



Washington County

M A R Y L A N D



Fiscal Year 2017 Operating & Capital Budgets

Table of Contents

	<u>Page</u>
Distinguished Budget Presentation Award	1
Budget Message	3
Organization and Community Profile:	
County Commissioners of Washington County	11
Vision and Mission Statement	12
Goals and Objectives	13
Key Goals for Fiscal Year 2017	15
Matrix of Primary County Goals by Department in Relationship to Funds	16
Table of Organization	19
Personnel Summary by Department	21
Fiscal Year 2017 Summary of Changes in Positions	23
Community Profile	25
Operational Overview:	
Comprehensive Fiscal Policies	33
Budget Practices and Process	39
Fund Summaries	43
Total Sources and Uses of County Funds	47
Combined Statement of Revenue, Expenditures, and Changes in Undesignated Fund Balance ...	48
Capital Program and Debt Management:	
Capital Improvement Program	53
Capital Improvement Plan Process	53
Components of the Capital Program	54
FY17 Capital Improvement Budget Overview	57
Operating Impact of Capital Improvement Projects	57
Debt Affordability Analysis	58
Outstanding Debt	62
Statement of Revenues and Expenditures	66
Project Detail of Major Projects – Fiscal Year 2017	67
Ten Year Capital Improvement Plan Summary	70
Capital Improvement 10 Year Summary	71
Project Detail of Major Projects – Fiscal Years 2017-2026	72
Capital Improvement 10 Year Detail	73

Table of Contents

	<u>Page</u>
General Fund:	
General Fund Revenue Summary	81
General Fund Revenue Detail	83
General Fund Expenditure Summary	91
General Fund Expenditure Detail by Department and Agency	
General Fund Education Summary	93
Board of Education	95
Hagerstown Community College	97
Washington County Free Library	99
Library Maintenance	101
General Fund Public Safety Summary	103
Sheriff – Judicial	105
Sheriff – Process Servers	107
Sheriff – Patrol	109
Sheriff – Central Booking	111
Sheriff – Detention Center	113
Sheriff – Day Reporting Center.....	115
Sheriff – Narcotics Task Force	117
Civil Air Patrol	119
Fire and Rescue Volunteer Services	121
Fire and Rescue Operations	123
Air Unit	125
Special Operations	127
911 – Communications	129
Emergency Management	131
Wireless Communications	133
Humane Society of Washington County	135
General Fund Transfers Summary	137
Operating Transfers	139
Capital Transfers	141

Table of Contents

	<u>Page</u>
General Fund Court System Summary	143
Circuit Court	145
Orphans Court	147
State's Attorney	149
General Fund State Functions Summary	151
Health Department	153
Social Services	157
Agricultural Extension Service	159
Election Board	163
Soil Conservation	165
Weed Control	167
Gypsy Moth Program	169
General Fund Community Funding Summary	171
Community Funding	173
General Fund General Operations Summary	175
County Commissioners	177
County Clerk	179
County Administrator	181
Public Relations and Community Affairs	183
Budget and Finance	185
Independent Accounting and Audit	187
Purchasing	189
Treasurer	191
County Attorney	193
Human Resources	195
Central Services	197
Information Technology	199
General Operations	201
General Fund Buildings Summary	203
Buildings	205

Table of Contents

	<u>Page</u>
General Fund Other Summary	207
Women's Commission	209
Grants	211
General Fund Medical Summary	213
Medical Examiner	215
General Fund Public Works; Engineering; Construction; Plan Review; Permitting; & Planning Summary	217
Public Works	219
Engineering	221
Construction	223
Plan Review.....	225
Permitting	227
Planning and Zoning	229
Zoning Appeals	231
General Fund Parks and Facilities Summary	233
Buildings, Grounds, and Parks	235
Martin L. Snook Pool	237
Fitness and Recreation	239
General Fund Business Development Summary	241
Department of Business Development	243
 Highway Fund:	
Highway Fund Summary	245
Highway	247
 Other Governmental Funds:	
Other Governmental Funds Summary	251
Agricultural Education Center	253
Community Grant Management	255
Inmate Welfare	257
Gaming	259
Hotel Rental Tax	261
Land Preservation	263

Table of Contents

	<u>Page</u>
Contraband	265
HEPMPO	267
Enterprise Funds:	
Enterprise Funds Summary	269
Solid Waste	271
Water Quality	273
Transit	277
Airport	279
Golf Course	283
Information Resources:	
Frequently Asked Questions	285
Contact Information	287
County Documents	287
Glossary	289
Acronyms	296

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Washington County Government
Maryland**

For the Fiscal Year Beginning

July 1, 2015

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Washington County Commissioners, Maryland for its annual budget for the fiscal year beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communications device.

