judicial	2,686,004	2,937,020	2,978,600	41,580	1.42%
Sheriff – Process Servers	140,277	165,070	167,660	2,590	1.57%
Sheriff – Patrol	11,852,736	12,345,880	12,696,080	350,200	2.84%
Sheriff – Central Booking	900,241	1,005,640	1,055,130	49,490	4.92%
Sheriff – Detention Center	14,123,510	15,548,930	16,072,200	523,270	3.37%
Sheriff – Day Reporting Center	498,861	492,120	479,460	(12,660)	(2.57%)
Sheriff – Narcotics Task Force	777,102	857,830	956,850	99,020	11.54%
Washington County Police Academy	20,812	99,000	99,000	0	0.00%
Civil Air Patrol	3,600	3,600	3,600	0	0.00%
Fire & Rescue Volunteer Services	6,819,406	7,268,750	7,576,420	307,670	4.23%
EMS Operations	1,584,033	2,587,230	2,785,900	198,670	7.68%
Fire Operations	1,387,050	1,940,400	2,608,540	668,140	34.43%
Air Unit	25,348	30,250	28,720	(1,530)	(5.06%)
Special Operations	98,298	83,370	118,840	35,470	42.55%
911 – Communications	5,085,787	5,484,300	5,896,870	412,570	7.52%
Emergency Management	168,941	241,890	226,860	(15,030)	(6.21%)
Wireless Communications	1,256,153	1,282,720	1,329,300	46,580	3.63%
Humane Society of Washington County	1,401,600	1,401,600	1,401,600	0	0.00%
Sheriff Auxiliary	42,111	0	0	0	0.00%
Total	48,871,870	53,775,600	56,481,630	2,706,030	5.03%



Sheriff – Judicial

Fund:	General Fund	Category:	Public Safety
Program Code:	11300	Contact:	Sheriff Doug Mullendore

Departmental Function:

The Washington County Sheriff's Office Judicial Division provides court house and courtroom security for the Circuit Court. The Judicial Division also provides service of the various civil and criminal process 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 for Fiscal Year 2021

- ✓ Improve security through grant funded improvements offered by the administration office of the courts.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	2,640,746	2,693,020	2,623,600	(69,420)	(2.58%)
Grants/Intergovernmental	0	185,000	300,000	115,000	62.16%
Fees/Charges	45,258	59,000	55,000	(4,000)	(6.78%)
Total	2,686,004	2,937,020	2,978,600	41,580	1.42%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	2,556,241	2,806,610	2,845,320	38,710	1.38%
Operating	128,066	130,410	133,280	2,870	2.20%
Capital Outlay	1,697	0	0	0	0.00%
Total	2,686,004	2,937,020	2,978,600	41,580	1.42%

Positions	
Title	Full Time
Deputy Sheriff Major	1
Deputy Sheriff Lieutenant	1
Deputy Sheriff Sergeant	2
Deputy Sheriff First Class	10
Deputy Sheriff	3
Deputy First Class (Security)	4
Administrative Assistant	1
Records Unit Supervisor	1
Senior Office Associate	2
Total	25

Sheriff – Process Servers

Fund:	General Fund	Category:	Public Safety
Program Code:	11305	Contact:	Sheriff Doug Mullendore

Departmental Function:

The Washington County Sheriff's Office Constable Program is responsible for serving all of 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 process from time to time.

Goals for Fiscal Year 2021

- ✓ Send the process servers to training offered by other agencies to increase knowledge and experience when dealing with evictions and other process servers' functions.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	(101,558)	(48,930)	(46,340)	2,590	1.57%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	205,835	214,000	214,000	0	0.00%
Total	140,277	165,070	167,660	2,590	1.57%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	136,061	158,530	161,120	2,590	1.63%
Operating	4,216	6,540	6,540	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	140,277	165,070	167,660	2,590	1.57%

Positions	
Title	Full Time
Senior Office Associate	1
Total	1

Intentionally left blank

Sheriff – Patrol

Fund:	General Fund	Category:	Public Safety
Program Code:	11310	Contact:	Sheriff Doug Mullendore

Departmental Function:

The Washington County Sheriff's Office Patrol Division is the chief law enforcement agency for Washington County. The Patrol Division responds to citizen's complaints for violations of criminal or traffic law and arrests offenders as necessary. The Patrol Division also enforces several County Ordinances and is the primary security division for the Hagerstown Regional Airport. In addition, some of the other responsibilities of the Patrol Division include warrant services, executive protection, crime prevention, canine patrols, service of domestic violence orders, etc.

Goals for Fiscal Year 2021

- ✓ Implement the mandated National Incident Based Reporting System Program.
- ✓ Obtain re-accreditation for Commission on Accreditation for Law Enforcement Agencies.
- ✓ Complete implementation of the Harris Radio Project.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	8,616,145	9,105,020	10,259,580	1,154,560	12.68%
Grants/Intergovernmental	702,832	691,800	712,000	20,200	2.92%
Fees/Charges	2,533,759	2,549,060	1,724,500	(824,560)	(32.35%)
Total	11,852,736	12,345,880	12,696,080	350,200	2.84%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	9,519,853	10,247,510	10,571,750	324,240	3.16%
Operating	2,299,745	2,098,370	2,124,330	25,960	1.24%
Capital Outlay	33,138	0	0	0	0.00%
Total	11,852,736	12,345,880	12,696,080	350,200	2.84%

Positions	
Title	Full Time
Sheriff	1
Chief Deputy	1
Major	1
Captain	2
Lieutenant	6
Sergeant	16
Corporal	2
Deputy First Class	27
Deputy	34
Cadet	1
Office Manager	1
Administrative Assistant	1
Senior Office Associate	3
Auto Services Technician	1
Public Safety Systems Manager	1
Drug/Re-Entry Coordinator	1
Public Safety Information Technology Specialist	1
Property/Planning/Fleet Management/Grants Coordinator	1
Personnel and Training Coordinator	1
Sex Offender Registrar	1
GIS/Crime Analyst	1
Investigator/Property Clerk	1
Total	105

Sheriff – Central Booking

Fund:	General Fund	Category:	Public Safety
Program Code:	11315	Contact:	Sheriff Doug Mullendore

Departmental 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 for Fiscal Year 2021

- ✓ Upgrade the current Dynamic Imaging Mugshot Capture system and integrate with Keystone in order to move to Windows 10.
- ✓ Select and train a new Central Booking Officer from Detention to replace retiring Central Booking Officer.
- ✓ Fully implement the use of the Intercept Body Scanner once the machine is approved by the State for use.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	884,521	989,920	1,039,410	49,490	4.92%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	15,720	15,720	15,720	0	0.00%
Total	900,241	1,005,640	1,055,130	49,490	4.92%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	884,851	980,020	1,029,350	49,330	5.03%
Operating	15,390	25,620	25,780	160	0.62%
Capital Outlay	0	0	0	0	0.00%
Total	900,241	1,005,640	1,055,130	49,490	4.92%

Positions	
Title	Full Time
Lieutenant	1
Sergeant	1
Detention Officer First Class	6
Detention Officer	1
Total	9

Sheriff – Detention Center

Fund:	General Fund	Category:	Public Safety
Program Code:	11320	Contact:	Sheriff Doug Mullendore

Departmental Function:

The Washington County Detention Center maintains custody and control of all inmates, who have been arrested in Washington County, yet were unable to post a bond to secure their release. These inmates are held until they either post bond or go to trial on their charges. The Detention Center also houses those inmates sentenced by a judge to serve their sentence in the local Detention Center. Inmates will be provided access to rehabilitative programs during period of incarceration at the Detention Center. Other services that must be provided to the inmate during their incarceration include food services, medical services, laundry services, and recreational activities.

Goals for Fiscal Year 2021

- ✓ Recruit, hire and train 12 correctional deputies to fill the current vacancies and the FY21 retirements.
- ✓ Develop alternative program models for inmates to provide services during times when traditional methods cannot be used.
- ✓ Complete the capital projects slated for FY20 that were delayed due to COVID-19 shutdowns.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	13,876,421	15,261,730	15,846,250	584,520	3.83%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	247,089	287,200	225,950	(61,250)	-21.33%
Total	14,123,510	15,548,930	16,072,200	523,270	3.37%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	11,083,394	12,058,130	12,311,960	253,830	2.11%
Operating	3,021,708	3,414,780	3,745,680	330,900	9.69%
Capital Outlay	18,408	76,020	14,560	(61,460)	(80.85%)
Total	14,123,510	15,548,930	16,072,200	523,270	3.37%

Positions	
Title	Full Time
Detention Major	1
Detention Captain	2
Detention Lieutenant	5
Detention Sergeant	13
Detention Corporal	1
Detention Officer First Class	58
Detention Officer	31
Classification Counselor	3
Classification Counselor – Grant Funded	1
Senior Building Maintenance Mechanic	1
Building Maintenance Mechanic	2
Inmate Services Clerk	1
Senior Office Associate	4
Administrative Assistant	1
Inmate Account Administrator	1
Total	125

Sheriff – Day Reporting Center

Fund:	General Fund	Category:	Public Safety
Program Code:	11321	Contact:	Sheriff Doug Mullendore

Departmental Function:

The Day Reporting Center (DRC) is an alternative to incarceration for offenders who have a substance abuse addiction and for purposes of implementing reentry programs.

Goals for Fiscal Year 2021

- ✓ Increase the number of participants to include Pre-trial Supervision and Reentry for inmates returning from the Department of Corrections.
- ✓ Maintain the current partners and seek additional community partnerships to provide services to participants.
- ✓ Continue to partner with the Adult Drug Court to maximize utilization of the facility and DRC's resources.
- ✓ Seek funding opportunities to ensure the program continuation.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	223,116	471,960	469,460	(2,500)	(5.30%)
Grants/Intergovernmental	258,879	0	0	0	0.00%
Fees/Charges	16,866	20,160	10,000	(10,160)	(50.40%)
Total	498,861	492,120	479,460	(12,660)	(2.57%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	213,126	234,530	239,850	5,320	2.27%
Operating	257,112	257,590	239,610	(17,980)	(6.98%)
Capital Outlay	28,623	0	0	0	0.00%
Total	498,861	492,120	479,460	(12,660)	(2.57%)

Positions	
Title	Full Time
Program Director	1
Deputy Sheriff First Class	1
Total	2

Sheriff – Narcotics Task Force

Fund:	General Fund	Category:	Public Safety
Program Code:	11330	Contact:	Sheriff Douglas Mullendore

Departmental Function:

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

Goals for Fiscal Year 2021

- ✓ Continue to focus on upper level heroin/fentanyl distributors that are affecting the community.
- ✓ Focus on increasing trend of methamphetamine usage in local community.
- ✓ Continue to work with community partners to educate public on opioid related issues.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	458,708	488,840	563,360	27,500	5.96%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	318,394	368,990	393,490	24,500	6.64%
Total	777,102	857,830	956,850	99,020	11.54%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	462,453	517,470	520,420	2,950	0.57%
Operating	276,894	305,360	375,300	69,940	22.90%
Capital Outlay	37,755	35,000	61,130	26,130	74.66%
Total	777,102	857,830	956,850	99,020	11.54%

Positions	
Title	Full Time
Assistant State's Attorney III	1
Assistant State's Attorney II	1
Intelligence Analyst	1
Senior Office Associate	1
Legal Secretary	1
Criminal Gang Intelligence Analyst	1
Total	6

Sheriff – Washington County Police Academy

Fund:	General Fund	Category:	Public Safety
Program Code:	11335	Contact:	Sheriff Douglas Mullendore

Departmental Function:

An entry level police academy.

Goals for Fiscal Year 2021

- ✓ Hold two academy classes.
- ✓ Attain 25 students to participate in each class.
- ✓ Graduate 25 students successfully in each class.
- ✓ Increase inventory to meet the demands of the increased class size.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	23,500	99,000	99,000	0	0.00%
Total	23,500	99,000	99,000	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	20,812	99,000	96,000	(3,000)	(3.03%)
Capital Outlay	0	0	3,000	3,000	100.00%
Total	20,812	99,000	99,000	0	0.00%

Intentionally left blank

Civil Air Patrol

Fund:	General Fund	Category:	Public Safety
Program Code:	93110	Contact:	Bill Donovan

Agency Function:

The Civil Air Patrol 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 for Fiscal Year 2021

✓ Not provided.

Funding Sources						
Category	2019 Actual	2020 Budget	2021 Budget	Change		
				\$	%	
General Fund Support	3,600	3,600	3,600	0	0.00%	
Grants/Intergovernmental	0	0	0	0	0.00%	
Fees/Charges	0	0	0	0	0.00%	
Total	3,600	3,600	3,600	0	0.00%	

Program Expenditures						
Category	2019 Actual	2020 Budget	2021 Budget	Change		
				\$	%	
Wages and Benefits	0	0	0	0	0.00%	
Operating	3,600	3,600	3,600	0	0.00%	
Capital Outlay	0	0	0	0	0.00%	
Total	3,600	3,600	3,600	0	0.00%	

Intentionally left blank

Fire and Rescue Volunteer Services

Fund:	General Fund	Category:	Public Safety
Program Code:	93130	Contact:	Dale Fishack, President

Agency Function:

The Association 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 the member volunteer fire and EMS companies while operating educational, informational and practical fire safety programs and presentations directly to the citizens of Washington County. The Association funds the Board of Education high school program that provides college credits for fire and EMS training. The Association provides a framework for cooperation and fraternal fellowship among its members to promote the best interests of the volunteer fire, EMS, and rescue personnel of Washington County by coordinating with the Department of Emergency Services and the Board of County Commissioners. The Association represents the interests of volunteer fire, EMS, and rescue personnel to the County, State and Federal governments. Association members serve as advisors and partners to the Board of County Commissioners for Fire and Rescue Communications and emergency services in Washington County. The Association 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 for Fiscal Year 2021

- ✓ Work with our member companies and County to define and implement policies. Develop plans for the member companies that will stabilize and normalize operations during the current pandemic and add resilience to cope with such emergencies.
- ✓ Assist the member companies and the County to effectively implement staffing, funding and response issues pursuant to the new budget year.
- ✓ Work effectively with the County and Department of Emergency Services to continue implementing additional resources and support for the volunteer companies
- ✓ Work cooperatively with the County to develop long-range plans for communications and replacement of radios for emergency services and the volunteer companies.
- ✓ Create a CIP funding program for the replacement of the Rehab Unit.
- ✓ Evaluate the current available incentives to help retain existing volunteers and acquire new ones to reduce the pressure for additional County expenditures.
- ✓ Evaluate new procedures or policies which will improve fiscal results with the member companies and improve service to the communities.
- ✓ Provide additional officer training to assist the companies with both administrative and operational management.
- ✓ Continue to assist our companies to ensure error free firehouse report submission to fire marshal to preserve 508 funds.
- ✓ Improve and enhance our high school cadet program in cooperation with Washington County Board of Education.
- ✓ Work with the County Commissioners to begin construction of the Training Center.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	6,819,406	7,268,750	7,579,420	307,670	4.23%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	6,819,406	7,268,750	7,579,420	307,670	4.23%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	1,195,744	1,314,380	1,162,600	(151,780)	(11.55%)
Operating	5,623,662	5,954,370	6,409,420	455,050	7.64%
Capital Outlay	0	0	4,400	4,400	100.00%
Total	6,819,406	7,268,750	7,576,420	307,670	4.23%

Position	
Title	Full Time
Coordinator – Volunteer Services	1
Total	1

Services Provided or Clients Served			
Programs	2017	2018	2019
Emergency Ambulance Responses*	25,712	25,302	25,688
Emergency Fire Response Alarms**	4,830	5,539	5,120
LOSAP Volunteer Alarm Responses	35,469	34,715	34,376
LOSAP Volunteer Hours Donated	177,966	160,919	148,327

LOSAP = Length of Service Award Program

*Stats from Department of Emergency Services **Stats from Firehouse Software

EMS Operations

Fund:	General Fund	Category:	Public Safety
Program Code:	11520	Contact:	R. David Hays

Departmental Function:

This department handles oversight of all emergency medical services (EMS) for the County. Currently, its primary mission involves management of the jurisdictional emergency medical services operational program as defined in COMAR Title 30. In addition to its responsibilities in EMS, the department will increase its involvement in fire and 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 “Citizens First” service delivery model.

Goals for Fiscal Year 2021

- ✓ Develop and implement a plan to provide additional staffing assistance to the independent corporations in the form of benefits compensation. This will be completed when the memo of understanding is revised with both health insurance and workman’s compensation under Department of Emergency Services (DES) oversight. (June 2021).
- ✓ Operationalize the newly developed Major Event (Active Assailant) plan. This will be completed when the necessary equipment has been purchased and distributed to the identified agencies; and the developed training program has been delivered. (Summer 2021).
- ✓ Enhance our Mass Casualty Incident (MCI) response capabilities by adding an additional Mass Casualty Support unit (trailer) at Fire Station 35. This will be completed when the MCI trailer at Fire Station 35 (Airport) has been upgraded to a functional level. (December 2020).
- ✓ Develop and implement a bulk purchase program to further reduce the cost of both durable and expendable medical supplies. This will be completed when a program has been developed and all EMS organizations are participating in the program. (June 2021)
- ✓ 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. (June 2021).
- ✓ Partner with Meritus Medical Center and Community Rescue Service (CRS) to develop a Community Paramedicine Program to provide services to the residents of CRS’s catchment area. This will be completed when the program is developed and approved by MIEMSS.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	1,584,033	2,587,230	2,785,900	198,670	7.68%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,584,033	2,587,230	2,785,900	198,670	7.68%

Program Expenditures					
Category	2018 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	1,104,631	2,210,650	1,352,500	(858,150)	(38.82%)
Operating	454,578	376,580	1,419,650	1,043,070	276.98%
Capital Outlay	24,823	0	13,750	13,750	100.00%
Total	1,584,033	2,587,230	2,785,900	198,670	7.68%

Positions	
Title	Full Time
Assistant Director, Emergency Medical Services	1
Firefighter - Captain	11
Total	12

Fire Operations

Fund:	General Fund	Category:	Public Safety
Program Code:	11525	Contact:	R. David Hays

Departmental Function:

This department handles oversight of all fire and rescue services for the County. Currently, its primary mission involves management of programs that are designed to assist the volunteer services in the completion of their daily missions (countywide personalized protective equipment, Reserve Fleet, apparatus and equipment replacement program, etc.). 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 for Fiscal Year 2021

- ✓ Administer an entrant exam to generate an eligibility list for new hires (August 2020).
- ✓ Begin Phase II of the Fire Staffing plan (November 2020).
- ✓ Deploy newly hired full-time personnel to staff fire companies (January 2021).
- ✓ Develop an integrated chain-of-command for Department of Emergency Services/Washington County Volunteer Fire and Rescue Association (January 2021).
- ✓ Effect policies/procedures developed last year to ensure compliance with policies governing fit-testing and medical physicals (January 2021).
- ✓ Continued analysis of system delivery criteria to methods of enhancing the provision of emergency services. (Year round)
- ✓ Recommend revised unit dispatching and CAD tracking mechanisms to more effectively deploy volunteer unit (March 2021).

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	1,387,050	1,940,400	2,608,540	668,140	34.43%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,387,050	1,940,400	2,608,540	668,140	34.43%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	1,233,043	1,615,430	2,184,610	569,180	35.23%
Operating	103,047	162,470	231,530	69,060	42.51%
Capital Outlay	50,960	162,500	192,400	29,900	18.40%
Total	1,387,050	1,940,400	2,608,540	668,140	34.43%

Positions	
Title	Full Time
Assistant Director, Fire Services	1
Fire Captain-Fire	1
Firefighter II-Tech	8
Operations Manager	1
Total	11

Air Unit

Fund:	General Fund	Category:	Public Safety
Program Code:	11420	Contact:	R. David Hays

Departmental Function:

This department provides vital support to the County's fire and rescue system by providing purified compressed breathing quality air to support firefighting and rescue operations. Volunteer personnel provide all services.

Goals for Fiscal Year 2021

- ✓ Continue efforts to enhance volunteer staffing at the Emergency Support Services (formerly Air Unit).
- ✓ Continue annual oversight of the Air Unit operations budget. Meet monthly with the Air Unit Command Staff to keep the budget on schedule to avoid overruns. (2020/2021).

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	25,348	30,250	28,720	(1,530)	(5.06%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	25,348	30,250	28,720	(1,530)	(5.06%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	25,348	30,250	22,820	(7,430)	(24.56%)
Capital Outlay	0	0	5,900	5,900	100.00%
Total	25,348	30,250	28,720	(1,530)	(5.06%)

Intentionally left blank

Special Operations

Fund:	General Fund	Category:	Public Safety
Program Code:	11430	Contact:	R. David Hays

Departmental 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 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 for Fiscal Year 2021

- ✓ Continue the consolidation of apparatus and equipment to maximize cost and purchasing efficiency. (2020-2028).
- ✓ Coordinate County-wide technical rescue program to ensure coordination and maximize all available resources.
- ✓ Purchase new Hazardous Materials metering equipment to enhance the team's capabilities to unknown/unidentified chemicals.
- ✓ Continue a robust training program for all disciplines to ensure for the safety of citizens and responders.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	98,298	83,370	118,840	35,470	42.55%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	98,298	83,370	118,840	35,470	42.55%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	98,298	83,370	95,200	11,830	14.19%
Capital Outlay	0	0	23,640	23,640	100.00%
Total	98,298	83,370	118,840	35,470	42.55%

911 – Communications

Fund:	General Fund	Category:	Public Safety
Program Code:	11440	Contact:	R. David Hays

Departmental Function:

This department provides leadership, coordination, and support for the County's emergency communications, emergency management, and fire and rescue activities.

Goals for Fiscal Year 2021

- ✓ Continue and complete the renovation of the primary PSAP, which includes the purchase and installation of new and additional workstations to handle future growth needs.
- ✓ Continue and complete installation of equipment for an Emergency Communications break room.
- ✓ Continue planning and complete the transition to NextGen911. This includes working with County Planning to correct wrong addresses throughout the County, working through the Emergency Numbers Board to obtain funding for required equipment, working with telephone software companies, educating the public, and employee education initiatives.
- ✓ Evaluate and streamline, where possible, the hiring process for Emergency Communication Specialist positions to ensure overtime funds are kept to a minimum when a position becomes available and assist in retaining qualified individuals who are interested in the position.
- ✓ Plan and implement a back-up PSAP training exercise system. This training system will ensure Emergency Communications Center personnel are familiar with the equipment and facility should they be required in an emergency to move from the primary PSAP to the back-up PSAP.
- ✓ Monitor and minimize overtime usage by using part-time employees and managing full-time employees leave usage.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	3,789,007	4,210,670	4,204,240	(6,430)	(0.15%)
Grants/Intergovernmental	845,428	838,000	1,257,000	419,000	50.00%
Fees/Charges	451,352	435,630	435,630	0	0.00%
Total	5,085,787	5,484,300	5,896,870	412,570	7.52%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	4,476,815	4,906,130	5,273,100	366,970	7.48%
Operating	599,963	578,170	621,370	43,200	7.47%
Capital Outlay	9,009	0	2,400	2,400	100.00%
Total	5,085,787	5,484,300	5,896,870	412,570	7.52%

Positions	
Title	Full Time
Director, Fire & Rescue & Emergency Management	1
Director, Training QA/QC	1
Assistant Director, Emergency Communications	1
Emergency Services Program Manager	1
Information Technology Administrator	1
ECS Supervisor	8
Operations Manager	1
CAD/IT Specialist	1
Emergency Communications Specialist	39
Administrative Assistant	1
Total	55

Emergency Management

Fund:	General Fund	Category:	Public Safety
Program Code:	11530	Contact:	R. David Hays

Departmental Function:

The Emergency Management Agency 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 for Fiscal Year 2021

- ✓ Provide training to the newly hired Emergency Management Specialist to prepare them to assume the duties and responsibilities of that positions which will allow the Emergency Manager to focus on administrative responsibilities. This goal was unmet in FY20 since the hiring of the Specialist did not occur until FY21.
- ✓ Complete the third year Complex Coordinated Terrorist Attack (CCTA) State plan which involves exercising the local plan. In 2018, the Maryland Emergency Management Agency accepted grant funding from the Federal Emergency Management Agency which will assist local jurisdictions to write and exercise a CCTA plan. The grant period is three years with FY19 consisting of identifying gaps, FY20 writing the plan, and FY21 exercising the plan.
- ✓ Expand upon training provided to the Emergency Management volunteer group so that they may participate and provide additional services when it becomes necessary for the activation of the Emergency Operations Center. Training to consist of basic ICS and IMT concepts. This goal was unmet due to restrictions required to be put in place from the COVID-19 pandemic.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	168,941	241,890	226,860	(15,030)	(6.21%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	168,941	241,890	226,860	(15,030)	(6.21%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	138,351	194,080	184,210	(9,870)	(5.09%)
Operating	30,590	47,810	42,650	(5,160)	(10.79%)
Capital Outlay	0	0	0	0	0.00%
Total	168,941	241,890	226,860	(15,030)	(6.21%)

Positions	
Title	Full Time
Assistant Director, Emergency Management	1
Emergency Management Specialist	1
Emergency Management Planner	1
Total	3

Wireless Communications

Fund:	General Fund	Category:	Public Safety
Program Code:	11540	Contact:	Mark Mades

Departmental Function:

The Washington County Wireless Communications department designs, procures, installs, and maintains all non-cellular communications systems and related equipment in Washington County Government. The department is also the contractor for the City of Hagerstown Fire and Police Department, the Maryland Institute for Emergency Medical Systems, Washington County Health Department, and all municipalities located in Washington County.

