



# Washington County

M A R Y L A N D



## Operating and Capital Budget

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### **Fiscal Year 2024**

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July 1, 2023

To the Citizens of Washington County:

We are pleased to present to you the fiscal year 2024 Operating and Capital budget for Washington County, Maryland. These budgets set forth the plans for implementing the initiatives and goals of the Board of County Commissioners to provide appropriate services and direction for Washington County and its citizens. This year's budget is anchored in this administration's core values of accountability, inclusion, and sustainability.

### Summary of Approved Budgets for Fiscal Year 2024

Page	Fund Description	Approved Budget 2023	Approved Budget 2024	Increase (Decrease)	% Change
<b>Major Operating Funds:</b>					
55	General	\$262,814,130	\$281,060,350	18,246,220	6.94%
349	Highway	11,769,470	13,042,150	1,272,680	10.81%
367	Solid Waste	9,056,160	9,874,630	818,470	9.04%
385	Utility Administration	5,128,950	5,937,750	808,800	15.77%
417	Water Fund	1,209,420	1,755,960	546,540	45.19%
431	Sewer Fund	12,092,680	13,863,400	1,770,720	14.64%
447	Pretreatment Fund	472,860	345,600	(127,260)	(26.91%)
449	Transit	2,885,310	3,133,780	248,470	8.61%
459	Airport	2,180,910	3,095,120	914,210	41.92%
483	Golf Course	1,186,120	1,356,720	170,600	14.38%
		<b>308,796,010</b>	<b>333,465,460</b>	<b>24,669,450</b>	<b>7.99%</b>
<b>Restricted Funds:</b>					
495	Cascade Town Centre	157,650	132,450	(25,200)	(15.98%)
497	Agricultural Education	248,270	290,100	41,830	16.85%
503	Grant Management	451,420	525,670	74,250	16.45%
511	Inmate Welfare	547,320	564,090	16,770	3.06%
515	Gaming	2,491,000	2,295,370	(195,630)	(7.85%)
521	Hotel Rental Tax	2,000,000	2,000,000	0	0.00%
523	Land Preservation	2,458,250	2,519,700	61,450	2.50%
529	HEPMPO	584,570	573,110	(11,460)	(1.96%)
535	Contraband	5,070	0	(5,070)	(100.00%)
		<b>8,943,550</b>	<b>8,900,490</b>	<b>(43,060)</b>	<b>(0.48%)</b>
<b>Total Operating Funds</b>		<b>\$317,739,560</b>	<b>\$342,365,950</b>	<b>\$24,626,390</b>	<b>7.75%</b>
<b>Capital Funds</b>		<b>\$65,402,000</b>	<b>\$56,004,000</b>	<b>(\$9,398,000)</b>	<b>(14.37%)</b>
<b>Total Approved Budgets</b>		<b>\$383,141,560</b>	<b>\$398,369,950</b>	<b>\$15,228,390</b>	<b>3.97%</b>

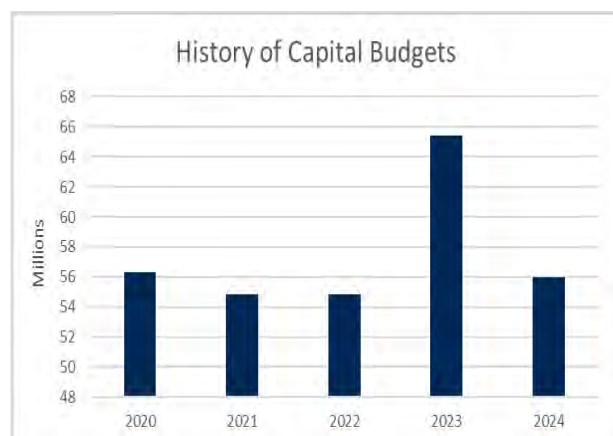
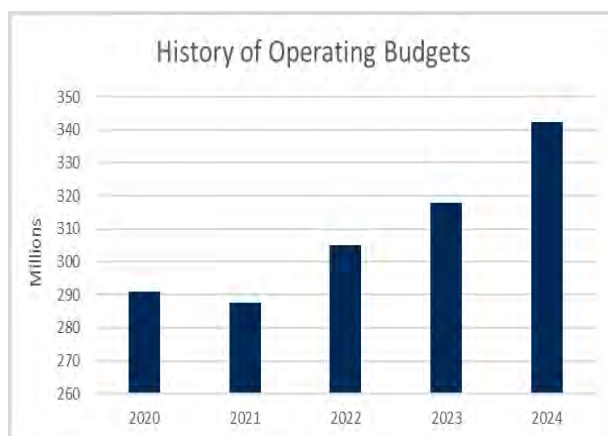
## Budget Overview

The FY2024 Washington County budget totals \$398,369,950 which is \$15,228,390 or 3.97% more than the FY2023 approved budget. Operating budgets increased \$24.6 million or 7.75% and the Capital budget decreased \$9.4 million or -14.37%. Capital budgets fluctuate from year to year based on available funding levels, including changes in grants and contributions. The real property tax rate will remain the same for FY2024 at \$0.928 per \$100 of assessed value. The income tax rate will also remain the same at 2.95%. Water rates will increase by 4.7%; and sewer rates will not increase.

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

- 1) Increase in property tax assessable base based on SDAT estimates.
- 2) No change in the real property tax rate of \$0.928 per \$100 of assessed value.
- 3) No change in the income tax rate of 2.95%.
- 4) Additional funding for education.
- 5) Additional funding for public safety, including implementation of the emergency medical services plan.
- 6) 2.5% step and 1% COLA for employees.
- 7) 1% COLA for retirees.

Washington County's history over the past several years for operating and capital budgets are shown in the tables below. Operating budgets have increased on average 3.8% or \$11.5 million 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**

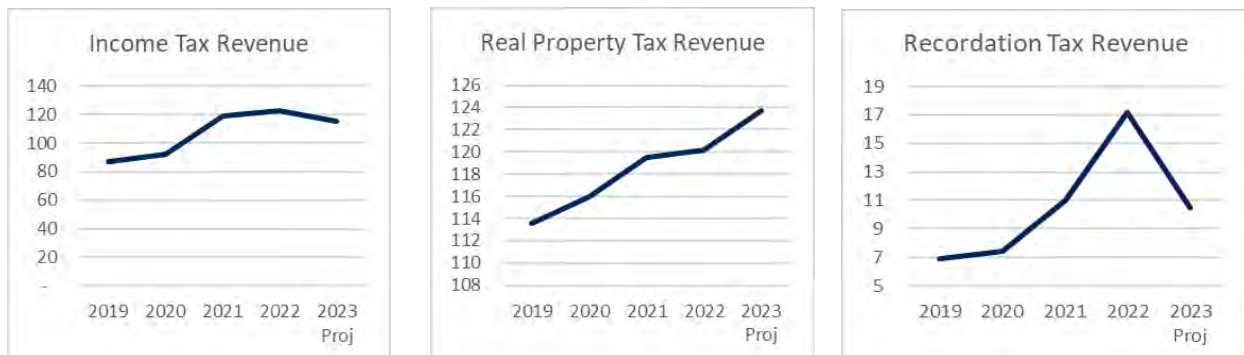
#### **Revenue:**

The General Fund budget totals \$281.1 million, an increase of \$18.2 million or 6.94% over FY2023. The General Fund operating budget derives 96% (\$251.7 million) of its revenue from taxes.

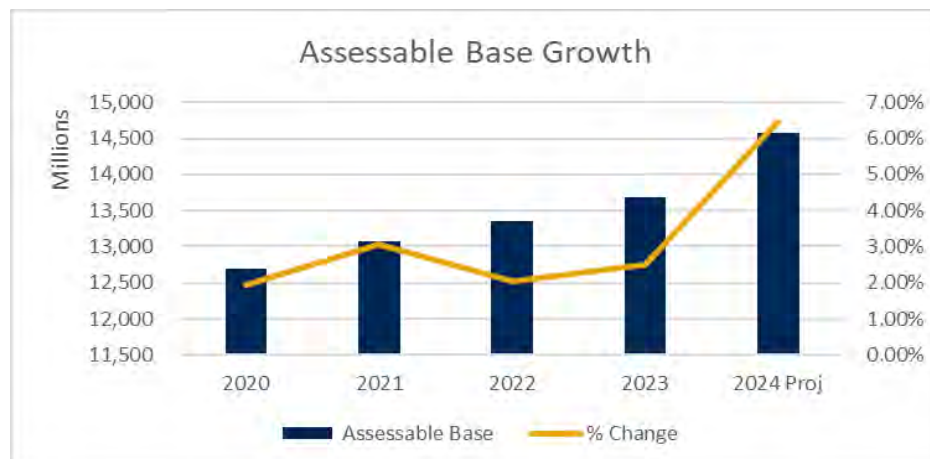
Major reasons for the increase include:

- Property Tax revenue increased by 6.3% or \$8.5 million in FY2024. This budget is determined using the real estate assessable base, which is based on information provided by the State of Maryland Department of Assessments & Taxation. The real property tax rate for FY2024 is not proposed to change and will remain at \$0.928 per \$100 in assessed value.
- Local Tax revenue reflects an increase of \$8.6 million. The income tax budget is based on current and prior year revenues. The income tax rate for FY2024 is not proposed to change and will remain at 2.95%. The budget includes an assumed disparity grant of \$2.8 million.
- Interest revenue increased by \$1.3 million due to rising interest rates.

History of major revenue activity is reflected below in millions:

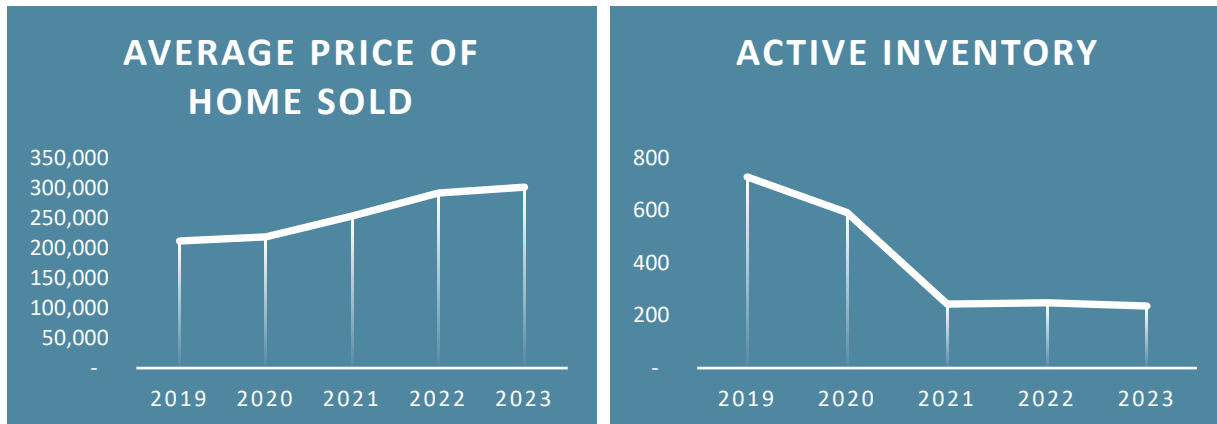


Property assessments are an estimate of the current market value of your property as determined by the Department of Assessments and Taxation. Approximately one-third of the County's properties are reassessed each year. Washington County applies our local tax rate to the assessment to determine your annual property tax bill. The FY2024 property tax rate is \$0.928 per \$100 of assessed value and remains the same as FY2023. The below chart reflects the assessable base history. The assessable base grew by 6.5% in FY2024 (from \$13.7 billion to \$14.6 billion) and has realized an average growth of 2.6% (\$337 million) per year since FY2020.



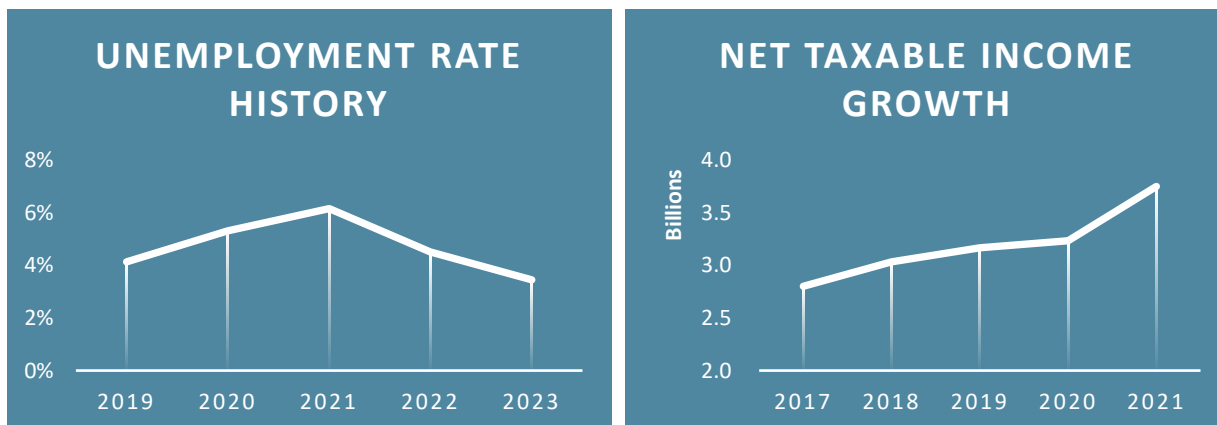
Recordation tax revenue is based on economic activity. As a result of several large commercial transactions, the County's recordation tax revenue is expected to exceed the FY2023 budget (\$7.0 million) by \$3.5 million or 50% (\$10.5 million). The budget for F

Housing trends have been favorable and are following the same growth trend as the assessable base. Active inventory is low and has decreased from a high of 727 in 2019 to 236 in 2023. The average sale price of homes increased by 42% since 2019 or from \$211 thousand to \$301 thousand in 2023. The average home sale price appears to be leveling out; and, in 2023 Washington County experienced a 3% increase in the average home sale price (from \$291 thousand in 2022 to \$301 thousand in 2023).



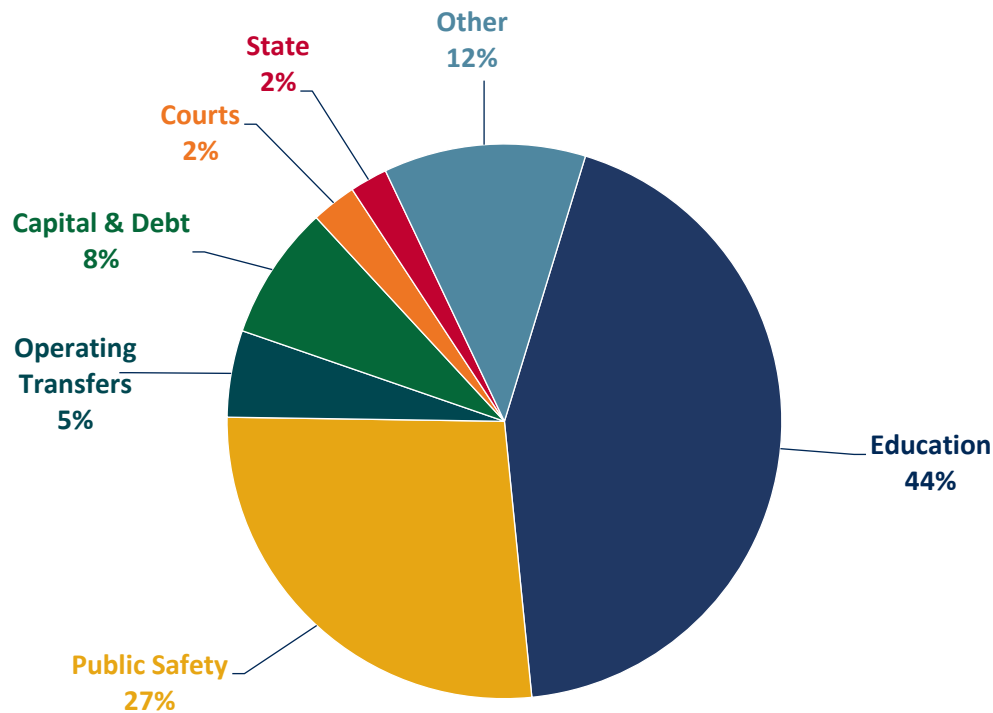
Real estate and unemployment activity represent important economic indicators that greatly impact the County's economy, planning, permits, construction, and revenue activity. Therefore, the County tracks monthly changes to better analyze past performance and future growth.

The County's unemployment rate has declined to 3.45% and is lower than pre-pandemic levels that averaged at 4.73%. Taxable income continues to remain strong in FY2024; however, taxable income is expected to level out over the next two fiscal years. Washington County has strong commercial growth occurring along the Interstate 81 and Interstate 70 urban growth corridors which will provide a good buffer for county income tax revenue as the national and state economy slows. The income tax budget increased by \$7.3 million or 6.7% based on the current net taxable income trends and the tax rate reduction of 0.05% that occurred in FY2023 (from 3.0% to 2.95%). The chart below shows net taxable income through FY2021 which is the most up to date data available. Net taxable income in Washington County grew by 16% from 2020 (\$3.2 billion) to 2021 (\$3.8 billion).



**Expenditures:**

The General Fund allocates 44% or \$122.8 million of the budget towards education, of which \$109.1 million is allocated to the Board of Education (BOE); \$10.2 million to Hagerstown Community College (HCC); and \$3.5 million to libraries. The public safety budget amounts to \$75.4 million or 27% of the budget. Of this amount, \$44.6 million is allocated to law enforcement; \$28.9 million is allocated to emergency services; and \$1.8 million is for emergency management and animal control. Capital costs represent 8% or \$22.0 million which includes costs for debt service as well as an appropriation to the CIP fund. Transfers to other funds represent 5% or \$14.2 million, of which \$10.1 million is a transfer to the Highway Fund. State and court functions represent 4% or \$13.5 million and the remaining 12% provides for all other County departments.



Expenditures increased over FY2023's budget by \$18.2 million or 6.94%. Major budget changes include:

- \$6.3 million for a 2.5% step and 1% COLA approved for County employees.
- \$520 thousand to fund a 1.0% COLA for retirees.
- \$410 thousand for revisions to the civilian employee salary scale to comply with Maryland minimum wage requirements.
- \$1.0 million for Phase I of the Emergency Medical Services transition plan.
- \$1.8 million more for Capital Projects.
- \$2.4 million increased funding for public safety operating costs.
- \$677 thousand to provide increases of up to 10% for outside entities such as Jefferson County Commission on Aging and the Washington County Museum of Fine Arts.

Funding for the Board of Education includes \$1.0 million more than Maryland State Maintenance of Effort (MOE) calculations require. The remaining \$3.4 million increase includes increases of \$712 thousand for new positions and \$1.7 million in transfers to other funds to support other county operations.



Law enforcement expenditures increased by \$4,728,830 due wages and benefits associated with the COLA and step approved for FY2024, and inflationary costs for operating expenditures, food, and medical contract costs for the detention center.

Emergency services increased by \$3,213,600 due wages and benefits associated with the COLA and step approved for FY2024, costs related to operating the newly constructed Public Safety Training Center, an increase in the base allocation for volunteer fire and rescue companies, and funding for equipment for reserve engines.

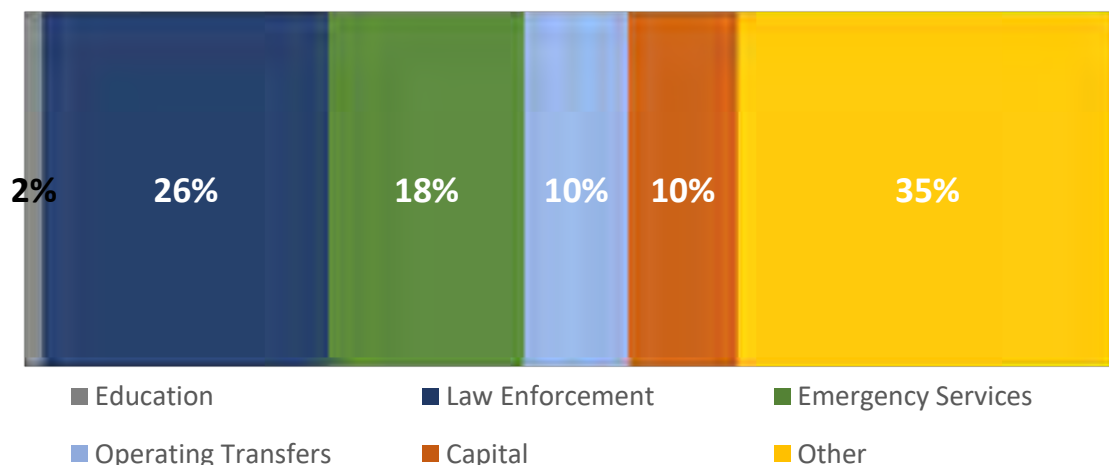
Recognizing the importance of education and public safety for the community, the County has consistently increased funding for these functions. Over the past 10 years, these costs represent 67%, or \$54 million of the total budget increase.

Operating transfers increased by \$1,738,620 mainly due to additional funding needed for highway operations, and funding for wages and benefits increases associated with the COLA and step approved for FY2024 for water quality operations.







Funding for capital projects received a modest increase of \$1,322,000, which supports projects such as stormwater retrofits, facilities roof repairs, highway vehicle and equipment replacement, public safety vehicles and portable radios, as well as matching funds to many airport, transit, and parks projects. Debt service increased by \$499,230 and is based on debt service amortization schedules. Courts and State operations increased \$876,630 mainly due to wage adjustments associated with the COLA and step increased approved fry FY2024, funding for new case management software for the prosecutor's office, and state mandated increases in juror pay, which are offset by decreases in election board costs during a non-presidential election year.

An additional \$335,190 was included for community-based grants and contributions to outside agencies; and, an additional \$2,185,750 was included to improve the county's pension funding status. Other departments increased by \$2,957,080. Funding for other departments supports county administrative offices, buildings, parks, public works, planning, engineering, permits and inspections. The increase is primarily a result of the increased wages and benefits associated with the approved COLA and step for employees in FY2024, and software costs to provide enhanced security and early detection software for the county's information technology network.

## PERCENTAGE OF TOTAL BUDGET CHANGE



As shown in the chart below, half of the County's budget is provided to organizations outside of government that provide services to our citizens. The Board of Education and other outside entities combined make up 50% of the county budget or \$140.8 million. The function labeled "County Funds" represents \$20.5 million (7%) in General fund dollars that are dedicated to service functions that the County tracks separately. Included that \$20.5 million is \$10.1 million allocated to the Highway function; \$6.3 million allocated to Capital Projects, and \$1.1 million allocated to Transit. The remaining \$3.0 million is dedicated to operations such as land preservation, the agricultural center, grant management, golf course, solid waste, and certain utility funds. Debt service is a fixed cost and represents \$15.8 million or 6% and is based on debt and amortization schedules. Wages and benefits represent 29% or \$82.41 million. The County operates all General Fund departments on the remaining 8% or \$21.6 million.

	Function	Percent	Million
	<b>Board of Education</b>	<b>39%</b>	<b>109.1</b>
	<b>Outside Entities</b>	<b>11%</b>	<b>31.7</b>
	<b>County Funds</b>	<b>7%</b>	<b>20.5</b>
	<b>Debt Service</b>	<b>6%</b>	<b>15.8</b>
	<b>Wages &amp; Benefits</b>	<b>29%</b>	<b>82.4</b>
	<b>Operating</b>	<b>8%</b>	<b>21.6</b>

#### Reserves:

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 reserves of 17% of on-going General Fund operating revenues in order to protect financial stability, provide sufficient liquidity for daily operations, and to meet anticipated and unanticipated financial or economic circumstances such as the COVID-19 pandemic recently experienced. In addition, and providing further flexibility, excess revenues over expenditures at the end of the fiscal period are often transferred to the Capital Fund, where additional accumulated reserves are maintained. These savings are generally used for one-time capital expenditures or for projects that create jobs and tax base increases; additionally, these savings remain flexible in nature and may be utilized for a multitude of purposes. The FY2024 budget does not include the use of reserves for balancing; however, if budget projections are not realized, the county's healthy reserves and strict adherence to financial policy will allow the County to sustain operations.

#### Pension Contributions:

As it relates to employee pension, LOSAP, and OPEB plans, the County has proactively responded by fully funding the annual 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. This funding policy ensures that the County will accumulate the funds needed to fulfill the plan's obligations to participants and beneficiaries in a fiscally responsible manner.

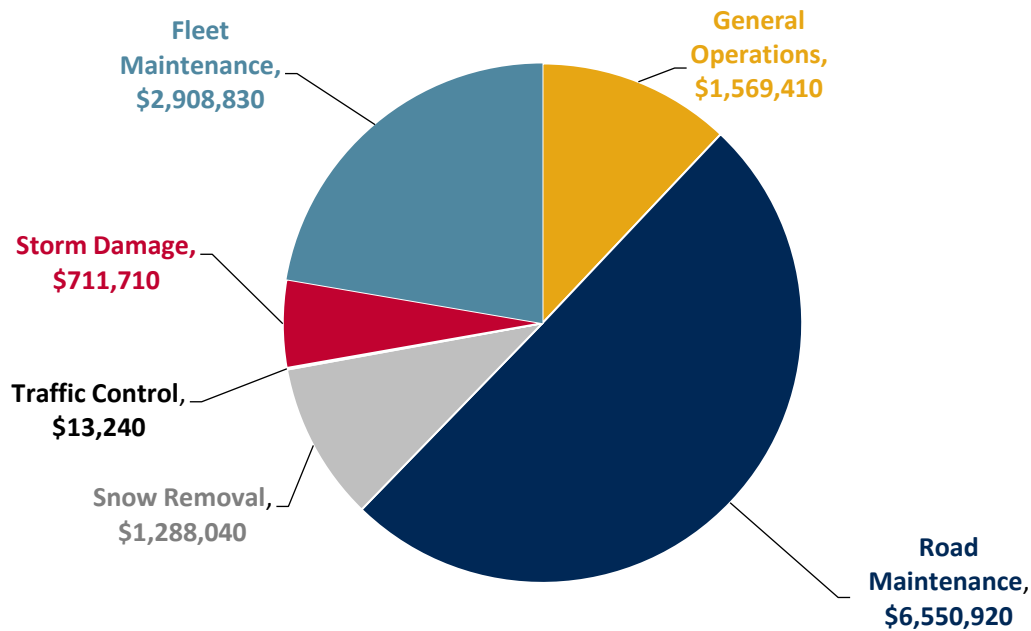
**General Fund Closing Statement:**

The FY2024 budget maintains the existing real property tax rate of \$0.928 per \$100 in assessed value and maintains the income tax rate of 2.95% which became effective January 1, 2023. The budget provides additional funding to schools and public safety, and satisfies increased cost requirements related to inflation, mandates, contracts, and utilities. The County will continue to monitor economic conditions as we move forward out of the pandemic to lessen the impact that a potential economic recession will have on the community, service requirements and demands, and State changes, while striving to maintain existing government services, increase employment opportunities in the county, improve education, and meet infrastructure needs.

### Highlights of the Highway Budget

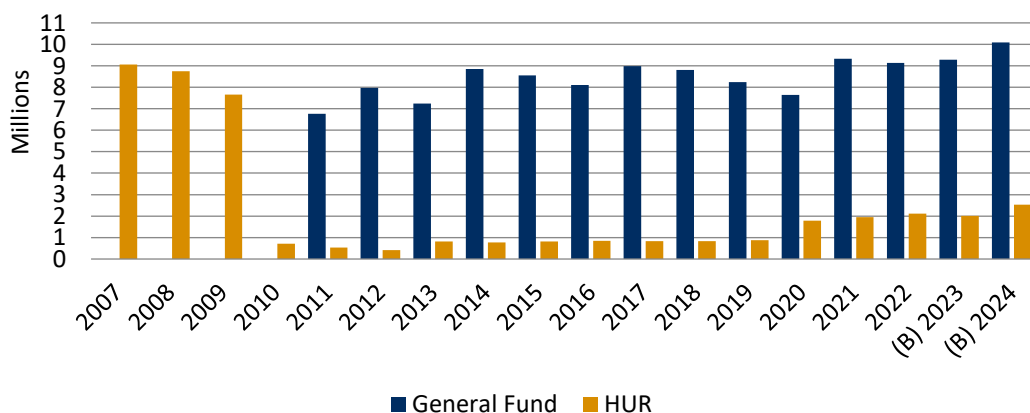
The FY2024 Highway Fund increased \$1.3 million or 10.81% over the prior year due to increases in wages and benefits related to the approved COLA and step increase for all employees, and inflationary increases for fuel and other operating costs.

The total Highway Fund budget is \$13.0 million, of which \$10.1 million is provided for by the General Fund. Highway User Revenue (HUR) provides \$2.5 million. The following graph shows functions and associated budgets of the Highway Fund.



Prior to FY2010, Highway User Revenue (HUR) was 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. This has had a profound impact on the County since those funds are no longer available to budget to other necessary programs and services. Restoration of these funds continues to be at the forefront of Maryland county leaders and MACO. The chart below shows the history of Highway User Revenue and General Fund revenue and how those figures have changed over time.

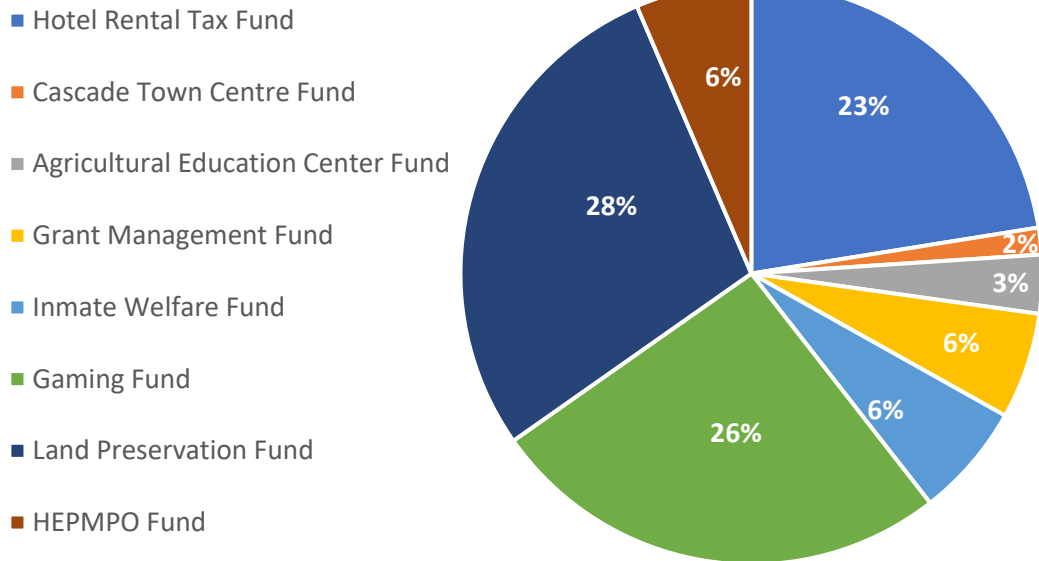
### History of Highway Fund Revenue



### Other Governmental Funds

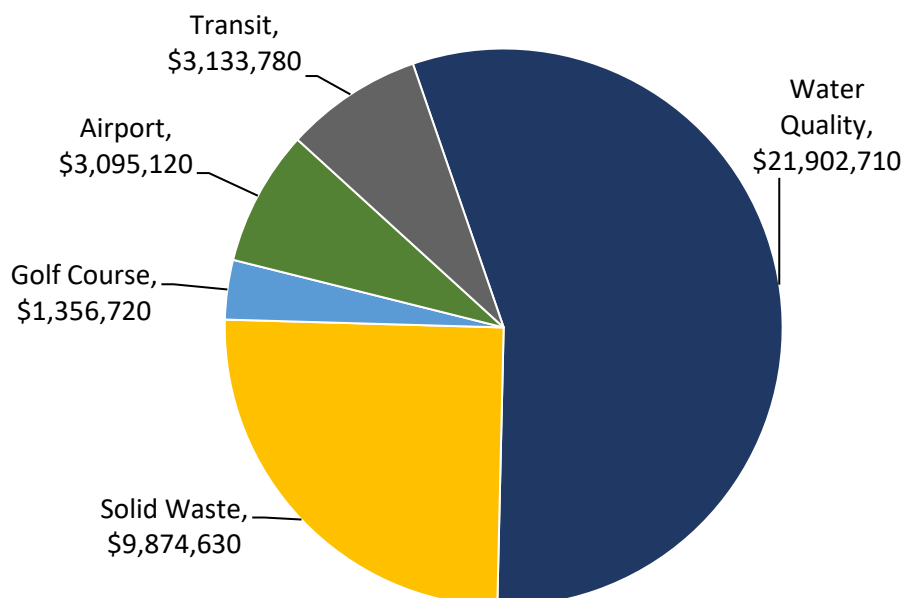
The County has nine other governmental funds that total \$8.9 million. No significant changes occurred from FY2023 to FY2024 for these funds.

#### Non-major Governmental Funds



### Enterprise Funds

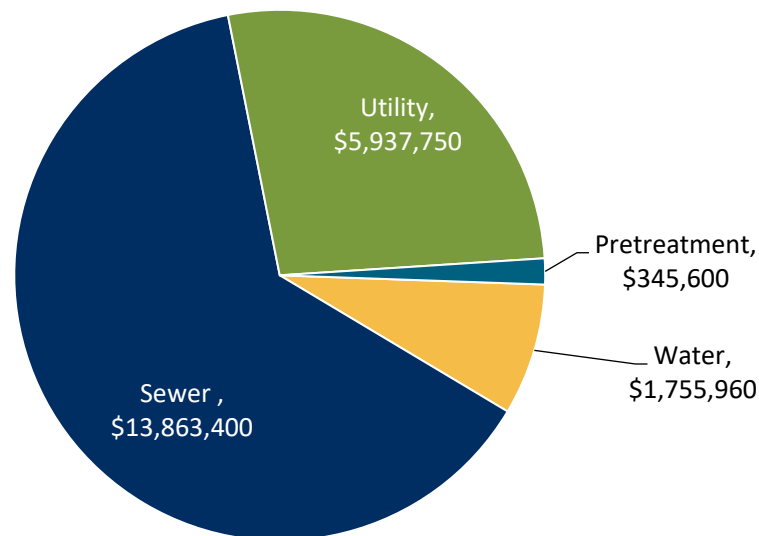
The County has five Enterprise funds that total \$39.4 million.





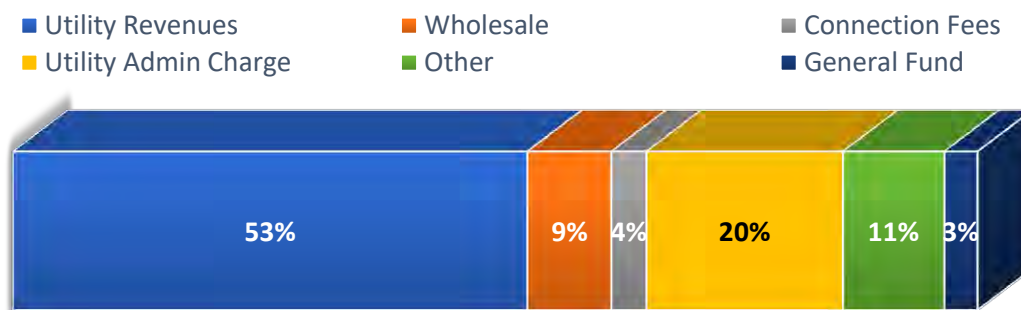
### Highlights of the Water Quality Budget

The Water Quality funds include projected revenue increases for the next 10 years from 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 Administration fund, Water fund, Sewer fund, and Pretreatment fund.



The Water Quality funds total \$21.9 million and are mainly supported through utility and wholesale revenues. In total, the costs increased by approximately \$2.0 million over FY2023 mainly due to increased debt service, wages and benefits increases associated with the approved COLA and step increases for employees, and inflationary costs for industrial supplies, fuel, and other operating costs.

### Water Quality Revenues



The budget was balanced without increasing sewer rates and with a 4.7% increase in water rates that will become effective on July 1, 2023. For the FY2024 budget, expenditures exceeded revenues by \$750,000 in the Water fund. The shortfall in the Water fund was offset by a contribution from the general fund.

### **Highlights of the Solid Waste Budget**

The Solid Waste fund budget of \$9.9 million is supported mainly through tipping fees of \$8.4 million and permit fees of \$0.9 million. Solid Waste 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 increased by approximately 9.04% or \$818,000, which provides for wage and benefit increases associated with the approved COLA and step increases for employees, new lease agreements, leachate treatment, and inflationary increases for fuel, maintenance, and operating costs. All fees, including permit fees, remain unchanged for FY2024.

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 \$3.1 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 increased approximately 42% related to increased appropriations for capital projects, wage and benefit increases associated with the approved COLA and step increases for employees, and costs related to increases in the number of flights expected.

### **Highlights of the Transit Budget**

The Transit Fund FY2024 budget of approximately \$3.1 million is supported heavily through Federal and State grants of \$1.5 million. The General Fund also subsidizes Transit with an almost \$1.1 million appropriation. The fund increased over FY2023 by \$248,000 related to wages and benefits associated with the approved COLA and step increases for employees, and inflationary increases for fuel and operating costs.

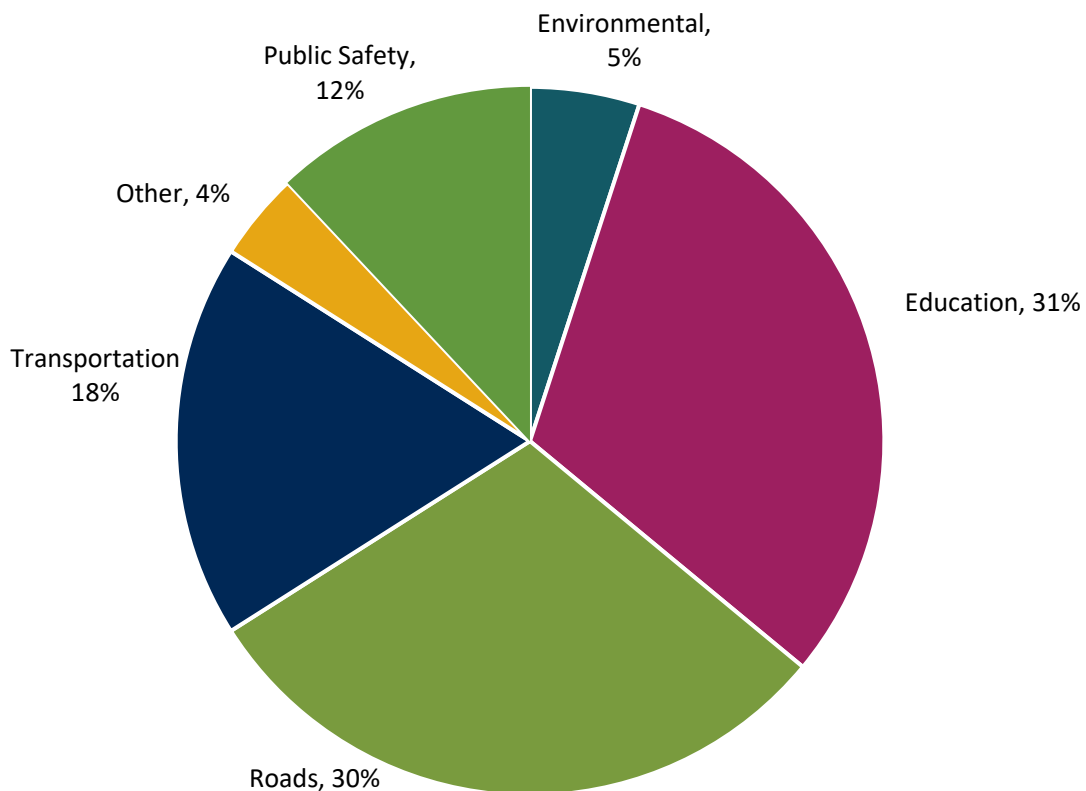
### **Highlights of the Golf Course Budget**

The Golf Course Fund FY2024 budget of approximately \$1.4 million is supported mainly through golfing and restaurant revenue; however, a General Fund contribution of \$434,000 is required to balance the budget. The budget increased by 14.38% over FY2023 mainly related to wage and benefit costs associated with the COLA and step increases for employees, and inflationary increases for fuel and operating costs for course maintenance.

### **Highlights of the Capital Improvement Budget**

The Capital Improvement Budget includes funding for major infrastructure 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 can forecast future needs and be prepared for any unforeseen future issues or opportunities.

The Capital Improvement Budget for FY2024 is \$56.0 million, representing a \$9.4 million decrease from the prior year. Capital budgets fluctuate from year to year based on available funding levels. Major capital projects include educational facility renovations of \$17.7 million for the BOE, HCC, and the public library system; \$16.6 million for road improvements, drainage, and bridges; \$3.0 million for environmental projects; \$10.0 million for transportation projects; \$6.6 million for public safety; and \$2.1 million for other category 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 FY2024 appropriation.

The FY2024 capital plan includes \$14.3 million in funding for capital maintenance items for the Board of Education including design and architect fees for a new elementary school that will replace two existing elementary schools; chiller / boiler replacements for E. Russell Hicks Middle School, Clear Spring High School, and Eastern Elementary School; electrical work for Springfield Middle School, Hancock Middle / High School, and Smithsburg Middle School; and, HVAC replacement at Pleasant Valley Elementary School. The plan includes \$1.0 million for Hagerstown Community College's (HCC) Second Entrance Drive Widening Project, \$1.8 million for renovation of HCC's D.M. Bowman Family Workforce Training Center, and \$0.6 million for design costs associated with renovation of the Advanced Technology Center at HCC. The D.M. Bowman Family Workforce Training Center will support programs that are critical to the local economy by providing trained and certified students ready for the transportation and warehousing industries. In total, \$7.6 million in total local, County funds are dedicated to education for capital improvement. The remainder of project funding (\$10.7 million) is derived from either State grants or contributions required by the outside agency.

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 minimal in comparison to the total project cost or roughly 5% of the project cost. If the Airport does not secure the grant required for a project, the project will be deferred or removed from the plan. New to the plan in FY2024 is the addition of a \$7.0 million infrastructure project for replacement of Air Traffic Control Tower and \$6.0 million for expansion of the Terminal Building. The Tower project will replace the existing aging tower and increase the height of the tower on a nearby site. The increased height of the tower will improve line of sight, visibility requirements needed after recent improvements extended the primary runway length from 5,461 feet to 7,000 feet.

The Patrol Services Relocation project began design in FY2023. The first phase consists of renovating the Special Services Building to allow Patrol Services to relocate, followed by additional renovations of the existing patrol building to allow Detention Administration, Programs Unit and Training to relocate, creating more space with the Detention Center for expansion of female housing. The total cost of the project is anticipated at \$17.5 million and will be completed in multiple phases over several fiscal years. The completion of a burn building on the Public Safety Training Center campus is anticipated, with remaining funding of \$1.0 million allocated in FY2024. Also included in the plan is \$2.25 million in State grant funds for design and construction of a tactical village and simulation training area at the recently completed Public Safety Training Center.

Major transportation projects include \$5.0 million for pavement maintenance which includes pavement preservation, repair, and rehabilitation including hot mix asphalt overlays; patching; crack filling and permanent pavement markings. An additional \$3.0 million for Halfway Boulevard Extended is included for this \$9.8 million project that has \$3.8 million provided in grant funds to construct a four-lane roadway extension. It is currently in design and is expected to begin construction in the spring of 2023.

Stormwater management (SWM) continues to be a priority. The majority of funds in the County's stormwater project are dedicated to the construction of stormwater management systems. In FY2023, \$1.0 million in ARPA funds were allocated to this ongoing effort; and FY2024 includes an additional \$700 thousand in local funds. It also provides for the Clean County sweeper program, which was implemented several years ago, and has removed approximately 4.1 million pounds of debris to date. These efforts combined have been implemented to satisfy the National Pollutant Discharge Elimination Systems (also known as the NPDES permit) requirements established by the MDE.

The Smithsburg WwTP project will increase capacity for the Town of Smithsburg fostering future development and is a \$26.6 million project with \$3.0 million in ARPA funds allocated in FY2023. FY2024 includes \$400 thousand for construction of an administration building and \$250 thousand for replacement of the Supervised Control and Data Acquisition (SCADA) system for treatment plants and pump stations.

The County's Capital Improvement Budget for FY2024 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 requirements for the Capital Improvement Budget. The capital budget for FY2024 will be supported with 35% in cash related payments, 25% in borrowing, and 40% 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 to ensure 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 and sets maximum targets within the four main ratio targets to ensure the alignment of county finances as compared to our peers. In addition, the County analyzes the impact of changing economic conditions on the recommended level of annual debt issuance which produces a best, base, and worst-case scenario to be evaluated.

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						
	2023	2024	2025	2026	Maximum Policy Target	2024 Peer Group Target
Debt per Capita	\$ 1,047	\$ 1,080	\$ 1,102	\$ 1,119	\$ 1,500	\$ 1,669
Debt as % of Fair Market Value	1.15%	1.18%	1.19%	1.20%	1.50%	1.56%
Debt Service as % General Fund Revenue	6.03%	6.44%	6.60%	6.61%	8.00%	6.66%
Debt Service per Capita as % income per Capita	0.17%	0.18%	0.19%	0.19%	0.50%	0.26%
*Assumes debt issuance at \$16 million per year 2024-2026						

### **Federal Funding**

The County received \$13.2 million in CARES Act funding in May 2020, which was used by the County to cover certain costs or distributed to qualifying recipients through a variety of County programs. Together We Rise, the largest program recipient, was a business stabilization effort that provided approximately \$8.5 million to over 800 local businesses. The County also provided funds to various local non-profit organizations in the cumulative amount of \$2.5 million. An additional \$1.3 million provided for County-related information technology enhancements to assist teleworking activities to serve the public. Approximately \$400,000 was distributed to the County and multiple municipalities to reimburse pandemic related costs. The remaining



approximately \$500,000 was provided to the Convention and Visitors Bureau for tourism revitalization efforts.

The American Rescue Plan Act (ARPA) allocated \$60.5 million to multiple recipients in Washington County, with \$31.2 million being allocated to municipalities located in Washington County and \$29.3 million being retained by the County. The funding may be used to respond to or mitigate the COVID-19 health emergency or its negative economic impacts, including assistance to households, small businesses, nonprofits, and aid for tourism, travel, and hospitality; to provide essential workers with premium pay; to cover revenue loss incurred as a result of the COVID-19 emergency; or to make necessary investments in water, sewer, or broadband infrastructure. The County has received all its \$29.3 million allocation to date. The County has spent a portion of the \$29.3 million on premium pay for essential workers (\$4.6M). Additionally, the County has allocated ARPA funds to various projects that include broadband expansion (\$1.2M); emergency services equipment (\$1.6M); clean water infrastructure (\$8.8M); infrastructure for recreational facilities (\$5.0M); aid for tourism (\$0.5M); and assistance for small business and nonprofits (\$6.7M). The remaining, unallocated portion totals \$0.6M.

### **Anticipated Results for Fiscal Year 2023 and Fiscal Year 2024 Financial Outlook**

Fiscal year 2023 will not end until June 30, 2023, and final results are not available as of the date that this document was completed. The County anticipates ending the fiscal year with a surplus due to a combination of revenues performing better than expected and expenditures coming in under budget.

During the fiscal year 2023 budget process, the Board of County Commissioners voted to reduce the real estate tax rate from \$0.948 per \$100 of assessed value to \$0.928 per \$100 of assessed value, effective July 1, 2022. Projected real estate property tax revenue (\$125.7M) is trending 2.9% (\$3.6M) higher than budgeted for in fiscal year 2023 (\$122.1M). The commercial base continues to show strong growth in Washington County as numerous 1-3 million sf warehouses are in various stages of completion along the Interstate 81 and Interstate 70 urban growth corridors. For residential properties eligible for the principal residence homestead property tax credit, Maryland legislation caps the annual assessed value increase at no more than 10% per year and Washington County further limits that increase to no more than 5% per year. Reassessment values that will become effective on July 1, 2023 (fiscal year 2024) increased by 36.8% for residential properties and by 6.9% for commercial properties. The most recent reassessment will result in an estimated increase of 3.9% (\$3.6M) in real estate tax revenue for fiscal year 2024.

Personal property tax is projected to end fiscal year 2023 at \$17.0M which is approximately \$2.4M higher than the fiscal year 2023 budget of \$14.6M. During the fiscal year 2023 budget process, the Board of County Commissioners voted to reduce the income tax rate from 3.00% to 2.95%, effective January 1, 2023. Distributions to the County based on the lower rate will begin in May 2023. Even with the reduction in the tax rate, income tax receipts are expected to exceed original budgeted amounts. Income tax revenue is projected to end fiscal year 2023 \$4.6M or 3.1% higher than the original budget of \$109.4M. Tax years 2020 and 2021 were unusually complex years due to the mid-year additions of Federal and state tax benefits, COVID related benefits through loans, grants, etc., and subsequent program guidance which altered the taxability of certain benefits. Tax year 2022 withholding grew by 9.7% and estimated payments grew 5.1% over the prior tax year. For fiscal year 2024, growth is expected to slow and return to pre-pandemic income growth levels of 3.0%-3.7% annually as the labor market recovery nears completion and as tighter monetary policy slows overall economic growth.

Due to unprecedented inflation being experienced in the county and nation (15.4% from fiscal year 2020 to fiscal year 2023), the Board approved several types of salary adjustments for employees to improve retention and promote recruitment. In fiscal year 2022, the Board approved a salary scale realignment for Deputies and Detention Center Officers. This adjustment provided an average increase of 14% to those employees and cost approximately \$3.5M. Additionally, in fiscal year 2023, the Board approved a mid-year Cost of Living Adjustment (COLA) of 9.5% for all full and part time regular employees with an estimated half year cost of \$3.0M (\$2.5M tax supported). The COLA percentage was carried forward as a realignment of the County Salary Scales and is anticipated to reduce employee turnover and make County positions more attractive to potential candidates. Additional Salary Scale changes for positions in lower grades were approved as part of the fiscal year 2024 budget and are estimated to cost \$0.9M. Those adjustments will ensure that the County complies with Maryland minimum wage requirements and further enhance our competitiveness for seasonal and lower skill level positions.

Total expenditures across all funds are trending at or below budget for fiscal year 2023. Inflationary adjustments in fiscal year 2024 assume increases of 5 - 10% for commodities and utilities, and 40 - 100% for equipment and construction projects. The County ended fiscal year 2022 with General Fund operating reserves of \$68.2M which is \$17.2M over the County's minimum reserve target \$51.0M or 17% of revenues. The Board has dedicated a portion of that reserve balance to local non-profits in the form of the "General Fund Contingency Grant" program (\$3.0M) and potential public safety needs related to fire and emergency medical services operations (\$7.2M). Additionally, the County's General Capital Improvement Plan (CIP) cash reserves ended fiscal year 2022 at \$41.1M. The Board recognizes that reserves are used to manage budgetary uncertainty, including budget gaps during economic downturns and other unforeseen emergencies such as the pandemic. The fiscal year 2024 CIP plan includes a gradual use of CIP reserves to offset the effects of inflation and provide funding for projects that had been deferred in prior years.

To ensure that the County is at the forefront of climate change and environmental protection legislation, environmentally conscience leachate treatment, stormwater management and LEED (Leadership in Energy and Environmental Design) measures are being used, where possible, for building renovations, new construction, solid waste management, and road and culvert improvements. The newly constructed \$21M Public Safety Training Center included LEED measures to reduce its carbon footprint. Other county projects include funding for tree planting initiatives, LED (Light Emitting Diode) lighting replacements and site improvements to ensure that stormwater runoff and leachate are adequately filtered prior to reaching ground aquifers and surface waterways.

### **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 based on 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.

The approved budget is fiscally responsible, provides healthy reserve funds, meets long-term pension obligations, and protects the County's AA bond ratings. 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, effective management, and practical debt policies with overall moderate 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,

A handwritten signature in blue ink that reads "Michelle Gordon". The signature is written in a cursive, flowing style.

Michelle Gordon  
Chief Financial Officer  
Washington County, Maryland



## Washington County Commissioners



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



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



**RANDALL E. "RANDY" WAGNER**, a second-term County Commissioner, was born and raised in Washington County. Mr. Wagner graduated from North Hagerstown High School and is a veteran of the United States Coast Guard, where he served for four years. Mr. Wagner worked at Mack 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. Mr. Wagner has served on the Animal Control Board of Washington County for eight years and held the position of Vice-Chair before submitting his resignation since being sworn into office as Commissioner. He is a lifelong member of St. Mary Catholic Church and is married with three daughters and seven grandchildren.



**WAYNE K. KEEFER**, a third-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 community banker with roles in consumer lending and corporate accounting. He is currently the Assistant Vice President/Controller for a local bank. He has also taught courses in business, economics, banking, and finance as an adjunct professor with his alma mater, FSU, and with the West Virginia School of Banking. He also holds a Maryland Real Estate license. An active member of the community, he has served in leadership roles with many non-profit organizations. He lives in his hometown of Hancock with his wife, Janine, and daughter, Lillie.



**DEREK HARVEY**, Colonel, USA (retired), worked on Capitol Hill as the Lead Investigator and Senior Advisor to the House Permanent Select Intelligence Committee, and in the White House National Security Council under President Donald J. Trump. Airborne Ranger Infantry Officer and decorated ARMY colonel, including a Bronze Star and multiple Meritorious Service Medals, he transitioned into government service as a Senior Intelligence Executive. He has been an adjunct professor for the University of Maryland, Central Texas College, and a Fellow at Carnegie Mellon University. As a Professor and Research Institute Director at the University of South Florida, he focused on supporting local governments with insights to help with smarter decision making. He is a Member of the Morris Frock American Legion and resides in Smithsburg with his wife Beth and their three children.



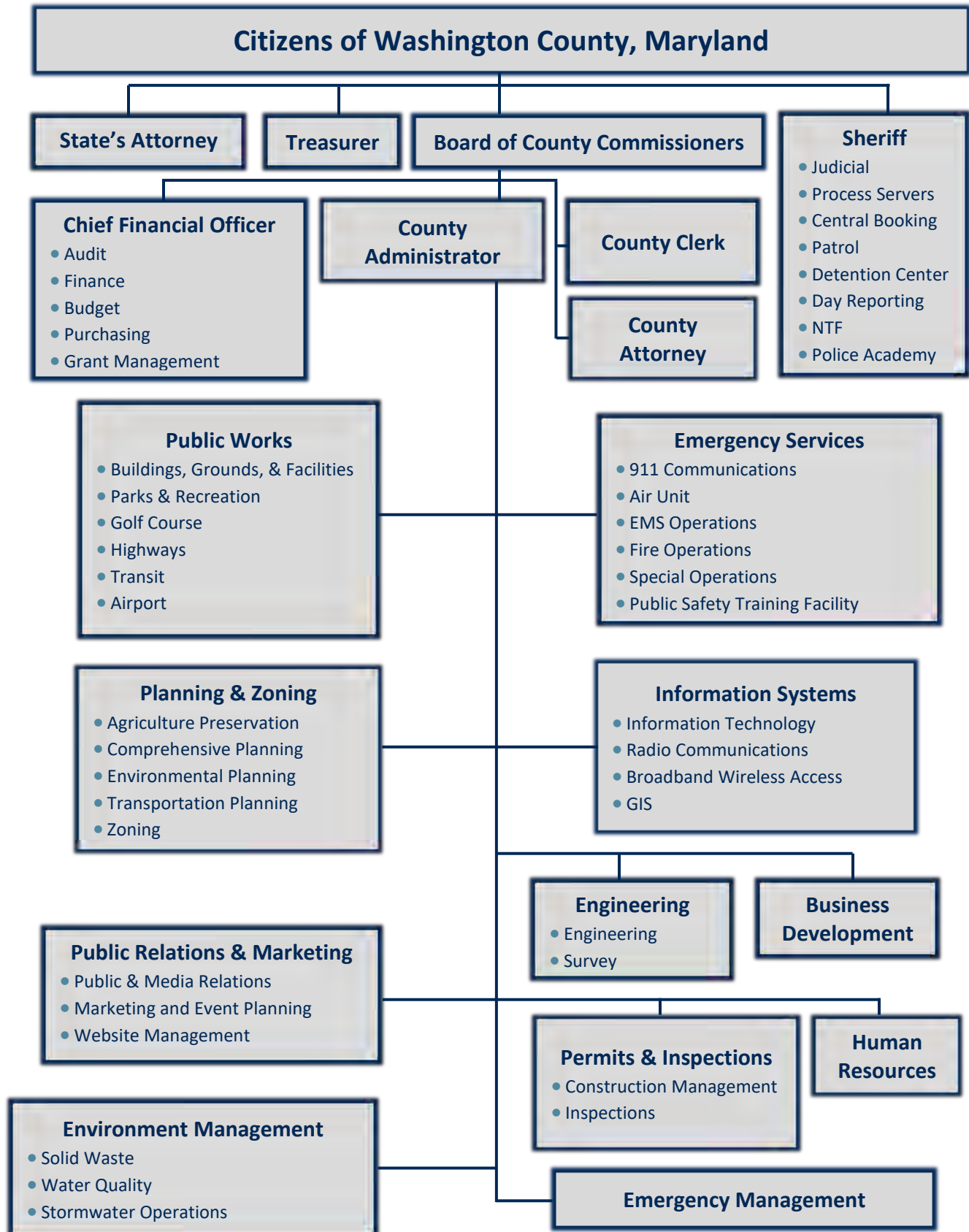
## Vision and Mission Statements

### Vision Statement

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

### Mission Statement

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





## Administrative Officials

**MICHELLE A. GORDON**, Interim County Administrator, holds a B.A. degree in Management with Concentrations in Accounting and Information Technology from Hood College. She earned a Master of Business Administration degree with a Certified Public Accounting Track concentration from Mount St. Mary's University and was in the first graduating class of the Mount St. Mary's, Richard J. Bolte, Sr. School of Business. Mrs. Gordon is a lifelong resident of Washington County, Maryland. She was hired by Washington County in October 2022 as the Chief Financial Officer. Prior to her employment with Washington County, she was employed as the Chief Financial Officer of Jefferson County, West Virginia and the City of Hagerstown, Maryland for a combined total of 12 years. Her governmental experience also includes six years of progressive accounting work at the City of Frederick, Maryland. In total, Mrs. Gordon has 33 years of governmental, private, and public accounting experience. Mrs. Gordon serves as an active member of the Ladies Auxiliary at the Potomac Fish & Game Club in her hometown of Williamsport, Maryland. She is a member of the Maryland Government Finance Officers Association and the Government Finance Officers Associate.

**KELCEE G. MACE**, Interim Chief Financial Officer, holds a B.A. degree in Accounting from Juniata College. She is currently working towards the Certified Public Finance Officer designation through the Government Finance Officers Association. Mrs. Mace was hired by Washington County in 2014 as an accountant, was promoted to Deputy Director of Budget and Finance in 2018 and was appointed interim Chief Financial Officer in December 2021. She is a member of 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. Ms. Edlund was hired by Washington County in 1995 as the Assistant Director of Budget and Finance and was promoted to Director in 2014. Prior to her employment with Washington County, she was a Senior Accountant with a regional public accounting firm. Ms. Edlund is a member of the American Institute of Certified Public Accountants, the Maryland Association of Certified Public Accountants, the Maryland Government Finance Officers Association and the Government Finance Officers Association of the United States and Canada.

**KIRK C. DOWNEY**, County Attorney, was appointed in December of 2018. He joined Washington County Government as a part-time Assistant County Attorney in October of 2004. In August of 2005, Downey became full-time Assistant County Attorney and in 2012 he was promoted to serve Washington County as Deputy County Attorney. A lifelong resident of Washington County, Mr. Downey earned a bachelor's degree cum laude in 1994 from Duke University. Through further education, Mr. Downey received a Juris Doctor in 1997 from the University of Richmond School of Law. In 1997 he 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. 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.

## Personnel Summary by Department

Summary of Full-Time Budgeted Positions	2024	2023	2022	Change from 2024 to 2023	% of Employees
General Fund:					
Judicial	28	28	26	0	3.21%
Process Servers	1	1	1	0	0.11%
Patrol	104	104	104	0	11.94%
Central Booking	10	10	10	0	1.15%
Detention	127	126	125	1	14.58%
Day Reporting Center	2	2	2	0	0.23%
Narcotics Task Force	6	6	6	0	0.69%
911 Communications	56	56	57	0	6.43%
EMS Operations	12	12	15	0	1.38%
Fire Operations	47	47	44	0	5.40%
Emergency Management	3	3	3	0	0.34%
Public Safety Training Center	6	5	4	1	0.69%
Fire & Rescue Volunteer Services	1	1	1	0	0.11%
Circuit Court	24	24	22	0	2.76%
State's Attorney	39	39	39	0	4.48%
Weed Control	1	1	1	0	0.11%
County Commissioners	5	5	5	0	0.57%
County Clerk	1	1	1	0	0.11%
County Administrator	2	2	2	0	0.23%
Public Relations & Marketing	4	4	4	0	0.46%
Budget & Finance	16	16	16	0	1.84%
Purchasing	6	6	6	0	0.69%
Treasurer	5	5	5	0	0.57%
County Attorney	5	5	5	0	0.57%
Human Resources	9	9	8	0	1.03%
Information Technology	15	15	14	0	1.72%
Business Development	6	6	6	0	0.69%
Wireless Communications	5	5	4	0	0.57%
Public Works	2	2	2	0	0.23%
Buildings, Grounds & Facilities	18	18	18	0	2.07%
Engineering	24	24	24	0	2.76%
Permits & Inspections	28	28	28	0	3.21%
Planning & Zoning	13	13	13	0	1.49%
Parks & Recreation	8	8	8	0	0.92%



## Personnel Summary by Department – Continued

Summary of Full-Time Budgeted Positions	2024	2023	2022	Change from 2024 to 2023	% of Employees
Highway Fund	88	88	88	0	10.10%
Solid Waste Fund	22	22	21	0	2.53%
Agriculture Education Center	1	1	1	0	0.11%
Grant Management	4	4	4	0	0.46%
Gaming Fund	2	2	2	0	0.23%
Land Preservation Fund	1	1	1	0	0.11%
Water Quality Fund	80	80	79	0	9.18%
Transit Fund	18	18	18	0	2.07%
Airport Fund	10	10	10	0	1.15%
Golf Course Fund	6	6	6	0	0.69%
<b>Total</b>	<b>871</b>	<b>869</b>	<b>859</b>	<b>2</b>	<b>100.00%</b>

### Represents Change

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

### Fiscal Year 2024 Summary of Changes in Full-Time Positions

Function	Explanation of Change	Change
<b>Sheriff - Patrol</b>	There are four deputies stationed at Meritus Medical Center. The hospital has decided that they will only be keeping two positions so the remaining positions will no longer be stationed there, and we will not be reimbursed for them. These two positions will need to be absorbed by the patrol budget.	<b>0</b>
<b>Sheriff - Detention</b>	An IT Specialist I is needed to handle IT related matters primarily within the detention center but will work with the other Public Safety IT staff and be knowledgeable in all areas of the Sheriff's department.	<b>1</b>
<b>Election Board</b>	An Election Program Specialist I position is needed to manage social media accounts, process election judge payroll, process mail-in ballot and voter registration transactions and update training manuals as needed. This is a State Employee that the County reimburses the State for, so it does not show up on the County personnel list.	<b>0</b>
<b>Public Safety Training Facility</b>	A Fire/Rescue Training Officer is needed to train newly hired firefighters and provide ongoing training to existing employees to meet industry standards and governmental regulations.	<b>1</b>
<b>Water Quality Fund</b>	Due to aging infrastructure and an increase in plant equipment after upgrades, an additional System Mechanic is needed in the Water Quality Maintenance department. This will be paid for by eliminating an administrative assistant position in the Utility Administration department resulting in a net change of zero positions for the fund.	<b>0</b>



## 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.



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

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

### Culture and Recreation

Founded in 1776, Washington County was the first county in the United States to be named for then General George Washington. The history of Washington County is exhibited at 4 national parks, 7 state parks, 16 county parks, numerous monuments and more than 35 museums that tell America's story spanning three centuries.

Hagerstown was found by German immigrant Jonathan Hager who was a volunteer Captain of Scouts during the French and Indian War. Located in 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.

A revitalized Arts & Entertainment District in downtown Hagerstown complements shopping, historical sites, and museums in Washington County. Residents and visitors discover a wonderful collection of beautifully renovated retail shops, restaurants, and condominiums all within walking distance of cultural attractions. Hagerstown hosts several annual festivals downtown, most notably the Alsatia Mummer's Day Parade.

Some of Washington County's major local attractions include:



**Fort Frederick State Park**

- ◆ Antietam National Battlefield – the site of one of the most famous Civil War battles.
- ◆ Fort Frederick State Park – fort built in 1756 for use during the French & Indian War.
- ◆ Appalachian National Scenic Trail – the trail in Maryland follows a 40-mile route along the backbone of South Mountain.

- ◆ C&O Canal National Historic Park – for nearly 100 years the canal served as a waterway to transport products, and it now provides a place to relax and enjoy nature.
- ◆ Maryland Symphony Orchestra – Western Maryland's only professional orchestra.
- ◆ Hagerstown Speedway – one of the fastest and safest dirt tracks in the United States.
- ◆ Washington County Museum of Fine Arts – home of a permanent collection of over 6,000 works of art as well as changing exhibitions.
- ◆ The Maryland Theater – built in 1915 it is home to the Maryland Symphony Orchestra and Miss Maryland Pageant.



**The Maryland Theater**

### **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](http://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 act subject to the authority vested in the Board by the County Code. Emergency action also requires a simple majority vote. The Board elects its own officers. The General Assembly of Maryland must authorize powers not specifically authorized by the County Code.

As authorized by the County Code, the County Commissioners appoint a County Administrator. The County Administrator is selected based on his or her executive and administrative abilities, including his or her knowledge and experience in public administration. He or she is charged with the supervision of the departments and agencies of the County and is responsible for the day-to-day operations of the County government in conformity with 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) based on his or her experience in financial administration. The CFO is charged with assisting the Board in the preparation and administration of County budgets and other accounting and fiscal matters as the Board deems necessary. In addition, the CFO is responsible for the fiscal methods and procedures of each office, department, board, commission, institution, and agency of County government.

## 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 flights twice weekly to St Pete-Clearwater (PIE) nine months of the year and to Myrtle Beach (MYR) for three months of the summer season. The airfield also offers fixed base operation services to general aviation, corporate and military aircraft. There are nearly 20 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, Lyft, Uber, 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, Western Maryland's largest health care provider, is located at the crossroads of Western Maryland, Southern Pennsylvania, and the Eastern Panhandle of West Virginia. With over 3,000 employees, 500 medical staff members and 250 volunteers, Meritus Health services over 200,000 residents of the tristate region. Meritus Medical Center has 327 beds and Meritus Medical Group has over 160 providers.