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Budget Message

July 1, 2016

To the Citizens of Washington County:

We are pleased to present to you the fiscal year 2017 Operating and Capital budget for Washington County, Maryland. These budgets set forth the plans for implementing the initiatives and goals of the County Commissioners to provide appropriate services and direction for Washington County and its citizens.

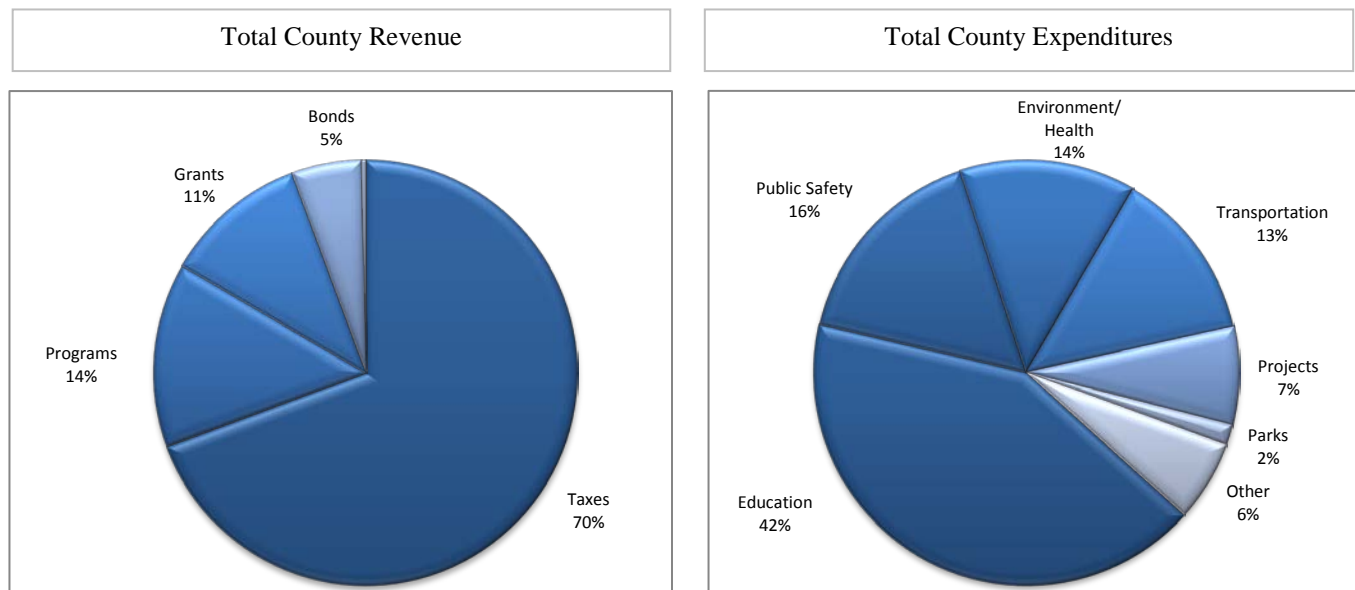
<i>Summary of Approved Budgets for Fiscal Year 2017</i>					
Page Reference	Fund Description	Approved Budget 2016	Approved Budget 2017	Increase (Decrease)	% Change
	Major Operating Funds:				
91	General	\$ 206,592,450	\$ 211,757,650	\$ 5,165,200	2.5%
271	Solid Waste	6,152,650	6,397,560	244,910	3.98%
273	Water Quality	17,124,215	18,163,400	1,039,185	6.06%
245	Highway	9,591,340	10,365,890	774,550	8.08%
279	Airport	1,961,860	1,940,090	(21,770)	(1.11%)
277	Transit	2,397,810	2,465,580	67,770	2.83%
283	Golf Course	1,245,960	1,219,200	(26,760)	(2.15%)
		\$ 245,066,285	\$ 252,309,370	\$ 7,243,085	2.96%
	Restricted Funds:				
261	Hotel Rental Tax	2,350,000	2,523,000	173,000	7.36%
253	Agricultural Education	216,750	214,940	(1,810)	(0.84%)
255	Community Grant Mgmt.	384,890	389,090	4,200	1.09%
257	Inmate Welfare	382,000	371,530	(10,470)	(2.74%)
259	Gaming	2,147,840	2,161,340	13,500	0.63%
263	Land Preservation	1,678,660	3,052,650	1,373,990	81.85%
267	Metropolitan Planning Org.	470,440	503,620	33,180	7.05%
265	Contraband	25,000	0	(25,000)	(100.00%)
		\$ 7,655,580	\$ 9,216,170	\$ 1,560,590	20.39%
	Total Operating Funds	\$ 252,721,865	\$ 261,525,540	\$ 8,803,675	3.48%
70	Capital Funds	\$ 51,510,000	\$ 39,033,000	\$ (12,477,000)	(24.22%)
	Total Approved Budgets	\$ 304,231,865	\$ 300,558,540	\$ (3,673,325)	(1.21%)