Goals for Fiscal Year 2021

- ✓ Continue preparing radio system for major changes on the next release, or possible replacement. System is going from frequency division multiple access to time-division multiple access and new hardware configuration will be needed.
- ✓ Continue working with Division of Emergency Services to upgrade fire station alerting system due to existing system being manufacturer discontinued.
- ✓ Upgrade low band tower at 33 West Washington Street due to completion of Barbara Ingram School for Fine Arts.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	1,210,073	1,224,720	1,267,700	42,980	3.51%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	46,080	58,000	61,600	3,600	6.21%
Total	1,256,153	1,282,720	1,329,300	46,580	3.63%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	388,128	421,440	431,020	9,580	2.27%
Operating	793,182	861,280	898,280	37,000	4.30%
Capital Outlay	74,843	0	0	0	0.00%
Total	1,256,153	1,282,720	1,329,300	46,580	3.63%

Positions	
Title	Full Time
Deputy Director, Wireless Communications	1
Wireless Communications Specialist	3
Total	4

Humane Society of Washington County

Fund:	General Fund	Category:	Public Safety
Program Code:	93100	Contact:	Colin Berry, Executive Director

Agency Function:

The Humane Society of Washington County (HSWC) is contracted by Washington County Government to enforce the regulations set forth in the Washington County Animal Control Ordinance. This would include but not be limited to: the sheltering and care for homeless animals, investigation of alleged violations of barking, running at large, vicious and dangerous dogs, failure to have a current rabies and/or county dog license, exceeding the legal limit of dogs without obtaining a kennel permit, injured and/or sick animals, rabies exposures and quarantines, kennel inspections, lost and found animals, animal waste removal, dead animal removal by property owners, confinement of dogs in heat, public nuisance animals, animals as prizes, exotic animals or wild animals, adoptions, 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 for Fiscal Year 2021

- ✓ Maintain 80% live release rate.
- ✓ Spay/neuter 100% of HSWC's adoptable animals that are housed onsite and 50% of foster animals via HSWC Veterinary Center.
- ✓ Provide low-cost spay/neuter and rabies vaccinations to 150 owned pet cats/dogs via public assistance vouchers.
- ✓ Offer owned pet Wellness Clinics (basic exams, distemper and rabies vaccinations, parasite treatment and microchip) each month via HSWC Veterinary Center.
- ✓ Offer three offsite Rabies/License/Microchip Clinics in cooperation with the Health Department.
- ✓ Distribute 100,000 lbs. of food to Washington County residents via public Pet Food Pantry.
- ✓ Trap, neuter, vaccinate, and release (TNR) 500 feral community cats.
- ✓ Two existing Field Service Officers (FSO) to complete Module C of National Animal Control & Humane Officer Training Academy (NACHO). Two new FSOs to completed Module A and B. (NACHO recently revised the training standards, requiring re-training of FSOs.)
- ✓ FSOs deliver 8,000 pounds of pet food to families in need.
- ✓ FSOs to participate in four community outreach events.
- ✓ FSOs to continue to provide portable housing/shelter for feral cat colonies caretakers.
- ✓ The Development Department and Adoptions/Resource Center to raise \$375,000 to support existing animal care and outreach programs.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	1,401,600	1,401,600	1,401,600	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,401,600	1,401,600	1,401,600	0	0.00%

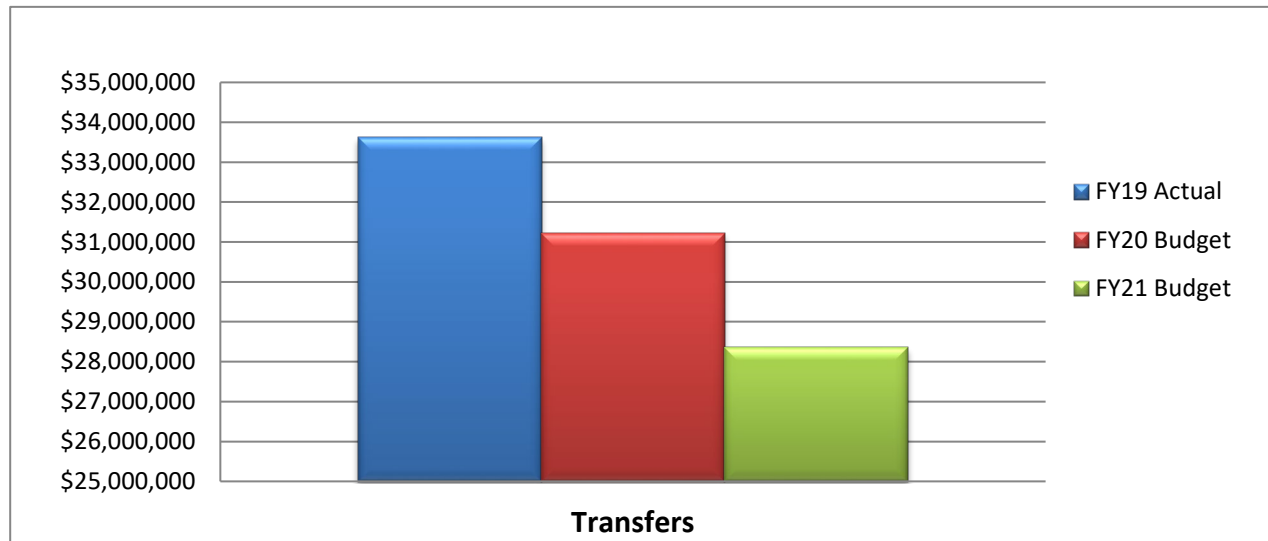
Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	1,401,600	1,401,600	1,401,600	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	1,401,600	1,401,600	1,401,600	0	0.00%

Services Provided or Clients Served			
Programs	FY 2019	FY 2020	Projected FY 2021
SNAP animals altered	312	289	250*
Animal Control – total field calls for service	1,557	2,088	2,300
Total Animals Sheltered	4,707	6,343	5,500
Shelter Visitors	17,926	18,500	15,000*

*Decrease related to COVID-19 limitations

General Fund – Transfers Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Operating Transfers	11,932,413	14,545,230	11,751,610	(2,793,620)	(19.21%)
Capital Transfers	21,680,010	16,685,870	16,610,770	(75,100)	(0.45%)
Total	33,612,423	31,231,100	28,362,380	(2,868,720)	(9.19%)



Intentionally left blank

Operating Transfers

Fund:	General Fund	Category:	Transfers
Program Code:	91020, 91021, 91023, 91024, 91026, 91028, 91029, 91040, 91041, 91042, 91043, 91044, 91045, 91046, 92010	Contact:	Kimberly Edlund

Departmental Summary:

- Highway is due to the state reduction of Highway User Revenue.
 - Solid Waste is in support of closed site costs. Please refer to the Municipal Solid Waste Full Cost Accounting report.
 - Utility Administration is to provide operational support for watershed and storm water services.
 - Water is to provide operational support.
 - Sewer is to provide operational support.
 - Transit is in support of operational costs and grant matches.
 - Agricultural Education Center, Grant Management, Land Preservation, HEPMPO, Cascade Town Centre, and Golf Course are in support of general operational costs.
 - 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 under 30(d) of former Article 81 of the Code of Maryland, relating to apportionment of shares of taxes on banks and finance corporations which the County no longer receives.
-

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	11,932,413	14,545,230	11,751,610	(2,793,620)	(19.21%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	11,932,413	14,545,230	11,751,610	(2,793,620)	(19.21%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	11,932,413	14,545,230	11,751,610	(2,793,620)	(19.21%)
Capital Outlay	0	0	0	0	0.00%
Total	11,932,413	14,545,230	11,751,610	(2,793,620)	(19.21%)

Category Funding Breakdown					
Program	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Highway	9,188,110	9,038,250	9,326,620	288,370	3.19%
Solid Waste	961,700	598,340	496,080	(102,260)	(17.09%)
Cascade Town Centre	0	203,880	0	(203,880)	(100.00%)
Agricultural Education Center	199,830	184,900	199,610	14,710	7.96%
Grant Management	247,270	284,690	273,080	(11,610)	(4.08%)
Gaming	2,370	0	0	0	0.00%
Land Preservation	104,760	18,170	30,880	12,710	63.95%
HEPMPO	8,060	8,580	9,750	1,170	13.64%
Utility Administration	201,950	228,140	232,070	3,930	1.72%
Water	0	0	107,370	107,370	100.00%
Sewer	60,820	3,000,000	0	(3,000,000)	(100.00%)
Transit	484,480	594,090	699,760	105,670	17.79%
Airport	24,550	0	0	0	0.00%
Golf Course	409,970	347,640	337,840	(9,800)	(2.82%)
Municipalities in Lieu	38,543	38,550	38,550	0	0.00%
Total	11,932,413	14,545,230	11,751,610	(2,793,620)	(19.21%)

Capital Transfers

Fund:	General Fund	Category:	Transfers
Program Code:	12700 and 91230	Contact:	Sara Greaves

Departmental Summary:

Debt Service Department (12700)

All principal and interest payments for the County's general obligation bonds, loans, and other debt instruments are paid through this department. 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 service stays within the County's established guidelines.

Capital Improvement Projects (91230)

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.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	21,680,010	16,685,870	16,610,770	(75,100)	(0.45%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	21,680,010	16,685,870	16,610,770	(75,100)	(0.45%)

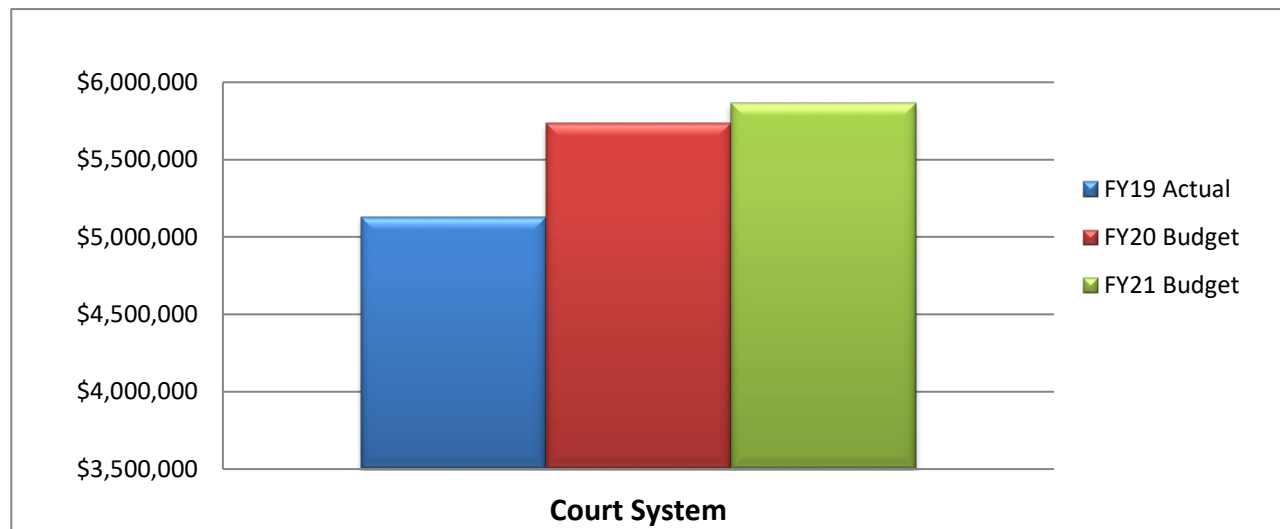
Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	21,680,010	16,685,870	16,610,770	(75,100)	(0.45%)
Capital Outlay	0	0	0	0	0.00%
Total	21,680,010	16,685,870	16,610,770	(75,100)	(0.45%)

Category Funding Breakdown					
Program	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Capital Improvement Projects	7,541,000	1,500,000	800,000	(700,000)	(46.67%)
Debt Service	14,139,010	15,185,870	15,810,770	624,900	4.12%
Total	21,680,010	16,685,870	16,610,770	(75,100)	(0.45%)

Intentionally left blank

General Fund – Court System Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Circuit Court	1,569,683	1,815,530	1,867,230	51,700	2.85%
Orphans Court	33,068	37,660	36,370	(1,290)	(3.43%)
State's Attorney	3,530,280	3,879,990	3,963,170	83,180	2.14%
Total	5,133,031	5,733,180	5,866,770	133,590	2.33%



Intentionally left blank

Circuit Court

Fund:	General Fund	Category:	Court System
Program Code:	10200	Contact:	Kristin Grossnickle

Departmental Function:

The Circuit Court for Washington County is not a department of County Government. The Circuit Courts were created by the Maryland Constitution and are 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 for Fiscal Year 2021

- ✓ Complete the renovation of the former Register of Wills office space for an additional courtroom, judge's chambers, and office space.
- ✓ Installation of a bullet resistant barrier at the customer service desk and employee workstations in the Criminal Department of the Clerk's office, funded by a security grant through the Administrative Office of the Courts.
- ✓ Phased reopening of the court from the COVID-19 State of Emergency, under the direction of the Chief Judge of the Maryland Judiciary.
- ✓ Rescheduling and disposal of cases due to the closure of the courts during the COVID-19 State of Emergency, as well as timely processing of new case filings.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	1,483,428	1,732,110	1,783,810	51,700	2.98%
Grants/Intergovernmental	77,835	75,000	75,000	0	0.00%
Fees/Charges	8,420	8,420	8,420	0	0.00%
Total	1,569,683	1,815,530	1,867,230	51,700	2.85%

Program Expenditures					
Category	2019 Budget	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	1,351,911	1,587,780	1,629,320	41,540	2.62%
Operating	217,772	227,750	227,470	(280)	(0.12%)
Capital Outlay	0	0	10,440	10,440	100.00%
Total	1,569,683	1,815,530	1,867,230	51,700	2.85%

Positions	
Title	Full Time
Drug Court Coordinator	1
Executive Office Assistant	1
Family Services Coordinator	1
Permanency Planning Liaison	1
Court Reporter	8
Assignment Clerk/Jury Coordinator	1
Assignment Clerk I	3
Administrative Assistant	1
Legal Secretary	5
Total	22

Orphans Court

Fund:	General Fund	Category:	Court System
Program Code:	10210	Contact:	Jason Malott

Departmental Function:

The court conducts judicial probate, directs the conduct of a personal representative, and passes orders, which may be required while the administration of an estate of a decedent. The 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.

Goals for Fiscal Year 2021

✓ Not applicable.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	33,068	37,660	36,370	(1,290)	(3.57%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	33,068	37,660	36,370	(1,290)	(3.43%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	32,410	36,160	34,870	(1,290)	(3.57%)
Operating	459	1,500	1,500	0	0.00%
Capital Outlay	199	0	0	0	0.00%
Total	33,068	37,660	36,370	(1,290)	(3.43%)

Services Provided		
	2019*	2020*
Total New Proceedings Established	1,128	1,001
Personal Representative/Interested Person/Party /Contacts	5,585	4,908
Safekeeping Wills/Codicils Received	1,307	1,379
Safekeeping Wills/Codicils Removed	1,105	983
Docket Entries Recorded	17,813	16,326
Claims Recorded	395	410
Number of Receipts Issued	3,927	3,733
Number of Billing Invoices Issued	67	50
Number of Disbursements (Checks written)	42	28
Number of Hearings Established	134	116
Number of Hearings Held	142	98
Number of Accounts	530	532

*Statistics are for the period of July 1, 2019, through June 30, 2020.

State's Attorney

Fund:	General Fund	Category:	Court System
Program Code:	10220	Contact:	Charles Strong

Departmental 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 Court of Washington County where jurisdiction is limited to traffic offenses and mostly misdemeanor criminal offenses. The Circuit Court of Washington County is where more serious criminal matters and jury trials are heard. The State's Attorney is legal advisor to the Washington County Grand Jury and representatives of the State's Attorney office frequently advise police officers during criminal investigations.

Goals for Fiscal Year 2021

- ✓ The State's Attorney's Office will aggressively confront the challenges of the opioid and coronavirus crises in our community and in the criminal justice system.

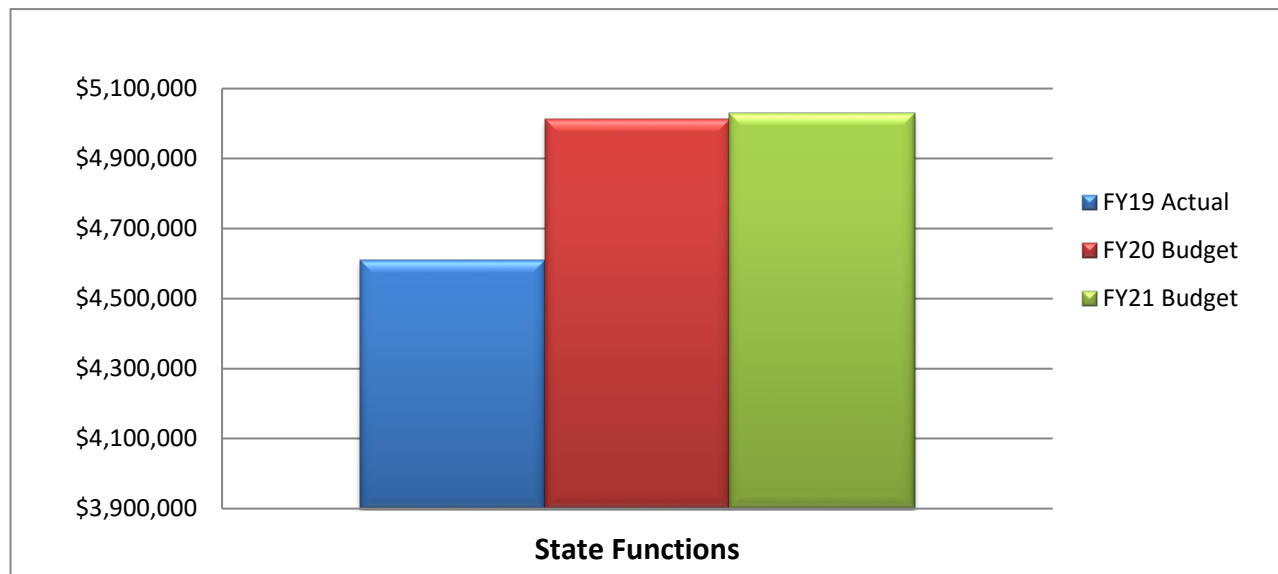
Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	3,530,280	3,879,990	3,963,170	83,180	2.14%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	3,530,280	3,879,990	3,963,170	83,180	2.14%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	3,373,827	3,711,960	3,794,450	82,490	2.22%
Operating	149,833	168,030	168,720	690	0.41%
Capital Outlay	6,620	0	0	0	0.00%
Total	3,530,280	3,879,990	3,963,170	83,180	2.14%

Positions	
Title	Full Time
State's Attorney	1
Deputy State's Attorney	2
Assistant State's Attorney III	2
Assistant State's Attorney II	10
Victim/Witness Unit Director	1
Victim/Witness Coordinator	3
Diversion Alternative Director	1
Senior Investigator	1
Investigator	2
Caseworker	2
Office Manager	1
Legal Secretary	1
Team Leader-State Attorney	2
Senior Office Associate	8
Work Crew Supervisor	1
Total	38

General Fund – State Functions Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Health Department	2,339,270	2,339,270	2,339,270	0	0.00%
Social Services	435,560	435,560	435,560	0	0.00%
Agricultural Extension Service	279,550	279,550	279,550	0	0.00%
Election Board	1,112,190	1,473,450	1,393,740	(79,710)	(5.41%)
Soil Conservation	218,180	218,180	218,180	0	0.00%
Weed Control	216,133	258,390	318,200	59,810	23.15%
Gypsy Moth Program	7,290	8,000	45,500	37,500	468.75%
Total	4,608,173	5,012,400	5,030,000	17,600	0.35%



Intentionally left blank

Health Department

Fund:	General Fund	Category:	State Functions
Program Code:	94000	Contact:	Earl Stoner

Agency Function:

The Washington County Health Department (WCHD) is part of the State of Maryland Department of Mental Hygiene, Community Health Administration, and serves as an agency of Washington County Government. Funding for WCHD is a combination of Federal, State, 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 for Fiscal Year 2021

- ✓ By June 30, 2021, maintain COVID-19 contact tracing capacity per NACCHO recommendations.
- ✓ By June 30, 2021 maintain COVID-19 contact tracing – index cases contacted within 24 hours at 75%
- ✓ By June 30, 2021 maintain COVID-19 contact tracing – index case contacts contacted within 48 hours at 75%
- ✓ By June 30, 2021, maintain COVID-19 complaint enforcement – initial contact within 48 hours.
- ✓ By June 30, 2021 maintain supplemental COVID-19 testing focused on the general public.
- ✓ By June 30, 2021, ensure the installation of 10 BRF systems for eligible county residents.
- ✓ By October 1, 2021, assist with ensuring that students in public and private schools are following school immunization regulations.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	2,339,270	2,339,270	2,339,270	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	2,339,270	2,339,270	2,339,270	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	2,339,270	2,339,270	2,339,270	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	2,339,270	2,339,270	2,339,270	0	0.00%

Clients / Contacts				
Programs	FY 2019 Actual		FY 2020* (03/31/20)	
	Clients	Contacts	Clients	Contacts
Behavioral Health:				
Cameo	40	3730	35	2389
Catoctin Summit Adolescent Program (CSAP)	46	3694	20	676
Jail Substance Abuse (JSAP)	633	3104	310	1639
Trauma/Addictions/Mental Health/Recovery-TAMAR	92	921	96	543
Community Services/Outreach	616	2158	459	2037
Family Investment Screenings	904	1003	579	603
Community First Choice:				
Adult (Geriatric) Evaluation/Assessment	367	395	215	223
Nurse Monitoring	196	967	164	421
Community Health:				
HIV Case Management	125	864	117	523
<i>Communicable Disease Control</i>				
Reportable Disease Investigations	N/A	N/A	N/A	N/A
Communicable Disease Outbreaks	N/A	N/A	N/A	N/A
School Influenza Vaccine	N/A	N/A	N/A	N/A
School Flu Mist Vaccines	N/A	N/A	N/A	N/A
HIV Testing and Counseling	N/A	N/A	N/A	N/A
Post Exposure Rabies Prophylaxis	N/A	N/A	N/A	N/A
Pre-Exposure Rabies Prophylaxis	167	345	116	248

Clients / Contacts				
Programs	FY 2019 Actual		FY 2020* (03/31/20)	
	Clients	Contacts	Clients	Contacts
Adult Immunizations	87	103	50	64
Child Immunizations	180	250	164	233
Family Planning/Reproductive Health	505	1039	366	670
Sexually Transmitted Disease Control	479	627	380	463
PrEP	26	84	25	52
Tuberculosis Control	69	290	47	122
Environmental Health:**				
Complaints	219	450	220	290
Permits:				
Septic Permits	138	276	89	178
New Permits	45	90	39	78
Repair Permits	93	186	50	100
Well Permits	103	361	95	333
Building Permits	342	855	250	625
Campground Permits	12	12	7	7
Mobile Home Permits	18	22	18	18
Spa Permits	-	-	-	-
Bathing Beach Permits	2	2	0	0
Pool Permits	57	150	22	58
Burn Permits	4	4	0	0
Exotic Bird Permits	3	4	1	1
Food Permits	893	2233	842	2105
Environmental Inspections	373	584	276	432
Monitoring Inspections	126	197	73	114
Opening Inspections	66	75	37	42
Pre-Opening Inspections	30	41	25	38
Re-Inspections	71	109	68	91
Temporary Food Permits	538	0	387	0
Remodeled Food Facility Plan Review	11	17	15	23
New Food Facility Plan Review	10	15	12	18
Tests:				
Daycares	75	60	49	39
Non-Communities	65	46	0	0
COPs Issued	50	N/A	23	N/A
Health Department Tested	7	17	0	0
Private Lab	43	N/A	23	N/A

Clients / Contacts				
Programs	FY 2019 Actual		FY 2020* (03/31/20)	
	Clients	Contacts	Clients	Contacts
Animal Bites:	409	614	318	477
Number of Positives	9	18	11	22
Number of Quarantines	223	335	181	272

*FY 2020 includes first 3 quarters only.