The Washington County Health Department, which provides various health services to the citizens of Washington County, employs a total of 150 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 106 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 108 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, Fire, Rescue, and the Emergency Medical Services Operations Program. DES is led by a full-time career Director, and three full-time department heads who oversee the daily operational components of Emergency Services in Washington County. The division has 116 full-time and 23 part-time personnel working directly within the division serving citizens of Washington County.

A new Public Safety Training Center (PSTC) became operational in 2022 with daily oversight being provided by DES in collaboration with the Washington County Sheriff's Office. The PSTC is staffed by seven full-time employees who are split among fire, EMS, and law enforcement training initiatives. The PSTC also serves as host to the Washington County Law Enforcement Academy and the Division of Emergency Services Paramedic Training Program, which both involve academic connections to Hagerstown Community College. It also serves as host to the Division of Emergency Services Firefighter Recruit Academy. Various courses sponsored by the Maryland Fire and Rescue Institute are also hosted at the PSTC. The PSTC will provide the opportunity for enhanced training and collaboration between Fire, Emergency Medical Services, and law enforcement agencies throughout Washington County and the Tri-State area for tactical training exercises and a defensive driving track.

The County's Office of Emergency Medical Service (EMS) is overseen by a deputy director – operations and includes 13 full-time advanced life support (ALS) technicians and five part-time ALS technicians. The team deploys four highly specialized ALS chase units which support the eight independent emergency medical services companies.

Emergency Management is overseen by a director with an emergency planner and emergency specialist responsible for mitigation, planning, response, and recovery from natural and technical disasters.



Washington County has a Local Planning Committee, overseen by Emergency Management, that coordinates disaster planning, conducts drills to exercise the County Emergency Operations Plan, and oversees a community outreach program consisting of home chemical safety training, citizen preparedness, and pertinent educational programs.

### 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 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 and Economic Development

The Washington County Department of Business and Economic Development (the “DBED”) is dedicated to creating and sustaining a positive pro-business climate. The DBED currently has five 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 DBED 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 DBED has formed strategic partnerships with such organizations as the Maryland Department of Commerce, the City of Hagerstown, the Washington County Chamber of Commerce, The Greater Hagerstown Committee, Inc., and Washington County Convention & Visitors Bureau, to better serve the needs of businesses in Washington County. The DBED was actively involved in Washington County’s becoming certified as the first ACT Work Ready Community in Maryland, an initiative that matches the labor force with available jobs in Washington County.

## Demographic Information

### Population

<u>Year</u>	<u>County Total</u>
1980	113,086
1990	121,393
2000	131,923
2010	147,430
2022	155,590
2025 projected	157,440
2030 projected	164,900
2035 projected	172,600

Sources: Projections by the Maryland Department of Planning 2021

### Population Statistics

<b>Age:</b>	19 & under	27.10%
	20-64 (workforce age)	55.30%
	65 & older	17.60%
	Median Age	44.0
<b>Gender:</b>	Male	51.10%
	Female	48.90%
<b>Race:</b>	White	80.90%
	Black	13.20%
	Other	5.90%

Sources: U.S. Census Bureau, 2021

### Housing

<b>2022 Median Selling Price</b>	
Washington County	\$280,000
Maryland	\$385,000

Sources: Maryland Association of Realtors 2022.

### Households

Number of Households	60,104
Number of Family Households	40,557
Number of Non-Family Households	19,547

Sources: U.S. Census Bureau, 2021 American Community Survey

### County Income

Per Capita Income	\$33,682
Median Household Income	\$67,349

Sources: U.S. Census Bureau, 2021

### County Employment Statistics

Civilian Labor Force	72,466
Employed	70,538
Unemployed	1,928
Unemployment Rate	2.7%
States Average	2.7%

Source: MD Department of Labor, Licensing & Regulation March 2023.



**Education Facilities in Washington County****Higher Education:**

Hagerstown Community College  
Univ. System of MD at Hagerstown

**Primary Education:**

26 Elementary Schools  
7 Middle Schools  
8 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: 12.1

Public Enrollment: 22,171

39 Private Schools

Sources: Washington County Board of Education.

**Top 15 Employers in Washington County****Employer****Employment**

1	Washington County PS	3,286
2	Meritus Health, Inc.	2,740
3	Firserv	2,185
4	State of Maryland	2,030
5	Volvo Group	1,836
6	Amazon	1,500
7	Washington County Govt.	1,118
8	Fedex Ground	900
9	Bowman Group, LLP	830
10	Federal Government	582
11	Walmart	565
12	Arc of Washington County	550
13	Hagerstown Comm. Coll.	545
14	Merkle Response Svc., Inc	545
15	Brook Lane Health Svc.	485

Source: Maryland Department of  
Commerce.

**County Industry Series**

<b><u>Industry</u></b>	<b><u>Total Establishments</u></b>
Trade, Transp., Utilities	990
Professional & Business Svc	601
Education & Health	474
Leisure & Hospitality	454
Construction	370
Financial Activities	365
Other Services	349
Manufacturing	155
Local Government	68
Information	54
Federal Government	39
Natural Resources & Mining	31
State Government	12
Unclassified	15
<b>Total</b>	<b>3,977</b>

Source: Dept. of Labor, as of June 30, 2022.

**County Water Quality Systems**

	<u>Total # of Services</u>
Full - Service Water	1,350
Full - Service Sewer	7,542
Collection Service Sewer	3,997
<b>Total</b>	<b>12,889</b>

Source: Washington County Budget and Finance, as of June 30, 2022.

**County Building Permits (000's)**

	<u>Number</u>	<u>Value</u>
Residential New	249	\$94,213
Other Permits	1,024	\$314,319
<b>Total</b>	<b>1,273</b>	<b>\$408,532</b>

Source: Washington County Department of Plan Review and Permitting as of December 2022.

**Top 20 Largest Taxpayers in Washington County**

	<u>Taxpayer</u>	<u>Assessed Value</u>
1	NP Hagerstown Industrial	\$ 120,248,000
2	Potomac Edison	103,917,950
3	Preylack Hagerstown, LLC	103,824,633
4	PR Valley Limited Partnership	88,630,840
5	Bowman Group	87,076,101
6	Stag Industrial Holdings LLC	86,024,900
7	FedEx Ground Package System	75,836,443
8	Creekside Logistics	49,845,767
9	LNC SNP Hagerstown Multi, LLC	47,943,667
10	Western Hagerstown (Ind & Dist.)	46,288,167
11	Walmart Stores/Wal-Mart R.E. Sam's East	45,057,970
12	Ghattas Enterprise Maugans Ave	43,552,533
13	Outlet Village of Hagerstown	43,521,300
14	Mack Truck/Volvo Group	38,804,707
15	Crec Hagerstown Owner, LLC	36,161,600
16	Cortpark, LLC	34,676,500
17	Interstate 81 Hagerstown Property	30,357,433
18	GP Hagerstown Limited Partnership	30,151,133
19	Intelstate US, LLC	28,833,670
20	Shenandoah Personal Communications	11,558,660

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.





## Comprehensive Fiscal Policies

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

### OPERATING POLICIES:

1. The County will maintain timely collection systems and take a proactive approach in the collection of those accounts.
2. Revenues will be monitored regularly and compared to established trends to ensure collections are consistent with those trends.
3. The County shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any one revenue source.
4. The County will prepare multi-year projections of revenues and other sources.
5. The County shall attempt to optimize all appropriate revenue sources to achieve an effective mix of revenues and shall strive to seek new sources of revenue to broaden its revenue base.
6. The County will periodically recalculate the full cost of activities currently supported by user fees and charges to identify the impact of inflation and other cost increases.
7. The County will attempt to set fees and user charges for each enterprise fund at a level that fully supports the total direct and indirect costs of operations and debt service.
8. The County will prepare annually a five-year forecast summary budget.
9. The County will adopt a balanced budget, by fund, for all funds maintained by the County using current revenue sources which could include 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 since they fall under the capitalization limit of \$10,000.
13. Physical inventories are required on consumable inventories in excess of \$5,000 and all merchandising inventories.

14. The County has an identity theft prevention program designed to detect, prevent, and mitigate identity theft in connection with the opening of a covered account or an existing covered account and to provide for the continued administration of the program.
15. The County shall provide procedures and guidelines for the transfer and adjustment of approved budgetary amounts by policy guidelines.
16. The County will make funding decisions for the pension plan in order to accumulate the funds needed to fulfill the plan's obligations to participants and beneficiaries.

**RESERVE POLICIES:**

1. The County shall maintain a fund balance (equal to committed, assigned, and unassigned) at a minimum level of 17 percent of the on-going General Fund operating revenues in order to protect the financial stability, provide sufficient liquidity for daily operations and to meet anticipated and unanticipated financial or economic circumstance.
2. Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund. Fund balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new or expand existing governmental programs, or enhance the financial position of the County, in accordance with policies established by the County Commissioners. Fund balance will be reported as non-spendable, restricted, committed, assigned, or unassigned.
3. A reserve of 25 percent of the current year's operations and maintenance budget is required for Enterprise funds.
4. Self-assurance 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 the Generally Accepted Accounting Principles.
11. The County will maintain separate Solid Waste and Water Quality Funds. An annual evaluation of the user rates shall be performed through a cost-of-service model and necessary adjustments shall be made to reflect inflation, construction needs, bond covenants, and other factors.

**DEBT POLICIES:**

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

12. The Department of Budget and Finance shall maintain a system of record keeping and reporting to meet the arbitrage compliance requirements of the Federal tax code.
13. The Chief Financial Officer in coordination with the County's financial advisor shall be responsible for maintaining relationships with the rating agencies that currently assign the ratings to the County's various debt obligations.
14. The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share clear, comprehensive, and accurate financial information.

#### **INVESTMENT POLICIES:**

##### **General:**

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

##### **Pension:**

1. The portfolio's total value of assets should grow, net of payout, at a rate equal to or greater than the rate of inflation on a rolling three-year basis.
2. Performance and allocation are reviewed to determine if target weightings meet the current risk profile.
3. Investment managers will be reviewed on a quantitative basis in the form of quarterly reports to be provided by the advisor.

4. The pension committee and its advisor shall monitor the overall performance of the portfolio to ensure that it 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 benefit streams to cost streams as close as possible, while maximizing the contribution level.
10. The relationship between the operating and capital budget is considered during the budgeting process. The capital budget includes costs for long-term capital projects, which add to the capital asset base of the County. The operating budget assumes the cost of maintaining and operating the facilities that are built under the capital budget.
11. Self-supporting projects are determined by policy and by evaluation of financial information, including rate setting models, financial forecasts, and budgets and funding source evidence.
12. The Chief Financial Officer is authorized to initiate interim and long-term borrowing measures, as identified in the Capital Improvement Plan.



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

#### **SHORT-TERM & LONG-TERM POLICIES:**

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

**FINANCIAL REPORTING POLICIES:**

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



## Budget Practices and Process

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

### Budget Calendar

Phase	Process	Time Frame
Fiscal Capacity/Analysis Phase	Update Economic and Financial Trend Analysis and Debt Affordability	October - January
Budget Development Start	Distribute Budget Package	October - November
Budget Development Phase	Program/Service Goals are Reviewed and Identified	December - January
Review/Modification Phase	Management Team and Commissioners Review	January - April
Adoption Phase	Operational Budgets	May
Start Up Phase	Monthly Reporting and Monitoring	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 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 1<sup>st</sup>.

**Start Up:**

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

### Basis of Accounting and Budgeting

**GAAP Basis of Accounting:**

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

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

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

**Budgetary Basis of Accounting:**

The budgetary basis of accounting determines when a government charges 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 can assess the true cost of providing a service. Currently water, sewer, and solid waste services use this approach to determine cost and rates.

**Amendment to the Budget**

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

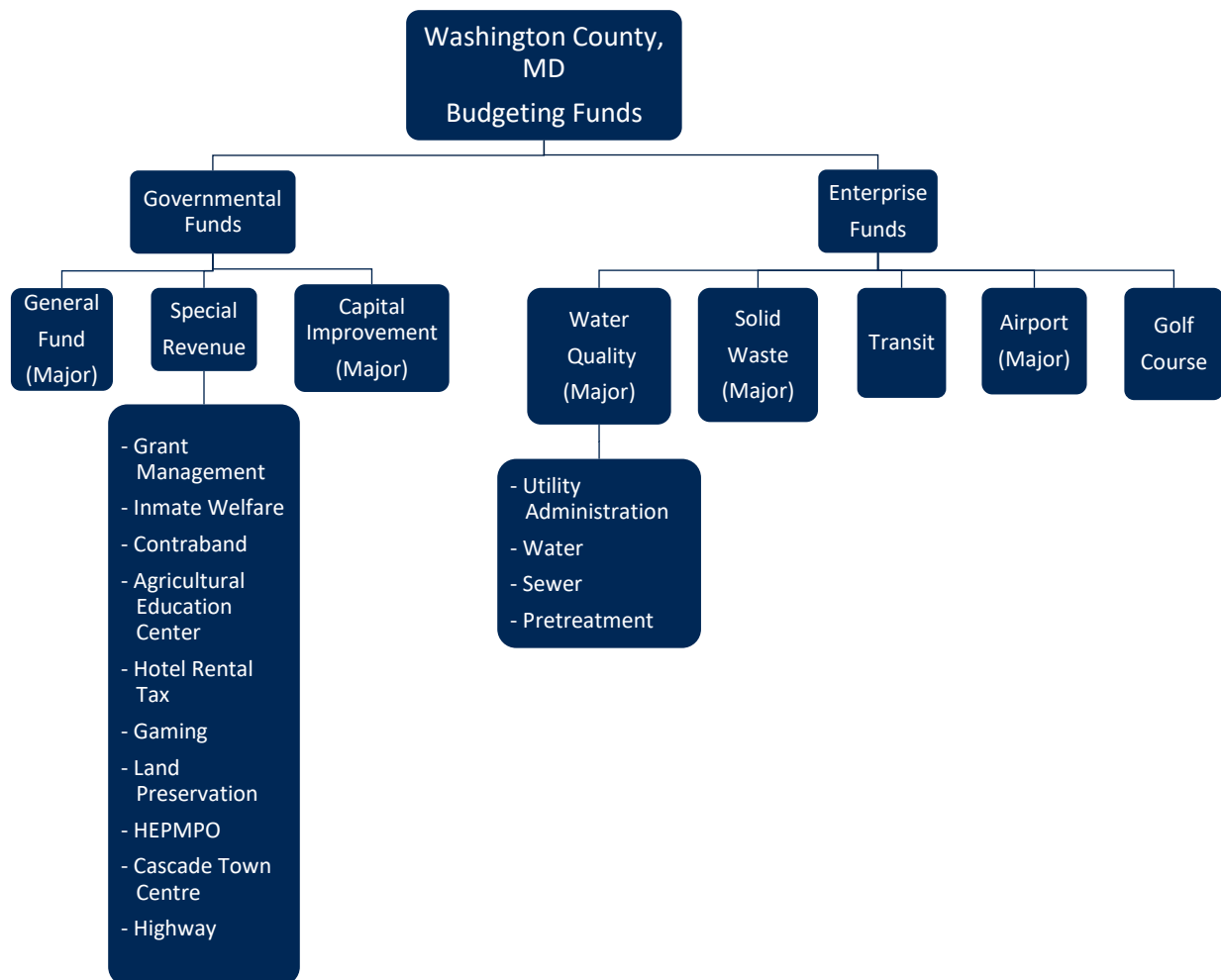
The Chief Financial Officer reviews the project status and revenues before any issuance of debt. Any modifications to a project and or the total debt to be issued based upon this review is required to be approved by the County Commissioners either for an increase or decrease in total borrowing amount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



## Fund Summaries

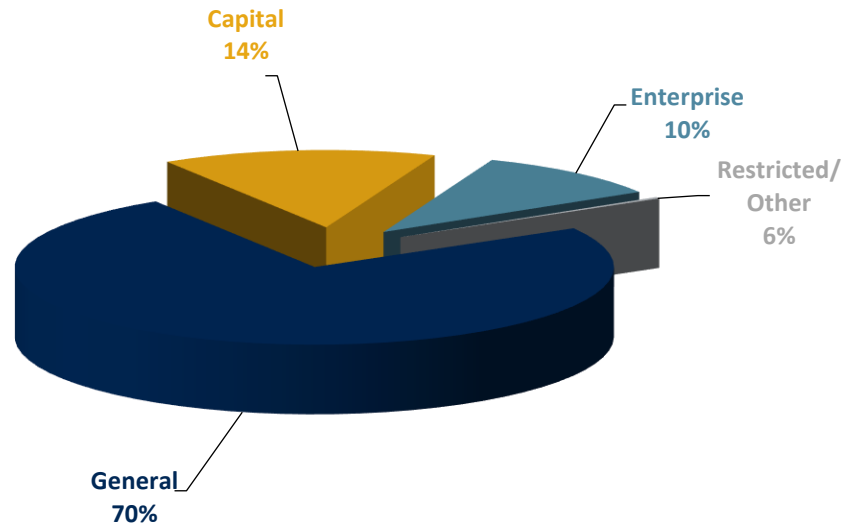
The following is an overview of the County’s legal compliance and financial management for various revenues and program expenditures and includes additional facts to help you understand how County programs and services are funded. The accounting and budget structure for a government unit are segregated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

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





## FY 2024 Funds



### **General Fund:**

**\$281,060,350**

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

### **Capital Improvement Fund:**

**\$56,004,000**

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

### **Enterprise Funds:**

**\$39,362,960**

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. (\$21,902,710 – 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. (\$9,874,630 – major fund).

- ◆ **Transit Fund** – The Transit Fund accounts for the County public transit system funded mainly by Federal and State grants and include all operating activities necessary to provide that service. This includes, but is not limited to administration, operations and maintenance, and public assistance programs. (\$3,133,780 – 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. (\$3,095,120 – major fund)
- ◆ **Golf Course Fund** – The Golf Course Fund accounts for all operating activities necessary to provide 18 holes of quality golf for residents of Washington County and surrounding areas. This includes, but is not limited to administration, operations and maintenance, and capital expenditures. (\$1,356,720 – non-major fund)

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**Other Governmental Funds:**
**\$21,942,640**

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 10 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. (\$13,042,150 non-major fund)
- ◆ **Other Funds** – The County maintains nine other small funds that account for the activities associated with each of the funds mentioned and are immaterial in nature. (\$8,900,490 total – non major fund) They are:

Agricultural Educational Center Fund	\$ 290,100
Grant Management Fund	\$ 525,670
Inmate Welfare Fund	\$ 564,090
Land Preservation Fund	\$ 2,519,700
Gaming Fund	\$ 2,295,370
Hotel Rental Tax Fund	\$ 2,000,000
Contraband Fund	\$ 0
HEPMPO Fund	\$ 573,110
Cascade Town Centre Fund	\$ 132,450

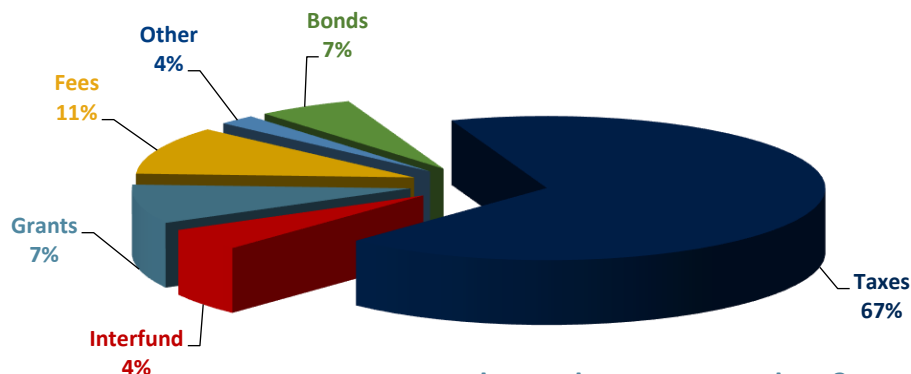
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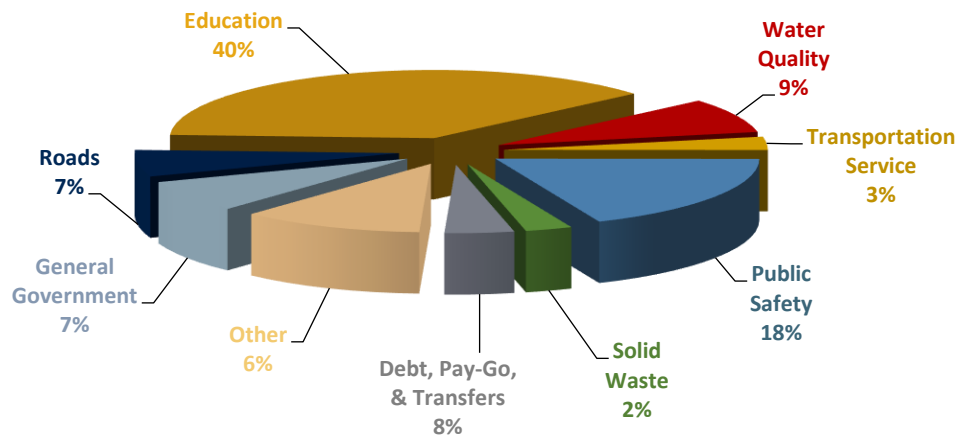
## Total Sources and Uses of County Funds

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 2024.

### Where Does the Money Come From?



### What Is The Money Used For?



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 FY2023 and FY2024.

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

The County is expected to meet its reserve target on June 30, 2023. 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		
	2024 Budget	2023 Budget	2022 Actual
<b>Revenue (By Major Type)</b>			
Property Tax	\$ 143,377,150	\$ 134,863,130	\$ 136,078,213
Income Tax	\$ 116,692,810	\$ 109,367,510	\$ 122,923,784
Other Local Taxes	\$ 10,697,000	\$ 9,470,000	\$ 22,067,445
Highway User	\$ 2,527,810	\$ 2,006,120	\$ 2,110,173
Interest	\$ 1,900,000	\$ 600,000	\$ 351,988
Fees	\$ 44,288,860	\$ 40,029,675	\$ 51,290,881
Grants	\$ 31,889,250	\$ 46,104,110	\$ 40,907,453
Other	\$ 1,613,620	\$ 4,369,310	\$ 869,148
Bonds	\$ 14,055,000	\$ 15,100,000	\$ 17,049,831
<b>Subtotal</b>	\$ 367,041,500	\$ 361,909,855	\$ 393,648,916
Transfers	\$ 24,822,530	\$ 19,328,060	\$ 49,155,974
Reserves	\$ 6,505,920	\$ 1,903,645	\$ -
<b>Total Revenue</b>	<b>\$ 398,369,950</b>	<b>\$ 383,141,560</b>	<b>\$ 442,804,890</b>
<b>Expenditures (By Function):</b>			
Education	\$ 140,541,130	\$ 143,060,360	\$ 120,236,520
Public Safety	\$ 83,567,960	\$ 75,321,330	\$ 71,864,865
State/Community Promotion	\$ 10,092,190	\$ 9,986,290	\$ 22,565,074
Court System	\$ 7,372,690	\$ 6,401,710	\$ 5,725,702
General Government	\$ 33,141,000	\$ 27,796,420	\$ 43,028,324
Parks and Recreation	\$ 2,880,770	\$ 8,514,790	\$ 8,319,113
Water Quality	\$ 23,767,710	\$ 29,792,910	\$ 16,903,930
Roads/Infrastructure	\$ 29,674,150	\$ 29,886,470	\$ 21,789,330
Land Preservation	\$ 2,519,700	\$ 2,458,250	\$ 3,146,809
Solid Waste	\$ 11,028,630	\$ 9,544,160	\$ 6,060,248
Transit System	\$ 3,298,780	\$ 2,885,310	\$ 5,065,340
Airport	\$ 12,890,120	\$ 3,603,910	\$ 2,331,895
Golf Course	\$ 1,356,720	\$ 1,211,120	\$ 1,182,090
<b>Subtotal</b>	\$ 362,131,550	\$ 350,463,030	\$ 328,219,240
Transfers	\$ 20,459,160	\$ 17,398,540	\$ 45,971,249
Debt Service	\$ 15,779,240	\$ 15,279,990	\$ 14,905,563
<b>Total Expenditures</b>	<b>\$ 398,369,950</b>	<b>\$ 383,141,560</b>	<b>\$ 389,096,052</b>
Excess (Deficiency) of Revenues over Expenditures		\$ -	\$ 53,708,838
GAAP Basis Adjustments	\$ -	\$ -	\$ (13,460,347)
Beginning Fund Balance/Net Equity	\$ 417,030,968	\$ 417,030,968	\$ 376,782,477
Estimated Increase (Decrease)	\$ -	\$ -	\$ -
Ending Fund Balance/Net Equity (forecast)	\$ 417,030,968	\$ 417,030,968	\$ 417,030,968

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

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
<b>Revenue (By Major Type)</b>					
Property Tax	\$ 143,377,150	\$ -	\$ -	\$ -	\$ 143,377,150
Income Tax	116,692,810	-	-	-	116,692,810
Other Local Taxes	8,652,000	-	-	2,045,000	10,697,000
Highway User	-	-	-	2,527,810	2,527,810
Interest	1,900,000	-	-	-	1,900,000
Fees	5,155,200	3,215,000	32,773,270	3,145,390	44,288,860
Grants	5,283,190	22,224,000	1,707,070	2,674,990	31,889,250
Other	-	1,045,000	339,070	229,550	1,613,620
Bonds	-	14,055,000	-	-	14,055,000
<b>Subtotal</b>	<b>\$ 281,060,350</b>	<b>\$ 40,539,000</b>	<b>\$ 34,819,410</b>	<b>\$ 10,622,740</b>	<b>\$367,041,500</b>
Transfers	-	8,965,000	4,537,630	11,319,900	24,822,530
Reserves	-	6,500,000	5,920	-	6,505,920
<b>Total Revenue</b>	<b>\$281,060,350</b>	<b>\$56,004,000</b>	<b>\$ 39,362,960</b>	<b>\$21,942,640</b>	<b>\$ 398,369,950</b>
<b>Expenditures (By Function):</b>					
Education	\$ 122,823,130	\$ 17,718,000	\$ -	\$ -	\$ 140,541,130
Public Safety	75,366,870	6,587,000	-	1,614,090	83,567,960
State/Community Promotion	7,156,520	-	-	2,935,670	10,092,190
Court System	7,372,690	-	-	-	7,372,690
General Government	30,222,070	1,378,000	-	1,540,930	33,141,000
Parks and Recreation	1,880,670	710,000	-	290,100	2,880,770
Water Quality	-	1,865,000	21,902,710	-	23,767,710
Roads/Infrastructure	-	16,632,000	-	13,042,150	29,674,150
Land Preservation	-	-	-	2,519,700	2,519,700
Solid Waste	-	1,154,000	9,874,630	-	11,028,630
Transit System	-	165,000	3,133,780	-	3,298,780
Airport	-	9,795,000	3,095,120	-	12,890,120
Golf Course	-	-	1,356,720	-	1,356,720
<b>Subtotal</b>	<b>\$ 244,821,950</b>	<b>\$ 56,004,000</b>	<b>\$ 39,362,960</b>	<b>\$ 21,942,640</b>	<b>\$ 362,131,550</b>
Transfers	20,459,160	-	-	-	20,459,160
Debt Service	15,779,240	-	-	-	15,779,240
<b>Total Expenditures</b>	<b>\$ 281,060,350</b>	<b>\$ 56,004,000</b>	<b>\$ 39,362,960</b>	<b>\$ 21,942,640</b>	<b>\$ 398,369,950</b>
Beginning Fund Balance/Net Equity	\$ 69,343,369	\$ 124,841,031	\$ 212,806,047	\$ 10,040,521	\$ 417,030,968
Estimated Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance/Net Equity (forecast)	\$ 69,343,369	\$ 124,841,031	\$ 212,806,047	\$ 10,040,521	\$ 417,030,968

**Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance  
Fiscal Year 2023 Budget – All Funds**

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
<b>Revenue (By Major Type)</b>					
Property Tax	\$ 134,863,130	\$ -	\$ -	\$ -	\$ 134,863,130
Income Tax	109,367,510	-	-	-	109,367,510
Other Local Taxes	7,425,000	-	-	2,045,000	9,470,000
Highway User	-	-	-	2,006,120	2,006,120
Interest	600,000	-	-	-	600,000
Fees	5,223,900	2,600,000	28,871,955	3,333,820	40,029,675
Grants	5,334,590	36,369,000	1,764,520	2,636,000	46,104,110
Other	-	4,096,000	-	273,310	4,369,310
Bonds	-	15,100,000	-	-	15,100,000
<b>Subtotal</b>	<b>\$262,814,130</b>	<b>\$58,165,000</b>	<b>\$30,636,475</b>	<b>\$10,294,250</b>	<b>\$361,909,855</b>
Transfers	-	6,115,000	2,794,290	10,418,770	19,328,060
Reserves	-	1,122,000	781,645	-	1,903,645
<b>Total Revenue</b>	<b>\$262,814,130</b>	<b>\$65,402,000</b>	<b>\$34,212,410</b>	<b>\$20,713,020</b>	<b>\$ 383,141,560</b>
<b>Expenditures (By Function):</b>					
Education	\$ 122,525,360	\$ 20,535,000	\$ -	\$ -	\$ 143,060,360
Public Safety	67,332,940	6,286,000	-	1,702,390	75,321,330
State/Community Promotion	7,024,870	-	-	2,961,420	9,986,290
Court System	6,401,710	-	-	-	6,401,710
General Government	25,170,200	1,053,000	-	1,573,220	27,796,420
Parks and Recreation	1,680,520	6,586,000	-	248,270	8,514,790
Water Quality	-	10,889,000	18,903,910	-	29,792,910
Roads/Infrastructure	-	18,117,000	-	11,769,470	29,886,470
Land Preservation	-	-	-	2,458,250	2,458,250
Solid Waste	-	488,000	9,056,160	-	9,544,160
Transit System	-	-	2,885,310	-	2,885,310
Airport	-	1,423,000	2,180,910	-	3,603,910
Golf Course	-	25,000	1,186,120	-	1,211,120
<b>Subtotal</b>	<b>\$ 230,135,600</b>	<b>\$ 65,402,000</b>	<b>\$ 34,212,410</b>	<b>\$ 20,713,020</b>	<b>\$ 350,463,030</b>
Transfers	17,398,540	-	-	-	17,398,540
Debt Service	15,279,990	-	-	-	15,279,990
<b>Total Expenditures</b>	<b>\$ 262,814,130</b>	<b>\$ 65,402,000</b>	<b>\$ 34,212,410</b>	<b>\$ 20,713,020</b>	<b>\$ 383,141,560</b>
Beg. Fund Balance/Net Equity	\$ 69,343,369	\$ 124,841,031	\$ 212,806,047	\$ 10,040,521	\$ 417,030,968
Estimated Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance/Net Equity (forecast)	\$ 69,343,369	\$ 124,841,031	\$ 212,806,047	\$ 10,040,521	\$ 417,030,968

**Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance  
Fiscal Year 2022 Actuals – All Funds**

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
<b>Revenue (By Major Type)</b>					
Property Tax	\$ 136,078,213	\$ -	\$ -	\$ -	\$ 136,078,213
Income Tax	122,923,784	-	-	-	122,923,784
Other Local Taxes	17,731,610	-	-	4,335,835	22,067,445
Highway User	-	-	-	2,110,173	2,110,173
Interest	351,988	-	-	-	351,988
Fees	8,000,879	11,687,203	28,311,120	3,291,679	51,290,881
Grants	13,387,413	4,653,455	3,064,290	19,802,295	40,907,453
Other	-	195,740	-	673,408	869,148
Bonds	-	17,049,831	-	-	17,049,831
<b>Subtotal</b>	<b>\$ 298,473,887</b>	<b>\$ 33,586,229</b>	<b>\$ 31,375,410</b>	<b>\$ 30,213,390</b>	<b>\$393,648,916</b>
Transfers	-	36,530,739	2,528,336	10,096,899	49,155,974
Reserves	-	-	-	-	-
<b>Total Revenue</b>	<b>\$298,473,887</b>	<b>\$ 70,116,968</b>	<b>\$33,903,746</b>	<b>\$ 40,310,289</b>	<b>\$ 442,804,890</b>
<b>Expenditures (By Function):</b>					
Education	\$ 115,877,000	\$ 4,359,520	\$ -	\$ -	\$ 120,236,520
Public Safety	61,286,425	10,058,399	-	520,041	71,864,865
State/Community Promotion	5,528,291	-	-	17,036,783	22,565,074
Court System	5,725,702	-	-	-	5,725,702
General Government	32,953,045	4,265,787	-	5,809,492	43,028,324
Parks and Recreation	6,776,064	1,289,675	-	253,374	8,319,113
Water Quality	-	1,546,284	15,357,646	-	16,903,930
Roads/Infrastructure	-	11,234,579	-	10,554,751	21,789,330
Land Preservation	-	-	-	3,146,809	3,146,809
Solid Waste	-	277,089	5,783,159	-	6,060,248
Transit System	-	2,063,113	3,002,227	-	5,065,340
Airport	-	647,199	1,684,696	-	2,331,895
Golf Course	-	64,474	1,117,616	-	1,182,090
<b>Subtotal</b>	<b>\$ 228,146,527</b>	<b>\$ 35,806,119</b>	<b>\$ 26,945,344</b>	<b>\$ 37,321,250</b>	<b>\$ 328,219,240</b>
Transfers	45,173,200	-	-	798,049	45,971,249
Debt Service	14,905,563	-	-	-	14,905,563
<b>Total Expenditures</b>	<b>\$ 288,225,290</b>	<b>\$ 35,806,119</b>	<b>\$ 26,945,344</b>	<b>\$ 38,119,299</b>	<b>\$ 389,096,052</b>
Excess (Deficiency) of Rev. over Exp.	\$10,248,597	<b>\$34,310,849</b>	<b>\$6,958,402</b>	<b>\$2,190,990</b>	<b>\$53,708,838</b>
Increase (Decrease) in Fund Balance	\$ 10,248,597	\$ 34,310,849	\$ 6,958,402	\$ 2,190,990	\$ 53,708,838
GAAP Basis Adjustments	\$ -	\$ (8,221,739)	\$ (5,238,608)	\$ -	\$ (13,460,347)
Beginning Fund Balance/Net Equity	\$ 59,094,772	\$ 98,751,921	\$ 211,086,253	\$ 7,849,531	\$ 376,782,477
Ending Fund Balance/Net Equity	\$ 69,343,369	\$ 124,841,031	\$ 212,806,047	\$ 10,040,521	\$ 417,030,968



## General Fund – Revenue Summary

Washington County, Maryland  
General Fund Revenues  
FY24

	<u>FY23 vs. FY24</u>					
	2023 Operating Budget Approved	2024 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
<b><u>Property Tax</u></b>						
400000 - Real Estate Tax	122,128,770	129,946,870	7,818,100	6.40%	42.85%	46.23%
400120 - Corp. Personal Prop. - Current	14,603,570	15,477,230	873,660	5.98%	4.79%	5.51%
400140 - State Administration Fees	(550,000)	(550,000)	0	0.00%	0.00%	(0.20)%
400200 - Interest - Current Year	380,000	345,000	(35,000)	(9.21)%	(0.19)%	0.12%
400210 - Interest - Prior Year	15,000	50,000	35,000	233.33%	0.19%	0.02%
400220 - County Payment in Lieu of Tax	285,000	285,000	0	0.00%	0.00%	0.10%
400230 - Enterprise Zone Tax Reimb.	697,440	902,650	205,210	29.42%	1.12%	0.32%
400260 - Property Tax Sales	60,000	60,000	0	0.00%	0.00%	0.02%
400300 - Enterprise Zone Tax Credit	(1,394,880)	(1,805,300)	(410,420)	29.42%	(2.25)%	(0.64)%
400320 - County Homeowners Tax Credit	(180,000)	(165,000)	15,000	(8.33)%	0.08%	(0.06)%
400330 - Agricultural Tax Credit	(450,000)	(450,000)	0	0.00%	0.00%	(0.16)%
400345 - Other Tax Credits	(85,000)	(20,000)	65,000	(76.47)%	0.36%	(0.01)%
400355 - Disabled Veteran's Credit	(320,000)	(360,000)	(40,000)	12.50%	(0.22)%	(0.13)%
400400 - Discount Allowed on Tax Prop.	(350,000)	(365,000)	(15,000)	4.29%	(0.08)%	(0.13)%
496020 - Fed. Payment in Lieu of Taxes	23,230	25,700	2,470	10.63%	0.01%	0.01%
	<b>134,863,130</b>	<b>143,377,150</b>	<b>8,514,020</b>	<b>6.31%</b>	<b>46.66%</b>	<b>51.01%</b>
<b><u>Local Tax</u></b>						
400500 - Income Tax	109,367,510	116,692,810	7,325,300	6.70%	40.15%	41.52%
400510 - Admissions & Amusement Tax	175,000	0	(175,000)	(100.00)%	(0.96)%	0.00%
400520 - Recordation Tax	7,000,000	8,452,000	1,452,000	20.74%	7.96%	3.01%
400530 - Trailer Tax	250,000	200,000	(50,000)	0.00%	(0.27)%	0.07%
	<b>116,792,510</b>	<b>125,344,810</b>	<b>8,552,300</b>	<b>7.32%</b>	<b>46.87%</b>	<b>44.60%</b>
<b><u>Interest</u></b>						
404400 - Interest - Investments	500,000	1,500,000	1,000,000	200.00%	5.48%	0.53%
404410 - Interest - Municipal Investment	100,000	400,000	300,000	300.00%	1.64%	0.14%
	<b>600,000</b>	<b>1,900,000</b>	<b>1,300,000</b>	<b>216.67%</b>	<b>7.12%</b>	<b>0.68%</b>
<b>Total General Revenues</b>	<b>252,255,640</b>	<b>270,621,960</b>	<b>18,366,320</b>	<b>7.28%</b>	<b>100.66%</b>	<b>96.29%</b>



Washington County, Maryland  
General Fund Revenues  
FY24

	<u>FY23 vs. FY24</u>					
	2023 Operating Budget Approved	2024 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
<b><u>Program Revenues</u></b>						
<b>Charges for Services - Other</b>						
<b><u>Circuit Court</u></b>						
486070 - Reimb. Expenses - Circuit Court	8,280	8,280	0	0.00%	0.00%	0.00%
486075 - Circuit Court Jurors	75,000	127,800	52,800	70.40%	0.29%	0.05%
	<b>83,280</b>	<b>136,080</b>	<b>52,800</b>	<b>63.40%</b>	<b>0.29%</b>	<b>0.05%</b>
<b><u>State's Attorney</u></b>						
486000 - Reimburse Exp - State's Atty	<b>50,000</b>	<b>60,000</b>	<b>10,000</b>	<b>20.00%</b>	<b>0.05%</b>	<b>0.57%</b>
<b><u>Weed Control</u></b>						
403120 - Weed Control Fees	<b>317,510</b>	<b>317,550</b>	<b>40</b>	<b>0.01%</b>	<b>0.00%</b>	<b>0.11%</b>
<b><u>General</u></b>						
403020 - Election Filing Fees	100	0	(100)	(100.00)%	(0.00)%	0.00%
403135 - Sheriff Auxiliary	50,000	50,000	0	0.00%	0.00%	0.02%
404510 - Rental - Building	70,000	0	(70,000)	(100.00)%	(0.38)%	0.00%
404511 - Lease Income	0	70,000	70,000	100.00%	0.38%	0.02%
485000 - Reimburse Administrative	6,500	6,500	0	0.00%	0.00%	0.00%
490000 - Miscellaneous	150,000	200,000	50,000	33.33%	0.27%	0.07%
490010 - Gain or Loss on Sale of Asset	50,000	50,000	0	0.00%	0.00%	0.02%
490080 - Bad Check Fee	750	750	0	0.00%	0.00%	0.00%
490200 - Registration Fees	3,000	3,000	0	0.00%	0.00%	0.00%
490210 - Sponsorships	24,000	24,000	0	0.00%	0.00%	0.01%
	<b>354,350</b>	<b>404,250</b>	<b>49,900</b>	<b>14.08%</b>	<b>0.27%</b>	<b>0.14%</b>
<b><u>Engineering</u></b>						
403045 - Review Fees	100,000	100,000	0	0.00%	0.00%	0.04%
440110 - Drawings/Blue Line Prints	2,000	2,000	0	0.00%	0.00%	0.00%
	<b>102,000</b>	<b>102,000</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.04%</b>
<b><u>Permits and Inspections</u></b>						
401070 - Building Permits - Residential	148,500	135,000	(13,500)	(9.09)%	(0.07)%	0.05%
401080 - Building Permits - Commercial	175,000	200,000	25,000	14.29%	0.14%	0.07%
401085 - Municipal Fees	12,000	10,000	(2,000)	(16.67)%	(0.01)%	0.00%
401090 - Electrical Licenses Fees	70,000	70,000	0	0.00%	0.00%	0.02%
401100 - Electrical Permit - Residential	180,000	160,000	(20,000)	(11.11)%	(0.11)%	0.06%
401110 - Electrical Permit - Commercial	117,000	117,000	0	0.00%	0.00%	0.04%
401115 - HVAC Registration Fees	5,000	12,000	7,000	140.00%	0.04%	0.00%
401120 - HVAC Permit - Residential	85,500	75,000	(10,500)	(12.28)%	(0.06)%	0.03%
401130 - HVAC Permit - Commercial	42,300	42,300	0	0.00%	0.00%	0.02%
401140 - Other Permit Fees	37,500	30,000	(7,500)	(20.00)%	(0.04)%	0.01%

Washington County, Maryland  
General Fund Revenues  
FY24

	<u>FY23 vs. FY24</u>					
	2023 Operating Budget Approved	2024 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
401145 - Temp. Occupancy Fee - Comm.	900	1,250	350	38.89%	0.00%	0.00%
401160 - Plumbing Licenses Fees	6,500	20,000	13,500	207.69%	0.07%	0.01%
401170 - Plumbing Permits - Residential	99,000	80,000	(19,000)	(19.19)%	(0.10)%	0.03%
401180 - Plumbing Permits - Commercial	37,800	37,800	0	0.00%	0.00%	0.01%
403035 - Technology Fees	60,000	60,000	0	0.00%	0.00%	0.02%
403045 - Review Fees	7,000	5,000	(2,000)	(28.57)%	(0.01)%	0.00%
440110 - Drawings/Blue Line Prints	100	100	0	0.00%	0.00%	0.00%
	<b>1,084,100</b>	<b>1,055,450</b>	<b>(28,650)</b>	<b>(2.64)%</b>	<b>(0.16)%</b>	<b>0.38%</b>
<b><u>Planning and Zoning</u></b>						
401040 - Miscellaneous Licenses	700	700	0	0.00%	0.00%	0.00%
401140 - Other Permit Fees	0	3,000	3,000	100.00%	0.02%	0.00%
402020 - Fines & Forfeitures	1,000	1,000	0	0.00%	0.00%	0.00%
403030 - Zoning Appeals	12,000	14,000	2,000	16.67%	0.01%	0.00%
403035 - Technology Fees	6,000	6,000	0	0.00%	0.00%	0.00%
403040 - Rezoning	7,000	7,000	0	0.00%	0.00%	0.00%
403045 - Review Fees	60,000	45,000	(15,000)	(25.00)%	(0.08)%	0.02%
403050 - Development Fees	0	20,000	20,000	100.00%	0.11%	0.01%
403055 - Other Planning Fees	400	400	0	0.00%	0.00%	0.00%
485000 - Reimburse Administrative	0	100	100	100.00%	0.00%	0.00%
486045 - Reimbursed Exp - Other	10,000	5,000	(5,000)	(50.00)%	(0.03)%	0.00%
	<b>97,100</b>	<b>102,200</b>	<b>5,100</b>	<b>5.25%</b>	<b>0.03%</b>	<b>0.04%</b>
<b><u>Sheriff Judicial</u></b>						
402010 - Peace Order Service	3,000	3,000	0	0.00%	0.00%	0.00%
403010 - Sheriff Fees - Judicial	40,000	40,000	0	0.00%	0.00%	0.01%
	<b>43,000</b>	<b>43,000</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.02%</b>
<b><u>Sheriff Process Servers</u></b>						
402010 - Peace Order Service	<b>115,000</b>	<b>115,000</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.04%</b>
<b><u>Sheriff - Patrol</u></b>						
402000 - Parking Violations	4,000	3,500	(500)	(12.50)%	(0.00)%	0.00%
402040 - School Bus Camera Fines	15,000	12,000	(3,000)	(20.00)%	(0.02)%	0.00%
403000 - Speed Cameras	1,281,300	1,097,780	(183,520)	(14.32)%	(1.01)%	0.39%
486020 - Reimbursed Exp - Patrol	67,000	54,300	(12,700)	(18.96)%	(0.07)%	0.02%
490020 - Sale of Publications	6,500	6,500	0	0.00%	0.00%	0.00%
	<b>1,373,800</b>	<b>1,174,080</b>	<b>(199,720)</b>	<b>(14.54)%</b>	<b>(1.09)%</b>	<b>0.42%</b>
<b><u>Sheriff - Central Booking</u></b>						
404510 - Rental Income	<b>15,720</b>	<b>15,720</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>

Washington County, Maryland  
General Fund Revenues  
FY24

	<u>FY23 vs. FY24</u>					
	2023 Operating Budget Approved	2024 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
<b><u>Sheriff Detention Center</u></b>						
403080 - Housing Federal Prisoners	450	450	0	0.00%	0.00%	0.00%
403090 - Housing State Prisoners	175,000	175,000	0	0.00%	0.00%	0.06%
403100 - Home Detention Fees	3,000	1,500	(1,500)	(50.00)%	(0.01)%	0.00%
486050 - Reimbursed Exp. - Detention	500	500	0	0.00%	0.00%	0.00%
486055 - Alien Inmate Reimbursement	0	25,000	25,000	100.00%	0.14%	0.01%
486060 - Social Security Income Reimb.	10,000	10,000	0	0.00%	0.00%	0.00%
	<b>188,950</b>	<b>212,450</b>	<b>23,500</b>	<b>12.44%</b>	<b>0.13%</b>	<b>0.08%</b>
<b><u>Sheriff - Day Reporting Center</u></b>						
403075 - Day Reporting Fees	<b>7,500</b>	<b>7,500</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b><u>Sheriff - Narcotics Task Force</u></b>						
486030 - Reimbursed Expenses - NTF	<b>412,520</b>	<b>408,450</b>	<b>(4,070)</b>	<b>(0.99)%</b>	<b>(0.02)%</b>	<b>0.15%</b>
<b><u>Sheriff - Police Academy</u></b>						
403015 - Academy Fees	<b>59,840</b>	<b>59,840</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.02%</b>
<b><u>Emergency Services</u></b>						
403060 - Alarm Termination fee	20,000	20,000	0	0.00%	0.00%	0.01%
486040 - Reimbursed Exp. Emerg Mgmt.	405,630	405,630	0	0.00%	0.00%	0.14%
403070 - EMCS Salary Reimbursement	15,600	15,600	0	0.00%	0.00%	0.01%
	<b>441,230</b>	<b>441,230</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.16%</b>
<b><u>Wireless Communication</u></b>						
404511 - Lease Income	0	48,000	48,000	100.00%	0.26%	0.02%
404520 - Rental - Other	46,000	0	(46,000)	(100.00)%	(0.25)%	0.00%
	<b>46,000</b>	<b>48,000</b>	<b>2,000</b>	<b>4.35%</b>	<b>0.01%</b>	<b>0.02%</b>
<b><u>Buildings, Grounds &amp; Facilities</u></b>						
499420 - Fuel	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b><u>Martin L. Snook Pool</u></b>						
404100 - Swimming Pool Fees	57,000	35,000	(22,000)	(38.60)%	(0.12)%	0.01%
404110 - Pool Concession Fees	15,000	12,000	(3,000)	(20.00)%	(0.02)%	0.00%
	<b>72,000</b>	<b>47,000</b>	<b>(25,000)</b>	<b>(34.72)%</b>	<b>(0.14)%</b>	<b>0.02%</b>
<b><u>Parks &amp; Recreation</u></b>						
404000 - Sale of Wood	8,000	900	(7,100)	(88.75)%	(0.04)%	0.00%
404010 - Rental Fees	35,000	40,000	5,000	14.29%	0.03%	0.01%
404020 - Ballfield Fees	8,000	8,000	0	0.00%	0.00%	0.00%
404030 - Ballfield Lighting Fee	1,000	1,000	0	0.00%	0.00%	0.00%

Washington County, Maryland  
General Fund Revenues  
FY24

	2023 Operating Budget Approved	2024 Operating Budget Approved	<u>FY23 vs. FY24</u>		% of New Money	% of Total Budget
			\$ Change	% Change		
404040 - Concession Fee	5,000	2,500	(2,500)	(50.00)%	(0.01)%	0.00%
404300 - Program Fees	300,000	350,000	50,000	16.67%	0.27%	0.12%
490060 - Contribution From Residents	1,000	1,000	0	0.00%	0.00%	0.00%
	<b>358,000</b>	<b>403,400</b>	<b>45,400</b>	<b>12.68%</b>	<b>0.25%</b>	<b>0.14%</b>
<b>Total Charges for Services</b>	<b>5,223,900</b>	<b>5,155,200</b>	<b>(68,700)</b>	<b>(1.32)%</b>	<b>(0.38)%</b>	<b>1.83%</b>
<b>Grants</b>						
495000 - Operating Grants	290,000	350,000	60,000	20.69%	0.33%	0.12%
496110 - State Aid - Police Protection	721,000	1,140,000	419,000	58.11%	2.30%	0.41%
496115 - SAFER	2,693,590	2,020,190	(673,400)	(25.00)%	(3.69)%	0.72%
496120 - 911 Fees	1,257,000	1,350,000	93,000	7.40%	0.51%	0.48%
401190 - Marriage Licenses	50,000	50,000	0	0.00%	0.00%	0.02%
401210 - Trader's License	200,000	200,000	0	0.00%	0.00%	0.07%
402020 - Fines & Forfeitures	20,000	20,000	0	0.00%	0.00%	0.01%
403130 - Marriage Ceremony Fees	3,000	3,000	0	0.00%	0.00%	0.00%
496130 - State Park Fees	100,000	150,000	50,000	50.00%	0.27%	0.05%
<b>Total Grants for Operations</b>	<b>5,334,590</b>	<b>5,283,190</b>	<b>(51,400)</b>	<b>(0.96)%</b>	<b>(0.28)%</b>	<b>1.88%</b>
<b>Total Program Revenues</b>	<b>10,558,490</b>	<b>10,438,390</b>	<b>(120,100)</b>	<b>(1.14)%</b>	<b>(0.66)%</b>	<b>3.71%</b>
<b>Total General Fund Approved Revenue</b>	<b>262,814,130</b>	<b>281,060,350</b>	<b>18,246,220</b>	<b>6.94%</b>	<b>100.00%</b>	<b>100.00%</b>

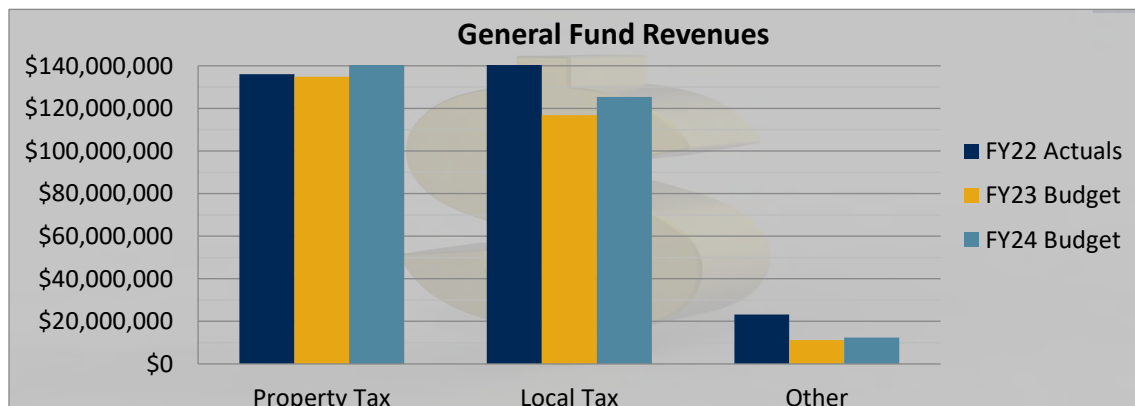
## General Fund – Revenue Summary - Continued

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Property Tax	134,671,240	134,863,130	143,377,150	8,514,020	6.31%
Local Taxes	106,182,670	116,792,510	125,344,810	8,552,300	7.32%
Interest Earnings	500,000	600,000	1,900,000	1,300,000	216.67%
<b>Charges for Services:</b>					
Engineering & Permits & Inspections	1,150,350	1,186,100	1,157,450	(28,650)	(2.42%)
Planning and Zoning	29,400	97,100	102,200	5,100	5.25%
Parks and Recreation	432,000	432,000	452,400	20,400	4.72%
Public Safety	2,879,560	2,703,560	2,525,270	(178,290)	(6.59%)
Other	748,850	805,140	917,880	112,740	14.00%
Grants for Operations	5,341,030	5,334,590	5,283,190	(51,400)	(0.96%)
<b>Total</b>	<b>251,935,100</b>	<b>262,814,130</b>	<b>281,060,350</b>	<b>18,246,220</b>	<b>6.94%</b>

General Fund Revenue Structure

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

Major revenue categories are Property Tax, Local Taxes, Interest Earnings, Charges for Services, and Grants for Operations, which can be seen in the table above. Property Tax and Local Taxes represent the two major revenue sources in the General Fund, as they comprise 96% or \$268.7 million of total General Fund revenues.



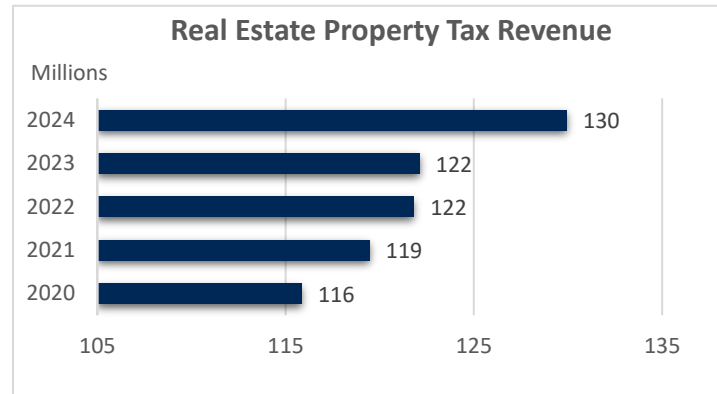


## General Fund – Revenue Detail

Property Tax					
Category	2022 Budget	2023 Budget	2024 Budget	Change	
				\$	%
Real Estate Property Tax	121,831,450	122,128,770	129,946,870	7,818,100	6.40%
Corporate Pers. Property Tax	14,510,190	14,603,570	15,477,230	873,660	5.98%
State Administrative Fees	(520,000)	(550,000)	(550,000)	0	0.00%
Interest - Current Year	395,000	395,000	395,000	0	0.00%
Payment in Lieu of Taxes	285,000	285,000	285,000	0	0.00%
Enterprise Zone Tax Reimb.	548,640	697,440	902,650	205,210	29.42%
Property Tax Sales	60,000	60,000	60,000	0	0.00%
Enterprise Zone Tax Credit	(1,097,270)	(1,394,880)	(1,805,300)	(410,420)	29.42%
Agricultural Tax Credit	(450,000)	(450,000)	(450,000)	0	0.00%
County Homeowners Tax	(220,000)	(180,000)	(165,000)	15,000	(8.33%)
Disabled Veteran's Credit	(320,000)	(320,000)	(360,000)	(40,000)	12.50%
Other Credits	(85,000)	(85,000)	(20,000)	65,000	(76.47%)
Discount Allowed - Property Tax	(340,000)	(350,000)	(365,000)	(15,000)	4.29%
Federal Payment in Lieu of Taxes	23,230	23,230	25,700	2,470	10.63%
<b>Total</b>	<b>134,621,240</b>	<b>134,863,130</b>	<b>143,377,150</b>	<b>8,514,020</b>	<b>6.31%</b>

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 51.01% 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. During the FY23 budget process the Commissioners voted to decrease the real property tax from \$.948 to \$.928. The real estate tax due is determined by multiplying the assessed value of the property by the tax rate of \$.928 for each \$100 of assessed value. Property tax is estimated at \$143.4 million for FY2024, which is an increase of \$8.5 million or 6.31%. 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](http://www.dat.state.md.us/sdatweb/stats).

Below is a graph showing the trend analysis of Real Estate Property Tax revenue from 2020 to 2024:



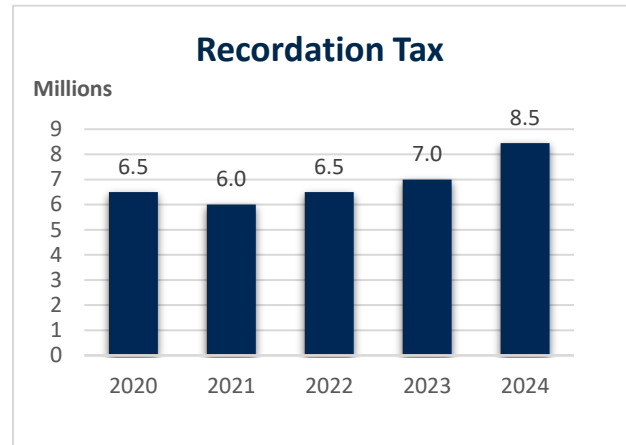
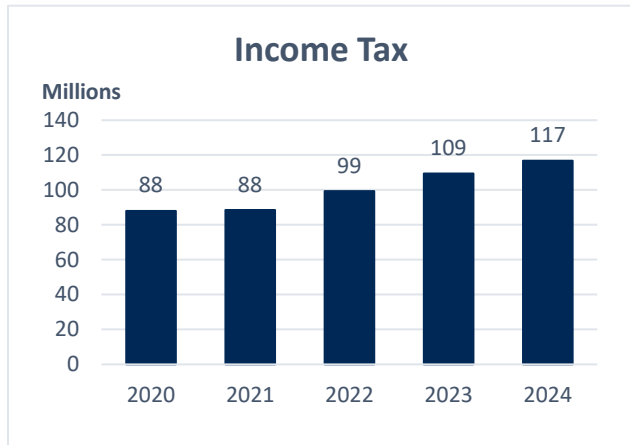
Local Taxes					
Category	2022 Budget	2023 Budget	2024 Budget	Change	
				\$	%
Income Tax	99,282,670	109,367,510	116,692,810	7,325,300	6.70%
Admissions and Amusement Tax	150,000	175,000	0	(175,000)	(100.00%)
Recordation Tax	6,500,000	7,000,000	8,452,000	1,452,000	20.74%
Trailer Tax	250,000	250,000	200,000	(50,000)	(20.00%)
<b>Total</b>	<b>106,182,670</b>	<b>116,792,510</b>	<b>125,344,810</b>	<b>8,552,300</b>	<b>7.32%</b>

Local Taxes are projected to increase by \$8.6 million or 7.32% in FY2024. Income and Recordation Tax account for 99.84% of this category. Income Tax is the second largest revenue source for the County, representing 41.52% of General Fund revenues. It is the most economically sensitive revenue in the County and reflects downturns in the local economy much faster than property tax. The income tax rate in Washington County was increased from 2.8% to 3.2% in FY2020. For FY2022 the Commissioners voted to decrease the rate from 3.2% to 3.0%. The Commissioners voted to further reduce the tax rate to 2.95% for FY2023. Revenue from income tax is derived from personal income from County residents such as salaries and social security payments as well as income from capital gains, interest, and some business income. This tax is collected by the State Comptroller of the Treasury and distributions are made to the counties throughout the year based upon collection deadlines. This is the most difficult revenue to project due to its volatility. The Income Tax budget was based on several factors including 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 decrease in the tax rate.

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 \$8.5 million and is based on current trends and projected economic outlooks, excluding one-time revenues.

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

Below are graphs showing the trend analysis of Income and Recordation tax revenues from 2020 to 2024:



Interest Earnings					
Category	2022 Budget	2023 Budget	2024 Budget	Change	
				\$	%
Interest Income - Investments	450,000	500,000	1,500,000	1,000,000	200.00%
Interest - Municipal Investments	50,000	100,000	400,000	300,000	300.00%
<b>Total</b>	<b>500,000</b>	<b>600,000</b>	<b>1,900,000</b>	<b>1,300,000</b>	<b>216.67%</b>

Budgeted interest earnings are based on the current year's investment amount with interest rates expected to rise during the year. The County will continue to work with investment bankers to realize as much interest as possible.



**Charges for Services - Divisions of Engineering and Permits & Inspections**

Category	2022 Budget	2023 Budget	2024 Budget	Change	
				\$	%
<b>Plan Review &amp; Permitting:</b>					
Miscellaneous Licenses	700	0	0	0	0.00%
Building Permits - Residential	148,500	0	0	0	0.00%
Building Permits - Commercial	135,000	0	0	0	0.00%
Municipal Fees	10,000	0	0	0	0.00%
Electrical Licenses Fees	7,500	0	0	0	0.00%
Electrical Permit - Residential	180,000	0	0	0	0.00%
Electrical Permit - Commercial	117,000	0	0	0	0.00%
HVAC Registration Fees	10,000	0	0	0	0.00%
HVAC - Residential	85,500	0	0	0	0.00%
HVAC - Commercial	42,300	0	0	0	0.00%
Other Permit Fees	37,800	0	0	0	0.00%
Plumbing Licenses Fees	20,000	0	0	0	0.00%
Plumbing Permits - Residential	99,000	0	0	0	0.00%
Plumbing Permits - Commercial	37,800	0	0	0	0.00%
Technology Fees	60,000	0	0	0	0.00%
Fines and Forfeitures	0	0	0	0	0.00%
Review Fees	140,400	0	0	0	0.00%
Drawings/Blue Line Prints	200	0	0	0	0.00%
Reimbursed Expense - Other	10,000	0	0	0	0.00%
<b>Engineering:</b>					
Review Fees	0	100,000	100,000	0	0.00%
Drawings/Blue Line Prints	0	2,000	2,000	0	0.00%
<b>Permits &amp; Inspections</b>					
Building Permits - Residential	0	148,500	135,000	(13,500)	(9.09%)
Building Permits - Comm	0	175,000	200,000	25,000	14.29%
Municipal Fees	0	12,000	10,000	(2,000)	(16.67%)
Electrical Licenses Fees	0	70,000	70,000	0	0.00%
Electrical Permit - Residential	0	180,000	160,000	(20,000)	(11.11%)
Electrical Permit - Comm	0	117,000	117,000	0	0.00%
HVAC Registration Fees	0	5,000	12,000	7,000	140.00%
HVAC Permit Residential	0	85,500	75,000	(10,500)	(12.28%)
HVAC Permit Commercial	0	42,300	42,300	0	0.00%
Other Permit Fees	500	37,500	30,000	(7,500)	(20.00%)
Temp Occupancy Fee Comm	900	900	1,250	350	38.89%
Plumbing Licenses Fees	0	6,500	20,000	13,500	207.69%
Plumbing Permits - Res	0	99,000	80,000	(19,000)	(19.19%)

**Charges for Services - Divisions of Engineering and Permits & Inspections cont.**

Category	2022 Budget	2023 Budget	2024 Budget	Change	
				\$	%
Plumbing Permits - Comm	0	37,800	37,800	0	100.00%
Technology Fees	250	60,000	60,000	0	0.00%
Review Fees	7,000	7,000	5,000	(2,000)	(28.57%)
Drawings/Blue Line Prints	0	100	100	0	0.00%
<b>Total</b>	<b>1,150,350</b>	<b>1,186,100</b>	<b>1,157,450</b>	<b>(28,650)</b>	<b>(2.42%)</b>

Revenue from the Divisions of Engineering and Permits & Inspections is projected to decrease by \$28,650 for FY2024.

**Charges for Services - Planning and Zoning**

Category	2022 Budget	2023 Budget	2024 Budget	Change	
				\$	%
Miscellaneous Licenses	0	700	700	0	0.00%
Other Permit Fees	0	0	3,000	3,000	100.00%
Fines & Forfeitures	0	1,000	1,000	0	0.00%
Technology Fees	0	6,000	6,000	0	0.00%
Rezoning	7,000	7,000	7,000	0	0.00%
Review Fees	0	60,000	45,000	(15,000)	(25.00%)
Development Fees	10,000	0	20,000	20,000	100.00%
Other Planning Fees	400	400	400	0	0.00%
Reimburse Administrative	0	0	100	100	100.00%
Reimbursed Exp - Other	0	10,000	5,000	(5,000)	(50.00%)
Zoning Appeals	12,000	12,000	14,000	2,000	16.67%
<b>Total</b>	<b>29,400</b>	<b>97,100</b>	<b>102,200</b>	<b>5,100</b>	<b>5.25%</b>

Plan review fees are projected to total \$102,200. The major revenue source in this category is review fees which are budgeted to generate \$45,000. During FY2022, several departments were reorganized which has resulted in changes where the revenues are being recorded and budgeted.

**Charges for Services - Parks and Recreation**

Category	2022 Budget	2023 Budget	2024 Budget	Change	
				\$	%
<b>Parks and Recreation:</b>					
Sale of Wood	8,000	8,000	900	(7,100)	(88.75%)
Rental Fees	35,000	35,000	40,000	5,000	14.29%
Ball Field Fees	8,000	8,000	8,000	0	0.00%
Ball Field Lighting Fees	1,000	1,000	1,000	0	0.00%
Concessions Fees	5,000	5,000	2,500	(2,500)	(50.00%)
Contributions	1,000	1,000	1,000	0	0.00%
Program Fees	300,000	300,000	350,000	50,000	16.67%
<b>Buildings, Grounds &amp; Facilities</b>					
Fuel	2,000	2,000	2,000	0	0.00%
<b>Martin L. Snook Pool:</b>					
Pool Fees	57,000	57,000	35,000	(22,000)	(38.60%)
Concession Fees	15,000	15,000	12,000	(3,000)	(20.00%)
<b>Total</b>	<b>432,000</b>	<b>432,000</b>	<b>452,400</b>	<b>20,400</b>	<b>4.72%</b>

Parks and Recreation revenue are projected to produce \$452,400 for FY2024. 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 \$350,000 and are based on the cost of the program. Rental fees are estimated at \$40,000 and are generated from pavilion usage. Pool fees are estimated at \$35,000 and are generated from the County owned pool, which is operated during summer months. All revenue estimates are based on current revenue, normal weather patterns, and projected trends.