The 2017 budgets were prepared with an emphasis on long-term financial planning and meeting financial management policies, while also addressing the County's current and future growth issues. This document builds on goals of the Commissioners such as supporting environmental initiatives, planning and improving governmental efficiency, and promoting economic opportunities.

The total adopted budget for all funds in fiscal year 2017 decreased by \$3.6 million or 1.21%. Operating funds increased \$7.2 million or 2.96%. The majority of the change is related to General Fund operations. Public Safety funding increased by \$1.8 million due to a new Day Reporting program and operating cost increases, \$.8 million for employee COLAs, \$.3 million

in educational increases, \$1.0 million increase in pay go funding for education and public safety projects and \$1.3 million in health insurance, debt service, and road maintenance increases. Restricted funds showed an increase of \$1.6 million mainly due to Land Preservation based on the availability of grants. Capital funds were decreased by \$12.4 million over 2016. The change was mainly the result of decreased available grant funding. All other project categories stayed within prior year ranges with minimal change.

The overall approved budget reflects a decrease of \$3.6 million or 1.21%. Property Tax reflected a 1.52% increase in 2017 compared to a .64% increase in 2016, reflecting an upward trend in assessable base. The Income Tax budget reflects a 3.46% increase in 2017 compared to a 3.71% increase in 2016. Reflective of the revenue growth in Income Tax the County's unemployment rates have continued to improve along with projected overall wage growth. The Capital Improvement Fund addresses major road development, school construction, water & sewer, and other major infrastructure projects. The Capital Improvement plan was adjusted showing a \$12.4 million decrease over 2016. The change was mainly the result of decreased grants in 2017 as compared to the previous year. The allocation of total County revenues and expenditures are reflected in the tables below:



Summary of the 2017 budget:

- No tax rate increases were passed.
- Funded additional monies for road maintenance.
- Provides emergency services funding for new volunteer program.
- Educational funding for operations and capital were provided.
- Provides step increase for County employees.
- Increases employee share and cost of health insurance.
- Provides capital funding for roads, education, and environmental projects.
- Utility revenue increases of 3% - 4% as projected in the cost of service model.
- Maintains a manageable debt program based on annual debt affordability analysis model.
- Maintains one of the lowest County costs per capita in the State of Maryland.