** Numbers include all Environmental Health programs:

Food	Individual On-site Water Supplies (daycare, foster & adoption homes, new wells)
Air Quality	Individual On-site Sewage Disposal Systems
Rabies	Mobile Home Parks
Swimming Pools	Campgrounds
Spas	Non-Community Water Supplies
Exotic Birds	Body Adornment Procedures

Social Services

Fund:	General Fund	Category:	State Functions
Program Code:	94010	Contact:	Michael Piercy

Agency Function:

The Washington County Department of Social Services is an agency of the State Department of Human Resources. It is the mission of the Department to aggressively pursue opportunities to assist people in economic need, increase prevention efforts and protect vulnerable children and adults. Our vision is a Maryland 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, which must be assured to all in need. Primarily Federal and State governments fund these programs. The County allocates funds for programs to meet specific local needs not met by other governmental sources.

Goals for Fiscal Year 2021

- ✓ During FY 21, 95% of the aged or disabled adults receiving Adult Foster Care will be maintained in the community outside of a long-term care facility.
- ✓ During the FY 21, re-occurrence of abuse, neglect, or exploitation of vulnerable adults within six months will be prevented in 95% of those receiving Adult Services.
- ✓ The Family School Partnership Program will bridge the gap in student support services by serving 115 high risk/complex need families to resolve barriers to school attendance, classroom behavior, academic performance, and provide family support.
- ✓ One hundred parents and children will be supported by programs offered at the Family Center during FY 21.
- ✓ Eighty percent of families will make quarterly progress toward their self-sufficiency goals.

Funding Sources					
Category	2019 Budget	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	435,560	435,560	435,560	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	435,560	435,560	435,560	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	435,560	435,560	435,560	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	435,560	435,560	435,560	0	0.00%

Services Provided or Clients Served		
Programs	FY2020 Actual	FY2021 Estimate
Adult Foster Care	30	35
School Family Liaison (Family School Partnership)		
Families	81	115
Children	181	135
Family Support Center		
Adults	82	95
Children	86	89
Total	460	469

Agricultural Extension Service

Fund:	General Fund	Category:	State Functions
Program Code:	94020 and 94030	Contact:	Dr. Jennifer Bentlejewski

Agency Function:

University of Maryland Extension (UME) – Washington County Office is committed to contributing to the well-being of county residents by providing them with reliable, research-based education. Programs cover a range of topics, including agricultural production, watershed preservation, agricultural nutrient management, natural resources, food safety, nutrition and healthy lifestyles, financial management, youth development, and volunteer development. Our programs provide current, practical information through workshops, seminars, clinics, camps, displays, and newsletters. UME strives to positively impact the lives of residents of Washington County through this vital community outreach. UME is a joint partnership with Washington County Government, the College of Agriculture and Natural Resources at University of Maryland, College Park, and the U.S. Department of Agriculture.

Goals for Fiscal Year 2021

- ✓ Provide innovative, educational programs for at least 12,000 Washington County youth and adults in order to deliver measurable results impacting the economy, environment, and community.
- ✓ Assist at least 5,000 residents with agriculture and gardening issues resulting in more effective pesticide practices, safer fruit and vegetable production, etc.
- ✓ Work with local agricultural producers to establish more sustainable and profitable practices resulting in a safe, affordable, and accessible food supply. This includes the completion of at least 20,000 acres in nutrient management planning.
- ✓ Provide opportunities for 3,000 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 youth and adults to enhance their health and financial literacy through Family & Consumer Sciences Programs.
- ✓ Target 1,000 at-risk youth and families with ongoing nutrition and health education through the Food Supplement Nutrition Education Program.
- ✓ Build human capacity by recruiting and/or maintaining at least 200 UME volunteers to achieve community outcomes throughout Washington County.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	279,550	279,550	279,550	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	279,550	279,550	279,550	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	279,550	279,550	279,550	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	279,550	279,550	279,550	0	0.00%

Category Funding Breakdown					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
UME Service	240,820	240,820	240,820	0	0.00%
County Cooperative Extension	38,730	38,730	38,730	0	0.00%
Total	279,550	279,550	279,550	0	0.00%

Services Provided or Clients Served		
Programs	2019	2020
Agriculture & Natural Resources	1,100 clients reached through 135 workshops, seminars, webinars, and individual consultations.	1,500 clients reached through 140 workshops, seminars, webinars, and individual consultations.
Nutrient Management Plans written and updated	105 Nutrient management plans written and/or updated for 16,833 acres.	146 Nutrient management plans written and/or updated for 27,385 acres.
Home Horticulture	<ul style="list-style-type: none"> - 102 Master Gardeners volunteered 6,500 hours, along with the educator, to conduct workshops, seminars, and events reaching 5,144 clients. - 5,500 horticulture consultations conducted at plant clinics and community events. - 650 horticulture problems solved in-office for clients. 	<ul style="list-style-type: none"> - 102 Master Gardeners volunteered 5,994 hours, along with the educator, to conduct workshops, seminars, and events reaching 4,007 clients. - 5,031 horticulture consultations conducted at plant clinics and community events. - 609 horticulture problems solved in-office for clients.
Family & Consumer Sciences -Health & Financial Literacy	2,070 clients reached through 90 workshops and seminars.	2,359 clients reached through 140 workshops and seminars.
Food Supplement Nutrition Education Program	1,665 youth and adults reached with nutrition education at elementary schools, churches, farmer's markets, Girls Inc., Head Start, etc.	980 youth and adults reached with nutrition education at elementary schools, churches, farmer's markets, Girls Inc., Head Start, etc.
Expanded Food & Nutrition Education Program	580 youth and adults reached through workshops, classes, and one-on-one consultations.	This federally funded program is no longer available.
4-H Youth Development Programs	<ul style="list-style-type: none"> - 3,600 youth and adults reached through school enrichment and day camp programs. - 255 youth enrolled in the Washington County 4-H club program with 105 volunteers donating 9,000 hours. 	<ul style="list-style-type: none"> - 3,845 youth and adults reached through school enrichment and day camp programs. - 198 youth enrolled in the Washington County 4-H club program with 86 volunteers donating 6,880 hours.

Intentionally left blank

Election Board

Fund:	General Fund	Category:	State Functions
Program Code:	10400	Contact:	Kaye Robucci

Departmental 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 in conducting elections in Washington County that will protect the most fundamental right of citizens in a democracy – the right to vote and to have that vote counted.

Goals for Fiscal Year 2021

- ✓ Complete renovations at 17718 Virginia Avenue and move the office, warehouse and training to this location.
- ✓ Conduct Election Worker Training Classes at new facility in September 2020.
- ✓ Implement Same Day Registration at all polling places during the November 3, 2020, Presidential General Election.
- ✓ Evaluate need for and location of a second Early Voting Site.
- ✓ Continue to promote professional development through the Election Center and CERA Certification.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	1,112,190	1,473,450	1,393,740	(79,710)	(5.41%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,112,190	1,473,450	1,393,740	(79,710)	(5.41%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	100,771	114,220	157,630	43,410	38.01%
Operating	995,112	1,220,160	1,236,110	15,950	1.31%
Capital Outlay	16,307	139,070	0	(139,070)	(100.00%)
Total	1,112,190	1,473,450	1,393,740	(79,710)	(5.41%)

Position	
Title	Full Time
IT State Position	1
Total	1

Soil Conservation

Fund:	General Fund	Category:	State Functions
Program Code:	12300	Contact:	Elmer Weibley

Agency Function:

Washington County Soil Conservation District is recognized for effective leadership in natural resource conservation in 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 resources.

Goals for Fiscal Year 2021

- ✓ Complete 40 Soil Conservation and Water Quality plans for 4,000 acres.
- ✓ Complete 50 Agricultural Best Management Practices for Agricultural Watershed Implementation Plan Phase III.
- ✓ Install cover crops on 6,800 acres.
- ✓ Deliver 1 million in State and Federal cost share funds to farmers.
- ✓ Complete 3 Forest Conservation Act projects in cooperation with Washington County.
- ✓ Complete design and permitting for grant funded for stream restoration project on Beaver Creek.
- ✓ Secure grant funding for stream restoration project on Little Antietam Creek.
- ✓ Provide plan review services for urban development meeting our goal of a ten working day turn-around for all projects.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	218,180	218,180	218,180	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	218,180	218,180	218,180	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	218,180	218,180	218,180	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	218,180	218,180	218,180	0	0.00%

Services Provided or Clients Served				
Services	2019 Goal	2020 Goal	2021 Goal	
Soil Conservation and Water Quality Plans (in acres)	4,500	4,500	4,500	
Best Management Practices	150	150	150	
Cost Share (in dollars)	1,750,000	1,750,000	1,750,000	
Forest Conservation Act	1	1	1	
Urban Reviews	600	600	600	
Stream Projects	2	2	2	
Cover Crop Acres	10,000	10,000	10,000	
Information/Education Projects	8	8	8	

Weed Control

Fund:	General Fund	Category:	State Functions
Program Code:	12400	Contact:	Lane Heimer

Departmental 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 them to comply with the Maryland Noxious Weed Law.

Goals for Fiscal Year 2021

- ✓ To provide the highest quality personal technical, advisory and control services to the residence of Washington County.
- ✓ Assist Washington County landowners and farmers with agricultural weed species Palmer Amaranth and Common Waterhemp which have been added to the new Noxious Weed Law in 2020.
- ✓ To coordinate with the various County, State and Federal agencies in the County to have noxious weeds controlled on public lands.
- ✓ To assist County property owners with the recommendations control of noxious weed species and with problematic invasive weed species such as Poison Hemlock, Japanese Knotweed, Mile-A-Minute and Bamboo.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	(83,255)	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	299,388	258,930	318,200	59,810	23.15%
Total	216,133	258,930	318,200	59,810	23.15%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	124,459	145,560	240,330	94,770	65.11%
Operating	55,776	77,830	77,870	40	0.05%
Capital Outlay	35,898	35,000	0	(35,000)	(100.00%)
Total	216,133	258,390	318,200	59,810	23.15%

Position	
Title	Full Time
Weed Control Management Specialist	1
Total	1

Environmental Pest Management

Fund:	General Fund	Category:	State Functions
Program Code:	12410	Contact:	Andrew Eshleman

Departmental Function:

The Maryland Department of Agriculture (MDA) coordinates the Gypsy Moth 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.

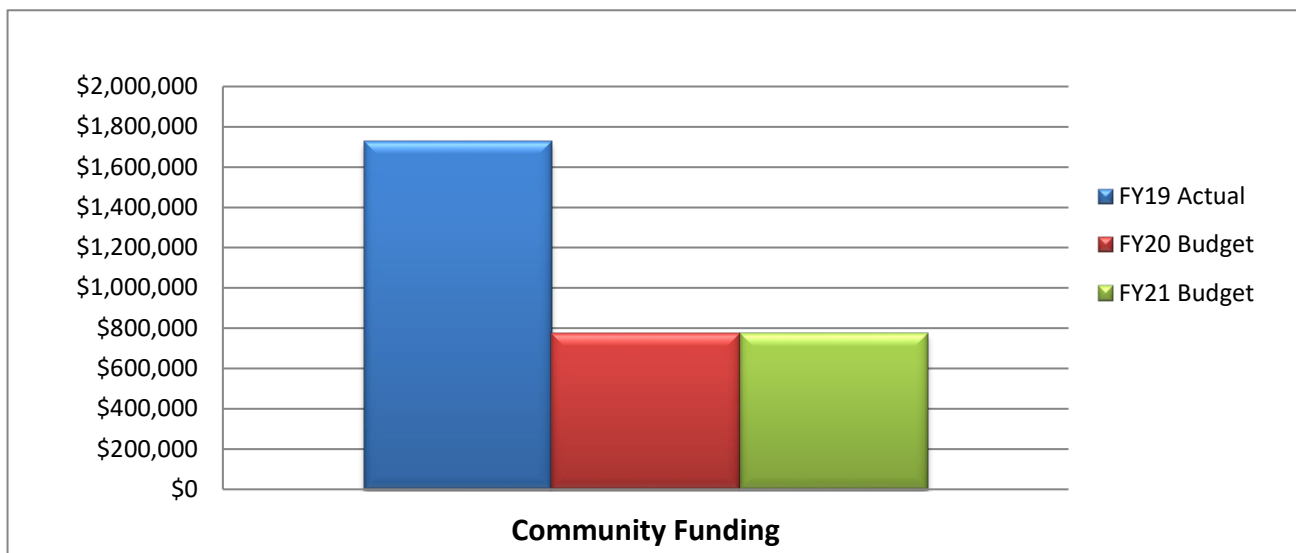
Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	7,290	8,000	45,500	37,500	468.75%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	7,290	8,000	45,500	37,500	468.75%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	7,290	8,000	45,500	37,500	468.75%
Capital Outlay	0	0	0	0	0.00%
Total	7,290	8,000	45,500	37,500	468.75%

Intentionally left blank

General Fund – Community Funding Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Community Funding	1,700,000	774,000	774,000	0	0.00%
Total	1,700,000	774,000	774,000	0	0.00%



Intentionally left blank

Community Funding

Fund:	General Fund	Category:	Community Funding
Program Code:	93000	Contact:	Susan Buchanan

Agency Function:

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

Goals for Fiscal Year 2021

- ✓ Host a Community Organization Funding (COF) workshop to improve the quality of grant applications and assist non-profits.
- ✓ Update COF application process to maximize efficiency and make documents more user-friendly.

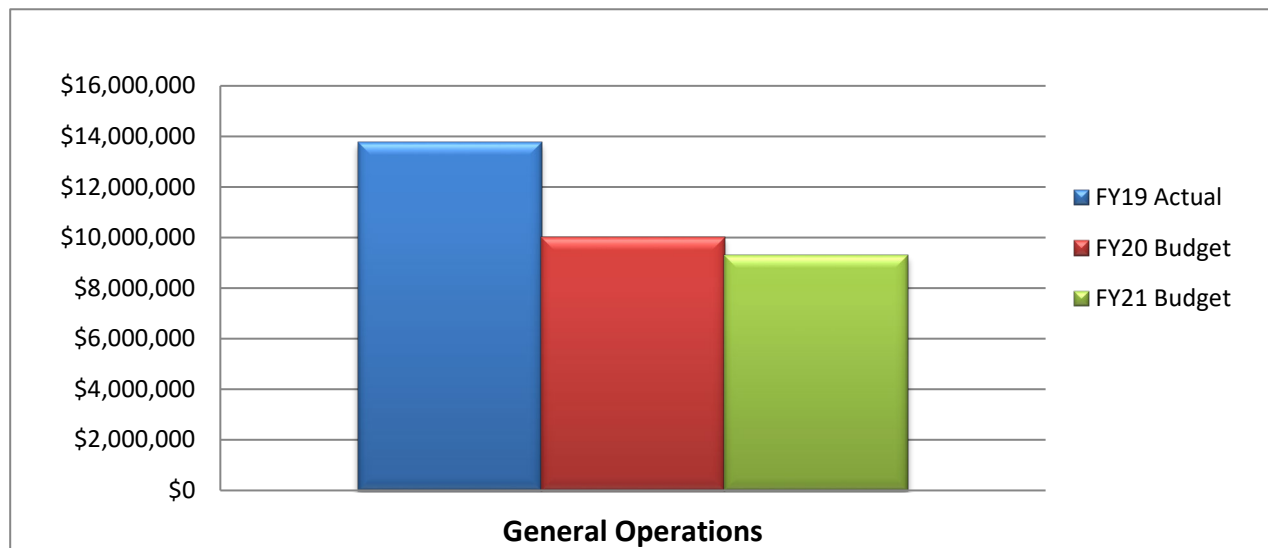
Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	1,700,000	774,000	774,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,700,000	774,000	774,000	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	1,700,000	774,000	774,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	1,700,000	774,000	774,000	0	0.00%

Intentionally left blank

General Fund – General Operations Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
County Commissioners	319,050	339,000	339,730	730	0.22%
County Clerk	134,066	121,090	190,100	69,010	56.99%
County Administrator	559,067	564,980	356,470	(208,510)	(36.91%)
Public Relations & Marketing	452,222	484,870	467,100	(17,770)	(3.66%)
Budget and Finance	1,391,843	1,563,780	1,566,430	2,650	0.17%
Independent Accounting and Audit	58,300	70,000	70,000	0	0.00%
Purchasing	465,913	519,430	502,630	(16,800)	(3.23%)
Treasurer	483,431	530,660	551,740	21,080	3.97%
County Attorney	723,583	767,070	738,650	(28,420)	(3.71%)
Human Resources	821,790	934,860	1,064,010	129,150	13.81%
Central Services	111,771	129,200	128,300	(900)	(0.70%)
Information Technology	2,366,133	2,595,320	2,670,900	75,580	2.91%
General Operations	5,869,529	1,399,990	643,180	(756,810)	(54.06%)
Total	13,756,698	10,020,250	9,289,240	(731,010)	(34.57%)



Intentionally left blank

County Commissioners

Fund:	General Fund	Category:	General Operations
Program Code:	10100	Contact:	Jeff Cline

Departmental 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 Local Laws.

Goals for Fiscal Year 2021

- ✓ Select and employ a County Administrator.
- ✓ Complete the review of the fiscal practices of the Washington County Volunteer Fire and Rescue Association and County EMS companies.
- ✓ Authorize and fund the review of the fiscal practices of County fire companies.
- ✓ Effectively manage the response of County government to the novel coronavirus pandemic and support business and community recovery efforts.
- ✓ Support ongoing economic development initiatives and identify new opportunities for tax base growth.
- ✓ Continue to provide high-quality local government services to constituents and businesses in an efficient, pleasant, and professional manner

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	319,050	339,000	339,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	319,050	339,000	339,730	730	0.22%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	253,619	280,360	281,090	730	0.26%
Operating	58,753	58,640	58,640	0	0.00%
Capital Outlay	6,678	0	0	0	0.00%
Total	319,050	339,000	339,730	730	0.22%

Positions	
Title	Full Time
Commissioner - President	1
Commissioner	4
Total	5

County Clerk

Fund:	General Fund	Category:	General Operations
Program Code:	10110	Contact:	Krista Hart

Departmental Function:

The County Clerk is an appointed administrative position responsible for assisting the Board of County Commissioners in performing the 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 for Fiscal Year 2021

- ✓ To create an informational webpage on all County boards and commissions, to include posting of membership roster, by-laws, and meeting times.
- ✓ Revise County boards and commission by-laws, producing clear and concise, uniformed documents.
- ✓ Manage an updated volunteer tracking database.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	134,066	121,090	190,190	69,010	56.99%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	134,066	121,090	190,190	69,010	56.99%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	95,038	98,830	167,340	68,510	69.32%
Operating	37,485	22,260	22,760	500	2.25%
Capital Outlay	1,543	0	0	0	0.00%
Total	134,066	121,090	190,190	69,010	56.99%

Positions	
Title	Full Time
County Clerk	1
Administrative Assistant	1
Total	2

County Administrator

Fund:	General Fund	Category:	General Operations
Program Code:	10300	Contact:	Kirk Downey, Interim County Administrator

Departmental 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 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 March of 2017.

Goals for Fiscal Year 2021

- ✓ Develop goals for the remainder of the Board's term.
- ✓ Manage the functions of County government during the pandemic to support the safety of Commissioners, staff, and the general public.
- ✓ Respond, as necessary, to the unknown fiscal impact of the pandemic to ensure the continuation of County government operations and services.
- ✓ Continue the development of strategies to support the delivery of fire and EMS services in the County.
- ✓ Continue to work collaboratively with the City and the municipalities to expand economic development and enhance the quality of life in the County.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	559,067	564,980	356,470	(208,510)	(36.91%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	559,067	564,980	356,470	(208,510)	(36.91%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	521,679	529,180	322,470	(206,710)	(39.06%)
Operating	28,956	35,800	34,000	(1,800)	(5.03%)
Capital Outlay	8,432	0	0	0	0.00%
Total	559,067	564,980	356,470	(208,510)	(36.91%)

Positions	
Title	Full Time
County Administrator	1
Executive Office Assistant	1
Total	2

Public Relations and Marketing

Fund:	General Fund	Category:	General Operations
Program Code:	10310	Contact:	Danielle N. Weaver

Departmental Function:

The Department of Public Relations and Marketing provides a variety of information, communication, and marketing services under the direction of the County Administrator. All information for or about County Government is disseminated to the media and the public through this department. The staff also assists with marketing the County in an economic development capacity. The department assists all County divisions and departments, Black Rock Golf Course and Hagerstown Regional Airport with public relations and marketing initiatives.

Goals for Fiscal Year 2021

- ✓ Work with multiple organizations and media outlets to design, develop and implement a COVID-19 PR Campaign for Washington County by August 30, 2020.
- ✓ Design and implement a recycling campaign by June 30, 2021.
- ✓ Redesign advertising packages to generate revenue for Hagerstown Regional Airport and Black Rock Golf Course and the Recreation Department by June 30, 2021.
- ✓ Continue a quarterly Washington County newsletter by working with county departments.
- ✓ Continue to maintain consistent presence on all forms of media across Washington County (radio, digital, social media, etc.).
- ✓ Gain more followers on Facebook, Instagram and Twitter to reach additional demographics in Washington County.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	452,222	484,870	467,100	(17,770)	(3.66%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	452,222	484,870	467,100	(17,770)	(3.66%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	352,002	380,540	363,770	(16,770)	(4.41%)
Operating	99,459	104,330	103,330	(1,000)	(0.96%)
Capital Outlay	761	0	0	0	0.00%
Total	452,222	484,870	467,100	(17,770)	(3.66%)

Positions	
Title	Full Time
Director of Public Relations and Marketing	1
Public Relations Coordinator	1
Digital Marketing Specialist	1
Multimedia Specialist	1
Total	4

Budget and Finance

Fund:	General Fund	Category:	General Operations
Program Code:	10500	Contact:	Sara Greaves

Departmental Function:

The Office of Budget and Finance provides financial management and administration to the Board of County Commissioners. This includes the formulation, execution, 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 the 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 Grant Management.

Goals for Fiscal Year 2021

- ✓ Gather historical data charts to begin the development of a Comprehensive Annual Financial Report (CAFR).
- ✓ Create procedure manuals for essential functions of the Office including payroll, accounts payable, and the bank reconciliation.
- ✓ Cross train employees who provide essential services including payroll and bank reconciliation.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	1,391,843	1,563,780	1,566,430	2,650	0.17%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,391,843	1,563,780	1,566,430	2,650	0.17%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	1,354,966	1,509,540	1,513,190	3,650	0.24%
Operating	36,605	54,240	53,240	(1,000)	(1.84%)
Capital Outlay	272	0	0	0	0.00%
Total	1,391,843	1,563,780	1,566,430	2,650	0.17%

Services Provided		
	2019 Actual	2020 Actual
Total Number of Vouchers Paid	27,661	25,660
Total Accounts Payable Checks Issued & Electronic Fund Transfers	12,224	11,263
Total Payroll Checks Issued & Electronic Fund Transfers	30,890	31,467
Total Number of Billings Produced	35,508	35,798

Positions	
Title	Full Time
Chief Financial Officer	1
Director of Budget and Finance	1
Deputy Director of Budget and Finance	1
Accounting Supervisor	1
Senior Accountant	1
Accountant	1
Budget Analyst	1
Fiscal Analyst	1
Accounts Payable Supervisor	1
Accounts Receivable Supervisor	1
Payroll Manager	1
Accounts Receivable Specialist	2
Accounts Payable Technician	2
Total	15

Independent Accounting and Audit

Fund:	General Fund	Category:	General Operations
Program Code:	10510	Contact:	Kim Edlund

Departmental Function:

The Washington County Code of Public Local Laws requires that an independent auditing firm perform an annual audit. The auditors conduct their audit in accordance with 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.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	58,300	70,000	70,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	58,300	70,000	70,000	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	58,300	70,000	70,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	58,300	70,000	70,000	0	0.00%

Intentionally left blank

Purchasing

Fund:	General Fund	Category:	General Operations
Program Code:	10520	Contact:	Rick Curry

Departmental 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 for Fiscal Year 2021

- ✓ Over the next 6 - 8 months, prepare a schedule for the Procurement Specialist II to prep for the UPPCC certification exam.
- ✓ Over the next 90 - 180 days reduce the bulk mail cost by 4.5% through outsourcing the process.
- ✓ Over the next 60 – 90 days, create a virtual tutorial to help users navigate the Procurement module updates.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	465,793	519,430	502,630	(16,800)	(3.23%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	120	0	0	0	0.00%
Total	465,913	519,430	502,630	(16,800)	(3.23%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	449,245	493,230	481,230	(12,000)	(2.43%)
Operating	16,486	26,200	21,400	(4,800)	(18.32%)
Capital Outlay	182	0	0	0	0.00%
Total	465,913	519,430	502,630	(16,800)	(3.23%)

Services Provided		
	2019 Actual	2020 Actual
Total Number of Purchase Orders	1,442	1,400
Total Dollar Value of Purchase Orders & Additional Grant Contracts	\$52,080,749	\$61,736,382
Number of Service Contracts	75	78

Positions	
Title	Full Time
Purchasing Director	1
Buyer	1
Procurement Specialist I	1
Procurement Specialist II	1
Procurement Technician	2
Total	6

Treasurer

Fund:	General Fund	Category:	General Operations
Program Code:	10530	Contact:	Todd Hershey

Departmental Function:

The Treasurer is the revenue collection agent for Washington County revenue. The Treasurer's Office performs the billing and collection function for all real estate and personal property taxes, as well as the collection function for water and sewer and all other Washington County revenue.