## Charges for Services - Public Safety

Category	2022 Budget	2023 Budget	2024 Budget	Change	
				\$	%
<b>Sheriff - Judicial:</b>					
Sheriff Fees	50,000	40,000	40,000	0	0.00%
Peace Order Service	5,000	3,000	3,000	0	0.00%
<b>Sheriff - Process Servers:</b>					
Peace Order Service	214,000	115,000	115,000	0	0.00%
<b>Sheriff - Patrol:</b>					
Parking Violations	4,000	4,000	3,500	(500)	(12.50%)
School Bus Camera Fines	30,000	15,000	12,000	(3,000)	(20.00%)
Sale of Publications	6,500	6,500	6,500	0	0.00%
Reimbursed Expenses	62,660	67,000	54,300	(12,700)	(18.96%)
Speed Cameras	1,300,000	1,281,300	1,097,780	(183,520)	(14.32%)
<b>Sheriff - Central Booking:</b>					
Rental Income	15,720	15,720	15,720	0	0.00%
<b>Sheriff - Detention</b>					
Housing Federal Prisoners	450	450	450	0	0.00%
Housing State Prisoners	175,000	175,000	175,000	0	0.00%
Home Detention Fees	18,000	3,000	1,500	(1,500)	(50.00%)
Alien Inmate Reimbursement	15,000	0	25,000	25,000	100.00%
Social Security Income Reimb.	10,000	10,000	10,000	0	0.00%
Reimbursed Expenses	1,500	500	500	0	0.00%
<b>Sheriff - Day Reporting Center</b>					
Day Reporting Fee	10,000	7,500	7,500	0	0.00%
<b>Sheriff - Narcotics Task Force</b>					
Reimbursed Expenses	404,660	412,520	408,450	(4,070)	(0.99%)
<b>Sheriff - Police Academy</b>					
Academy Fees	59,840	59,840	59,840	0	0.00%
<b>Emergency Services:</b>					
EMCS Salary Reimbursement	15,600	15,600	15,600	0	0.00%
Alarm Termination Fee	30,000	20,000	20,000	0	0.00%
Reimbursed Expenses	405,630	405,630	405,630	0	0.00%
<b>Wireless Communications:</b>					
Rental - Other	46,000	46,000	48,000	2,000	4.35%
<b>Total</b>	<b>2,879,560</b>	<b>2,703,560</b>	<b>2,525,270</b>	<b>(178,290)</b>	<b>(6.59%)</b>

Public Safety is projected to generate fees of \$2.5 million for FY2024. In FY2024 the speed camera revenue budget is decreased due to citizen's changing habits. The reimbursed expense for Narcotic Task Force Services is the second largest single source of revenue in this category. The City reimburses the County for fifty percent of the costs of this program.

Charges for Services - Other					
Category	2022 Budget	2023 Budget	2024 Budget	Change	
				\$	%
<b>Circuit Court:</b>					
Reimbursed Jurors	75,000	75,000	127,800	52,800	70.40%
Reimbursed Expense	8,420	8,280	8,280	0	0.00%
<b>State's Attorney</b>					
Reimbursed Exp -- State's Atty	0	50,000	60,000	10,000	20.00%
<b>Weed Control:</b>					
Weed Control Fees	321,180	317,510	317,550	40	0.01%
<b>General:</b>					
Election Filing Fees	0	100	0	(100)	(100.00%)
Rental - Building	70,000	70,000	0	(70,000)	(100.00%)
Lease Income	0	0	70,000	70,000	100.00%
Reimburse Administrative	6,500	6,500	6,500	0	0.00%
Miscellaneous	150,000	150,000	200,000	50,000	33.33%
Gain/Loss - Sale of Asset	50,000	50,000	50,000	0	0.00%
Bad Check Fee	750	750	750	0	0.00%
Registration Fees	3,000	3,000	3,000	0	0.00%
Sponsorships	24,000	24,000	24,000	0	0.00%
Sheriff Auxiliary	40,000	50,000	50,000	0	0.00%
<b>Total</b>	<b>748,850</b>	<b>805,140</b>	<b>917,880</b>	<b>112,740</b>	<b>14.00%</b>

Charges for Services - Other accounts for fees generally related to general operational costs or minor categories and are small in nature. The major revenue sources in this section are Reimbursed expenses for the courts, Weed Control, and Miscellaneous. 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	2022 Budget	2023 Budget	2024 Budget	Change	
				\$	%
Operating Grants	300,000	290,000	350,000	60,000	20.69%
State Aid for Police	717,440	721,000	1,140,000	419,000	58.11%
911 Fees	1,257,000	1,257,000	1,350,000	93,000	7.40%
SAFER Grant	2,693,590	2,693,590	2,020,190	(673,400)	100.00%
Marriage Licenses	50,000	50,000	50,000	0	0.00%
Trader's Licenses	200,000	200,000	200,000	0	0.00%
Fines & Forfeitures	20,000	20,000	20,000	0	0.00%
Marriage Ceremony Fees	3,000	3,000	3,000	0	0.00%
State Park Fees	100,000	100,000	150,000	50,000	50.00%
<b>Total</b>	<b>5,341,030</b>	<b>5,334,590</b>	<b>5,283,190</b>	<b>(51,400)</b>	<b>(0.96%)</b>

In FY2024 the County will receive \$2.0 million in SAFER Grant money to fund 33 additional firefighters. State Aid for Police Protection and 911 Fees represent the other two major revenue sources in this category. State Aid for Police Protection is a grant received from the State of Maryland. Revenues are determined by formula and are administered and calculated by the State of Maryland Police. The formula accounts for agency size, number of sworn officers, county population, net taxable income, and police protection expenditures per capita.

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.

<b>Grand Total</b>	<b>251,885,100</b>	<b>262,814,130</b>	<b>281,060,350</b>	<b>18,246,220</b>	<b>6.94%</b>
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## General Fund – Expenditure Summary

Washington County, Maryland  
General Fund Expenditures  
FY24

## FY23 vs. FY24

	2023 Operating Budget Approved	2024 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
<b><u>Direct Primary</u></b>						
90000 - Board of Education	109,070,360	109,070,360	0	0.00%	0.00%	38.81%
	<b>109,070,360</b>	<b>109,070,360</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>38.81%</b>
<b><u>Secondary</u></b>						
90040 - Hagerstown Comm. College	10,035,290	10,236,290	201,000	2.00%	1.10%	3.64%
	<b>10,035,290</b>	<b>10,236,290</b>	<b>201,000</b>	<b>2.00%</b>	<b>1.10%</b>	<b>3.64%</b>
<b><u>Other Education</u></b>						
93400 - Free Library	3,375,710	3,470,710	95,000	2.81%	0.52%	1.23%
10990 - Clear Spring Library Building	11,000	12,270	1,270	11.55%	0.01%	0.00%
10991 - Smithsburg Library Building	11,000	11,000	0	0.00%	0.00%	0.00%
10992 - Boonsboro Library Building	11,000	11,500	500	4.55%	0.00%	0.00%
10993 - Hancock Library Building	11,000	11,000	0	0.00%	0.00%	0.00%
	<b>3,419,710</b>	<b>3,516,480</b>	<b>96,770</b>	<b>2.83%</b>	<b>0.53%</b>	<b>1.25%</b>
<b>Total Education</b>	<b>122,525,360</b>	<b>122,823,130</b>	<b>297,770</b>	<b>0.24%</b>	<b>1.63%</b>	<b>43.70%</b>
<b><u>Sheriff</u></b>						
11300 - Judicial	3,496,820	4,012,560	515,740	14.75%	2.83%	1.43%
11305 - Process Server	137,880	158,360	20,480	14.85%	0.11%	0.06%
11310 - Patrol	14,577,540	16,069,440	1,491,900	10.23%	8.18%	5.72%
11311 - Auxiliary	50,000	50,000	0	0.00%	0.00%	0.02%
11315 - Central Booking	1,342,890	1,494,720	151,830	11.31%	0.83%	0.53%
11320 - Detention Center	18,706,300	21,252,090	2,545,790	13.61%	13.95%	7.56%
11321 - Day Reporting Center	492,280	506,400	14,120	2.87%	0.08%	0.18%
11330 - Narcotics Task Force	1,051,310	1,040,280	(11,030)	(1.05)%	(0.06)%	0.37%
11335 - Police Academy	59,840	59,840	0	0.00%	0.00%	0.02%
	<b>39,914,860</b>	<b>44,643,690</b>	<b>4,728,830</b>	<b>11.85%</b>	<b>25.92%</b>	<b>15.88%</b>
<b><u>Emergency Services</u></b>						
11420 - Air Unit	32,350	73,970	41,620	128.66%	0.23%	0.03%
11430 - Special Operations	233,870	214,110	(19,760)	(8.45)%	(0.11)%	0.08%
11440 - 911 Communications	6,275,630	6,685,950	410,320	6.54%	2.25%	2.38%
11520 - EMS Operations	2,723,800	3,768,970	1,045,170	38.37%	5.73%	1.34%
11525 - Fire Operations	5,292,030	6,570,290	1,278,260	24.15%	7.01%	2.34%



Washington County, Maryland  
General Fund Expenditures  
FY24

**FY23 vs. FY24**

	<b>2023 Operating Budget Approved</b>	<b>2024 Operating Budget Approved</b>	<b>\$ Change</b>	<b>% Change</b>	<b>% of New Money</b>	<b>% of Total Budget</b>
11530 - Emergency Management	229,650	276,540	46,890	20.42%	0.26%	0.10%
11535 - Public Safety Training Center	750,140	960,350	210,210	28.02%	1.15%	0.34%
93110 - Civil Air Patrol	4,000	4,000	0	0.00%	0.00%	0.00%
93130 - FR Volunteer Services	10,389,690	10,637,470	247,780	2.38%	1.36%	3.78%
	<b>25,931,160</b>	<b>29,191,650</b>	<b>3,260,490</b>	<b>12.57%</b>	<b>17.87%</b>	<b>10.39%</b>
<b><u>Other Public Safety</u></b>						
93100 - Humane Society	1,486,920	1,531,530	44,610	3.00%	0.24%	0.54%
	<b>1,486,920</b>	<b>1,531,530</b>	<b>44,610</b>	<b>3.00%</b>	<b>0.24%</b>	<b>0.54%</b>
<b>Total Public Safety</b>	<b>67,332,940</b>	<b>75,366,870</b>	<b>8,033,930</b>	<b>11.93%</b>	<b>44.03%</b>	<b>26.82%</b>
<b><u>Operating</u></b>						
91020 - Highway	9,285,350	10,096,340	810,990	8.73%	4.44%	3.59%
91021 - Solid Waste	450,000	450,000	0	0.00%	0.00%	0.16%
91023 - Agricultural Education Center	216,770	238,200	21,430	9.89%	0.12%	0.08%
91024 - Grant Management	313,390	387,640	74,250	23.69%	0.41%	0.14%
91028 - Land Preservation	41,380	53,530	12,150	29.36%	0.07%	0.02%
91029 - HEPMPO	5,700	5,130	(570)	(10.00)%	(0.00)%	0.00%
91040 - Utility Administration	517,110	702,970	185,860	35.94%	1.02%	0.25%
91041 - Water	230,040	750,570	520,530	226.28%	2.85%	0.27%
91044 - Transit	1,052,540	1,052,540	0	0.00%	0.00%	0.37%
91046 - Golf Course	319,710	433,690	113,980	35.65%	0.62%	0.15%
92010 - Muni. in Lieu of Bank Shares	38,550	38,550	0	0.00%	0.00%	0.01%
	<b>12,470,540</b>	<b>14,209,160</b>	<b>1,738,620</b>	<b>13.94%</b>	<b>9.53%</b>	<b>5.06%</b>
<b><u>Capital</u></b>						
91230 - Capital Improvement Fund	4,928,000	6,250,000	1,322,000	(46.67)%	7.25%	2.22%
12700 - Debt Service	15,279,990	15,779,240	499,250	3.27%	2.74%	5.61%
	<b>20,207,990</b>	<b>22,029,240</b>	<b>1,821,250</b>	<b>9.01%</b>	<b>9.98%</b>	<b>7.84%</b>
<b>Total Operating and Capital Transfers</b>	<b>32,678,530</b>	<b>36,238,400</b>	<b>3,559,870</b>	<b>10.89%</b>	<b>19.51%</b>	<b>12.89%</b>
<b><u>Courts</u></b>						
10200 - Circuit Court	2,140,650	2,386,840	246,190	11.50%	1.35%	0.85%
10210 - Orphans Court	36,530	36,150	(380)	(1.04)%	(0.00)%	0.01%
10220 - State's Attorney	4,224,530	4,949,700	725,170	17.17%	3.97%	1.76%
	<b>6,401,710</b>	<b>7,372,690</b>	<b>970,980</b>	<b>15.17%</b>	<b>5.32%</b>	<b>2.62%</b>
<b><u>State</u></b>						
10400 - Election Board	2,384,260	2,266,090	(118,170)	(4.96)%	(0.65)%	0.81%

Washington County, Maryland  
General Fund Expenditures  
FY24

	<u>FY23 vs. FY24</u>					
	2023 Operating Budget Approved	2024 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
12300 - Soil Conservation	355,090	364,010	8,920	2.51%	0.05%	0.13%
12400 - Weed Control	317,510	317,550	40	0.01%	0.00%	0.11%
12410 - Env. Pest Management	45,500	45,500	0	0.00%	0.00%	0.02%
94000 - Health Department	2,339,270	2,339,270	0	0.00%	0.00%	0.83%
94010 - Social Services	506,330	506,330	0	0.00%	0.00%	0.18%
94020 - University of MD Extension	264,180	279,040	14,860	5.62%	0.08%	0.10%
94030 - County Cooperative Extension	38,730	38,730	0	0.00%	0.00%	0.01%
	<b>6,250,870</b>	<b>6,156,520</b>	<b>(94,350)</b>	<b>(1.51)%</b>	<b>(0.52)%</b>	<b>2.19%</b>
<u><b>Community Funding</b></u>						
93000 - Community Funding	774,000	1,000,000	226,000	29.20%	1.24%	0.36%
	<b>774,000</b>	<b>1,000,000</b>	<b>226,000</b>	<b>29.20%</b>	<b>1.24%</b>	<b>0.36%</b>
<u><b>General Operations</b></u>						
10100 - County Commissioners	376,920	356,140	(20,780)	(5.51)%	(0.11)%	0.13%
10110 - County Clerk	147,960	166,260	18,300	12.37%	0.10%	0.06%
10300 - County Administrator	388,020	426,970	38,950	10.04%	0.21%	0.15%
10310 - Public Relations and Marketing	504,590	550,070	45,480	9.01%	0.25%	0.20%
10500 - Budget and Finance	1,755,880	1,974,160	218,280	12.43%	1.20%	0.70%
10510 - Ind. Acct. & Auditing	70,000	80,000	10,000	14.29%	0.05%	0.03%
10520 - Purchasing	561,520	648,330	86,810	15.46%	0.48%	0.23%
10530 - Treasurer	560,900	526,120	(34,780)	(6.20)%	(0.19)%	0.19%
10600 - County Attorney	804,210	916,570	112,360	13.97%	0.62%	0.33%
10700 - Human Resources	1,170,100	1,377,590	207,490	17.73%	1.14%	0.49%
11000 - Information Technology	3,410,170	4,094,630	684,460	20.07%	3.75%	1.46%
11200 - General Operations	1,417,090	3,602,840	2,185,750	154.24%	11.98%	1.28%
12500 - Business Development	749,760	837,560	87,800	11.71%	0.48%	0.30%
11540 - Wireless Communications	1,466,020	1,619,950	153,930	10.50%	0.84%	0.58%
	<b>13,383,140</b>	<b>17,177,190</b>	<b>3,794,050</b>	<b>28.35%</b>	<b>20.79%</b>	<b>6.11%</b>
<u><b>Other</b></u>						
11100 - Women's Commission	2,000	2,000	0	0.00%	0.00%	0.00%
11140 - Diversity and Inclusion	2,000	2,000	0	0.00%	0.00%	0.00%
11550 - Forensic Investigator	30,000	30,000	0	0.00%	0.00%	0.01%
93230 - Commission on Aging	967,760	1,064,530	96,770	10.00%	0.53%	0.38%
93300 - Museum of Fine Arts	124,200	136,620	12,420	10.00%	0.07%	0.05%
	<b>1,125,960</b>	<b>1,235,150</b>	<b>109,190</b>	<b>9.70%</b>	<b>0.60%</b>	<b>0.44%</b>
<u><b>Public Works</b></u>						
11600 - Public Works	263,990	339,360	75,370	28.55%	0.41%	0.12%
11910 - Buildings, Grounds & Facilities	2,287,850	2,391,950	104,100	100.00%	0.57%	0.85%
	<b>2,551,840</b>	<b>2,731,310</b>	<b>179,470</b>	<b>7.03%</b>	<b>0.98%</b>	<b>0.97%</b>

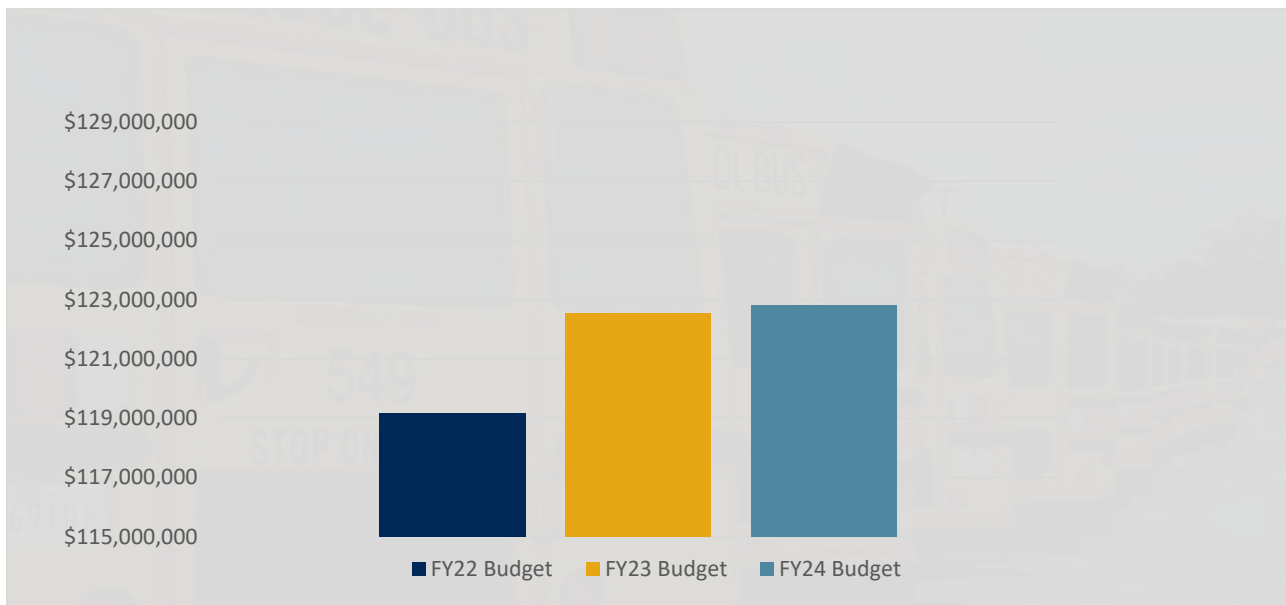
Washington County, Maryland  
General Fund Expenditures  
FY24

	<b>FY23 vs. FY24</b>					
	<b>2023 Operating Budget Approved</b>	<b>2024 Operating Budget Approved</b>	<b>\$ Change</b>	<b>% Change</b>	<b>% of New Money</b>	<b>% of Total Budget</b>
<b><u>Engineering</u></b>						
11620 - Engineering	2,656,260	2,972,620	316,360	11.91%	1.73%	1.06%
	<b>2,656,260</b>	<b>2,972,620</b>	<b>316,360</b>	<b>11.91%</b>	<b>1.73%</b>	<b>1.06%</b>
<b><u>Division of Permits &amp; Inspections</u></b>						
11630 - Div of Permits & Inspections	2,712,040	3,083,670	371,630	13.70%	2.04%	1.10%
	<b>2,712,040</b>	<b>3,083,670</b>	<b>371,630</b>	<b>13.70%</b>	<b>2.04%</b>	<b>1.10%</b>
<b><u>Planning &amp; Zoning</u></b>						
10800 - Planning and Zoning	1,300,920	1,466,580	165,660	12.73%	0.91%	0.52%
10810 - Zoning Appeals	55,740	59,290	3,550	6.37%	0.02%	0.02%
	<b>1,356,660</b>	<b>1,525,870</b>	<b>169,210</b>	<b>12.47%</b>	<b>0.93%</b>	<b>0.54%</b>
<b><u>Parks &amp; Recreation</u></b>						
12000 - Martin L. Snook Pool	159,310	168,600	9,290	5.83%	0.05%	0.06%
12200 - Parks and Recreation	1,521,210	1,712,070	190,860	12.55%	1.05%	0.61%
	<b>1,680,520</b>	<b>1,880,670</b>	<b>200,150</b>	<b>11.91%</b>	<b>1.10%</b>	<b>0.67%</b>
<b><u>Facilities</u></b>						
10900 - Martin Luther King Building	103,280	124,880	21,600	20.91%	0.12%	0.04%
10910 - Administration Building	319,080	330,410	11,330	3.55%	0.06%	0.12%
10930 - Court House	291,450	302,240	10,790	3.70%	0.06%	0.11%
10940 - County Office Building	230,510	236,330	5,820	2.52%	0.03%	0.08%
10950 - Administration Annex	75,500	124,630	49,130	65.07%	0.27%	0.04%
10960 - Dwyer Center	32,280	32,310	30	0.09%	0.00%	0.01%
10965 - Election Board Facility	98,580	106,350	7,770	7.88%	0.04%	0.04%
10970 - Central Services	131,220	131,230	10	0.01%	0.00%	0.05%
10980 - Rental Properties	6,020	6,020	0	0.00%	0.00%	0.00%
10985 - Senior Center Building	11,000	12,050	1,050	9.55%	0.01%	0.00%
11325 - Public Facilities Annex	85,380	89,810	4,430	5.19%	0.02%	0.03%
	<b>1,384,300</b>	<b>1,496,260</b>	<b>111,960</b>	<b>8.09%</b>	<b>0.61%</b>	<b>0.53%</b>
<b>Total Other Government Programs</b>	<b>40,277,300</b>	<b>46,631,950</b>	<b>6,354,650</b>	<b>15.78%</b>	<b>34.83%</b>	<b>16.59%</b>
<b>Total Approved Expenditures</b>	<b>262,814,130</b>	<b>281,060,350</b>	<b>18,246,220</b>	<b>6.94%</b>	<b>100.00%</b>	<b>100.00%</b>



## General Fund – Education Summary

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Board of Education	105,841,710	109,070,360	109,070,360	0	0.00%
Hagerstown Community College	10,035,290	10,035,290	10,236,290	201,000	2.00%
Free Library	3,261,560	3,375,710	3,470,710	95,000	2.81%
Library Branch Maintenance	44,000	44,000	45,770	1,770	4.02%
<b>Total</b>	<b>119,182,560</b>	<b>122,525,360</b>	<b>122,823,130</b>	<b>297,770</b>	<b>0.24%</b>



## General Fund

*Board of Education - Department 90000*

*Contact: Dr. David T. Sovine*

### Departmental Function

Washington County Public Schools is a countywide system serving approximately 22,700 students in 26 elementary schools, seven middle schools, one middle-senior high school, one senior high school for the arts, six senior high schools, one outdoor education center, one special education center, one technical high school, one early childhood center, one alternative learning academy and one 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.

Composite Cost Per Pupil			
Fiscal Year	Budgeted Cost	Pre-K - 12 Enrollment	Cost Per Pupil
2019	276,733,895	22,682	12,201
2020	291,086,282	22,923	12,698
2021	297,014,128	21,939	13,538
2022	298,062,787	22,171	13,444
2023	317,113,597	22,297	14,222

### Department 90000 - Board of Education General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	109,070,360	109,070,360	105,841,710
<b>Total Operations</b>	<b>109,070,360</b>	<b>109,070,360</b>	<b>105,841,710</b>
<b>90000 - Board of Education Total</b>	<b>109,070,360</b>	<b>109,070,360</b>	<b>105,841,710</b>

## General Fund

*Hagerstown Community College - Department 90040*

*Contact: Dr. James Klauber*

### Departmental 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.

Services Provided or Clients Served (Unduplicated)			
Programs	FY2022	FY2023*	Projected FY2024***
Credit	4,871	4,875	5,800
Non-Credit	6,027	6,400	6,800
Total**	10,474	10,875	12,000

\* 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

\*\*\* Prediction based on estimates of new high school students enrolling during implementation of the Blueprint.

### Department 90040 - Hagerstown Community College General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	10,236,290	10,035,290	10,035,290
<b>Total Operations</b>	<b>10,236,290</b>	<b>10,035,290</b>	<b>10,035,290</b>
<b>90040 - Hagerstown Community College Total</b>	<b>10,236,290</b>	<b>10,035,290</b>	<b>10,035,290</b>

## General Fund

Washington County Free Library - Department 93400

Contact: Jenny Bakos

### Departmental Function

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

Services Provided or Clients Served		
Programs	FY2021	FY2022*
Circulation of Library Materials	326,533	507,852
Children's Story Hours	79	1,038
Children's STEM Classes	39	450
Young Adult Classes	62	215
Informational Programs for Adults	83	422
Registration for New Borrowers	1,746	8,138
Reference Questions Answered	51,262	61,188
Number of Computer Center Users	10,664	38,986

\* The COVID-19 pandemic has changed the way we view our statistics. It is difficult to compare many of the numbers contained in this document to prior or following years due to the library closures and limited services during portions of FY2021.

### Department 93400 - Free Library General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	3,470,710	3,375,710	3,261,560
<b>Total Operations</b>	<b>3,470,710</b>	<b>3,375,710</b>	<b>3,261,560</b>
<b>93400 - Free Library Total</b>	<b>3,470,710</b>	<b>3,375,710</b>	<b>3,261,560</b>

## General Fund

*Library Maintenance – Departments 10990 - 10993*

*Contact: Andrew Eshleman*

### Departmental Function

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

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

#### Department 10990 - Clear Spring Library Building General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
515270 - Maintenance Contract Services	9,000	9,000	9,000
526020 - Building Maintenance	2,270	1,000	1,000
526040 - Equipment Maintenance	1,000	1,000	1,000
<b>Total Operations</b>	<b>12,270</b>	<b>11,000</b>	<b>11,000</b>
<b>10990 - Clear Spring Library Building Total</b>	<b>12,270</b>	<b>11,000</b>	<b>11,000</b>

#### Department 10991 - Smithsburg Library Building General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
515270 - Maintenance Contract Services	9,000	9,000	9,000
526020 - Building Maintenance	1,000	1,000	1,000
526040 - Equipment Maintenance	1,000	1,000	1,000
<b>Total Operations</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
<b>10991 - Smithsburg Library Building</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>



**Department 10992 - Boonsboro Library Building**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515270 - Maintenance Contract Services	9,500	9,000	9,000
526020 - Building Maintenance	1,000	1,000	1,000
526040 - Equipment Maintenance	1,000	1,000	1,000
<b>Total Operations</b>	<b>11,500</b>	<b>11,000</b>	<b>11,000</b>
<b>10992 - Boonsboro Library Building Total</b>	<b>11,500</b>	<b>11,000</b>	<b>11,000</b>

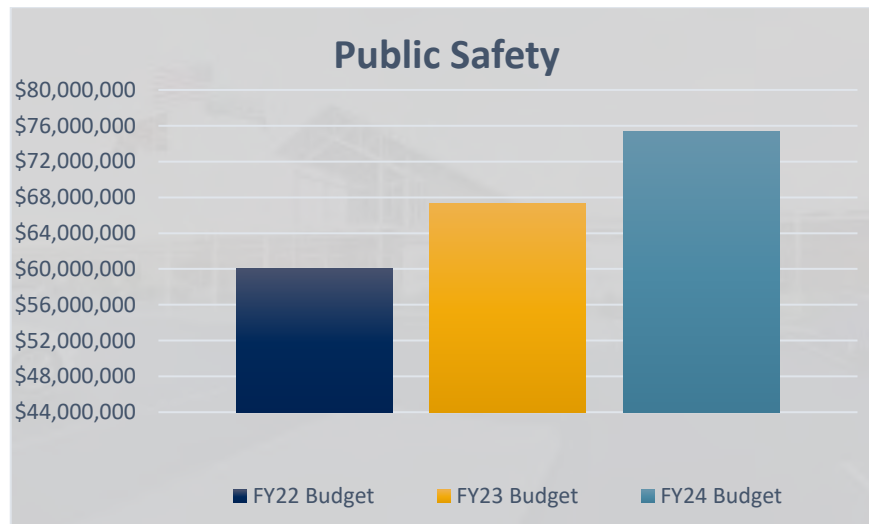
**Department 10993 - Hancock Library Building**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515270 - Maintenance Contract Services	9,000	9,000	9,000
526020 - Building Maintenance	1,000	1,000	1,000
526040 - Equipment Maintenance	1,000	1,000	1,000
<b>Total Operations</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
<b>10993 - Hancock Library Building Total</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>



## General Fund – Public Safety Summary

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Sheriff - Judicial	3,084,340	3,496,820	4,012,560	515,740	14.75%
Sheriff - Process Servers	170,700	137,880	158,360	20,480	14.85%
Sheriff - Patrol	13,155,720	14,577,540	16,069,440	1,491,900	10.23%
Sheriff - Auxiliary	40,000	50,000	50,000	0	0.00%
Sheriff - Central Booking	1,084,260	1,342,890	1,494,720	151,830	11.31%
Sheriff - Detention Center	16,237,630	18,706,300	21,252,090	2,545,790	13.61%
Sheriff - Day Reporting Center	471,240	492,280	506,400	14,120	2.87%
Sheriff - Narcotics Task Force	989,760	1,051,310	1,040,280	(11,030)	(1.05%)
Washington County Police Academy	59,840	59,840	59,840	0	0.00%
Air Unit	28,060	32,350	73,970	41,620	128.66%
Special Operations	194,540	233,870	214,110	(19,760)	(8.45%)
911 Communication	6,276,090	6,275,630	6,685,950	410,320	6.54%
EMS Operations	2,584,350	2,723,800	3,768,970	1,045,170	38.37%
Fire Operations	4,823,100	5,292,030	6,570,290	1,278,260	24.15%
Emergency Management	215,490	229,650	276,540	46,890	20.42%
Public Safety Training Center	167,740	750,140	960,350	210,210	28.02%
Civil Air Patrol	3,600	4,000	4,000	0	0.00%
Fire and Rescue Volunteer Services	9,012,160	10,389,690	10,637,470	247,780	2.38%
Humane Society of Washington County	1,436,640	1,486,920	1,531,530	44,610	3.00%
<b>Total</b>	<b>60,035,260</b>	<b>67,332,940</b>	<b>75,366,870</b>	<b>8,033,930</b>	<b>11.93%</b>



## General Fund

*Judicial - Department 11300*

*Contact: Sheriff Brian Albert*

### Departmental Function

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

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Deputy Sheriff Major	0	0	1
Deputy Sheriff Captain	1	1	0
Deputy Sheriff Lieutenant	1	1	1
Deputy Sheriff Sergeant	1	1	2
Master Deputy	12	6	0
Deputy Sheriff First Class	6	5	12
Deputy Sheriff	2	5	2
Deputy First Class (Security)	0	4	4
Administrative Assistant	1	1	1
Records Unit Supervisor	1	1	1
Senior Office Associate	3	3	2
<b>Total</b>	<b>28</b>	<b>28</b>	<b>26</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**Department 11300 - Judicial**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	2,295,650	2,045,430	1,701,340
500005 - Wages - Part Time	117,000	61,200	95,560
500010 - Wages - Overtime	28,000	25,000	43,860
500020 - Shift Differential - 2nd shift	100	370	370
500030 - Shift Differential - 3rd shift	100	130	130
500040 - Other Wages	15,000	15,000	22,000
500100 - FICA - Employer	187,860	164,260	142,540
500120 - Health Insurance	454,750	414,550	423,060
500125 - Other Insurance	8,500	13,920	11,060
500130 - Pension	596,870	533,120	442,350
500140 - Workers Compensation	69,780	59,800	49,420
500170 - Personal Development	3,360	3,120	3,240
500171 - Employee Recognition	2,450	2,440	2,500
500172 - Team Building	700	650	680
<b>Wages and Benefits</b>	<b>3,780,120</b>	<b>3,338,990</b>	<b>2,938,110</b>
505010 - Advertising	0	0	150
505120 - Licenses & Certifications	250	250	250
505130 - Small Office Equipment	150	150	150
505140 - Office Supplies	2,110	2,000	2,000
505170 - Postage	60	50	50
505230 - Travel Expenses	3,000	3,000	1,500
510010 - Fleet Insurance	25,060	22,920	9,510
510030 - Public & Gen Liability Insurance	40,980	35,970	32,810
515000 - Contracted/Purchased Service	14,000	12,000	12,000
515270 - Maintenance Contract Services	500	500	500
515320 - Testing Services	3,900	3,900	0
515330 - Towing Services	0	100	100
520000 - Training	1,750	1,750	1,750
520040 - Seminars/Conventions	250	250	250
525020 - Janitorial Supplies	530	300	300
526040 - Equipment Maintenance	500	500	500
527060 - Auto Gasoline	51,000	51,000	45,720

**Department 11300 - Judicial**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
535010 - Copy Machine Rental	0	1,580	1,580
535020 - Equipment Rental	710	710	710
535055 - Lease Payments	2,120	0	0
535060 - Uniforms	7,800	7,800	7,800
540010 - Wireless Communication	10,500	10,500	10,500
582010 - Ammunition	2,000	2,000	1,500
582080 - Photographic/Fingerprint	100	100	100
582110 - Restraints	500	500	500
<b>Operating Expenses</b>	<b>167,770</b>	<b>157,830</b>	<b>130,230</b>
599999 - Controllable Assets	10,220	0	16,000
600300 - Vehicles	54,450	0	0
<b>Capital Outlay</b>	<b>64,670</b>	<b>0</b>	<b>16,000</b>
<b>11300 - Judicial Total</b>	<b>4,012,560</b>	<b>3,496,820</b>	<b>3,084,340</b>

## General Fund

*Process Server - Department 11305*

*Contact: Sheriff Brian Albert*

### Departmental Function

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

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Senior Office Associate	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.



**Department 11305 - Process Server**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	59,290	49,450	47,780
500005 - Wages - Part Time	41,570	36,680	67,090
500100 - FICA - Employer	7,720	6,620	8,790
500120 - Health Insurance	25,380	25,380	25,380
500125 - Other Insurance	270	330	310
500130 - Pension	15,410	12,860	12,420
500140 - Workers Compensation	2,200	2,020	2,150
500170 - Personal Development	120	120	120
500171 - Employee Recognition	90	90	90
500172 - Team Building	30	30	30
<b>Wages and Benefits</b>	<b>152,080</b>	<b>133,580</b>	<b>164,160</b>
505140 - Office Supplies	1,420	800	800
505170 - Postage	540	0	0
527060 - Auto Gasoline	2,820	2,000	3,740
527090 - Auto Repairs	800	800	800
535060 - Uniforms	200	200	200
540010 - Wireless Communication	500	500	1,000
<b>Operating Expenses</b>	<b>6,280</b>	<b>4,300</b>	<b>6,540</b>
<b>11305 - Process Server Total</b>	<b>158,360</b>	<b>137,880</b>	<b>170,700</b>

## General Fund

*Patrol - Department 11310*

*Contact: Sheriff Brian Albert*

### Departmental Function

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

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Sheriff	1	1	1
Colonel	1	1	1
Major	1	1	1
Captain	3	2	2
Lieutenant	6	6	6
Sergeant	15	17	17
Corporal	1	1	0
Master Deputy	37	0	0
Deputy First Class	8	34	30
Deputy	16	26	31
Public Safety Systems Manager	1	1	1
GIS/Crime Analyst	1	1	1
Public Safety IT Specialist	1	1	1
Drug/Re-entry Coordinator	1	1	1
Investigator/Property Clerk	1	1	1
Property/Planning/Fleet Mgmt/Grants Coord.	1	1	1
Personnel and Training Coordinator	1	1	1
Auto Services Technician	1	1	1
Office Manager	1	1	1
Sex Offender Registrar	1	1	1
Administrative Assistant	1	1	1
Senior Office Associate	3	3	3
Cadet	1	1	1
<b>Total</b>	<b>104</b>	<b>104</b>	<b>104</b>

### Summary of Personnel Changes

- ◆ No change in the total number of positions for FY2024.



**Department 11310 - Patrol**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	8,203,020	7,205,000	6,160,000
500005 - Wages - Part Time	5,000	0	0
500010 - Wages - Overtime	390,000	344,000	294,000
500020 - Shift Differential - 2nd shift	40,000	36,540	31,230
500030 - Shift Differential - 3rd shift	45,000	40,180	34,340
500040 - Other Wages	350,000	406,140	347,130
500100 - FICA - Employer	691,020	614,440	526,020
500120 - Health Insurance	1,610,200	1,804,180	1,611,380
500125 - Other Insurance	31,200	44,650	38,160
500130 - Pension	2,132,860	1,873,300	1,638,000
500140 - Workers Compensation	241,730	212,750	176,540
500161 - Wage Reserve	0	(300,000)	0
500170 - Personal Development	12,480	12,600	12,600
500171 - Employee Recognition	9,110	9,420	9,420
500172 - Team Building	2,600	2,630	2,630
<b>Wages and Benefits</b>	<b>13,764,220</b>	<b>12,305,830</b>	<b>10,881,450</b>
505010 - Advertising	8,000	8,000	4,000
505020 - Community Service Awards	500	500	750
505040 - Books	2,780	6,030	0
505050 - Dues & Subscriptions	4,200	4,000	4,000
505070 - Food and Supplies	1,000	1,000	1,000
505080 - Freight & Cartage	300	300	300
505130 - Small Office Equipment	500	500	500
505140 - Office Supplies	42,200	40,000	40,000
505170 - Postage	1,200	1,200	1,200
505190 - Professional Fees	350	350	350
505210 - Safety Supplies	2,000	2,000	1,000
505230 - Travel Expenses	15,000	15,000	10,000
505240 - Entertainment/Business Exp	300	300	300
510010 - Fleet Insurance	145,130	156,240	155,300
510020 - Property & Casualty Insurance	4,640	3,900	2,980
510030 - Public & Gen Liability Insurance	155,450	152,170	139,990
515000 - Contracted/Purchased Service	1,620	1,620	1,620

**Department 11310 - Patrol**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating Budget</b>
	<b>Budget</b>	<b>Budget</b>	<b>Approved</b>
	<b>Approved</b>	<b>Approved</b>	
515135 - Accreditation Process	5,500	5,500	5,500
515180 - Software	283,400	262,820	239,550
515202 - Inspection Services	500	500	500
515220 - Landfill Fees	100	100	100
515270 - Maintenance Contract Services	45,280	45,280	45,280
515320 - Testing Services	14,620	14,620	2,000
515330 - Towing Services	1,500	1,500	1,500
515400 - Transportation Expense	500	500	500
520000 - Training	17,000	17,000	12,000
520010 - Certification Classes	9,000	9,000	6,000
520040 - Seminars/Conventions	750	750	750
520050 - Tuition Assistance	1,000	1,000	1,000
525020 - Janitorial Supplies	4,000	3,800	3,800
525030 - Medical Supplies	3,110	3,110	3,110
525040 - Small Tools & Equipment	4,000	4,000	4,000
526020 - Building Maintenance	10,550	10,000	10,000
526040 - Equipment Maintenance	6,900	6,500	6,500
527035 - Off Road Diesel	100	100	100
527060 - Auto Gasoline	305,390	319,780	279,290
527080 - Auto Motor Oil	13,850	9,000	9,000
527090 - Auto Repairs	55,800	52,900	52,900
527100 - Auto Tires	18,990	18,000	18,000
535010 - Copy Machine Rental	0	10,000	10,000
535020 - Equipment Rental	5,500	5,500	5,500
535055 - Lease Payments	10,000	0	0
535060 - Uniforms	99,190	99,190	99,190
540010 - Wireless Communication	57,400	54,400	54,400
540022 - Cable TV & Internet Services	2,900	2,760	1,440
545010 - Electric	47,000	47,000	40,000
545050 - Waste/Trash Disposal	1,620	1,620	1,620
582010 - Ammunition	72,200	72,200	72,200
582030 - Canine - Public Safety	27,000	13,500	8,000
582040 - Crime Prevention	3,500	3,500	3,500
582060 - Fire Extinguishers/Refills	500	500	500

**Department 11310 - Patrol**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
582080 - Photographic/Fingerprint	5,500	5,500	5,500
582090 - Tear Gas	600	600	600
582100 - Traffic Cones/Flares	1,550	1,550	1,550
582110 - Restraints	2,700	2,500	2,500
592060 - Service Charges	12,000	12,000	12,000
592065 - Speed Camera Fees	707,660	726,920	800,000
<b>Operating Expenses</b>	<b>2,242,210</b>	<b>2,236,490</b>	<b>2,181,550</b>
599999 - Controllable Assets	61,390	33,600	91,100
<b>Capital Outlay</b>	<b>61,390</b>	<b>33,600</b>	<b>91,100</b>
<b>11310 - Patrol Total</b>	<b>16,067,820</b>	<b>14,575,920</b>	<b>13,155,720</b>

## General Fund

*Sheriff Auxiliary - Department 11311*

*Contact: Sheriff Brian Albert*

### Departmental Function

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

#### Department 11311 - Sheriff Auxiliary General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	0	0	20,000
505070 - Food and Supplies	1,000	1,000	0
505150 - Other - Miscellaneous	40,000	40,000	10,000
515330 - Towing Services	6,000	6,000	6,000
535060 - Uniforms	3,000	3,000	4,000
<b>Operating Expenses</b>	<b>50,000</b>	<b>50,000</b>	<b>40,000</b>
<b>11311 - Sheriff Auxiliary Total</b>	<b>50,000</b>	<b>50,000</b>	<b>40,000</b>

## General Fund

*Central Booking - Department 11315*

*Contact: Sheriff Brian Albert*

### 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Lieutenant	1	1	1
Sergeant	1	1	1
Master Deputy	8	5	0
Detention Officer First Class	0	3	7
Detention Officer	0	0	1
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**Department 11315 - Central Booking**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	893,570	780,920	623,020
500010 - Wages - Overtime	20,500	18,130	14,500
500020 - Shift Differential - 2nd shift	5,240	4,620	3,700
500030 - Shift Differential - 3rd shift	9,200	8,120	6,500
500040 - Other Wages	42,500	37,500	30,000
500100 - FICA - Employer	74,290	64,970	51,850
500120 - Health Insurance	154,420	162,830	139,230
500125 - Other Insurance	3,330	4,910	3,930
500130 - Pension	229,730	203,040	161,990
500140 - Workers Compensation	28,880	25,480	20,000
500170 - Personal Development	1,200	1,200	1,200
500171 - Employee Recognition	880	900	930
500172 - Team Building	250	250	250
<b>Wages and Benefits</b>	<b>1,463,990</b>	<b>1,312,870</b>	<b>1,057,100</b>
505130 - Small Office Equipment	0	250	250
505140 - Office Supplies	2,660	2,410	2,410
505210 - Safety Supplies	500	500	500
510030 - Public & Gen Liability Insurance	14,120	13,840	11,350
515270 - Maintenance Contract Services	1,130	1,130	1,130
525020 - Janitorial Supplies	1,000	1,000	1,000
525040 - Small Tools & Equipment	500	500	500
526020 - Building Maintenance	2,500	2,500	2,500
526040 - Equipment Maintenance	750	750	750
527035 - Off Road Diesel	390	0	0
535010 - Copy Machine Rental	0	2,530	2,170
535055 - Lease Payments	2,570	0	0
535060 - Uniforms	4,090	4,090	4,090
540010 - Wireless Communication	520	520	510
<b>Operating Expenses</b>	<b>30,730</b>	<b>30,020</b>	<b>27,160</b>
<b>11315 - Central Booking Total</b>	<b>1,494,720</b>	<b>1,342,890</b>	<b>1,084,260</b>

## General Fund

*Detention Center - Department 11320*

*Contact: Sheriff Brian Albert*

### Departmental Function

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

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Detention Major	1	1	1
Detention Captain	2	2	2
Detention Lieutenant	6	5	5
Detention Sergeant	12	13	13
Detention Corporal	1	0	0
Master Deputy	53	0	0
Detention Officer First Class	9	52	59
Detention Officer	23	34	27
Attorney	1	1	1
Classification Counselor	4	4	4
Public Safety IT Specialist	1	0	0
Senior Building Maintenance Mechanic	1	1	1
Building Maintenance Mechanic	3	3	3
Inmate Services Clerk	1	1	1
Senior Office Associate	5	5	4
Administrative Assistant	1	1	1
Addiction Counselor	1	1	1
Peer Recovery Specialist	1	1	1
Inmate Account Administrator	1	1	1
<b>Total</b>	<b>127</b>	<b>126</b>	<b>125</b>

### Summary of Personnel Changes

- ◆ Public Safety IT Specialist to aid existing IT specialist with matters relating to Public Safety with a focus on the needs of the detention center.

**Department 11320 - Detention Center**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	9,780,860	8,533,920	6,843,850
500010 - Wages - Overtime	375,000	330,000	270,000
500020 - Shift Differential - 2nd shift	60,000	53,000	43,000
500030 - Shift Differential - 3rd shift	97,500	86,000	70,000
500040 - Other Wages	550,000	480,000	390,000
500100 - FICA - Employer	831,050	725,460	582,180
500120 - Health Insurance	2,002,890	2,070,690	1,992,250
500125 - Other Insurance	41,150	57,150	44,400
500130 - Pension	2,543,020	2,220,410	1,847,120
500140 - Workers Compensation	337,940	295,700	236,700
500161 - Wage Reserve	0	(450,000)	0
500170 - Personal Development	15,120	15,000	15,000
500171 - Employee Recognition	11,040	11,260	11,210
500172 - Team Building	3,150	3,130	3,130
<b>Wages and Benefits</b>	<b>16,648,720</b>	<b>14,431,720</b>	<b>12,348,840</b>
505010 - Advertising	2,500	2,500	2,500
505050 - Dues & Subscriptions	1,120	1,120	1,090
505070 - Food and Supplies	808,090	710,130	636,680
505130 - Small Office Equipment	1,590	1,500	1,500
505140 - Office Supplies	24,900	23,600	23,600
505170 - Postage	250	250	250
505200 - Safety Equipment	2,500	2,500	1,000
505230 - Travel Expenses	6,000	5,000	5,000
510010 - Fleet Insurance	16,700	17,710	4,220
510020 - Property & Casualty Insurance	26,020	21,850	16,720
510030 - Public & Gen Liability Insurance	178,040	171,530	157,720
515180 - Software	63,490	61,450	60,350
515202 - Inspection Services	11,750	11,750	11,750
515270 - Maintenance Contract Services	31,130	31,130	35,290
515280 - Medical Fees	8,760	7,700	7,700
515285 - Inmate Medical Services	2,415,080	2,287,120	2,081,310
515320 - Testing Services	800	500	500



**Department 11320 - Detention Center**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
520000 - Training	12,420	11,770	5,000
520040 - Seminars/Conventions	600	600	590
525000 - Supplies/Material Operating	15,000	15,000	0
525020 - Janitorial Supplies	45,000	53,000	70,000
525040 - Small Tools & Equipment	6,270	6,270	6,270
525050 - Welding Material/Supplies	2,500	2,500	500
526000 - Supplies/Material Maintenance	26,000	20,000	0
526020 - Building Maintenance	34,000	20,000	40,000
526040 - Equipment Maintenance	25,000	15,000	30,000
526110 - Snow Removal Materials	500	500	500
527035 - Off Road Diesel	2,180	1,450	1,450
527060 - Auto Gasoline	13,500	15,000	15,130
535010 - Copy Machine Rental	0	7,090	7,090
535055 - Lease Payments	13,120	4,800	4,800
535060 - Uniforms	40,480	40,480	40,480
540010 - Wireless Communication	7,570	7,570	5,610
545010 - Electric	330,000	300,000	285,000
545020 - Natural Gas	110,000	95,000	87,150
545040 - Sewer	200,900	0	0
545050 - Waste/Trash Disposal	13,090	8,930	8,810
545060 - Water	80,600	278,900	220,730
582010 - Ammunition	5,280	5,000	5,000
582060 - Fire Extinguishers/Refills	980	1,900	1,900
582080 - Photographic/Fingerprint	600	600	600
582110 - Restraints	1,500	1,500	1,500
582120 - Special Response Team	4,620	4,380	3,500
<b>Operating Expenses</b>	<b>4,590,430</b>	<b>4,274,580</b>	<b>3,888,790</b>
599999 - Controllable Assets	12,940	0	0
<b>Capital Outlay</b>	<b>12,940</b>	<b>0</b>	<b>0</b>

<b>11320 - Detention Center Total</b>	<b>21,252,090</b>	<b>18,706,300</b>	<b>16,237,630</b>
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## General Fund

Day Reporting Center - Department 11321

Contact: Sheriff Brian Albert

### 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 re-entry programs.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Program Director	1	1	1
Deputy Sheriff First Class	1	0	0
Deputy Sheriff	0	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.



**Department 11321 - Day Reporting Center**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	169,350	155,250	140,040
500010 - Wages - Overtime	2,250	2,000	0
500020 - Shift Differential - 2nd shift	0	0	100
500040 - Other Wages	3,000	4,000	4,000
500100 - FICA - Employer	13,360	12,340	11,030
500120 - Health Insurance	25,150	25,150	16,380
500125 - Other Insurance	640	1,100	990
500130 - Pension	44,030	40,360	36,410
500140 - Workers Compensation	6,270	5,530	5,530
500170 - Personal Development	240	240	240
500171 - Employee Recognition	180	180	190
500172 - Team Building	50	50	50
<b>Wages and Benefits</b>	<b>264,520</b>	<b>246,200</b>	<b>214,960</b>
505040 - Books	400	0	0
505120 - Licenses & Certifications	300	300	0
505140 - Office Supplies	2,110	2,000	2,000
505160 - Personal Mileage	300	300	300
505190 - Professional Fees	0	0	300
510010 - Fleet Insurance	1,040	1,050	1,060
510020 - Property & Casualty Insurance	7,910	6,950	5,320
510030 - Public & Gen Liability Insurance	2,820	2,760	2,530
515000 - Contracted/Purchased Service	186,420	186,420	186,420
515202 - Inspection Services	400	400	200
515270 - Maintenance Contract Services	2,530	4,090	1,440
515320 - Testing Services	5,000	11,000	11,000
520000 - Training	1,200	0	0
525020 - Janitorial Supplies	1,000	1,000	1,000
526020 - Building Maintenance	1,200	600	600
527060 - Auto Gasoline	1,430	1,430	1,380
535010 - Copy Machine Rental	0	2,430	2,390
535055 - Lease Payments	22,470	20,000	35,000
535060 - Uniforms	630	630	630

**Department 11321 - Day Reporting Center  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
540010 - Wireless Communication	2,980	2,980	2,970
545050 - Waste/Trash Disposal	1,740	1,740	1,740
<b>Operating Expenses</b>	<b>241,880</b>	<b>246,080</b>	<b>256,280</b>
<b>11321 - Day Reporting Center Total</b>	<b>506,400</b>	<b>492,280</b>	<b>471,240</b>

## General Fund

*Narcotics Task Force - Department 11330*

*Contact: Sheriff Brian Albert*

### Departmental Function

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

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Assistant State's Attorney III	1	1	1
Assistant State's Attorney II	1	1	1
Criminal Gang Intelligence Analyst	1	1	1
Intelligence Analyst	1	1	1
Legal Secretary	1	1	1
Senior Office Associate	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**Department 11330 - Narcotics Task Force**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	413,730	373,250	360,630
500040 - Other Wages	250	100	100
500100 - FICA - Employer	31,670	28,560	27,600
500120 - Health Insurance	59,210	60,700	60,700
500125 - Other Insurance	1,550	2,460	2,460
500130 - Pension	107,570	97,040	93,770
500140 - Workers Compensation	900	810	790
500170 - Personal Development	720	720	720
500171 - Employee Recognition	530	540	540
500172 - Team Building	150	150	150
<b>Wages and Benefits</b>	<b>616,280</b>	<b>564,330</b>	<b>547,460</b>
505050 - Dues & Subscriptions	600	600	600
505140 - Office Supplies	7,000	7,000	7,000
505150 - Other - Miscellaneous	100	100	100
505160 - Personal Mileage	200	200	200
505170 - Postage	50	50	50
505230 - Travel Expenses	3,000	3,000	3,000
515180 - Software	58,240	68,780	39,810
515210 - Laboratory Services	194,710	229,570	180,440
515270 - Maintenance Contract Services	0	700	700
520040 - Seminars/Conventions	3,500	3,500	3,500
525030 - Medical Supplies	300	300	300
526000 - Supplies/Material-Maintenance	500	500	500
526040 - Equipment Maintenance	2,700	2,700	2,700
527060 - Auto Gasoline	33,000	36,000	33,000
527090 - Auto Repairs	9,000	9,000	10,000
535000 - Rentals	200	200	200
535010 - Copy Machine Rental	0	3,500	3,500
535020 - Equipment Rental	0	0	100
535055 - Lease Payments	23,900	22,500	22,500
540010 - Wireless Communication	18,000	18,000	18,000
580050 - Legal Transcripts	0	100	100
582040 - Crime Prevention	20,000	25,000	25,000

**Department 11330 - Narcotics Task Force**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
582050 - Evidence Package Supplies	3,000	3,000	3,000
582120 - Special Response Team	25,000	25,000	22,000
<b>Operating Expenses</b>	<b>403,000</b>	<b>459,300</b>	<b>376,300</b>
599999 - Controllable Assets	21,000	27,680	31,000
600300 - Vehicles	0	0	35,000
<b>Capital Outlay</b>	<b>21,000</b>	<b>27,680</b>	<b>66,000</b>
<b>11330 - Narcotics Task Force Total</b>	<b>1,040,280</b>	<b>1,051,310</b>	<b>989,760</b>

## General Fund

*Police Academy - Department 11335*

*Contact: Sheriff Brian Albert*

### Departmental Function

The Washington County Police Academy is an entry level police training academy designed to provide students with the knowledge, skills, and understanding necessary to function effectively in all areas of law-enforcement.





**Department 11335 - Washington County Police Academy**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
505020 - Community Service Awards	3,000	3,000	3,000
505050 - Dues & Subscriptions	500	500	500
505130 - Small Office Equipment	500	500	500
505140 - Office Supplies	2,000	2,000	2,000
505170 - Postage	100	100	100
505210 - Safety Supplies	100	100	100
505230 - Travel Expenses	300	300	300
505240 - Entertainment/Business Exp	1,200	1,200	1,200
515270 - Maintenance Contract Services	0	1,000	1,000
520000 - Training	4,500	4,500	4,500
525000 - Supplies/Material - Operating	5,500	5,500	5,500
525020 - Janitorial Supplies	490	1,000	1,000
525030 - Medical Supplies	170	170	170
525040 - Small Tools & Equipment	620	620	620
526040 - Equipment Maintenance	0	500	500
527060 - Auto Gasoline	2,500	0	0
535000 - Rentals	120	120	120
535010 - Copy Machine Rental	0	2,800	2,800
535050 - Rental Payments	0	500	500
535055 - Lease Payments	4,300	0	0
535060 - Uniforms	18,000	18,000	18,000
540010 - Wireless Communication	2,280	2,280	2,280
545030 - Propane Gas	160	150	150
582010 - Ammunition	12,000	12,000	12,000
582050 - Evidence Package Supplies	200	200	200
582080 - Photographic/Fingerprint	300	300	300
582090 - Tear Gas	500	1,000	1,000
582110 - Restraints	500	1,500	1,500
<b>Operating Expenses</b>	<b>59,840</b>	<b>59,840</b>	<b>59,840</b>
<b>11335 - Washington County Police Academy Total</b>	<b>59,840</b>	<b>59,840</b>	<b>59,840</b>

## General Fund

*Air Unit - Department 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.



Department 11420 - Air Unit  
General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
505130 - Small Office Equipment	300	400	400
505140 - Office Supplies	300	300	300
505200 - Safety Equipment	750	750	750
510010 - Fleet Insurance	3,130	4,170	4,220
510020 - Property & Casualty Insurance	520	440	340
515270 - Maintenance Contract Services	290	290	290
525000 - Supplies/Material - Operating	530	500	500
525020 - Janitorial Supplies	150	150	150
525040 - Small Tools & Equipment	200	200	200
526020 - Building Maintenance	3,000	1,000	1,000
526040 - Equipment Maintenance	2,000	2,000	3,000
527030 - Diesel Fuel	3,820	2,550	1,410
527040 - Diesel Fuel Tax	450	380	210
527060 - Auto Gasoline	390	390	350
527090 - Auto Repairs	9,500	7,000	7,000
535010 - Copy Machine Rental	0	410	410
535055 - Lease Payments	340	0	0
545010 - Electric	7,500	7,500	6,500
545040 - Sewer	770	570	580
545050 - Waste/Trash Disposal	690	260	260
545060 - Water	300	190	190
582060 - Fire Extinguishers/Refills	400	200	0
<b>Operating Expenses</b>	<b>35,330</b>	<b>29,650</b>	<b>28,060</b>
599999 - Controllable Assets	38,640	2,700	0
<b>Capital Outlay</b>	<b>38,640</b>	<b>2,700</b>	<b>0</b>
<b>11420 - Air Unit Total</b>	<b>73,970</b>	<b>32,350</b>	<b>28,060</b>

## General Fund

*Special Operations - Department 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).



**Department 11430 - Special Operations**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
505040 - Books	0	600	0
505140 - Office Supplies	0	0	500
505200 - Safety Equipment	11,000	11,000	11,000
510010 - Fleet Insurance	11,490	10,420	11,620
510020 - Property & Casualty Insurance	4,160	3,500	2,680
515170 - Gas Monitoring	13,000	13,000	10,000
515270 - Maintenance Contract Services	480	480	480
525000 - Supplies/Material - Operating	9,970	8,500	8,500
525040 - Small Tools & Equipment	600	500	1,000
526020 - Building Maintenance	2,640	2,500	2,500
526040 - Equipment Maintenance	9,000	10,000	12,000
526050 - Groundskeeping Maintenance	0	0	250
527000 - Supplies - Automotive	1,500	750	750
527030 - Diesel Fuel	4,540	2,750	2,500
527040 - Diesel Fuel Tax	530	410	380
527060 - Auto Gasoline	1,630	1,130	100
527090 - Auto Repairs	22,500	22,500	22,500
527100 - Auto Tires	1,000	1,000	1,000
535010 - Copy Machine Rental	0	650	650
535055 - Lease Payments	740	0	0
540022 - Cable TV & Internet Services	1,520	1,520	1,900
545010 - Electric	5,500	6,000	6,000
545020 - Natural Gas	5,600	5,600	5,600
545040 - Sewer	190	0	0
545050 - Waste/Trash Disposal	430	1,020	1,020
545060 - Water	50	220	540
545070 - Stormwater Fee	720	680	0
582060 - Fire Extinguishers/Refills	170	120	0
<b>Operating Expenses</b>	<b>108,960</b>	<b>104,850</b>	<b>103,570</b>
599999 - Controllable Assets	19,280	30,720	60,360
600400 - Machinery & Equipment	85,870	98,300	30,610
<b>Capital Outlay</b>	<b>105,150</b>	<b>129,020</b>	<b>90,970</b>
<b>11430 - Special Operations Total</b>	<b>214,110</b>	<b>233,870</b>	<b>194,540</b>

## General Fund

911 Communications - Department 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Director Fire Rescue & Emergency Management	1	1	1
Assistant Director, Emergency Communications	1	1	1
Operations Manager	1	1	1
Emergency Comms QA Training Coordinator	1	1	1
Programs Administrator	1	1	1
Deputy Director Administrative Services	0	0	1
Information Technology Administrator	1	1	1
ECS Supervisor	8	8	8
CAD/IT Specialist	1	1	1
Emergency Communications Specialist	40	40	40
Administrative Assistant	1	1	1
<b>Total</b>	<b>56</b>	<b>56</b>	<b>57</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**Department 11440 - 911 Communications**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	3,448,710	3,017,870	3,050,410
500005 - Wages - Part Time	50,000	103,500	100,000
500010 - Wages - Overtime	434,000	382,950	370,000
500020 - Shift Differential - 2nd shift	2,500	27,690	26,750
500040 - Other Wages	30,000	40,000	55,000
500100 - FICA - Employer	303,340	273,260	275,550
500120 - Health Insurance	764,830	831,900	816,410
500125 - Other Insurance	17,500	19,960	19,880
500130 - Pension	896,660	784,050	793,540
500140 - Workers Compensation	13,000	14,500	14,090
500161 - Wage Reserve	0	(25,000)	0
500170 - Personal Development	6,720	6,720	6,600
500171 - Employee Recognition	4,900	5,130	4,930
500172 - Team Building	1,400	1,400	1,380
<b>Wages and Benefits</b>	<b>5,973,560</b>	<b>5,483,930</b>	<b>5,534,540</b>
505010 - Advertising	250	250	250
505040 - Books	300	300	300
505050 - Dues & Subscriptions	1,330	1,330	1,330
505070 - Food and Supplies	200	200	200
505080 - Freight & Cartage	130	130	130
505120 - Licenses & Certifications	3,900	3,900	3,000
505130 - Small Office Equipment	1,200	1,200	2,960
505140 - Office Supplies	7,500	7,500	7,500
505160 - Personal Mileage	560	500	280
505170 - Postage	100	100	100
505180 - Printing Expenses	1,000	0	0
505230 - Travel Expenses	7,500	7,300	4,400
510010 - Fleet Insurance	6,270	3,130	2,110
510020 - Property & Casualty Insurance	10	10	10
510030 - Public & Gen Liability Insurance	27,760	26,400	24,140
515000 - Contracted/Purchased Service	4,000	4,000	4,000
515180 - Software	346,900	397,440	294,590
515270 - Maintenance Contract Services	29,700	28,000	29,200
520000 - Training	2,830	2,830	2,830



**Department 11440 - 911 Communications**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
520040 - Seminars/Conventions	1,000	1,340	1,000
525000 - Supplies/Material - Operating	2,720	2,720	2,720
525020 - Janitorial Supplies	1,300	1,000	1,000
525030 - Medical Supplies	350	250	250
526020 - Building Maintenance	10,000	8,000	4,500
526040 - Equipment Maintenance	750	750	750
527000 - Supplies - Automotive	100	100	100
527030 - Diesel Fuel	1,130	420	580
527040 - Diesel Fuel Tax	130	70	90
527060 - Auto Gasoline	3,600	2,860	3,250
527090 - Auto Repairs	5,500	5,500	5,500
535010 - Copy Machine Rental	0	4,950	4,950
535055 - Lease Payments	4,950	0	0
535060 - Uniforms	10,000	10,000	5,000
540000 - Communications	1,850	1,770	1,770
540010 - Wireless Communication	14,480	14,480	14,480
540020 - Telephone Expenses	170,000	170,000	204,480
540022 - Cable TV & Internet Services	3,510	3,340	3,340
545010 - Electric	30,000	30,000	30,000
545020 - Natural Gas	6,000	6,000	6,000
545050 - Waste/Trash Disposal	2,070	1,020	1,020
545060 - Water	1,170	1,220	1,110
582060 - Fire Extinguishers/Refills	340	0	0
<b>Operating Expenses</b>	<b>712,390</b>	<b>750,310</b>	<b>669,220</b>
599999 - Controllable Assets	0	15,230	0
600200 - Building & Improvements	0	26,160	72,330
<b>Capital Outlay</b>	<b>0</b>	<b>41,390</b>	<b>72,330</b>
<b>11440 - 911 Communications Total</b>	<b>6,685,950</b>	<b>6,275,630</b>	<b>6,276,090</b>



## General Fund

*EMS Operations - Department 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 “Citizen First” service delivery model.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
EMS Captain - Quality Assurance	1	1	1
Captain - Field Operations	11	14	14
<b>Total</b>	<b>12</b>	<b>15</b>	<b>15</b>

### Summary of Personnel Changes

- ◆ Three Captain – Field Operations positions were moved to department 11525 – Fire Operations mid-way through FY2023.

**Department 11520 - EMS Operations**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	1,121,160	1,186,870	1,144,500
500005 - Wages - Part Time	91,500	91,500	32,500
500010 - Wages - Overtime	106,510	84,000	84,000
500040 - Other Wages	56,930	56,930	55,000
500100 - FICA - Employer	105,270	108,570	99,530
500120 - Health Insurance	209,390	251,280	262,290
500125 - Other Insurance	3,900	8,000	8,000
500130 - Pension	292,490	309,130	297,570
500140 - Workers Compensation	127,000	112,070	105,000
500170 - Personal Development	1,440	1,800	1,800
500171 - Employee Recognition	1,530	1,350	1,080
500172 - Team Building	300	380	380
<b>Wages and Benefits</b>	<b>2,117,420</b>	<b>2,211,880</b>	<b>2,091,650</b>
505050 - Dues & Subscriptions	150	150	300
505070 - Food and Supplies	200	200	200
505120 - Licenses & Certifications	230	230	300
505140 - Office Supplies	800	800	800
505150 - Other - Miscellaneous	1,000,000	0	0
505170 - Postage	0	0	100
505200 - Safety Equipment	2,000	2,000	2,000
505210 - Safety Supplies	250	250	500
505230 - Travel Expenses	1,880	1,000	1,000
510010 - Fleet Insurance	14,170	11,280	13,770
510030 - Public & Gen Liability Insurance	21,170	19,560	15,980
515180 - Software	32,680	0	0
515270 - Maintenance Contract Services	161,070	110,000	129,000
520000 - Training	10,000	10,000	8,000
520040 - Seminars/Conventions	1,000	1,000	1,000
525000 - Supplies/Material - Operating	3,000	3,000	2,500
525030 - Medical Supplies	310,450	241,000	225,000
526040 - Equipment Maintenance	750	750	750
527000 - Supplies - Automotive	500	500	500
527030 - Diesel Fuel	4,620	250	250
527040 - Diesel Fuel Tax	540	40	40

**Department 11520 - EMS Operations**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
527060 - Auto Gasoline	15,600	12,060	36,910
527090 - Auto Repairs	11,500	11,500	10,500
527100 - Auto Tires	1,000	1,000	1,000
535010 - Copy Machine Rental	0	1,580	1,580
535055 - Lease Payments	1,700	0	0
535060 - Uniforms	12,440	4,000	2,000
540010 - Wireless Communication	10,200	10,200	12,000
<b>Operating Expenses</b>	<b>1,617,900</b>	<b>442,350</b>	<b>465,980</b>
599999 - Controllable Assets	9,190	0	26,720
600400 - Machinery & Equipment	24,460	69,570	0
<b>Capital Outlay</b>	<b>33,650</b>	<b>69,570</b>	<b>26,720</b>
<b>11520 - EMS Operations Total</b>	<b>3,768,970</b>	<b>2,723,800</b>	<b>2,584,350</b>

## General Fund

*Fire Operations - Department 11525*

*Contact: R. David Hays*

### Departmental Function

This department handles oversight of all fire and rescue services for the County. Its primary mission involves management of programs that are designed to assist volunteer services in the completion of their daily missions (county-wide 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Deputy Director Fire/EMS Services	1	1	1
Lieutenant	3	3	3
Operations Manager	1	1	1
Fire Captain - Fire	1	1	1
Firefighter	35	30	33
Firefighter II -Tech	4	5	5
Firefighter Paramedic	2	3	0
<b>Total</b>	<b>47</b>	<b>44</b>	<b>44</b>

### Summary of Personnel Changes

- ◆ Three positions moved from department 11520 – EMS Operations to Fire Operations department midway through FY2023.