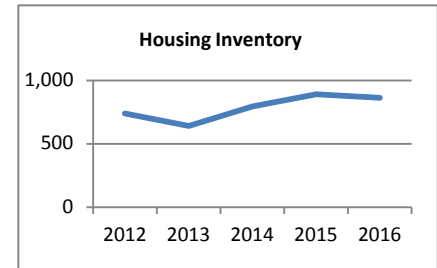
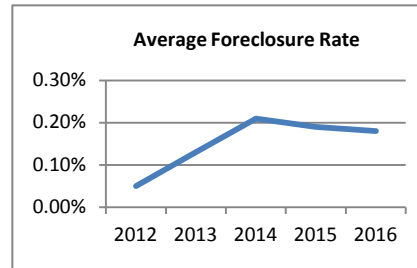
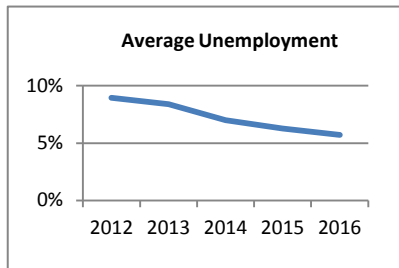
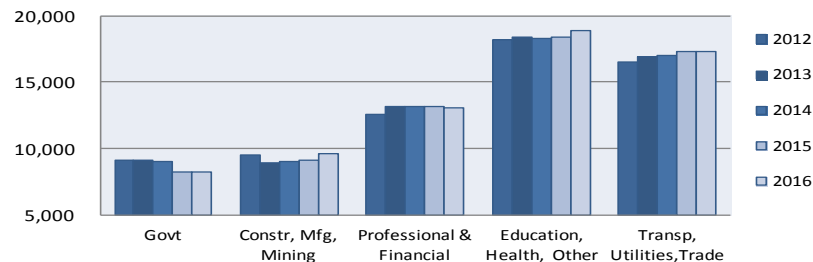
The following discussion reflects a more in-depth analysis of the fiscal year 2017 budgets, addresses issues facing Washington County now and in the future, and discusses issues that other funds will be facing outside of General Fund operations. All budgets were prepared based on best management practices, financial management policies, and debt affordability guidelines.

Local Economy

Washington County's property tax base for 2017 reflected a small assessable base increase, the first since 2010. This is a result of positive activity in the County's housing market. This positive trend is expected to continue in 2018 and out. The

County has experienced and projects new and expanding businesses with the creation of more than 1,000 new jobs with new investments estimated at \$143.6 million. The County's economy shows positive signs of modest recovery including improvement in the foreclosure rate and housing units sold. Unemployment trends have consistently improved, decreasing from a high of 10.9% in 2011 down to a low of 5.0% in 2016.

Washington County Average Employment by Industry



Financial Stability

Good budgetary policies make it clear that the budget process is not simply an exercise in balancing revenues and expenditures one year at a time, but is strategic in nature, encompassing a multi-year financial and operating plan that allocates resources on the basis of identified goals. Washington County's operating performance and strong reserves reflect sound financial management and planning and closely monitored budgetary controls, all of which have served to control the effect of the prior recession, declining revenue base and now the economic recovery.

The County has outlined budget and fiscal practices to provide long-term financial management and be proactive, not reactive in our business approach to County operations. As a result last year the County was upgraded to a AA+ by Standard and Poor's and Fitch and Aa1 by Moody's. This upgrade was based on several factors including financial trends, management policies and adherence, and economic data. These ratings reflect a diverse property tax base, solid financial position with historically strong reserves, sound financial management, and strong debt policies with overall low debt levels.

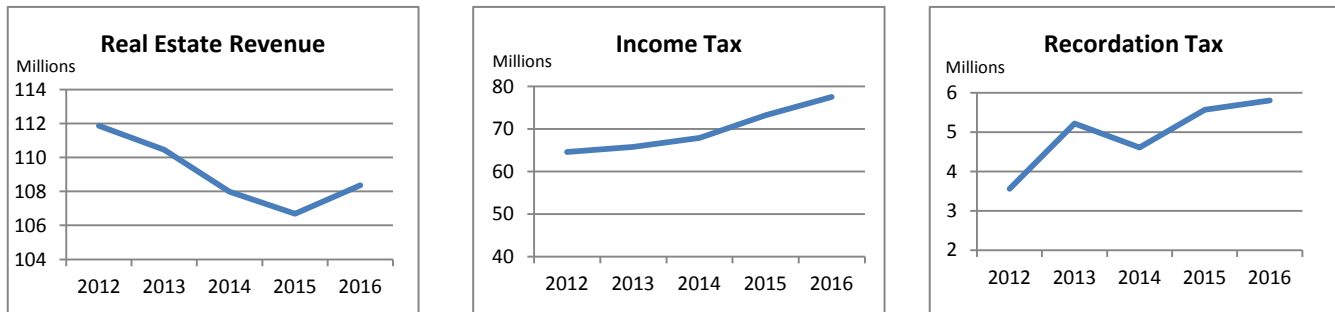
Highlights of the General Fund Budget:

The General Fund increased by \$5.1 million or 2.5% in fiscal year 2017. This change is summarized as follows:

Revenues increased by \$5.1 million or 2.5%:

- Property Tax revenue increased by \$1.8 million or 1.5%. This increase is due to an increase in assessable base and an upswing in corporate investment but is still below the 2010 base assessments.
- Local revenues increased by \$2.6 million or 3.2% due to an increase in income tax of \$2.6 million related to decreases in unemployment and projected overall wage growth.
- Other revenues increased by a net of \$.7 million due to a \$.5 million operations grant and \$.2 million in new fees related to the Day Reporting Center. The grant for operations of \$.5 will decrease by 50% for years 2018 and 2019 and is expected to be eliminated in 2020.