Goals for Fiscal Year 2021

- ✓ Provide greater safety to employees.
- ✓ Upgrade existing cashiering/remittance processing software.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	483,431	530,660	551,740	21,080	3.97%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	483,431	530,660	551,740	21,080	3.97%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	438,983	482,960	504,040	21,080	4.36%
Operating	44,426	47,700	47,700	0	0.00%
Capital Outlay	2,2022	0	0	0	0.00%
Total	483,431	530,660	551,740	21,080	3.97%

Positions	
Title	Full Time
Treasurer	1
Chief Deputy Treasurer	1
Deputy Treasurer	2
Accounts Receivable Technician	1
Total	5

County Attorney

Fund:	General Fund	Category:	General Operations
Program Code:	10600	Contact:	Kirk Downey

Departmental 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, affiliated non-profit agencies, and the Washington County Sheriff's department.

Goals for Fiscal Year 2021

- ✓ Support the 2020 Salary Study Commission's salary study.
- ✓ Prepare and seek enactment of a revised Parking Ordinance, and ordinance last updated in 1992.
- ✓ Prepare and present for Board consideration an ordinance revising the mobile home tax to implement new assessment procedure as allowed by the 2020 legislative change.
- ✓ Present for approval updates to the Ethics Ordinance to incorporating revisions required by the State.
- ✓ Implement 2020 legislative changes and present legislative initiatives for the 2021 General Assembly session.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	723,583	767,070	738,650	(28,420)	(3.71%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	723,583	767,070	738,650	(28,420)	(3.71%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	582,326	661,270	629,500	(31,770)	(4.80%)
Operating	136,535	105,800	109,150	3,350	3.17%
Capital Outlay	4,722	0	0	0	0.00%
Total	723,583	767,070	738,650	(28,420)	(3.71%)

Positions	
Title	Full Time
County Attorney	1
Deputy County Attorney	1
Assistant County Attorney	1
Legal Assistant	1
Legal Secretary	1
Total	5

Human Resources

Fund:	General Fund	Category:	General Operations
Program Code:	10700	Contact:	Deborah Condo

Departmental Function:

The Health & Human Services Department has two separate but compatible functions. One function deal with typical human resources responsibilities such as employee recruitment, compensation, classification, employee wellness and benefits, including retirement, etc. The second function covers all areas associated with the management of comprehensive property/casualty insurance and safety programs. In addition, the department also handles miscellaneous responsibilities such as training, administration of County-offered programs, and the Washington County Volunteer Fire & Rescue Length of Service Awards Program.

Goals for Fiscal Year 2021

- ✓ Provide recommendations for ensuring employee health and safety and reducing work-related risk exposures whenever possible.
- ✓ Modify hiring approach with a focus on recruiting and technology to streamline the process and reduce cycle time needed to fill vacancies.
- ✓ Provide ongoing leadership training, support, and resources for supervisors and leaders
- ✓ Remain available to assist employees with questions and concerns.
- ✓ Review HR website and communication methods to provide employees with information and resources regarding County benefits
- ✓ Review existing County policies and the Employee Handbook.
Propose new policies and/or revisions when appropriate.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	821,790	934,860		91,940	10.91%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	821,790	934,860		91,940	10.91%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	637,374	692,870	826,740	133,870	19.32%
Operating	177,507	241,990	236,420	(5,570)	(2.30%)
Capital Outlay	6,909	0	850	850	100.00%
Total	821,790	934,860	1,064,010	129,150	13.81%

Positions	
Title	Full Time
Director of Human Resources	1
Deputy Director of Human Resources	1
Risk Management Coordinator	1
Safety Compliance/Training Coordinator	1
Benefits Coordinator	1
Human Resources Recruiter	1
HR Coordinator	1
Office Associate	1
Total	8

Central Services

Fund:	General Fund	Category:	General Operations
Program Code:	10970	Contact:	Rick Curry

Departmental Function:

The services include operation of the mailroom, document copying, postal services, and to provide information to the citizens.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	111,771	129,200	128,300	(900)	(0.70%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	111,771	129,200	128,300	(900)	(0.70%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	111,771	129,200	128,300	(900)	(0.70%)
Capital Outlay	0	0	0	0	0.00%
Total	111,771	129,200	128,300	(900)	(0.70%)

Services Provided		
	2019 Actual	2020 Actual
Number of processed pieces of mail	118,434	113,014
Total number of photocopying service	92,557	79,833

Intentionally left blank

Information Technology

Fund:	General Fund	Category:	General Operations
Program Code:	11000	Contact:	Joshua O'Neal

Departmental Function:

Information Technology (IT) provides automation, technology, and telecommunication services to Washington County government and supported agencies. IT advises the Board of County Commissioners and the County Administrator on the effective application and utilization of technology across the enterprise, which includes microprocessor-based systems, software applications, network infrastructure, databases, Internet, geographic information systems (GIS), voice, and video. IT constructs and maintains an integrated information technology infrastructure supporting both data and voice, provides data management and security services, maintains and supports the County's enterprise and divisional/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 technology related services. IT adopts, establishes, and maintains information technology standards deployed within the County infrastructure.

Goals for Fiscal Year 2021

- ✓ Upgrade County phone system to be fully integrated with Office 365, complete replacement of all obsolete telephony hardware.
- ✓ Replace backup system with higher capacity Disk-to-Disk arrays, implement offsite tape backup strategy.
- ✓ Move department level data silos to cloud storage, retire obsolete servers.
- ✓ Roll out MFA (multi factor authentication) for email system access to thwart frequent cyber attacks targeting elected officials accounts.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	2,366,125	2,595,320	2,6970,900	75,580	2.91%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	8	0	0	0	0.00%
Total	2,366,133	2,595,320	2,670,900	75,580	2.91%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	1,430,984	1,528,970	1,564,700	35,730	2.34%
Operating	904,652	1,066,350	1,106,200	39,850	3.74%
Capital Outlay	30,497	0	0	0	0.00%
Total	2,366,133	2,595,320	2,670,900	75,580	2.91%

Positions	
Title	Full Time
Director of Information Systems	1
Deputy Director of IS-Software Support & Training	1
Deputy Director of Infrastructure/Oper	1
GIS Manager	1
GIS Analyst	1
GIS Database Administrator	1
Information Technologies Services Specialist	2
Information Technologies Training Specialist	1
Software Support Analyst	1
Sr. IT Services Specialist	1
Sr. Technical Support Analyst	1
Technical Support Analyst I	1
Technical Support Analyst II	1
Total	14

General Operations

Fund:	General Fund	Category:	General Operations
Program Code:	11200	Contact:	Kimberly Edlund

Departmental Function:

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

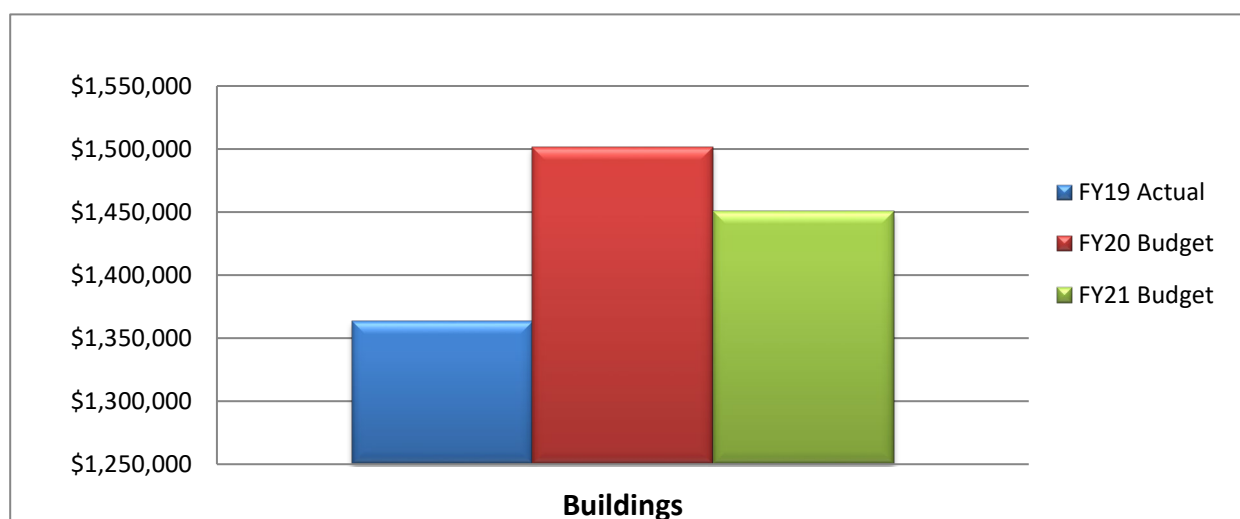
Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	5,869,520	1,399,990	643,180	(756,810)	(54.06%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	5,869,520	1,399,990	643,180	(756,810)	(54.06%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	5,435,165	819,240	125,000	(694,240)	(84.74%)
Operating	434,355	580,750	518,180	(62,570)	(10.77%)
Capital Outlay	0	0	0	0	0.00%
Total	5,869,520	1,399,990	643,180	(756,810)	(54.06%)

Intentionally left blank

General Fund – Buildings Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Martin Luther King Center	85,019	99,100	99,100	0	0.00%
Administration Building	203,894	192,120	316,600	124,480	64.79%
Administration Building II	76,977	129,660	0	(129,660)	(100.00%)
Court House	637,173	697,750	578,090	(119,660)	(17.15%)
County Office Building	203,811	208,520	213,230	4,710	2.26%
Administration Annex	48,216	55,220	55,110	(110)	(0.20%)
Dwyer Center	32,210	33,260	33,590	330	0.99%
Rental Properties	6,489	5,500	6,000	500	9.09%
Senior Center	0	11,000	11,000	0	0.00%
Public Facilities Annex	69,788	69,540	77,600	8,060	11.59%
Election Board Facility	0	0	60,170	60,170	100.00%
Total	1,363,577	1,501,670	1,450,490	(51,180)	(3.41%)



Intentionally left blank

Buildings

Fund:	General Fund	Category:	Facilities
Program Code:	10900, 10910, 10915, 10930, 10940, 10950, 10960, 10965, 10980, 10985, 11325	Contact:	Andrew Eshelman

Departmental Function:

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

- Administration Annex
- Administration Building
- Administration Building II
- Court House
- County Office Building
- Dwyer Center
- Election Board Facility
- Martin Luther King Building
- Public Facilities Annex
- Rental Properties
- Senior Center Building

Maintenance operations include all countywide service contracts, tenant lease negotiations, county department support, snow removal, tenant support, and technical support to all County agencies.

Goals for Fiscal Year 2021

- ✓ Complete LED energy efficient lighting upgrades through rebate programs on eligible electric accounts.
- ✓ Initiate the planning and design for the Martin Luther King gym renovation.
- ✓ Upgrade the electrical service to the Martin Luther King Building.
- ✓ Complete the renovation for the Board of Election Building and move into the new building.
- ✓ Secure a facility sprinkler inspection and maintenance contract.

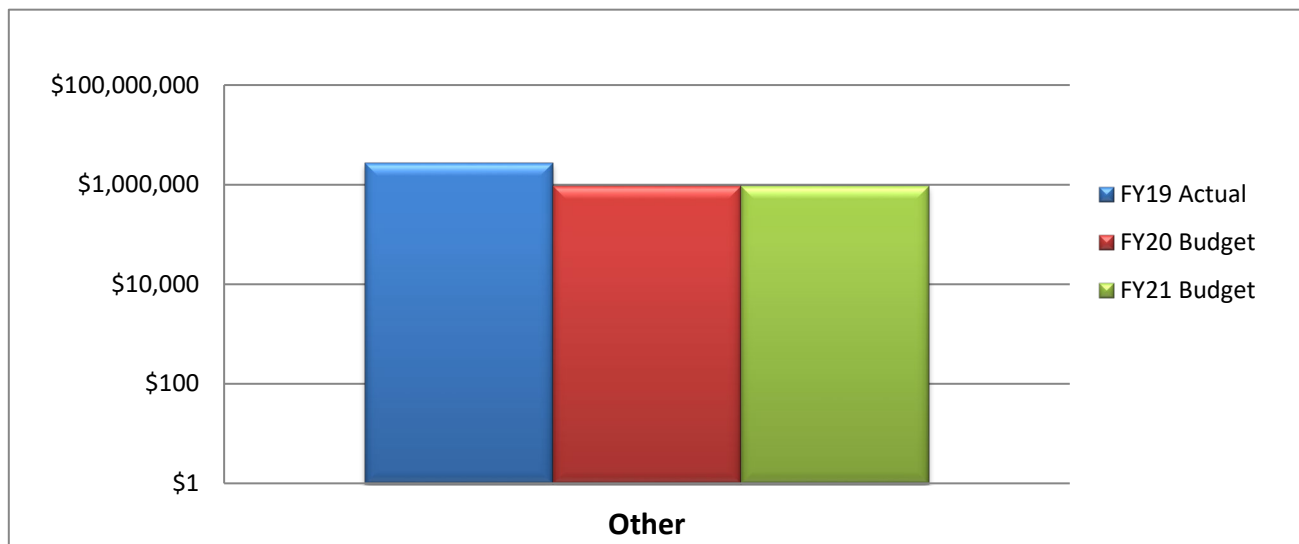
Funding Sources					
Category	20189 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	1,363,877	1,501,670	1,450,490	(51,180)	(3.14%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,363,877	1,501,670	1,450,490	(51,180)	(3.14%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	381,555	419,880	299,440	(120,440)	(28.68%)
Operating	975,178	1,081,790	1,151,050	69,260	6.40%
Capital Outlay	7,144	0	0	0	0.00%
Total	1,363,877	1,501,670	1,450,490	(51,180)	(3.14%)

Positions	
Title	Full Time
Building Maintenance Supervisor	1
Maintenance Leadworker - Buildings	1
Maintenance Leadworker - Facilities	1
Maintenance Worker - Facilities	1
Total	4

General Fund – Other Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Women's Commission	2,000	2,000	2,000	0	0.00%
Diversity and Inclusion Committee	179	2,000	2,000	0	0.00%
Commission on Aging	0	821,000	821,000	0	0.00%
Museum of Fine Arts	0	120,000	120,000	0	0.00%
Grants	2,739,308	0	0	0	0.00%
Total	2,741,487	945,000	945,000	0	0.00%



Intentionally left blank

Women's Commission

Fund:	General Fund	Category:	Other
Program Code:	11100	Contact:	Andi Overton

Departmental 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.

Goals for Fiscal Year 2021

✓ Not provided.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	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					
Category	2019 Actual	2020 Budget	2021 Budget	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%

Intentionally left blank

Diversity and Inclusion Committee

Fund:	General Fund	Category:	Other
Program Code:	11140	Contact:	Krista Hart

Departmental Function:

To advise the Board of County Commissioners on public policy relating to ethnic affairs and promote the involvement of all ethnic groups in Washington County in government, business and community affairs, and also services and programs relating to the quality of life for all residents.

Goals for Fiscal Year 2021

- ✓ Foster a climate of mutual respect among different ethnic groups.
- ✓ Improve communication between diverse groups in Washington County.
- ✓ Bridge cultural diversity of all ethnic groups.
- ✓ Assist the Board of County Commissioners by advising how government can be more inclusive of the diverse community.
- ✓ Promote ethnic festivals to add to the quality of excellence.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	179	2,000	2,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	179	2,000	2,000	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	179	2,000	2,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	179	2,000	2,000	0	0.00%

Intentionally left blank

Commission on Aging

Fund:	General Fund	Category:	Other
Program Code:	93230	Contact:	Amy Olack

Departmental Function:

The Commission on Aging (COA) assists Washington County residents age 60 and older to maintain an independent living status in their own homes for as long as appropriate.

Goals for Fiscal Year 2021

- ✓ The COA will serve over 6,900 unduplicated persons through the 50+ programs offered in FY 2021.
- ✓ The COA will educate over 1,050 unduplicated persons through their educational offerings provided throughout the County in FY 2021.
- ✓ The COA will serve over 35,000 meals to seniors through their home delivered meal and congregate site programs in FY 2021.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	0	821,000	821,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	0	821,000	821,000	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	0	821,000	821,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	0	821,000	821,000	0	0.00%

Note – Prior to the 2020 budget this agency's funding was included in department 93000 – Community Funding department.

Intentionally left blank

Museum of Fine Arts

Fund:	General Fund	Category:	Other
Program Code:	93300	Contact:	Sarah Hall

Departmental Function:

To collect, preserve, interpret and exhibit art of lasting quality for the citizens of Hagerstown, Washington County, and the surrounding region. This is implemented through exhibitions, lectures, concerts, films, art instruction, and other programs to ensure that our visitors gain a better appreciation and understanding of the fine arts.

Goals for Fiscal Year 2021

- ✓ Implement Washington County Museum of Fine Arts (WCMFA) Recovery-Reopening Plan following the Washington County approved "Together We Rise" plan, the Maryland Arts Recovery and Maryland Tourism Recovery documents, as well as other resources including guidelines from the CDC.
- ✓ Continue developing and enhancing online and in-person artistic and art educational programming with the goal of serving broader audiences.
- ✓ Update the WCMFA Capital Improvement Plan.
- ✓ Continue enhancing technology as a primary tool for delivery of artistic and educational programming, marketing, fundraising, and communication with audiences.
- ✓ Integrate WCMFA programming with activities of other arts and cultural groups in the region.
- ✓ Provide online educational offerings including art classes and art camps.
- ✓ Marketing will develop Calendars of Events, weekly email news, post-cards and digital invitations advertising special exhibitions and events, website information, regular Facebook postings and print, digital, and media advertising.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	0	120,000	120,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	0	120,000	120,000	0	0.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	0	120,000	120,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	0	120,000	120,000	0	0.00%

Note – Prior to the 2020 budget this agency’s funding was included in department 93000 – Community Funding department.

Grants

Fund:	General Fund	Category:	Other
Program Code:	12800	Contact:	Kelcee Mace

Departmental Function:

This department is used to record all funding awarded by the Federal and State government or private granting agencies.

Goals for Fiscal Year 2021

✓ Not applicable.

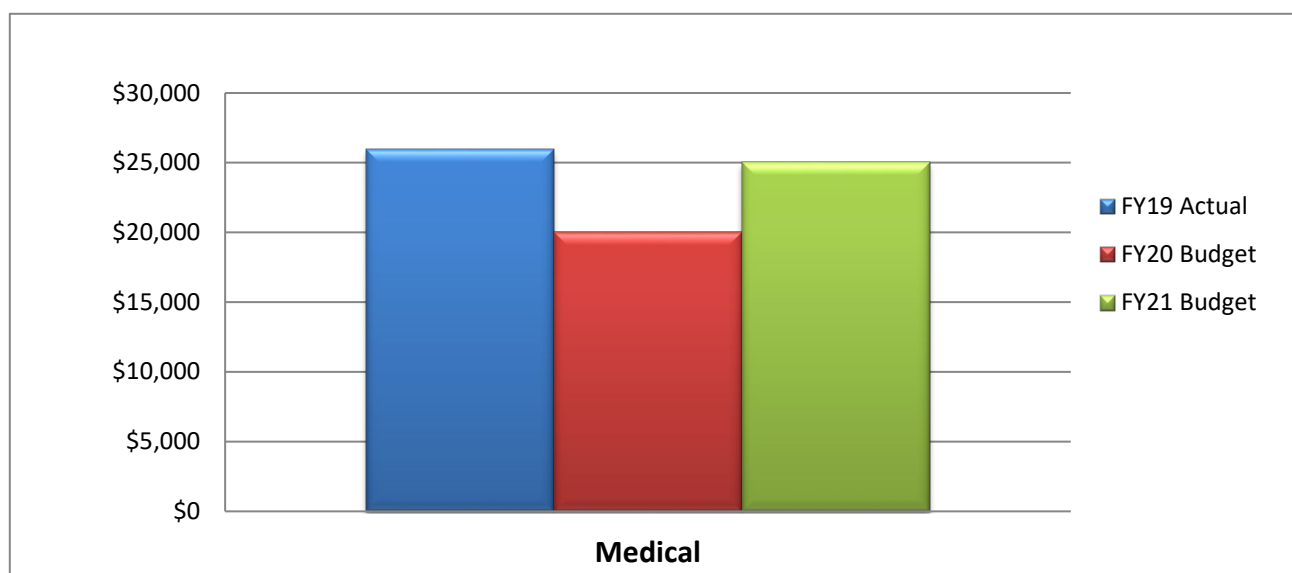
Funding Sources						
Category	2019 Actual	2020 Budget	2021 Budget	Change		
				\$	%	
General Fund Support	0	0	0	0	0.00%	
Grants/Intergovernmental	2,739,308	0	0	0	0.00%	
Fees/Charges	0	0	0	0	0.00%	
Total	2,739,308	0	0	0	0.00%	

Program Expenditures						
Category	2019 Actual	2020 Budget	2021 Budget	Change		
				\$	%	
Wages and Benefits	354,838	0	0	0	0.00%	
Operating	585,102	0	0	0	0.00%	
Capital Outlay	1,799,368	0	0	0	0.00%	
Total	2,739,308	0	0	0	0.00%	

Intentionally left blank

General Fund – Medical Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Forensic Investigator	25,950	20,000	25,000	5,000	25.00%
Total	25,950	20,000	25,000	5,000	25.00%



Intentionally left blank

Forensic Investigator

Fund:	General Fund	Category:	Medical
Program Code:	11550	Contact:	Krista Hart

Departmental 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.

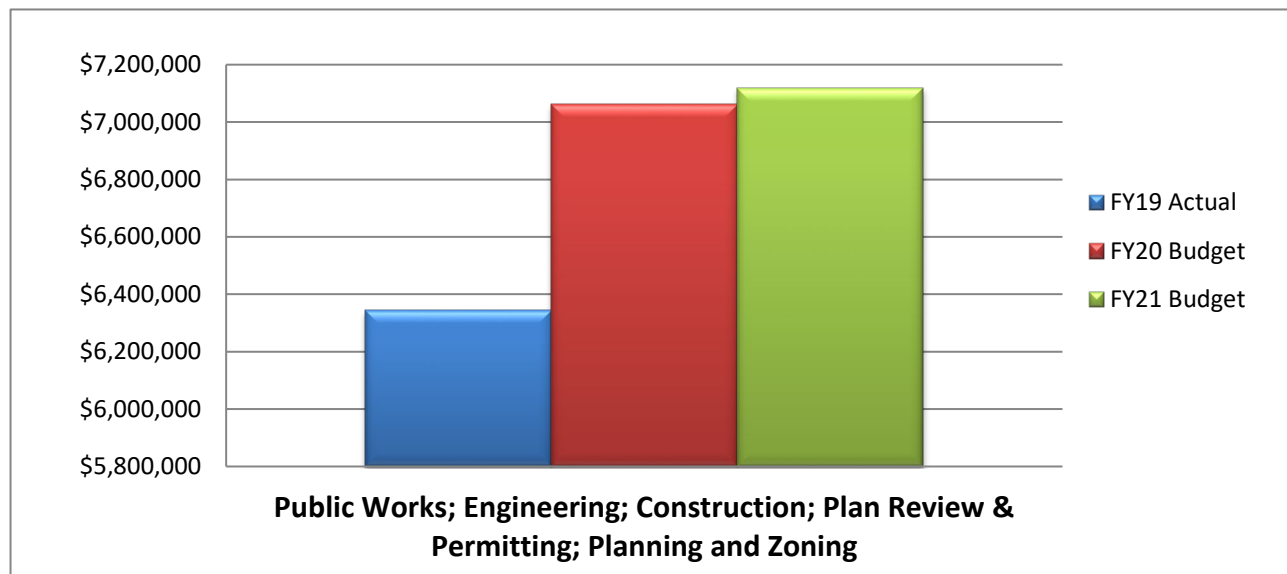
Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	25,950	20,000	25,000	5,000	25.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	25,950	20,000	25,000	5,000	25.00%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	25,000	25,000	100.00%
Operating	25,950	20,000	0	(20,000)	(100.00%)
Capital Outlay	0	0	0	0	0.00%
Total	25,950	20,000	25,000	5,000	25.00%

Intentionally left blank

*General Fund – Public Works; Engineering; Construction;
Plan Review & Permitting; and Planning Summary*

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Public Works	262,146	243,230	246,120	2,890	1.19%
Engineering	2,056,085	2,287,980	2,344,110	56,130	2.45%
Construction	1,849,371	2,097,230	2,147,450	50,220	2.39%
Plan Review & Permitting	1,439,048	1,558,240	1,520,230	(38,010)	(2.44%)
Planning and Zoning	691,878	817,650	805,250	(12,400)	(1.52%)
Zoning Appeals	44,493	58,440	55,840	(2,600)	(4.45%)
Total	6,343,021	7,062,770	7,119,000	56,230	.80%



Intentionally left blank

Public Works Administration

Fund:	General Fund	Category:	Public Works
Program Code:	11600	Contact:	Andrew Eshleman

Departmental 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 economic and environmentally responsible manner. Manage the County's Municipal Separate Storm Sewer National Pollutant Discharge Elimination System permit. Oversee the County's Floodplain Management Program. Provide policy guidance to the operating departments of County Transit System, County Parks and Facilities, and County Highways within Public Works.