**Department 11525 - Fire Operations**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	2,774,330	2,222,790	2,151,230
500005 - Wages - Part Time	547,000	482,650	412,650
500010 - Wages - Overtime	255,000	225,000	150,000
500040 - Other Wages	174,400	153,880	40,000
500100 - FICA - Employer	286,930	223,170	210,690
500120 - Health Insurance	646,100	679,890	720,000
500125 - Other Insurance	15,000	15,000	15,000
500130 - Pension	721,320	577,930	566,690
500140 - Workers Compensation	324,000	215,000	193,240
500170 - Personal Development	5,640	5,280	5,280
500171 - Employee Recognition	3,950	3,950	3,950
500172 - Team Building	1,180	1,100	1,100
<b>Wages and Benefits</b>	<b>5,754,850</b>	<b>4,805,640</b>	<b>4,469,830</b>
505050 - Dues & Subscriptions	1,510	1,510	2,100
505070 - Food and Supplies	500	500	500
505140 - Office Supplies	800	800	800
505160 - Personal Mileage	1,120	1,000	0
505170 - Postage	50	50	50
505200 - Safety Equipment	5,000	5,000	6,000
505210 - Safety Supplies	500	500	500
510010 - Fleet Insurance	3,130	4,170	3,170
510030 - Public & Gen Liability Insurance	21,810	20,370	19,310
515000 - Contracted/Purchased Service	10,000	10,000	0
515260 - Legal Services	3,000	3,000	0
515270 - Maintenance Contract Services	122,700	102,850	78,000
520000 - Training	36,000	36,000	42,000
525000 - Supplies/Material - Operating	1,000	500	500
526040 - Equipment Maintenance	250	250	500
527000 - Supplies - Automotive	500	500	500
527030 - Diesel Fuel	3,640	0	0
527040 - Diesel Fuel Tax	430	0	0
527060 - Auto Gasoline	4,530	4,530	5,340

**Department 11525 - Fire Operations**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
527090 - Auto Repairs	5,500	7,500	6,000
527100 - Auto Tires	1,500	1,500	1,500
535060 - Uniforms	52,430	20,000	25,000
540010 - Wireless Communication	4,000	4,000	4,000
<b>Operating Expenses</b>	<b>279,900</b>	<b>224,530</b>	<b>195,770</b>
599999 - Controllable Assets	311,890	261,860	157,500
600300 - Vehicles	223,650	0	0
<b>Capital Outlay</b>	<b>535,540</b>	<b>261,860</b>	<b>157,500</b>
<b>11525 - Fire Operations Total</b>	<b>6,570,290</b>	<b>5,292,030</b>	<b>4,823,100</b>

## General Fund

*Emergency Management - Department 11530*

*Contact: Charles Brown*

### 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Emergency Manager	1	1	1
Emergency Management Specialist	1	1	1
Emergency Management Planner	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**Department 11530 - Emergency Management**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating Budget</b>	<b>Operating</b>	<b>Operating</b>
	<b>Approved</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	147,190	115,270	121,200
500040 - Other Wages	500	500	500
500100 - FICA - Employer	11,680	8,860	9,310
500120 - Health Insurance	44,890	42,800	25,320
500125 - Other Insurance	830	1,000	1,000
500130 - Pension	38,270	29,970	31,500
500140 - Workers Compensation	5,040	4,000	4,790
500170 - Personal Development	360	360	360
500171 - Employee Recognition	260	270	270
500172 - Team Building	80	80	100
<b>Wages and Benefits</b>	<b>249,100</b>	<b>203,110</b>	<b>194,350</b>
505050 - Dues & Subscriptions	300	300	300
505070 - Food and Supplies	250	250	250
505130 - Small Office Equipment	1,400	200	200
505140 - Office Supplies	1,000	1,000	1,000
505230 - Travel Expenses	2,630	2,500	2,600
510010 - Fleet Insurance	6,220	5,210	3,170
510030 - Public & Gen Liability Insurance	1,440	1,390	1,320
515180 - Software	0	0	160
520000 - Training	0	0	500
520040 - Seminars/Conventions	50	50	50
520050 - Tuition Assistance	0	1,200	0
525000 - Supplies/Material - Operating	800	800	800
526000 - Supplies/Material-Maintenance	0	0	500
526040 - Equipment Maintenance	250	250	250
527000 - Supplies - Automotive	500	500	500
527060 - Auto Gasoline	4,000	4,990	2,640
527090 - Auto Repairs	2,000	2,000	1,000
535060 - Uniforms	1,000	1,000	1,000
540000 - Communications	2,000	2,000	2,000
540010 - Wireless Communication	3,100	2,400	2,400
592040 - Promotional Expenses	500	500	500
<b>Operating Expenses</b>	<b>27,440</b>	<b>26,540</b>	<b>21,140</b>
<b>11530 Emergency Management Total</b>	<b>276,540</b>	<b>229,650</b>	<b>215,490</b>



## General Fund

*Public Safety Training Center - Department 11535*

*Contact: R. David Hays*

### Departmental Function

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

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Maintenance Lead Worker	1	1	1
Education Programs Administrator	1	1	1
Lead Instructor - Paramedic Services	1	1	1
Fire/Rescue Training Officer	1	0	0
Dep. Director Administrative Services	1	1	0
Senior Office Associate	1	1	1
<b>Total</b>	<b>6</b>	<b>5</b>	<b>4</b>

### Summary of Personnel Changes

- ◆ Fire Rescue Training Officer position created to be responsible for the training of newly hired firefighters and the ongoing training of existing employees.

**Department 11535 - Public Safety Training Center**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	416,110	302,270	22,670
500040 - Other Wages	500	500	0
500100 - FICA - Employer	31,880	23,160	1,730
500120 - Health Insurance	49,690	64,000	10,600
500125 - Other Insurance	2,280	2,280	1,200
500130 - Pension	108,200	78,590	4,790
500140 - Workers Compensation	14,620	7,820	700
500170 - Personal Development	600	600	0
500171 - Employee Recognition	440	180	0
500172 - Team Building	130	130	0
<b>Wages and Benefits</b>	<b>624,450</b>	<b>479,530</b>	<b>41,690</b>
505040 - Books	15,000	2,000	0
505050 - Dues & Subscriptions	770	770	0
505140 - Office Supplies	7,000	2,940	340
505150 - Other - Miscellaneous	400	400	100
505180 - Printing Expenses	500	1,000	70
505200 - Safety Equipment	1,000	1,670	1,670
505230 - Travel Expenses	0	900	0
510010 - Fleet Insurance	2,090	970	340
510020 - Property & Casualty Insurance	9,100	9,520	2,670
510030 - Public & Gen Liability Insurance	6,860	290	270
515000 - Contracted/Purchased Service	85,500	73,000	0
515180 - Software	3,000	3,000	0
515270 - Maintenance Contract Services	43,340	43,340	43,340
520000 - Training	5,000	5,000	0
525000 - Supplies/Material - Operating	6,000	0	0
525020 - Janitorial Supplies	8,000	6,680	1,670
525030 - Medical Supplies	1,500	2,680	670
525040 - Small Tools & Equipment	2,000	0	0
526000 - Supplies/Material-Maintenance	6,680	13,360	3,340
526020 - Building Maintenance	9,000	6,680	1,670
526040 - Equipment Maintenance	1,500	6,680	1,670
526110 - Snow Removal Materials	680	680	170
527030 - Diesel Fuel	2,440	0	0

**Department 11535 - Public Safety Training Center**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
527040 - Diesel Fuel Tax	290	0	0
527060 - Auto Gasoline	4,650	2,700	170
527090 - Auto Repairs	3,500	3,500	500
535010 - Copy Machine Rental	0	5,000	800
535055 - Lease Payments	3,630	0	0
535060 - Uniforms	5,680	2,800	170
540010 - Wireless Communication	4,200	2,100	270
540022 - Cable TV & Internet Services	12,000	1,500	0
545010 - Electric	46,250	46,250	16,670
545030 - Propane Gas	20,710	19,320	8,340
545040 - Sewer	2,710	1,040	800
545050 - Waste/Trash Disposal	6,140	1,020	1,000
545060 - Water	3,610	2,980	5,500
582060 - Fire Extinguishers/Refills	840	840	840
<b>Operating Expenses</b>	<b>331,570</b>	<b>270,610</b>	<b>93,050</b>
599999 - Controllable Assets	4,330	0	8,000
600300 - Vehicles	0	0	25,000
600600 - Computer/Software Equipment	0	0	0
<b>Capital Outlay</b>	<b>4,330</b>	<b>0</b>	<b>33,000</b>
<b>11535 - Public Safety Training Center Total</b>	<b>960,350</b>	<b>750,140</b>	<b>167,740</b>

General Fund

Civil Air Patrol - Department 93110

Contact: Katie Gladhill

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.

Department 93110 - Civil Air Patrol General Fund FY2024 Expenses			
	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	4,000	4,000	3,600
Operating Expenses	4,000	4,000	3,600
93110 - Civil Air Patrol Total	4,000	4,000	3,600

## General Fund

*Fire & Rescue Volunteer Services - Department 93130*

*Contact: Dale Fishack*

### Agency Function

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

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Coordinator - Volunteer Services	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**Department 93130 - Fire and Rescue Volunteer Services**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	75,010	66,160	59,180
500040 - Other Wages	450	270	270
500100 - FICA - Employer	5,780	5,080	4,550
500125 - Other Insurance	33,960	35,060	39,180
500130 - Pension	309,500	343,200	615,390
500140 - Workers Compensation	392,920	400,150	578,460
500170 - Personal Development	120	120	120
500171 - Employee Recognition	90	90	90
500172 - Team Building	30	30	30
<b>Wages and Benefits</b>	<b>817,860</b>	<b>850,160</b>	<b>1,297,270</b>
502000 - Appropriations	8,194,300	7,971,890	6,376,740
502300 - Reimbursable Expenses	147,000	141,500	126,000
505150 - Other - Miscellaneous	0	513,000	453,000
510010 - Fleet Insurance	212,250	198,160	196,260
510020 - Property & Casualty Insurance	93,940	93,860	99,250
510030 - Public & Gen Liability Insurance	93,180	107,930	95,090
515000 - Contracted/Purchased Service	100,000	100,000	100,000
515180 - Software	96,520	65,000	47,000
515280 - Medical Fees	115,000	117,460	167,460
527030 - Diesel Fuel	0	3,600	2,600
527040 - Diesel Fuel Tax	0	540	390
527060 - Auto Gasoline	4,320	0	0
527090 - Auto Repairs	500	500	500
535060 - Uniforms	1,100	500	0
540010 - Wireless Communication	1,500	1,040	600
584040 - Program Costs	65,000	65,000	50,000
584041 - Volunteer Incentive	210,000	0	0
584042 - Company Incentive	190,000	0	0
584043 - Fundraising Incentive	250,000	0	0
<b>Operating Expenses</b>	<b>9,774,610</b>	<b>9,379,980</b>	<b>7,714,890</b>

**Department 93130 - Fire and Rescue Volunteer Services**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
599999 - Controllable Assets	0	25,500	0
600300 - Vehicles	45,000	134,050	0
<b>Capital Outlay</b>	<b>45,000</b>	<b>159,550</b>	<b>0</b>
<b>93130 - Fire and Rescue Volunteer Services Total</b>	<b>10,637,470</b>	<b>10,389,690</b>	<b>9,012,160</b>

## General Fund

*Humane Society - Department 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: sheltering and care for homeless animals; investigation of alleged violations of barking, running at large, vicious, and dangerous dogs; failure to have current rabies and/or County dog licenses; 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 or wild animals; 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).

#### Department 93100 - Washington County Humane Society General Fund FY24 Expenses

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
502000 - Appropriations	1,531,530	1,486,920	1,436,640
<b>Operating Expenses</b>	<b>1,531,530</b>	<b>1,486,920</b>	<b>1,436,640</b>
<b>93100 - Washington County Humane Society Total</b>	<b>1,531,530</b>	<b>1,486,920</b>	<b>1,436,640</b>

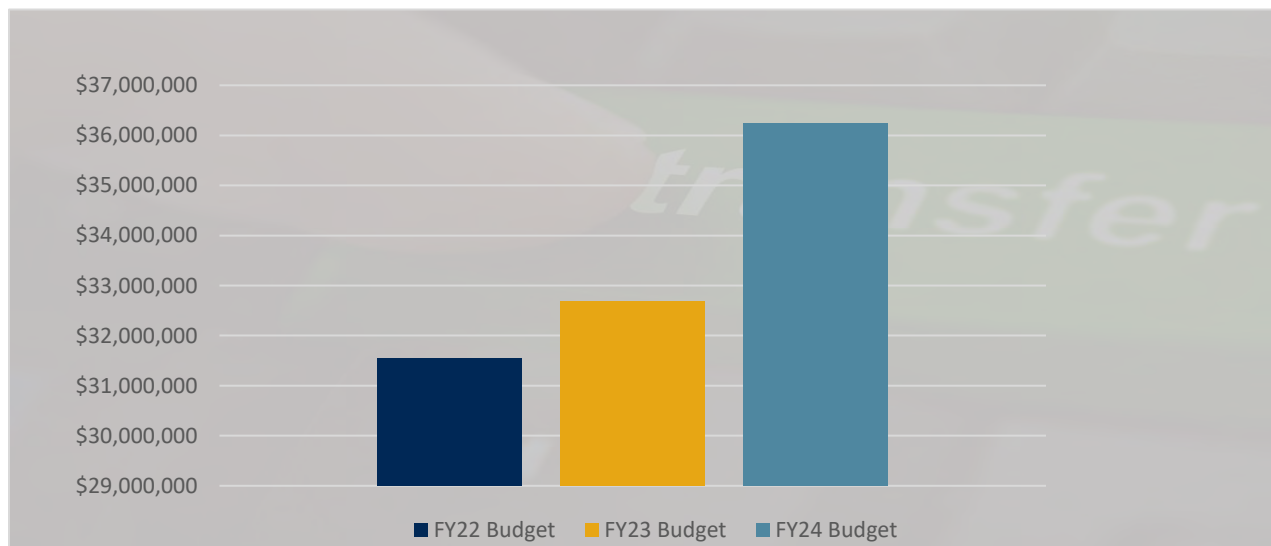






## General Fund – Transfers Summary

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Operating Transfers	12,254,830	12,470,540	14,209,160	1,738,620	13.94%
Capital Transfers	19,302,790	20,207,990	22,029,240	1,821,250	9.01%
<b>Total</b>	<b>31,557,620</b>	<b>32,678,530</b>	<b>36,238,400</b>	<b>3,559,870</b>	<b>10.89%</b>



## General Fund

*Operating Transfers - Departments 91020 - 92010*

*Contact: Kimberly Edlund*

### Departmental Summary

- ◆ Highway was increased due to an increase in wages and expenses.
- ◆ Solid Waste does not need as much support from the General Fund.
- ◆ Agricultural Education Center increased due to increases in building maintenance.
- ◆ Grant Management and Land Preservation increased due to an increase in wages and benefits.
- ◆ HEPMPO decreased due to a decrease in grant funding which resulted in a decrease in the local match.
- ◆ Utility Administration increased to provide for stormwater management costs and an increase in wages and benefits.
- ◆ Water Fund increased due to increased wages and benefits as well as a dramatic increase in material prices.
- ◆ Transit did not need any additional General Fund support than FY2023.
- ◆ Golf Course increased due to an increase in wages as well as an increase in maintenance expenses.
- ◆ Payments in lieu of bank shares are made in accordance with Annotated Code of Maryland Article 25 which requires that each fiscal year the County shall pay to each incorporated municipality an amount of money equal to the amount received for fiscal year 1967-1968 by such municipality order 30(d) of former Article 81 of the Code of Maryland, relating to apportionment of shares of taxes on banks and finance corporations which the County no longer receives.

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Highway	9,138,300	9,285,350	10,096,340	810,990	8.73%
Solid Waste	450,000	450,000	450,000	0	0.00%
Agricultural Education Center	231,340	216,770	238,200	21,430	9.89%
Grant Management	349,010	313,390	387,640	74,250	23.69%
Land Preservation	28,930	41,380	53,530	12,150	29.36%
HEPMPO	10,030	5,700	5,130	(570)	(10.00%)
Utility Administration	425,470	517,110	702,970	185,860	35.94%
Water	187,280	230,040	750,570	520,530	226.28%
Transit	1,046,100	1,052,540	1,052,540	0	0.00%
Golf Course	349,820	319,710	433,690	113,980	35.65%
Municipality in Lieu of Bank Shares	38,550	38,550	38,550	0	0.00%
<b>Total</b>	<b>12,254,830</b>	<b>12,470,540</b>	<b>14,209,160</b>	<b>1,738,620</b>	<b>13.94%</b>

**Department 91020 - Highway  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	10,096,340	9,285,350	9,138,300
<b>Operating Expenses</b>	<b>10,096,340</b>	<b>9,285,350</b>	<b>9,138,300</b>
<b>91020 - Highway Transfer Total</b>	<b>10,096,340</b>	<b>9,285,350</b>	<b>9,138,300</b>

**Department 91021 - Solid Waste  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	450,000	450,000	496,080
<b>Operating Expenses</b>	<b>450,000</b>	<b>450,000</b>	<b>496,080</b>
<b>91021 - Solid Waste Transfer Total</b>	<b>450,000</b>	<b>450,000</b>	<b>496,080</b>

**Department 91022 - Cascade Town Centre  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	0	0	203,880
<b>Operating Expenses</b>	<b>0</b>	<b>0</b>	<b>203,880</b>
<b>91022 - Cascade Town Centre Transfer Total</b>	<b>0</b>	<b>0</b>	<b>203,880</b>

**Department 91023 - Agricultural Education Center**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	238,200	216,770	231,340
<b>Operating Expenses</b>	<b>238,200</b>	<b>216,770</b>	<b>231,340</b>
<b>91023 - Agricultural Education Center Total</b>	<b>238,200</b>	<b>216,770</b>	<b>231,340</b>

**Department 91024 - Grant Management**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	387,640	313,390	349,010
<b>Operating Expenses</b>	<b>387,640</b>	<b>313,390</b>	<b>349,010</b>
<b>91024 - Grant Management Transfer Total</b>	<b>387,640</b>	<b>313,390</b>	<b>349,010</b>

**Department 91028 - Land Preservation**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	53,530	41,380	28,930
<b>Operating Expenses</b>	<b>53,530</b>	<b>41,380</b>	<b>28,930</b>
<b>91028 - Land Preservation Transfer Total</b>	<b>53,530</b>	<b>41,380</b>	<b>28,930</b>

**Department 91029 - HEPMPO**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	5,130	5,700	10,030
<b>Operating Expenses</b>	<b>5,130</b>	<b>5,700</b>	<b>10,030</b>
<b>91029 - HEPMPO Transfer Total</b>	<b>5,130</b>	<b>5,700</b>	<b>10,030</b>

**Department 91040 - Utility Administration**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	702,970	517,110	425,470
<b>Operating Expenses</b>	<b>702,970</b>	<b>517,110</b>	<b>425,470</b>
<b>91040 - Utility Administration Transfer Total</b>	<b>702,970</b>	<b>517,110</b>	<b>425,470</b>

**Department 91041 - Water**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	750,570	230,040	187,280
<b>Operating Expenses</b>	<b>750,570</b>	<b>230,040</b>	<b>187,280</b>
<b>91041 - Water Transfer Total</b>	<b>750,570</b>	<b>230,040</b>	<b>187,280</b>

**Department 91044 - Transit  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	1,052,540	1,052,540	1,046,100
<b>Operating Expenses</b>	<b>1,052,540</b>	<b>1,052,540</b>	<b>1,046,100</b>
<b>91044 - Transit Transfer Total</b>	<b>1,052,540</b>	<b>1,052,540</b>	<b>1,046,100</b>

**Department 91046 - Golf Course  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	433,690	319,710	349,820
<b>Operating Expenses</b>	<b>433,690</b>	<b>319,710</b>	<b>349,820</b>
<b>91046 - Golf Course Transfer Total</b>	<b>433,690</b>	<b>319,710</b>	<b>349,820</b>

**92010 - Municipality in Lieu of Bank Shares  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	38,550	38,550	38,550
<b>Operating Expenses</b>	<b>38,550</b>	<b>38,550</b>	<b>38,550</b>
<b>92010 - Municipality in Lieu of Bank Shares Total</b>	<b>38,550</b>	<b>38,550</b>	<b>38,550</b>

## General Fund

*Capital Transfers - Departments 12700 & 91230*

*Contact: Kelcee Mace*

### Departmental Summary

- ◆ Debt Service Department – 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 – 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.

Category Funding Breakdown					
Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Capital Improvement Projects	4,030,000	4,928,000	6,250,000	1,322,000	26.83%
Debt Service	15,272,790	15,279,990	15,779,240	499,250	3.27%
<b>Total</b>	<b>19,302,790</b>	<b>20,207,990</b>	<b>22,029,240</b>	<b>1,821,250</b>	<b>9.01%</b>



**91230 - Capital Improvement Fund**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	6,250,000	4,928,000	4,030,000
<b>Operating Expenses</b>	<b>6,250,000</b>	<b>4,928,000</b>	<b>4,030,000</b>
<b>91230 - Capital Improvement Fund Total</b>	<b>6,250,000</b>	<b>4,928,000</b>	<b>4,030,000</b>

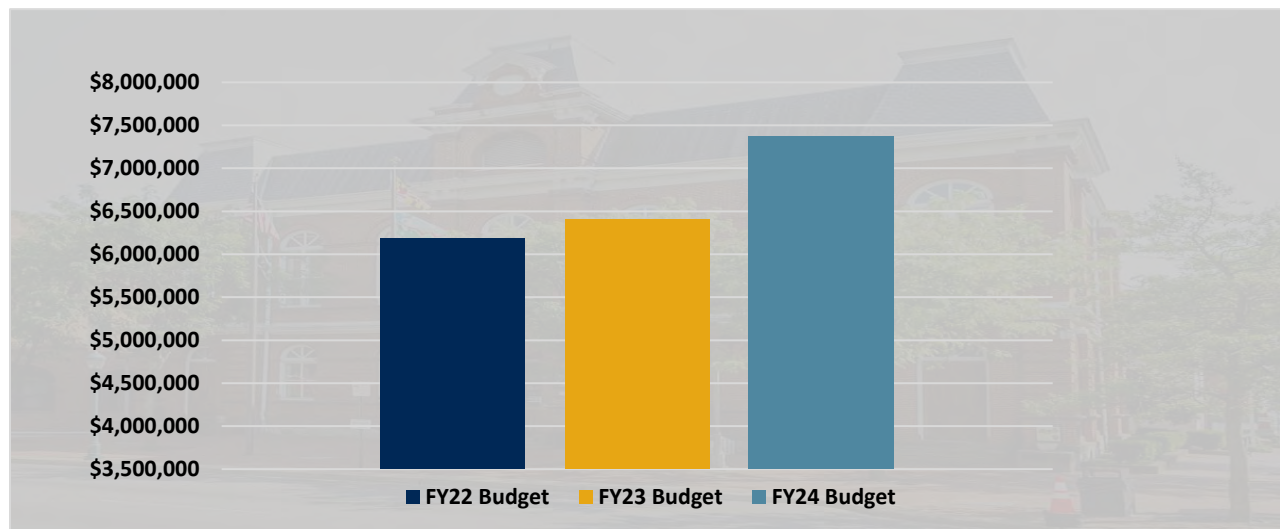
**12700 - Debt Service**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
501000 - Debt - Bond Principal	10,832,620	10,081,600	10,035,650
501010 - Debt - State Loan Principal	278,880	553,320	514,890
501050 - Debt - Bond Interest	4,630,560	4,593,860	4,665,890
501060 - Debt - State Loan Interest	11,320	16,860	22,010
501090 - Debt - Administrative Fees	25,860	34,350	34,350
<b>Operating Expenses</b>	<b>15,779,240</b>	<b>15,279,990</b>	<b>15,272,790</b>
<b>12700 - Debt Service Total</b>	<b>15,779,240</b>	<b>15,279,990</b>	<b>15,272,790</b>



## General Fund – Court System Summary

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Circuit Court	2,011,540	2,140,650	2,386,840	246,190	11.50%
Orphans Court	36,150	36,530	36,150	(380)	(1.04%)
State's Attorney	4,139,010	4,224,530	4,949,700	725,170	17.17%
<b>Total</b>	<b>6,186,700</b>	<b>6,401,710</b>	<b>7,372,690</b>	<b>970,980</b>	<b>15.17%</b>



## General Fund

*Circuit Court – Department 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 with 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Family Services Coordinator	1	1	1
Drug Court Coordinator	1	1	1
Drug Court Case Manager	1	1	0
Assignment Commissioner	1	1	0
Executive Judicial Assistant	1	1	1
Permanency Planning Liaison	1	1	1
Judicial Assistant	6	5	5
Law Librarian/Court Reporter	1	1	1
Court Reporter	7	8	8
Assignment Clerk/Jury Coordinator	0	1	1
Assignment Clerk I	4	3	3
<b>Total</b>	<b>24</b>	<b>24</b>	<b>22</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**10200 - Circuit Court**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	1,204,900	1,030,680	977,100
500005 - Wages - Part Time	155,000	155,000	155,000
500040 - Other Wages	4,000	4,000	4,000
500100 - FICA - Employer	104,340	91,010	86,920
500120 - Health Insurance	280,150	305,610	273,610
500125 - Other Insurance	4,300	7,140	6,360
500130 - Pension	313,190	268,770	254,050
500140 - Workers Compensation	8,250	8,250	5,600
500170 - Personal Development	2,880	2,640	2,640
500171 - Employee Recognition	2,040	1,980	1,980
500172 - Team Building	600	550	550
<b>Wages and Benefits</b>	<b>2,079,650</b>	<b>1,875,630</b>	<b>1,767,810</b>
505010 - Advertising	70	70	70
505040 - Books	47,480	45,000	45,000
505050 - Dues & Subscriptions	2,800	3,500	3,700
505130 - Small Office Equipment	1,000	1,000	2,000
505140 - Office Supplies	28,500	27,000	28,000
505160 - Personal Mileage	750	750	750
505170 - Postage	6,300	6,000	6,000
505180 - Printing Expenses	3,200	5,000	6,000
505230 - Travel Expenses	750	350	350
520030 - Food Comp	2,000	2,000	0
526040 - Equipment Maintenance	24,270	23,000	23,000
535010 - Copy Machine Rental	0	5,000	5,000
535055 - Lease Payments	5,000	0	0
540010 - Wireless Communication	3,800	5,150	5,150
580020 - Jury Fees	159,100	106,000	100,000
<b>Operating Expenses</b>	<b>285,020</b>	<b>229,820</b>	<b>225,020</b>

**10200 - Circuit Court  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
599999 - Controllable Assets	10,820	15,200	18,710
600200 - Buildings & Improvements	11,350	0	0
600600 - Computer/Software Equipment	0	20,000	0
<b>Capital Outlay</b>	<b>22,170</b>	<b>35,200</b>	<b>18,710</b>
<b>10200 - Circuit Court Total</b>	<b>2,386,840</b>	<b>2,140,650</b>	<b>2,011,540</b>

## General Fund

*Orphans Court – Department 10210*

*Contact: Lacy Flook*

### Departmental Function

The Orphans 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.

Services Provided		
	2022	2023*
Total New Proceedings Established	1341	1004
Personal Representative/Interested Person/Party/Contacts	6261	4773
Safekeeping Wills/Codicils Received	1687	1506
Safekeeping Wills/Codicils Removed	1163	1914
Docket Entries Recorded	21511	17724
Claims Recorded	429	358
Number of Receipts Issued	5162	3968
Number of Billing Invoices Issued	66	58
Number of Disbursements (Checks written)	22	24
Number of Hearings Established	149	106
Number of Hearings Held	156	66
Number of Accounts	715	679

\* Statistics for 7/1/22 - 5/31/23. June figures were not yet available at the time of publication.

**10210 - Orphans Court  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500005 - Wages - Part Time	23,400	23,750	23,400
500100 - FICA - Employer	1,790	1,820	1,790
500130 - Pension	9,400	9,400	9,400
500140 - Workers Compensation	60	60	60
<b>Wages and Benefits</b>	<b>34,650</b>	<b>35,030</b>	<b>34,650</b>
505140 - Office Supplies	500	500	500
505160 - Personal Mileage	300	300	300
505230 - Travel Expenses	400	400	400
520000 - Training	300	300	300
<b>Operating Expenses</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>10210 - Orphans Court Total</b>	<b>36,150</b>	<b>36,530</b>	<b>36,150</b>

## General Fund

State's Attorney – Department 10220

Contact: Gina Cirincion

### 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
State's Attorney	1	1	1
Deputy State's Attorney	2	2	2
Assistant State's Attorney III	3	2	2
Assistant State's Attorney II	8	10	10
Senior Investigator	1	1	1
Victim/Witness Unit Director	1	1	1
Diversion Alternative Director	1	1	1
Victim/Witness Coordinator	3	3	3
Office Manager	1	1	1
Legal Assistant	2	1	1
Investigator	2	2	2
Caseworker	2	2	2
Legal Secretary	1	1	1
Team Leader - State Attorney	2	2	2
Senior Office Associate	8	8	8
Work Crew Supervisor	1	1	1
<b>Total</b>	<b>39</b>	<b>39</b>	<b>39</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.



**10220 - State's Attorney  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	2,935,300	2,665,190	2,581,630
500005 - Wages - Part Time	91,730	0	0
500040 - Other Wages	5,000	5,000	3,000
500100 - FICA - Employer	231,960	204,270	197,700
500120 - Health Insurance	486,560	468,120	482,560
500125 - Other Insurance	11,000	16,130	16,330
500130 - Pension	763,200	692,960	672,520
500140 - Workers Compensation	11,050	5,850	8,350
500170 - Personal Development	4,680	4,680	4,560
500171 - Employee Recognition	3,420	3,510	3,510
500172 - Team Building	980	980	950
<b>Wages and Benefits</b>	<b>4,544,880</b>	<b>4,066,690</b>	<b>3,971,110</b>
505050 - Dues & Subscriptions	14,590	20,500	20,500
505080 - Freight & Cartage	500	500	500
505140 - Office Supplies	32,390	30,700	30,700
505160 - Personal Mileage	2,540	2,400	2,400
505230 - Travel Expenses	13,460	12,750	13,500
510030 - Public & Gen Liability Insurance	38,260	39,320	40,490
515130 - Consulting Services	1,000	0	2,000
515140 - Court Costs	4,000	4,000	4,000
515180 - Software	22,850	16,940	25,080
520000 - Training	1,000	1,000	1,000
526040 - Equipment Maintenance	7,000	7,000	7,000
527060 - Auto Gasoline	5,480	5,480	5,480
535010 - Copy Machine Rental	0	7,500	7,500
535055 - Lease Payments	9,000	0	0
540010 - Wireless Communication	8,500	8,500	6,500
540020 - Telephone Expenses	250	250	250
580030 - Judicial Briefs	1,000	1,000	1,000
<b>Operating Expenses</b>	<b>161,820</b>	<b>157,840</b>	<b>167,900</b>

**10220 - State's Attorney  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
600600 - Computer Software Equipment	243,000	0	0
<b>Capital Outlay</b>	<b>243,000</b>	<b>0</b>	<b>0</b>
<b>10220 - State's Attorney Total</b>	<b>4,949,700</b>	<b>4,224,530</b>	<b>4,139,010</b>

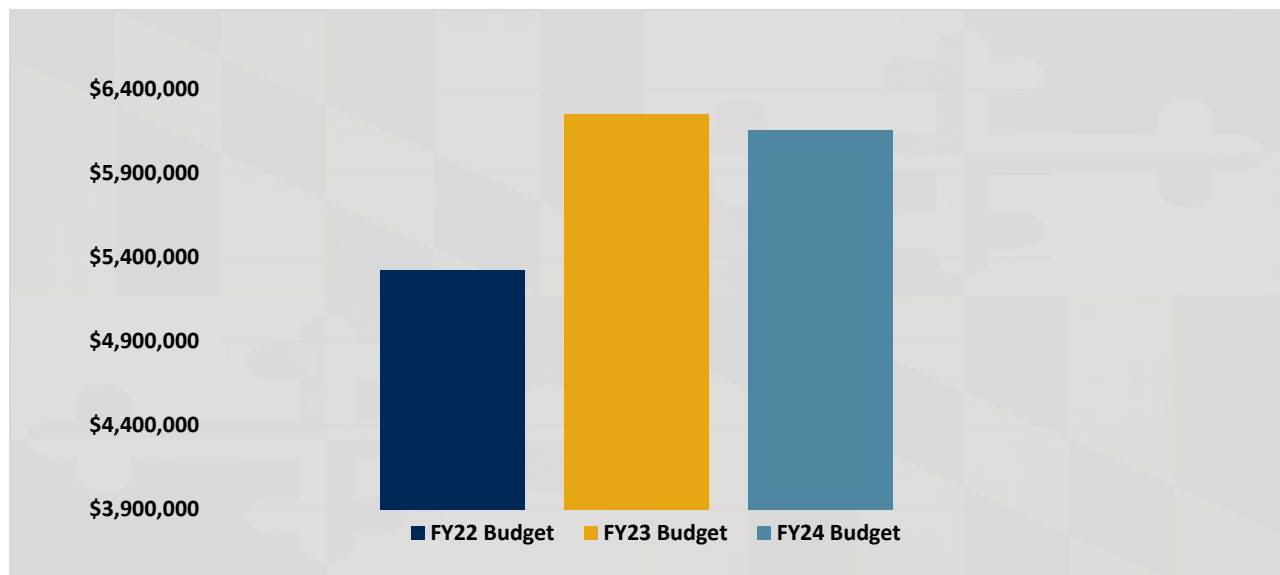


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## General Fund – State Functions Summary

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Election Board	1,667,570	2,384,260	2,266,090	(118,170)	(4.96%)
Soil Conservation	223,680	355,090	364,010	8,920	2.51%
Weed Control	320,980	317,510	317,550	40	0.01%
Environmental Pest Management	45,500	45,500	45,500	0	0.00%
Health Department	2,339,270	2,339,270	2,339,270	0	0.00%
Social Services	446,010	506,330	506,330	0	0.00%
University of Maryland/County Coop. Ext.	283,660	302,910	317,770	14,860	4.91%
<b>Total</b>	<b>5,326,670</b>	<b>6,250,870</b>	<b>6,156,520</b>	<b>(94,350)</b>	<b>(1.51%)</b>



## General Fund

*Election Board – Department 10400*

*Contact: Barry Jackson*

### 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 democracy – the right to vote and to have that vote counted.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
IT State Position	1	1	1
Election Program Specialist I	1	0	0
<b>Total</b>	<b>2</b>	<b>1</b>	<b>1</b>

### Summary of Personnel Changes

- ♦ Election Program Specialist added to manage social media accounts, process election judge payroll, process mail-in ballots and other related duties.

**10400 - Election Board**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500005 - Wages - Part Time	400,200	284,750	189,190
500010 - Wages - Overtime	1,200	0	0
500100 - FICA - Employer	30,620	14,980	10,930
500140 - Workers Compensation	5,000	0	9,000
<b>Wages and Benefits</b>	<b>437,020</b>	<b>299,730</b>	<b>209,120</b>
505010 - Advertising	3,500	3,500	3,000
505050 - Dues & Subscriptions	1,360	1,000	1,000
505070 - Food and Supplies	3,000	1,880	1,040
505120 - Licenses & Certifications	40	40	40
505130 - Small Office Equipment	900	600	600
505140 - Office Supplies	12,860	11,500	8,000
505160 - Personal Mileage	9,050	18,130	7,300
505170 - Postage	56,980	71,520	25,200
505180 - Printing Expenses	52,040	81,410	24,000
505190 - Professional Fees	10,000	0	0
505230 - Travel Expenses	13,840	20,270	8,690
515000 - Contracted/Purchased Service	1,484,630	1,684,460	785,070
515180 - Software	1,060	1,010	820
520000 - Training	10,500	43,240	20,670
520040 - Seminars/Conventions	4,430	4,200	3,000
526040 - Equipment Maintenance	1,590	1,500	3,000
535000 - Rentals	13,190	17,970	12,550
535010 - Copy Machine Rental	0	2,720	2,720
535055 - Lease Payments	150,100	99,400	511,940
540020 - Telephone Expenses	0	1,200	0
<b>Operating Expenses</b>	<b>1,829,070</b>	<b>2,065,550</b>	<b>1,418,640</b>
599999 - Controllable Assets	0	18,980	39,810
600600 - Computer/Software Equipment	0	0	0
<b>Capital Outlay</b>	<b>0</b>	<b>18,980</b>	<b>39,810</b>
<b>10400 - Election Board Total</b>	<b>2,266,090</b>	<b>2,384,260</b>	<b>1,667,570</b>

## General Fund

*Soil Conservation – Department 12300*

*Contact: Dee Price*

### 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.

Services Provided or Clients Served			
	2022 Achieved	2023 Achieved	2024 Goal
Soil Conservation & Water Quality Plans (acres)	7,684	6,508	9,000
Best Management Practices	59	72	80
Cost Share (in dollars)	2,333,029	1,661,519	3,000,000
Forest Conservation Act	2	1	3
Urban Reviews	778	306*	450
Cover Crop Acres	11,225	8,496**	9,000
Information/Education Projects	2	9	10

\* Urban Plan Reviews are down due to plans having gotten much larger and more complex in the past few years. Additionally, MDE imposed additional regulations/requirements for stormwater/basin pond reviews effective 1/1/23.

\*\*Cover Crop Acres are down because much is dependent on market conditions and weather as to decision producers make to utilize land as a cover crop or hold for grain harvesting.

### 12300 - Soil Conservation General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	364,010	355,090	223,680
<b>Operating Expenses</b>	<b>364,010</b>	<b>355,090</b>	<b>223,680</b>
<b>12300 - Soil Conservation Total</b>	<b>364,010</b>	<b>355,090</b>	<b>223,680</b>

## General Fund

*Weed Control – Department 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 the agencies to comply with the Maryland Noxious Weed Law.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Weed Control Management Specialist	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.



**12400 - Weed Control**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	64,480	58,300	57,740
500005 - Wages - Part Time	148,000	130,670	126,250
500010 - Wages - Overtime	2,270	2,000	2,000
500040 - Other Wages	270	270	270
500100 - FICA - Employer	16,450	14,640	14,250
500120 - Health Insurance	0	16,000	16,000
500125 - Other Insurance	400	360	350
500130 - Pension	16,770	15,160	15,010
500140 - Workers Compensation	13,150	11,600	11,600
500170 - Personal Development	120	120	120
500171 - Employee Recognition	90	90	90
500172 - Team Building	30	30	30
<b>Wages and Benefits</b>	<b>262,030</b>	<b>249,240</b>	<b>243,710</b>
505040 - Books	100	200	200
505120 - Licenses & Certifications	100	0	0
505140 - Office Supplies	1,800	1,800	2,800
505200 - Safety Equipment	3,000	3,000	5,000
505210 - Safety Supplies	1,500	1,500	1,500
520000 - Training	1,500	1,500	1,500
525000 - Supplies/Material - Operating	3,000	3,000	3,000
525040 - Small Tools & Equipment	500	500	500
526000 - Supplies/Material-Maintenance	6,000	8,000	13,000
526040 - Equipment Maintenance	2,300	5,300	2,300
527030 - Diesel Fuel	1,880	3,100	3,100
527040 - Diesel Fuel Tax	220	470	470
527060 - Auto Gasoline	12,600	7,400	7,400
527090 - Auto Repairs	10,000	16,000	20,000
528030 - Herbicide	6,020	8,500	8,500
540010 - Wireless Communication	5,000	8,000	8,000
<b>Operating Expenses</b>	<b>55,520</b>	<b>68,270</b>	<b>77,270</b>
<b>12400 - Weed Control Total</b>	<b>317,550</b>	<b>317,510</b>	<b>320,980</b>

General Fund

Environmental Pest Management – Department 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.

12410 - Environmental Pest Management General Fund FY24 Expenses			
	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
515000 - Contracted/Purchased Service	45,500	45,500	45,500
Operating Expenses	45,500	45,500	45,500
12410 - Environmental Pest Management Total	45,500	45,500	45,500

## General Fund

Health Department – Department 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, and local monies plus third party and private-pay reimbursements. The WCHD is committed to serving the community by promoting, protecting, and improving the health of every citizen. Public health functions include assessment, policy development, and assurance. "Assessment" is the foundation of public health activities and encompasses the identification of problems, analysis of data, and monitoring of progress. "Policy development" promotes the use of scientific knowledge by establishing a course of action for solving problems, education 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.

Clients/Contacts				
Programs	FY 2022 Actual		FY 2023* (3/31/23)	
	Clients	Contacts	Clients	Contacts
<b>Behavioral Health:</b>				
Cameo	0	0	0	0
Catoctin Summit Adolescent Program (CSAP)	0	0	0	0
Jail Substance Abuse (JSAP)	44	--	87	--
Trauma/Addiction/Mental Health/Recovery (TAMAR)	21	--	36	--
Community Services/Outreach	--	1,814	--	1,745
Family Investment Screenings	952	--	1,225	--
<b>Community First Choice:</b>				
Adult (Geriatric) Evaluation/Assessment	374	374	292	292
Nurse Monitoring	203	646	224	731
<b>Community Health:</b>				
HIV Case Management	141	141	128	128
<i>Communicable Disease Control</i>				
Reportable Disease Investigations	505	**	223	--
Communicable Disease Outbreaks	4	**	2	**
School Influenza Vaccine	330	330	350	350
School Flu Mist Vaccines	0	0	0	0
HIV Testing & Counseling	300	300	238	238
Pre & Post Exposure Rabies Prophylaxies	82	**	25	**
Adult Immunizations	3,507	**	231	**

Programs	Clients/Contacts		FY 2023* (3/31/23)	
	FY 2022 Actual			
	Clients	Contacts	Clients	Contacts
Child Immunizations	2,549	**	586	**
Family Planning/Reproductive Health	195	391	395	545
PrEP	7	7	20	20
Tuberculosis Control	171	18	30	2
<b>Complaints</b>	297	1,039	279	977
<b>Permits:</b>				
Septic Permits	151	529	104	365
New Permits	86	301	55	193
Repair Permits	65	228	49	172
Well Permits	189	662	80	280
Building Permits	377	943	327	818
Campground Permits	12	12	11	11
Mobile Home Permits	28	28	17	17
Spa Permits	8	8	8	8
Bathing Beach Permits	1	1	1	1
Pool Permits	27	43	47	70
Exotic Pet Permits	--	--	3	3
Food Permits	172	172	871	1,321
Environmental Inspections	417	417	114	114
Monitoring Inspections	5	5	56	56
Opening Inspections	41	62	25	37
Pre-Opening Inspections	20	40	7	14
Re-Inspections	59	59	23	23
Temporary Food Permits	364	364	362	362
Remodeled Food Facility Plan Review	20	30	21	31
New Food Facility Plan Review	29	43	17	25
<b>Tests:</b>				
Daycares	67	56	50	40
COP's Issued	50	--	47	--
Health Department Tested	0	0	0	0
Private Lab	50	0	47	0
<b>Animal Bites:</b>				
Number of Positives	6	12	10	20
Number of Quarantines	267	401	272	408

\*FY2023 Includes first three quarters only

\*\* Unable to pull data

## General Fund

*Social Services – Department 94010*

*Contact: Tiffany Rexrode*

### 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 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.

Services Provided or Clients Served		
Programs	FY 2023 Actual	FY 2024 Estimate
Adult Foster Care	20	25
<b>School Family Liaison (Family School Partnership):</b>		
Families	62	75
Children	168	185
<b>Family Support Center:</b>		
Adults	67	60
Children	68	60
<b>Total</b>	<b>385</b>	<b>405</b>

### 94010 - Social Services General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	506,330	506,330	446,010
<b>Operating Expenses</b>	<b>506,330</b>	<b>506,330</b>	<b>446,010</b>
<b>94010 - Social Services Total</b>	<b>506,330</b>	<b>506,330</b>	<b>446,010</b>

## General Fund

*University of MD Extension – Departments 94020 & 94030*

*Contact: Dr. Jennifer Bentlejewski*

### Agency Function

University of Maryland (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, agricultural nutrient management, home horticulture, natural resources, food safety, nutrition and healthy lifestyles, financial management, 4-H youth development and volunteer development. Our programs provide current, practical information through workshops, seminars, clinics, camps, on-farm visits, one-on-one consultations, and social media. UME strives to positively impact the lives of the 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 the University of Maryland, College Park, and the U.S. Department of Agriculture.

#### 94020 - University of Maryland Extension General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	279,040	264,180	244,930
<b>Operating Expenses</b>	<b>279,040</b>	<b>264,180</b>	<b>244,930</b>
<b>94020 - University of Maryland Extension Total</b>	<b>279,040</b>	<b>264,180</b>	<b>244,930</b>

#### 94030 - County Cooperative Extension General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	38,730	38,730	38,730
<b>Operating Expenses</b>	<b>38,730</b>	<b>38,730</b>	<b>38,730</b>
<b>94030 - County Cooperative Extension Total</b>	<b>38,730</b>	<b>38,730</b>	<b>38,730</b>

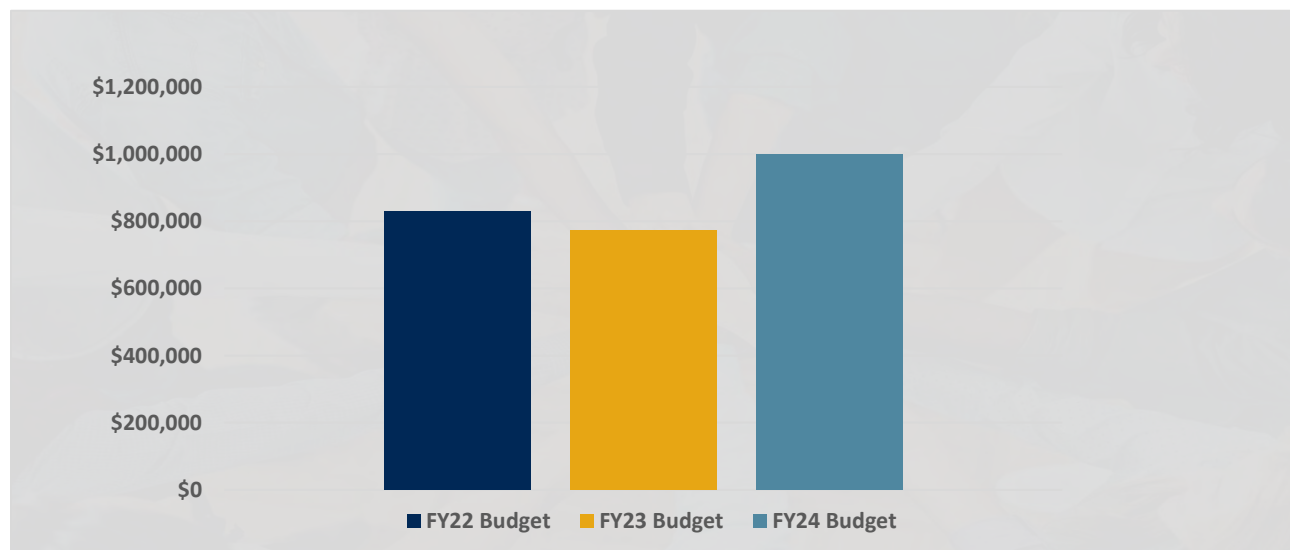
Services Provided or Clients Served		
Programs	CY 2021*	CY 2022*
<b>Agriculture &amp; Natural Resources</b>	<ul style="list-style-type: none"> <li>◆ 1,263 clients reached through 123 workshops, webinars, farm visits and direct consultations.</li> <li>◆ Provided solutions for 683 agricultural producers through calls, emails, and texts.</li> <li>◆ Reached an infinite number of clients through social media, live demonstrations, videos, local news column, television interviews, etc.</li> </ul>	<ul style="list-style-type: none"> <li>◆ 1,260 clients reached through 117 workshops, webinars, farm visits and direct consultations.</li> <li>◆ Provided solutions for 586 agricultural producers through calls, emails, and texts.</li> <li>◆ Reached an infinite number of clients through social media, live demonstrations, videos, local news column, television interviews, etc.</li> </ul>
<b>Nutrient Management Plans Written and Updated</b>	<ul style="list-style-type: none"> <li>◆ 136 nutrient management plans written and/or updated for 28,787 acres.</li> </ul>	<ul style="list-style-type: none"> <li>◆ 153 nutrient management plans written and/or updated for 29,277 acres.</li> </ul>
<b>Home Horticulture</b>	<ul style="list-style-type: none"> <li>◆ 100 Master Gardeners volunteered 2,413 hours to conduct in-person and virtual education reaching 5,000 clients.</li> <li>◆ 875 consultations were conducted to solve horticulture-related problems for local residents.</li> <li>◆ Reached an infinite number of clients through blogs, social media posts, local newspaper column, television interviews etc.</li> </ul>	<ul style="list-style-type: none"> <li>◆ 100 Master Gardeners volunteered 4,400 hours to conduct in-person and virtual education reaching over 8,200 clients.</li> <li>◆ 700 consultations were conducted to solve horticulture-related problems for local residents.</li> <li>◆ Reached an infinite number of clients through blogs, social media posts, local newspaper column, television interviews etc.</li> </ul>
<b>Family &amp; Consumer Sciences -Health and Financial Literacy</b>	<ul style="list-style-type: none"> <li>◆ 1,405 clients reached through 87 virtual and in-person health and finance workshops and seminars.</li> </ul>	<ul style="list-style-type: none"> <li>◆ 694 clients reached through 49 virtual and in-person health and finance workshops and seminars.</li> </ul>
<b>SNAP-Ed Program</b>	<ul style="list-style-type: none"> <li>◆ 813 youth and adults reached with virtual and in-person nutrition education at elementary schools, food pantries, farmer's markets, Girls Inc., Head Start, etc.</li> </ul>	<ul style="list-style-type: none"> <li>◆ 2,547 youth and adults reached with nutrition education at public schools, food pantries, farmer's markets, Girls Inc., Head Start, etc.</li> </ul>
<b>4-H Youth Development Programs</b>	<ul style="list-style-type: none"> <li>◆ 1,249 youth and adults reached through 45 programs including school enrichment.</li> <li>◆ 22 youth enrolled in Washington County 4-H club program with 72 volunteers donating 5,760 hours.</li> </ul>	<ul style="list-style-type: none"> <li>◆ 3,847 youth and adults reached through short-term educational experiences.</li> <li>◆ 203 youth enrolled in Washington County 4-H club program with 83 volunteers donating 9,500 hours.</li> </ul>

\*These figures are for calendar year (January - December) versus fiscal year.



## General Fund – Community Funding Summary

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Community Funding	829,000	774,000	1,000,000	226,000	29.20%
<b>Total</b>	<b>829,000</b>	<b>774,000</b>	<b>1,000,000</b>	<b>226,000</b>	<b>29.20%</b>





## General Fund

*Community Funding – Department 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 the 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.

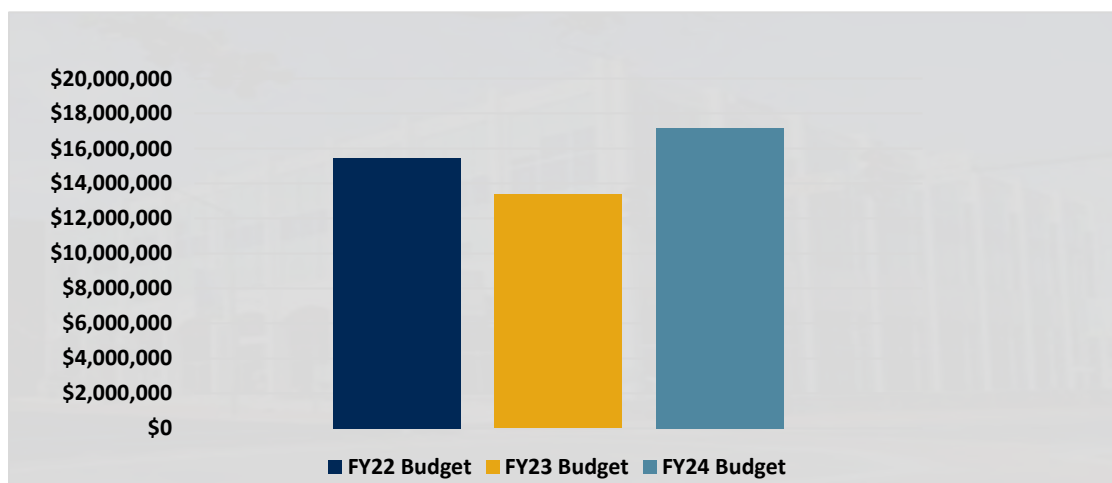
#### 93000 - Community Funding General Fund FY24 Expenses

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	1,000,000	774,000	829,000
<b>Operating Expenses</b>	<b>1,000,000</b>	<b>774,000</b>	<b>829,000</b>
<b>93000 - Community Funding Total</b>	<b>1,000,000</b>	<b>774,000</b>	<b>829,000</b>



## General Fund – General Operations Summary

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
County Commissioners	371,210	376,920	356,140	(20,780)	(5.51%)
County Clerk	129,070	147,960	166,260	18,300	12.37%
County Administrator	383,220	388,020	426,970	38,950	10.04%
Public Relations and Marketing	485,340	504,590	550,070	45,480	9.01%
Budget and Finance	1,670,840	1,755,880	1,974,160	218,280	12.43%
Independent Accounting & Auditing	70,000	70,000	80,000	10,000	14.29%
Purchasing	519,640	561,520	648,330	86,810	15.46%
Treasurer	546,760	560,900	526,120	(34,780)	(6.20%)
County Attorney	767,920	804,210	916,570	112,360	13.97%
Human Resources	1,127,220	1,170,100	1,377,590	207,490	17.73%
Information Technology	3,194,470	3,410,170	4,094,630	684,460	20.07%
General Operations	4,080,200	1,417,090	3,602,840	2,185,750	154.24%
Business Development	715,840	749,760	837,560	87,800	11.71%
Wireless Communications	1,376,980	1,466,020	1,619,950	153,930	10.50%
<b>Total</b>	<b>15,438,710</b>	<b>13,383,140</b>	<b>17,177,190</b>	<b>3,794,050</b>	<b>28.35%</b>



## General Fund

County Commissioners – Department 10100

Contact: John F. Barr

### Departmental Function

The five (5) County Commissioners are elected on an at-large basis for four (4)-year terms in the years of statewide elections. The Board is responsible for the overall operation of County Government as appropriate, in accordance with the Washington County Code of Public Laws.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Commissioner - President	1	1	1
Commissioner	4	4	4
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**10100 - County Commissioners**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	193,000	193,000	193,000
500100 - FICA - Employer	14,760	14,760	14,760
500120 - Health Insurance	36,320	59,410	53,700
500125 - Other Insurance	1,300	1,300	1,300
500130 - Pension	50,180	50,180	50,180
500140 - Workers Compensation	430	430	430
<b>Wages and Benefits</b>	<b>295,990</b>	<b>319,080</b>	<b>313,370</b>
505050 - Dues & Subscriptions	40,000	40,000	40,000
505140 - Office Supplies	2,410	2,280	2,280
505160 - Personal Mileage	2,170	1,820	1,820
505230 - Travel Expenses	5,000	3,500	3,000
520040 - Seminars/Conventions	1,000	1,000	700
540010 - Wireless Communication	3,240	3,240	3,240
540020 - Telephone Expenses	0	0	1,800
592040 - Promotional Expenses	6,330	6,000	5,000
<b>Operating Expenses</b>	<b>60,150</b>	<b>57,840</b>	<b>57,840</b>
<b>10100 - County Commissioners Total</b>	<b>356,140</b>	<b>376,920</b>	<b>371,210</b>

## General Fund

*County Clerk – Department 10110*

*Contact: Dawn L. Marcus*

### 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
County Clerk	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**10110 - County Clerk**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	91,440	80,630	66,600
500040 - Other Wages	270	270	0
500100 - FICA - Employer	7,020	6,190	5,100
500120 - Health Insurance	16,230	16,230	16,230
500125 - Other Insurance	350	490	430
500130 - Pension	23,780	20,960	17,320
500140 - Workers Compensation	200	190	160
500170 - Personal Development	120	120	240
500171 - Employee Recognition	90	90	180
500172 - Team Building	30	30	50
<b>Wages and Benefits</b>	<b>139,530</b>	<b>125,200</b>	<b>106,310</b>
505010 - Advertising	500	500	500
505050 - Dues & Subscriptions	19,750	20,250	20,250
505140 - Office Supplies	1,670	1,580	1,580
505160 - Personal Mileage	150	150	150
505190 - Professional Fees	0	80	80
505180 - Software	4,450	0	0
592040 - Promotional Expenses	210	200	200
<b>Operating Expenses</b>	<b>26,730</b>	<b>22,760</b>	<b>22,760</b>
<b>10110 - County Clerk Total</b>	<b>166,260</b>	<b>147,960</b>	<b>129,070</b>

## General Fund

County Administrator – Department 10300

Contact: Michelle Gordon, Interim

### 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 December 2020.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
County Administrator	1	1	1
Executive Office Assistant	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**10300 - County Administrator  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	262,270	231,940	225,230
500040 - Other Wages	450	250	250
500100 - FICA - Employer	20,100	17,760	17,250
500120 - Health Insurance	34,300	41,380	41,380
500125 - Other Insurance	790	1,170	1,170
500130 - Pension	68,200	60,310	58,560
500140 - Workers Compensation	580	510	500
500170 - Personal Development	2,040	2,040	2,520
500171 - Employee Recognition	1,490	1,940	1,940
500172 - Team Building	430	430	530
<b>Wages and Benefits</b>	<b>390,650</b>	<b>357,730</b>	<b>349,330</b>
505020 - Community Service Awards	500	500	500
505050 - Dues & Subscriptions	5,000	5,000	5,000
505120 - Licenses & Certifications	500	500	500
505140 - Office Supplies	5,280	5,000	5,000
505160 - Personal Mileage	350	250	250
505230 - Travel Expenses	2,960	2,500	3,000
505240 - Entertainment/Business Exp	3,200	500	1,000
510030 - Public & Gen Liability Insurance	210	0	0
515000 - Contracted/Purchased Service	500	500	500
520040 - Seminars/Conventions	4,300	2,600	3,100
525000 - Supplies/Material - Operating	4,220	4,000	5,100
525040 - Small Tools & Equipment	0	0	500
527060 - Auto Gasoline	0	0	500
527090 - Auto Repairs	300	300	300
535010 - Copy Machine Rental	0	3,500	4,000
535055 - Lease Payments	3,860	0	0
540010 - Wireless Communication	2,640	2,640	2,640
592040 - Promotional Expenses	2,500	2,500	2,000
<b>Operating Expenses</b>	<b>36,320</b>	<b>30,290</b>	<b>33,890</b>
<b>10300 - County Administrator Total</b>	<b>426,970</b>	<b>388,020</b>	<b>383,220</b>



## General Fund

*Public Relations & Marketing – Department 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 division and departments, Black Rock Golf Course and Hagerstown Regional Airport with public relations and marketing initiatives.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Director of Public Relations & Marketing	1	1	1
Public Relations Coordinator	1	1	1
Digital Marketing Specialist	1	1	1
Multimedia Specialist	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**10310 - Public Relations and Marketing**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	301,810	266,380	257,380
500040 - Other Wages	1,000	1,000	450
500100 - FICA - Employer	23,170	20,460	19,730
500120 - Health Insurance	42,710	43,960	35,400
500125 - Other Insurance	1,360	1,670	1,620
500130 - Pension	78,470	69,260	66,920
500140 - Workers Compensation	670	590	570
500170 - Personal Development	480	480	480
500171 - Employee Recognition	350	360	360
500172 - Team Building	100	100	100
<b>Wages and Benefits</b>	<b>450,120</b>	<b>404,260</b>	<b>383,010</b>
505010 - Advertising	75,000	75,000	75,000
505050 - Dues & Subscriptions	500	3,500	3,500
505130 - Small Office Equipment	500	500	1,000
505140 - Office Supplies	1,690	1,600	2,000
505160 - Personal Mileage	1,200	1,200	700
505180 - Printing Expenses	500	500	500
505230 - Travel Expenses	3,170	3,000	3,000
505240 - Entertainment/Business Exp	500	500	500
515000 - Contracted/Purchased Service	2,500	4,000	4,000
515180 - Software	5,740	2,400	2,400
520040 - Seminars/Conventions	2,030	2,030	2,130
527060 - Auto Gasoline	500	500	1,000
527090 - Auto Repairs	500	500	500
535010 - Copy Machine Rental	0	0	1,500
540010 - Wireless Communication	3,520	3,000	2,500
592040 - Promotional Expenses	2,100	2,100	2,100
<b>Operating Expenses</b>	<b>99,950</b>	<b>100,330</b>	<b>102,330</b>
<b>10310 - Public Relations and Marketing Total</b>	<b>550,070</b>	<b>504,590</b>	<b>485,340</b>

## General Fund

*Budget and Finance – Department 10500*

*Contact: Kelcee Mace, Interim CFO*

### Departmental Function

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

Services Provided		
	2022 Actual	2023 Actual *
Total Number of Vouchers Paid	26,662	25,325
Total Accounts Payable Checks Issued & Electronic Fund Transfers	11,027	10,798
Total Payroll Checks Issued & Electronic Fund Transfers	32,636	31,093
Total Number of Billings Produced	42,034	39,731

\* Data collected through May 2023.

## Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Chief Financial Officer	1	1	1
Director of Budget and Finance	1	1	1
Deputy Director of Budget and Finance	1	1	1
Accounting Supervisor	1	1	1
Senior Accountant	1	1	1
Accountant	1	1	1
Budget Analyst	1	1	1
Fiscal Analyst	1	1	1
Accounts Payable Supervisor	1	1	1
Accounts Receivable Supervisor	1	1	1
Payroll Manager	1	1	1
Assistant Payroll Manager/Fiscal Analyst	1	1	1
Accounts Receivable Specialist	2	2	2
Accounts Receivable Technician	2	2	2
<b>Total</b>	<b>16</b>	<b>16</b>	<b>16</b>

## Summary of Personnel Changes

- ◆ No changes in FY2024.

**10500 - Budget and Finance**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	1,217,910	1,058,410	993,890
500040 - Other Wages	2,300	2,300	2,000
500100 - FICA - Employer	93,350	81,150	76,190
500120 - Health Insurance	245,750	265,000	276,950
500125 - Other Insurance	4,500	6,290	6,320
500130 - Pension	316,660	275,190	258,410
500140 - Workers Compensation	2,660	2,320	2,190
500170 - Personal Development	1,920	1,920	1,800
500171 - Employee Recognition	1,400	1,140	1,390
500172 - Team Building	400	400	380
<b>Wages and Benefits</b>	<b>1,886,850</b>	<b>1,694,120</b>	<b>1,619,520</b>
505050 - Dues & Subscriptions	2,500	4,000	4,000
505120 - Licenses & Certifications	1,500	1,500	1,700
505130 - Small Office Equipment	500	500	500
505140 - Office Supplies	23,000	21,940	23,500
505160 - Personal Mileage	800	650	1,300
505170 - Postage	150	150	150
505180 - Printing Expenses	0	300	500
505230 - Travel Expenses	3,000	3,000	4,000
515000 - Contracted/Purchased Service	500	500	500
515180 - Software	37,160	12,620	120
520010 - Certification Classes	2,500	5,000	6,000
520040 - Seminars/Conventions	2,750	250	250
520050 - Tuition Assistance	7,500	2,500	4,000
535010 - Copy Machine Rental	0	3,500	3,500
535020 - Equipment Rental	650	500	500
535055 - Lease Payments	4,000	0	0
540010 - Wireless Communication	800	800	800
<b>Operating Expenses</b>	<b>87,310</b>	<b>57,710</b>	<b>51,320</b>
599999 - Controllable Assets	0	3,750	0
<b>Capital Outlay</b>	<b>0</b>	<b>3,750</b>	<b>0</b>

<b>10500 - Budget and Finance Total</b>	<b>1,974,160</b>	<b>1,755,580</b>	<b>1,670,840</b>
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## General Fund

*Independent Accounting & Audit – Department 10510*

*Contact: Kim Edlund*

### Departmental Function

The Washington County Code of Public 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.

#### 10510 - Independent Accounting and Auditing General Fund FY2024 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
515010 - Auditing Services	80,000	70,000	70,000
<b>Operating Expenses</b>	<b>80,000</b>	<b>70,000</b>	<b>70,000</b>
<b>10510 – Ind. Accounting and Auditing Total</b>	<b>80,000</b>	<b>70,000</b>	<b>70,000</b>

## General Fund

*Purchasing – Department 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.