History of major revenue activity is reflected below:



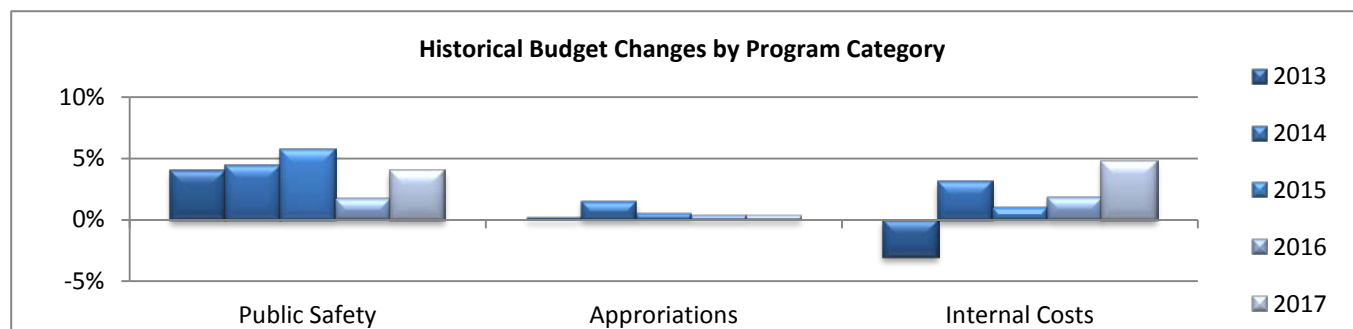
Expenditures increased by \$5.1 million or 2.5%:

- Increase in Hagerstown Community College operational funding by \$.2 million.
- Provided \$1.8 million or 4.3% in public safety mainly for 1) step increases; 2) new positions within law enforcement; 3) increase in programs for volunteer emergency services; and 4) the start up of the first Day Reporting Facility in the State of Maryland.
- Cost for COLAs was \$.7 million.
- Operating and capital transfers reflect an increase of \$1.9 million which is related to increased appropriations to the Highway Fund for increased road maintenance, increase in debt service, and increase in pay go funding.
- Health insurance increases of \$.5 million.
- Washington County has one of the lowest expenditure per capita by County in the State of Maryland reflecting its conservative approach to increased costs and services.
- Overall category changes by percent were as follows:
 - Wages and benefits increased by 4.5% or \$2.1 million, due to new positions, COLA increase, and employee turnover as a result of retirement incentive plans.
 - Operating and allocations increased by 1.8% or \$3.0 million.

Washington County's economy is showing trends of modest recovery which is expected to continue through the next several years. This expected improvement can be seen in recent economic trend data that is collected and analyzed. Housing prices are improving, inventory has significantly dropped and permit activity has increased. Due to the County's conservative fiscal management, strong adherence to policies, and dedicated department leaders, County finances have been strong throughout the downturn and continue to remain strong during recovery. The County has maintained services and employee base while also maintaining strong reserves.

Since 2011 the County's base line costs have increased only .3% in average annual growth. Excess revenues over past years were placed in savings for anticipated downturns. These funds have been utilized for infrastructure maintenance, new infrastructure that creates jobs and tax base increases, and economic downturns and/or budget issues with the State of Maryland's structural deficit.

The charts below represent historical expenditure changes in the General Fund budget by program category.



The General Fund cash reserve will be funded for fiscal year 2016. This reserve of 17% or a 60-day reserve represents, but is not limited to, reserves for catastrophic events, economic downturns, financial liquidity, and unanticipated opportunities. This percentage makes the General Fund and other major funds in compliance with written County policy.