Goals for Fiscal Year 2021

- ✓ Evaluate the efficiency and operation of division departments to ensure cost effective services are provided.
- ✓ Continue to update a five-year Parks Planning Capital Improvement Project program to identify future needs and capitalize on additional grant opportunities to complete projects at a reduced cost to the County. Identify large capital improvement needs for a 10-year forecast.
- ✓ Secure a Countywide on-call professional design service contract for mechanical/electrical/plumbing and architectural services.
- ✓ Ensure that major capital improvement projects are designed and implemented on a timely basis.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	262,146	243,230	246,120	2,890	1.19%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	262,146	243,230	246,120	2,890	1.19%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	236,732	224,640	230,130	5,490	2.44%
Operating	14,491	18,590	15,990	(2,600)	(13.99%)
Capital Outlay	10,923	0	0	0	0.00%
Total	262,146	243,230	246,120	2,890	1.19%

Positions	
Title	Full Time
Director of Public Works	1
Office Manager	1
Total	2

Engineering

Fund:	General Fund	Category:	Engineering
Program Code:	11620	Contact:	Scott Hobbs

Departmental Function:

Plan, design, and manage infrastructure improvement projects from the Washington County Capital Improvement Plan (CIP).

Goals for Fiscal Year 2021

- ✓ Complete the preliminary/final design and real property work for various projects – Eastern Boulevard Widening Phase II; Eastern Boulevard at Antietam Drive; Eastern Boulevard Phase III; North County Park; Professional Boulevard Phase III/IV; Keedysville Road Bridge; Crystal Falls Road Bridge; Frog Eye Road Culvert; Mousetown Road Culvert; Spur Road Culvert; Halfway Boulevard; Wright Road; and Hopewell Road Culverts.
- ✓ Update Land Development and Roadway Improvement Standards.
- ✓ Secure and utilize State and Federal funds for bridge, safety, and water quality improvements including but not limited to Federal Aid Bridge, Transportation Alternatives, and Federal Clean Water Act Section 319(h) funding.
- ✓ Plan, design, and manage stormwater management projects to meet National Pollutant Discharge Elimination System (NPDES) requirements.
- ✓ Plan, design, and manage various transportation Americans with Disabilities Act projects.
- ✓ Provide most effective means for maintenance and repair of roads, bridges, and culverts.
- ✓ Begin construction on Eastern Boulevard Widening Phase I; Keedysville Road Bridge; Crystal Falls Road Bridge; Frog Eye Road Culvert; Mousetown Road Culvert; Emergency Services Training Facility; various facility and stormwater management projects; and Pavement Maintenance Program.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	2,053,796	2,284,980	2,341,110	56,130	2.46%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	2,289	3,000	3,000	0	0.00%
Total	2,056,085	2,287,980	2,344,110	56,130	2.45%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	1,984,820	2,223,460	2,279,590	56,130	2.52%
Operating	69,627	64,520	64,520	0	0.00%
Capital Outlay	1,638	0	0	0	0.00%
Total	2,056,085	2,287,980	2,344,110	56,130	2.45%

Positions	
Title	Full Time
Director of Engineering	1
Chief of Design	1
Chief Project Manager	1
Senior Architectural Project Manager	1
Civil Engineer	2
Structural Engineer	1
Transportation Engineer	1
Real Property Administrator	1
Chief of Surveys	1
Project Manager	3
Survey Party Chief	1
GIS Analyst	1
Engineering Technician III	3
Technology Coordinator	1
Survey Technician	1
Administrative Assistant	1
Total	21

Construction

Fund:	General Fund	Category:	Construction
Program Code:	11630	Contact:	Richard Eichelberger

Departmental Function:

Inspect construction of infrastructure improvements in the Washington County Capital Improvement Plan (CIP). Inspect public and privately-owned storm water management (SWM) structures. Inspect private land development in the County. Performs plan review and inspections of residential and commercial building construction, renovation, and improvements.

Goals for Fiscal Year 2021

- ✓ Expand the utilization of the Virtual Inspection Program.
- ✓ Investigate/implement electronic building plan submission.
- ✓ Maintain 24 hours or less response time to all inspection requests.
- ✓ Continue to evaluate divisional policies/procedures for efficiency.
- ✓ Continue customer satisfaction with all facets of the division.
- ✓ Continue excellence in coordination with the Engineering, Plan Review and Permitting staff.
- ✓ Continue training the building/trade/construction inspectors to assist with CIP projects as needed.
- ✓ Continue to provide inspection services in support of Engineering Division/Capital Projects.
- ✓ Continue supervision of consultant inspection services.
- ✓ Maintain in-house training program.
- ✓ Continue expanded use of the Existing Building Code.
- ✓ Provide single day field training for each Permit Tech.
- ✓ Provide outreach meeting with contractors.
- ✓ Continue to provide assistance to all County divisions/departments as needed.
- ✓ Participate in the Home Show.
- ✓ Replace and retrain inspection staff as needed.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	1,839,441	2,087,180	2,137,900	50,720	2.43%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	9,930	10,050	9,550	(500)	(4.98%)
Total	1,849,371	2,097,230	2,147,450	50,220	2.39%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	1,750,572	1,995,690	2,032,370	36,680	1.84%
Operating	97,755	101,540	100,580	(960)	(0.95%)
Capital Outlay	1,044	0	14,500	14,500	100.00%
Total	1,849,371	2,097,230	2,147,450	50,220	2.39%

Positions	
Title	Full Time
Director of Construction	1
Deputy Code Official	1
Chief Building Inspector	1
Combination Inspector	1
Chief Site Inspector	1
Electrical Inspector II	1
Electrical Inspector I	2
Plumbing Inspector II	1
Plumbing Inspector I	1
Building Inspector I	3
Plans Examiner II	2
Construction Inspector	5
Administrative Assistant	1
Total	21

Plan Review and Permitting

Fund:	General Fund	Category:	Plan Review and Permitting
Program Code:	11610	Contact:	Ashley Holloway

Departmental Function:

To aid in providing public safety, protecting the environment and preserving public infrastructure functionality by ensuring compliance of private land development activities with County ordinances, policies and directives of the Board of County Commissioners. To administer and enforce codes and ordinances in order to promote and ensure public safety and the health and general welfare of the County residents. To serve as a clearinghouse for numerous agencies. Permit applications are accepted and processed for new construction, renovations, demolition, plumbing, mechanical, electrical work, intents to build, zoning certifications, grading, floodplain, driveway entrances, and utility installations. Charged with licensing plumbers, electrical contractors, and junkyards. Administers the County floodplain management program and implements the County Floodplain Ordinance. Subdivision, site plan, grading plan, storm water management, and forest conservation plan applications are accepted and processed for new residential, commercial and industrial development. Traffic Impact Study reviews are performed as well as initiation of Public Works Agreements.

.

Goals for Fiscal Year 2021

- ✓ Continue to update and revise divisional policies and procedures to improve operating structure and increase efficiency.
- ✓ Continue year-over-year collaboration with the Department of Planning and Zoning to revise and update, as necessary, the Zoning Ordinance for Washington County.
- ✓ Continue to support and assist residents and property owners with Flood Insurance Study/Flood Insurance Rate Maps.
- ✓ Continue year-over-year coordination with the Engineering and Construction divisions.
- ✓ Provide the necessary tools, equipment and support required for all staff to successfully complete their responsibilities on a daily basis.
- ✓ Improve efficiency by implementing new processes within Accela Automation.
- ✓ Provide a positive work environment and promote employee excellence.
- ✓ Provide professional growth for employees.
- ✓ Continue to provide exemplary customer service in all phases of Plan Review & Permitting processes.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	145,566	333,240	400,230	66,990	21.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	1,293,482	1,225,000	1,120,000	(105,000)	(8.57%)
Total	1,439,048	1,558,240	1,520,230	(38,010)	(2.44%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	1,401,237	1,510,060	1,476,140	(33,920)	(2.25%)
Operating	35,342	47,480	44,090	(3,390)	(7.14%)
Capital Outlay	2,469	700	0	(700)	(100.00%)
Total	1,439,048	1,558,240	1,520,230	(38,010)	(2.44%)

Positions	
Title	Full Time
Director of Plan Review & Permitting/Zoning Administrator	1
Chief of Plan Review	1
Senior Plan Review/Floodplain Manager	1
Chief of Permitting	1
Plan Reviewer	1
Senior Planner	1
Planner	1
Zoning Coordinator	1
Zoning Inspector	1
Office Manager	1
Administrative Assistant	1
Permits Technician	4
Senior Office Associate	2
Total	17

Planning and Zoning

Fund:	General Fund	Category:	Planning
Program Code:	10800	Contact:	Jill Baker

Departmental Function:

The Planning & Zoning Department is responsible for all aspects of creation and shepherding to adoption the County's long-term goals for land use planning in the form of the Comprehensive Plan. This also includes the update and maintenance of several subservient long-range plans for solid waste, land preservation and recreation, water and sewage, transportation and annual reporting. The department is also responsible for the implementation of Comprehensive Plan recommendations through subdivision, zoning, forest conservation and Adequate Public Facilities Ordinance amendments and the creation of new or revision to current land use policies or programs. Planning and Zoning is deeply embedded in the County's Geographic Information System (GIS), creating and maintaining mapping data and layers for map production to be used in planning documents and on an as needed project basis. All land preservation programs, forest conservation program inspections and enforcement, school adequacy evaluations, Historic District Commission activities, addressing and road name maintenance are also housed in this department.

Goals for Fiscal Year 2021

- ✓ Continue to address correction public awareness campaign and implement strategy in preparation for Next Generation 911.
- ✓ Continue preparation of draft Comprehensive Plan.
- ✓ Begin process to update the historic sites inventory for Washington County.
- ✓ Begin the process to update the County Water and Sewerage Plan.
- ✓ Update the Solid Waste and Recycling Management Plan.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	681,328	796,250	787,850	(8,400)	(1.05%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	10,550	21,400	17,400	(4,000)	18.69%
Total	691,878	817,650	805,250	(12,400)	(1.52%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	681,267	795,570	784,650	(10,920)	(1.37%)
Operating	10,611	22,080	20,600	(1,480)	(6.70%)
Capital Outlay	0	0	0	0	0.00%
Total	691,878	817,650	805,250	(12,400)	(1.52%)

Positions	
Title	Full Time
Planning and Zoning Director	1
Deputy Director	1
GIS Coordinator	1
Parks & Environmental Planner	1
GIS Analyst	1
Comprehensive Planner	1
Administrative Assistant	1
GIS Technician	1
Total	8

Zoning Appeals

Fund:	General Fund	Category:	Planning and Zoning
Program Code:	10810	Contact:	Ashley Holloway

Departmental Function:

The Board of Zoning Appeals is supported by the Plan Review & Permitting Department. A secretary is assigned to serve as an intermediary between the Board and the public. Zoning applications are accepted for variances, special exceptions, non-conforming uses and administrative error from the Director's decision on the Zoning Ordinance and from the Planning Commission's decision on the County Subdivision Ordinance and Public Facility Ordinance.

Goals for Fiscal Year 2021

- ✓ Continue to review and process applications for appeals to the Board of Zoning Appeals in an efficient manner.
- ✓ Continue to support staff to implement divisional software to a web-based solution to increase efficiency and provide additional services regarding the appeal cases.

Funding Sources

Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	33,843	42,440	43,840	1,400	3.30%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	10,650	16,000	12,000	(4,000)	(25.00%)
Total	44,493	58,440	55,840	(2,600)	(4.45%)

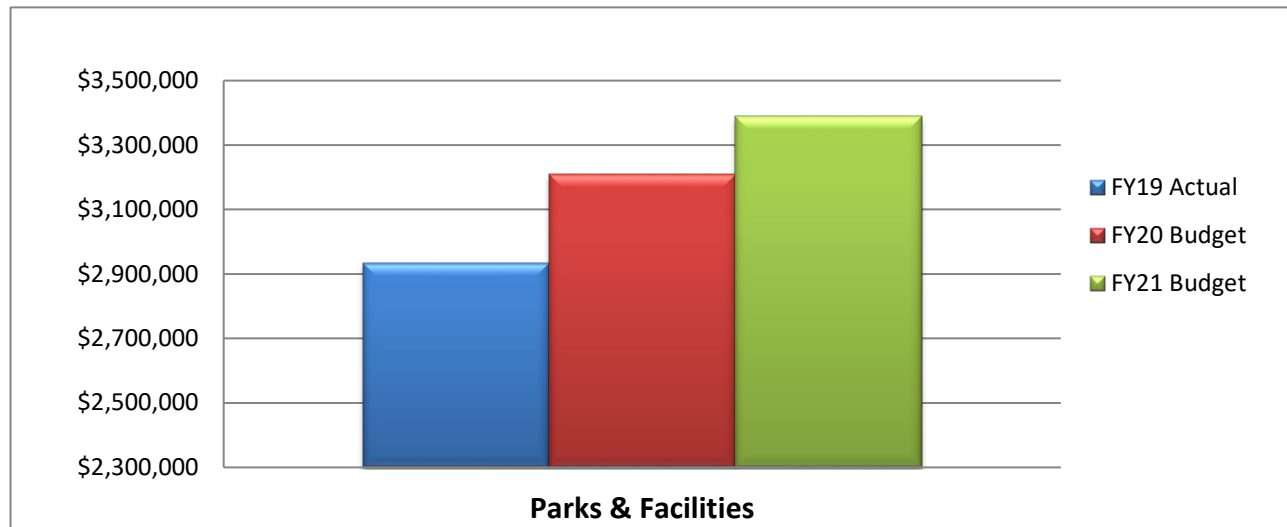
Program Expenditures

Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	19,467	26,640	26,640	0	0.00%
Operating	25,026	31,800	29,200	(2,600)	(4.45%)
Capital Outlay	0	0	0	0	0.00%
Total	44,493	58,440	55,840	(2,600)	(4.45%)

Intentionally left blank

General Fund – Parks & Facilities Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Buildings, Grounds & Parks	1,946,276	2,071,120	2,205,190	134,070	6.47%
Martin L. Snook Pool	130,481	150,840	149,000	(1,840)	(1.22%)
Fitness & Recreation	856,683	987,900	1,035,260	47,360	4.79%
Total	2,933,440	3,209,860	3,389,450	179,590	5.59%



Intentionally left blank

Buildings, Grounds & Parks

Fund:	General Fund	Category:	Parks & Facilities
Program Code:	11900	Contact:	Daniel Hixon

Departmental Function:

This department is responsible for the operation and maintenance of 456 acres of land within Washington County's 17 park sites.

Goals for Fiscal Year 2021

- ✓ Complete inclusive playground equipment replacement at Regional Park.
- ✓ Replace play structures and safety surfacing at Marty L. Snook Park.
- ✓ Upgrade bathroom facilities at Marty Snook Park.
- ✓ Complete a parking lot overlay of the Marty Snook Park Pool parking area.
- ✓ Complete sidewalk and walking path repairs at Woodland Way Park.
- ✓ Start work on a new equipment storage building at the Doub's Woods maintenance facility.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	1,880,562	1,994,820	2,136,190	141,370	7.09%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	65,714	76,300	69,000	(7,300)	(9.57%)
Total	1,946,276	2,071,120	2,205,190	134,070	6.47%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	1,595,318	1,694,000	1,828,810	134,810	7.96%
Operating	350,783	377,120	376,380	(740)	(0.20%)
Capital Outlay	175	0	0	0	0.00%
Total	1,946,276	2,071,120	2,205,190	134,070	6.47%

Positions	
Title	Full Time
Deputy Director of Public Works - Buildings, Grounds & Facilities	1
Parks Supervisor	1
Supervisor of Grounds & Facilities	1
Parks Manager	1
Equipment Operator/Mechanic	2
Maintenance Trades worker	2
Senior Office Associate	2
Park/Playground Inspector	1
Maintenance Leadworker	2
Maintenance Worker	4
Total	17

Martin L. Snook Pool

Fund:	General Fund	Category:	Parks & Facilities
Program Code:	12000	Contact:	Dave Brooks

Departmental Function:

The function of Martin L. Snook Pool is to offer swimming opportunities at the lowest possible cost, in a safe environment to the citizens.

Goals for Fiscal Year 2021

- ✓ Successfully and safely operate the pool facility per State guidance during the COVID 19 pandemic.
- ✓ Complete bathroom renovations.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	66,288	78,840	77,000	(1,840)	(2.33%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	64,193	72,000	72,000	0	0.00%
Total	130,481	150,840	149,000	(1,840)	(1.22%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	94,853	108,830	111,610	2,780	2.55%
Operating	35,309	42,010	37,390	(4,620)	(11.00%)
Capital Outlay	319	0	0	0	0.00%
Total	130,481	150,840	149,000	(1,840)	(1.22%)

Intentionally Left Blank

Fitness and Recreation

Fund:	General Fund	Category:	Parks & Facilities
Program Code:	12200	Contact:	Jaime Dick

Departmental Function:

The Department of Fitness and Recreation administrates and coordinates a wide range of recreational 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 promoting the central coordination of leisure time services and programs to avoid duplication of services by other agencies and a more efficient use of available resources. The formulation of an economic strategy of “shared” or “host” agreements with other agencies both public and private has expanded the service delivery system for recreational opportunities. The department also works with special events, marketing, and scheduling of the Ag Center and Board of Education facilities for public and private community organizations.

Goals for Fiscal Year 2021

- ✓ Collaborate with Washington County Public Schools to expand the joint use agreement to include the South County Elementary School in Sharpsburg as a Community Recreation Center.
- ✓ Expand recreational programming for youth, teens, adults and families to include archery, golf, youth fitness academy, outdoor fitness, and a geocaching program in the Parks
- ✓ Coordinate with the Local Health Officer to offer fitness classes, host sports clinics, leagues and events as permitted during the COVID 19 recovery.

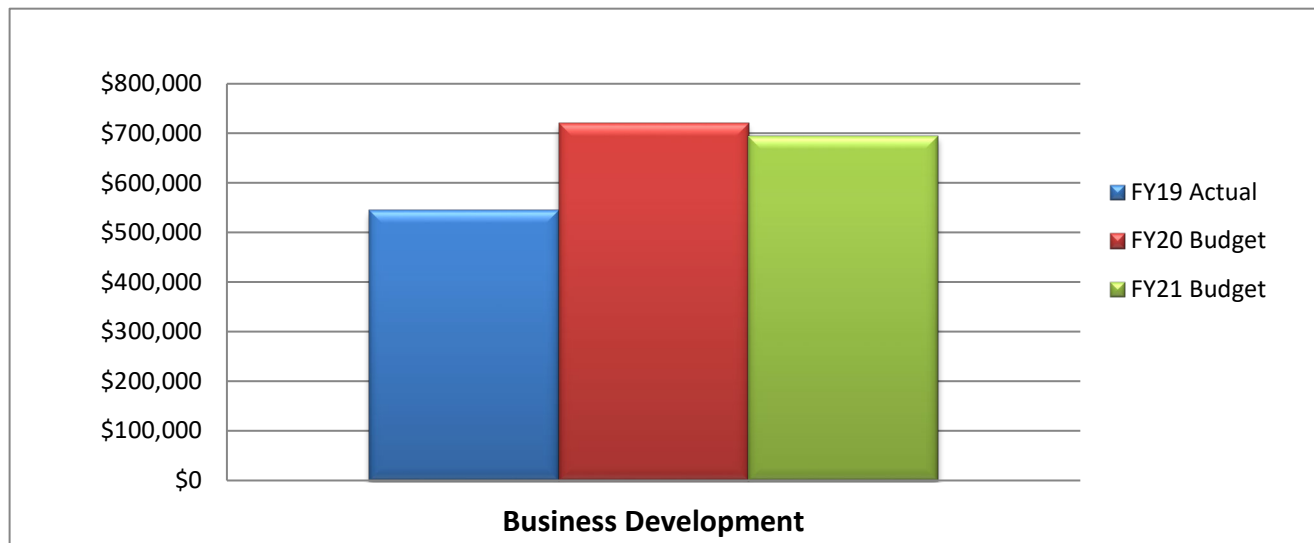
Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	552,934	667,900	696,640	28,740	4.30%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	303,749	320,000	338,620	18,620	5.82%
Total	856,683	987,900	1,035,260	47,360	4.79%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	741,679	875,030	905,510	30,480	3.48%
Operating	115,004	112,870	129,750	16,880	14.96%
Capital Outlay	0	0	0	0	0.00%
Total	856,683	987,900	1,035,260	47,360	4.79%

Positions	
Title	Full Time
Deputy Director Public Works – Parks & Recreation	1
Recreation & Fitness Supervisor	1
Recreation Program Coordinator	2
Senior Office Associate	1
Total	5

General Fund – Business Development Summary

Category	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Department of Business Development	544,693	719,450	694,220	(25,230)	(3.51%)
Total	544,693	719,450	694,220	(25,230)	(3.51%)



Intentionally left blank

Department of Business Development

Fund:	General Fund	Category:	Business Development
Program Code:	12500	Contact:	Susan Small

Departmental Function:

The Department of Business Development (DBD) is a County agency that provides assistance to new and expanding businesses throughout Hagerstown and Washington County, Maryland. DBD 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.

Goals for Fiscal Year 2021

- ✓ Maintain a broad community consensus regarding the direction of economic development efforts.
- ✓ Encourage access to economic incentives for quality job creation and/or tax base enhancement.
- ✓ Encourage existing neighborhood employers to grow “in place,” keeping jobs close to where people live.
- ✓ Cooperate with local educational institutions to coordinate training/skill requirements to meet the needs of local employers.
- ✓ Cooperate 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, blogs, podcasts, etc.
- ✓ Continue a collaborative recruitment strategy among business, stakeholders, non-profits, and government.
- ✓ Design, develop and deliver a variety of informational workshops/seminars/webinars for businesses.
- ✓ Assist local firms in finding appropriate development sites for expansion.
- ✓ Strengthen-programs which provide business development, information, and technical assistance.