Services Provided		
	2022 Actual	2023*
Total Number of Purchase Orders	1,572	1,604
Total Dollar Value of Purchase Orders & Add'l Grant Contracts	\$ 47,977,194	\$ 84,811,006
Number of Service Contracts	84	80

\*Figures through 6/13/23

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Purchasing Director	1	1	1
Buyer	1	1	1
Procurement Specialist I	1	1	1
Procurement Specialist II	1	1	1
Procurement Technician	2	2	2
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**10520 - Purchasing**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	380,730	321,840	310,960
500040 - Other Wages	1,000	900	500
500100 - FICA - Employer	29,210	24,660	23,830
500120 - Health Insurance	85,900	77,360	77,360
500125 - Other Insurance	1,430	2,050	2,020
500130 - Pension	98,980	83,680	80,850
500140 - Workers Compensation	800	710	690
500170 - Personal Development	720	720	720
500171 - Employee Recognition	530	540	540
500172 - Team Building	150	150	150
<b>Wages and Benefits</b>	<b>599,450</b>	<b>512,610</b>	<b>497,620</b>
505010 - Advertising	300	300	300
505050 - Dues & Subscriptions	3,000	3,000	2,660
505120 - Licenses & Certifications	300	300	600
505140 - Office Supplies	2,100	2,100	2,100
505160 - Personal Mileage	500	700	700
505170 - Postage	100	100	100
505230 - Travel Expenses	8,770	7,400	3,000
515130 - Consulting Services	100	1,100	1,100
515180 - Software	25,710	25,710	0
520010 - Certification Classes	4,000	4,000	7,260
520050 - Tuition Assistance	3,500	3,500	3,500
527060 - Auto Gasoline	100	100	100
535010 - Copy Machine Rental	0	600	600
535055 - Lease Payments	400	0	0
<b>Operating Expenses</b>	<b>48,880</b>	<b>48,910</b>	<b>22,020</b>
<b>10520 - Purchasing Total</b>	<b>648,330</b>	<b>561,520</b>	<b>519,640</b>



## General Fund

*Treasurer – Department 10530*

*Contact: R. Matthew Breeding*

### Departmental Function

The Treasurer is the revenue collection agent for Washington County. 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Treasurer	1	1	1
Chief Deputy Treasurer	1	1	1
Deputy Treasurer	2	2	2
Accounts Receivable Technician	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**10530 - Treasurer**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	285,370	302,570	292,350
500005 - Wages - Part Time	13,300	11,700	11,300
500040 - Other Wages	1,000	1,010	1,010
500100 - FICA - Employer	22,920	24,120	23,310
500120 - Health Insurance	77,430	92,300	92,300
500125 - Other Insurance	1,090	1,950	1,880
500130 - Pension	74,200	78,660	76,020
500140 - Workers Compensation	650	700	700
500170 - Personal Development	600	600	600
500171 - Employee Recognition	440	460	460
500172 - Team Building	130	130	130
<b>Wages and Benefits</b>	<b>477,130</b>	<b>514,200</b>	<b>500,060</b>
505130 - Small Office Equipment	740	600	600
505140 - Office Supplies	6,970	6,600	6,600
505160 - Personal Mileage	580	500	500
505170 - Postage	28,490	27,000	26,000
515000 - Contracted/Purchased Service	10,550	10,000	11,000
535010 - Copy Machine Rental	0	2,000	2,000
535055 - Lease Payments	1,660	0	0
<b>Operating Expenses</b>	<b>48,990</b>	<b>46,700</b>	<b>46,700</b>
<b>10530 - Treasurer Total</b>	<b>526,120</b>	<b>560,900</b>	<b>546,760</b>

## General Fund

County Attorney – Department 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
County Attorney	1	1	1
Deputy County Attorney	1	1	1
Assistant County Attorney	1	1	1
Legal Assistant	1	1	1
Legal Secretary	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**10600- County Attorney  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	472,670	423,700	414,800
500040 - Other Wages	730	730	730
500100 - FICA - Employer	36,220	32,470	31,790
500120 - Health Insurance	118,030	116,540	100,540
500125 - Other Insurance	1,500	2,550	2,460
500130 - Pension	122,900	110,160	107,850
500140 - Workers Compensation	1,040	930	920
500170 - Personal Development	600	600	600
500171 - Employee Recognition	440	450	450
500172 - Team Building	130	130	130
<b>Wages and Benefits</b>	<b>754,260</b>	<b>688,260</b>	<b>660,270</b>
505010 - Advertising	5,500	5,500	6,500
505050 - Dues & Subscriptions	34,000	28,000	28,000
505130 - Small Office Equipment	250	250	250
505140 - Office Supplies	1,450	1,450	1,450
505150 - Other - Miscellaneous	10,000	10,000	0
505160 - Personal Mileage	200	100	100
505230 - Travel Expenses	3,000	500	500
515000 - Contracted/Purchased Service	95,000	60,000	60,000
515140 - Court Costs	2,000	600	600
515180 - Software	6,360	6,000	6,000
520040 - Seminars/Conventions	1,000	1,000	1,000
535010 - Copy Machine Rental	0	2,550	2,550
535055 - Lease Payments	3,550	0	0
540010 - Wireless Communication	0	0	700
<b>Operating Expenses</b>	<b>162,310</b>	<b>115,950</b>	<b>107,650</b>
<b>10600 - County Attorney Total</b>	<b>916,570</b>	<b>804,210</b>	<b>767,920</b>

## General Fund

*Human Resources – Department 10700*

*Contact: Kendall A. Desaulniers, Interim*

### Departmental Function

The Human Resources Department ethically manages several priorities on behalf of County government in accordance with all applicable regulations. The first is focused on County Employees and includes Employee engagement, recruiting, hiring, onboarding, leadership development, coaching of Employees, Employee performance appraisals, progressive disciplinary action recommendations, Employee relations, labor relations, responding to Employee grievances and concerns, fostering maximum Employee effectiveness, and the creation and implementation of policies and procedures. It also includes managing job classification and compensation review, overseeing Employee benefits and wellness programs, and managing Employee pension and retirement programs.

Human Resources is also responsible for managing the County's risk exposure and Employee safety. This includes management of the County's comprehensive property/casualty, cyber, and general liability insurance portfolio; working with Employees and departments to manage the Workers Compensation program; and overseeing safety programs for County employees.

The department also celebrates milestone Employee anniversaries, facilitates training, administers County-offered programs, and manages the property/casualty insurance and Length of Service Awards Program (LOSAP) on behalf of the Washington County Volunteer and Fire Rescue Association.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Director of Human Resources	1	1	1
Deputy Director of Human Resources	1	1	1
Risk Management Coordinator	1	1	1
Safety Compliance/Training Coordinator	1	1	1
Retirement Coordinator	1	0	0
Benefits Coordinator	1	1	1
Human Resources Recruiter	1	1	1
HR Coordinator	1	1	1
HR Technician	1	0	0
Office Associate	0	1	1
<b>Total</b>	<b>9</b>	<b>8</b>	<b>8</b>

### Summary of Personnel Changes

- ♦ Retirement Coordinator position added midway through FY2023.

**10700- Human Resources  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	681,800	553,200	534,480
500040 - Other Wages	1,600	1,600	1,260
500100 - FICA - Employer	52,280	42,440	40,990
500120 - Health Insurance	175,070	153,490	169,510
500125 - Other Insurance	2,500	3,380	3,060
500130 - Pension	177,260	143,830	138,970
500140 - Workers Compensation	1,500	1,210	1,150
500170 - Personal Development	960	960	960
500171 - Employee Recognition	790	720	720
500172 - Team Building	200	200	200
<b>Wages and Benefits</b>	<b>1,093,960</b>	<b>901,030</b>	<b>891,300</b>
505010 - Advertising	5,000	2,500	2,500
505050 - Dues & Subscriptions	1,850	1,750	1,750
505060 - Employee Programs	45,100	42,770	42,770
505130 - Small Office Equipment	1,055	1,000	500
505140 - Office Supplies	5,275	5,000	5,000
505150 - Other - Miscellaneous	1,350	800	1,000
505160 - Personal Mileage	300	600	600
505180 - Printing Expenses	200	200	200
505210 - Safety Supplies	15,000	15,000	9,000
505230 - Travel Expenses	1,000	1,000	1,000
515000 - Contracted/Purchased Service	3,000	11,000	11,000
515130 - Consulting Services	30,000	25,000	10,000
515180 - Software	18,850	10,000	7,650
515280 - Medical Fees	116,450	116,450	116,450
520010 - Certification Classes	1,500	1,500	1,500
520020 - In-House Training	24,000	24,000	14,500
520040 - Seminars/Conventions	3,000	4,000	4,000
535010 - Copy Machine Rental	0	4,000	4,000
535055 - Lease Payments	4,000	0	0
540010 - Wireless Communication	3,000	2,500	2,500
<b>Operating Expenses</b>	<b>279,930</b>	<b>269,070</b>	<b>235,920</b>

**10700- Human Resources  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
599999 - Controllable Assets	3,700	0	0
<b>Capital Outlay</b>	<b>3,700</b>	<b>0</b>	<b>0</b>
<b>10700 - Human Resources Total</b>	<b>1,377,590</b>	<b>1,170,100</b>	<b>1,127,220</b>

## General Fund

Information Technology – Department 11000

Contact: Joshua O' Neal

### Departmental Function

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

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Director of Information Systems	1	1	1
Deputy Director of IS-Software Support & Training	1	1	1
Deputy Director of Infrastructure/Operations	1	1	1
GIS Manager	1	1	1
Network Engineer III	1	1	1
Software Support Analyst	1	1	1
Technical Support Analyst III	1	1	1
GIS Database Administrator	1	1	1
Senior IT Services Specialist	1	1	1
Technical Support Analyst II	2	1	1
GIS Analyst	1	1	1
Information Technologies Training Specialist	1	1	1
Help Desk Support Analyst II	1	1	1
Web Application Specialist I	1	1	0
Technical Support Analyst I	0	1	1
<b>Total</b>	<b>15</b>	<b>15</b>	<b>14</b>

### Summary of Personnel Changes

- ◆ No changed in FY2024.



### 11000- Information Technology General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
500000 - Wages - Full Time	1,188,260	1,076,720	1,006,890
500040 - Other Wages	2,200	2,200	1,800
500100 - FICA - Employer	91,070	82,550	77,170
500120 - Health Insurance	252,780	279,120	270,540
500125 - Other Insurance	4,450	7,030	6,310
500130 - Pension	308,950	280,340	261,790
500140 - Workers Compensation	3,720	4,610	3,530
500170 - Personal Development	1,800	1,680	1,680
500171 - Employee Recognition	1,310	1,260	1,260
500172 - Team Building	380	350	350
<b>Wages and Benefits</b>	<b>1,854,920</b>	<b>1,735,860</b>	<b>1,631,320</b>
505050 - Dues & Subscriptions	200	500	500
505140 - Office Supplies	3,200	3,000	3,000
505160 - Personal Mileage	500	500	500
505230 - Travel Expenses	100	100	100
515180 - Software	1,786,010	1,282,210	1,066,250
515270 - Maintenance Contract Services	186,200	150,700	94,000
520000 - Training	3,000	3,000	3,000
525000 - Supplies/Material - Operating	20,000	18,000	15,000
525040 - Small Tools & Equipment	6,600	2,500	5,000
526000 - Supplies/Material-Maintenance	70,000	60,000	52,000
527060 - Auto Gasoline	1,000	1,000	1,000
527090 - Auto Repairs	1,000	1,000	1,000
535010 - Copy Machine Rental	0	500	500
535055 - Lease Payments	500	0	0
540010 - Wireless Communication	7,800	5,200	5,200
540020 - Telephone Expenses	103,400	103,400	98,400
540022 - Cable TV & Internet Services	50,000	42,500	42,500
545050 - Waste/Trash Disposal	200	200	200
<b>Operating Expenses</b>	<b>2,239,710</b>	<b>1,674,310</b>	<b>1,388,150</b>

**11000- Information Technology  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
600600 - Computer/Software Equipment	0	0	175,000
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>175,000</b>
<b>11000 - Information Technology Total</b>	<b>4,094,630</b>	<b>3,410,170</b>	<b>3,194,470</b>

## General Fund

*General Operations – Department 11200*

*Contact: Kimberly Edlund*

### Departmental Function

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

#### 11200- General Operations General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
500130 - Pension	3,541,000	520,000	0
500150 - Unemployment Compensation	125,000	125,000	125,000
500160 - Other Post-Employment Benefits	293,210	225,370	0
500161 - Wage Reserve	(948,140)	0	0
<b>Wages and Benefits</b>	<b>3,011,070</b>	<b>870,370</b>	<b>125,000</b>
502100 - Grants	25,000	25,000	25,000
505150 - Other - Miscellaneous	100,000	100,000	100,000
505906 - Operating Reserves	0	0	3,452,830
510010 - Fleet Insurance	121,350	125,260	127,960
510020 - Property & Casualty Insurance	138,800	126,080	98,870
510030 - Public & Gen Liability Insurance	131,620	120,380	115,540
592060 - Service Charges	75,000	50,000	35,000
<b>Operating Expenses</b>	<b>591,770</b>	<b>546,720</b>	<b>3,955,200</b>
<b>11200 - General Operations Total</b>	<b>3,602,840</b>	<b>1,417,090</b>	<b>4,080,200</b>

## General Fund

*Business & Economic Development – Department 12500 Contact: Jonathan Horowitz*

### Departmental Function

The Department of Business Development (DBD) is a county agency that provides assistance to new and expanding businesses through 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 attracts new companies to the County.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Director of Business Development	1	1	1
Business Leader	1	1	1
Business Specialist	1	1	1
Agriculture Business Specialist	1	1	1
Business Support Specialist	1	1	1
Office Manager	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**12500- Business Development**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	443,820	395,430	382,050
500040 - Other Wages	900	900	720
500100 - FICA - Employer	34,020	30,310	29,280
500120 - Health Insurance	59,070	43,300	34,300
500125 - Other Insurance	1,690	2,570	2,400
500130 - Pension	115,630	102,810	99,340
500140 - Workers Compensation	990	880	840
500170 - Personal Development	720	720	720
500171 - Employee Recognition	530	540	540
500172 - Team Building	150	150	150
<b>Wages and Benefits</b>	<b>657,520</b>	<b>577,610</b>	<b>550,340</b>
505010 - Advertising	53,400	42,150	47,150
505050 - Dues & Subscriptions	9,500	9,000	7,750
505140 - Office Supplies	4,120	3,900	3,900
505160 - Personal Mileage	3,200	3,200	3,500
505230 - Travel Expenses	10,500	7,600	7,600
505240 - Entertainment/Business Exp	5,150	4,880	6,200
515000 - Contracted/Purchased Service	35,770	35,770	35,550
515180 - Software	3,500	12,400	2,400
520000 - Training	5,000	5,000	5,000
520040 - Seminars/Conventions	8,000	6,900	7,900
527060 - Auto Gasoline	3,000	3,000	3,000
527090 - Auto Repairs	3,500	3,250	3,250
535010 - Copy Machine Rental	0	2,600	1,300
535055 - Lease Payments	2,600	0	0
540010 - Wireless Communication	5,800	5,500	4,000
584100 - Business Development Events	27,000	27,000	27,000
<b>Operating Expenses</b>	<b>180,040</b>	<b>172,150</b>	<b>165,500</b>
<b>12500 - Business Development Total</b>	<b>837,560</b>	<b>749,760</b>	<b>715,840</b>

## General Fund

*Wireless Communications – Department 11540*

*Contact: Thomas Weber*

### 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 Departments, the Maryland Institute for Emergency Medical Services, Washington County Health Department, and all municipalities located within Washington County.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Deputy Director - Wireless Communications	1	1	1
Wireless Communications Specialist	3	3	3
Communications Technician I	1	1	0
<b>Total</b>	<b>5</b>	<b>5</b>	<b>4</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**11540- Wireless Communications**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	352,120	309,870	285,980
500010 - Wages - Overtime	1,490	1,310	1,310
500040 - Other Wages	500	500	500
500100 - FICA - Employer	27,080	23,750	22,020
500120 - Health Insurance	108,100	73,340	59,340
500125 - Other Insurance	1,360	2,240	1,820
500130 - Pension	91,560	80,980	74,360
500140 - Workers Compensation	7,100	6,630	6,240
500170 - Personal Development	480	480	480
500171 - Employee Recognition	440	360	360
500172 - Team Building	100	100	100
<b>Wages and Benefits</b>	<b>590,330</b>	<b>499,560</b>	<b>452,510</b>
505050 - Dues & Subscriptions	100	100	100
505140 - Office Supplies	500	500	500
505170 - Postage	300	200	20
505230 - Travel Expenses	2,000	1,000	1,000
515180 - Software	420,000	470,000	454,000
515270 - Maintenance Contract Services	455,000	350,000	390,000
520000 - Training	4,000	1,000	1,000
525000 - Supplies/Material - Operating	500	500	300
525020 - Janitorial Supplies	200	200	0
525040 - Small Tools & Equipment	15,000	15,000	20,000
526040 - Equipment Maintenance	60,000	60,000	0
527035 - Off Road Diesel	3,750	2,500	1,000
527060 - Auto Gasoline	10,800	10,800	9,900
527090 - Auto Repairs	6,000	5,500	3,010
540010 - Wireless Communication	3,500	3,500	3,500
545010 - Electric	43,000	40,000	38,000
545030 - Propane Gas	4,970	4,640	2,140
<b>Operating Expenses</b>	<b>1,029,620</b>	<b>965,440</b>	<b>924,470</b>

**11540- Wireless Communications  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
599999 - Controllable Assets	0	1,020	0
<b>Capital Outlay</b>	<b>0</b>	<b>1,020</b>	<b>0</b>
<b>11540 - Wireless Communications Total</b>	<b>1,619,950</b>	<b>1,466,020</b>	<b>1,376,980</b>

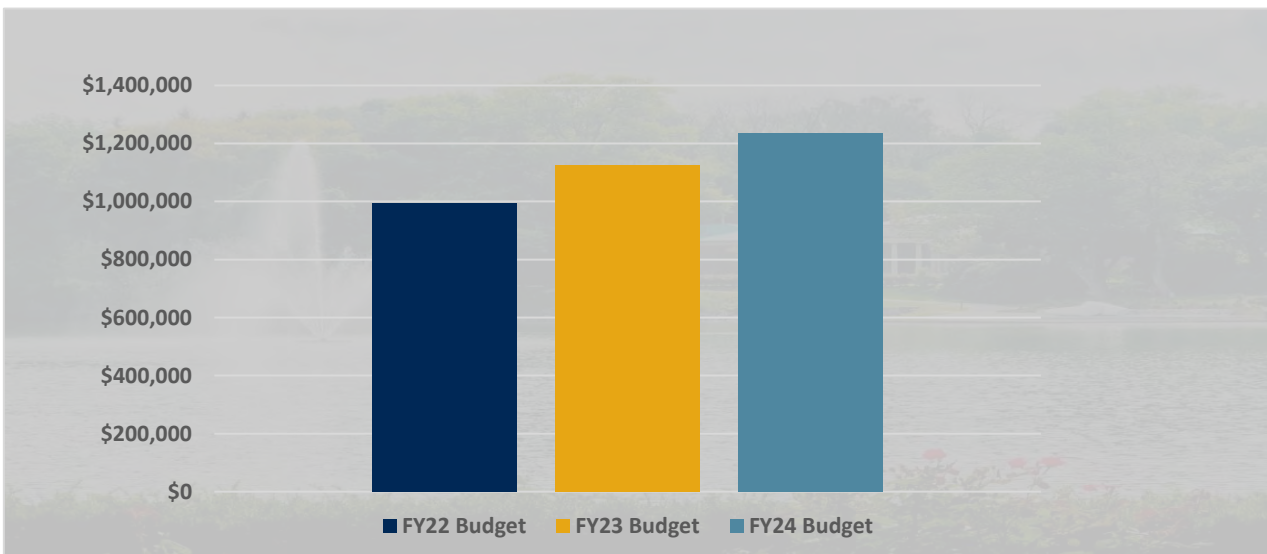






## General Fund – Other Summary

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Women's Commission	2,000	2,000	2,000	0	0.00%
Diversity and Inclusion Committee	2,000	2,000	2,000	0	0.00%
Forensic Investigator	30,000	30,000	30,000	0	0.00%
Commission on Aging	841,530	967,760	1,064,530	96,770	10.00%
Museum of Fine Arts	120,000	124,200	136,620	12,420	10.00%
<b>Total</b>	<b>995,530</b>	<b>1,125,960</b>	<b>1,235,150</b>	<b>109,190</b>	<b>9.70%</b>



## General Fund

*Women's Commission – Department 11100*

*Contact: Dawn Marcus*

### 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.

#### 11100- Women's Commission General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
505010 - Advertising	50	50	50
505050 - Dues & Subscriptions	50	50	50
505070 - Food and Supplies	100	100	100
505140 - Office Supplies	150	150	150
505180 - Printing Expenses	320	320	320
515000 - Contracted/Purchased Service	100	100	100
520000 - Training	200	200	200
584040 - Program Costs	1,030	1,030	1,030
<b>Operating Expenses</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>11100 - Women's Commission Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

# General Fund

Diversity and Inclusion Committee – Department 11140

Contact: Dawn Marcus

## 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 all services and programs relating to the quality of life for all residents.

### 11140 - Diversity and Inclusion Committee General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	2,000	2,000	2,000
<b>Operating Expenses</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>11140 - Diversity and Inclusion Committee Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

## General Fund

*Forensic Investigator – Department 11550*

*Contact: Dawn Marcus*

### 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.

#### 11550 - Forensic Investigator General Fund FY24 Expenses

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515000 Contracted/Purchased Service	30,000	30,000	25,000
<b>Operating Expenses</b>	<b>30,000</b>	<b>30,000</b>	<b>25,000</b>
<b>11550 - Forensic Investigator Total</b>	<b>30,000</b>	<b>30,000</b>	<b>25,000</b>

## General Fund

*Commission on Aging – Department 93230*

*Contact: Amy Olack*

### Departmental Function

The Commission on Aging (COA) assists Washington County residents aged 60 and older to maintain an independent living status in their own homes for as long as appropriate, as well as provide programs and services to seniors, caregivers, and those with disabilities.

#### 93230 - Commission on Aging General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	1,064,530	967,760	841,530
<b>Operating Expenses</b>	<b>1,064,530</b>	<b>967,760</b>	<b>841,530</b>
<b>93230 - Commission on Aging Total</b>	<b>1,064,530</b>	<b>967,760</b>	<b>841,530</b>

## General Fund

*Museum of Fine Arts – Department 93300*

*Contact: Sarah Hall*

### Departmental Function

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

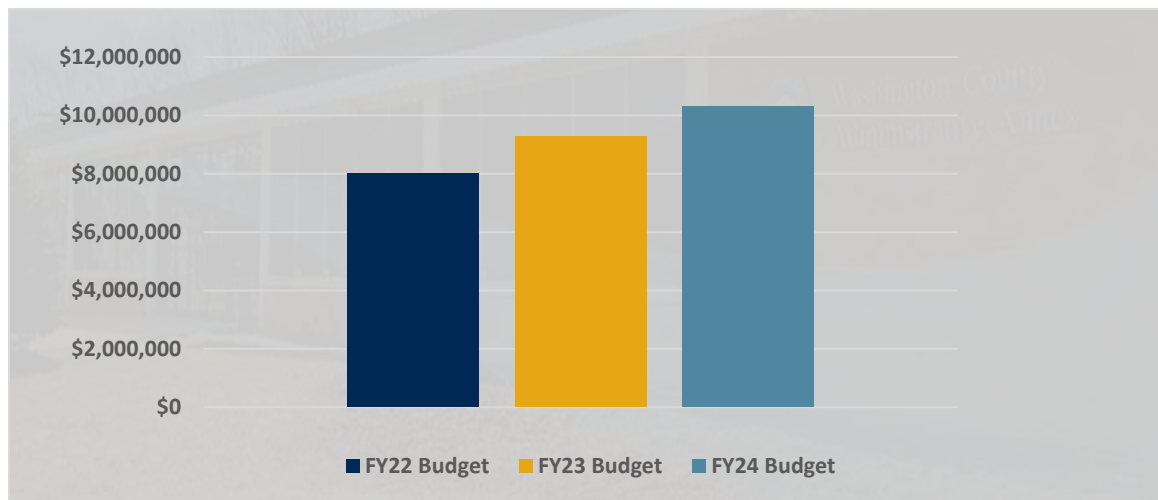
#### Department 93300 - Museum of Fine Arts General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	136,620	124,200	120,000
<b>Total Operations</b>	<b>136,620</b>	<b>124,200</b>	<b>120,000</b>
<b>93300 - Museum of Fine Arts Total</b>	<b>136,620</b>	<b>124,200</b>	<b>120,000</b>



## General Fund – Public Works; Engineering; Permits and Inspections; Planning & Zoning Summary

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Public Works	256,950	263,990	339,360	75,370	28.55%
Buildings Grounds & Facilities	2,344,710	2,287,850	2,391,950	104,100	4.55%
Engineering	2,307,280	2,656,260	2,972,620	316,360	11.91%
Permits & Inspections	2,218,570	2,712,040	3,083,670	371,630	13.70%
Planning & Zoning	830,080	1,300,920	1,466,580	165,660	12.73%
Zoning Appeals	55,740	55,740	59,290	3,550	6.37%
<b>Total</b>	<b>8,013,330</b>	<b>9,276,800</b>	<b>10,313,470</b>	<b>1,036,670</b>	<b>11.17%</b>





## General Fund

*Public Works – Department 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. Provide operational guidance to the Public Works departments of County Highways, Transit, Parks & Recreation and Buildings, Grounds & Facilities.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Director of Public Works	1	1	1
Office Manager	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**11600 - Public Works**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	215,120	159,210	153,820
500040 - Other Wages	270	270	270
500100 - FICA - Employer	16,460	12,200	11,790
500120 - Health Insurance	34,150	34,150	34,150
500125 - Other Insurance	690	970	970
500130 - Pension	55,860	41,400	39,990
500140 - Workers Compensation	470	350	340
500170 - Personal Development	240	240	240
500171 - Employee Recognition	180	180	180
500172 - Team Building	50	50	50
<b>Wages and Benefits</b>	<b>323,490</b>	<b>249,020</b>	<b>241,800</b>
505040 - Books	200	200	200
505050 - Dues & Subscriptions	300	500	500
505070 - Food and Supplies	2,450	2,450	2,250
505140 - Office Supplies	1,000	1,000	1,000
505150 - Other - Miscellaneous	300	300	300
505160 - Personal Mileage	100	100	300
505180 - Printing Expenses	0	0	180
505230 - Travel Expenses	2,500	1,000	1,000
515180 - Software	500	500	500
520040 - Seminars/Conventions	1,250	1,250	1,250
527060 - Auto Gasoline	1,380	1,380	1,380
527090 - Auto Repairs	2,000	2,250	2,250
535010 - Copy Machine Rental	0	2,690	2,690
535055 - Lease Payments	2,690	0	0
540010 - Wireless Communication	1,200	1,350	1,350
<b>Operating Expenses</b>	<b>15,870</b>	<b>14,970</b>	<b>15,150</b>
<b>11600 - Public Works Total</b>	<b>339,360</b>	<b>263,990</b>	<b>256,950</b>

## General Fund

*Buildings, Grounds & Facilities – Department 11910*

*Contact: Andrew Eshleman*

### Departmental Function

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

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Deputy Director of Public Works - Buildings, Grounds & Facilities	1	1	1
Supervisor of Grounds & Facilities	1	1	1
Building Maintenance Supervisor	1	1	1
Maintenance Trades Worker	2	2	2
Equipment Operator Mechanic	2	2	2
Park/Playground Inspector & Equipment Operator	1	1	1
Maintenance Lead Worker - Parks	2	2	2
Senior Office Associate	1	1	1
Maintenance Lead Worker - Facilities	1	1	1
Maintenance Lead Worker - Buildings	1	1	1
Maintenance Worker - Facilities	1	1	1
Maintenance Worker -Parks	4	4	4
<b>Total</b>	<b>18</b>	<b>18</b>	<b>18</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**11910 - Buildings, Grounds & Facilities**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	1,098,560	939,540	943,320
500005 - Wages - Part Time	130,000	150,000	265,000
500010 - Wages - Overtime	6,000	6,000	6,000
500020 - Shift Differential - 2nd shift	1,500	1,000	1,000
500040 - Other Wages	3,000	3,000	3,000
500100 - FICA - Employer	94,790	84,120	93,210
500120 - Health Insurance	339,570	344,920	340,860
500125 - Other Insurance	4,720	6,020	8,630
500130 - Pension	285,630	244,280	245,270
500140 - Workers Compensation	34,000	30,000	40,200
500170 - Personal Development	2,160	2,160	0
500171 - Employee Recognition	1,580	1,620	0
500172 - Team Building	450	450	0
<b>Wages and Benefits</b>	<b>2,001,960</b>	<b>1,813,110</b>	<b>1,946,490</b>
505010 - Advertising	500	500	500
505050 - Dues & Subscriptions	300	150	150
505080 - Freight & Cartage	200	200	200
505120 - Licenses & Certifications	300	200	200
505130 - Small Office Equipment	800	800	800
505140 - Office Supplies	2,030	2,030	2,030
505150 - Other - Miscellaneous	500	500	500
505180 - Printing Expenses	500	400	400
505200 - Safety Equipment	2,200	2,200	2,200
505210 - Safety Supplies	1,100	1,100	1,100
515000 - Contracted/Purchased Service	7,280	5,000	5,000
515120 - Construction - Pur Services	0	2,000	2,000
515270 - Maintenance Contract Services	17,000	17,000	15,000
520000 - Training	1,600	1,600	1,600
520010 - Certification Classes	500	500	500
520030 - Food Comp	500	500	500
520040 - Seminars/Conventions	750	750	750
525000 - Supplies/Material - Operating	1,590	1,500	1,500
525020 - Janitorial Supplies	10,550	10,000	8,000

**11910 - Buildings, Grounds & Facilities**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
525030 - Medical Supplies	500	500	500
525040 - Small Tools & Equipment	10,000	10,000	9,500
525050 - Welding Material/Supplies	750	750	750
526000 - Supplies/Material-Maintenance	12,660	12,000	12,000
526020 - Building Maintenance	12,600	12,600	12,000
526040 - Equipment Maintenance	8,510	8,510	8,100
526050 - Groundskeeping Maintenance	29,540	28,000	26,000
526090 - Painting Supplies	3,000	3,000	3,000
526100 - Seed/Sod	1,260	600	500
526110 - Snow Removal Materials	2,640	2,500	2,500
526120 - Top Dressing Materials	7,550	7,150	7,150
527000 - Supplies - Automotive	1,320	1,250	1,250
527020 - Auto Batteries	1,250	1,250	1,000
527030 - Diesel Fuel	17,100	13,000	9,500
527035 - Off Road Diesel	4,450	3,500	3,500
527040 - Diesel Fuel Tax	1,980	1,930	1,430
527050 - Auto Fluids	1,500	1,500	1,500
527060 - Auto Gasoline	58,420	51,150	55,000
527070 - Auto Grease	200	200	200
527080 - Auto Motor Oil	2,000	2,000	2,000
527090 - Auto Repairs	35,000	35,000	35,000
527100 - Auto Tires	4,790	4,500	4,500
528000 - Supplies - Chemicals	820	200	200
528040 - Insecticide	720	600	500
535000 - Rentals	5,000	5,000	5,000
535010 - Copy Machine Rental	0	2,300	2,300
535020 - Equipment Rental	500	500	500
535055 - Lease Payments	27,750	25,450	31,670
535060 - Uniforms	5,000	5,000	5,000
540010 - Wireless Communication	7,000	7,000	7,000
545010 - Electric	36,000	36,000	36,000
545020 - Natural Gas	5,000	4,500	4,310
545040 - Sewer	8,190	7,910	7,750
545050 - Waste/Trash Disposal	6,000	6,000	6,000

**11910 - Buildings, Grounds & Facilities**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
545060 - Water	9,580	9,250	8,980
545070 - Stormwater Fee	6,010	6,010	0
582060 - Fire Extinguishers/Refills	1,200	1,200	1,200
<b>Operating Expenses</b>	<b>383,990</b>	<b>364,740</b>	<b>356,220</b>
599999 - Controllable Assets	6,000	0	19,900
600400 - Machinery & Equipment	0	110,000	22,100
<b>Capital Outlay</b>	<b>6,000</b>	<b>110,000</b>	<b>42,000</b>
<b>11910 - Buildings, Grounds &amp; Facilities Total</b>	<b>2,391,950</b>	<b>2,287,850</b>	<b>2,344,710</b>

## General Fund

Engineering – Department 11620

Contact: Scott Hobbs

### Departmental Function

This department is responsible for the planning, design, and management of infrastructure projects from the Washington County Capital Improvement Plan (CIP).

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Director of Engineering	1	1	1
Chief of Plan Review	1	1	1
Chief of Design	1	1	1
Chief Project Manager	1	1	1
Senior Architectural Project Manager	1	1	1
Civil Engineer	2	2	2
Structural Engineer	1	1	1
Transportation Engineer	1	1	1
Sr. Plan Review, Flood Plain Manager	1	1	1
Real Property Administrator	1	1	1
Plan Reviewer	1	1	1
Chief of Surveys	1	1	1
Project Manager	3	3	3
Survey Party Chief	1	1	1
GIS Analyst	1	1	1
Engineering Technician III	3	3	3
Technology Coordinator	1	1	1
Survey Technician	1	1	1
Administrative Assistant	1	1	1
<b>Total</b>	<b>24</b>	<b>24</b>	<b>24</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**11620 - Engineering**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	1,836,160	1,622,890	1,377,380
500040 - Other Wages	2,160	2,160	2,090
500100 - FICA - Employer	140,640	124,320	105,530
500120 - Health Insurance	382,710	406,900	343,900
500125 - Other Insurance	6,860	10,090	8,600
500130 - Pension	477,410	422,390	358,120
500140 - Workers Compensation	46,630	41,150	43,350
500161 - Wage Reserve	0	(50,000)	0
500170 - Personal Development	2,880	2,880	2,520
500171 - Employee Recognition	2,100	2,160	1,890
500172 - Team Building	600	600	530
<b>Wages and Benefits</b>	<b>2,898,150</b>	<b>2,585,540</b>	<b>2,243,910</b>
505040 - Books	790	750	500
505050 - Dues & Subscriptions	1,500	1,300	2,000
505120 - Licenses & Certifications	600	600	1,200
505130 - Small Office Equipment	570	570	500
505140 - Office Supplies	6,330	6,000	5,400
505160 - Personal Mileage	260	220	120
505170 - Postage	100	100	100
505180 - Printing Expenses	0	500	400
505200 - Safety Equipment	240	230	230
505210 - Safety Supplies	100	100	100
505230 - Travel Expenses	1,200	700	500
505240 - Entertainment/Business Exp	140	100	100
515180 - Software	27,020	25,610	23,790
520000 - Training	1,500	1,500	2,000
520010 - Certification Classes	1,000	1,000	1,500
520040 - Seminars/Conventions	2,750	2,750	4,000
526000 - Supplies/Material-Maintenance	1,850	1,850	1,850
527060 - Auto Gasoline	7,530	7,530	7,130
527090 - Auto Repairs	4,340	4,110	3,500
535010 - Copy Machine Rental	0	7,240	2,200



**11620 - Engineering  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
535055 - Lease Payments	9,780	360	1,250
535060 - Uniforms	370	360	0
540010 - Wireless Communication	6,500	7,250	5,000
<b>Operating Expenses</b>	<b>74,470</b>	<b>63,490</b>	<b>61,170</b>
<b>11620 - Engineering Total</b>	<b>2,972,620</b>	<b>2,649,030</b>	<b>2,305,080</b>

## General Fund

*Permits & Inspections – Department 11630*

*Contact: Richard Eichelberger*

### Departmental Function

Processes building and trade permits and Performs plan review and inspections of residential and commercial building construction, renovation, and improvements for properties located in Washington County and for properties located within the town limits of Sharpsburg, Keedysville, Williamsport, Funkstown, Boonsboro, Clear Spring and Hancock. Processes and maintains trade licenses for plumbing, mechanical and electrical. 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.”

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Director of Permits and Inspections	1	1	1
Deputy Code Official	1	1	1
Chief of Permitting	1	1	1
Chief Building Inspector	1	1	1
Combination Inspector	1	1	1
Chief Site Inspector	1	1	1
Electrical Inspector I	2	2	2
Electrical Inspector II	1	1	1
Plumbing Inspector I	1	1	1
Plumbing Inspector II	1	1	1
Building Inspector I	3	3	3
Plans Examiner II	2	2	2
Construction Inspector	5	5	5
Senior Office Associate	1	1	1
Permit Coordinator	1	1	1
Permits Technician I	4	4	4
Administrative Assistant	1	1	1
<b>Total</b>	<b>28</b>	<b>28</b>	<b>28</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**11630 - Permits and Inspections**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	1,851,860	1,594,420	1,320,360
500005 - Wages - Part-Time	4,000	0	0
500010 - Wages - Overtime	1,200	1,040	1,000
500040 - Other Wages	2,750	2,590	2,500
500100 - FICA - Employer	142,270	122,260	101,280
500120 - Health Insurance	398,040	423,380	289,640
500125 - Other Insurance	6,940	9,970	8,260
500130 - Pension	481,490	414,550	343,290
500140 - Workers Compensation	50,920	44,600	45,920
500161 - Wage Reserve	0	(50,000)	0
500170 - Personal Development	3,360	3,360	2,520
500171 - Employee Recognition	2,450	2,520	1,890
500172 - Team Building	700	700	530
<b>Wages and Benefits</b>	<b>2,945,980</b>	<b>2,569,390</b>	<b>2,117,190</b>
505040 - Books	3,000	18,170	4,950
505050 - Dues & Subscriptions	1,230	1,000	1,400
505120 - Licenses & Certifications	2,320	2,320	850
505130 - Small Office Equipment	430	430	160
505140 - Office Supplies	13,500	12,000	4,950
505160 - Personal Mileage	100	100	100
505170 - Postage	110	110	110
505180 - Printing Expenses	1,530	1,740	920
505200 - Safety Equipment	300	300	300
505210 - Safety Supplies	200	200	200
505230 - Travel Expenses	2,800	0	1,000
515180 - Software	5,000	3,300	3,300
520000 - Training	5,000	5,000	2,600
520010 - Certification Classes	2,770	2,770	2,770
520040 - Seminars/Conventions	2,820	2,450	1,720
525040 - Small Tools & Equipment	500	500	500
526000 - Supplies/Material-Maintenance	1,000	1,000	1,000
527060 - Auto Gasoline	36,000	36,000	33,000
527090 - Auto Repairs	21,500	21,500	21,500

**11630 - Permits and Inspections**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
535010 - Copy Machine Rental	0	6,200	2,200
535055 - Lease Payments	9,780	360	1,250
535060 - Uniforms	1,500	1,500	0
540010 - Wireless Communication	16,700	16,700	16,600
<b>Operating Expenses</b>	<b>128,090</b>	<b>133,650</b>	<b>101,380</b>
599999 - Controllable Assets	9,600	9,000	0
<b>Capital Outlay</b>	<b>9,600</b>	<b>9,000</b>	<b>0</b>
<b>11630 - Permits &amp; Inspections Total</b>	<b>3,083,670</b>	<b>2,712,040</b>	<b>2,218,570</b>

## General Fund

*Planning and Zoning – Department 10800*

*Contact: Jill Baker*

### Departmental Function

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

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Planning and Zoning Director	1	1	1
Deputy Director Planning and Zoning	1	1	1
GIS Coordinator	1	1	1
Senior Office Associate	1	1	1
GIS Analyst	1	1	1
Comprehensive Planner	1	1	1
Administrative Assistant	1	1	1
GIS Technician	1	1	1
Zoning Inspector	1	1	1
Senior Planner	1	1	1
Planner	2	2	2
Zoning Coordinator	1	1	1
<b>Total</b>	<b>13</b>	<b>13</b>	<b>13</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**10800 - Planning and Zoning**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	900,870	798,190	470,840
500005 - Wages - Part Time	28,750	28,750	28,750
500010 - Wages - Overtime	1,250	1,100	1,050
500040 - Other Wages	1,000	1,000	450
500100 - FICA - Employer	71,280	63,430	38,340
500120 - Health Insurance	169,800	160,900	142,520
500125 - Other Insurance	3,450	4,980	3,070
500130 - Pension	236,420	207,530	122,420
500140 - Workers Compensation	4,000	3,510	1,100
500161 - Wage Reserve	0	(25,000)	0
500170 - Personal Development	1,560	1,560	960
500171 - Employee Recognition	1,140	1,170	720
500172 - Team Building	330	350	200
<b>Wages and Benefits</b>	<b>1,419,850</b>	<b>1,247,470</b>	<b>810,420</b>
505010 - Advertising	5,000	5,000	5,000
505050 - Dues & Subscriptions	1,200	1,200	2,100
505120 - Licenses & Certifications	2,000	2,000	0
505130 - Small Office Equipment	1,600	1,600	0
505140 - Office Supplies	2,500	2,500	2,000
505150 - Other - Miscellaneous	150	150	150
505160 - Personal Mileage	250	250	500
505180 - Printing Expenses	500	700	300
505230 - Travel Expenses	2,530	500	500
515000 - Contracted/Purchased Service	12,660	12,000	0
520000 - Training	6,000	6,000	3,000
520040 - Seminars/Conventions	2,600	850	0
527060 - Auto Gasoline	3,000	1,500	690
527090 - Auto Repairs	600	600	300
535010 - Copy Machine Rental	0	3,200	3,200
535055 - Lease Payments	5,140	2,520	1,920
540010 - Wireless Communication	1,000	1,600	0
<b>Operating Expenses</b>	<b>46,730</b>	<b>42,170</b>	<b>19,660</b>

**10800 - Planning and Zoning  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
599999 - Controllable Assets	0	11,280	0
<b>Capital Outlay</b>	<b>0</b>	<b>11,280</b>	<b>0</b>
<b>10800 - Planning and Zoning Total</b>	<b>1,466,580</b>	<b>1,300,920</b>	<b>830,080</b>

## General Fund

*Zoning Appeals – Department 10810*

*Contact: Jill Baker*

### Departmental Function

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

#### 10810 - Zoning Appeals General Fund FY24 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
500005 - Wages - Part Time	24,700	24,700	24,700
500100 - FICA - Employer	1,890	1,890	1,890
500140 - Workers Compensation	50	50	50
<b>Wages and Benefits</b>	<b>26,640</b>	<b>26,640</b>	<b>26,640</b>
505010 - Advertising	10,550	10,000	10,000
505140 - Office Supplies	550	550	550
505170 - Postage	50	50	50
505180 - Printing Expenses	500	500	500
515000 - Contracted Purchased Service	21,000	18,000	18,000
<b>Operating Expenses</b>	<b>32,650</b>	<b>29,100</b>	<b>29,100</b>
<b>10810 - Zoning Appeals Total</b>	<b>59,290</b>	<b>55,740</b>	<b>55,740</b>

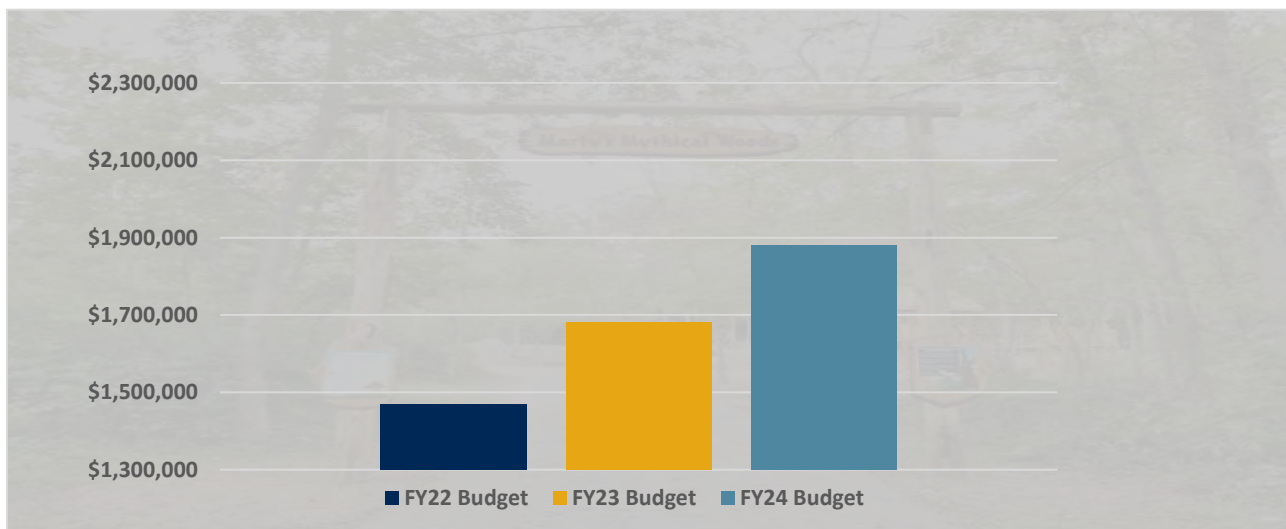






## General Fund – Parks and Recreation Summary

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Martin L. Snook Pool	155,830	159,310	168,600	9,290	100.00%
Parks and Recreation	1,314,640	1,521,210	1,712,070	190,860	12.55%
<b>Total</b>	<b>1,470,470</b>	<b>1,680,520</b>	<b>1,880,670</b>	<b>200,150</b>	<b>11.91%</b>



## General Fund

*Martin L. Snook Pool - Department 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 citizens.



**12000 - Martin L. Snook Pool**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500005 - Wages - Part Time	108,000	105,000	105,000
500010 - Wages - Overtime	8,000	7,000	2,900
500100 - FICA - Employer	8,880	8,570	8,250
500140 - Workers Compensation	3,100	3,100	3,100
<b>Wages and Benefits</b>	<b>127,980</b>	<b>123,670</b>	<b>119,250</b>
505130 - Small Office Equipment	150	150	300
505140 - Office Supplies	250	250	250
505150 - Other - Miscellaneous	100	100	100
515000 - Contracted/Purchased Service	110	100	100
515270 - Maintenance Contract Services	2,640	2,500	2,500
520000 - Training	1,000	0	0
525020 - Janitorial Supplies	580	550	550
526020 - Building Maintenance	1,600	800	800
526040 - Equipment Maintenance	2,440	2,000	3,000
526050 - Groundskeeping Maintenance	300	300	300
528000 - Supplies - Chemicals	6,000	6,000	6,000
545010 - Electric	2,050	2,050	2,050
545040 - Sewer	3,430	3,105	3,000
545060 - Water	5,210	3,605	3,500
582060 - Fire Extinguishers/Refills	200	200	200
584010 - Life Guard Supplies	1,160	700	700
584030 - Purch/Resale Food	10,230	10,230	10,230
584060 - Swimming Pool Supplies	3,170	3,000	3,000
<b>Operating Expenses</b>	<b>40,620</b>	<b>35,640</b>	<b>36,580</b>
<b>12000 - Martin L. Snook Pool Total</b>	<b>168,600</b>	<b>159,310</b>	<b>155,830</b>

## General Fund

*Parks and Recreation - Department 12200*

*Contact: Jaime Dick*

### Departmental Function

The Department of Parks and Recreation administrates and coordinates a wide range of programming to meet the needs of citizens of all ages and abilities in the community. This includes pursuing recreational facilities for organized activities in numerous locations throughout the County. The department is responsible for operating the parks and providing recreational services and programs for the County. The department also works with special events, marketing, and scheduling of the Ag Center and Board of Education facilities for public and private community organizations.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Deputy Director Public Works - Parks & Recreation	1	1	1
Recreation & Fitness Supervisor	1	1	1
Recreation Program Coordinator	2	2	2
Senior Office Associate	2	2	2
Parks Supervisor	1	1	1
Parks Manager	1	1	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**12200 - Parks and Recreation**  
**General Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	541,640	482,920	469,660
500005 - Wages - Part Time	616,000	535,000	380,000
500010 - Wages - Overtime	1,500	1,000	1,000
500040 - Other Wages	2,500	2,500	1,500
500100 - FICA - Employer	88,870	78,140	65,190
500120 - Health Insurance	102,370	119,560	110,420
500125 - Other Insurance	2,200	3,010	1,820
500130 - Pension	140,830	125,560	122,180
500140 - Workers Compensation	34,000	30,000	22,000
500170 - Personal Development	960	960	960
500171 - Employee Recognition	700	720	450
500172 - Team Building	200	200	200
<b>Wages and Benefits</b>	<b>1,531,770</b>	<b>1,379,570</b>	<b>1,175,380</b>
505010 - Advertising	5,250	5,250	5,250
505050 - Dues & Subscriptions	1,500	150	150
505130 - Small Office Equipment	1,000	150	300
505140 - Office Supplies	2,000	2,000	2,000
505160 - Personal Mileage	100	100	100
505170 - Postage	6,000	6,000	8,000
505180 - Printing Expenses	0	0	800
505230 - Travel Expenses	500	0	0
510030 - Public & Gen Liability Insurance	1,040	890	560
515000 - Contracted/Purchased Service	33,000	28,000	28,000
520000 - Training	2,000	1,440	1,440
520040 - Seminars/Conventions	2,500	2,250	250
527060 - Auto Gasoline	10,000	5,000	2,000
527090 - Auto Repairs	1,500	500	500
535010 - Copy Machine Rental	0	3,500	3,500
535055 - Lease Payments	3,500	0	0

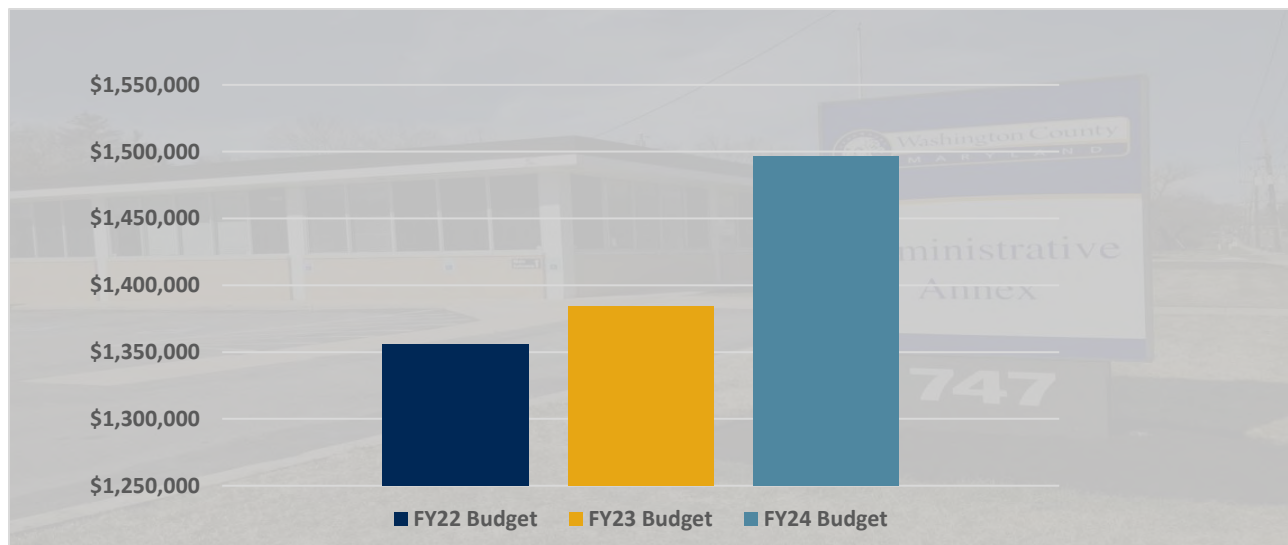
**12200 - Parks and Recreation  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
540010 - Wireless Communication	2,500	2,500	2,500
582080 - Photographic/Fingerprint	2,500	2,500	2,500
584040 - Program Costs	105,410	81,410	81,410
<b>Operating Expenses</b>	<b>180,300</b>	<b>141,640</b>	<b>139,260</b>
<b>12200 - Parks and Recreation Total</b>	<b>1,712,070</b>	<b>1,521,210</b>	<b>1,314,640</b>



## General Fund – Facilities Summary

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Martin Luther King Building	99,420	103,280	124,880	21,600	20.91%
Administration Building	319,710	319,080	330,410	11,330	3.55%
Court House	291,030	291,450	302,240	10,790	3.70%
County Office Building	226,050	230,510	236,330	5,820	2.52%
Administrative Annex	55,450	75,500	124,630	49,130	65.07%
Dwyer Center	33,450	32,280	32,310	30	0.09%
Election Board Facility	100,740	98,580	106,350	7,770	7.88%
Central Services	130,850	131,220	131,230	10	0.01%
Rental Properties	6,020	6,020	6,020	0	0.00%
Senior Center Building	11,000	11,000	12,050	1,050	100.00%
Public Facilities Annex	81,840	85,380	89,810	4,430	5.19%
<b>Total</b>	<b>1,355,560</b>	<b>1,384,300</b>	<b>1,496,260</b>	<b>111,960</b>	<b>8.09%</b>





## General Fund

*Facilities - Departments 10900 - 11325*

*Contact: Andrew Eshleman*

### Departmental Function

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

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

### 10900 - Martin Luther King Building General Fund FY24 Expenses

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
515270 - Maintenance Contract Services	17,640	15,000	10,000
525020 - Janitorial Supplies	4,220	4,000	4,000
526020 - Building Maintenance	8,420	7,490	8,490
526040 - Equipment Maintenance	4,220	4,000	5,600
545010 - Electric	17,870	17,870	17,870
545015 - Heating Oil	60,000	43,000	43,000
545020 - Natural Gas	2,000	1,500	1,730
545040 - Sewer	3,050	0	0
545050 - Waste/Trash Disposal	5,170	5,170	4,920
545060 - Water	970	3,930	3,810
545070 - Stormwater Fee	1,320	1,320	0
<b>Operating Expenses</b>	<b>124,880</b>	<b>103,280</b>	<b>99,420</b>
<b>10900 - Martin Luther King Building Total</b>	<b>124,880</b>	<b>103,280</b>	<b>99,420</b>

**10910 - Administration Building**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
505130 - Small Office Equipment	1,000	1,000	2,000
505140 - Office Supplies	770	770	770
505150 - Other - Miscellaneous	1,640	500	500
515270 - Maintenance Contract Services	143,790	143,790	137,050
525020 - Janitorial Supplies	5,650	5,650	5,650
525030 - Medical Supplies	2,000	2,000	2,000
525040 - Small Tools & Equipment	750	750	750
526020 - Building Maintenance	18,000	18,000	19,000
526040 - Equipment Maintenance	13,720	13,000	13,000
526090 - Painting Supplies	800	800	1,000
535010 - Copy Machine Rental	0	2,800	2,800
535055 - Lease Payments	2,800	0	0
540010 - Wireless Communication	2,160	2,000	2,000
545010 - Electric	99,000	90,000	97,000
545020 - Natural Gas	29,500	29,300	29,300
545040 - Sewer	3,450	0	0
545050 - Waste/Trash Disposal	2,710	2,710	2,580
545060 - Water	1,100	4,440	4,310
545070 - Stormwater Fee	1,570	1,570	0
<b>Operating Expenses</b>	<b>330,410</b>	<b>319,080</b>	<b>319,710</b>
<b>10910 - Administration Building Total</b>	<b>330,410</b>	<b>319,080</b>	<b>319,710</b>

**10930 - Court House**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515270 - Maintenance Contract Services	145,610	138,020	137,420
525020 - Janitorial Supplies	4,940	4,250	4,250
525030 - Medical Supplies	800	800	1,000
526020 - Building Maintenance	11,600	11,000	11,000
526040 - Equipment Maintenance	10,870	10,300	10,300
526090 - Painting Supplies	250	250	500
545010 - Electric	85,000	85,000	85,000
545015 - Heating Oil	800	700	700
545020 - Natural Gas	29,000	28,000	29,000
545040 - Sewer	7,950	0	0
545050 - Waste/Trash Disposal	2,020	2,020	1,920
545060 - Water	2,530	10,240	9,940
545070 - Stormwater Fee	870	870	0
<b>Operating Expenses</b>	<b>302,240</b>	<b>291,450</b>	<b>291,030</b>
<b>10930 - Court House Total</b>	<b>302,240</b>	<b>291,450</b>	<b>291,030</b>

**10940 - County Office Building**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
505150 - Other - Miscellaneous	200	200	200
515000 - Contracted/Purchased Service	1,590	1,500	1,700
515270 - Maintenance Contract Services	101,290	96,010	96,010
525020 - Janitorial Supplies	3,410	3,250	3,250
525030 - Medical Supplies	1,130	1,000	1,000
526020 - Building Maintenance	8,300	7,860	7,860
526040 - Equipment Maintenance	5,660	5,000	3,000
526090 - Painting Supplies	250	250	500
545010 - Electric	72,000	72,000	72,000
545020 - Natural Gas	34,000	35,000	33,000
545040 - Sewer	1,900	0	0
545050 - Waste/Trash Disposal	5,420	5,420	5,160
545060 - Water	600	2,440	2,370
545070 - Stormwater Fee	580	580	0
<b>Operating Expenses</b>	<b>236,330</b>	<b>230,510</b>	<b>226,050</b>
<b>10940 - County Office Building Total</b>	<b>236,330</b>	<b>230,510</b>	<b>226,050</b>

**10950 - Administration Annex**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515270 - Maintenance Contract Services	42,400	42,400	30,400
525020 - Janitorial Supplies	3,300	3,300	2,750
525030 - Medical Supplies	500	500	500
526020 - Building Maintenance	2,400	2,400	2,000
526040 - Equipment Maintenance	1,470	840	700
540020 - Telephone Expenses	1,300	1,300	1,300
545010 - Electric	40,000	14,400	12,000
545020 - Natural Gas	25,000	3,600	3,000
545040 - Sewer	2,150	0	0
545050 - Waste/Trash Disposal	1,500	1,500	1,500
545060 - Water	690	1,340	1,300
545070 - Stormwater Fee	3,920	3,920	0
<b>Operating Expenses</b>	<b>124,630</b>	<b>75,500</b>	<b>55,450</b>
<b>10950 - Administration Annex Total</b>	<b>124,630</b>	<b>75,500</b>	<b>55,450</b>

**10960 - Dwyer Center  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515270 - Maintenance Contract Services	13,860	13,860	13,860
526020 - Building Maintenance	2,000	2,000	2,000
526040 - Equipment Maintenance	500	500	500
545010 - Electric	5,500	5,500	7,000
545020 - Natural Gas	6,000	6,000	6,350
545040 - Sewer	880	0	0
545050 - Waste/Trash Disposal	2,770	2,770	2,640
545060 - Water	280	1,130	1,100
545070 - Stormwater Fee	520	520	0
<b>Operating Expenses</b>	<b>32,310</b>	<b>32,280</b>	<b>33,450</b>
<b>10960 - Dwyer Center Total</b>	<b>32,310</b>	<b>32,280</b>	<b>33,450</b>

**10965 - Election Board Facility  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
510020 - Property & Casualty Insurance	1,430	1,430	1,430
515270 - Maintenance Contract Services	41,180	35,000	30,000
525020 - Janitorial Supplies	2,000	2,000	2,000
526020 - Building Maintenance	10,600	10,600	10,600
526040 - Equipment Maintenance	2,000	2,000	6,650
545010 - Electric	35,000	35,000	37,000
545020 - Natural Gas	9,000	8,000	7,500
545040 - Sewer	830	800	1,000
545050 - Waste/Trash Disposal	1,950	1,950	2,500
545060 - Water	1,860	1,800	2,060
582060 - Fire Extinguishers/Refills	500	0	0
<b>Operating Expenses</b>	<b>106,350</b>	<b>98,580</b>	<b>100,740</b>

<b>10965 - Election Board Facility Total</b>	<b>106,350</b>	<b>98,580</b>	<b>100,740</b>
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**10970 - Central Services  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
505140 - Office Supplies	1,000	1,000	2,000
505170 - Postage	97,850	97,850	97,850
535010 - Copy Machine Rental	0	4,000	4,000
535055 - Lease Payments	32,380	28,370	27,000
<b>Operating Expenses</b>	<b>131,230</b>	<b>131,220</b>	<b>130,850</b>

<b>10970 - Central Services Total</b>	<b>131,230</b>	<b>131,220</b>	<b>130,850</b>
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**10980 - Rental Properties**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515270 - Maintenance Contract Services	3,000	3,000	3,000
545010 - Electric	2,500	2,500	2,500
545060 - Water	520	520	520
<b>Operating Expenses</b>	<b>6,020</b>	<b>6,020</b>	<b>6,020</b>
<b>10980 - Rental Properties Total</b>	<b>6,020</b>	<b>6,020</b>	<b>6,020</b>

**10985 - Senior Center Building**  
**General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515270 - Maintenance Contract Services	8,000	9,000	9,000
526020 - Building Maintenance	3,050	1,000	1,000
526040 - Equipment Maintenance	1,000	1,000	1,000
<b>Operating Expenses</b>	<b>12,050</b>	<b>11,000</b>	<b>11,000</b>
<b>10985 - Senior Center Building Total</b>	<b>12,050</b>	<b>11,000</b>	<b>11,000</b>



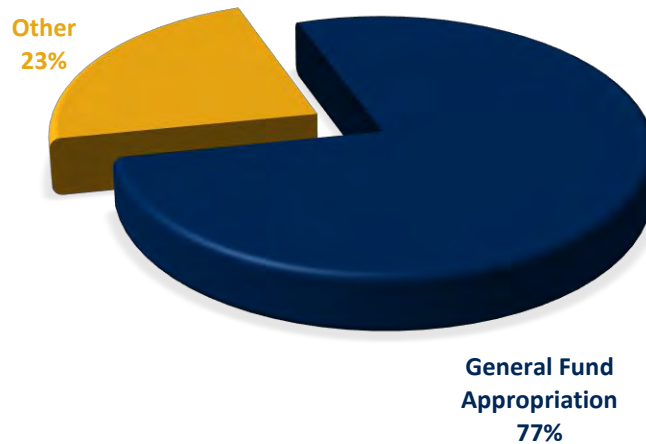
**11325 - Public Facilities Annex  
General Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515270 - Maintenance Contract Services	10,550	10,000	10,000
525020 - Janitorial Supplies	320	300	300
526020 - Building Maintenance	13,720	13,000	13,000
526040 - Equipment Maintenance	4,000	4,000	5,000
545010 - Electric	45,000	42,000	39,000
545020 - Natural Gas	13,000	13,000	11,550
545040 - Sewer	2,110	0	0
545060 - Water	1,110	3,080	2,990
<b>Operating Expenses</b>	<b>89,810</b>	<b>85,380</b>	<b>81,840</b>
<b>11325 - Public Facilities Annex Total</b>	<b>89,810</b>	<b>85,380</b>	<b>81,840</b>



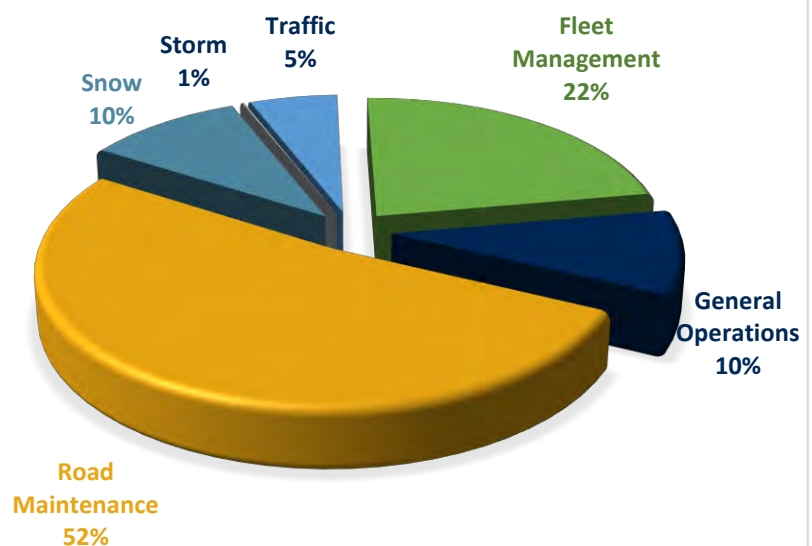
## Highway Fund Summary

## HIGHWAY REVENUE



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

## HIGHWAY EXPENSE



### Highway Fund Revenues

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
420100 - Recycling Revenues	4,000	4,000	4,000	0	0.00%
490000 - Miscellaneous	30,000	30,000	30,000	0	0.00%
490010 - Gain or Loss on Sale of Asset	69,000	76,500	33,000	(43,500)	(56.86%)
490045 - Oper Transfer - General Fund	9,138,300	9,285,350	10,096,340	810,990	8.73%
496200 - Highway User Revenues	1,868,000	2,006,120	2,527,810	521,690	26.00%
499400 - Projects	30,000	30,000	30,000	0	0.00%
499410 - Street Lighting	37,000	37,000	37,000	0	0.00%
499420 - Fuel	262,000	262,000	249,000	(13,000)	(4.96%)
499430 - Guardrails	5,000	5,000	5,000	0	0.00%
499470 - Auto Repair	33,500	33,500	30,000	(3,500)	(10.45%)
<b>Total Highway Revenue</b>	<b>11,476,800</b>	<b>11,769,470</b>	<b>13,042,150</b>	<b>1,272,680</b>	<b>10.81%</b>

### Highway Fund Expenditures

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
20010 - General Operations	1,361,030	1,287,020	1,280,180	(6,840)	(0.53%)
20020 - Road Maintenance	5,562,710	5,866,470	6,769,550	903,080	15.39%
20030 - Snow removal	1,195,350	1,329,420	1,299,230	(30,190)	(2.27%)
20040 - Storm Damage	20,900	15,100	13,430	(1,670)	(11.06%)
20050 - Traffic Control	677,300	662,740	727,100	64,360	9.71%
20060 - Fleet Management	2,659,510	2,608,720	2,952,660	343,940	13.18%
<b>Total</b>	<b>11,476,800</b>	<b>11,769,470</b>	<b>13,042,150</b>	<b>1,272,680</b>	<b>10.81%</b>

## Highway Fund

*Fund 20 - Departments 20010 - 20060*

*Contact: Zane Rowe*

### Departmental Function

The Highway Department is responsible for the maintenance of the County's Road system. This includes patching, resurfacing, stabilization of dirt roads, keeping ditch lines clear of debris, mowing storm management ponds, snow and ice removal, line striping, signal maintenance, and signing of County Roads. Our Fleet Department also provides maintenance for County owned vehicles.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Deputy Director of Public Works - Highways	1	1	1
Supervisor of Operations	1	1	1
Fleet Manager	1	1	1
Assistant Fleet Manager	1	1	1
Section Supervisor	4	4	4
Supervisor Central Section	1	1	1
Traffic Control and Safety Supervisor	1	1	1
Fleet Services Coordinator	1	1	1
Assistant Section Supervisor	3	3	3
Welder	1	1	1
Office Manager	1	1	1
Equipment Operator III	12	12	12
Automotive Service Technician	5	5	5
Automotive Body/Paint Technician	1	1	1
Sign Mechanic	3	3	3
Lead Construction Specialist	1	1	1
Senior Office Associate	1	1	1
Crew Coordinator/Equip Operator II	1	1	1
Equipment Operator II	43	42	42
Equipment Operator I	3	4	4
Auto Services Assistant	1	1	1
Office Associate	1	1	1
<b>Total</b>	<b>88</b>	<b>88</b>	<b>88</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

### Highway Fund Revenues FY 2024

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
420100 - Recycling Revenues	4,000	4,000	4,000
490000 - Miscellaneous	30,000	30,000	30,000
490010 - Gain or Loss on Sale of Asset	33,000	76,500	69,000
490045 - Oper Transfer - General Fund	10,096,340	9,285,350	9,138,300
496200 - Highway User Revenues	2,527,810	2,006,120	1,868,000
499400 - Projects	30,000	30,000	30,000
499410 - Street Lighting	37,000	37,000	37,000
499420 - Fuel	249,000	262,000	262,000
499430 - Guardrails	5,000	5,000	5,000
499470 - Auto Repair	30,000	33,500	33,500
<b>Highway Fund Revenues</b>	<b>13,042,150</b>	<b>11,769,470</b>	<b>11,476,800</b>