As it relates to employee pension, LOSAP, and OPEB plans, the County has proactively responded by fully funding the annual required contribution within all three plans along with an adopted funding policy.

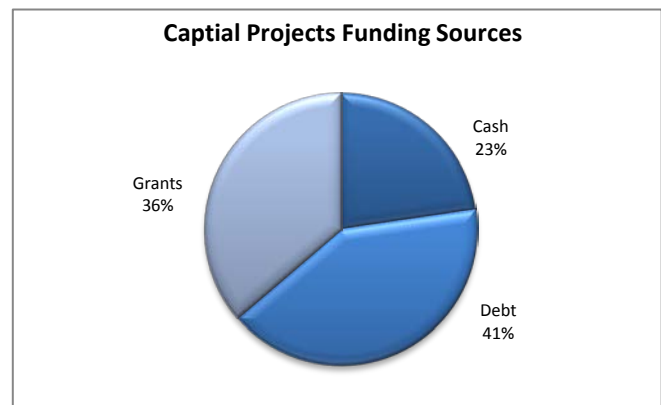
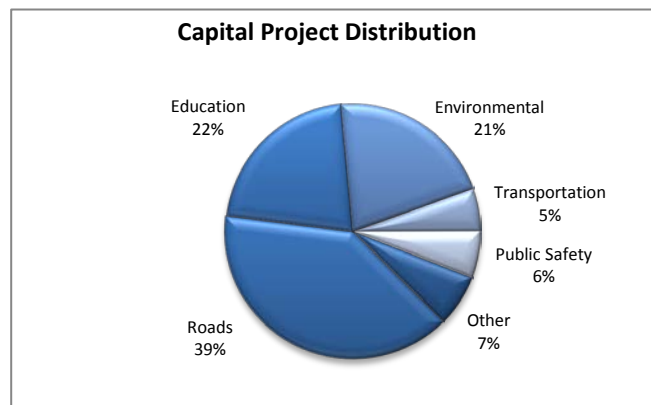
Capital Improvement Budget

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

The Capital Improvement Budget for fiscal year 2017 is \$39.0 million, representing a 24.2% decrease from the prior year. Major capital projects include: new schools and educational facility renovations of \$8.4 million for the Board of Education, Hagerstown Community College, and the public library system; \$15.4 million for road improvements, drainage, and bridges; \$8.2 million for environmental projects; \$2.1 million for transportation projects; \$2.3 million for public safety; and \$2.6 million for other category projects.

The County's Capital Improvement Budget for 2017 was prepared using conservative projections for major support revenues. Debt issuance is projected to remain within acceptable levels. Fees, tax revenues, and pay-go funds are expected to be sufficient to support the requirement for the Capital Improvement Budget. The Capital Budget for 2017 will be supported with 23% in cash related payments, 41% in borrowing, and 36% in grants.

The County's total tax supported debt issuance for the Capital Improvement Budget is affordable based on the annual analysis. The Ten Year Capital Improvement Plan reflects level debt issuance in future years, assuming existing economic conditions. The County's debt capacity is measured against other Maryland counties and national standards, in which benchmarks are updated on an annual basis. In addition, the County has policy targets for maximum ratios. This ensures that the County consistently maintains affordable debt levels now and in the future.



Water Quality Fund

The Water Quality Fund includes projected revenue increases for the next 10 years of 0% to 3.5%. 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 plan also includes a 90-day operating reserve and a rate stabilization reserve.

Solid Waste

Solid Waste reflects an increase of 3.9% for fiscal year 2017 mainly due to increased volume. Tipping fees increased by 17.1%. 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 involved in a public/private partnership to convert the landfill operations to a Waste-to-Energy facility. It is currently in the permitting stage with the State of Maryland. This process is expected to convert at least 95% of the waste to energy sources.

Conclusion:

As the County constructed the fiscal year 2017 County budget, several priorities and issues were addressed. In addition to local development and revenue issues, the County also developed its long and short-term goals. During the Capital and Operating budget process the goals are articulated down to departmental goals. The highlights of the priorities, issues, and annual goals are summarized as follows:

Fiscal Year 2017 Budget Summary:

- Approved the first Day Reporting Center in the State of Maryland to combat the drug epidemic.
- Funded new positions in public safety.
- Provided funding for Education in both operating and capital.
- Funded COLAs for County employees.
- Increased employee share and costs of health insurance program.
- Provides funds for volunteer incentive program.
- Maintained low debt levels and ratios.
- One of the lowest per capita expenditures by County in the State of Maryland while still maintaining base line services.