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	544,693	719,450	694,220	(25,230)	(3.51%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	544,693	719,450	694,220	(25,230)	(3.51%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	411,804	545,250	521,320	(23,930)	(4.39%)
Operating	126,083	174,200	172,900	(1,300)	(0.75%)
Capital Outlay	6,806	0	0	0	0.00%
Total	544,693	719,450	694,220	(25,230)	(3.51%)

Positions	
Title	Full Time
Director of Business Development	1
Business Specialist	1
Business Leader	1
Ag Business Specialist	1
Business Support Specialist	1
Office Manager	1
Total	6

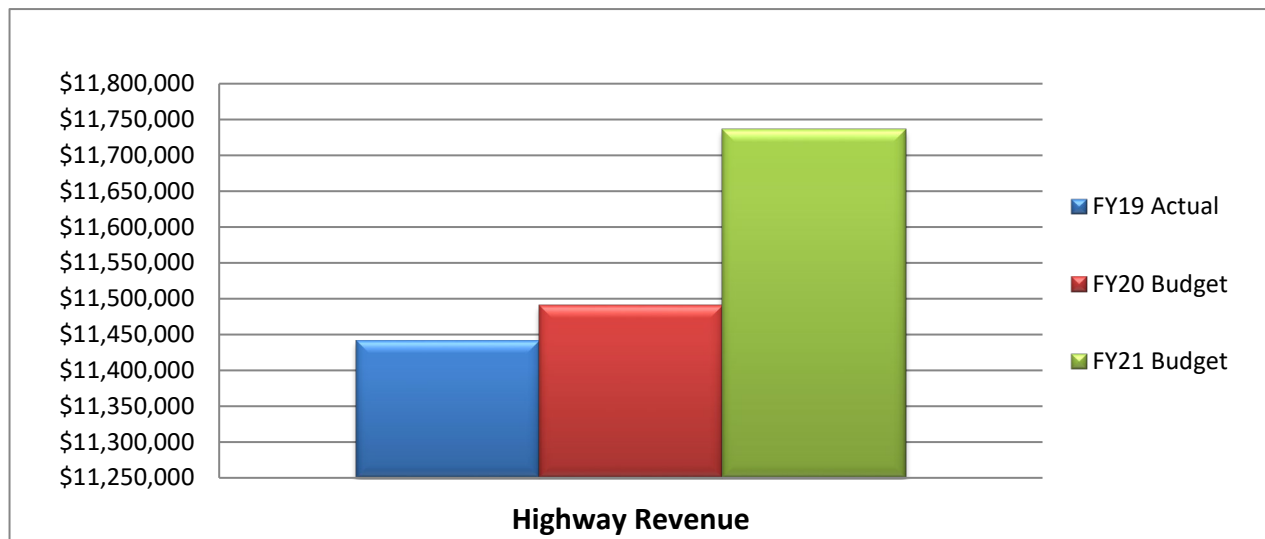
Highway Fund

Highway Fund Summary	261
Highway	263

Highway Fund Summary

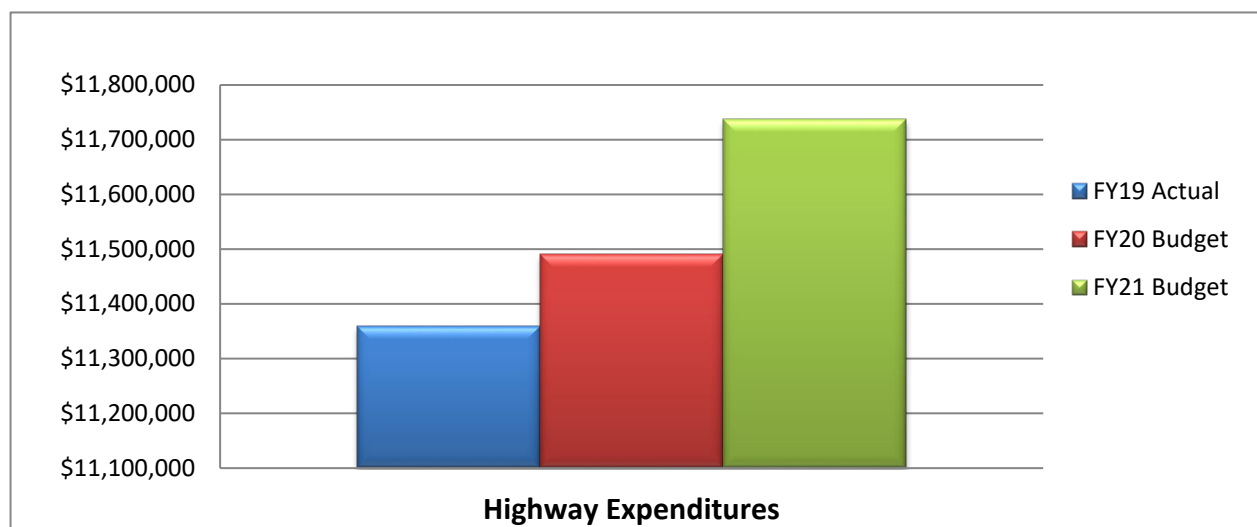
Highway Fund Revenue

Fund	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Highway Fund	11,441,267	11,490,360	11,736,350	245,990	2.14%
Total	11,441,267	11,490,360	11,736,350	245,990	2.14%



Highway Fund Expenditures

Fund	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Highway Fund	11,358,140	11,490,360	11,736,350	245,990	2.14%
Total	11,358,140	11,490,360	11,736,350	245,990	2.14%



Highway

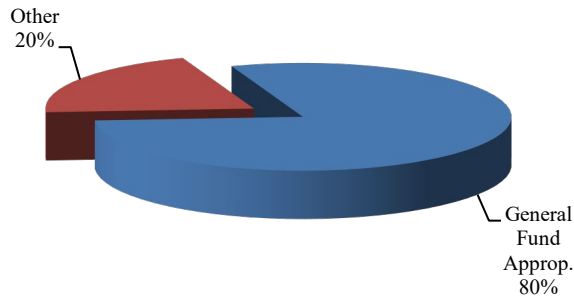
Fund:	Highway	Category:	Special Revenue
Program Code:	20	Contact:	Zane Rowe

Departmental Function:

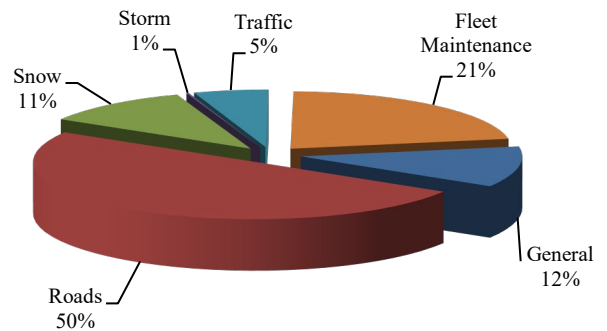
The Washington County Highway Department is responsible for the maintenance of the County's Road system; this includes but is not limited to patching, resurfacing, stabilization of dirt roads, keeping ditch lines clear of debris, mowing along County right of ways, mowing storm water management ponds, snow and ice removal, line striping, signal maintenance and signing of County Roads both regulatory and directional. Our fleet department also provides maintenance service for County owned vehicles.

Fund Summary

Highway Revenue



Highway Expense



The major source of revenue for the Highway operation is from the General Fund due to the State reduction of the Highway User Revenue.

Department/Agency

Goals for Fiscal Year 2021

- ✓ Due to projected reduced long-term Highway Equipment Replacement funding, explore alternative solutions to maintain and replace equipment to provide essential services. This will help to reduce long term maintenance costs while increasing equipment reliability.
- ✓ Train and certify an in-house MS4 Qualified Inspector to help identify storm water maintenance issues when performing routine maintenance. Be able to propose solutions and complete repairs.
- ✓ Increase employee training opportunities and incentives. Make training education classes available and known to employees. Increase the job knowledge and skills of our employees so they may advance in their careers and be more valuable in their service to the citizens of Washington County
- ✓ Continue to remove dead Ash trees decimated by the Emerald Ash Borer. The Ash Borer has killed thousands of trees within the County's right of way.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	9,188,110	9,038,250	9,326,620	288,370	3.19%
Operating and Capital Grants	0	0	0	0	0.00%
Fees/Charges	2,253,157	2,452,110	2,409,730	(42,380)	(1.73%)
Total	11,441,267	11,490,360	11,736,350	245,990	2.14%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	6,869,506	7,813,810	7,804,760	(9,050)	(0.12%)
Operating	4,440,520	3,635,550	3,904,390	268,840	7.39%
Capital Related Costs	48,114	41,000	27,200	(13,800)	(33.66%)
Total	11,358,140	11,490,360	11,736,350	245,990	2.14%

Positions	
Title	Full Time
Deputy Director of Public Works – Highways	1
Office Manager	1
Senior Office Associate	1
Supervisor of Operations	1
Section Supervisor	4
Supervisor Central Section	1
Assistant Section Supervisor	3
Lead Construction Specialist	1
Equipment Operator III	12
Crew Coordinator/Equip Operator II	1
Equipment Operator II	46
Equipment Operator I	1
Traffic Control and Safety Supervisor	1
Sign Mechanic	3
Fleet Manager	1
Assistant Fleet Manager	1
Automotive Service Technician	5
Fleet Services Coordinator	1
Welder	1
Auto Services Assistant	1
Automotive Body/Paint Technician	1
Office Associate	1
Total	89

Intentionally left blank

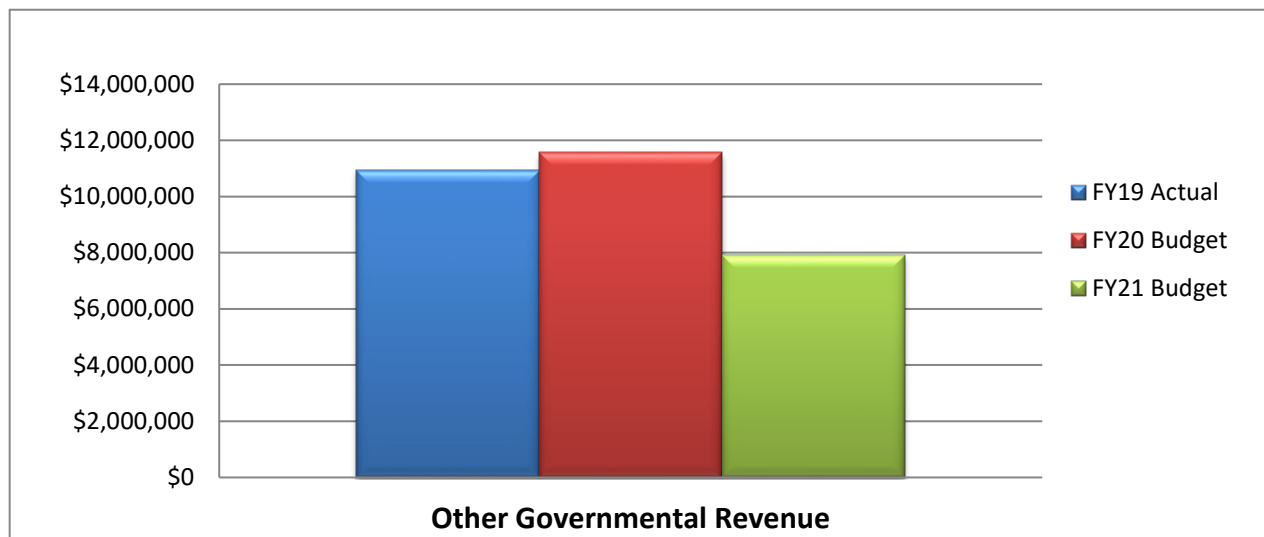
Other Governmental Funds

Other Governmental Funds Summary	267
Cascade Town Centre	269
Agricultural Education Center	271
Grant Management	273
Inmate Welfare	275
Gaming	277
Hotel Rental Tax	279
Land Preservation	281
Contraband	283
HEPMPO	285

Other Governmental Funds Summary

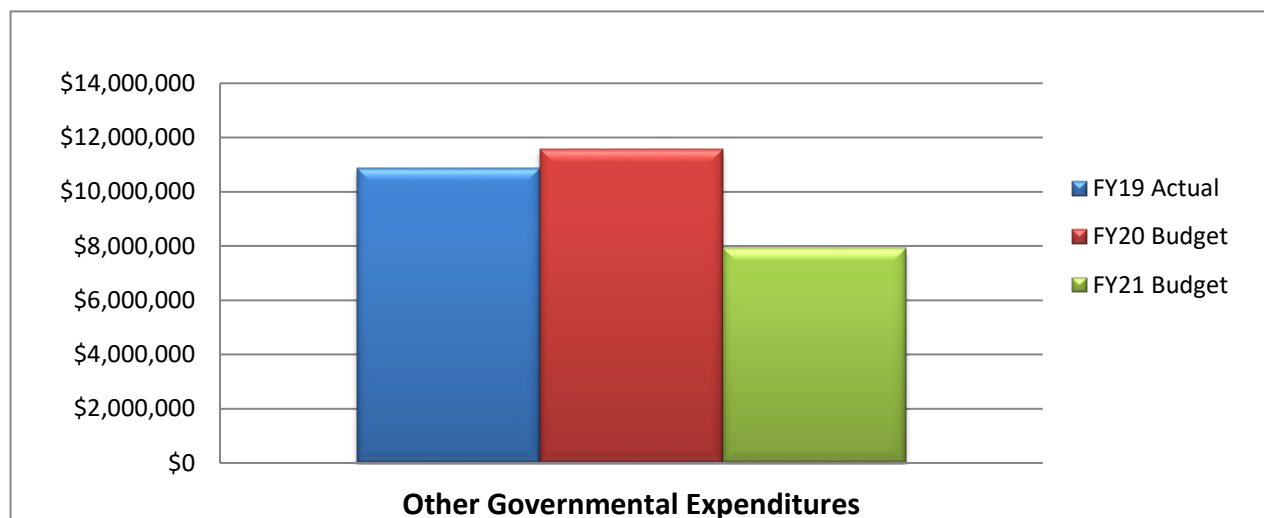
Other Governmental Funds Revenue

Fund	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Cascade Town Centre	229,641	996,680	183,650	(813,030)	(81.57%)
Agricultural Education Center	240,369	241,820	257,280	15,460	6.39%
Grant Management	385,320	425,510	443,710	18,200	4.28%
Inmate Welfare	529,572	645,920	497,500	(148,420)	(22.98%)
Gaming	2,265,130	2,164,770	1,955,490	(209,280)	(9.67%)
Hotel Rental Tax	2,291,638	2,100,000	1,840,000	(260,000)	(12.38%)
Land Preservation	4,450,858	4,424,270	2,151,680	(2,272,590)	(51.37%)
Contraband	38,844	5,910	0	(5,910)	(100.00%)
HEPMPO	518,317	563,240	590,980	27,740	4.93%
Total	10,949,689	11,568,120	7,920,290	(3,647,830)	(31.53%)



Other Governmental Funds Expenditures

Fund	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Cascade Town Centre	983,165	996,680	183,650	(813,030)	(81.57%)
Agricultural Education Center	239,008	241,820	257,280	15,460	6.39%
Grant Management	355,757	425,510	443,710	18,200	4.28%
Inmate Welfare	451,313	645,920	497,500	(148,420)	(22.98%)
Gaming	2,224,106	2,164,770	1,955,490	(209,280)	(9.67%)
Hotel Rental Tax	1,834,299	2,100,000	1,840,000	(260,000)	(12.38%)
Land Preservation	4,180,008	4,424,270	2,151,680	(2,272,590)	(51.37%)
Contraband	94,634	5,910	0	(5,910)	(100.00%)
HEPMPO	503,024	563,240	590,980	27,740	4.93%
Total	10,865,314	11,568,120	7,920,290	(3,647,830)	(31.53%)



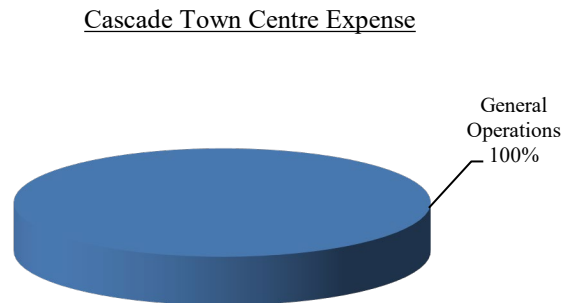
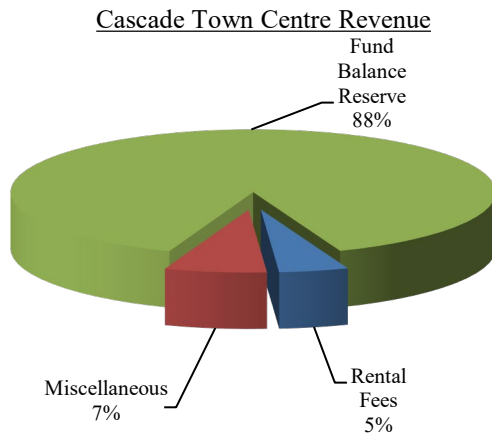
Cascade Town Centre

Fund:	Cascade Town Centre	Category:	Governmental Fund
Program Code:	22	Contact:	Andrew Eshleman

Departmental Function:

Cascade Town Centre fund was created to foster redevelopment at the closed Fort Ritchie site.

Fund Summary



There is a contract for the sale of this property, but it is currently at a standstill due to a lawsuit. The majority of the budget is for a payment to the Community Center which will be funded from the fund balance reserve.

Department/Agency

Goals for Fiscal Year 2021

- ✓ Complete a successful sale and transition of the property to private ownership
- ✓ Execute a Master Developer Agreement with the owner to identify roles and responsibilities to streamline the development of the property
- ✓ Manage and maintain the lakes and dams.
- ✓ Partner with the Fort Ritchie Community Center for recreational events at the property.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	29,641	203,080	0	(203,080)	(100.00%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges/Fund Balance Reserve	200,000	793,600	183,650	(609,950)	(76.86%)
Total	229,641	996,680	183,650	(813,030)	(81.57%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	322,103	389,310	0	(389,310)	(100.00%)
Operating	661,062	607,370	183,650	(423,720)	(69.76%)
Capital Outlay	0	0	0	0	0.00%
Total	983,165	996,680	183,650	(813,030)	(81.57%)

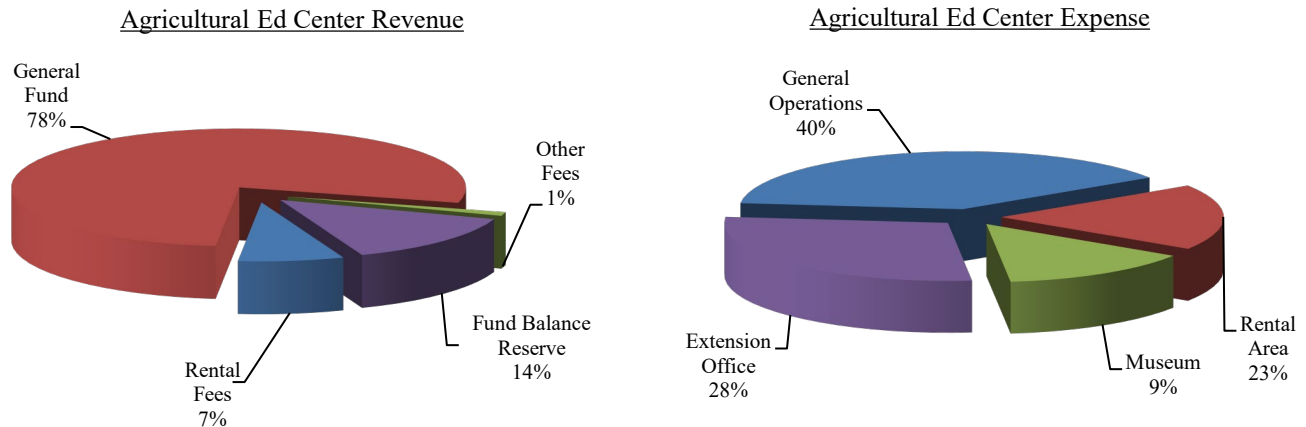
Agricultural Education Center

Fund:	Agricultural Education Center	Category:	Governmental Fund
Program Code:	23	Contact:	Andrew Eshleman

Departmental Function:

The Agricultural Education Center function is to promote agricultural and youth interest in Washington County and to educate the public about Washington County's agricultural heritage. 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 Extension Service's offices, the Rural Heritage Museum, and a Heritage Village. The Buildings, Grounds, and Parks Department maintains the facility.

Fund Summary



The General Fund appropriation accounts for 76.5% or \$199,610 of the Agricultural Education Fund's revenues. This amount is based on the projected shortfall of revenues generated by the operations over the operating expenses. The remainder of the revenue is generated from rental of the facilities and fund balance reserve.

Department/Agency

Goals for Fiscal Year 2021

- ✓ Coordinate with the Agriculture Education Center Board of Directors to develop a facility improvement plan.
- ✓ Complete the multi-purpose building kitchen renovation.
- ✓ Coordinate with renters and tenants to responsibly and safely manage events and activities during COVID 19 pandemic.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	199,830	184,900	199,610	14,710	7.96%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges/Fund Balance Reserve	40,539	56,920	57,670	750	1.32%
Total	240,369	241,820	257,280	15,460	6.39%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	73,237	82,930	85,060	2,130	2.57%
Operating	154,352	158,890	172,220	13,330	8.39%
Capital Outlay	11,419	0	0	0	0.00%
Total	239,008	241,820	257,280	15,460	6.39%

Positions	
Title	Full Time
Facility Administrator	1
Total	1

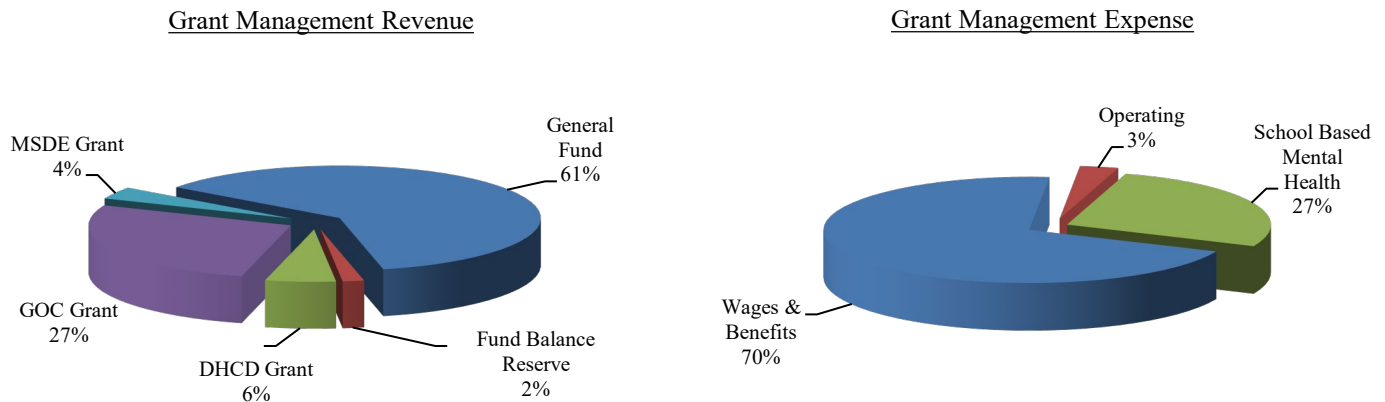
Grant Management

Fund:	Grant Management	Category:	Governmental Fund
Program Code:	24	Contact:	Susan Buchanan

Departmental Function:

The Office of Grant Management is charged with the administration and management of the Local Management Board Initiative, Community Development Block Grant (CDBG) Funding, Neighborhood Conservation Initiative, Board of County Commissioner's 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 the 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.

Fund Summary



Only the administrative costs of managing the programs and grants for the Governor's Office of Children (GOC), the Department of Housing and Community Development (DHCD), Maryland State Department of Education (MSDE), and the Board of County Commissioners are included in this budget, as well as the appropriation for the School Based Mental Health Program. The portion of the grant funds for the programs, as well as the program costs, are not presented.

Department/Agency

Goals for Fiscal Year 2021

- ✓ Secure grant funding from the Children's Cabinet Interagency Fund to continue programs that impact Governor Hogan's strategic goals for serving children and families.
- ✓ Continue to effectively manage County grant funding with a goal of 100% compliance.
- ✓ Review and update County grant program procedures with goal of increasing efficiency and simplifying application processes.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	247,270	284,690	273,080	(11,610)	(4.08%)
Grants/Intergovernmental	138,050	140,820	163,030	22,210	15.77%
Fund Balance Reserve	0	0	7,600	7,600	100.00%
Fees/Charges	0	0	0	0	0.00%
Total	385,320	425,510	443,710	18,200	4.28%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	229,991	287,760	310,260	22,500	7.82%
Operating	5,766	17,750	13,450	(4,300)	(24.23%)
Appropriations	120,000	120,000	120,000	0	0.00%
Total	355,757	425,510	443,710	18,200	4.28%

Services Provided		
	2018 Actual	2019 Actual
Total Grant Oversight Management	105	98
Total Value of Grant Oversight Management	\$57,043,808	\$43,704,018

Positions	
Title	Full Time
Director – Office of Grant Management	1
Senior Grant Manager	1
Grant Manager	1
Grant Analyst	1
Total	4

Inmate Welfare

Fund:	Inmate Welfare	Category:	Governmental Fund
Program Code:	25	Contact:	Major Craig Rowe

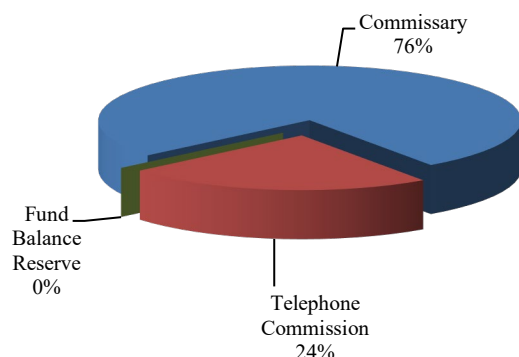
Departmental Function:

The Washington County Inmate Welfare Fund was created by Article – Correctional Services Chapter 27 and 2 11-902. Each local correctional facility may establish an inmate welfare fund that is beneficial to the housed inmates. This fund may be used only for goods and services that benefit the general inmate population as defined by regulations that the managing official of the local correctional facility adopts.