**Department 20010 - General Operations**  
**Highway Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	287,190	251,370	240,830
500010 - Wages - Overtime	230	270	320
500040 - Other Wages	1,350	1,620	1,800
500100 - FICA - Employer	22,100	19,380	18,590
500120 - Health Insurance	80,690	74,380	88,930
500125 - Other Insurance	1,790	1,510	1,760
500130 - Pension	74,670	65,360	62,620
500140 - Workers Compensation	640	520	530
500160 - Other Post-Employment Benefits	40,510	31,480	0
500161 - Wage Reserve	(213,660)	(100,000)	0
500170 - Personal Development	10,680	10,680	10,680
500171 - Employee Recognition	7,980	7,980	7,980
500172 - Team Building	2,230	2,230	2,230
<b>Wages and Benefits</b>	<b>316,400</b>	<b>366,780</b>	<b>436,270</b>
502000 - Appropriations	500,000	500,000	500,000
505010 - Advertising	500	1,500	1,500
505050 - Dues & Subscriptions	1,500	1,500	1,500
505080 - Freight & Cartage	8,000	10,000	10,000
505120 - Licenses & Certifications	30,600	2,500	2,500
505140 - Office Supplies	6,800	5,000	5,000
505150 - Other - Miscellaneous	400	400	400
505160 - Personal Mileage	1,000	1,000	1,000
505230 - Travel Expenses	3,780	2,100	1,400
510010 - Fleet Insurance	113,810	120,830	129,950
510020 - Property & Casualty Insurance	15,700	12,970	10,430
510030 - Public & Gen Liability Insurance	43,630	40,750	39,140
515030 - Bldg. Matl - Central	16,300	15,500	15,500
515270 - Maintenance Contract Services	98,300	93,200	93,200
515280 - Medical Fees	400	400	400
520010 - Certification Classes	1,100	1,000	1,000
520030 - Food Comp	0	0	1,000
520040 - Seminars/Conventions	3,500	6,000	6,000
520050 - Tuition Assistance	2,500	2,500	0

**Department 20010 - General Operations**  
**Highway Fund FY2024 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
525000 - Supplies/Material - Operating	31,600	30,000	30,000
535010 - Copy Machine Rental	0	5,000	5,000
535050 - Rental Payments	2,500	2,500	2,500
535055 - Lease Payments	5,000	0	0
540010 - Wireless Communication	14,500	14,500	14,500
545010 - Electric	24,000	22,000	24,000
545015 - Heating Oil	11,000	9,500	9,500
545020 - Natural Gas	17,500	17,000	16,750
545040 - Sewer	2,590	2,590	2,590
545070 - Stormwater Fee	7,270	0	0
<b>Operating Expenses</b>	<b>963,780</b>	<b>920,240</b>	<b>924,760</b>
<b>20010 - General Operations Total</b>	<b>1,280,180</b>	<b>1,287,020</b>	<b>1,361,030</b>

**Department 20020 - Road Maintenance**  
**Highway Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	3,585,260	3,095,020	2,804,160
500005 - Wages - Part Time	137,580	116,760	116,760
500010 - Wages - Overtime	104,640	58,220	56,640
500040 - Other Wages	3,600	4,950	2,610
500100 - FICA - Employer	293,080	250,540	227,990
500120 - Health Insurance	1,007,350	915,780	953,830
500125 - Other Insurance	22,320	18,540	22,090
500130 - Pension	932,170	804,710	784,200
500140 - Workers Compensation	233,370	186,190	189,170
<b>Wages and Benefits</b>	<b>6,319,370</b>	<b>5,450,710</b>	<b>5,157,450</b>
515000 - Contracted/Purchased Service	75,000	50,000	39,500
525000 - Supplies/Material - Operating	332,000	315,000	315,000
535020 - Equipment Rental	5,000	15,000	15,000
545030 - Propane Gas	1,180	760	760
545050 - Waste/Trash Disposal	37,000	35,000	35,000
<b>Operating Expenses</b>	<b>450,180</b>	<b>415,760</b>	<b>405,260</b>
<b>20020 - Road Maintenance Total</b>	<b>6,769,550</b>	<b>5,866,470</b>	<b>5,562,710</b>



**Department 20030 - Snow Removal**  
**Highway Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	63,110	99,930	89,230
500010 - Wages - Overtime	180,500	187,740	179,450
500100 - FICA - Employer	18,640	22,010	20,560
500120 - Health Insurance	17,730	29,570	32,950
500125 - Other Insurance	390	600	650
500130 - Pension	16,410	25,980	23,200
500140 - Workers Compensation	6,350	18,090	3,810
<b>Wages and Benefits</b>	<b>303,130</b>	<b>383,920</b>	<b>349,850</b>
515000 - Contracted/Purchased Service	158,000	150,000	100,000
515180 - Software	2,600	2,600	2,600
520030 - Food Comp	10,000	10,000	10,000
525000 - Supplies/Material - Operating	32,000	30,400	30,400
586025 - Salt - Supplies	791,000	750,000	700,000
586030 - Anti-skid Supplies	2,500	2,500	2,500
<b>Operating Expenses</b>	<b>996,100</b>	<b>945,500</b>	<b>845,500</b>
<b>20030 - Snow Removal Total</b>	<b>1,299,230</b>	<b>1,329,420</b>	<b>1,195,350</b>

**Department 20040 - Storm Damage  
Highway Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	900	0	2,040
500010 - Wages - Overtime	3,210	5,470	7,800
500100 - FICA - Employer	320	420	760
500120 - Health Insurance	250	0	750
500125 - Other Insurance	10	0	10
500130 - Pension	230	0	530
500140 - Workers Compensation	290	210	10
<b>Wages and Benefits</b>	<b>5,210</b>	<b>6,100</b>	<b>11,900</b>
515000 - Contracted/Purchased Service	6,000	6,000	6,000
525000 - Supplies/Material - Operating	2,220	3,000	3,000
<b>Operating Expenses</b>	<b>8,220</b>	<b>9,000</b>	<b>9,000</b>
<b>20040 - Storm Damage Total</b>	<b>13,430</b>	<b>15,100</b>	<b>20,900</b>

**Department 20050 - Traffic Control**  
**Highway Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	252,870	226,110	222,460
500010 - Wages - Overtime	16,120	12,630	12,250
500040 - Other Wages	0	270	810
500100 - FICA - Employer	20,580	18,290	18,020
500120 - Health Insurance	71,050	66,900	82,150
500125 - Other Insurance	1,570	1,350	1,630
500130 - Pension	65,750	58,790	57,840
500140 - Workers Compensation	16,760	14,000	15,940
<b>Wages and Benefits</b>	<b>444,700</b>	<b>398,340</b>	<b>411,100</b>
505160 - Personal Mileage	0	0	200
515000 - Contracted/Purchased Service	169,000	155,000	155,000
520030 - Food Comp	400	400	400
525000 - Supplies/Material - Operating	45,000	45,000	45,000
545010 - Electric	68,000	64,000	65,600
<b>Operating Expenses</b>	<b>282,400</b>	<b>264,400</b>	<b>266,200</b>
<b>20050 - Traffic Control Total</b>	<b>727,100</b>	<b>662,740</b>	<b>677,300</b>

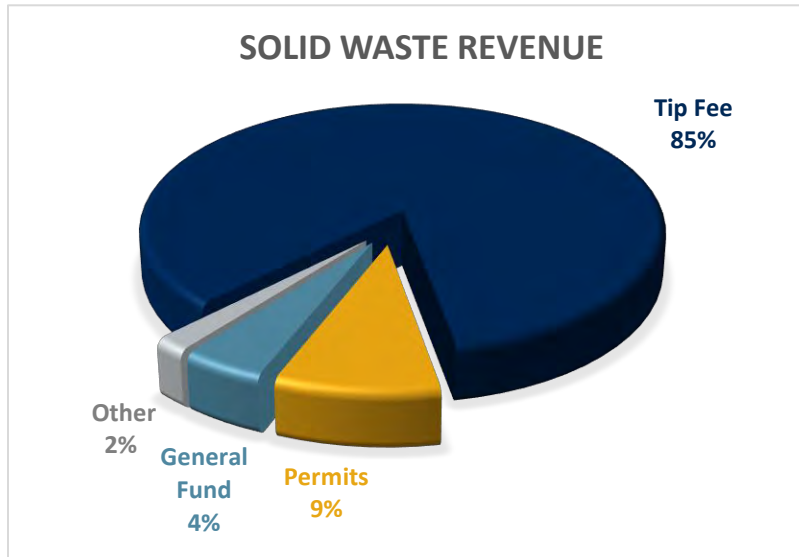
**Department 20060 - Fleet Management**  
**Highway Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	770,470	685,660	678,600
500010 - Wages - Overtime	10,720	3,370	2,190
500040 - Other Wages	1,170	1,620	1,620
500100 - FICA - Employer	59,860	52,840	52,210
500120 - Health Insurance	216,480	202,880	250,600
500125 - Other Insurance	4,800	4,110	4,970
500130 - Pension	200,320	178,270	176,440
500140 - Workers Compensation	12,040	9,670	11,490
<b>Wages and Benefits</b>	<b>1,275,860</b>	<b>1,138,420</b>	<b>1,178,120</b>
505150 - Other - Miscellaneous	20,000	19,000	19,000
515180 - Software	17,800	18,500	14,100
515270 - Maintenance Contract Services	53,300	50,600	50,600
520030 - Food Comp	1,000	1,000	1,000
525040 - Small Tools & Equipment	11,000	10,000	10,000
527010 - Anti-Freeze	5,000	5,000	5,000
527020 - Auto Batteries	10,000	10,000	10,000
527030 - Diesel Fuel	375,000	295,000	295,000
527040 - Diesel Fuel Tax	38,000	38,000	38,000
527060 - Auto Gasoline	272,400	242,000	242,000
527070 - Auto Grease	3,000	2,500	2,500
527080 - Auto Motor Oil	25,000	25,000	25,000
527090 - Auto Repairs	316,500	300,000	300,000
527100 - Auto Tires	68,600	65,000	65,000
535055 - Lease Payments	336,000	335,700	351,190
535060 - Uniforms	35,000	35,000	35,000
586010 - Body Shop Material	8,400	8,000	8,000
586040 - Welding Shop Material	11,500	10,000	10,000
<b>Operating Expenses</b>	<b>1,607,500</b>	<b>1,470,300</b>	<b>1,481,390</b>
600400 - Machinery & Equipment	69,300	0	0
<b>Capital Outlay</b>	<b>69,300</b>	<b>0</b>	<b>0</b>
<b>20060 - Fleet Management Total</b>	<b>2,952,660</b>	<b>2,608,720</b>	<b>2,659,510</b>

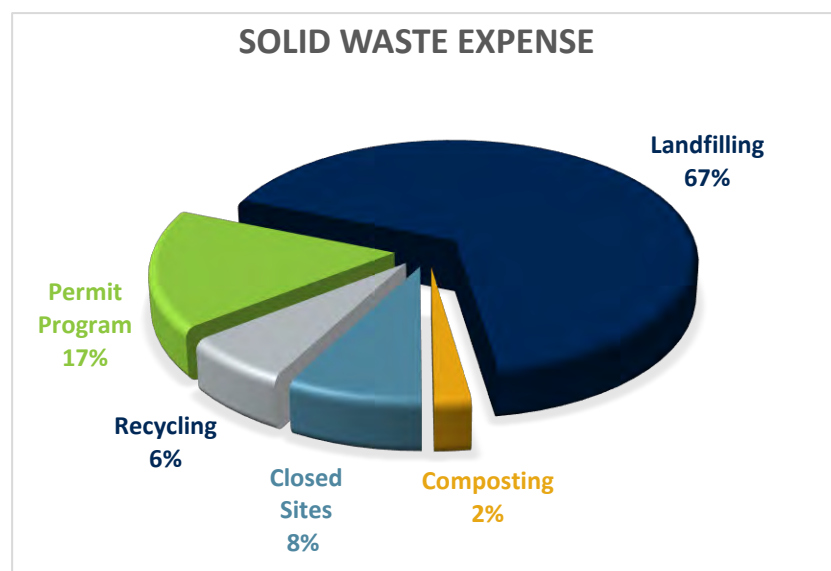




## Solid Waste Fund Summary



The Solid Waste operation generates 85% of total revenue of \$8,357,140 from tipping fees and 9% or \$884,090 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 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.



## Solid Waste Fund Revenues

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
404420 - Interest, Penalties & Fees	2,000	2,000	2,000	0	0.00%
421000 - Permit Fees	873,630	879,340	884,090	4,750	0.54%
421010 - Licensing Fee - Comm Haulers	1,100	1,100	1,100	0	0.00%
421035 - Tipping Fees - 40 West	6,855,040	7,549,120	8,357,140	808,020	10.70%
421040 - Mulch/Compost Taxable	40,000	24,000	30,000	6,000	25.00%
421050 - Mulch/Compost Non-Taxable	500	600	300	(300)	(50.00%)
490000 - Miscellaneous	100,000	100,000	100,000	0	0.00%
490045 - Oper Transfer - General Fund	450,000	450,000	450,000	0	0.00%
490100 - Recycling Fees	50,000	50,000	50,000	0	0.00%
<b>Total Solid Waste Revenue</b>	<b>8,372,270</b>	<b>9,056,160</b>	<b>9,874,630</b>	<b>818,470</b>	<b>9.04%</b>

## Solid Waste Fund Expenditures

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
21010 - General Operations	2,517,610	2,620,240	2,164,780	(455,460)	(17.38%)
21020 - Forty West Landfill	3,842,900	4,361,270	5,424,660	1,063,390	24.38%
21025 - Composting	183,940	202,430	215,790	13,360	6.60%
21030 - Resh Landfill	160,480	162,530	206,540	44,010	27.08%
21040 - Rubble Landfill	111,990	113,560	176,850	63,290	55.73%
21050 - Old City/County Landfill	344,950	349,700	401,850	52,150	14.91%
21060 - Hancock	5,300	5,550	9,900	4,350	78.38%
21100 - Transfer Station	841,050	886,230	623,800	(262,430)	(29.61%)
21200 - Recycling Operations	364,050	354,650	650,460	295,810	83.41%
<b>Total Solid Waste Fund Expenditures</b>	<b>8,372,270</b>	<b>9,056,160</b>	<b>9,874,630</b>	<b>818,470</b>	<b>9.04%</b>

## Solid Waste Fund

*Fund 21 - Departments 21010 - 21200*

*Contact: David 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 customer.

### Personnel

	FY 2024	FY 2023	FY 2022
Deputy Director Solid Waste & Watershed	1	1	1
Superintendent of Landfill Operations	1	1	1
Recycling/Operations Coordinator	1	1	1
Solid Waste Equipment Operator	7	7	8
Auto Service Specialist	2	2	2
Administrative Assistant	1	1	1
Weigh Clerk	3	3	3
Senior Office Associate	1	1	1
Solid Waste Maintenance Worker	1	1	0
Landfill Attendant	4	4	4
<b>Total</b>	<b>22</b>	<b>22</b>	<b>22</b>

### Summary of Personnel Changes

- ◆ No changes in FY24.



**Solid Waste Fund Revenues**  
**FY 2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
404420 - Interest, Penalties & Fees	2,000	2,000	2,000
421000 - Permit Fees	884,090	879,340	873,630
421010 - Licensing Fee - Comm Haulers	1,100	1,100	1,100
421035 - Tipping Fees - 40 West	8,357,140	7,549,120	6,855,040
421040 - Mulch/Compost Taxable	30,000	24,000	40,000
421050 - Mulch/Compost Non-Taxable	300	600	500
490000 - Miscellaneous	100,000	100,000	100,000
490045 - Oper Transfer - General Fund	450,000	450,000	450,000
490100 - Recycling Fees	50,000	50,000	50,000
<b>Solid Waste Fund Revenues</b>	<b>9,874,630</b>	<b>9,056,160</b>	<b>8,372,270</b>

**Department 21010 - General Operations**  
**Solid Waste Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	378,970	302,410	263,040
500005 - Wages - Part Time	43,830	34,000	31,580
500010 - Wages - Overtime	14,100	12,500	12,000
500040 - Other Wages	0	450	270
500100 - FICA - Employer	33,420	26,730	23,480
500120 - Health Insurance	104,890	91,300	77,030
500125 - Other Insurance	2,460	2,090	1,970
500130 - Pension	98,530	78,630	68,390
500140 - Workers Compensation	11,020	6,660	2,270
500160 - Other Post-Employment Benefits	10,130	7,870	0
500161 - Wage Reserve	(48,120)	0	0
500170 - Personal Development	2,520	2,520	2,520
500171 - Employee Recognition	1,940	1,940	1,940
500172 - Team Building	530	530	530
<b>Wages and Benefits</b>	<b>654,220</b>	<b>567,630</b>	<b>485,020</b>
501000 - Debt - Bond Principal	746,540	630,640	691,340
501010 - Debt - State Loan Principal	146,160	906,130	806,490
501050 - Debt - Bond Interest	255,580	272,160	299,830
501060 - Debt - State Loan Interest	2,670	11,870	20,080
501090 - Debt - Administrative Fees	7,960	23,030	23,530
501095 - Bond Issue Cost Expense	3,400	880	880
502000 - Appropriations	214,000	138,000	88,000
505160 - Personal Mileage	660	530	500
505170 - Postage	500	500	500
505230 - Travel Expenses	1,950	6,650	1,650
505906 - Operating Reserves	71,220	9,420	27,990
505960 - Uncollectible Accounts	2,000	2,000	2,000
510010 - Fleet Insurance	17,750	18,750	17,960
510020 - Property & Casualty Insurance	9,070	7,580	6,390
510030 - Public & Gen Liability Insurance	10,910	10,180	9,660
515010 - Auditing Services	1,090	1,090	1,090
520000 - Training	6,000	0	0
520030 - Food Comp	600	200	200
525000 - Supplies/Material - Operating	0	500	22,000

**Department 21010 - General Operations  
Solid Waste Fund FY2024 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
535010 - Copy Machine Rental	0	2,200	2,200
535055 - Lease Payments	2,200	0	0
540010 - Wireless Communication	2,800	2,800	2,800
540020 - Telephone Expenses	5,000	5,000	5,000
545010 - Electric	2,500	2,500	2,500
<b>Operating Expenses</b>	<b>1,510,560</b>	<b>2,052,610</b>	<b>2,032,590</b>
<b>21010 - General Operations Total</b>	<b>2,164,780</b>	<b>2,620,240</b>	<b>2,517,610</b>

**Department 21020 - Forty West Landfill**  
**Solid Waste Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	619,120	610,730	548,820
500005 - Wages - Part Time	10,250	12,110	14,510
500010 - Wages - Overtime	323,300	281,800	249,000
500040 - Other Wages	270	270	270
500100 - FICA - Employer	72,910	69,230	62,170
500120 - Health Insurance	171,350	189,680	160,710
500125 - Other Insurance	4,030	4,570	4,110
500130 - Pension	195,270	185,530	169,060
500140 - Workers Compensation	37,910	35,420	33,000
<b>Wages and Benefits</b>	<b>1,434,410</b>	<b>1,389,340</b>	<b>1,241,650</b>
501020 - Debt - Other Principal	185,060	0	0
501070 - Debt - Other Interest	15,230	0	0
501600 - Closure/Post closure Care Costs	550,000	500,000	500,000
505010 - Advertising	1,500	1,500	5,000
505050 - Dues & Subscriptions	800	0	0
505080 - Freight & Cartage	10,000	5,000	5,000
505140 - Office Supplies	5,000	4,500	4,500
515000 - Contracted/Purchased Service	33,800	3,800	3,800
515160 - Engineering Services	46,000	36,000	46,000
515170 - Gas Monitoring	1,000	550	550
515180 - Software	8,850	8,250	5,500
515190 - Hauling Services	432,600	0	0
515210 - Laboratory Services	31,000	22,000	22,000
515220 - Landfill Fees	6,500	6,500	6,500
515230 - Leachate Hauling	300,800	204,620	194,870
515240 - Leachate Testing	2,500	2,500	2,500
515250 - Leachate Treatment	928,000	663,000	663,000
515270 - Maintenance Contract Services	150,000	150,000	200,000
520000 - Training	0	3,000	0
525000 - Supplies/Material - Operating	150,000	150,000	100,000
525020 - Janitorial Supplies	5,000	2,500	2,500
525040 - Small Tools & Equipment	5,000	5,000	1,750
526110 - Snow Removal Materials	3,500	700	700
527020 - Auto Batteries	1,250	1,250	1,250

**Department 21020 - Forty West Landfill**  
**Solid Waste Fund FY2024 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
527030 - Diesel Fuel	225,000	150,000	150,000
527040 - Diesel Fuel Tax	4,350	3,710	18,530
527060 - Auto Gasoline	18,900	9,000	8,250
527070 - Auto Grease	1,200	1,200	1,200
527080 - Auto Motor Oil	7,500	7,500	7,500
527090 - Auto Repairs	150,000	150,000	150,000
527100 - Auto Tires	50,000	30,000	30,000
535055 - Lease Payments	604,610	754,220	406,000
535060 - Uniforms	10,000	10,000	10,000
545010 - Electric	45,000	51,250	51,250
545030 - Propane Gas	300	300	500
<b>Operating Expenses</b>	<b>3,990,250</b>	<b>2,437,850</b>	<b>2,098,650</b>
599999 - Controllable Assets	0	34,080	2,600
<b>Capital Outlay</b>	<b>0</b>	<b>34,080</b>	<b>2,600</b>
<b>21020 - Forty West Landfill Total</b>	<b>5,424,660</b>	<b>3,861,270</b>	<b>3,342,900</b>

**Department 21025 - Composting  
Solid Waste Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	92,170	78,610	69,410
500010 - Wages - Overtime	23,300	36,300	35,100
500100 - FICA - Employer	8,840	8,800	8,000
500120 - Health Insurance	25,510	23,730	20,330
500125 - Other Insurance	600	540	520
500130 - Pension	26,480	24,370	21,840
500140 - Workers Compensation	8,270	6,980	6,740
<b>Wages and Benefits</b>	<b>185,170</b>	<b>179,330</b>	<b>161,940</b>
515210 - Laboratory Services	1,000	1,000	0
515220 - Landfill Fees	120	100	0
527030 - Diesel Fuel	22,500	15,000	15,000
527090 - Auto Repairs	7,000	7,000	7,000
<b>Operating Expenses</b>	<b>30,620</b>	<b>23,100</b>	<b>22,000</b>
<b>21025 - Composting Total</b>	<b>215,790</b>	<b>202,430</b>	<b>183,940</b>

**Department 21030 - Resh Landfill**  
**Solid Waste Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515170 - Gas Monitoring	900	550	500
515210 - Laboratory Services	19,000	14,500	14,000
515230 - Leachate Hauling	43,240	31,480	29,980
515240 - Leachate Testing	2,500	2,500	2,500
515250 - Leachate Treatment	133,400	102,000	102,000
515270 - Maintenance Contract Services	2,000	2,000	2,000
525000 - Supplies/Material - Operating	2,000	2,000	2,000
545010 - Electric	3,500	7,500	7,500
<b>Operating Expenses</b>	<b>206,540</b>	<b>162,530</b>	<b>160,480</b>
<b>21030 - Resh Landfill Total</b>	<b>206,540</b>	<b>162,530</b>	<b>160,480</b>

**Department 21040 - Rubble Landfill**  
**Solid Waste Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515170 - Gas Monitoring	250	110	100
515210 - Laboratory Services	18,500	15,500	15,000
515230 - Leachate Hauling	37,600	22,050	20,990
515240 - Leachate Testing	1,500	1,500	1,500
515250 - Leachate Treatment	116,000	71,400	71,400
515270 - Maintenance Contract Services	2,000	2,000	2,000
525000 - Supplies/Material - Operating	1,000	1,000	1,000
<b>Operating Expenses</b>	<b>176,850</b>	<b>113,560</b>	<b>111,990</b>
<b>21040 - Rubble Landfill Total</b>	<b>176,850</b>	<b>113,560</b>	<b>111,990</b>

**Department 21050 - Old City/County Landfill**  
**Solid Waste Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515170 - Gas Monitoring	850	500	500
515210 - Laboratory Services	5,500	4,000	4,000
515230 - Leachate Hauling	94,000	78,700	74,950
515240 - Leachate Testing	2,500	2,500	2,500
515250 - Leachate Treatment	290,000	255,000	255,000
525000 - Supplies/Material - Operating	3,000	3,000	3,000
545010 - Electric	6,000	6,000	5,000
<b>Operating Expenses</b>	<b>401,850</b>	<b>349,700</b>	<b>344,950</b>
<b>21050 - Old City/County Landfill Total</b>	<b>401,850</b>	<b>349,700</b>	<b>344,950</b>

**Department 21060 - Hancock Landfill**  
**Solid Waste Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515170 - Gas Monitoring	900	550	500
515210 - Laboratory Services	9,000	5,000	4,800
<b>Operating Expenses</b>	<b>9,900</b>	<b>5,550</b>	<b>5,300</b>
<b>21060 - Hancock Landfill Total</b>	<b>9,900</b>	<b>5,550</b>	<b>5,300</b>



**Department 21100 - Transfer Station  
Solid Waste Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	173,960	152,600	143,100
500005 - Wages - Part Time	119,050	101,780	88,830
500040 - Other Wages	270	810	540
500100 - FICA - Employer	22,440	19,530	17,790
500120 - Health Insurance	48,150	46,070	41,910
500125 - Other Insurance	1,130	1,050	1,070
500130 - Pension	45,230	39,680	37,210
500140 - Workers Compensation	11,410	9,300	9,760
<b>Wages and Benefits</b>	<b>421,640</b>	<b>370,820</b>	<b>340,210</b>
505140 - Office Supplies	4,200	4,200	4,200
505160 - Personal Mileage	500	500	500
515170 - Gas Monitoring	650	500	500
515190 - Hauling Services	183,600	498,900	484,330
515210 - Laboratory Services	3,500	1,600	1,600
525000 - Supplies/Material - Operating	5,500	5,500	5,500
526020 - Building Maintenance	1,750	1,750	1,750
545010 - Electric	2,460	2,460	2,460
<b>Operating Expenses</b>	<b>202,160</b>	<b>515,410</b>	<b>500,840</b>
<b>21100 - Transfer Station Total</b>	<b>623,800</b>	<b>886,230</b>	<b>841,050</b>

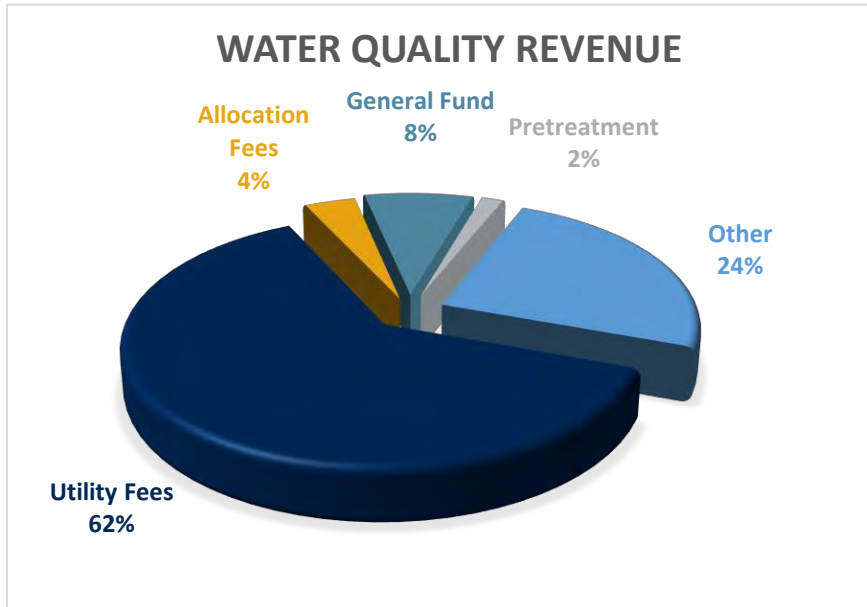
**Department 21200 - Recycling Operations**  
**Solid Waste Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	83,420	73,550	65,930
500010 - Wages - Overtime	14,400	12,500	12,300
500040 - Other Wages	270	270	0
500100 - FICA - Employer	7,510	6,610	5,990
500120 - Health Insurance	23,090	22,210	19,310
500125 - Other Insurance	540	510	490
500130 - Pension	21,690	19,120	17,140
500140 - Workers Compensation	200	170	180
<b>Wages and Benefits</b>	<b>151,120</b>	<b>134,940</b>	<b>121,340</b>
505010 - Advertising	2,000	2,000	2,000
505230 - Travel Expenses	250	250	250
515150 - Drop-Off	202,060	152,060	152,060
520000 - Training	400	400	400
525000 - Supplies/Material - Operating	1,000	1,000	1,000
588030 - Recycle - Tires	32,500	24,000	24,000
588040 - Recycle - Other	261,130	40,000	63,000
<b>Operating Expenses</b>	<b>499,340</b>	<b>219,710</b>	<b>242,710</b>
<b>21200 - Recycling Operations Total</b>	<b>650,460</b>	<b>354,650</b>	<b>364,050</b>

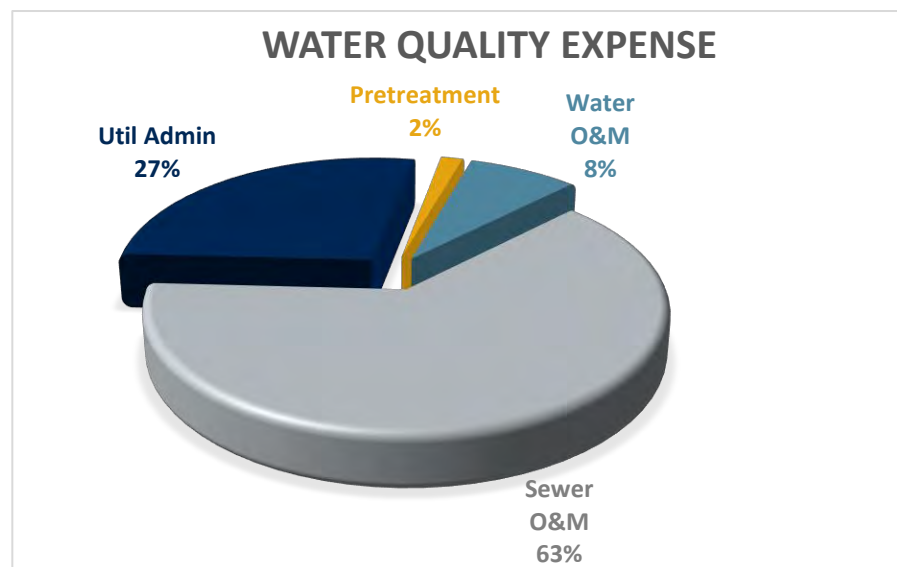




## Water Quality Fund Summary



The Water Quality Fund bills utility customers quarterly and \$13,675,400 has been budgeted for FY2024 or 62% 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 \$805,000 or 4% of budget. The allocation fees are projected based on average growth factors in addition to any new service areas.



## Water Quality Fund

Funds 40 - 43

Contact: Mark Bradshaw

### Departmental Function

The Water Quality Department performs various functions:

Utility Administration provides supportive services to the Water and Sewer Operations. Services provided include administration, laboratory testing, and maintenance for vehicles and utility facilities. It also renders "contract services" for operating and maintaining other municipal treatment plants.

Water and Sewer Operations: 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Director of Environmental Management	1	1	1
Deputy Director of Water Quality Operations	1	1	1
Deputy Director of Engineering Services	1	1	1
Operations Superintendent	1	1	1
Collection Superintendent	1	1	1
Environmental Engineer	1	1	1
Chief of Lab Testing	1	1	1
Stormwater Management NPDES/MS4 Manager	1	1	1
Maintenance Superintendent	1	1	1
Water Quality Operations Project Manager	1	1	1
Watershed Specialist	1	1	1
Treatment Plant Superintendent	6	6	6
Assistant Collection Superintendent	1	1	1
Pretreatment Manager	1	1	1
Distribution Systems Manager	1	1	1
Project Manager	1	1	1
Assistant Maintenance Superintendent	1	1	1

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Chemist	1	1	1
Capacity Management/Engineer Technician II	1	1	1
Systems Mechanic III	1	1	1
Lab Technician III	1	1	1
Stormwater Technician	2	2	2
Senior Electrician	1	1	1
Senior Plant Operator	8	11	11
Electrician	2	2	2
Stormwater Management Inspector	1	1	0
Utilities Construction Inspector	1	1	1
Electronics Technician	1	1	1
Senior Collection Operator	8	8	8
Systems Mechanic II	2	1	1
Equipment Operator III	1	1	1
Automotive Services Technician	1	1	1
Lab Technician II	2	1	1
Plant Operator	2	1	1
Skilled Trades worker	2	2	2
Systems Mechanic I	1	1	1
Allocations/Permit Specialist	1	1	1
Administrative Assistant	0	1	1
Clean County Technician	2	2	2
Collection Operator Trainee	4	4	4
Inventory Clerk/Equipment Operator	1	1	1
Senior Office Associate	1	1	1
Lab Technician I	0	1	1
Utility Worker II - CDL	1	0	0
Plant Operator Trainee	6	4	4
Distribution Systems Operator Trainee	1	1	1
Utility Worker II - No CDL	1	2	2
Utility Worker I	1	1	1
<b>Total</b>	<b>80</b>	<b>80</b>	<b>79</b>

## Summary of Personnel Changes

- ◆ Systems Mechanic I position added in FY2024 to assist with the increase in plant equipment and aging infrastructure. The cost of this position was offset by the elimination of the Administrative Assistant position.

### Utility Administration Fund Revenues

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
403050 - Development Fees	1,000	750	750	0	0.00%
403055 - Other Planning Fees	40,000	50,000	55,000	5,000	10.00%
404420 - Interest, Penalties, Fees	200	100	100	0	0.00%
440110 - Drawings/Blueprints	7,000	6,500	6,500	0	0.00%
440200 - Lab Testing	100,000	90,000	82,000	(8,000)	(8.89%)
441200 - Utility Admin Charge	4,094,790	3,940,160	4,458,250	518,090	13.15%
490045 - Oper Transfer - General Fund	425,470	517,110	702,970	185,860	35.94%
491735 - Capital Transfer - CIP	207,540	224,890	271,110	46,220	20.55%
499500 - Contract Operations	274,200	262,070	318,260	56,190	21.44%
499510 - Inspections Projects	30,180	37,370	42,810	5,440	14.56%
<b>Total Utility Administration Revenue</b>	<b>5,180,380</b>	<b>5,128,950</b>	<b>5,937,750</b>	<b>808,800</b>	<b>15.77%</b>

### Utility Administration Fund Expenditures

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
40010 - Utility Administration	1,534,340	1,531,810	1,851,630	319,820	20.88%
40020 - Engineering	676,400	622,570	614,240	(8,330)	(1.34%)
40030 - Laboratory	716,610	688,590	727,910	39,320	5.71%
40040 - Maintenance	1,315,640	1,244,540	1,391,230	146,690	11.79%
40050 - Stormwater	425,470	517,110	715,460	198,350	38.36%
40060 - Clean County	207,540	224,890	276,300	51,410	22.86%
40998 - Inspection Projects	30,180	37,370	42,810	5,440	14.56%
40999 - Billable - Contract Operations	274,200	262,070	318,170	56,100	21.41%
<b>Total Utility Administration Expenses</b>	<b>5,180,380</b>	<b>5,128,950</b>	<b>5,937,750</b>	<b>808,800</b>	<b>15.77%</b>

**Utility Administration Fund Revenues**  
**FY 2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
403050 - Development Fees	750	750	1,000
403055 - Other Planning Fees	55,000	50,000	40,000
404420 - Interest, Penalties & Fees	100	100	200
440110 - Drawings/Blue Line Prints	6,500	6,500	7,000
440200 - Lab Testing	82,000	90,000	100,000
441200 - Utility Admin Charge	4,458,250	3,940,160	4,094,790
490045 - Oper Transfer - General Fund	702,970	517,110	425,470
491735 - Capital Transfer - CIP	271,110	224,890	207,540
499500 - Contract Operations	318,260	262,070	274,200
499510 - Inspection Projects	42,810	37,370	30,180
<b>Utility Administration Fund Revenues</b>	<b>5,937,750</b>	<b>5,128,950</b>	<b>5,180,380</b>



**Department 40010 - Utility Administration**  
**Utility Administration Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	601,980	526,420	529,010
500010 - Wages - Overtime	80	80	190
500040 - Other Wages	1,670	2,000	1,650
500100 - FICA - Employer	46,190	40,430	40,610
500120 - Health Insurance	141,270	145,600	160,270
500125 - Other Insurance	2,510	3,390	3,310
500130 - Pension	156,510	136,870	137,540
500140 - Workers Compensation	18,240	17,180	17,940
500150 - Unemployment Compensation	750	750	0
500160 - Other Post-Employment Benefits	36,820	28,240	0
500161 - Wage Reserve	(58,960)	0	0
500170 - Personal Development	4,200	4,200	5,400
500171 - Employee Recognition	3,240	3,340	4,040
500172 - Team Building	880	880	1,130
<b>Wages and Benefits</b>	<b>955,380</b>	<b>909,380</b>	<b>901,090</b>
501000 - Debt - Bond Principal	65,460	61,620	58,890
501050 - Debt - Bond Interest	22,570	23,610	25,120
501090 - Debt - Lease Interest	100	0	0
501090 - Debt - Administrative Fees	30	30	30
501095 - Bond Issue Cost Expense	2,300	150	0
502000 - Appropriations	360,000	105,000	155,000
505010 - Advertising	750	500	200
505050 - Dues & Subscriptions	5,000	14,500	14,500
505080 - Freight & Cartage	4,500	5,400	5,400
505120 - Licenses & Certifications	9,500	0	0
505130 - Small Office Equipment	1,000	1,000	1,200
505140 - Office Supplies	13,000	17,000	18,530
505150 - Other - Miscellaneous	750	750	500
505160 - Personal Mileage	750	1,000	1,000
505170 - Postage	2,680	2,680	2,680
505200 - Safety Equipment	19,000	19,000	20,000
505230 - Travel Expenses	5,000	5,000	5,000
510010 - Fleet Insurance	72,040	70,840	87,690
510020 - Property & Casualty Insurance	74,870	62,230	47,680

**Department 40010 - Utility Administration**  
**Utility Administration Fund Expenses FY2024**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
510030 - Public & Gen Liability Insurance	36,180	32,410	37,310
515000 - Contracted/Purchased Service	6,500	9,500	9,500
515180 - Software	700	500	500
515260 - Legal Services	1,000	1,000	1,000
520000 - Training	15,000	21,000	13,500
520030 - Food Comp	200	200	200
520040 - Seminars/Conventions	2,000	3,000	3,500
520050 - Tuition Assistance	1,500	1,500	1,500
525000 - Supplies/Material - Operating	2,110	1,500	1,000
525020 - Janitorial Supplies	1,060	1,000	1,500
525040 - Small Tools & Equipment	250	250	1,000
525050 - Welding Material/Supplies	200	0	0
535010 - Copy Machine Rental	0	3,000	5,240
535020 - Equipment Rental	1,000	1,000	0
535055 - Lease Payments	1,590	0	0
535057 - Non-Lease Components	260	0	0
535058 - Lease - Variable Payments	400	0	0
540010 - Wireless Communication	13,000	18,360	32,360
540020 - Telephone Expenses	300	0	0
545010 - Electric	25,000	25,000	25,000
545020 - Natural Gas	5,800	5,000	6,500
545050 - Waste/Trash Disposal	60,100	60,100	6,500
545060 - Water	1,300	1,300	1,320
592060 - Service Charges	60,000	45,000	40,000
<b>Operating Expenses</b>	<b>894,750</b>	<b>620,930</b>	<b>630,850</b>
599999 - Controllable Assets	1,500	1,500	2,400
<b>Capital Outlay</b>	<b>1,500</b>	<b>1,500</b>	<b>2,400</b>
<b>40010 - Utility Administration Total</b>	<b>1,851,630</b>	<b>1,531,810</b>	<b>1,534,340</b>

**Department 40020 - Engineering**  
**Utility Administration Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	373,290	369,640	394,170
500010 - Wages - Overtime	540	690	880
500040 - Other Wages	1,440	1,260	500
500100 - FICA - Employer	28,710	28,430	30,260
500120 - Health Insurance	91,050	102,240	119,420
500125 - Other Insurance	1,800	2,380	2,470
500130 - Pension	97,050	96,110	102,480
500140 - Workers Compensation	11,790	12,060	13,370
<b>Wages and Benefits</b>	<b>605,670</b>	<b>612,810</b>	<b>663,550</b>
501080 - Debt Lease Interest	50	0	0
505130 - Small Office Equipment	500	700	1,000
505230 - Travel Expenses	500	500	500
515180 - Software	3,650	3,650	3,650
520010 - Certification Classes	0	1,500	1,500
525040 - Small Tools & Equipment	250	250	500
535055 - Lease Payments	2,020	2,060	2,700
540010 - Wireless Communication	1,600	1,100	3,000
<b>Operating Expenses</b>	<b>8,570</b>	<b>9,760</b>	<b>12,850</b>
<b>40020 - Engineering Total</b>	<b>614,240</b>	<b>622,570</b>	<b>676,400</b>

**Department 40030 - Laboratory**  
**Utility Administration Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	308,930	294,550	320,420
500005 - Part-time Wages	19,790	0	0
500010 - Wages - Overtime	3,700	4,280	3,940
500040 - Other Wages	2,660	3,690	3,790
500100 - FICA - Employer	25,630	23,140	25,100
500120 - Health Insurance	75,350	81,470	97,080
500125 - Other Insurance	1,490	1,900	2,010
500130 - Pension	80,330	76,580	83,310
500140 - Workers Compensation	9,760	9,610	10,870
<b>Wages and Benefits</b>	<b>527,640</b>	<b>495,220</b>	<b>546,520</b>
501080 - Debt Lease Interest	30	0	0
505150 - Other - Miscellaneous	0	0	300
515000 - Contracted/Purchased Service	60,000	60,000	60,000
515180 - Software	11,000	9,960	9,200
525000 - Supplies/Material - Operating	36,930	35,000	35,000
525020 - Janitorial Supplies	200	200	200
528000 - Supplies - Chemicals	35,500	35,500	35,500
535010 - Copy Machine Rental	0	2,000	3,100
535055 - Lease Payments	940	0	0
535057 - Non - Lease Components	160	0	0
535058 - Lease - Variable Payments	50	0	0
535060 - Uniforms	1,000	1,250	1,750
545010 - Electric	50,000	45,000	20,000
545020 - Natural Gas	2,500	2,500	3,000
545060 - Water	1,960	1,960	2,040
<b>Operating Expenses</b>	<b>200,270</b>	<b>193,370</b>	<b>170,090</b>
<b>40030 - Laboratory Total</b>	<b>727,910</b>	<b>688,590</b>	<b>716,610</b>

**Department 40040 - Maintenance**  
**Utility Administration Fund Expenses FY2023**

	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>	<b>2021 Operating Budget Approved</b>
500000 - Wages - Full Time	469,680	502,890	455,220
500005 - Wages - Part Time	32,010	35,030	32,740
500010 - Wages - Overtime	3,000	2,920	2,260
500040 - Other Wages	1,290	600	1,760
500100 - FICA - Employer	38,710	41,420	37,640
500120 - Health Insurance	129,900	152,360	155,360
500125 - Other Insurance	3,030	3,150	3,370
500130 - Pension	122,120	130,750	125,050
500140 - Workers Compensation	15,330	17,060	16,010
<b>Wages and Benefits</b>	<b>815,070</b>	<b>886,180</b>	<b>829,410</b>
515180 - Software	9,200	9,200	2,250
515270 - Maintenance Contract Services	6,630	6,630	6,630
515320 - Testing Services	300	400	400
515330 - Towing Services	1,000	500	500
520010 - Certification Classes	0	1,000	1,000
520030 - Food Comp	100	100	100
525020 - Janitorial Supplies	500	500	500
525040 - Small Tools & Equipment	14,000	15,000	15,000
525050 - Welding Material/Supplies	1,700	1,500	1,500
526000 - Supplies/Material-Maintenance	52,800	48,000	48,000
526020 - Building Maintenance	10,420	15,200	15,200
526040 - Equipment Maintenance	19,000	17,000	17,000
526050 - Groundskeeping Maintenance	3,000	3,000	3,000
526110 - Snow Removal Materials	500	0	0
527010 - Anti-Freeze	600	600	600
527020 - Auto Batteries	3,000	2,800	2,800
527030 - Diesel Fuel	40,000	50,000	50,000
527040 - Diesel Fuel Tax	5,930	7,210	7,210
527060 - Auto Gasoline	105,000	85,250	85,250
527080 - Auto Motor Oil	4,500	4,500	4,500
527090 - Auto Repairs	62,000	62,000	62,000
527100 - Auto Tires	14,000	11,000	11,000
535020 - Equipment Rental	3,000	2,500	2,500
535055 - Lease Payments	30,560	32,200	18,330

**Department 40040 - Maintenance**  
**Utility Administration Fund Expenses FY2023**

	<b>2023</b>	<b>2022</b>	<b>2021</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
535060 - Uniforms	6,500	7,300	7,300
540010 - Wireless Communication	10,500	3,500	3,500
545010 - Electric	10,000	25,000	34,850
545015 - Heating Oil	5,000	5,000	5,000
545020 - Natural Gas	4,000	5,500	5,780
545030 - Propane Gas	2,500	2,600	2,500
545050 - Waste/Trash Disposal	0	1,100	1,100
545060 - Water	3,230	3,370	3,370
<b>Operating Expenses</b>	<b>429,470</b>	<b>429,460</b>	<b>420,691</b>
<b>40040 - Maintenance Total</b>	<b>1,244,540</b>	<b>1,315,640</b>	<b>1,250,101</b>

**Department 40050 - Stormwater**  
**Utility Administration Fund Expenses FY2024**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	358,710	294,200	285,250
500005 - Wages - Part Time	6,540	3,250	9,240
500040 - Other Wages	650	990	450
500100 - FICA - Employer	27,750	22,830	22,550
500120 - Health Insurance	67,430	67,520	33,700
500125 - Other Insurance	1,700	2,170	830
500130 - Pension	93,270	77,180	49,550
500140 - Workers Compensation	10,440	8,790	2,920
500170 - Personal Development	600	480	0
500171 - Employee Recognition	440	360	0
500172 - Team Building	130	100	0
<b>Wages and Benefits</b>	<b>567,660</b>	<b>477,870</b>	<b>404,490</b>
505050 - Dues & Subscriptions	5,900	4,500	2,500
505140 - Office Supplies	500	350	250
505160 - Personal Mileage	340	340	340
505200 - Safety Equipment	500	300	400
505230 - Travel Expenses	1,400	500	250
510010 - Fleet Insurance	4,180	4,170	2,950
510030 - Public & Gen Liability Insurance	2,480	1,850	0
515000 - Contracted/Purchased Service	113,230	0	0
515180 - Software	0	500	1,500
520000 - Training	4,500	3,400	3,400
520040 - Seminars/Conventions	1,350	700	700
520050 - Tuition Assistance	0	10,000	0
525000 - Supplies/Material - Operating	400	200	0
525040 - Small Tools & Equipment	500	400	250
527060 - Auto Gasoline	4,140	4,500	0
527090 - Auto Repairs	2,000	2,000	0
527100 - Auto Tires	1,200	0	0
535010 - Copy Machine Rental	0	220	0
535055 - Lease Payments	220	0	0

**Department 40050 - Stormwater**  
**Utility Administration Fund Expenses FY2024**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
535060 - Uniforms	900	400	300
540010 - Wireless Communication	2,760	2,540	1,280
592040 - Promotional Expenses	1,300	1,300	1,500
<b>Operating Expenses</b>	<b>147,580</b>	<b>38,170</b>	<b>15,620</b>
599999 - Controllable Assets	0	1,070	5,360
<b>Capital Outlay</b>	<b>0</b>	<b>1,070</b>	<b>5,360</b>
<b>40050 - Stormwater Total</b>	<b>715,240</b>	<b>517,110</b>	<b>425,470</b>



**Department 40060 - Clean County**  
**Utility Administration Fund Expenses FY2024**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	103,170	85,380	82,540
500100 - FICA - Employer	7,900	6,530	6,310
500120 - Health Insurance	17,480	25,150	17,480
500125 - Other Insurance	400	560	520
500130 - Pension	26,830	22,200	21,460
500140 - Workers Compensation	6,700	5,760	5,570
500170 - Personal Development	240	240	0
500171 - Employee Recognition	180	180	0
500172 - Team Building	50	50	0
<b>Wages and Benefits</b>	<b>162,950</b>	<b>146,050</b>	<b>133,880</b>
505140 - Office Supplies	100	0	0
505200 - Safety Equipment	300	300	300
505230 - Travel Expenses	0	250	2,100
510010 - Fleet Insurance	4,180	3,120	3,930
510030 - Public & Gen Liability Insurance	990	930	0
515000 - Contracted Purchased Service	1,420	0	0
515330 - Towing Services	500	500	500
520000 - Training	500	500	500
520050 - Tuition Assistance	0	2,500	0
525000 - Supplies/Material - Operating	3,150	0	0
525040 - Small Tools & Equipment	1,260	300	300
526000 - Supplies/Material - Maintenance	410	0	0
526040 - Equipment Maintenance	12,600	10,090	10,090
527030 - Diesel Fuel	22,500	15,000	13,500
527040 - Diesel Fuel Tax	2,610	2,220	2,000
527050 - Auto Fluids	730	730	730
527060 - Auto Gasoline	2,700	2,400	2,640
527090 - Auto Repairs	1,000	0	0
527100 - Auto Tires	3,700	0	0
535060 - Uniforms	1,000	1,000	1,400
540010 - Wireless Communication	1,080	1,030	480
545050 - Waste/Trash Disposal	33,800	33,700	33,700
545060 - Water	1,490	1,490	1,490
<b>Operating Expenses</b>	<b>96,020</b>	<b>76,060</b>	<b>73,660</b>

**Department 40060 - Clean County  
Utility Administration Fund Expenses FY2024**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
599999 - Controllable Assets	17,330	2,780	0
<b>Capital Outlay</b>	<b>17,330</b>	<b>2,780</b>	<b>0</b>
<b>40060 - Clean County Total</b>	<b>276,300</b>	<b>224,890</b>	<b>207,540</b>

**Department 40998 - Billable - Inspection Projects**  
**Utility Administration Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	16,930	8,550	8,210
500010 - Wages - Overtime	410	220	130
500100 - FICA - Employer	1,330	670	640
500120 - Health Insurance	4,130	2,370	2,490
500125 - Other Insurance	80	60	50
500130 - Pension	4,400	2,220	2,130
500140 - Workers Compensation	530	280	280
<b>Wages and Benefits</b>	<b>27,810</b>	<b>14,370</b>	<b>13,930</b>
515000 - Contracted/Purchased Service	15,000	23,000	16,250
<b>Operating Expenses</b>	<b>15,000</b>	<b>23,000</b>	<b>16,250</b>
<b>40998 - Billable - Inspection Projects Total</b>	<b>42,810</b>	<b>37,370</b>	<b>30,180</b>

**Department 40999 - Billable - Contract Operations**  
**Utility Administration Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	167,820	132,600	137,590
500010 - Wages - Overtime	13,700	13,210	11,960
50020 - Shift Differential - 2nd shift	10	10	0
500040 - Other Wages	4,020	3,450	2,870
500100 - FICA - Employer	14,200	11,420	11,660
500120 - Health Insurance	40,930	36,670	41,690
500125 - Other Insurance	810	850	860
500130 - Pension	43,630	34,480	35,770
500140 - Workers Compensation	5,300	4,330	4,670
<b>Wages and Benefits</b>	<b>290,420</b>	<b>237,020</b>	<b>247,070</b>
515000 - Contracted/Purchased Service	750	1,000	2,000
525000 - Supplies/Material - Operating	10,000	10,000	10,000
526000 - Supplies/Material-Maintenance	8,000	7,000	5,000
528000 - Supplies - Chemicals	1,300	500	2,700
545020 - Natural Gas	4,000	3,000	3,700
545060 - Water	3,700	3,550	3,730
<b>Operating Expenses</b>	<b>27,750</b>	<b>25,050</b>	<b>27,130</b>
<b>40999 - Billable - Contract Operations Total</b>	<b>318,170</b>	<b>262,070</b>	<b>274,200</b>



### Water Fund Revenues

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
404415 - Interest Leases	0	0	43,730	43,730	100.00%
404420 - Interest Penalties & Fees	30,000	30,000	30,000	0	0.00%
404511 - Lease Income	0	0	74,160	74,160	100.00%
404520 - Rental - Other	112,940	120,280	0	(120,280)	(100.00%)
441000 - Residential	769,300	744,500	765,900	21,400	2.87%
441010 - Comm/Industrial I	35,800	41,500	38,800	(2,700)	(6.51%)
441020 - Comm/Industrial II	39,200	38,500	44,800	6,300	16.36%
441030 - Vol/Public Service	1,600	1,600	3,000	1,400	87.50%
441100 - Connection Fees	3,000	3,000	5,000	2,000	66.67%
490045 - Oper Transfer - General Fund	187,280	230,040	750,570	520,530	226.28%
<b>Total Water Revenue</b>	<b>1,179,120</b>	<b>1,209,420</b>	<b>1,755,960</b>	<b>546,540</b>	<b>45.19%</b>

### Water Fund Expenditures

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
41010 - General Operations	458,530	455,120	828,760	373,640	82.10%
41020 - Maintenance Treatment Plants	52,370	45,260	56,020	10,760	23.77%
41100 - Elk Ridge Treatment Plant	10,340	10,920	16,070	5,150	47.16%
41120 - Highfield Treatment Plant	62,620	56,570	65,270	8,700	15.38%
41140 - Mt. Aetna Treatment Plant	42,470	34,790	37,780	2,990	8.59%
41160 - Sandy Hook Treatment Plant	19,410	17,360	20,930	3,570	20.56%
41180 - Sharpsburg Treatment Plant	301,810	324,000	390,750	66,750	20.60%
41700 - Distribution Lines Operations	124,620	143,160	207,740	64,580	45.11%
41710 - Distribution Lines Maintenance	106,950	122,240	132,640	10,400	8.51%
<b>Total Water Expenses</b>	<b>1,179,120</b>	<b>1,209,420</b>	<b>1,755,960</b>	<b>546,540</b>	<b>45.19%</b>

### Water Fund Revenues FY 2024

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
404415 - Interest Leases	43,730	0	0
404420 - Interest, Penalties & Fees	30,000	30,000	30,000
404511 - Lease Income	74,160	0	0
404520 - Rental - Other	0	120,280	112,940
441000 - Residential	765,900	744,500	769,300
441010 - Comm/Industrial I	38,800	41,500	35,800
441020 - Comm/Industrial II	44,800	38,500	39,200
441030 - Vol/Public Service	3,000	1,600	1,600
441100 - Connection Fees	5,000	3,000	3,000
490045 - Oper Transfer - General Fund	750,570	230,040	187,280
<b>Water Fund Revenues Total</b>	<b>1,755,960</b>	<b>1,209,420</b>	<b>1,179,120</b>

**Department 41010 - General Operations**  
**Water Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500161 - Wage Reserve	(6,430)	0	0
500170 - Personal Development	600	600	600
500171 - Employee Recognition	440	450	450
500172 - Team Building	130	130	130
<b>Wages and Benefits</b>	<b>(5,260)</b>	<b>1,180</b>	<b>1,180</b>
501000 - Debt - Bond Principal	19,470	18,580	14,720
501050 - Debt - Bond Interest	59,920	15,820	13,780
501090 - Debt - Administrative Fees	20	20	0
501095 - Bond Issue Cost Expense	2,800	0	480
502000 - Appropriations	340,000	15,000	15,000
505010 - Advertising	500	500	500
525000 - Supplies/Material - Operating	460	400	400
525010 - Billing Supplies	1,200	1,200	1,200
525040 - Small Tools & Equipment	50	50	700
527035 - Off Road Diesel	1,760	1,750	1,090
590040 - Utility Administration Charge	401,240	394,020	409,480
<b>Operating Expenses</b>	<b>827,420</b>	<b>447,340</b>	<b>457,350</b>
599999 - Controllable Assets	6,600	6,600	0
<b>Capital Outlay</b>	<b>6,600</b>	<b>6,600</b>	<b>0</b>
<b>41010 - General Operations Total</b>	<b>828,760</b>	<b>455,120</b>	<b>458,530</b>



**Department 41020 - Maintenance Treatment Plants**  
**Water Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	17,940	14,680	18,490
500010 - Wages - Overtime	1,520	930	1,210
500100 - FICA - Employer	1,490	1,190	1,510
500120 - Health Insurance	4,380	4,060	5,600
500125 - Other Insurance	90	90	120
500130 - Pension	4,660	3,820	4,810
500140 - Workers Compensation	570	480	630
<b>Wages and Benefits</b>	<b>30,650</b>	<b>25,250</b>	<b>32,370</b>
515270 - Maintenance Contract Services	1,380	1,310	3,000
526000 - Supplies/Material-Maintenance	23,990	18,700	17,000
<b>Operating Expenses</b>	<b>25,370</b>	<b>20,010</b>	<b>20,000</b>
<b>41020 - Maintenance Treatment Plants Total</b>	<b>56,020</b>	<b>45,260</b>	<b>52,370</b>

**Department 41100 - Elk Ridge Treatment Plant**  
**Water Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	8,160	5,070	4,330
500010 - Wages - Overtime	50	40	50
500100 - FICA - Employer	630	390	340
500120 - Health Insurance	1,990	1,400	1,310
500125 - Other Insurance	40	30	30
500130 - Pension	2,120	1,320	1,130
500140 - Workers Compensation	260	170	150
<b>Wages and Benefits</b>	<b>13,250</b>	<b>8,420</b>	<b>7,340</b>
525000 - Supplies/Material - Operating	810	700	700
525040 - Small Tools & Equipment	200	200	200
528000 - Supplies - Chemicals	810	600	600
545010 - Electric	1,000	1,000	1,500
<b>Operating Expenses</b>	<b>2,820</b>	<b>2,500</b>	<b>3,000</b>
<b>41100 - Elk Ridge Treatment Plant Total</b>	<b>16,070</b>	<b>10,920</b>	<b>10,340</b>

**Department 41120 - Highfield Treatment Plant**  
**Water Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	14,630	13,380	13,710
500010 - Wages - Overtime	520	210	100
500100 - FICA - Employer	1,160	1,040	1,060
500120 - Health Insurance	3,570	3,700	4,150
500125 - Other Insurance	70	90	90
500130 - Pension	3,800	3,480	3,560
500140 - Workers Compensation	460	440	470
<b>Wages and Benefits</b>	<b>24,210</b>	<b>22,340</b>	<b>23,140</b>
515000 - Contracted/Purchased Service	0	600	1,200
525000 - Supplies/Material - Operating	5,700	5,700	4,500
525040 - Small Tools & Equipment	280	280	280
528000 - Supplies - Chemicals	17,080	12,650	11,500
545010 - Electric	18,000	15,000	22,000
<b>Operating Expenses</b>	<b>41,060</b>	<b>34,230</b>	<b>39,480</b>
<b>41120 - Highfield Treatment Plant Total</b>	<b>65,270</b>	<b>56,570</b>	<b>62,620</b>

**Department 41140 - Mt. Aetna Treatment Plant**  
**Water Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	16,760	15,740	19,160
500010 - Wages - Overtime	1,260	790	600
500100 - FICA - Employer	1,380	1,260	1,510
500120 - Health Insurance	4,090	4,350	5,800
500125 - Other Insurance	80	100	120
500130 - Pension	4,360	4,090	4,980
500140 - Workers Compensation	530	510	650
<b>Wages and Benefits</b>	<b>28,460</b>	<b>26,840</b>	<b>32,820</b>
515000 - Contracted/Purchased Service	0	0	1,000
525000 - Supplies/Material - Operating	1,610	1,400	1,400
525040 - Small Tools & Equipment	250	250	250
528000 - Supplies - Chemicals	4,460	3,300	3,000
545010 - Electric	3,000	3,000	4,000
<b>Operating Expenses</b>	<b>9,320</b>	<b>7,950</b>	<b>9,650</b>
<b>41140 - Mt. Aetna Treatment Plant Total</b>	<b>37,780</b>	<b>34,790</b>	<b>42,470</b>

**Department 41160 - Sandy Hook Treatment Plant**  
**Water Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	7,560	5,990	8,100
500010 - Wages - Overtime	820	640	60
500100 - FICA - Employer	640	510	620
500120 - Health Insurance	1,840	1,660	2,450
500125 - Other Insurance	40	40	50
500130 - Pension	1,970	1,560	2,110
500140 - Workers Compensation	240	200	270
<b>Wages and Benefits</b>	<b>13,110</b>	<b>10,600</b>	<b>13,660</b>
525000 - Supplies/Material - Operating	1,440	1,000	1,000
525040 - Small Tools & Equipment	500	500	150
528000 - Supplies - Chemicals	2,380	1,760	1,600
545010 - Electric	3,500	3,500	3,000
<b>Operating Expenses</b>	<b>7,820</b>	<b>6,760</b>	<b>5,750</b>
<b>41160 - Sandy Hook Treatment Plant Total</b>	<b>20,930</b>	<b>17,360</b>	<b>19,410</b>

**Department 41180 - Sharpsburg Treatment Plant**  
**Water Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	176,330	146,430	138,210
500010 - Wages - Overtime	16,890	13,970	12,570
500040 - Other Wages	3,480	4,020	200
500100 - FICA - Employer	15,040	12,580	11,550
500120 - Health Insurance	43,010	40,500	41,870
500125 - Other Insurance	850	940	870
500130 - Pension	45,840	38,070	35,930
500140 - Workers Compensation	5,570	4,780	4,690
<b>Wages and Benefits</b>	<b>307,010</b>	<b>261,290</b>	<b>245,890</b>
515000 - Contracted/Purchased Service	7,610	7,610	7,610
525000 - Supplies/Material - Operating	8,630	7,500	5,500
525040 - Small Tools & Equipment	1,000	1,000	1,300
528000 - Supplies - Chemicals	45,900	34,000	30,910
535060 - Uniforms	600	600	600
545010 - Electric	20,000	12,000	10,000
<b>Operating Expenses</b>	<b>83,740</b>	<b>62,710</b>	<b>55,920</b>
<b>41180 - Sharpsburg Treatment Plant Total</b>	<b>390,750</b>	<b>324,000</b>	<b>301,810</b>

**Department 41700 - Distribution Lines Operations**  
**Water Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	81,270	63,870	57,800
500010 - Wages - Overtime	9,770	8,400	8,660
500040 - Other Wages	450	1,080	450
500100 - FICA - Employer	7,000	5,610	5,120
500120 - Health Insurance	19,820	17,670	17,510
500125 - Other Insurance	390	410	360
500130 - Pension	21,140	16,610	15,030
500140 - Workers Compensation	2,570	2,080	1,960
<b>Wages and Benefits</b>	<b>142,410</b>	<b>115,730</b>	<b>106,890</b>
515000 - Contracted/Purchased Service	6,000	5,500	5,200
515180 - Software	3,000	3,000	2,600
525000 - Supplies/Material - Operating	8,340	7,250	7,250
525040 - Small Tools & Equipment	1,000	1,000	1,000
528000 - Supplies - Chemicals	1,770	1,680	1,680
<b>Operating Expenses</b>	<b>20,110</b>	<b>18,430</b>	<b>17,730</b>
599999 - Controllable Assets	45,220	9,000	0
<b>Capital Outlay</b>	<b>45,220</b>	<b>9,000</b>	<b>0</b>
<b>41700 - Distribution Lines Operations Total</b>	<b>207,740</b>	<b>143,160</b>	<b>124,620</b>

**Department 41710 - Distribution Lines Maintenance**  
**Water Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	27,850	26,710	24,610
500010 - Wages - Overtime	4,200	4,100	4,340
500100 - FICA - Employer	2,450	2,360	2,210
500120 - Health Insurance	6,790	7,390	7,460
500125 - Other Insurance	130	170	150
500130 - Pension	7,240	6,940	6,400
500140 - Workers Compensation	880	870	830
<b>Wages and Benefits</b>	<b>49,540</b>	<b>48,540</b>	<b>46,000</b>
515000 - Contracted/Purchased Service	3,770	0	0
515270 - Maintenance Service Contracts	36,000	36,000	23,350
520030 - Food Comp	200	200	100
526000 - Supplies/Material - Maintenance	43,130	37,500	37,500
<b>Operating Expenses</b>	<b>83,100</b>	<b>73,700</b>	<b>60,950</b>
<b>41710 - Distribution Lines Maintenance Total</b>	<b>132,640</b>	<b>122,240</b>	<b>106,950</b>





## Sewer Fund Revenues

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
404420 - Interest, Penalties, & Fees	100,000	110,000	120,000	10,000	9.09%
441000 - Residential	5,275,300	5,315,400	7,369,500	2,054,100	38.64%
441010 - Comm/Industrial I	169,300	179,200	225,500	46,300	25.84%
441020 - Comm/Industrial II	1,735,600	1,775,100	1,876,600	101,500	5.72%
441030 - Vol/Public Service	4,600	4,600	5,400	800	17.39%
441040 - Dist/Coll Service	1,293,340	1,291,839	1,355,900	64,061	4.96%
441100 - Connection Fees	700,000	700,000	800,000	100,000	14.29%
441110 - Grinder Pump Fees	6,500	6,500	9,000	2,500	38.46%
442300 - Wholesale	1,838,200	1,935,236	1,908,000	(27,236)	(1.41%)
442310 - Sludge	20,000	20,000	30,000	10,000	50.00%
443240 - Pretreatment Permit Fees	15,000	15,000	10,000	(5,000)	(33.33%)
485000 - Reimburse Administrative	3,000	3,000	3,500	500	16.67%
490090 - Fund Balance Reserve	626,460	586,805	0	(586,805)	(100.00%)
495110 - Operating - State Grants	150,000	150,000	150,000	0	0.00%
<b>Total Sewer Revenue</b>	<b>11,937,300</b>	<b>12,092,680</b>	<b>13,863,400</b>	<b>1,770,720</b>	<b>14.64%</b>

## Sewer Fund Expenditures

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
42010 - General Operations	6,636,690	6,833,810	8,023,760	1,189,950	17.41%
42020 - Maintenance Treatment Plants	233,300	202,410	228,870	26,460	13.07%
42100 - Antietam Treatment Plant	307,590	332,500	403,480	70,980	21.35%
42120 - Conococheague Treatment Plant	1,866,990	1,804,790	1,919,100	114,310	6.33%
42160 - Sandy Hook Treatment Plant	47,310	42,030	50,500	8,470	20.15%
42180 - Smithsburg Treatment Plant	383,160	434,340	525,840	91,500	21.07%
42200 - Winebrenner Treatment Plant	405,160	457,210	565,330	108,120	23.65%
42700 - Collection Lines Operations	1,425,360	1,356,630	1,433,730	77,100	5.68%
42710 - Collection Lines Maintenance	631,740	628,960	712,790	83,830	13.33%
<b>Total Sewer Expenses</b>	<b>11,937,300</b>	<b>12,092,680</b>	<b>13,863,400</b>	<b>1,770,720</b>	<b>14.64%</b>