Critical Challenges Faced in Preparing the Fiscal Year 2017 Budget:

- Fire and Rescue services will continue to be a budgetary challenge as costs rise; additional funding requests and service delivery increases. This area has been seen the largest growth within the County's core service areas.
- While the County sees things moving in a more positive direction with the improved economy, we also recognize that challenges exist which are not addressed, and unmet needs in the core service areas remain. This is partly reflective of the recessionary impact and no tax increases for over 17 years.
- Federal and State mandates regarding the minimum wage rate increases of 20% will be challenging over the next several years.
- Assisting the City of Hagerstown with the Urban Improvement Project and funding in order to revitalize the downtown core and expand the revenue tax base.
- Maintaining services amidst State structural deficit cuts has been challenging over the past several years and will continue to be a challenge in the foreseeable future. As we continuously watch State budget issues, we are concerned with any future cuts related to the State's structural deficits. While we are prepared for small to moderate reductions, any significant cost similar to the ones the County faced in prior years would be of concern.

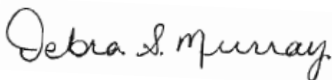
Washington County Goals (Highlights):

- Explore site location for an emergency services training facility to accommodate police, fire, and rescue programs designed to support County core services.
- Complete a Comprehensive Emergency Services Plan to be submitted to the County Commissioners for review and approval.
- Implement the first Day Reporting Program with greater rehabilitative outcome in the State of Maryland.

- Continue implementation of chosen alternative for Solid Waste processing to enhance environmental responsibility with a cost effective solution.
- Support the Urban Improvement Project for the City Center.
- Complete downtown infrastructure renovations.
- Evaluate opportunities for intergovernmental partnerships.
- Promote the Strategic Economic Development Plan.
- Prepare for upcoming fiscal requirements.
- Support opportunities for international partnerships/development and communicate with Washington County sister counties.

As the County continues into the future it will face challenges in both its short and long-term plan development as the economy emerges from the economic downturn. The past economic climate has placed stress on governmental services, revenues, employment, education, and infrastructure improvements. As the County moves forward pressure will develop once again to expand and increase core services. In addition, the County will address an emergency services master plan which requires a base funding source. This will challenge Washington County in relation to providing baseline services, related programs and their delivery, as well as any costs passed down from the State of Maryland structural budget deficit issues. This all must be kept in balance with revenue rates, debt issuance, and the cost of those services provided to the citizen. However, I believe with effectively managed policies, strong County management, and having a long-term vision, Washington County will meet those challenges in the future as it has in the past.

Respectfully,



Debra S. Murray, CPA, CGMA
Chief Financial Officer
Washington County, Maryland

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Goals and Objectives	13
Key Goals for Fiscal Year 2017	15
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Table of Organization	19
Personnel Summary by Department	21
Fiscal Year 2017 Summary of Changes in Positions	23
Community Profile	25



County Commissioners of Washington County



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



JOHN F. BARR, a third-term County Commissioner, was first elected in 2006. He was raised in Boonsboro, MD, and is a Master Electrician in five states. In high school, Mr. Barr worked for his father as a field electrician at M/L Electric, Inc., which began in 1927. In 1979, he formed the management team overseeing the service department. In 1984, Mr. Barr bought the company from his father and changed the name to Ellsworth Electric, Inc. He has built the company from 75 to 150 employees. Mr. Barr is active in various service organizations and community projects. He currently serves as President of the Maryland Association of Counties.



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



LEROY E. MYERS, a first-term County Commissioner, was born in Washington County and has lived in the Clear Spring, MD, area his entire life. He is a three-term Maryland State Delegate serving District IC from 2003-2014. He graduated from Clear Spring High School and attended Hagerstown Community College for two years. Mr. Myers is the owner and president of Myers Building Systems, Inc., a general contracting firm.