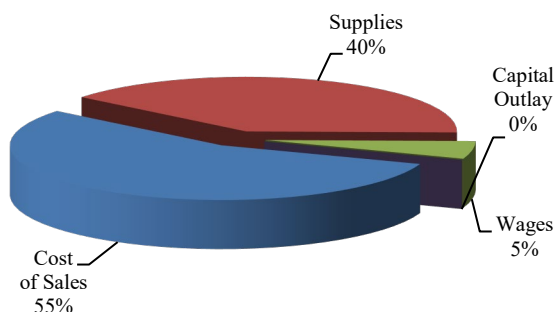
11-903 Each fund is a special continuing, non-lapsing fund. (2) (I) Each fund consists of I 1-profits derived from the sale of good through the commissary operation, telephone and vending machine commissions. See Chapter 27 11-902-11-904 for more details.

Fund Summary

Inmate Welfare Revenue



Inmate Welfare Expense



Commissary sales account for 76% or \$380,000 of the Inmate Welfare fund revenues. This revenue is generated from the sale of products to the general inmate population and is budgeted based on history. The remainder of the revenue is commission from the pay phones used.

Department/Agency

Goals for Fiscal Year 2021

- ✓ Conduct a study on the use of the inmate tablets for remote visitation to continue visitation while maintaining social distancing requirements.
- ✓ Implement the sale of hygiene products to inmates on disciplinary segregation as required by new standards and law.
- ✓ Eliminate the sale of all items containing sugar that can be used to create fermentation process.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges/Fund Balance Reserve	529,572	645,920	497,500	(148,420)	(22.98%)
Total	529,572	645,920	497,500	(148,420)	(22.98%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	15,938	26,170	26,170	0	0.00%
Operating	429,270	452,000	471,330	19,330	4.28%
Capital Outlay	6,105	167,750	0	(167,750)	(100.00%)
Total	451,313	645,920	497,500	(148,420)	(22.98%)

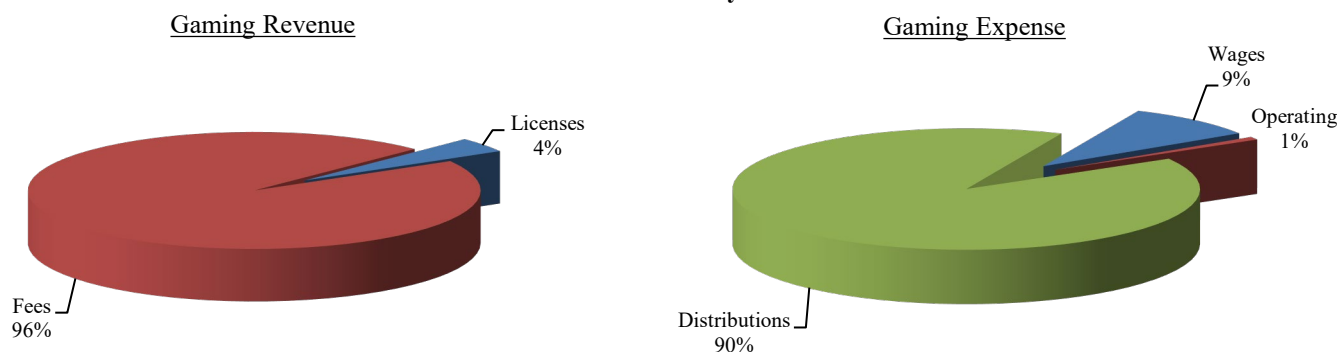
Gaming Fund

Fund:	Gaming Fund	Category:	Special Revenue
Program Code:	26	Contact:	Susan Buchanan

Departmental Function:

The Office of 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 to the Gaming Fund for distributions which are then allocated by an appointed seven-member panel to fire and rescue companies and local charities. This office also issues licenses and regulates coin-operated amusement devices throughout the County.

Fund Summary



The Gaming Fund generates 100% of its revenue from fees charged to operate gaming activities. The revenue budget is based on the prior year actual revenues.

Department/Agency

Goals for Fiscal Year 2021

- ✓ Maintain 100% gaming regulation compliance through regular inspections and operator education.
- ✓ Review and implement modifications to Gaming Grant Application to ensure it is user-friendly to funding applicants.
- ✓ Cross train grant management staff to provide back-up gaming support to enhance customer service.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	2,370	0	0	0	0.00%
Fund Balance Reserve	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	2,262,760	2,164,770	1,955,490	(209,280)	(9.67%)
Total	2,265,130	2,164,770	1,955,490	(209,280)	(9.67%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	160,383	170,570	179,970	9,400	5.51%
Operating	10,582	17,240	15,840	(1,400)	(8.12%)
Capital Outlay	0	0	0	0	0.00%
Gaming Distributions	2,053,141	1,976,960	1,759,680	(217,280)	(10.99%)
Total	2,224,106	2,164,770	1,955,490	(209,280)	(9.67%)

Services Provided		
	2018 Actual	2019 Actual
Total Gaming Applications Processed and or Monitored	100	100
Total Gaming Awards	\$1,976,374	\$2,053,141

Positions	
Title	Full Time
Charitable Gaming Manager	1
Senior Office Associate	1
Total	2

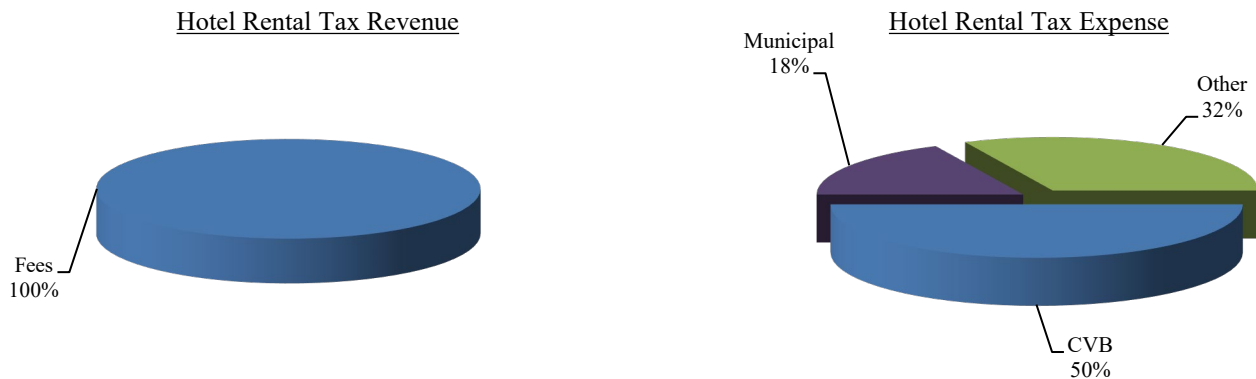
Hotel Rental Tax Fund

Fund:	Hotel Rental Tax	Category:	Governmental Fund
Program Code:	27	Contact:	Sara Greaves

Departmental Function:

The Hotel Rental Tax fund is used to account for revenue generated by a 6% local Hotel Rental Tax approved under Md. 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 County Commissioners to promote tourism, to encourage economic development, or to promote cultural and/or recreational activities in Washington County.

Fund Summary



The Hotel Rental Tax Fund generates revenue from the tax charged to hotels and motels based on occupancy. The estimated revenue is based on history.

Department/Agency

Goals for Fiscal Year 2020

✓ Not applicable.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental (Fund Balance Reserve)	0	0	0	0	0.00%
Fees/Charges	2,291,638	2,100,000	1,840,000	(260,000)	(12.38%)
Total	2,291,638	2,100,000	1,840,000	(260,000)	(12.38%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	1,834,299	2,100,000	1,840,000	(260,000)	(12.38%)
Capital Outlay	0	0	0	0	0.00%
Total	1,834,299	2,100,000	1,840,000	(260,000)	(12.38%)

Land Preservation Fund

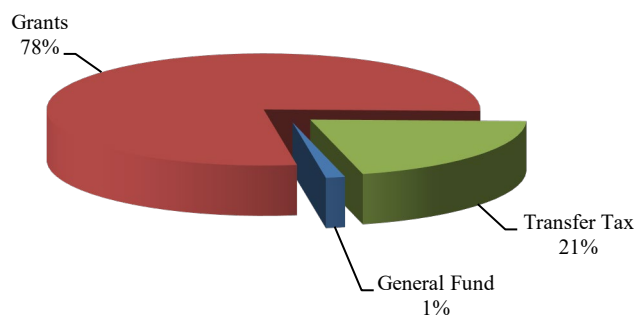
Fund:	Land Preservation Fund	Category:	Governmental Fund
Program Code:	28	Contact:	Chris Boggs

Departmental Function:

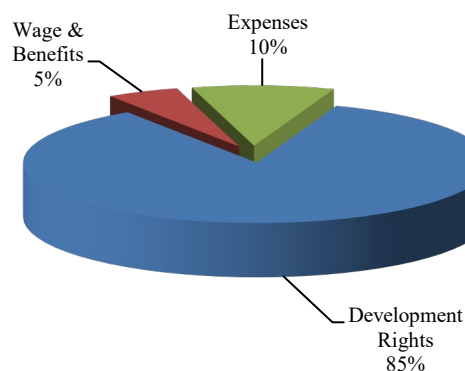
This Fund is used to account for programs related to agricultural land preservation. At least \$400,000 of the revenues from the County Real Estate Transfer Tax is used to purchase permanent easements. Roughly half of this will be used for County Installment Payment Program easements; and the other half is to be put toward the 60/40 Match mechanism for the acquisition of Maryland Agricultural Land Preservation Program easements. Also, a portion of the Agricultural Transfer Tax that is collected by the County is remitted to the State for the purchase of easements. These programs enhance the viability of agriculture in the County. Administrative and Compliance funds from easement settlements are deposited into this account and have been used to pay for easement-related services when they are due prior to settlement. 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).

Fund Summary

Land Preservation Revenue



Land Preservation Expense



Department/Agency

Goals for Fiscal Year 2021

- ✓ Continue to work towards achieving the goal of 50,000 permanently preserved acres.
- ✓ Confirm further expansion of the Rural Legacy Area (RLA) and work with landowners and County Commissioners to approve expanded RLA.
- ✓ Pursue additional Next Generation Farmland Acquisition Program transfers.
- ✓ Settle three or four Maryland Agricultural Land Preservation Foundation easements.
- ✓ Complete expenditure of the FY2020 RLP grant.
- ✓ Process RLA Grant Agreement for FY 2021.

Goals for Fiscal Year 2021 (cont'd.)

- ✓ Seek additional applicants for CREP easement funding.
- ✓ Work with landowners for renewal Ag Districts.
- ✓ Work with Ag Advisory Board to evaluate overlay easements on existing preserved land.
- ✓

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	104,760	18,170	30,880	12,710	69.95%
Grants/Intergovernmental	3,815,572	3,961,100	1,675,800	(2,285,300)	(57.69%)
Fees/Charges/Fund Balance	530,526	445,000	445,000	0	0.00%
Total	4,450,858	4,424,270	2,151,680	(2,272,590)	(51.37%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	218,390	115,270	108,160	(7,110)	(6.17%)
Operating	3,961,618	4,309,000	2,043,520	(2,265,480)	(52.58%)
Capital Outlay	0	0	0	0	0.00%
Total	4,180,008	4,424,270	2,151,680	(2,272,590)	(51.37%)

Positions	
Title	Full Time
Land Preservation Planner	1
Total	1

Contraband

Fund:	Contraband	Category:	Governmental Fund
Program Code:	51	Contact:	Sheriff Douglas Mullendore

Departmental Function:

Seized proceeds from controlled dangerous substance related 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.

Department/Agency

Goals for Fiscal Year 2021

- ✓ Add newer technology to our covert surveillance program to monitor/record-controlled purchases.
- ✓ Update an aging fleet of covert vehicles to provide effective enforcement/surveillance.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2020 Budget	Change	
				\$	%
Fund Balance Reserve	0	5,910	0	(5,910)	(100.00%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	38,844	0	0	0	0.00%
Total	38,844	5,910	0	(5,910)	(100.00%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2020 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	33,450	0	0	0	0.00%
Capital Outlay	61,184	5,910	0	(5,910)	(100.00%)
Total	94,634	5,910	0	(5,910)	(100.00%)

Intentionally Left Blank

Hagerstown/Eastern Panhandle Metropolitan Planning Organization (HEPMPO)

Fund:	HEPMPO	Category:	Governmental Fund
Program Code:	29	Contact:	Jill Baker

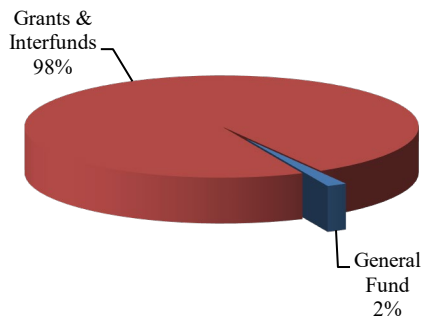
Departmental Function:

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; and a small portion of Franklin County, Pennsylvania. The HEPMPPO coordinates the federally mandated transportation planning process in the Hagerstown-Martinsburg Urbanized Area, a designation resulting from the 1990 and 2000 Census.

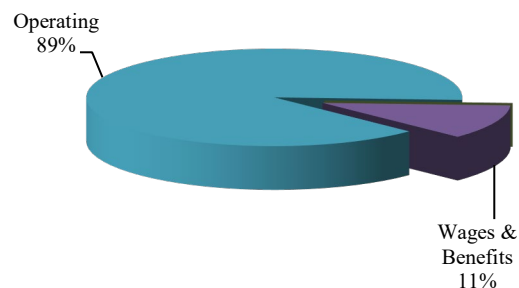
An important part of this planning process is the public's participation in developing short and long-term goals for the regional transportation system. The public is invited to search the website, review the information, and provide HEPMPPO with any feedback regarding transportation issues facing the region today and in the future.

Fund Summary

HEPMPO Revenue



HEPMPO Expense



Department/Agency

Goals for Fiscal Year 2021

- ✓ Continue to incorporate planning factors and performance measures into regional planning efforts in accordance with the FAST Act transportation legislation.
- ✓ Continue to support local governmental bodies in the application and implementation of grant applications such as Transportation Alternatives Program (TAP), Recreational Trails Program (RTP), Safe Routes to School (SRTS), and Congestion Mitigation and Air Quality (CMAQ).
- ✓ Begin development of Multimodal Long-Range Transportation Plan Update.
- ✓ Provide funding support to Washington County Transit Department to allow County staff to collect data and develop reports for the National Transit Database.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	25,610	8,580	9,750	1,170	13.64%
Grants/Intergovernmental	466,492	554,600	581,230	26,570	4.79%
Fees/Charges	26,215	0	0	0	0.00%
Total	518,317	563,240	590,980	27,740	4.93%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	49,289	63,250	66,210	2,960	4.68%
Operating	451,711	497,490	524,770	27,280	1.71%
Capital Outlay	2,024	2,500	0	(2,500)	100.00%
Total	503,024	563,240	590,980	27,740	4.93%

Wages and Benefits are charged by a full-time employee in the Planning Department and a full-time employee in the Transit Department who work part time on this program.

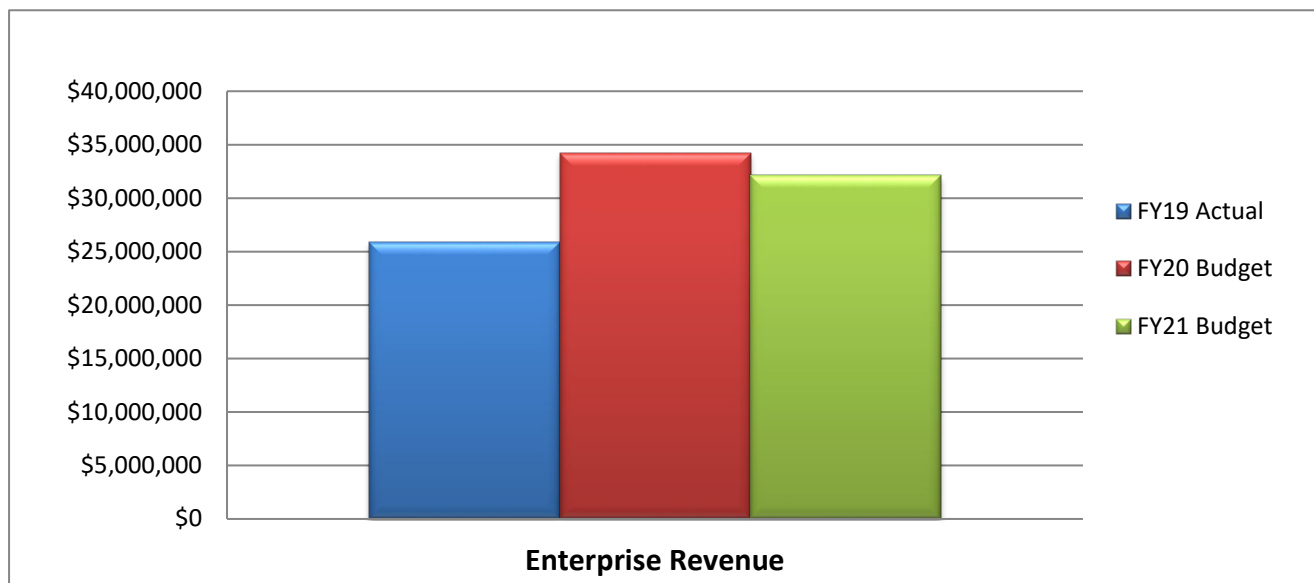
Enterprise Funds

Enterprise Funds Summary	287
Solid Waste	289
Water Quality	291
Transit	295
Airport	297
Golf Course	299

Enterprise Funds Summary

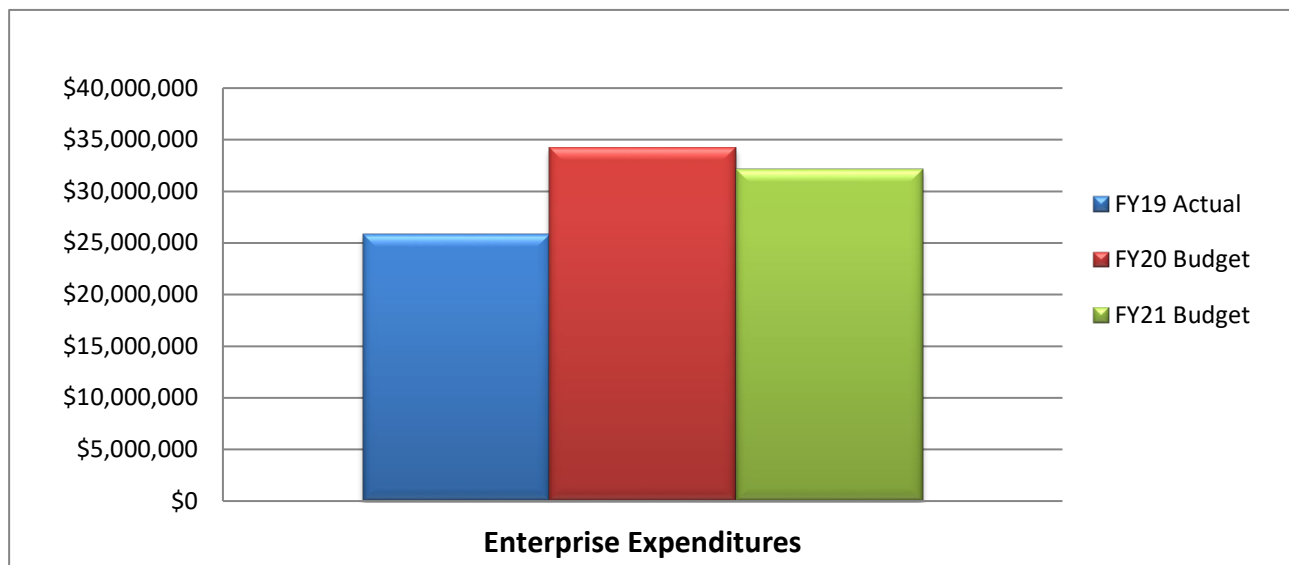
Enterprise Funds Revenue

Fund	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Solid Waste	8,380,601	7,649,030	8,151,110	502,080	6.56%
Water Quality	13,701,612	20,722,320	18,206,490	(2,515,830)	(12.14%)
Transit	2,419,618	2,696,940	2,666,050	(30,890)	(1.15%)
Airport	2,769,653	1,999,070	1,979,630	(19,440)	(0.97%)
Golf Course	1,118,742	1,162,950	1,149,680	(13,270)	(1.14%)
Total	28,390,226	34,230,310	32,152,960	(2,077,350)	(6.07%)



Enterprise Funds Expenditures

Fund	2019 Actual	2020 Budget	2021 Budget	\$ Change	% Change
Solid Waste	6,594,236	7,649,030	8,151,110	502,080	6.56%
Water Quality	13,252,014	20,722,320	18,206,490	(2,515,830)	(12.14%)
Transit	2,803,498	2,696,940	2,666,050	(30,890)	(1.15%)
Airport	2,139,799	1,999,070	1,979,630	(19,440)	(0.97%)
Golf Course	1,057,544	1,162,950	1,149,680	(13,270)	(1.14%)
Total	25,847,091	34,230,310	32,152,960	(2,077,350)	(6.07%)



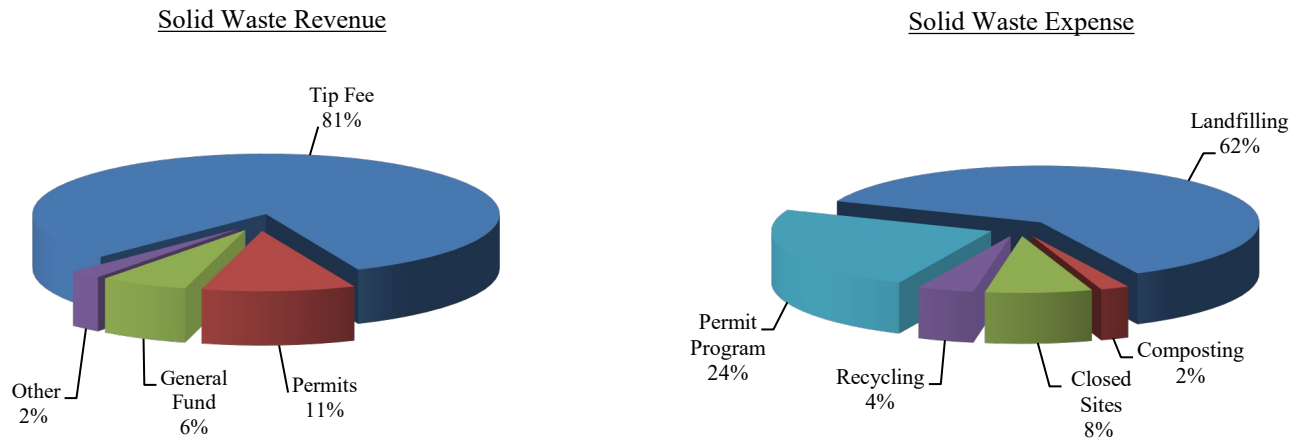
Solid Waste

Fund:	Solid Waste	Category:	Enterprise Fund
Program Code:	21	Contact:	Dave Mason

Departmental 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.

Fund Summary



The Solid Waste operation generates 81% of total revenue or \$6,605,300 from tip fees and 11% or \$866,130 from permit fees. The General Fund appropriation covers costs associated with closed landfill sites that no longer accept waste or generate a revenue stream. These sites never collected fees due to pre-regulatory operation or the sites only collected fees for a portion of their useful capacity once new regulatory guidelines were enacted. The General Fund appropriation is required due to closure and post-closure costs on these sites in which insufficient revenues and or reserves exist to support the future costs of these sites. The current landfilling and composting programs and activities are self-supporting from fees. The program/activity costs on these are determined based on a full cost accounting analysis. The analysis determines the total cost of service for each activity or program from which rates can then be set.