### Sewer Fund Revenues FY2024

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
404420 - Interest, Penalties & Fees	120,000	110,000	100,000
441000 - Residential	7,369,500	5,315,400	5,275,300
441010 - Comm/Industrial I	225,500	179,200	169,300
441020 - Comm/Industrial II	1,876,600	1,775,100	1,735,600
441030 - Vol/Public Service	5,400	4,600	4,600
441040 - Dist./Coll Service	1,355,900	1,291,839	1,293,340
441100 - Connection Fees	800,000	700,000	700,000
441110 - Grinder Pump Fees	9,000	6,500	6,500
442300 - Wholesale	1,908,000	1,935,236	1,838,200
442310 - Sludge	30,000	20,000	20,000
443240 - Pretreatment Permit Fees	10,000	15,000	15,000
485000 - Reimburse Administrative	3,500	3,000	3,000
490090 - Fund Balance Reserve	0	586,805	626,460
495110 - Operating - State Grants	150,000	150,000	150,000
<b>Sewer Fund Revenues Total</b>	<b>13,863,400</b>	<b>12,092,680</b>	<b>11,937,300</b>

**Department 42010 - General Operations**  
**Sewer Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	84,250	93,770	92,220
500100 - FICA - Employer	6,440	7,170	7,050
500120 - Health Insurance	20,550	25,930	27,940
500125 - Other Insurance	410	600	580
500130 - Pension	21,910	24,380	23,980
500140 - Workers Compensation	2,660	3,060	3,130
500161 - Wage Reserve	(25,200)	0	0
500170 - Personal Development	3,840	3,840	3,840
500171 - Employee Recognition	2,720	2,790	2,870
500172 - Team Building	800	800	800
<b>Wages and Benefits</b>	<b>118,380</b>	<b>162,340</b>	<b>162,410</b>
501000 - Debt - Bond Principal	1,584,920	1,454,240	1,274,230
501010 - Debt - State Loan Principal	221,990	220,230	218,490
501050 - Debt - Bond Interest	983,320	1,006,820	777,840
501060 - Debt - State Loan Interest	22,260	24,020	25,760
501090 - Debt - Administrative Fees	11,940	12,170	11,340
501095 - Bond Issue Cost Expense	2,000	49,960	44,850
502000 - Appropriations	350,000	244,000	330,000
505010 - Advertising	500	0	0
505110 - Laboratory Testing	6,000	6,000	6,000
505906 - Operating Reserves	550,680	0	0
515000 - Contracted/Purchased Service	15,000	15,000	16,000
515180 - Software	2,000	1,540	1,460
525000 - Supplies/Material - Operating	500	500	2,000
525010 - Billing Supplies	82,500	80,000	75,000
527035 - Off Road Diesel	4,760	4,250	6,000
590040 - Utility Administration Charge	4,057,010	3,546,140	3,685,310
<b>Operating Expenses</b>	<b>7,895,380</b>	<b>6,664,870</b>	<b>6,474,280</b>
599999 - Controllable Assets	10,000	6,600	0
<b>Capital Outlay</b>	<b>10,000</b>	<b>6,600</b>	<b>0</b>
<b>42010 - General Operations Total</b>	<b>8,023,760</b>	<b>6,833,810</b>	<b>6,636,690</b>

**Department 42020 - Maintenance Treatment Plant**  
**Sewer Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	82,730	78,080	93,740
500010 - Wages - Overtime	710	870	740
500100 - FICA - Employer	6,380	6,040	7,230
500120 - Health Insurance	20,180	21,590	28,400
500125 - Other Insurance	400	500	590
500130 - Pension	21,510	20,300	24,370
500140 - Workers Compensation	2,610	2,550	3,180
<b>Wages and Benefits</b>	<b>134,520</b>	<b>129,930</b>	<b>158,250</b>
515270 - Maintenance Contract Services	8,800	6,750	15,000
526000 - Supplies/Material-Maintenance	75,270	65,450	59,500
527080 - Auto Motor Oil	10,000	0	0
586025 - Salt - Supplies	280	280	550
<b>Operating Expenses</b>	<b>94,350</b>	<b>72,480</b>	<b>75,050</b>
<b>42020 - Maintenance Treatment Plant Total</b>	<b>228,870</b>	<b>202,410</b>	<b>233,300</b>

**Department 42100 - Antietam Treatment Plant**  
**Sewer Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	217,630	170,620	152,370
500005 - Wages - Part Time	1,730	1,350	1,220
500010 - Wages - Overtime	6,220	7,180	6,100
500100 - FICA - Employer	17,250	13,700	12,220
500120 - Health Insurance	53,080	47,190	46,160
500125 - Other Insurance	1,050	1,100	950
500130 - Pension	56,590	44,360	39,620
500140 - Workers Compensation	6,870	5,570	5,170
<b>Wages and Benefits</b>	<b>360,420</b>	<b>291,070</b>	<b>263,810</b>
515000 - Contracted/Purchased Service	500	700	700
525000 - Supplies/Material - Operating	5,380	4,680	4,680
525040 - Small Tools & Equipment	500	500	500
528000 - Supplies - Chemicals	6,680	4,950	4,500
535060 - Uniforms	0	600	600
545010 - Electric	30,000	30,000	32,800
<b>Operating Expenses</b>	<b>43,060</b>	<b>41,430</b>	<b>43,780</b>
<b>42100 - Antietam Treatment Plant Total</b>	<b>403,480</b>	<b>332,500</b>	<b>307,590</b>

**Department 42120 - Conococheague Treatment Plant**  
**Sewer Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	423,430	453,330	496,720
500010 - Wages - Overtime	4,350	5,480	5,350
50020 - Shift Differential - 2nd Shift	70	290	0
500040 - Other Wages	5,360	7,490	10,300
500100 - FICA - Employer	33,140	35,690	39,200
500120 - Health Insurance	103,280	125,380	150,490
500125 - Other Insurance	2,040	2,920	3,110
500130 - Pension	110,090	117,870	129,150
500140 - Workers Compensation	13,370	14,800	16,850
<b>Wages and Benefits</b>	<b>695,130</b>	<b>763,250</b>	<b>851,170</b>
515000 - Contracted/Purchased Service	31,650	30,000	77,000
515180 - Software	1,300	1,220	0
525000 - Supplies/Material - Operating	20,000	15,500	15,500
525040 - Small Tools & Equipment	1,100	1,100	1,100
528000 - Supplies - Chemicals	377,000	260,000	197,000
535060 - Uniforms	3,500	3,500	3,500
545010 - Electric	450,000	360,000	390,000
545020 - Natural Gas	10,200	10,000	13,000
545060 - Water	5,220	5,220	5,220
590030 - Sludge Dewatering	324,000	330,000	313,500
<b>Operating Expenses</b>	<b>1,223,970</b>	<b>1,016,540</b>	<b>1,015,820</b>
600400 - Machinery & Equipment	0	25,000	0
<b>Capital Outlay</b>	<b>0</b>	<b>25,000</b>	<b>0</b>
<b>42120 - Conococheague Treatment Plant Total</b>	<b>1,919,100</b>	<b>1,804,790</b>	<b>1,866,990</b>

**Department 42160 - Sandy Hook Treatment Plant**  
**Sewer Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	13,940	10,530	15,130
500010 - Wages - Overtime	270	170	200
500100 - FICA - Employer	1,090	820	1,170
500120 - Health Insurance	3,400	2,910	4,580
500125 - Other Insurance	70	70	90
500130 - Pension	3,620	2,740	3,930
500140 - Workers Compensation	440	340	510
<b>Wages and Benefits</b>	<b>22,830</b>	<b>17,580</b>	<b>25,610</b>
525000 - Supplies/Material - Operating	2,530	2,200	2,200
528000 - Supplies - Chemicals	11,140	8,250	7,500
545010 - Electric	14,000	14,000	12,000
<b>Operating Expenses</b>	<b>27,670</b>	<b>24,450</b>	<b>21,700</b>
<b>42160 - Sandy Hook Treatment Plant Total</b>	<b>50,500</b>	<b>42,030</b>	<b>47,310</b>



**Department 42180 - Smithsburg Treatment Plant**  
**Sewer Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	183,940	130,460	110,790
500010 - Wages - Overtime	5,400	5,160	4,290
500040 - Other Wages	6,990	4,910	730
500100 - FICA - Employer	15,010	10,750	8,860
500120 - Health Insurance	44,860	36,080	33,570
500125 - Other Insurance	890	840	690
500130 - Pension	47,830	33,920	28,810
500140 - Workers Compensation	5,810	4,260	3,760
<b>Wages and Benefits</b>	<b>310,730</b>	<b>226,380</b>	<b>191,500</b>
515000 - Contracted/Purchased Service	52,750	50,000	40,500
525000 - Supplies/Material - Operating	18,400	16,000	16,000
525040 - Small Tools & Equipment	750	750	1,500
528000 - Supplies - Chemicals	31,130	31,130	31,130
535060 - Uniforms	2,080	2,080	2,080
545010 - Electric	110,000	108,000	100,450
<b>Operating Expenses</b>	<b>215,110</b>	<b>207,960</b>	<b>191,660</b>
<b>42180 - Smithsburg Treatment Plant Total</b>	<b>525,840</b>	<b>434,340</b>	<b>383,160</b>

**Department 42200 Winebrenner Treatment Plant**  
**Sewer Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	157,640	129,020	128,140
500010 - Wages - Overtime	8,560	9,370	7,100
500040 - Other Wages	3,510	2,290	3,500
500100 - FICA - Employer	12,990	10,760	10,610
500120 - Health Insurance	38,450	35,690	38,820
500125 - Other Insurance	760	830	800
500130 - Pension	40,980	33,550	33,320
500140 - Workers Compensation	4,980	4,210	4,350
<b>Wages and Benefits</b>	<b>267,870</b>	<b>225,720</b>	<b>226,640</b>
515000 - Contracted/Purchased Service	28,000	4,400	5,100
525000 - Supplies/Material - Operating	10,470	9,100	9,100
525040 - Small Tools & Equipment	500	500	1,000
528000 - Supplies - Chemicals	135,000	100,000	76,630
535060 - Uniforms	1,890	1,890	1,890
545010 - Electric	120,000	115,000	83,000
545015 - Heating Oil	1,600	600	1,800
<b>Operating Expenses</b>	<b>297,460</b>	<b>231,490</b>	<b>178,520</b>
<b>42200 - Winebrenner Treatment Plant Total</b>	<b>565,330</b>	<b>457,210</b>	<b>405,160</b>

**Department 42700 Collection Lines Operations**  
**Sewer Fund Expenses FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	572,870	519,780	568,280
500010 - Wages - Overtime	82,970	75,540	66,240
500020 - Shift Differential - 2nd shift	3,110	3,780	2,980
500040 - Other Wages	4,940	6,890	300
500100 - FICA - Employer	50,790	46,360	48,790
500120 - Health Insurance	139,730	143,760	172,170
500125 - Other Insurance	2,760	3,350	3,560
500130 - Pension	148,940	135,140	147,750
500140 - Workers Compensation	18,090	16,960	19,280
<b>Wages and Benefits</b>	<b>1,024,200</b>	<b>951,560</b>	<b>1,029,350</b>
505192 - Property Tax Expense	150	150	1,760
515000 - Contracted/Purchased Service	18,990	18,000	18,000
515180 - Software	2,640	2,500	0
520030 - Food Comp	1,500	1,500	1,500
525000 - Supplies/Material - Operating	5,800	5,500	6,600
525040 - Small Tools & Equipment	2,400	2,400	5,500
528000 - Supplies - Chemicals	41,800	41,800	38,000
535060 - Uniforms	6,000	6,000	6,000
540010 - Wireless Communication	10,000	10,000	3,000
545010 - Electric	228,570	228,570	228,570
545020 - Natural Gas	800	790	790
545030 - Propane Gas	300	300	0
545060 - Water	2,580	2,360	2,090
590020 - Sewage Collection	80,000	78,000	77,000
<b>Operating Expenses</b>	<b>401,530</b>	<b>397,870</b>	<b>388,810</b>
599999 - Controllable Assets	8,000	7,200	7,200
<b>Capital Outlay</b>	<b>8,000</b>	<b>7,200</b>	<b>7,200</b>
<b>42700 - Collection Lines Operations Total</b>	<b>1,433,730</b>	<b>1,356,630</b>	<b>1,425,360</b>

**Department 42710 Collection Lines Maintenance**  
**Sewer Fund Expenses FY2024**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500000 - Wages - Full Time	263,690	235,380	243,080
500010 - Wages - Overtime	11,050	9,790	11,150
500100 - FICA - Employer	21,020	18,760	19,450
500120 - Health Insurance	64,320	65,100	73,640
500125 - Other Insurance	1,270	1,520	1,520
500130 - Pension	68,560	61,200	63,200
500140 - Workers Compensation	8,330	7,680	8,250
<b>Wages and Benefits</b>	<b>438,240</b>	<b>399,430</b>	<b>420,290</b>
515270 - Maintenance Contract Services	1,720	1,630	4,000
520030 - Food Comp	100	100	100
526000 - Supplies/Material-Maintenance	272,080	227,150	206,500
545030 - Propane Gas	0	0	300
586025 - Salt -Supplies	650	650	550
<b>Operating Expenses</b>	<b>274,550</b>	<b>229,530</b>	<b>211,450</b>
<b>42710 - Collection Lines Maintenance Total</b>	<b>712,790</b>	<b>628,960</b>	<b>631,740</b>



### Pretreatment Fund Revenues

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
404415 - Interest Leases	0	0	303,980	303,980	100.00%
404511 - Lease Income	345,600	345,600	41,620	(303,980)	(87.96%)
490090 - Fund Balance Reserve	139,100	127,260	0	(127,260)	(100.00%)
<b>Total Pretreatment Revenue</b>	<b>484,700</b>	<b>472,860</b>	<b>345,600</b>	<b>(127,260)</b>	<b>(26.91%)</b>

### Pretreatment Fund Expenditures

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
43010 - General Operations	484,700	472,860	345,600	(127,260)	(26.91%)
<b>Total Pretreatment Expense</b>	<b>484,700</b>	<b>472,860</b>	<b>345,600</b>	<b>(127,260)</b>	<b>(26.91%)</b>

**Pretreatment Fund Revenues**  
**FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
404415 - Interest Leases	303,980	0	0
404511 - Lease Income	41,620	345,600	345,600
490090 - Fund Balance Reserve	0	127,260	139,100
<b>Pretreatment Fund Revenues Total</b>	<b>345,600</b>	<b>472,860</b>	<b>484,700</b>

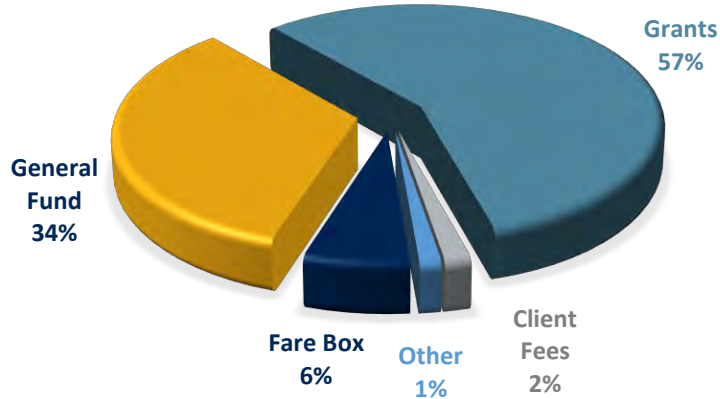
**Department 43010 General Operations**  
**Pretreatment Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
501010 - Debt - State Loan Principal	11,060	450,000	460,000
501060 - Debt - State Loan Interest	40	1,840	3,680
501090 - Debt - Administrative Fees	21,020	21,020	21,020
505906 - Operating Reserves	313,480	0	0
<b>Operating Expenses</b>	<b>345,600</b>	<b>472,860</b>	<b>484,700</b>
<b>43010 - General Operations Total</b>	<b>345,600</b>	<b>472,860</b>	<b>484,700</b>



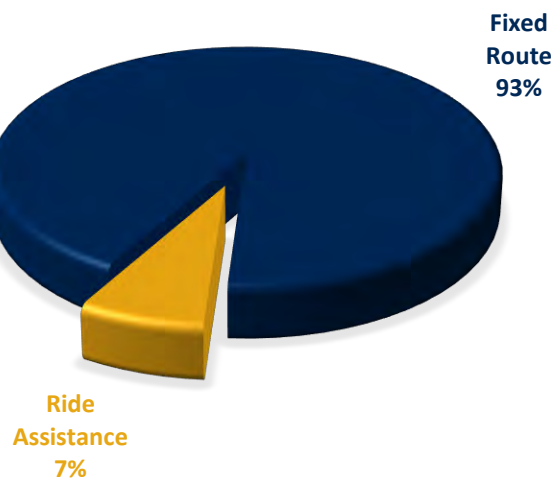
## Transit Fund Summary

## TRANSIT REVENUE



\*The Transit Fund's main support is from Federal, State, and Local grants, which account for 57% or \$1,790,490 of the total budget. Client Fees are collections from the participants of the ADA, STAP, and DSS programs. These fees supplement the grants that support these programs. Fare Box revenue from the Fixed Route service represents 6% of the budget or \$200,000. The Transit Fund by nature is heavily dependent on grants and will continue to require that support to maintain the same level of service.

## TRANSIT EXPENSE





## Transit Fund Revenues

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
<b>44020 - Fixed Route Services</b>					
444030 - Fare Box Collections	200,000	200,000	200,000	0	0.00%
444040 - Advertising	10,000	10,000	10,000	0	0.00%
444110 - ADA Client Fees	20,000	20,000	20,000	0	0.00%
444300 - DSS Program	109,000	109,000	109,000	0	0.00%
486120 - Reimbursed Expenses - STAP	30,750	30,750	30,750	0	0.00%
490045 - Oper Transfer - General Fund	997,130	1,003,570	1,003,570	0	0.00%
495100 - Operating - Federal Grants	933,540	1,034,240	1,282,710	248,470	24.02%
495110 - Operating - State Grants	251,860	251,860	251,860	0	0.00%
<b>44030 - Ride Assistance Program</b>					
444200 - STAP Program	146,920	146,920	146,920	0	0.00%
444210 - STAP Client Fees	30,000	30,000	30,000	0	0.00%
490045 - Oper Transfer - General Fund	48,970	48,970	48,970	0	0.00%
<b>Total Transit Revenue</b>	<b>2,778,170</b>	<b>2,885,310</b>	<b>3,133,780</b>	<b>248,470</b>	<b>8.61%</b>

## Transit Fund Expenditures

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
44020 - Fixed Route Service	2,552,280	2,659,420	2,907,890	248,470	9.34%
44030 - Ride Assistance Program	225,890	225,890	225,890	0	0.00%
<b>Total Transit Expenses</b>	<b>2,778,170</b>	<b>2,885,310</b>	<b>3,133,780</b>	<b>248,470</b>	<b>8.61%</b>

## Transit Fund

*Fund 44 - Departments 44020 - 44030*

*Contact: Kevin Cerrone*

### Departmental Function

The Washington County Transit Department provides safe, affordable, dependable, and accessible public transportation that enhances the mobility of our customers. Established in 1972, service is provided to Valley Mall, Long Meadow, Williamsport, Maugansville, Robinwood, Smithsburg, Funkstown, and throughout the City of Hagerstown. Along with Fixed Route mass transit service, the Transit System also provides the following services to the community: Americans with Disabilities Act (ADA) Para-Transit service; Statewide Special Transportation Assistance Program (SSTAP) Ride Assistance; and employment-based services known as Job Opportunity Bus Shuttle (JOBS), partially funded by the Department of Social Services (DSS).

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Director of Transit	1	1	1
Deputy Director - Transit	0	1	1
Transit Operations Supervisor	1	0	0
Transit Fleet & Facility Manager	1	1	1
Transit Communications and Outreach Manager	1	0	0
Driver Supervisor	0	1	1
Transit Fleet Technician	2	2	2
Transit - Fiscal Technician	1	1	1
Transit Communications Specialist	2	0	0
Office Associate	0	2	2
Bus Operator	8	8	8
Transit Maintenance Worker - No CDL	1	1	1
<b>Total</b>	<b>18</b>	<b>18</b>	<b>18</b>

### Summary of Personnel Changes

- ◆ Reorganization during FY23 resulted in some changes in position names but not count:
  - Deputy Director of Transit Position eliminated, and Transit Communications and Outreach Manager position was created.
  - Driver Supervisor was upgraded to Transit Operations Supervisor.
  - Office Associate was upgraded to Transit Communications Specialist.

### Transit Fund Revenues FY2024

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
<b>44020 - Fixed Route Service</b>			
444030 - Fare Box Collections	200,000	200,000	200,000
444040 - Advertising	10,000	10,000	10,000
444110 - ADA Client Fees	20,000	20,000	20,000
444300 - DSS Program	109,000	109,000	109,000
486120 - Reimbursed Expenses - STAP	30,750	30,750	30,750
490045 - Oper Transfer - General Fund	1,003,570	1,003,570	997,130
495100 - Operating - Federal Grants	1,282,710	1,034,240	933,540
495110 - Operating - State Grants	251,860	251,860	251,860
<b>44030 - Ride Assistance Program</b>			
444200 - STAP Program	146,920	146,920	146,920
444210 - STAP Client Fees	30,000	30,000	30,000
490045 - Oper Transfer - General Fund	48,970	48,970	48,970
<b>Transit Fund Revenues Total</b>	<b>3,133,780</b>	<b>2,885,310</b>	<b>2,778,170</b>

**Department 44020 - Fixed Route Service**  
**Transit Fund FY24 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	925,230	853,400	828,470
500005 - Wages - Part Time	570,000	525,000	525,000
500010 - Wages - Overtime	100,000	85,500	65,500
500040 - Other Wages	15,530	14,220	14,100
500100 - FICA - Employer	123,220	111,930	109,630
500120 - Health Insurance	225,560	238,320	229,400
500125 - Other Insurance	6,440	5,840	5,840
500130 - Pension	240,570	221,890	215,400
500140 - Workers Compensation	58,530	51,300	50,300
500160 - Other Post Employment Benefits	8,290	6,440	0
500161 - Wage Reserve	(1,320)	0	0
500170 - Personal Development	2,160	2,160	2,160
500171 - Employee Recognition	1,620	1,620	1,620
500172 - Team Building	450	450	450
<b>Wages and Benefits</b>	<b>2,276,280</b>	<b>2,118,070</b>	<b>2,047,870</b>
502000 - Appropriations	21,530	21,530	18,620
505010 - Advertising	2,000	2,000	2,000
505050 - Dues & Subscriptions	1,000	1,000	1,000
505080 - Freight & Cartage	1,000	1,000	1,000
505090 - Hauling Expense	100	100	100
505120 - Licenses & Certifications	250	250	250
505140 - Office Supplies	3,000	3,000	3,000
505160 - Personal Mileage	300	300	300
505170 - Postage	100	100	100
505210 - Safety Supplies	300	300	300
505230 - Travel Expenses	400	0	0
510010 - Fleet Insurance	22,420	23,070	25,060
510020 - Property & Casualty Insurance	3,480	2,920	2,230
510030 - Public & Gen Liability Insurance	8,930	8,330	7,910
515000 - Contracted/Purchased Service	10,000	10,000	10,000
515180 - Software	69,000	69,000	31,000
515270 - Maintenance Contract Services	7,000	7,000	7,000
515330 - Towing Services	2,000	2,000	2,000

**Department 44020 - Fixed Route Service**  
**Transit Fund FY24 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
515350 - Accident Repairs	1,000	1,000	1,000
520000 - Training	1,000	1,000	1,000
520030 - Food Comp	4,000	4,000	4,000
520040 - Seminars/Conventions	1,000	1,000	1,000
525000 - Supplies/Material - Operating	25,000	25,000	25,000
525030 - Medical Supplies	200	200	200
525040 - Small Tools & Equipment	2,000	2,000	2,000
526000 - Supplies/Material-Maintenance	31,650	30,000	30,000
526020 - Building Maintenance	4,010	4,010	4,010
526040 - Equipment Maintenance	1,600	1,600	1,600
527030 - Diesel Fuel	255,000	177,800	178,330
527040 - Diesel Fuel Tax	430	430	430
527050 - Auto Fluids	9,800	9,800	9,800
527060 - Auto Gasoline	37,500	27,000	31,630
527090 - Auto Repairs	20,000	20,000	20,000
527100 - Auto Tires	17,700	17,700	17,700
535010 - Copy Machine Rental	0	2,720	2,720
535055 - Lease Payments	32,720	30,000	30,000
535060 - Uniforms	3,620	3,620	3,620
540010 - Wireless Communication	3,360	3,360	3,360
545010 - Electric	10,000	10,000	11,500
545020 - Natural Gas	11,000	10,000	8,500
545040 - Sewer	770	3,110	1,040
545050 - Waste/Trash Disposal	1,500	1,500	1,500
545060 - Water	250	0	0
545070 - Stormwater Fee	1,090	0	0
582060 - Fire Extinguishers/Refills	500	500	500
592060 - Service Charges	2,100	2,100	2,100
<b>Operating Expenses</b>	<b>631,610</b>	<b>541,350</b>	<b>504,410</b>
<b>44020 - Fixed Route Service Total</b>	<b>2,907,890</b>	<b>2,659,420</b>	<b>2,552,280</b>

**Department 44030 - Ride Assistance Program**  
**Transit Fund FY24 Expenses**

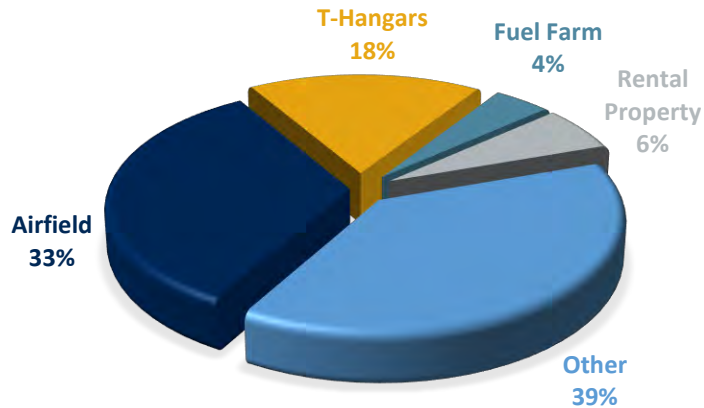
	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	54,680	43,340	42,000
500040 - Other Wages	1,630	1,490	1,440
500100 - FICA - Employer	4,310	3,430	3,320
500120 - Health Insurance	17,490	17,480	17,480
500125 - Other Insurance	270	270	270
500130 - Pension	14,220	11,270	10,920
500140 - Workers Compensation	120	100	100
<b>Wages and Benefits</b>	<b>92,720</b>	<b>77,380</b>	<b>75,530</b>
505140 - Office Supplies	0	1,050	1,050
515000 - Contracted/Purchased Service	100,920	114,210	115,260
525000 - Supplies/Material - Operating	1,500	1,500	1,500
535000 - Rentals	30,750	30,750	30,750
535010 - Copy Machine Rental	0	1,000	1,000
<b>Operating Expenses</b>	<b>133,170</b>	<b>148,510</b>	<b>149,560</b>
<b>44030 - Ride Assistance Program Total</b>	<b>225,890</b>	<b>225,890</b>	<b>225,090</b>





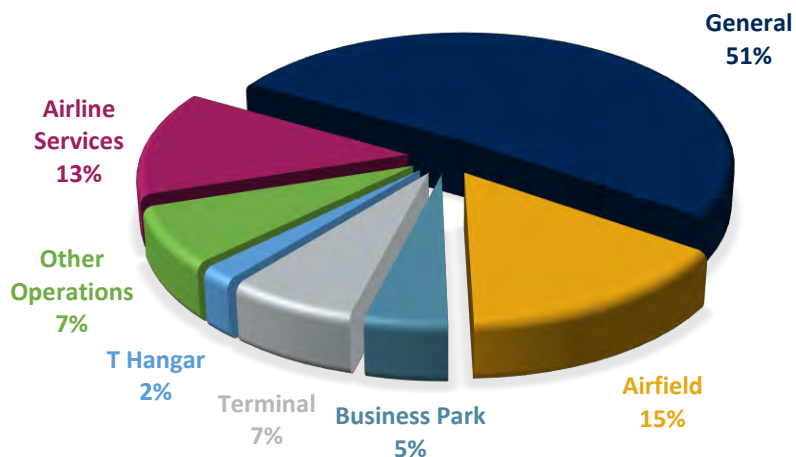
## Airport Fund Summary

### AIRPORT REVENUE



\*T-Hangar revenue accounts for 18% or \$547,100 of Airport revenue. It is generated from individual and corporate accounts and supports many of the operations costs of the Airport. Fuel Farm revenue is 4% or \$134,290 of total revenue, consisting of fees for the use of fuel and maintenance of the Fuel Farm. Revenue from the Airfield is 33% or \$1,026,780 of total revenue, which is mainly from rental of Corporate Hangars. The Other revenue is comprised of grants, terminal rent, reserves, and concession fees. The Other Operations expense includes the Fuel Farm, Firefighting, and Rental departments.

### AIRPORT EXPENSE





### Airport Fund Revenues

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
404520 - Rental - Other	178,260	191,280	191,280	0	0.00%
445020 - Landing Fees	16,780	22,310	43,080	20,770	93.10%
445040 - Aircraft Parking Fees	0	0	2,500	2,500	100.00%
445050 - Rent - Corporate Hangars	915,210	933,330	981,200	47,870	5.13%
445120 - Concession Fees	86,500	93,500	148,200	54,700	58.50%
445130 - Snack Sales	24,500	24,500	32,930	8,430	34.41%
445150 - Rent- Terminals	33,000	33,300	33,690	390	1.17%
4445210 - Rent - T-Hangars	517,950	532,630	547,100	14,470	2.72%
445240 - Fuel Flow Fees - Fuel Farm	68,450	68,470	69,040	570	0.83%
445250 - Maintenance Fees - Fuel Farm	67,500	59,910	65,250	5,340	8.91%
486045 - Reimbursed Exp - Other	28,050	65,000	15,000	(50,000)	(76.92%)
4900000 - Miscellaneous	0	0	50,000	50,000	100.00%
490090 - Fund Balance Reserve	0	67,580	826,750	759,170	1123.36%
491732 - Oper Transfer - Hotel Rental	50,000	50,000	50,000	0	0.00%
495000 - Operating Grants	6,900	6,900	6,900	0	0.00%
495100 - Operating - Federal Grants	11,220	15,600	15,600	0	0.00%
499420 - Fuel	100	100	100	0	0.00%
499500 - Contract Operations	16,500	16,500	16,500	0	0.00%
<b>Total Airport Revenue</b>	<b>2,020,920</b>	<b>2,180,910</b>	<b>3,095,120</b>	<b>914,210</b>	<b>41.92%</b>

**Airport Fund Expenditures**

<b>Category</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
45010 - General Operations	621,050	598,650	1,587,310	988,660	165.15%
45020 - Airfield Operations	439,260	509,240	464,710	(44,530)	(8.74%)
45030 - Business Parks	184,180	187,910	135,810	(52,100)	(27.73%)
45040 - Terminals	218,200	210,940	213,310	2,370	1.12%
45050 - T-Hangar	86,550	80,730	57,190	(23,540)	(29.16%)
45060 - Fuel Farm Operations	10,550	11,780	12,010	230	1.95%
45070 - Rental Properties - FAA	36,300	43,090	28,500	(14,590)	(33.86%)
45080 - Airport Firefighters Service	140,080	150,810	184,810	34,000	22.54%
45090 - Airline Services	284,750	387,760	411,470	23,710	6.11%
<b>Total Airport Expenses</b>	<b>2,020,920</b>	<b>2,180,910</b>	<b>3,095,120</b>	<b>914,210</b>	<b>41.92%</b>

## Airport Fund

*Fund 45 - Departments 45010 - 45090*

*Contact: Neil Doran*

### Departmental Function

The 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Airport Director	1	1	1
Operations Manager	1	1	1
Maintenance Supervisor	1	1	1
Equipment Operator/Firefighter	2	1	1
Facilities Manager	1	1	1
Administrative Assistant	1	1	1
Equipment Operator	0	1	1
Maintenance and Equipment Operator	1	1	1
Airline Station Leader	1	1	1
Office Associate	1	1	1
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

### Airport Fund Revenue FY2024

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
404520 - Rental - Other	191,280	191,280	178,260
445020 - Landing Fees	43,080	22,310	16,780
445040 - Aircraft Parking Fees	2,500	0	0
445050 - Rent Corporate Hangars	981,200	933,330	915,210
445120 - Concession Fees	148,200	93,500	86,500
445130 - Snack Sales	32,930	24,500	24,500
445150 - Rent - Terminals	33,690	33,300	33,000
445210 - Rent - T Hangars	547,100	532,630	517,950
445240 - Fuel Flow Fees - Fuel Farm	69,040	68,470	68,450
445250 - Maintenance Fees - Fuel Farm	65,250	59,910	67,500
486045 - Reimbursed Exp - Other	15,000	65,000	28,050
490000 - Miscellaneous	50,000	0	0
490090 - Fund Balance Reserve	826,750	67,580	0
491732 - Oper Transfer - Hotel Rental	50,000	50,000	50,000
495000 - Operating Grants	6,900	6,900	6,900
495100 - Operating - Federal Grants	15,600	15,600	11,220
499420 - Fuel	100	100	100
499500 - Contract Operations	16,500	16,500	16,500
<b>Airport Fund Revenues Total</b>	<b>3,095,120</b>	<b>2,180,910</b>	<b>2,020,920</b>

**Department 45010 - General Operations**  
**Airport Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	307,420	264,400	270,520
500005 - Wages - Part Time	3,950	3,520	1,910
500010 - Wages - Overtime	7,570	9,080	9,650
500040 - Other Wages	1,660	1,530	1,830
500100 - FICA - Employer	24,530	21,310	21,720
500120 - Health Insurance	78,470	69,890	87,350
500125 - Other Insurance	1,020	1,700	1,740
500130 - Pension	79,930	68,470	70,340
500140 - Workers Compensation	10,810	9,690	9,380
500160 - Other Post-Employment Benefits	4,600	3,580	0
500161 - Wage Reserve	(13,190)	0	0
500170 - Personal Development	1,200	1,200	1,200
500171 - Employee Recognition	900	900	920
500172 - Team Building	250	250	250
<b>Wages and Benefits</b>	<b>509,120</b>	<b>455,520</b>	<b>476,810</b>
502000 - Appropriations	951,000	35,000	15,000
505010 - Advertising	1,500	1,500	0
505050 - Dues & Subscriptions	3,700	3,700	3,700
505070 - Food and Supplies	200	200	200
505120 - Licenses & Certifications	100	100	100
505130 - Small Office Equipment	500	500	500
505140 - Office Supplies	3,350	2,000	2,000
505160 - Personal Mileage	500	500	500
505170 - Postage	800	800	1,300
505191 - Property Acquisition	500	500	500
505220 - Security	500	500	35,320
505230 - Travel Expenses	8,970	5,140	5,140
505240 - Entertainment/Business Exp	300	300	300
510010 - Fleet Insurance	15,660	14,580	11,620
510020 - Property & Casualty Insurance	44,480	30,270	23,310
510030 - Public & Gen Liability Insurance	22,870	26,670	24,900
515000 - Contracted/Purchased Service	1,500	6,050	6,050
515130 - Consulting Services	6,500	6,500	5,000

**Department 45010 - General Operations**  
**Airport Fund FY2024 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
515180 - Software	2,700	0	0
515260 - Legal Services	0	0	30
520030 - Food Comp	150	150	150
520040 - Seminars/Conventions	4,750	3,370	3,370
535010 - Copy Machine Rental	0	3,300	3,300
535055 - Lease Payments	3,360	0	0
540010 - Wireless Communication	1,000	1,000	1,450
592040 - Promotional Expenses	3,300	500	500
<b>Operating Expenses</b>	<b>1,078,190</b>	<b>143,130</b>	<b>144,240</b>
<b>45010 - General Operations Total</b>	<b>1,587,310</b>	<b>598,650</b>	<b>621,050</b>

**Department 45020 - Airfield Operations**  
**Airport Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	139,040	116,370	121,350
500005 - Wages - Part Time	7,220	7,880	7,640
500010 - Wages - Overtime	7,500	7,280	6,710
500040 - Other Wages	230	0	0
500100 - FICA - Employer	11,780	10,060	10,380
500120 - Health Insurance	36,990	30,760	39,180
500125 - Other Insurance	470	740	780
500130 - Pension	36,150	30,260	31,550
500140 - Workers Compensation	5,310	4,740	4,690
<b>Wages and Benefits</b>	<b>244,690</b>	<b>208,090</b>	<b>222,280</b>
502000 - Appropriations	0	89,000	16,000
505120 - Licenses & Certifications	250	250	250
505140 - Office Supplies	0	200	200
505210 - Safety Supplies	1,000	800	800
505230 - Travel Expenses	0	1,930	1,930
515000 - Contracted/Purchased Service	1,520	1,520	10,710
515180 - Software	9,480	9,480	0
515202 - Inspection Services	1,030	1,030	1,030
515270 - Maintenance Contract Services	1,300	800	0
520000 - Training	1,500	1,500	700
520030 - Food Comp	500	500	500
520040 - Seminars/Conventions	0	990	990
525020 - Janitorial Supplies	0	200	200
525030 - Medical Supplies	100	100	100
525040 - Small Tools & Equipment	3,640	3,640	3,640
526000 - Supplies/Material-Maintenance	8,000	8,000	8,000
526010 - Asphalt Repair	7,000	5,000	500
526020 - Building Maintenance	5,000	5,000	5,000
526040 - Equipment Maintenance	10,000	10,000	10,000
526090 - Painting Supplies	9,590	15,000	12,270
527020 - Auto Batteries	2,000	1,000	200
527030 - Diesel Fuel	13,500	11,000	8,880
527040 - Diesel Fuel Tax	350	0	1,320
527060 - Auto Gasoline	9,000	7,000	11,000

**Department 45020 - Airfield Operations**  
**Airport Fund FY2024 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
527080 - Auto Motor Oil	1,500	1,000	1,000
527090 - Auto Repairs	1,000	1,000	1,500
527100 - Auto Tires	4,000	4,000	4,000
528000 - Supplies - Chemicals	35,000	32,000	25,000
528030 - Herbicide	5,000	4,000	3,500
535000 - Rentals	100	100	100
535020 - Equipment Rental	1,000	200	200
535060 - Uniforms	1,000	1,000	1,000
540022 - Cable TV & Internet Services	1,000	1,000	800
545010 - Electric	72,000	66,750	64,000
545020 - Natural Gas	9,500	10,000	8,000
545040 - Sewer	1,570	0	0
545050 - Waste/Trash Disposal	1,020	1,020	1,020
545060 - Water	770	2,340	2,340
586030 - Anti-skid Supplies	800	800	800
592040 - Promotional Expenses	0	2,000	2,000
<b>Operating Expenses</b>	<b>220,020</b>	<b>301,150</b>	<b>209,480</b>
600100 - Land & Improvements	0	0	7,500
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>7,500</b>
<b>45020 - Airfield Operations Total</b>	<b>464,710</b>	<b>509,240</b>	<b>439,260</b>



**Department 45030 - Business Parks**  
**Airport Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	3,810	2,440	3,750
500005 - Wages - Part Time	1,150	1,880	1,560
500100 - FICA - Employer	380	330	410
500120 - Health Insurance	1,010	640	1,210
500125 - Other Insurance	10	20	20
500130 - Pension	990	630	980
500140 - Workers Compensation	210	220	240
<b>Wages and Benefits</b>	<b>7,560</b>	<b>6,160</b>	<b>8,170</b>
501000 - Debt - Bond Principal	113,330	113,330	106,330
501050 - Debt - Bond Interest	6,770	6,770	11,030
502000 - Appropriations	0	45,000	15,000
515000 - Contracted/Purchased Service	0	8,000	8,000
515270 - Maintenance Contract Services	250	250	250
526000 - Supplies/Material-Maintenance	2,000	2,000	2,000
526020 - Building Maintenance	3,000	3,000	3,000
526090 - Painting Supplies	200	200	200
545010 - Electric	1,000	1,000	3,000
545040 - Sewer	1,140	0	0
545060 - Water	560	1,700	1,700
592040 - Promotional Expenses	0	500	500
<b>Operating Expenses</b>	<b>128,250</b>	<b>181,750</b>	<b>151,010</b>
600100 - Land & Improvements	0	0	25,000
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
<b>45030 - Business Parks Total</b>	<b>135,810</b>	<b>187,910</b>	<b>184,180</b>

**Department 45040 - Terminals**  
**Airport Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	21,040	23,310	27,290
500005 - Wages - Part Time	53,700	43,910	39,860
500010 - Wages - Overtime	2,600	2,850	2,520
500100 - FICA - Employer	5,920	5,360	5,330
500120 - Health Insurance	5,600	6,160	8,810
500125 - Other Insurance	70	150	180
500130 - Pension	5,470	6,060	7,100
500140 - Workers Compensation	4,670	4,000	3,650
<b>Wages and Benefits</b>	<b>99,070</b>	<b>91,800</b>	<b>94,740</b>
505070 - Food and Supplies	0	0	150
505140 - Office Supplies	0	550	520
505210 - Safety Supplies	300	300	300
515000 - Contracted/Purchased Service	2,610	6,880	6,880
515270 - Maintenance Contract Services	5,810	5,810	5,810
520030 - Food Comp	100	100	100
525000 - Supplies/Material - Operating	5,700	5,700	1,630
525020 - Janitorial Supplies	1,950	1,630	5,700
525030 - Medical Supplies	100	100	100
525040 - Small Tools & Equipment	300	300	300
526000 - Supplies/Material-Maintenance	4,000	4,000	4,000
526020 - Building Maintenance	3,000	3,000	3,000
526040 - Equipment Maintenance	1,000	1,000	500
526070 - Landscaping Supplies	1,000	1,000	1,000
526090 - Painting Supplies	100	100	100
526110 - Snow Removal Materials	800	800	200
535060 - Uniforms	500	500	300
540022 - Cable TV & Internet Services	150	150	150
545010 - Electric	49,000	49,000	49,000
545020 - Natural Gas	16,800	17,000	22,500
545040 - Sewer	13,400	0	0

**Department 45040 - Terminals  
Airport Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
545050 - Waste/Trash Disposal	1,020	1,020	1,020
545060 - Water	6,600	20,000	20,000
592040 - Promotional Expenses	0	200	200
<b>Operating Expenses</b>	<b>116,264</b>	<b>121,163</b>	<b>125,482</b>
<b>45040 - Terminals Total</b>	<b>215,334</b>	<b>212,963</b>	<b>220,222</b>

**Department 45050 - T-Hangar  
Airport Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	5,040	5,580	7,440
500005 - Wages - Part Time	430	1,110	1,900
500010 - Wages - Overtime	190	0	80
500040 - Other Wages	10	0	0
500100 - FICA - Employer	430	510	720
500120 - Health Insurance	1,340	1,470	2,400
500125 - Other Insurance	20	40	50
500130 - Pension	1,310	1,450	1,940
500140 - Workers Compensation	200	280	380
<b>Wages and Benefits</b>	<b>8,970</b>	<b>10,440</b>	<b>14,910</b>
502000 - Appropriations	0	28,000	33,000
515000 - Contracted/Purchased Service	0	500	500
525040 - Small Tools & Equipment	0	0	50
526000 - Supplies/Material-Maintenance	2,500	2,500	2,500
526010 - Asphalt Repair	10,000	5,000	0
526020 - Building Maintenance	1,500	1,500	1,500
526040 - Equipment Maintenance	500	500	100
526090 - Painting Supplies	1,000	1,000	1,000
545010 - Electric	27,000	27,000	28,700
545040 - Sewer	1,710	0	0
545050 - Waste/Trash Disposal	3,170	1,740	1,740
545060 - Water	840	2,550	2,550
<b>Operating Expenses</b>	<b>48,220</b>	<b>70,290</b>	<b>71,640</b>
<b>45050 - T-Hangar Total</b>	<b>57,190</b>	<b>80,730</b>	<b>86,550</b>

**Department 45060 - Fuel Farm Operations**  
**Airport Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	90	50	210
500005 - Wages - Part Time	230	90	80
500100 - FICA - Employer	20	10	20
500120 - Health Insurance	20	10	70
500130 - Pension	30	20	60
500140 - Workers Compensation	20	0	10
<b>Wages and Benefits</b>	<b>410</b>	<b>180</b>	<b>450</b>
505210 - Safety Supplies	800	800	100
515000 - Contracted/Purchased Service	0	6,000	6,000
515320 - Testing Services	2,500	2,500	2,500
526000 - Supplies/Material-Maintenance	1,000	1,000	1,000
526040 - Equipment Maintenance	7,000	1,000	0
545010 - Electric	300	300	500
<b>Operating Expenses</b>	<b>11,600</b>	<b>11,600</b>	<b>10,100</b>
<b>45060 - Fuel Farm Operations Total</b>	<b>12,010</b>	<b>11,780</b>	<b>10,550</b>

**Department 45070 - Rental Properties - FAA**  
**Airport Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	9,300	15,650	7,380
500005 - Wages - Part Time	540	2,220	1,100
500010 - Wages - Overtime	120	310	130
500100 - FICA - Employer	760	1,390	660
500120 - Health Insurance	2,470	4,140	2,380
500125 - Other Insurance	30	100	50
500130 - Pension	2,420	4,070	1,920
500140 - Workers Compensation	360	710	330
<b>Wages and Benefits</b>	<b>16,000</b>	<b>28,590</b>	<b>13,950</b>
515000 - Contracted/Purchased Service	0	2,000	5,500
515202 - Inspection Services	500	500	500
526000 - Supplies/Material-Maintenance	5,000	5,000	7,000
526020 - Building Maintenance	4,000	4,000	6,000
526040 - Equipment Maintenance	0	0	50
526090 - Painting Supplies	500	500	500
545010 - Electric	500	500	800
545015 - Heating Oil	300	300	500
545020 - Natural Gas	300	300	0
545030 - Propane Gas	300	300	400
545040 - Sewer	670	0	0
545050 - Waste/Trash Disposal	100	100	100
545060 - Water	330	1,000	1,000
<b>Operating Expenses</b>	<b>12,500</b>	<b>14,500</b>	<b>22,350</b>
<b>45070 - Rental Properties - FAA Total</b>	<b>28,500</b>	<b>43,090</b>	<b>36,300</b>

**Department 45080 - Airport & Rescue Firefighters Services**  
**Airport Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	40,500	30,310	39,030
500005 - Wages - Part Time	21,410	14,450	15,370
500010 - Wages - Overtime	7,510	2,980	4,120
500040 - Other Wages	10	10	10
500100 - FICA - Employer	5,310	3,650	4,480
500120 - Health Insurance	10,790	8,030	12,600
500125 - Other Insurance	140	190	250
500130 - Pension	10,530	7,880	10,150
500140 - Workers Compensation	3,000	2,130	2,400
<b>Wages and Benefits</b>	<b>99,200</b>	<b>69,630</b>	<b>88,410</b>
502000 - Appropriations	0	2,000	0
505050 - Dues & Subscriptions	150	150	150
505070 - Food and Supplies	0	0	150
505130 - Small Office Equipment	50	50	50
505140 - Office Supplies	0	300	200
505200 - Safety Equipment	6,000	4,800	3,000
505230 - Travel Expenses	0	1,410	1,410
515000 - Contracted/Purchased Service	1,000	1,000	1,940
515202 - Inspection Services	4,060	4,060	4,060
515270 - Maintenance Contract Services	1,500	1,500	1,750
520000 - Training	12,100	12,100	12,100
520040 - Seminars/Conventions	0	820	820
525020 - Janitorial Supplies	0	120	120
525030 - Medical Supplies	600	320	320
525040 - Small Tools & Equipment	200	200	200
526000 - Supplies/Material-Maintenance	5,000	5,000	1,000
526020 - Building Maintenance	1,000	500	500
526040 - Equipment Maintenance	7,000	6,000	4,000
526090 - Painting Supplies	250	250	0
527030 - Diesel Fuel	800	800	800
527100 - Auto Tires	26,000	22,000	1,000
528000 - Supplies - Chemicals	6,000	5,000	4,000
535060 - Uniforms	900	900	900

**Department 45080 - Airport & Rescue Firefighters Services**  
**Airport Fund FY2024 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
545010 - Electric	8,000	8,000	9,000
545020 - Natural Gas	5,000	3,800	4,100
592040 - Promotional Expenses	0	100	100
<b>Operating Expenses</b>	<b>85,610</b>	<b>81,180</b>	<b>51,670</b>
<b>45080 - Airport &amp; Rescue Firefighters Svc Total</b>	<b>184,810</b>	<b>150,810</b>	<b>140,080</b>



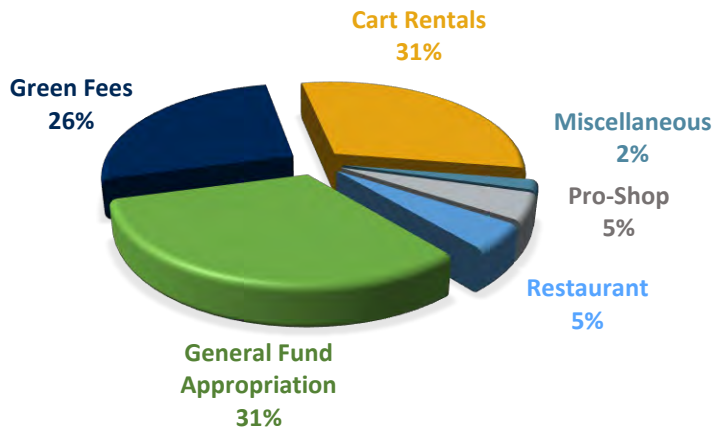
**Department 45090 - Airline Services**  
**Airport Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	73,980	66,480	56,550
500005 - Wages - Part Time	71,370	57,450	48,310
500010 - Wages - Overtime	14,510	17,500	16,800
500040 - Other Wages	3,430	2,840	2,540
500100 - FICA - Employer	12,490	10,080	9,500
500120 - Health Insurance	19,680	17,570	18,260
500125 - Other Insurance	260	430	360
500130 - Pension	19,230	17,280	14,700
500140 - Workers Compensation	7,860	5,710	5,340
<b>Wages and Benefits</b>	<b>222,810</b>	<b>195,340</b>	<b>172,360</b>
505010 - Advertising	50,000	50,000	50,000
505070 - Food and Supplies	0	0	50
505140 - Office Supplies	0	300	100
505210 - Safety Supplies	500	500	500
505220 - Security	50,700	50,700	0
505230 - Travel Expenses	7,750	7,560	6,860
515000 - Contracted/Purchased Service	46,000	46,000	13,580
515130 - Consulting Services	13,090	17,660	10,000
520040 - Seminars/Conventions	1,000	700	700
525000 - Supplies/Material - Operating	500	500	500
525040 - Small Tools & Equipment	0	0	100
526000 - Supplies/Material-Maintenance	300	300	300
526040 - Equipment Maintenance	1,500	1,500	1,500
535060 - Uniforms	1,500	1,500	1,500
592020 - Cost of Sales	10,620	11,000	22,500
592040 - Promotional Expenses	4,000	3,000	3,000
592060 - Service Charge Expenses	1,200	1,200	1,200
<b>Operating Expenses</b>	<b>188,660</b>	<b>192,420</b>	<b>112,390</b>
<b>45090 - Airline Services Total</b>	<b>411,470</b>	<b>387,760</b>	<b>284,750</b>



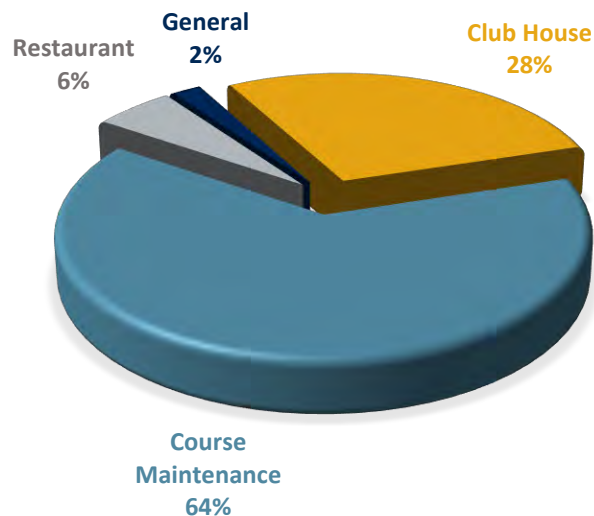
## Black Rock Golf Course Fund Summary

### GOLF COURSE REVENUE



Most of the Golf Course operations funds are derived from Greens Fees, generating \$354,180 or 26% of revenues. Green Fees average \$23 per round, which includes 18 holes weekday and weekend play. Cart rental accounts for \$415,560 or 31%. Together, green fees and cart rental account for \$769,740 or 57% of revenue. The largest expense for the operational side of the golf course is maintenance of the golf course which accounts for \$763,480 or 64% of the budget and includes salaries, chemicals, irrigations, and capital outlay costs.

### GOLF COURSE EXPENSE



## Golf Course Fund Revenues

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
404200 - Pavilion Fee	0	0	750	750	100.00%
404500 - Rental - Land	4,620	4,620	4,620	0	0.00%
404510 - Rental - Building	10,800	10,800	10,800	0	0.00%
446000 - Green Fees - 18 Holes	276,740	285,130	274,490	(10,640)	(3.73%)
446010 - Green Fees - 9 Holes	36,590	31,020	29,350	(1,670)	(5.38%)
446020 - Green Holes - Twilight	35,400	39,300	37,200	(2,100)	(5.34%)
446030 - Cart Rentals -18 Holes	246,600	288,000	322,200	34,200	11.88%
446040 - Cart Rentals - 9 Holes	22,000	31,000	38,000	7,000	22.58%
446050 - Cart Rentals - Twilight	13,500	13,500	10,800	(2,700)	(20.00%)
446060 - Cart - Golf Card	30,200	30,200	44,560	14,360	47.55%
446070 - Driving Range	10,000	10,000	10,000	0	0.00%
446080 - Golf Simulator	3,000	3,140	3,140	0	0.00%
446100 - Pro-Shop Sales	46,000	55,000	65,000	10,000	18.18%
446200 - Food Sales	20,000	7,000	0	(7,000)	(100.00%)
446210 - Soft Drink Sales	15,000	8,000	14,000	6,000	75.00%
446220 - Beer & Wine Sales	45,000	45,000	45,000	0	0.00%
446230 - Misc. Restaurant Sales	5,000	2,500	5,000	2,500	100.00%
446300 - Advertising - Hole Markers	500	500	500	0	0.00%
490045 - Oper Transfer - General Fund	349,820	319,710	433,690	113,980	35.65%
490090 - Fund Balance Reserve	0	0	5,920	5,920	100.00%
499420 - Fuel	1,700	1,700	1,700	0	0.00%
<b>Total Golf Course Revenue</b>	<b>1,172,470</b>	<b>1,186,120</b>	<b>1,356,720</b>	<b>170,600</b>	<b>14.38%</b>

**Golf Course Fund Expenditures**

<b>Category</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
46010 - General Operations	52,370	46,650	27,670	(18,980)	(40.69%)
46020 - Club House Operations	270,630	304,210	382,680	78,470	25.79%
46030 - Course Maintenance	749,500	763,480	870,560	107,080	14.03%
46040 - Restaurant Operations	99,970	71,780	75,810	4,030	5.61%
<b>Total Golf Course Expenses</b>	<b>1,172,470</b>	<b>1,186,120</b>	<b>1,356,720</b>	<b>170,600</b>	<b>14.38%</b>

## Black Rock Golf Course Fund

*Fund 46 - Departments 46010 - 46040*

*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 four departments within the Black Rock organization being overseen by a Board of Directors consisting of seven members. Policies and procedures are set by this committee and implemented by the Director and the Golf Course Superintendent.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Golf Course Superintendent	1	1	1
Golf Course Manager	1	1	1
Assistant Golf Course Superintendent	1	1	1
Golf Course Mechanic	1	1	1
Golf Maintenance Worker	2	2	2
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

### Black Rock Golf Course Revenues FY2024

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
404200 - Pavilion Fee	750	0	0
404500 - Rental - Land	4,620	4,620	4,620
404510 - Rental - Building	10,800	10,800	10,800
446000 - Green Fees - 18 Holes	274,490	285,130	276,740
446010 - Green Fees - 9 Holes	29,350	31,020	36,590
446020 - Green Holes - Twilight	37,200	39,300	35,400
446030 - Cart Rentals - 18 Holes	322,200	288,000	246,600
446040 - Cart Rentals - 9 Holes	38,000	31,000	22,000
446050 - Cart Rentals - Twilight	10,800	13,500	13,500
446060 - Cart - Golf Card	44,560	30,200	30,200
446070 - Driving Range	10,000	10,000	10,000
446080 - Golf Simulator	3,140	3,140	3,000
446100 - Pro-Shop Sales	65,000	55,000	46,000
446200 - Food Sales	0	7,000	20,000
446210 - Soft Drink Sales	14,000	8,000	15,000
446220 - Beer & Wine Sales	45,000	45,000	45,000
446230 - Misc. Restaurant Sales	5,000	2,500	5,000
446300 - Advertising - Hole Markers	500	500	500
490045 - Oper Transfer - General Fund	433,690	319,710	349,820
490090 - Fund Balance Reserve	5,920	0	0
499420 - Fuel	1,700	1,700	1,700
<b>Golf Course Revenues Total</b>	<b>1,356,720</b>	<b>1,186,120</b>	<b>1,172,470</b>

**Department 46010 - General Operations**  
**Black Rock Golf Course FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500150 - Unemployment Compensation	0	0	3,890
500160 - Other Post-Employment Benefits	2,760	2,150	0
500161 - Wage Reserve	(25,030)	0	0
500170 - Personal Development	840	840	840
500171 - Employee Recognition	530	630	630
500172 - Team Building	180	180	180
<b>Wages and Benefits</b>	<b>(20,720)</b>	<b>3,800</b>	<b>5,540</b>
505010 - Advertising	5,800	5,800	5,800
505050 - Dues & Subscriptions	750	750	750
505140 - Office Supplies	550	550	550
505150 - Other - Miscellaneous	1,800	1,800	1,800
505180 - Printing Expenses	300	300	300
510010 - Fleet Insurance	7,310	3,130	5,280
510020 - Property & Casualty Insurance	2,540	2,580	2,110
510030 - Public & Gen Liability Insurance	2,980	2,780	3,080
515010 - Auditing Services	560	560	560
515270 - Maintenance Contract Services	1,000	300	300
525000 - Supplies/Material - Operating	500	500	500
525020 - Janitorial Supplies	1,000	1,000	1,000
526020 - Building Maintenance	3,500	3,500	3,500
526040 - Equipment Maintenance	300	300	300
545010 - Electric	19,500	19,000	21,000
<b>Operating Expenses</b>	<b>48,390</b>	<b>42,850</b>	<b>46,830</b>
<b>46010 - General Operations Total</b>	<b>27,670</b>	<b>46,650</b>	<b>52,370</b>

**Department 46020 - Club House Operations**  
**Black Rock Golf Course FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	69,420	61,250	59,180
500005 - Wages - Part Time	87,760	60,360	53,080
500010 - Wages - Overtime	400	560	540
500040 - Other Wages	360	270	270
500100 - FICA - Employer	12,330	9,580	9,000
500120 - Health Insurance	25,150	8,920	0
500125 - Other Insurance	430	380	370
500130 - Pension	18,890	16,640	16,580
500140 - Workers Compensation	1,650	1,650	1,650
<b>Wages and Benefits</b>	<b>216,390</b>	<b>159,610</b>	<b>140,670</b>
505140 - Office Supplies	100	100	100
505150 - Other - Miscellaneous	300	300	300
515270 - Maintenance Contract Services	2,000	200	200
525000 - Supplies/Material - Operating	50	50	50
526000 - Supplies/Material-Maintenance	320	320	320
526020 - Building Maintenance	1,760	1,760	1,760
527060 - Auto Gasoline	14,000	12,600	10,310
535010 - Copy Machine Rental	0	1,490	1,490
535030 - Golf Carts Rental	0	59,780	59,780
535055 - Lease Payments	63,510	0	0
545050 - Waste/Trash Disposal	3,000	3,000	3,000
592010 - Commission - Pro Shop Sales	3,250	2,750	4,600
592020 - Cost of Sales	55,000	44,000	36,800
592030 - Oper Exp - Golf Carts	1,000	250	250
592060 - Service Charges	22,000	18,000	11,000
<b>Operating Expenses</b>	<b>166,290</b>	<b>144,600</b>	<b>129,960</b>
<b>46020 - Club House Operations Total</b>	<b>382,680</b>	<b>304,210</b>	<b>270,630</b>



**Department 46030 - Golf Course Maintenance**  
**Black Rock Golf Course FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	303,780	261,160	256,490
500005 - Wages - Part Time	122,410	97,250	86,180
500010 - Wages - Overtime	12,000	14,000	14,000
500040 - Other Wages	2,950	3,400	2,330
500100 - FICA - Employer	33,290	28,750	27,460
500120 - Health Insurance	76,680	85,600	92,680
500125 - Other Insurance	1,850	1,670	1,620
500130 - Pension	78,980	67,900	66,690
500140 - Workers Compensation	5,600	5,000	5,000
<b>Wages and Benefits</b>	<b>637,540</b>	<b>564,730</b>	<b>552,450</b>
505140 - Office Supplies	660	660	160
505200 - Safety Equipment	2,000	2,000	2,500
515000 - Contracted/Purchased Service	3,000	2,500	2,500
515270 - Maintenance Contract Services	1,000	190	190
520040 - Seminars/Conventions	300	300	300
525020 - Janitorial Supplies	250	0	0
525040 - Small Tools & Equipment	1,500	1,500	1,500
526000 - Supplies/Material-Maintenance	13,760	13,760	13,760
526020 - Building Maintenance	5,500	5,500	5,500
526040 - Equipment Maintenance	36,000	26,000	26,000
526060 - Irrigation	10,760	10,760	10,760
526070 - Landscaping Supplies	1,000	1,000	1,000
526100 - Seed/Sod	12,000	8,000	8,000
526120 - Top Dressing Materials	7,500	7,500	7,500
527030 - Diesel Fuel	15,000	11,000	11,230
527040 - Diesel Fuel Tax	30	30	30
527060 - Auto Gasoline	6,000	5,000	5,170
528010 - Fertilizer	18,000	12,500	12,500
528020 - Fungicide	48,000	40,760	40,760
528030 - Herbicide	16,500	16,500	16,500
528040 - Insecticide	2,500	2,500	2,500
535000 - Rentals	1,000	1,000	1,000
540010 - Wireless Communication	2,300	2,300	2,300

**Department 46030 - Golf Course Maintenance**  
**Black Rock Golf Course FY2024 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
540022 - Cable TV & Internet Services	930	930	930
545012 - Electric - Irrigation	11,000	11,000	9,000
545013 - Electric - Building	7,000	7,000	7,000
545015 - Heating Oil	3,500	2,700	2,700
545060 - Water	6,030	5,860	5,760
<b>Operating Expenses</b>	<b>233,020</b>	<b>198,750</b>	<b>197,050</b>

<b>46030 - Golf Course Maintenance Total</b>	<b>870,560</b>	<b>763,480</b>	<b>749,500</b>
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**Department 46040 - Restaurant Operations**  
**Black Rock Golf Course FY2024 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
500005 - Wages - Part Time	35,370	31,210	48,090
500010 - Wages - Overtime	0	600	700
500100 - FICA - Employer	2,710	2,430	3,730
500140 - Workers Compensation	380	600	600
<b>Wages and Benefits</b>	<b>38,460</b>	<b>34,840</b>	<b>53,120</b>
505120 - Licenses & Certifications	1,500	1,500	1,500
525020 - Janitorial Supplies	1,000	1,000	1,000
526040 - Equipment Maintenance	1,200	1,200	1,200
545030 - Propane Gas	1,930	1,500	1,500
592020 - Cost of Sales	31,720	31,740	41,650
<b>Operating Expenses</b>	<b>37,350</b>	<b>36,940</b>	<b>46,850</b>

<b>46040 - Restaurant Operations Total</b>	<b>75,810</b>	<b>71,780</b>	<b>99,970</b>
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## Other Governmental Funds Summary

## Other Governmental Funds Revenues

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Cascade Town Centre	184,150	157,650	132,450	(25,200)	(15.98%)
Agricultural Education Fund	264,040	248,270	289,440	41,170	16.58%
Grant Management	479,900	451,420	525,670	74,250	16.45%
Inmate Welfare	530,000	547,320	564,090	16,770	3.06%
Gaming	2,168,960	2,491,000	2,295,370	(195,630)	(7.85%)
Hotel Rental Tax	1,840,000	2,000,000	2,000,000	0	0.00%
Land Preservation	2,387,330	2,458,250	2,519,700	61,450	2.50%
HEPMPO	606,200	584,570	573,110	(11,460)	(1.96%)
Contraband	5,070	5,070	0	(5,070)	(100.00%)
<b>Total Other Govt. Fund Revenue</b>	<b>8,465,650</b>	<b>8,943,550</b>	<b>8,899,830</b>	<b>(43,720)</b>	<b>(0.49%)</b>

## Other Governmental Funds Expenditures

Category	2022 Budget	2023 Budget	2024 Budget	\$ Change	% Change
Cascade Town Centre	184,150	157,650	132,450	(25,200)	(15.98%)
Agricultural Education Fund	264,040	248,270	289,440	41,170	16.58%
Grant Management	479,900	451,420	525,670	74,250	16.45%
Inmate Welfare	530,000	547,320	564,090	16,770	3.06%
Gaming	2,168,960	2,491,000	2,295,370	(195,630)	(7.85%)
Hotel Rental Tax	1,840,000	2,000,000	2,000,000	0	0.00%
Land Preservation	2,387,330	2,458,250	2,519,700	61,450	2.50%
HEPMPO	606,200	584,570	573,110	(11,460)	(1.96%)
Contraband	5,070	5,070	0	(5,070)	(100.00%)
<b>Total Other Govt. Fund Expenses</b>	<b>8,465,650</b>	<b>8,943,550</b>	<b>8,899,830</b>	<b>(43,720)</b>	<b>(0.49%)</b>



## Cascade Town Centre Fund

*Fund 22 – Department 22020*

*Contact: Andrew Eshleman*

### Departmental Function

Cascade Town Centre fund was created to foster redevelopment at the Fort Ritchie Site. The County continues to support certain operational expenditures utilizing proceeds from the sale in FY2021.

#### Cascade Town Centre Revenues FY2024

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
404511 - Lease Income	8,800	0	0
404520 - Rental - Other	0	10,500	8,500
490060 - Park Contrib from Residents	12,500	12,500	12,500
490090 - Fund Balance Reserve	111,150	134,650	163,150
<b>Cascade Town Centre Revenues Total</b>	<b>132,450</b>	<b>157,650</b>	<b>184,150</b>

#### Department 22020 - General Operations Cascade Town Centre FY2024 Expenses

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502000 - Appropriations	100,000	125,000	150,000
505192 - Property Tax Expense	4,000	4,000	4,000
510020 - Property & Casualty Insurance	0	0	1,500
515270 - Maintenance Contract Services	25,000	25,000	25,000
525040 - Small Tools & Equipment	250	250	250
526020 - Building Maintenance	3,000	3,000	3,000
545050 - Waste/Trash Disposal	0	200	200
582060 - Fire Extinguishers/Refills	200	200	200
<b>Operating Expenses</b>	<b>132,450</b>	<b>157,650</b>	<b>184,150</b>
<b>22020 - General Operations Total</b>	<b>132,450</b>	<b>157,650</b>	<b>184,150</b>



## Agricultural Education Fund

*Fund 23 – Departments 23010 – 23050*

*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 Services Extension offices, the Rural Heritage Museum, and a Heritage Village.

### Personnel

Summary of Full Time Positions	FY2024	FY2023	FY 2022
Facility Administrator	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

### Agricultural Education Center Fund Revenues FY2024

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
404010 - Rental Fees	45,000	30,000	30,000
486045 - Reimbursed Exp - Other	6,900	1,500	2,700
490045 - Oper Transfer - General Fund	237,540	216,770	231,340
<b>Agricultural Education Center Revenues Total</b>	<b>289,440</b>	<b>248,270</b>	<b>264,040</b>



**Department 23010 - General Operations**  
**Agricultural Education Center Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	56,060	48,500	46,870
500100 - FICA - Employer	4,280	3,710	3,590
500120 - Health Insurance	25,380	25,380	25,380
500125 - Other Insurance	220	320	310
500130 - Pension	14,570	12,610	12,190
500140 - Workers Compensation	120	110	100
500160 - Other Post-Employment Benefits	460	360	0
500170 - Personal Development	120	120	120
500171 - Employee Recognition	90	90	90
500172 - Team Building	30	30	30
<b>Wages and Benefits</b>	<b>101,330</b>	<b>91,230</b>	<b>88,680</b>
505010 - Advertising	550	550	550
505050 - Dues & Subscriptions	500	500	500
505140 - Office Supplies	1,000	1,000	1,000
505150 - Other - Miscellaneous	500	500	500
505180 - Printing Expenses	100	100	100
510020 - Property & Casualty Insurance	8,610	7,050	5,410
510030 - Public & Gen Liability Insurance	440	420	4,480
515010 - Auditing Services	550	550	550
515270 - Maintenance Service Contracts	900	900	0
525020 - Janitorial Supplies	770	770	770
535010 - Copy Machine Rental	0	1,800	1,800
535055 - Lease Payments	1,000	0	0
540020 - Telephone Expenses	0	1,200	1,200
<b>Operating Expenses</b>	<b>14,920</b>	<b>15,340</b>	<b>16,860</b>
<b>23010 - General Operations Total</b>	<b>116,250</b>	<b>106,570</b>	<b>105,540</b>

**Department 23030 - Rental Area**  
**Agricultural Education Center Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515270 - Maintenance Contract Services	10,000	7,600	4,000
525020 - Janitorial Supplies	3,000	1,500	1,500
525040 - Small Tools & Equipment	350	350	350
526000 - Supplies/Material-Maintenance	5,000	5,000	5,000
526020 - Building Maintenance	2,110	2,000	2,000
526040 - Equipment Maintenance	2,640	2,500	2,500
526050 - Groundskeeping Maintenance	2,300	2,300	2,300
545010 - Electric	26,000	20,000	19,000
545030 - Propane Gas	8,570	7,000	14,000
582060 - Fire Extinguishers/Refills	250	250	250
<b>Operating Expenses</b>	<b>60,220</b>	<b>48,500</b>	<b>50,900</b>
<b>23030 - Rental Area Total</b>	<b>60,220</b>	<b>48,500</b>	<b>50,900</b>

**Department 23040 - Museum**  
**Agricultural Education Center Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515270 - Maintenance Contract Services	1,630	1,500	1,500
525040 - Small Tools & Equipment	100	100	100
526000 - Supplies/Material-Maintenance	200	200	200
526020 - Building Maintenance	500	500	500
526040 - Equipment Maintenance	2,350	200	200
545010 - Electric	15,000	15,000	25,000
545015 - Heating Oil	9,000	6,000	7,000
582060 - Fire Extinguishers/Refills	50	50	50
<b>Operating Expenses</b>	<b>28,830</b>	<b>23,550</b>	<b>34,550</b>
<b>23040 - Museum Total</b>	<b>28,830</b>	<b>23,550</b>	<b>34,550</b>

**Department 23050 - Extension Office**  
**Agricultural Education Center Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515270 - Maintenance Contract Services	45,000	34,080	34,080
525020 - Janitorial Supplies	110	100	100
526000 - Supplies/Material-Maintenance	1,500	1,500	1,500
526020 - Building Maintenance	4,000	4,000	4,000
526040 - Equipment Maintenance	4,220	4,000	4,000
526050 - Groundskeeping Maintenance	650	650	650
545010 - Electric	19,000	18,000	20,500
545015 - Heating Oil	9,000	6,000	7,000
545050 - Waste/Trash Disposal	1,120	1,120	1,020
582060 - Fire Extinguishers/Refills	200	200	200
<b>Operating Expenses</b>	<b>84,800</b>	<b>69,650</b>	<b>73,050</b>
<b>23050 - Extension Office Total</b>	<b>84,800</b>	<b>69,650</b>	<b>73,050</b>

## Grant Management Fund

*Fund 24 – Departments 24010 - 24040*

*Contact: Susan Buchanan*

### Departmental Function

The Office of Grant Management is charged with administration and management of the Local Management Board Initiative, Community Development Block Grant (GDBG) 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 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Director - Office of Grant Management	1	1	1
Senior Grant Manager	1	1	1
Grant Manager	1	1	1
Grant Analyst	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**Grant Management Fund Revenues**  
**FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
490045 - Oper Transfer - General Fund	387,640	313,390	349,010
495100 - Operating - Federal Grants	0	0	5,000
495110 - Operating - State Grants	138,030	138,030	125,890
<b>Grant Management Fund Revenues Total</b>	<b>525,670</b>	<b>451,420</b>	<b>479,900</b>

**Department 24010 - General Operations**  
**Grant Management Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	161,480	123,850	133,470
500040 - Other Wages	630	770	640
500100 - FICA - Employer	12,390	9,540	10,260
500120 - Health Insurance	39,530	12,440	36,770
500125 - Other Insurance	1,010	800	850
500130 - Pension	42,120	32,300	34,740
500140 - Workers Compensation	350	270	290
500160 - Other Post-Employment Benefits	1,840	1,430	0
500161 - Wage Reserve	(4,520)	0	0
500170 - Personal Development	480	480	480
500171 - Employee Recognition	360	360	360
500172 - Team Building	100	100	100
<b>Wages and Benefits</b>	<b>255,770</b>	<b>182,340</b>	<b>217,960</b>
505010 - Advertising	450	300	300
505020 - Community Service Awards	1,600	1,600	1,600
505050 - Dues & Subscriptions	320	300	300
505140 - Office Supplies	1,550	1,550	1,800
505160 - Personal Mileage	750	750	1,000
505170 - Postage	250	250	250
505230 - Travel Expenses	500	500	1,000
505240 - Entertainment/Business Exp	250	250	250
515000 - Contracted/Purchased Service	0	950	950
520000 - Training	5,000	2,100	2,100
520050 - Tuition Assistance	0	1,000	0
535010 - Copy Machine Rental	0	1,500	1,500
535055 - Lease Payments	1,200	0	0
<b>Operating Expenses</b>	<b>11,870</b>	<b>11,050</b>	<b>11,050</b>
<b>24010 - General Operations Total</b>	<b>267,640</b>	<b>193,390</b>	<b>229,010</b>

**Department 24011 - School Based Mental Health**  
**Grant Management Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
515000 - Contracted/Purchased Service	120,000	120,000	120,000
<b>Operating Expenses</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>24011 - School Based Mental Health Total</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>

**Department 24015 - Dept of Housing & Community Development Grants**  
**Grant Management Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	0	0	2,790
500100 - FICA - Employer	0	0	210
500120 - Health Insurance	0	0	1,240
500125 - Other Insurance	0	0	20
500130 - Pension	0	0	730
500140 - Workers Compensation	0	0	10
<b>Wages and Benefits</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>24015 - Dept of Housing &amp; Comm Dev Total</b>	<b>0</b>	<b>0</b>	<b>5,000</b>

**Department 24020 - Governor's Office of Children Grant**  
**Grant Management Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	80,190	76,440	62,380
500100 - FICA - Employer	6,130	5,840	4,770
500120 - Health Insurance	12,620	17,630	23,890
500125 - Other Insurance	500	490	390
500130 - Pension	20,780	19,820	16,190
500140 - Workers Compensation	180	180	140
<b>Wages and Benefits</b>	<b>120,400</b>	<b>120,400</b>	<b>107,760</b>
505050 - Dues & Subscriptions	200	0	0
505140 - Office Supplies	800	1,000	1,500
<b>Operating Expenses</b>	<b>1,000</b>	<b>1,000</b>	<b>1,500</b>
<b>24020 - Governor's Office of Children Total</b>	<b>121,400</b>	<b>121,400</b>	<b>109,260</b>

**Department 24040 - MD State Department of Education Grants**  
**Grant Management Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	10,950	9,750	8,910
500100 - FICA - Employer	840	750	680
500120 - Health Insurance	1,900	3,500	4,650
500125 - Other Insurance	70	70	60
500130 - Pension	2,850	2,540	2,310
500140 - Workers Compensation	20	20	20
<b>Wages and Benefits</b>	<b>16,630</b>	<b>16,630</b>	<b>16,630</b>
<b>24040 - MD State Department of Education Total</b>	<b>16,630</b>	<b>16,630</b>	<b>16,630</b>





## Inmate Welfare Fund

*Fund 25 – Department 25010*

*Contact: Major Craig Rowe*

### Departmental Function

The Washington County Inmate Welfare Fund was created by Correctional Services Article, Title 11, Subtitle 9. 11-902: Each local correctional facility may establish an inmate welfare fund that is beneficial to housed inmates. This fund may be used only for goods or services that benefit the general inmate population as defined by regulations that the managing official of the local correctional facility adopts. 11-903: Each fund is a special continuing non-lapsing fund (2) (I) Each fund consists of 1-profits derived from the sale of goods through commissary operations, telephone, and vending commissions. See Correctional Services Article, 11-901 through 11-904 for more details.

### Inmate Welfare Fund Revenues FY2024

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
403111 - Commissary Revenue	439,090	422,320	415,000
490070 - Telephone Commission	125,000	125,000	115,000
<b>Inmate Welfare Fund Revenues Total</b>	<b>564,090</b>	<b>547,320</b>	<b>530,000</b>

**Department 25010 - General Operations**  
**Inmate Welfare Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500005 - Wages - Part Time	23,700	23,700	23,700
500100 - FICA - Employer	1,820	1,820	1,820
500140 - Workers Compensation	650	650	650
<b>Wages and Benefits</b>	<b>26,170</b>	<b>26,170</b>	<b>26,170</b>
505040 - Books	2,500	2,500	2,500
505050 - Dues & Subscriptions	100	100	100
505070 - Food and Supplies	3,000	3,000	3,000
505130 - Small Office Equipment	300	300	300
505140 - Office Supplies	2,000	2,000	2,000
505170 - Postage	2,000	2,000	2,000
515000 - Contracted/Purchased Service	3,800	3,800	3,800
515010 - Auditing Services	2,800	2,800	2,800
515180 - Software	68,900	67,480	65,190
515285 - Inmate Medical Services	2,000	2,000	2,000
525000 - Supplies/Material - Operating	131,650	131,650	131,650
526040 - Equipment Maintenance	250	0	0
540020 - Telephone Expenses	720	720	720
540022 - Cable TV & Internet Services	2,530	2,530	2,530
592020 - Cost of Sales	300,000	285,480	285,240
<b>Operating Expenses</b>	<b>522,550</b>	<b>506,360</b>	<b>503,830</b>
599999 - Controllable Assets	15,370	14,790	0
<b>Capital Outlay</b>	<b>15,370</b>	<b>14,790</b>	<b>0</b>
<b>25010 - General Operations Total</b>	<b>564,090</b>	<b>547,320</b>	<b>530,000</b>

## Gaming Fund

*Fund 26 – Departments 26010 – 26020*

*Contact: Susan Buchanan*

### Departmental Function

The Office of Community Grant Management interprets, implements, and enforces State law, County rules and regulations as well as all policies governing tip jar and bingo gaming activity with 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.

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Charitable Gaming Manager	1	1	1
Senior Office Associate	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

### Gaming Fund Revenues FY2024

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
401010 - Gaming Commission - Licenses	26,000	26,000	27,000
401020 - Gaming Commission - Stickers	115,000	115,000	115,000
401030 - Gaming Commission - Fees	2,100,000	2,300,000	1,976,960
401050 - Video Games - Licenses	48,000	50,000	50,000
490090 - Fund Balance Reserve	6,370	0	0
<b>Gaming Fund Revenues Total</b>	<b>2,295,370</b>	<b>2,491,000</b>	<b>2,168,960</b>

**Department 26010 - General Operations**  
**Gaming Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	104,000	99,750	100,290
500005 - Wages - Part Time	24,130	19,750	19,080
500040 - Other Wages	900	900	900
500100 - FICA - Employer	9,880	9,200	9,210
500120 - Health Insurance	14,900	17,580	18,550
500125 - Other Insurance	630	640	630
500130 - Pension	27,060	25,890	26,070
500140 - Workers Compensation	1,070	980	960
500160 - Other Post-Employment Benefits	920	720	0
500161 - Wage Reserve	(690)	0	0
500170 - Personal Development	240	240	240
500171 - Employee Recognition	180	180	180
500172 - Team Building	50	50	50
<b>Wages and Benefits</b>	<b>183,270</b>	<b>175,880</b>	<b>176,160</b>
505130 - Small Office Equipment	500	500	500
505140 - Office Supplies	1,200	2,500	2,500
505160 - Personal Mileage	4,500	4,000	4,000
505180 - Printing Expenses	3,700	3,500	3,500
505230 - Travel Expenses	500	500	500
505240 - Entertainment/Business Exp	500	500	500
505906 - Operating Reserves	0	1,370	2,090
515000 - Contracted/Purchased Service	0	750	750
535010 - Copy Machine Rental	0	1,500	1,500
535055 - Lease Payments	1,200	0	0
<b>Operating Expenses</b>	<b>12,100</b>	<b>15,120</b>	<b>15,840</b>
<b>26010 - General Operations Total</b>	<b>195,370</b>	<b>191,000</b>	<b>192,000</b>

**Department 26020 - Gaming Distribution**  
**Gaming Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
502110 - Gaming - Fire and Rescue	1,050,000	1,150,000	988,480
502120 - Gaming - Nonprofit	1,050,000	1,150,000	988,480
<b>Operating Expenses</b>	<b>2,100,000</b>	<b>2,300,000</b>	<b>1,976,960</b>
<b>26020 - Gaming Distribution Total</b>	<b>2,100,000</b>	<b>2,300,000</b>	<b>1,976,960</b>



## Hotel Rental Tax Fund

*Fund 27 – Departments 27010 - 27030*

*Contact: Kelcee Mace*

### Departmental Function

The Hotel Rental Tax Fund is used to account for revenue generated by a 6% hotel rental tax approved under Maryland Code Article 24, Title 9, and Subtitle 3 by local resolution. The expenditure of the hotel rental tax revenue is restricted by State statute. The Convention and Visitors Bureau receives 50% of collected fees to promote tourism. Municipalities receive a portion of the tax revenue based on population with each one receiving a minimum of \$15,000; the remaining amount is distributed as approved by the Board of County Commissioners to promote tourism, to encourage economic development, or to promote cultural and/or recreational activities in Washington County.

#### Hotel Rental Tax Fund Revenues FY2024

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
400540 - Hotel-Motel Tax	2,000,000	2,000,000	1,840,000
<b>Hotel Rental Tax Fund Revenues Total</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,840,000</b>

#### Department 27010 - General Operations Hotel Rental Tax Fund FY2024 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
502000 - Appropriations	640,000	640,000	588,240
<b>Operating Expenses</b>	<b>640,000</b>	<b>640,000</b>	<b>588,240</b>
<b>27010 - General Operations Total</b>	<b>640,000</b>	<b>640,000</b>	<b>588,240</b>



**Department 27020 - Convention & Visitor's Bureau (CVB)**  
**Hotel Rental Tax Fund FY2024 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
502000 - Appropriations	1,000,000	1,000,000	920,000
<b>Operating Expenses</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>920,000</b>
<b>27020 - CVB Total</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>920,000</b>

**Department 27030 - Municipality**  
**Hotel Rental Tax Fund FY2024 Expenses**

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>Operating</b>	<b>Operating</b>	<b>Operating</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
502000 - Appropriations	360,000	360,000	331,760
<b>Operating Expenses</b>	<b>360,000</b>	<b>360,000</b>	<b>331,760</b>
<b>27030 - Municipality Total</b>	<b>360,000</b>	<b>360,000</b>	<b>331,760</b>

## Land Preservation Fund

*Fund 28 – Departments 28010 - 28070*

*Contact: Chris Boggs*

### Departmental Function

The Land Preservation 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; the other half is to be put toward the 60/40 match mechanism for the acquisition of Maryland Agricultural Land Preservation Program easements. 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).

### Personnel

Summary of Full Time Positions	FY 2024	FY 2023	FY 2022
Rural Preservation Administrator	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

### Summary of Personnel Changes

- ◆ No changes in FY2024.

**Land Preservation Fund Revenues**  
**FY2024**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
400600 - State Agricultural Transfer Tax	75,000	75,000	75,000
400601 - Contra - Ag Tax Revenue	(30,000)	(30,000)	(30,000)
490045 - Oper Transfer - General Fund	53,530	41,380	28,930
495110 - Operating - State Grants	2,021,170	1,971,870	1,913,400
498640 - Transfer Tax	400,000	400,000	400,000
<b>Land Preservation Fund Revenues Total</b>	<b>2,519,700</b>	<b>2,458,250</b>	<b>2,387,330</b>

**Department 28010 - General Operations**  
**Land Preservation Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	32,200	24,270	16,570
500100 - FICA - Employer	2,460	1,860	1,260
500120 - Health Insurance	9,550	8,140	6,400
500125 - Other Insurance	180	150	110
500130 - Pension	8,370	6,310	4,310
500140 - Workers Compensation	70	50	30
500160 - Other Post-Employment Benefits	460	360	0
500170 - Personal Development	120	120	120
500171 - Employee Recognition	90	90	100
500172 - Team Building	30	30	30
<b>Wages and Benefits</b>	<b>53,530</b>	<b>41,380</b>	<b>28,930</b>
<b>28010 - General Operations Total</b>	<b>53,530</b>	<b>41,380</b>	<b>28,930</b>

**Department 28020 - State Agricultural Transfer Tax  
Land Preservation Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	17,530	17,180	16,700
500100 - FICA - Employer	1,340	1,310	1,280
500120 - Health Insurance	5,190	5,770	6,440
500125 - Other Insurance	100	110	100
500130 - Pension	4,560	4,460	4,340
500140 - Workers Compensation	40	40	40
<b>Wages and Benefits</b>	<b>28,760</b>	<b>28,870</b>	<b>28,900</b>
515010 - Auditing Services	1,240	1,130	1,100
586020 - Development Rights	15,000	15,000	15,000
<b>Operating Expenses</b>	<b>16,240</b>	<b>16,130</b>	<b>16,100</b>
<b>28020 - State Agricultural Transfer Tax Total</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>

**Department 28040 - Installment Purchase Program  
Land Preservation Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
505906 - Operating Reserves	206,650	203,020	199,380
586020 - Development Rights	193,350	196,980	200,620
<b>Operating Expenses</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>28040 - Installment Purchase Program Total</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>

Department 28050 - Rural Legacy Program  
Land Preservation Fund FY2024 Expenses

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
500000 - Wages - Full Time	26,640	25,160	27,780
500100 - FICA - Employer	2,040	1,920	2,130
500120 - Health Insurance	7,890	8,450	10,730
500125 - Other Insurance	140	160	170
500130 - Pension	6,930	6,540	7,220
500140 - Workers Compensation	60	50	60
<b>Wages and Benefits</b>	<b>43,700</b>	<b>42,280</b>	<b>48,090</b>
510000 - Insurance	7,280	7,050	5,610
515000 - Contracted/Purchased Service	1,460	1,420	4,810
515130 - Consulting Services	14,570	14,100	10,000
515260 - Legal Services	4,370	4,230	4,810
586020 - Development Rights	1,456,770	1,409,770	1,593,630
<b>Operating Expenses</b>	<b>1,484,450</b>	<b>1,436,570</b>	<b>1,618,860</b>
<b>28050 - Rural Legacy Program Total</b>	<b>1,528,150</b>	<b>1,478,850</b>	<b>1,666,950</b>

**Department 28060 - Conservation Res Enhancement Program**  
**Land Preservation Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	8,520	8,310	4,100
500100 - FICA - Employer	650	640	310
500120 - Health Insurance	2,520	2,790	1,580
500125 - Other Insurance	50	50	30
500130 - Pension	2,210	2,160	1,070
500140 - Workers Compensation	20	20	10
<b>Wages and Benefits</b>	<b>13,970</b>	<b>13,970</b>	<b>7,100</b>
510000 - Insurance	2,330	2,330	830
515000 - Contracted/Purchased Service	470	470	710
515130 - Consulting Services	9,310	9,310	3,600
515260 - Legal Services	1,400	1,400	710
586020 - Development Rights	465,540	465,540	233,500
<b>Operating Expenses</b>	<b>479,050</b>	<b>479,050</b>	<b>239,350</b>
<b>28060 - Conservation Res Enhancement Total</b>	<b>493,020</b>	<b>493,020</b>	<b>246,450</b>



## HEPMPO Fund

*Fund 29 – Department 29010*

*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.

### HEPMPO Fund Revenues FY2024

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
490000 - Miscellaneous	30,650	31,240	31,970
490045 - Oper Transfer - General Fund	5,130	5,700	10,030
491731 - Oper Transfer - Transit	21,540	21,530	18,620
495100 - Operating - Federal Grants	458,480	467,640	484,960
495110 - Operating - State Grants	57,310	58,460	60,620
<b>HEPMPO Fund Revenues Total</b>	<b>573,110</b>	<b>584,570</b>	<b>606,200</b>



**Department 29010 - HEPMPO**  
**HEPMPO Fund FY2024 Expenses**

	<b>2024 Operating Budget Approved</b>	<b>2023 Operating Budget Approved</b>	<b>2022 Operating Budget Approved</b>
500000 - Wages - Full Time	43,780	35,450	41,920
500100 - FICA - Employer	3,350	2,720	3,210
500120 - Health Insurance	12,270	12,270	13,020
500125 - Other Insurance	260	220	220
500130 - Pension	11,290	9,120	10,800
500140 - Workers Compensation	90	70	90
<b>Wages and Benefits</b>	<b>71,040</b>	<b>59,850</b>	<b>69,260</b>
505010 - Advertising	5,000	5,000	5,000
505050 - Dues & Subscriptions	2,800	2,500	2,500
505130 - Small Office Equipment	100	500	500
505140 - Office Supplies	500	500	600
505160 - Personal Mileage	2,000	2,500	5,000
505170 - Postage	100	200	200
505180 - Printing Expenses	100	200	200
505230 - Travel Expenses	4,000	2,500	2,500
510030 - Public & Gen Liability Insurance	2,200	2,000	2,000
515000 - Contracted/Purchased Service	237,000	210,000	196,750
515130 - Consulting Services	221,170	272,870	296,940
515180 - Software	13,900	14,200	14,200
520040 - Seminars/Conventions	1,500	1,000	1,000
535000 - Rentals	0	100	100
535010 - Copy Machine Rental	0	1,800	1,800
535055 - Lease Payments	10,200	8,400	7,200
540010 - Wireless Communication	1,500	150	150
540020 - Telephone Expenses	0	300	300
<b>Operating Expenses</b>	<b>502,070</b>	<b>524,720</b>	<b>536,940</b>
<b>29010 - HEPMPO Total</b>	<b>573,110</b>	<b>584,570</b>	<b>606,200</b>

## Contraband Fund

*Fund 51 – Department 51010*

*Contact: Sheriff Brian Albert*

### Departmental Function

The Contraband Fund receives funds from seized proceeds from controlled dangerous substance activities. These funds are utilized to enhance operations of the Washington County Sheriff's Office, Washington County State's Attorney Office, and the Hagerstown Police Department.

#### Contraband Revenues FY2024

	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
490030 – Sheriff – Contraband Revenue	0	5,070	5,070
<b>Contraband Fund Revenues Total</b>	<b>0</b>	<b>5,070</b>	<b>5,070</b>

#### Department 51010 - General Operations Contraband Fund FY2024 Expenses

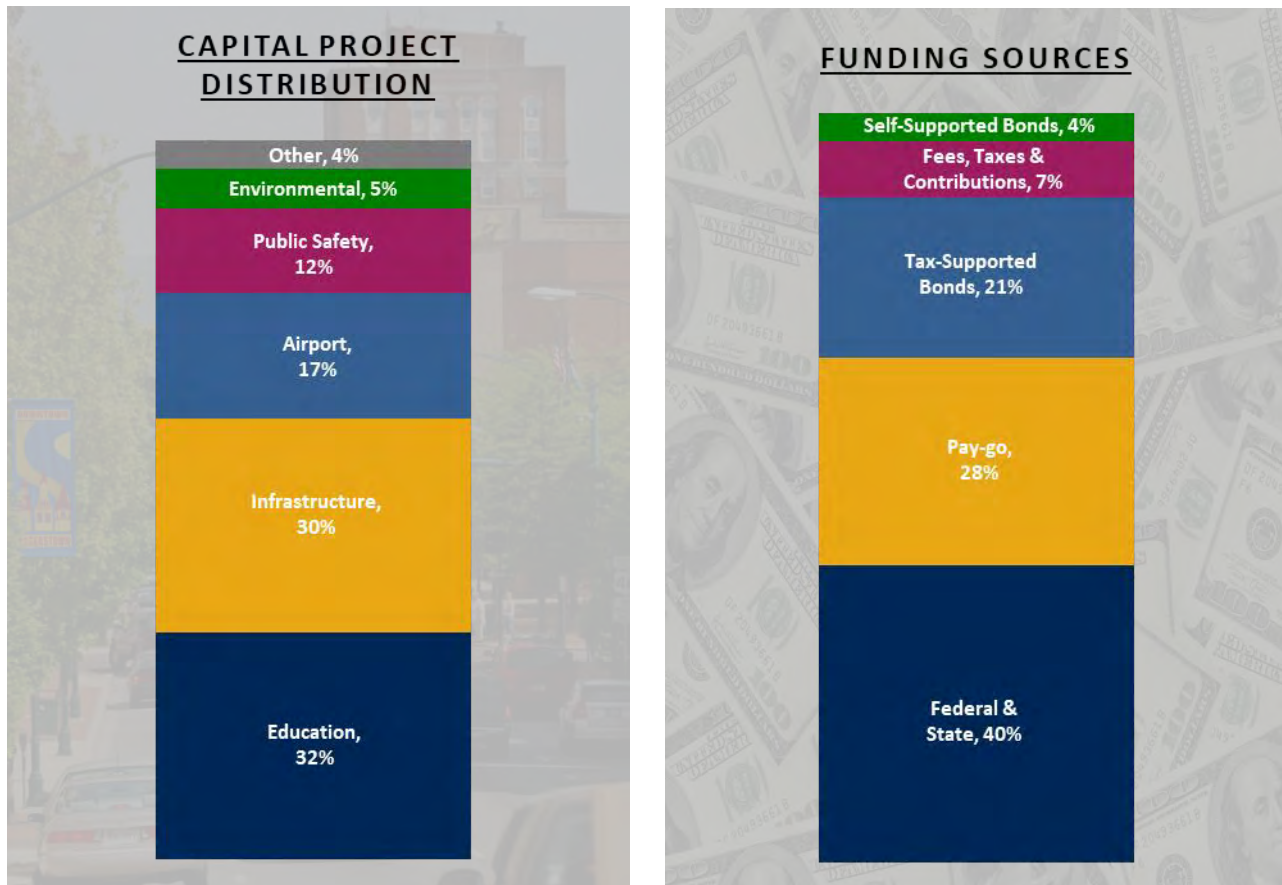
	2024 Operating Budget Approved	2023 Operating Budget Approved	2022 Operating Budget Approved
599999 - Controllable Assets	0	5,070	5,070
<b>Capital Outlay</b>	<b>0</b>	<b>5,070</b>	<b>5,070</b>
<b>51010 - General Operations Total</b>	<b>0</b>	<b>5,070</b>	<b>5,070</b>





## Capital Improvement Budget Overview

A graphic illustration of planned capital project distribution and funding sources for fiscal year 2024 is shown below. The fiscal year 2024 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 2024 is approximately \$19.9 million.

### Project Detail of Major Projects (≥ \$500,000) - Fiscal Year 2024

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.	\$12,791,000	\$0
Taxiway F Rehabilitation	Project involves the full-length rehabilitation of Taxiway F including replacement of existing light fixture with LED technology.	6,000,000	0
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.	5,000,000	0
Halfway Boulevard Extended	The project involves the construction of a new four-lane open section roadway, including a large culvert, connecting the existing Halfway Boulevard to MD Route 63. Intersection improvements at Halfway Boulevard extended and MD Route 63 include a traffic signal.	3,000,000	2,000
PSTC Tactical Village /Simulation Training Area	This project assumes construction of a high bay storage/training building, site work, canine agility training area, Class B (propane) gas firefighting props, pavilion bathroom complex with outside classroom area, vehicle extrication, trench rescue, confined space training area, outdoor track, pump pad/drifted pit, and drone flying area.	2,250,000	0
D.M. Bowman Family Workforce Training Center	Purchased in 2021 with the intent of having hands on industrial trades. This project will include moving the Commercial Vehicle Training program along with new driving ranges and hands on classrooms. The Valley Mall location will be related to the Training Center along with their courses and staff to offer workforce and continuing education courses. ABC Institute will also be leasing space and relocating to this building. Currently HCC has designed the building and is completing interior demolition.	1,800,000	0

Project Name	Project Description	Project Budget	Operating Impact
Replacement Elementary School	This project will build a new elementary school that will replace two existing elementary schools. The new school will be a 4-round, 78,538 sq ft facility that would accommodate 628 students.	\$1,500,000	\$0
Eastern Boulevard Widening Phase I	This project will widen Eastern Boulevard from MD Route 64 (Jefferson Boulevard) to Security Road from the existing 2-lane roadway to a 4-lane divided roadway. This project includes drainage improvements and traffic signal modifications.	1,500,000	3,000
Professional Boulevard Extended Phase III	The project involves the construction of a segment of Professional Boulevard south from the second Yale Drive roundabout continuing southeast towards Phase IV and Robinwood Drive. The roadway length is approximately 900 feet. The project includes construction of a four-lane closed section roadway.	1,500,000	1,000
Highway - Vehicle & Equipment Replacement Program	This project will replace vehicles and heavy/specialized equipment for maintenance and construction activity.	1,284,000	0
Law Enforcement - Vehicle & Equipment Replacement Program	This project is for the replacement of public safety fleet inventory.	1,129,000	0
Patrol Services Relocation Renovation	Relocation of Patrol Services to the County's Phoenix Color Building.	1,100,000	0
Runway 9/27 Lighting and Signage Replacement	This project will replace the current lighting with energy efficient lighting.	1,060,000	0
Second Entrance Drive Widening Project	This project consists of improving the roadway from Yale Drive by creating a traffic circle at the second entrance to the campus located at the top of the ridge west of the amphitheater. Scholar Drive (west side) will intersect with the circle by relocating it behind Parking Lot 1. The east part of Scholar Drive will be located behind the ARCC. By relocating the road from in front of the ARCC to behind the building it will allow for better access the building and low direct access to the athletic fields. Signage will also be updated across campus.	1,040,000	0
Burn Building - PSTC Training Center	This project has cost associated with the purchase and installation of a modular constructed burn building at the new PSTC located off Sharpsburg Pike. Total cost of the building is expected to be \$2 million, with associated site preparation construction of \$500,000.	1,000,000	0

Project Name	Project Description	Project Budget	Operating Impact
Eastern Boulevard at Antietam Drive Improvements	This project will provide intersection improvements including the installation of a traffic signal. This project will connect the Eastern Boulevard Widening Phase II project with the Eastern Boulevard Extended project.	\$1,000,000	\$2,000
Air Traffic Control Tower	This project is to construct a new Air Traffic Control Tower to replace the existing aging facility on a nearby site.	700,000	0
Stormwater Retrofits	This project includes the construction of SWM systems based on Best Management Practices such as bio-swales, bio-filters, permeable pavements, ponds, wetlands, etc. along roadways, in parks, and on other county properties to satisfy the National Pollutant Discharge Elimination Systems (NPDES) requirements established by the MDE.	700,000	0
Systemic Improvements - Building	This project includes a variety of upgrades and/or replacements including, but not limited to, air conditioning, weatherproofing, roofing and other building improvements.	700,000	0
Terminal Building Expansion	This project will provide additional support space of 4,800 SF for airline operations, improvements, modernization and eastward expansion of the land-side ticketing lobby.	600,000	20,000
ATC Renovation	This renovation project of the 30,786 GSF Advanced Technology Center (ATC) will consist of renovating and configuring the building for use of offices, classrooms and labs. The project will include upgrades to the HVAC system; reconfiguring the classroom core on the first floor of the building for a more efficient layout and use; improving lighting and the classrooms and labs on the second floor of the building; and a general updating of the interior finishes. Security will also be improved with addition of the secure room access and security cameras. The bridge that connects the ATC and CBES buildings will also be updated.	562,000	2,000
Agriculture Education Center Indoor Multipurpose Building	Approximately a 36,000 - 45,000 square foot multipurpose building capable of hosting various special events, livestock shows, recreational activities. Anticipated to serve as a primary emergency response site, storage and/or shelter facility. Located to the north of the kennel building. The facility size will be determined by the availability of onsite water and sewer capacity.	550,000	55,000
40 West Landfill Pretreatment Facility	This project will construct a pretreatment facility at the 40 West Landfill and construct a sewer line from the facility to the existing sewer line along MD RTE 63 for transport of treated leachate to the WWTP.	500,000	152,000

## Capital Improvement Ten Year Detail

### Fiscal Year 2024-2033

	Projected Costs			Prior Appr.	Budget Yr.		Ten Year Capital Program			
	*FTE	Operating	Total		2024	2025	2026	2027	2028	Future
Project Costs										
<u>Airport</u>										
Air Traffic Control Tower	0.0	0	7,000,000	0	700,000	0	6,300,000	0	0	0
T-Hangar 1, 2, & 3 Replacement	0.0	0	532,000	173,000	34,000	35,000	35,000	36,000	37,000	182,000
Airport Systemic Improvement Projects	0.0	0	1,319,227	136,227	378,000	405,000	50,000	50,000	50,000	250,000
Terminal Building Expansion	0.0	20,000	6,000,000	0	600,000	0	5,400,000	0	0	0
Airport Security System Enhancements	0.0	0	197,165	177,165	20,000	0	0	0	0	0
Capital Equipment - Airport	0.0	0	4,237,567	931,567	195,000	363,000	650,000	1,410,000	40,000	648,000
Taxiway F Rehabilitation	0.0	0	6,300,000	300,000	6,000,000	0	0	0	0	0
Runway 2/20 Rehabilitation	0.0	0	3,847,000	0	323,000	3,524,000	0	0	0	0
Runway 9/27 Lighting and Signage Replacement	0.0	0	1,060,000	0	1,060,000	0	0	0	0	0
T-Hangar Taxi Lanes Rehabilitation	0.0	0	1,500,000	0	150,000	1,350,000	0	0	0	0
Taxiway A Rehabilitation	0.0	175,000	4,016,000	0	335,000	0	3,681,000	0	0	0
Snow Removal Equipment Storage Building Expansion	0.0	1,500	3,514,000	0	0	0	0	0	300,000	3,214,000
Taxiway G Rehabilitation	0.0	0	1,920,000	0	0	0	0	0	0	1,920,000
Taxiway H Rehabilitation	0.0	0	1,317,000	0	0	108,000	1,209,000	0	0	0
Airport Total	0.0	196,500	42,759,959	1,717,959	9,795,000	5,785,000	17,325,000	1,496,000	427,000	6,214,000
<u>Bridges</u>										
Bridge Inspection and Inventory	0.0	1,080	697,806	48,806	175,000	0	24,000	0	200,000	250,000
Crystal Falls Drive W3051	0.0	0	2,898,500	2,498,500	400,000	0	0	0	0	0
Keedysville Road Bridge W5651	0.0	0	2,964,600	2,564,600	400,000	0	0	0	0	0
Cleaning & Painting of Steel Bridges	0.0	0	358,000	108,000	100,000	0	0	0	0	150,000
Halfway Boulevard Bridges W0912	0.0	0	5,489,000	4,489,000	0	1,000,000	0	0	0	0
Country Store Lane Culvert 16/06	0.0	0	335,000	35,000	300,000	0	0	0	0	0



	Projected Costs			Prior Appr.	Budget Yr.		Ten Year Capital Program			
	*FTE	Operating	Total		2024	2025	2026	2027	2028	Future
Project Costs										
Gardenhour Road Bridge W2431	0.0	0	2,695,000	500,000	275,000	0	1,920,000	0	0	0
Greenspring Furnace Road Culvert 15/15	0.0	0	567,000	40,000	0	0	265,000	262,000	0	0
Kretsinger Road Culvert 14/01	0.0	0	443,000	137,000	306,000	0	0	0	0	0
Lanes Road Culvert 15/12	0.0	0	417,000	0	32,000	385,000	0	0	0	0
Appletown Road Bridge W2184	0.0	0	979,000	0	0	0	0	0	0	979,000
Ashton Road Culvert 04/06	0.0	0	559,000	0	0	0	0	0	0	559,000
Bowie Road Culvert	0.0	0	405,000	0	0	0	0	0	0	405,000
Burnside Bridge Road Culvert 01/03	0.0	0	461,000	0	0	0	160,000	301,000	0	0
Draper Road Culvert 04/07	0.0	0	589,000	0	0	0	0	0	0	589,000
Draper Road Culvert 04/08	0.0	0	530,000	0	0	0	0	0	0	530,000
Greenbrier Road Culvert 16/14	0.0	0	268,000	0	0	0	0	0	0	268,000
Gruber Road Bridge 04/10	0.0	0	396,000	0	0	0	0	0	0	396,000
Harpers Ferry Road Culvert 11/02	0.0	0	757,000	0	0	0	115,000	642,000	0	0
Henline Road Culvert 05/05	0.0	0	429,000	0	0	0	0	15,000	414,000	0
Hoffman's Inn Road Culvert 05/06	0.0	0	313,000	0	0	0	0	0	0	313,000
Long Hollow Road Culvert 05/07	0.0	0	416,000	0	0	0	66,000	350,000	0	0
Mercersburg Road Culvert 04/16	0.0	0	484,000	0	0	0	0	0	0	484,000
Mooresville Road Culvert 15/21	0.0	0	446,000	0	0	0	0	0	0	446,000
Poplar Grove Road Bridge W2432	0.0	0	1,955,000	0	0	0	0	0	0	1,955,000
Remsburg Road Culvert	0.0	0	387,000	0	0	119,000	268,000	0	0	0
Rinehart Road Culvert 14/03	0.0	0	465,000	0	0	0	465,000	0	0	0
Stone Masonry Bridge Repairs	0.0	0	270,000	0	0	0	0	0	270,000	0
Taylors Landing Road Bridge W7101	0.0	0	1,379,000	0	0	0	0	0	0	1,379,000
Willow Road Culvert 05/10	0.0	0	323,000	0	0	0	0	0	0	323,000
Yarrowsburg Road Bridge W6191	0.0	0	2,102,000	0	0	0	0	0	0	2,102,000
Bridges Total	0.0	1,080	30,777,906	10,420,906	1,988,000	1,504,000	3,283,000	1,570,000	884,000	11,128,000

	Projected Costs			Prior Appr.	Budget Yr.		Ten Year Capital Program			
	*FTE	Operating	Total		2024	2025	2026	2027	2028	Future
Project Costs										
<u>Drainage</u>										
Stream Restoration at Various Locations	0.0	0	2,306,782	1,056,782	0	250,000	0	250,000	0	750,000
Stormwater Retrofits	0.0	0	14,594,205	5,744,205	700,000	800,000	900,000	900,000	900,000	4,650,000
Drainage Improvements at Various Locations	0.0	0	850,000	300,000	50,000	50,000	50,000	50,000	50,000	300,000
Broadfording Church Road Culvert	0.0	0	231,000	0	0	0	57,000	174,000	0	0
Draper Road Drainage Improvements	0.0	0	609,000	0	0	0	0	0	0	609,000
Fort Ritchie Dam Repairs	0.0	0	200,000	0	0	50,000	150,000	0	0	0
Harpers Ferry Road Drainage, 3600 Block	0.0	0	525,000	0	0	0	75,000	450,000	0	0
Shank Road Drainage	0.0	0	214,000	0	0	0	0	214,000	0	0
Trego Mountain Road Drainage	0.0	0	415,000	0	0	0	0	0	0	415,000
University Road Culvert	0.0	0	285,000	0	0	0	0	0	285,000	0
Drainage Total	0.0	0	20,229,987	7,100,987	750,000	1,150,000	1,232,000	2,038,000	1,235,000	6,724,000
<u>Education</u>										
Board of Education										
Capital Maintenance - BOE	0.0	0	149,435,314	19,518,314	12,791,000	15,060,000	5,152,000	11,536,000	13,915,000	71,463,000
Replacement Elementary School	0.0	0	44,096,000	0	1,500,000	0	19,813,000	19,833,000	2,950,000	0
Board of Education Total	0.0	0	193,531,314	19,518,314	14,291,000	15,060,000	24,965,000	31,369,000	16,865,000	71,463,000
Hagerstown Community College										
Second Entrance Drive Widening Project	0.0	0	6,979,000	5,939,000	1,040,000	0	0	0	0	0
D.M. Bowman Family Workforce Training Center	0.0	0	1,800,000	0	1,800,000	0	0	0	0	0
ARCC Renovation	0.0	0	14,150,000	0	0	0	0	0	0	14,150,000
ATC Renovation	0.0	2,000	14,211,000	0	562,000	9,149,000	900,000	900,000	900,000	1,800,000
Campus Road & Parking Lot Overlays	0.0	0	1,000,000	0	0	0	0	0	0	1,000,000
Career Programs Roof Replacement	0.0	0	4,800,000	0	0	0	0	0	0	4,800,000

	Projected Costs			Prior Appr.	Budget Yr.	Ten Year Capital Program				
	*FTE	Operating	Total		2024	2025	2026	2027	2028	Future
Project Costs										
Multi-Roof Project	0.0	0	1,250,000	0	0	500,000	0	500,000	0	250,000
Hagerstown Community College Total	0.0	2,000	44,190,000	5,939,000	3,402,000	9,649,000	900,000	1,400,000	900,000	22,000,000
Public Libraries										
Systemic Projects - Library	0.0	0	426,492	76,492	25,000	25,000	30,000	30,000	35,000	205,000
Williamsport Library Replacement	2.5	112,000	15,621,000	50,000	0	634,000	1,756,000	9,717,000	3,464,000	0
Public Libraries Total	2.5	112,000	16,047,492	126,492	25,000	659,000	1,786,000	9,747,000	3,499,000	205,000
Education Total	2.5	114,000	253,768,806	25,583,806	17,718,000	25,368,000	27,651,000	42,516,000	21,264,000	93,668,000
General Government										
Cost of Bond Issuance	0.0	0	978,000	80,000	88,000	90,000	90,000	90,000	90,000	450,000
Systemic Improvements - Building	0.0	0	7,768,007	1,068,007	700,000	1,000,000	1,000,000	1,000,000	500,000	2,500,000
Facilities Roof Repairs	0.0	0	2,600,000	1,500,000	200,000	200,000	100,000	100,000	100,000	400,000
Equipment and Vehicle Wash Facility	0.0	20,000	325,000	75,000	0	250,000	0	0	0	0
Stormwater Management and Watershed Services Office Building	0.0	15,000	1,100,000	0	200,000	900,000	0	0	0	0
Information Systems Replacement Program	0.0	0	1,276,653	151,653	75,000	100,000	100,000	100,000	100,000	650,000
Financial System Management & Upgrades	0.0	0	255,709	105,709	15,000	15,000	15,000	15,000	15,000	75,000
County Wireless Infrastructure	0.0	0	37,000	17,000	0	20,000	0	0	0	0
General - Equipment and Vehicle Replacement Program	0.0	0	1,944,623	944,623	100,000	100,000	100,000	100,000	100,000	500,000
Courthouse Courtroom 1 Renovation	0.0	0	1,300,000	0	0	0	0	0	0	1,300,000
General Government Total	0.0	35,000	17,584,992	3,941,992	1,378,000	2,675,000	1,405,000	1,405,000	905,000	5,875,000
Parks & Recreation										
Black Rock Capital Equipment Program	0.0	0	389,618	54,618	25,000	100,000	25,000	25,000	25,000	135,000
Agriculture Education Center Indoor Multipurpose Building	0.5	55,000	8,670,000	4,050,000	550,000	1,270,000	2,800,000	0	0	0

	Projected Costs			Prior Appr.	Budget Yr.	Ten Year Capital Program				
	*FTE	Operating	Total		2024	2025	2026	2027	2028	Future
Project Costs										
Hardcourt Playing Surfaces	0.0	0	339,963	204,963	0	15,000	15,000	15,000	15,000	75,000
Ag Center Land Development	0.0	0	2,198,000	198,000	0	1,000,000	1,000,000	0	0	0
Park Equipment/Surfacing Replacement, Various Locations	0.0	0	1,400,731	700,731	0	0	175,000	0	175,000	350,000
Parking Lot Repair/Overlay, Various Locations	0.0	0	525,896	75,896	0	50,000	50,000	50,000	50,000	250,000
Antietam Creek Water Trail	0.0	0	357,000	242,000	15,000	50,000	50,000	0	0	0
Ag Center Show Area Floor	0.0	0	50,000	0	50,000	0	0	0	0	0
Recreational Field Bleachers	0.0	0	70,000	0	70,000	0	0	0	0	0
Black Rock Bunker Rehabilitation	0.0	0	250,000	0	0	0	250,000	0	0	0
Conococheague Creek Water Trail	0.0	0	310,000	0	0	0	10,000	180,000	120,000	0
Doubs Woods Disc Golf	0.0	0	50,000	0	0	0	0	0	0	50,000
Kemps Mill Park Trails	0.0	0	100,000	0	0	0	100,000	0	0	0
Marty Snook Park Multimodal Trail and Parking	0.0	0	700,000	0	0	0	100,000	300,000	300,000	0
Marty Snook Park Pool Renovation and Accessible Entrance	0.0	0	750,000	0	0	0	350,000	400,000	0	0
Mt. Briar Wetland Preserve Trails and Conservation Area	0.0	0	100,000	0	0	100,000	0	0	0	0
North Central County Park	2.0	120,000	5,400,000	0	0	100,000	0	500,000	800,000	4,000,000
Park Entrances and Security Upgrades	0.0	0	200,000	0	0	0	100,000	100,000	0	0
Pen Mar-Fort Ritchie-Cascade Trail Connection	0.0	0	290,000	0	0	50,000	120,000	0	120,000	0
Regional Park Dog Park	0.0	0	80,000	0	0	80,000	0	0	0	0
Parks & Recreation Total	2.5	175,000	22,231,208	5,526,208	710,000	2,815,000	5,145,000	1,570,000	1,605,000	4,860,000
Public Safety										
Detention Center - Systemic Projects	0.0	0	5,272,173	872,173	190,000	700,000	700,000	450,000	500,000	1,860,000
Burn Building - PSTC Training Center	0.0	0	2,500,000	1,500,000	1,000,000	0	0	0	0	0
Patrol Services Relocation Renovation	0.0	0	17,500,000	500,000	1,100,000	2,900,000	3,000,000	3,000,000	2,000,000	5,000,000
Communication Tower(s) Various	0.0	0	576,806	266,806	90,000	0	110,000	0	110,000	0
P25 UHF Public Safety Radio Communications System Upgrade	0.0	0	12,600,000	11,075,000	0	1,525,000	0	0	0	0

	Projected Costs			Prior Appr.	Budget Yr.		Ten Year Capital Program			
	*FTE	Operating	Total		2024	2025	2026	2027	2028	Future
Project Costs										
Portable Radio Replacement Program - Sheriff	0.0	0	1,320,105	114,105	114,000	116,000	118,000	120,000	120,000	618,000
Portable Radio Replacement Program - Emergency Services	0.0	0	4,435,000	2,435,000	200,000	200,000	200,000	200,000	200,000	1,000,000
PSTC Apparatus Operator / Defensive Driving Track	0.0	0	2,250,000	0	250,000	2,000,000	0	0	0	0
PSTC Tactical Village / Simulation Training Area	0.0	0	16,750,000	0	2,250,000	0	0	0	0	14,500,000
Law Enforcement - Vehicle & Equipment Replacement Program	0.0	0	13,274,053	2,065,053	1,129,000	1,000,000	1,030,000	1,060,000	1,090,000	5,900,000
Emergency Services Equipment & Vehicle Program	0.0	0	9,600,089	7,375,089	200,000	205,000	210,000	215,000	220,000	1,175,000
Canteen/Rehab Unit Replacement	0.0	0	534,000	90,000	48,000	48,000	48,000	48,000	48,000	204,000
Incident Safety Officer Vehicle Replacement Program	0.0	0	176,000	16,000	16,000	16,000	16,000	16,000	16,000	80,000
Police Indoor Firing Range	0.0	0	750,000	0	0	0	0	0	0	750,000
911 Center Building Expansion	0.0	13,000	1,800,000	0	0	0	0	0	0	1,800,000
Public Safety Total	0.0	13,000	89,338,226	26,309,226	6,587,000	8,710,000	5,432,000	5,109,000	4,304,000	32,887,000
Railroad Crossings										
Railroad Crossing Improvements	0.0	0	2,082,450	936,450	0	0	0	200,000	0	946,000
Railroad Crossings Total	0.0	0	2,082,450	936,450	0	0	0	200,000	0	946,000
Road Improvement										
Intersection & Signal Improvements	0.0	1,000	2,770,177	520,177	0	750,000	0	0	750,000	750,000
Transportation ADA	0.0	0	1,776,774	376,774	100,000	500,000	100,000	100,000	100,000	500,000
Pavement Maintenance and Rehab Program	0.0	0	67,141,399	9,141,399	5,000,000	5,000,000	6,000,000	6,000,000	6,000,000	30,000,000
Longmeadow Road	0.0	3,000	2,105,000	0	0	0	310,000	432,000	518,000	845,000
Eastern Boulevard Extended	0.0	4,000	10,603,000	0	0	0	359,000	1,970,000	2,700,000	5,574,000
Eastern Blvd Widening Phase I	0.0	3,000	10,467,100	8,967,100	1,500,000	0	0	0	0	0
Eastern Boulevard Widening Phase II	0.0	2,000	6,772,300	2,691,300	385,000	1,274,000	2,422,000	0	0	0
Eastern Blvd at Antietam Drive Improvements	0.0	2,000	4,506,000	3,006,000	1,000,000	500,000	0	0	0	0
Professional Boulevard Extended Phase III	0.0	1,000	3,353,000	1,853,000	1,500,000	0	0	0	0	0

	Projected Costs			Prior Appr.	Budget Yr.	Ten Year Capital Program				
	*FTE	Operating	Total		2024	2025	2026	2027	2028	Future
Project Costs										
Halfway Boulevard Extended	0.0	2,000	9,473,000	6,473,000	3,000,000	0	0	0	0	0
Wright Road	0.0	1,000	3,948,000	2,673,000	125,000	650,000	500,000	0	0	0
Burnside Bridge Road Spot Improvements	0.0	400	544,000	0	0	0	0	0	544,000	0
E. Oak Ridge Drive/South Pointe Signal	0.0	1,000	461,000	0	0	0	0	0	461,000	0
Mt Aetna Road Spot Improvements	0.0	3,000	2,422,000	0	0	0	0	0	0	2,422,000
Robinwood Drive Sidewalk Extension	0.0	0	750,000	0	0	0	0	250,000	500,000	0
Rockdale Road and Independence Road Spot Improvements	0.0	3,600	1,025,000	0	0	0	0	0	0	1,025,000
Sandstone Drive Spot Improvements	0.0	900	500,000	0	0	0	0	0	0	500,000
Highway - Vehicle & Equipment Replacement Program	0.0	0	17,233,161	2,298,161	1,284,000	1,213,000	1,280,000	1,350,000	1,424,000	8,384,000
Road Improvement Total	0.0	27,900	145,850,911	37,999,911	13,894,000	9,887,000	10,971,000	10,102,000	12,997,000	50,000,000
Solid Waste										
Contingency - Solid Waste	0.0	0	604,042	64,042	30,000	35,000	35,000	60,000	60,000	320,000
40 West Landfill - Cell 5 Construction	0.0	200,000	4,083,000	0	440,000	3,472,000	171,000	0	0	0
40 West Landfill Pretreatment Facility	0.0	152,000	10,600,000	0	500,000	5,100,000	5,000,000	0	0	0
SW Equipment & Vehicle Replacement	0.0	0	580,674	72,674	184,000	34,000	35,000	35,000	35,000	185,000
Solid Waste Total	0.0	352,000	15,867,716	136,716	1,154,000	8,641,000	5,241,000	95,000	95,000	505,000
Transit										
Vehicle Preventive Maintenance	0.0	0	3,495,307	495,307	0	0	375,000	375,000	375,000	1,875,000
Fixed Route Bus Replacement Program	0.0	0	5,842,317	2,242,317	0	0	0	900,000	0	2,700,000
ADA Bus Replacement	0.0	0	632,305	2,305	0	0	105,000	0	210,000	315,000
Support Vehicles	0.0	0	113,848	73,848	40,000	0	0	0	0	0
Transportation Development Plan	0.0	0	225,000	0	125,000	0	0	0	0	100,000
Transit Total	0.0	0	10,308,777	2,813,777	165,000	0	480,000	1,275,000	585,000	4,990,000

	Projected Costs			Prior Appr.	Budget Yr.		Ten Year Capital Program			
	*FTE	Operating	Total		2024	2025	2026	2027	2028	Future
Project Costs										
<u>Water Quality</u>										
Utility Administration										
Contingency - Utility Admin	0.0	0	157,400	29,400	0	0	0	0	0	128,000
General Building Improvements	0.0	0	964,000	70,000	400,000	494,000	0	0	0	0
SCADA Replacement	0.0	25,000	250,000	0	250,000	0	0	0	0	0
Lab Equipment Replacement	0.0	0	436,117	185,117	30,000	23,000	24,000	24,000	25,000	125,000
WQ Equip/Vehicle Replacement Program	0.0	0	1,194,162	289,162	80,000	85,000	85,000	90,000	90,000	475,000
Utility Administration Total	0.0	25,000	3,001,679	573,679	760,000	602,000	109,000	114,000	115,000	728,000
Wastewater Utility										
Contingency - Sewer	0.0	0	211,939	11,939	0	0	0	0	0	200,000
Replace Grinder Pumps	0.0	0	1,190,000	125,000	125,000	125,000	125,000	125,000	90,000	475,000
Pump Station Upgrades - Various Stations	0.0	0	5,755,447	2,320,447	100,000	200,000	885,000	0	750,000	1,500,000
Collection System Rehabilitation Project	0.0	0	3,976,121	156,121	0	670,000	0	900,000	0	2,250,000
Sandy Hook Collection System Upgrades	0.0	0	175,000	125,000	25,000	25,000	0	0	0	0
Smithsburg WWTP ENR Upgrade	0.0	10,000	26,881,087	11,381,087	0	0	0	0	0	15,500,000
General WwTP Improvements	0.0	0	1,122,500	22,500	250,000	300,000	250,000	300,000	0	0
Heavy Sewer EQP and VEH Replacement	0.0	0	1,310,807	375,807	200,000	200,000	200,000	105,000	35,000	195,000
Potomac Edison Pump Station & Force Main	0.0	0	1,700,000	0	0	0	0	0	1,700,000	0
Wastewater Utility Total	0.0	10,000	42,322,901	14,517,901	700,000	1,520,000	1,460,000	1,430,000	2,575,000	20,120,000
Water Utility										
Sharpsburg Water Meter Cradle Replacement	0.0	0	1,000,000	1,000,000	0	0	0	0	0	0
Water Meter Replacement	0.0	0	293,239	143,239	15,000	15,000	15,000	15,000	15,000	75,000
WQ Main Replacement	0.0	0	2,366,000	566,000	100,000	100,000	0	0	100,000	1,500,000
Sharpsburg Water Treatment Plant	0.0	0	645,336	55,336	0	0	590,000	0	0	0
General WTP Improvements	0.0	0	1,434,342	254,342	290,000	0	0	290,000	0	600,000

## WASHINGTON COUNTY APPROVED BUDGET

FY 2024

	Projected Costs			Prior Appr.	Budget Yr.		Ten Year Capital Program			
	*FTE	Operating	Total		2024	2025	2026	2027	2028	Future
Project Costs										
Highfield/Sharpsburg Water Storage Tank	0.0	0	336,000	0	0	0	0	0	0	336,000
Water Utility Total	0.0	0	6,074,917	2,018,917	405,000	115,000	605,000	305,000	115,000	2,511,000
Water Quality Total	0.0	35,000	51,399,497	17,110,497	1,865,000	2,237,000	2,174,000	1,849,000	2,805,000	0
TOTAL	5.0	949,480	702,200,435	139,598,435	56,004,000	68,772,000	80,339,000	69,225,000	47,106,000	241,156,000

County Operating Impact	2.5	835,480
**Board of Education	0.0	0
**Community College	0.0	2,000
**Library	2.5	112,000
Total	5.0	949,480

\*FTE - Full Time Equivalent

\*\*Separate Entities



			Budget Year		Ten Year Capital Program			
	Total	Prior Appr.	2024	2025	2026	2027	2028	Future
Funding Sources								
General Fund	108,895,836	40,145,836	6,250,000	6,500,000	6,500,000	6,750,000	6,750,000	36,000,000
Highway Fund	5,319,000	319,000	500,000	500,000	500,000	500,000	500,000	2,500,000
Cascade Fund	12,342	12,342	0	0	0	0	0	0
Solid Waste Fund	1,145,042	97,042	214,000	69,000	70,000	95,000	95,000	505,000
Utility Admin Fund	2,070,279	536,279	360,000	108,000	109,000	114,000	115,000	728,000
Water Fund	743,239	268,239	340,000	15,000	15,000	15,000	15,000	75,000
Sewer Fund	4,594,116	2,344,116	350,000	350,000	325,000	230,000	125,000	870,000
Airport Fund	3,994,460	498,460	951,000	785,000	627,000	157,000	157,000	819,000
Tax-Supported Bond	164,383,128	27,383,128	12,000,000	13,000,000	14,000,000	14,000,000	14,000,000	70,000,000
Self-Supported Bond	48,410,951	6,022,951	2,055,000	10,011,000	6,896,000	1,175,000	825,000	21,426,000
State Loan	3,972,170	3,972,170	0	0	0	0	0	0
Transfer Tax	26,002,606	5,002,606	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Excise Tax - Schools	1,487,031	567,031	0	0	385,000	385,000	150,000	0
Excise Tax - Roads	1,747,620	487,620	126,000	126,000	126,000	126,000	126,000	630,000
Excise Tax - Other	319,000	29,000	29,000	29,000	29,000	29,000	29,000	145,000
Excise Tax - Library	110,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Excise Tax - Non-Residential	854,473	354,473	50,000	50,000	50,000	50,000	50,000	250,000
APFO Fees - Roads	405,644	405,644	0	0	0	0	0	0
Capital Reserve - General	35,096,000	1,122,000	6,500,000	3,084,000	7,392,000	5,348,000	3,260,000	8,390,000
Capital Reserve - Transfer Tax	5,795,000	500,000	0	915,000	1,380,000	1,000,000	0	2,000,000
Capital Reserve - Excise Tax - Schools	1,770,000	0	0	0	770,000	1,000,000	0	0
Capital Reserve - Excise Tax - Non-Residential	5,797,812	272,812	0	1,525,000	1,000,000	3,000,000	0	0
Capital Reserve - APFO Fees - Schools	1,000,000	0	0	0	0	1,000,000	0	0
Federal Grant	77,423,034	27,440,034	9,502,000	5,464,000	18,091,000	2,619,000	1,224,000	13,083,000
State Grant	192,983,437	20,685,437	12,722,000	23,800,000	19,814,000	29,622,000	15,975,000	70,365,000
Contributions	7,868,215	1,122,215	1,045,000	431,000	250,000	0	1,700,000	3,320,000
TOTAL	702,200,435	139,598,435	56,004,000	68,772,000	80,339,000	69,225,000	47,106,000	241,156,000



## 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?**

**A:**

Major Tax Rates					
Type	Rate	Basis	Date of Last Tax Rate Change	If rates were increased by:	It would generate additional revenue of:
Real Estate	\$0.928	\$100 assessed value	2023	\$0.01	\$1,456,938
Income Tax	2.95%	Taxable Income	2023	0.01%	\$335,190
Recordation Tax	\$3.80	\$500 value	N/A	N/A	N/A

**Q: I do not have any children. How do I benefit from tax dollars that go to education?**

**A:** The role of our primary and secondary schools is to provide our young citizens the essential knowledge, skills, and attitudes to be contributing citizens and productive workers in Washington County. They will be our future doctors, engineers, teachers, accountants, electricians, bankers, and taxpayers. Their ability to join the workforce is key to the health and future of our economy, and their ability to be good citizens affects the livability of our community.

**Q: How much tax dollars are spent on education?**

**A:** General Fund monies of \$128.3 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. In fiscal year 2024 the Capital Improvement budget reflects \$7.5 million in additional local County funds for educational related projects. Total educational funding is \$135.8 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 considered. State law requires the County to calculate and publicize the Constant Yield Rate if it is less than the actual current rate, to make clear the amount of a budget increase that is attributable to rising property values. In years when the assessed values of properties go up, the Constant Yield Rate is lower than the rate the Commissioners set. The current property tax rate is \$.928, and the Constant Yield Rate is \$.8929. That rate is \$0.0351 higher than the current rate.

**Q: Why does the County issue debt?**

**A:** Paying for needed infrastructure on a “cash” basis avoids interest costs associated with financing over several years. However, many large Capital Improvement budgets are too expensive to be paid from a single year’s budget, making financing necessary. Additionally, a principle called “intergenerational equity” suggests having the costs of capital improvements benefiting the public over 15 or more years to be borne by future generations, and not entirely by the current taxpayer. This will be even more so with increasing growth pressure from development as it continues to increase.



## Contact Information

For additional information, please contact:

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Randall E. Wagner	240-313-2207
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<b>County Administrator</b>	
Michelle Gordon, Interim	240-313-2300
<b>Chief Financial Officer</b>	
Kelcee Mace, Interim	240-313-2305

Additional documentation can be located:

<b>Budget Documents</b>	
2024 Budget Document	Available online @ <a href="https://www.washco-md.net/budget-finance/financial-documents/">https://www.washco-md.net/budget-finance/financial-documents/</a>
10 Year Capital Improvement Program	Available online @ <a href="https://www.washco-md.net/budget-finance/financial-documents/">https://www.washco-md.net/budget-finance/financial-documents/</a>
Audited Financial Statements	Available online @ <a href="https://www.washco-md.net/budget-finance/financial-documents/">https://www.washco-md.net/budget-finance/financial-documents/</a>
Official Statement for Bond Issue	Available online @ <a href="https://www.washco-md.net/budget-finance/financial-documents/">https://www.washco-md.net/budget-finance/financial-documents/</a>

All the above documents are available in hard copy upon request by calling 240-313-2300 or by mail:  
 County Commissioners of Washington County  
 Department of Budget and Finance  
 100 West Washington Street Room 3100  
 Hagerstown, MD 21740



## Glossary of Terms

**Accrual Basis of Accounting:**

Method of accounting that recognizes the financial effect of transactions 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.

## Glossary of Terms

**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.

**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.

**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.

## Glossary of Terms

**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.

**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.

**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.

**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.

**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.

## Glossary of Terms

**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.

**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.



## Glossary of Terms

<b><u>General Fund:</u></b>	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.
<b><u>General Obligation Bonds:</u></b>	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.
<b><u>Governmental Funds:</u></b>	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, debt service fund, capital projects fund, and permanent funds.
<b><u>Grant:</u></b>	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.
<b><u>Homestead Tax Credit:</u></b>	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.
<b><u>Infrastructure:</u></b>	Road, bridges, curbs and gutters, buildings, streets, sidewalks, drainage systems, and lighting systems installed for the common good.
<b><u>Interfund Transfer:</u></b>	A transfer of resources from one fund to another as required by law or appropriation.
<b><u>Investments:</u></b>	Securities and real estate held for income in the form of interest, dividends, rentals, or lease payments.
<b><u>Mandated Program:</u></b>	A program required by State or Federal statutes.
<b><u>Major Fund:</u></b>	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.
<b><u>Modified Accrual:</u></b>	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.

## Glossary of Terms

**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.

**Revenue:**

All funds the County receives, including tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

**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.



## Acronyms

Acronyms are groups of initials used to avoid repetitive writing or speaking of frequently used titles or phrases. Some of the more common acronyms used in the budget document are as follows:

ACFR	Annual Comprehensive Financial Report
APFO	Adequate Public Facilities Ordinance
ARC	Appalachian Regional Commission
BOCC	Board of County Commissioners
BOE	Board of Education
CFO	Chief Financial Officer
CIP	Capital Improvement Program
COMAR	Code of Maryland Annotated Regulations
EMS	Emergency Medical Services
ENR	Enhanced Nutrient Removal
FAQ	Frequently Asked Questions
FEMA	Federal Emergency Management Agency
FMV	Fair Market Value
FTE	Full-Time Equivalent

### Acronyms

FTZ	Foreign Trade Zone
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation (Bonds)
HCC	Hagerstown Community College
HR	Human Resources
HUR	Highway User Revenue
HVAC	Heating, Ventilation, and Air Conditioning Systems
IT	Information Technology
MaCo	Maryland Association of Counties
MCE	Maryland Cooperative Extension
MDA	Maryland Department of Agriculture
MDAT	Maryland Department of Assessments and Taxation
MDE	Maryland Department of the Environment
MOE	Maintenance of Effort

## Acronyms

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