Department/Agency

Goals for Fiscal Year 2021

- ✓ Explore options to increase recycling to meet the proposed Maryland Department of Environment goals.
- ✓ Continue to explore alternatives to landfilling trash.
- ✓ Complete a groundwater study at the City/County Landfill to determine if the groundwater influences leachate production.
- ✓ Begin the process of capping the Rubble Landfill with an end of construction by 2023.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	961,700	598,340	496,080	(102,260)	(17.09%)
Fund Balance Reserve	0	0	0	0	0.00%
Grants	0	0	0	0	0.00%
Fees and Charges	7,418,901	7,050,690	7,655,030	604,340	8.57%
Total	8,380,601	7,649,030	8,151,110	502,080	6.56%

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	2,083,828	2,237,960	2,292,760	54,800	2.45%
Operating	3,933,173	2,952,460	4,193,420	1,240,960	42.03%
Capital Related Costs	577,235	2,458,610	1,664,930	(793,680)	(32.28%)
Total	6,594,236	7,649,030	8,151,110	502,080	6.56%

Positions	
Title	Full Time
Deputy Director Solid Waste & Watershed	1
Superintendent of Landfill Operations	1
Weigh Clerk	3
Administrative Assistant	1
Senior Office Associate	1
Auto Service Specialist	2
Solid Waste Equipment Operator	7
Landfill Attendant	4
Recycling/Operations Coordinator	1
Total	21

Water Quality

Fund:	Water Quality	Category:	Enterprise Fund
Program Code:	40 – 43	Contact:	Jeremy Mose

Departmental Function:

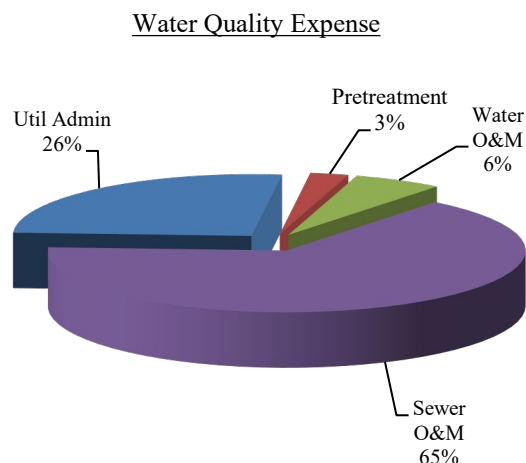
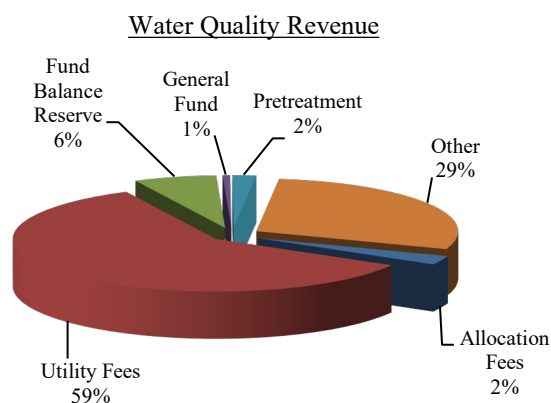
The Water Quality Department performs various functions:

Utility Administration provides supportive services to the Water and Sewer Operations of the Water Quality Department. 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 provide 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 was 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.

Fund Summary



The Water Quality Fund bills utility customers quarterly and \$10,815,490 has been budgeted for FY21 or 59% of its annual budget. Utility rates are set each year and are determined using a cost based financial model. The Pretreatment Plant revenue from the lease agreement, along with funds from the County, will cover debt service at a substantial savings to the County due to privatization of the facility. The revenue projections are calculated using history of customer base and any known factors of growth. Allocation fees are budgeted at \$502,830 or 3% of budget. The allocation fees are projected based on average growth factors in addition to any new service areas.

Departmental/Agency

Goals for Fiscal Year 2021

- ✓ Complete implementation of restructure plan.
- ✓ Continue improving the efficiency of treatment plant operations.
- ✓ Start construction of Superstation (Capacity Management Plan).
- ✓ Start Construction of Smithsburg Wastewater Treatment Plant upgrade.
- ✓ Complete Oak Ridge pump station upgrade.
- ✓ Update County Water/Sewer Policy.
- ✓ Update Consolidated General Service Agreement.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Fund Balance Reserve	0	997,840	1,198,060	200,220	20.07%
General Fund Support	423,800	3,228,140	339,440	(2,888,700)	(89.48%)
Grants	32,025	150,000	150,000	0	0.00%
Fees and Charges	13,245,787	16,346,340	16,518,990	172,650	1.05%
Total	13,701,612	20,722,320	18,206,490	(2,515,830)	(12.14%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	6,405,832	7,773,770	7,175,900	(597,870)	(7.69%)
Operating	3,169,139	7,972,050	8,053,410	101,790	1.28%
Capital Related Costs	3,676,552	4,976,500	2,977,180	(2,019,750)	(40.59%)
Total	13,252,014	20,722,320	18,206,490	(2,515,830)	(12.14%)

Positions	
Title	Full Time
Director, Division of Environmental Management	1
Deputy Director of Operations - Water Quality	1
Deputy Director of Collections and Maintenance	1
Deputy Director of Engineering Services	1
Operations Superintendent	1
Collection Superintendent	1
Environmental Engineer	1
Assistant Collection Superintendent	1
Assistant Operations Superintendent	1
Maintenance Superintendent	1
Assistant Maintenance Superintendent	1
Pretreatment Manager	1
Watershed Specialist	1
Stormwater Management Coordinator	1
Capacity Management/Engineer Technician II	1
Administrative Assistant**	1
Allocation/Permits Specialist	1
Senior Office Associate	2
Chief of Lab Testing**	1
Chemist**	1
Lab Technician II**	2
Lab Technician I**	1
Senior Electrician	1
Electrician	2
Distribution System Manager	1
Project Manager	1
Senior Skilled Tradesworker	1
Skilled Tradesworker	2
Systems Mechanic III	1
Systems Mechanic II	2
Systems Mechanic I	1
Utilities Construction Inspector	1
Automotive Services Technician	1
Inventory Clerk/Equipment Operator	1
Equipment Operator III	2
Utility Worker II	3

Positions	
Title	Full Time
Utility Worker I	1
Treatment Plant Superintendent	6
Pretreatment Manager	1
Senior Plant Operator	15
Plant Operator	1
Plant Operator Trainee	1
Senior Collection Operator	8
Collection Operator Trainee	7
Electronics Technician	1
Clean County Technician	2
Total	87

**Assigned to Director of Environmental Management

Transit

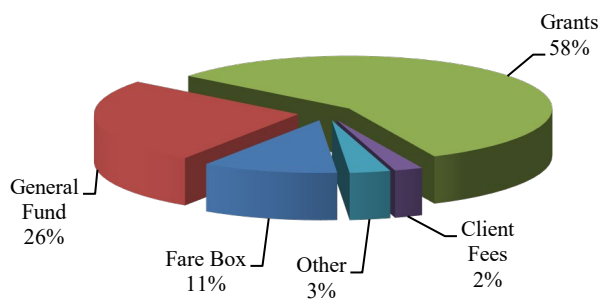
Fund:	Transit	Category:	Enterprise Fund
Program Code:	44	Contact:	Kevin Cerrone

Departmental Function:

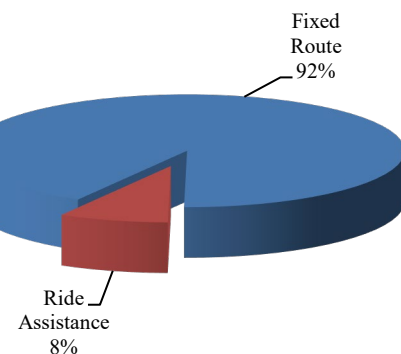
The Transit Department provides safe, affordable, dependable, and accessible public transportation that enhances the mobility of our customers. Established in 1972, service is provided to Valley Mall, Long Meadow, Williamsport, Maugansville, Robinwood, Smithsburg, Funkstown, and throughout the City of Hagerstown. . Along with Fixed Route mass transit service the Transit System also provides the following services to the community: American Disability 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).

Fund Summary

Transit Revenue



Transit Expense



The Transit Fund's main support is from Federal, State, and Local grants, which account for 58% or \$1,534,280 of the total budget. Client Fees are collections from the participants of the ADA, SSTAP, and DSS programs. These fees supplement the grants that support these programs. Fare Box revenue from the Fixed Route service represents 11% of the budget or \$286,000. The Transit Fund by nature is heavily dependent on grants and will continue to require that support to maintain the same level of service.

Department/Agency

Goals for Fiscal Year 2021

- ✓ Receive, equip, process and place into service seven new mid-size fixed-route transit buses. Seven 11-year old buses which have exceeded their useful life will be retired.
- ✓ Continue review of recommendations contained within five-year Transportation Development Plan (TDP) to determine feasibility of implementation. Grant funding to offset any new associated costs will determine success of recommendations contained within the Plan.
- ✓ Update Title VI Civil Rights Plan and DBE participation goal setting to enhance transit service to the public along with procurement of related enhancements keeping the public's best interests in mind.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Fund Balance Reserve	0	121,750	45,260	(76,490)	(62.83%)
General Fund Support	466,930	594,090	699,760	105,670	17.79%
Grants	1,248,362	1,594,350	1,544,280	(50,070)	(3.14%)
Fees and Charges	704,326	386,750	376,750	(10,000)	(2.59%)
Total	2,419,618	2,696,940	2,666,050	(30,890)	(1.15%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2020 Budget	Change	
				\$	%
Wages and Benefits	1,974,600	2,032,990	2,033,480	490	0.02%
Operating	825,960	663,950	632,570	(31,380)	(4.73%)
Capital Related Costs	2,938	0	0	0	0.00%
Total	2,803,498	2,696,940	2,666,050	(30,890)	(1.15%)

Positions	
Title	Full Time
Director of Transit	1
Deputy Director - Transit	1
Transit – Fiscal Technician	1
Office Associate	2
Bus Operator	8
Transit Fleet and Facility Manager	1
Transit Fleet Technician	2
Transit Maintenance Worker	1
Driver Supervisor	1
Total	18

Airport

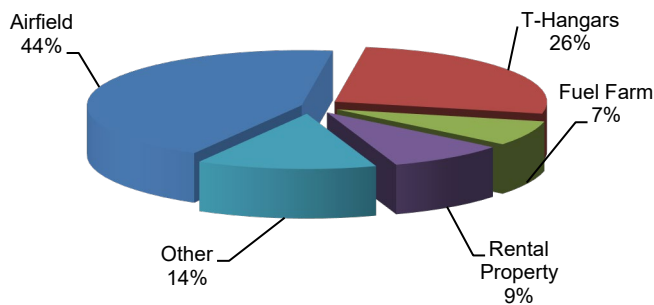
Fund:	Airport	Category:	Enterprise Fund
Program Code:	45	Contact:	Garrison Plessinger

Departmental Function:

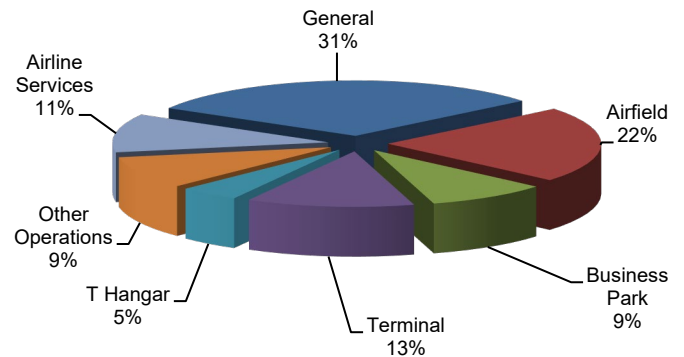
Hagerstown Regional Airport (HGR) contributes to the economic base of Washington County by providing and supporting the air transportation needs of the Quad-State area in accordance with Federal Aviation Administration (FAA) regulations, State, and County laws.

Fund Summary

Airport Revenue



Airport Expense



T-Hangar revenue accounts for 26% or \$517,950 of Airport revenue. It is generated from individual and corporate accounts and supports many of the operational costs of the Airport. Fuel Farm revenue is 7% or \$145,950 of total revenue, consisting of fees for the use of fuel and maintenance of the Fuel Farm. Revenue from the Airfield is 44% or \$870,870 of total revenue, which is mainly from rental of Corporate Hangars. The Other revenue is grants, terminal rent, and concession fees. The Other Operations expense includes the Fuel Farm, Firefighting, and Rental departments.

Department/Agency

Goals for Fiscal Year 2021

- ✓ Complete terminal expansion project by June 2021.
- ✓ Complete runway 9/27 rehabilitation project by November 2020.
- ✓ Acquire one new airline service destination.
- ✓ Work with Department of Business Development to market the airport utilizing resources outlined in the HGR Comprehensive Strategic Marketing Plan.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	104,550	0	0	0	0
Grants	8,540	73,130	68,120	(5,010)	(6.85%)
Fees and Charges	2,656,563	1,925,940	1,911,510	(14,430)	(0.75%)
Total	2,769,653	1,999,070	1,979,630	(19,440)	(0.97%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	947,389	1,049,920	1,018,070	(31,850)	(3.03%)
Operating	946,994	713,560	734,530	20,970	2.94%
Capital Related Costs	245,416	235,590	227,030	(8,560)	(3.63%)
Total	2,139,799	1,999,070	1,979,630	(19,440)	(0.97%)

Positions	
Title	Full Time
Airport Director	1
Operations Manager	1
Maintenance Supervisor	1
Administrative Assistant	1
Office Associate	1
Airline Station Leader	1
Equipment Operator	1
Equipment Operator/Firefighter	1
Maintenance and Equipment Operator	1
Facilities Manager	1
Total	10

Golf Course

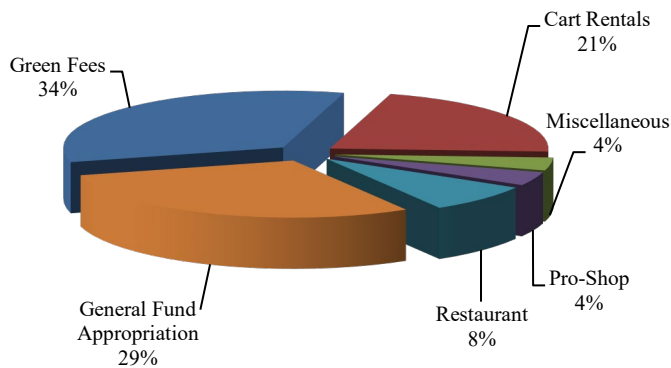
Fund:	Golf Course	Category:	Enterprise Fund
Program Code:	46	Contact:	Ryan Crabtree

Departmental Function:

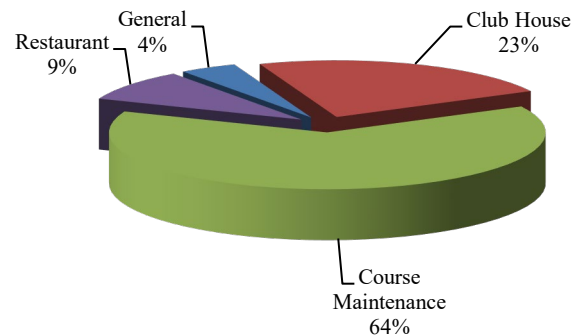
Black Rock Golf Course provides 18 holes of quality golf for the residents of Washington County and surrounding areas. There are three departments within the Black Rock organization being overseen by a Board of Directors consisting of seven members. Policies and procedures are set by this committee and implemented by the Director and the Golf Course Superintendent.

Fund Summary

Golf Course Revenue



Golf Course Expense



A majority of the Golf Course operation funds is derived from Green Fees, generating \$386,580 or 34% of the revenue. Green Fees average \$22 per round, which includes 18 holes weekday and weekend play. Cart rental accounts for \$246,000 or 21%. Together, green fees and cart rental account for \$632,580 or 55% of revenue. The largest expense for the operational side of the golf course is maintenance of the golf course which accounts for \$731,140 or 64% of the budget and includes salaries, chemicals, irrigation, and capital outlay costs.

Departmental/Agency

Goals for Fiscal Year 2021

- ✓ Complete clubhouse modifications for the addition of a golf simulator to add alternative training and play opportunity and another revenue source. Form a winter play league.
- ✓ Initiate the planning and design for a clubhouse renovation to begin in 1-2 years.
- ✓ Host a JR golf league on Sunday nights.
- ✓ Retain canceled tournaments due to COVID 19 and market to gain new tournaments for 2021.

Detail Summary

Funding Sources					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
General Fund Support	409,970	347,640	337,840	(9,800)	(2.82%)
Operating and Capital Grants	0	0	0	0	0.00%
Fees and Charges	708,772	815,310	811,840	(3,470)	(0.43%)
	1,118,742	1,162,950	1,149,680	(13,270)	(1.14%)

Program Expenditures					
Category	2019 Actual	2020 Budget	2021 Budget	Change	
				\$	%
Wages and Benefits	646,601	722,930	724,590	1,660	0.23%
Operating	410,943	440,020	425,090	(14,930)	(3.39%)
Capital Related Costs	0	0	0	0	0.00%
Total	1,057,544	1,162,950	1,149,680	(13,270)	(1.14%)

Positions	
Title	Full Time
Golf Director	1
Golf Course Superintendent	1
Assistant Golf Course Superintendent	1
Golf Course Mechanic	1
Golf Maintenance Worker	2
Grill Cook I	1
Total	7

Information Resources

Frequently Asked Questions	301
Contact Information	303
County Documents	303
Glossary	305
Acronyms	313

Frequently Asked Questions

Q. Why does the County require cash reserves?

- A.** Cash reserves are set aside to use 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?

Major Tax Rates					
Type	Rate	Basis	Date of Tax last increase	If rates were increased by	It would generate additional revenue of
Real Estate:	\$.948	\$100 assessed value	2001	\$.01	\$1,269,374
Income Tax:	3.2%	Taxable Income	2020	.01%	\$229,315
Recordation Tax:	\$3.80	\$500 value	-	-	-

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. How much tax dollars are spent on education?

- A.* General Fund monies of \$116.5 million are used to support various activities related to educational funding. These include operating funds and debt service costs. In addition to operational funding, the County also provides funding for the Capital Improvement Plan of those various organizations. During the recent budget session the County approved the allocation of excise tax, bonds and pay-go funds to fund educational projects. In fiscal year 2021 the Capital Improvement budget reflects \$21.5 million for education related projects, of which \$7.7 million is grant funded. Total educational funding in the fiscal year 2021 budget is \$138 million.

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 taken into account. State law requires the County to calculate and publicize the Constant Yield Rate if it is less than the actual current rate, in order 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 \$.948 and the Constant Yield Rate is \$.947.

Q. Why does the County issue Debt?

- A.* Paying for needed infrastructure on a “cash” basis avoids interest costs associated with financing over a number of 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. This will be even more so with increasing growth pressure from development as it continues to increase.

Q. How can I contact someone and where do I get information?

Name	Number
County Commissioners:	
Jeff Cline	240-313-2208
Terry Baker	240-313-2205
Wayne Keefer	240-313-2209
Cort Meinelschmidt	240-313-2206
Randy Wagner	240-313-2207
County Administrator Office	
Kirk Downey, Interim County Administrator	240-313-2200
Budget and Finance	
Sara Greaves, Chief Financial Officer	240-313-2300

Documents	Website
2021 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

Intentionally left blank

GLOSSARY OF TERMS

ACCRUAL BASIS OF ACCOUNTING	Method of accounting that recognizes the financial effect of transaction when they occur regardless of the timing of related cash flows.
APPROPRIATION	An authorization granted by the County Commissioners to make expenditures and to incur obligations for purposes specified in the appropriation resolution.
ASSESSABLE BASE	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.
ASSESSED VALUE	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.
ASSESSMENT	The process of making the official valuation of property for purposes of taxation.
ASSIGNED FUND BALANCE	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.
BALANCED BUDGET	A budget in which all expenditures are equaled by all revenues. By State Law, the County's budget must be balanced.
BOND	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.
BOND RATING	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.

GLOSSARY OF TERMS

BUDGET	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.
BUDGETARY BASIS OF ACCOUNTING	The method used to determine when revenues and expenditures are recognized for budgetary purposes.
CAPITAL BUDGET	The current fiscal year proposed budget for capital expenditures and the means of financing them.
CAPITAL IMPROVEMENT PLAN (CIP)	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 five years beyond the Capital Budget Year is not appropriated and therefore is subject to change with each new budget year.
CAPITAL IMPROVEMENT PROGRAM	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.
CAPITAL OUTLAY	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.
CAPITAL PROJECT	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.
CASH BASIS OF ACCOUNTING	A basis of accounting in which transactions are recognized only when cash is increased or decreased.

GLOSSARY OF TERMS

COMMITTED FUND BALANCE	A classification of fund balance reported in governmental-type funds to indicate net resources of the fund that the governing body has specified for particular use. To be classified as committed, the resources should have been designated through ordinance or resolution by the government's highest level of authority.
COMPONENT UNITS	Legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Board of Education of Washington County is a component unit of Washington County Government.
CONSTANT YIELD TAX RATE	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. State law prohibits local taxing authorities from levying a tax rate in excess of the Constant Yield Tax Rate unless they advertise and hold public hearings on their intent to levy a higher rate.
CONTINGENCY RESERVES	Monies budgeted for unanticipated expenses or emergencies, which arise during a fiscal year.
DEBT SERVICE	The annual requirement to finance the County's outstanding indebtedness. It includes both the periodic payment of interest and the redemption of principal.
DEPARTMENT	A primary organizational unit within the County government.
DEPRECIATION	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.
DIVISION	A primary organizational unit within a government department or agency. Divisions are usually responsible for administering basic functions or major programs of a department.

GLOSSARY OF TERMS

ENCUMBRANCES	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.
ENTERPRISE FUND	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.
EXPENDITURE	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.
FISCAL POLICY	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.
FISCAL YEAR	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.
FIXED ASSETS	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.
FRINGE BENEFITS	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.
FUND	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.
FUND BALANCE	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.

GLOSSARY OF TERMS

FULL-TIME EQUIVALENT	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.
GAAP	Generally Accepted Accounting Principle. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
GENERAL FUND	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.
GENERAL OBLIGATION BONDS	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.
GOVERNMENTAL FUNDS	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service fund, capital projects fund, and permanent funds.
GRANT	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.
HOMESTEAD TAX CREDIT	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.
INFRASTRUCTURE	Road, bridges, curbs and gutters, buildings, streets, sidewalks, drainage systems, and lighting systems installed for the common good.
INTERFUND TRANSFER	A transfer of resources from one fund to another as required by law or appropriation.
INVESTMENTS	Securities and real estate held for income in the form of interest, dividends, rentals or lease payments.
MANDATED PROGRAM	A program required by State or Federal statutes.

GLOSSARY OF TERMS

MAJOR FUND	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.
MODIFIED ACCRUAL	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.
OPERATING BUDGET	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.
OPERATING EXPENSE	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.
PAY-AS-YOU-GO-BASIS	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.
POSITIONS	Identified jobs into which persons may be hired either on a full-time or part-time basis.
PUBLIC HEARINGS	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.
RESERVE	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.
RESOURCES	Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.
RESTRICTED FUND BALANCE	A classification of fund balance reported in governmental-type funds to indicate net resources of the fund that are subject to constraints imposed by external parties or law.
REVENUE	All funds the County receives, including tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

GLOSSARY OF TERMS

SPECIAL REVENUE FUND	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
TAX RATE	The amount of tax levied for each one hundred dollars of assessed value.
TIPPING FEE	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.
UNASSIGNED FUND BALANCE	A classification of fund balance reported in governmental-type funds. This is the residual fund balance category for the General Fund and is used to report negative fund balances in other governmental funds.

Intentionally left blank

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:

APFO	Adequate Public Facilities Ordinance
ARC	Appalachian Regional Commission
BOCC	Board of County Commissioners
BOE	Board of Education
CAFR	Comprehensive Annual Financial Report
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

ACRONYMS

GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation (Bonds)
HCC	Hagerstown Community College
HR	Human Resources
HVAC	Heating, Ventilation, and Air Conditioning Systems
IT	Information Technology
MaCo	Maryland Association of Counties
MCE	Maryland Cooperative Extension
MDA	Maryland Department of Agriculture
MDE	Maryland Department of the Environment
MOE	Maintenance of Effort
NIMS	National Incident Management System
PAYGO	“Pay As You Go” Financing
STEM	Science, Technology, Engineering and Math
WCHD	Washington County Health Department
WCPS	Washington County Public Schools