WAYNE K. KEEFER, a first-term County Commissioner, was appointed to fill a vacancy on the Board of County Commissioners on March 25, 2016, by Maryland Governor Lawrence J. Hogan, Jr. and assumed office on April 5, 2016. He is a lifelong resident of Hancock, MD, and a 2004 graduate of Hancock Middle-Senior High School. Mr. Keefer holds an A.S. degree in Management from Hagerstown Community College; a B.S. degree in Business Administration; and a M.B.A. from Frostburg State University. He has over a decade of experience as a commercial banker and is currently a small business owner. He is also an adjunct instructor with Frostburg State University and the University System of Maryland at Hagerstown. He is active in the community including the Hancock Chamber of Commerce and Rural Children's Fund.



Vision and Mission Statement

Vision Statement:

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

Mission Statement:

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

Goals & Objectives

The County has identified broad goals based on its assessment of the community it serves and its operating environment, which are stated under the County's Mission Statement. Broad goals define the priorities and preferred future state of the County. They provide a basis for making resource allocation decisions during the budget process and serve as a focal point for assessing and coordinating various long-range or strategic plans.

The County's broad goals are prioritized annually. Care is taken so the County has a clear understanding of the direction in which it is heading. Once the priority order of the Mission Statement is established, a more detailed action plan is developed and integrated with management and the budget process. The County Commissioners' initiatives and annual goals are articulated down to departmental goals. Annual goals are mainly integrated throughout major departments such as Planning, Engineering, Water and Sewer, Education, and Emergency Services. Smaller programs and/or services tend to be narrower in focus for program related functions such as animal control, senior citizen programs, or recreational programming, as an example. The goals set by the County Commissioners reflect the associated mission statement, initiative, and responsible department for each goal.

Public Safety:

Goal: Protect and promote the general welfare of residents and visitors.

Objective: Ensure public health, safety, and welfare of residents and visitors.

Education:

Goal: Provide the financial resources and facilities to promote a quality education.

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

Quality of Life:

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

Objective: Provide and encourage diverse recreational, educational and cultural opportunities.

Environmental Stewardship:

Goal: Protect, preserve, and enhance the County's natural resources.

Objective: Protect the environment through the acquisition and maintenance of environmentally sensitive lands and through the treatment of waste, storm water management, and integrated waste management program. Appropriately use and promote the use of the County's natural resources in a manner that maximizes their natural functions and values.

Governmental Efficiency:

Goal: Provide effective planning and implementation of services, policies, laws, and regulations.

Objective: Provide planning and delivery of services through orderly growth management, setting levels of service standards, and promoting and pursuing a positive economic development environment. Provide for the efficient use of facilities and personnel in implementing services, policies, laws, and regulations.

Economic Opportunity:

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

Objective: Foster an environment within government that encourages financial opportunity and supports private sector ventures that diversify Washington County's economic base in new and existing businesses.

Key Goals for Fiscal Year 2017

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

- Evaluate options for emergency services training facilities to accommodate police, fire, and EMS programs designed to support County wide operations.
- Complete a Comprehensive Fire Plan to be submitted to the Board of County Commissioners for approval.
- Implement Day Reporting Program with greater rehabilitative outcome.

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

- Improve recreational opportunities and programs for Washington County citizens.
- Complete the update of the Parks and Recreation Facility Plan.
- Support intergovernmental partnerships that have been agreed upon for revitalization of City Center.
- Support senior programs to facilitate enhanced opportunities in new Senior Center.

Environmental Stewardship: Protect, preserve, and enhance the County's natural resources.

- Continue with construction and implementation of solar generation facilities to offset county energy requirements.
- Review State mandates for environmental programs for local impact and funding implications. Support local municipalities with review and opportunities associated with these requirements.
- Implement chosen alternative for Solid Waste processing to enhance environmental responsibility with a cost effective solution.

Governmental Efficiency: Provide effective planning and implementation of services, policies, laws, and regulations.

- Continue to work with businesses and staff to facilitate review and permitting process.
- Support broadband options to facilitate needed technology availability.
- Address upcoming fiscal requirements for capital and operating budgets.
- Address funding requirements and structure required for intergovernmental and public/private partnerships.

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

- Further work with the Economic Development Commission to support strategic initiatives.
- Plan and construct infrastructure required for targeted economic areas.
- Support a greater focus on Airport enhancements and marketing.
- Continue to work with municipalities to support local initiatives.
- Implement economic development master plan for targeted zones such as Fort Ritchie redevelopment area.
- Implement approved legislation for new tax based incentives available to targeted economic development clients.

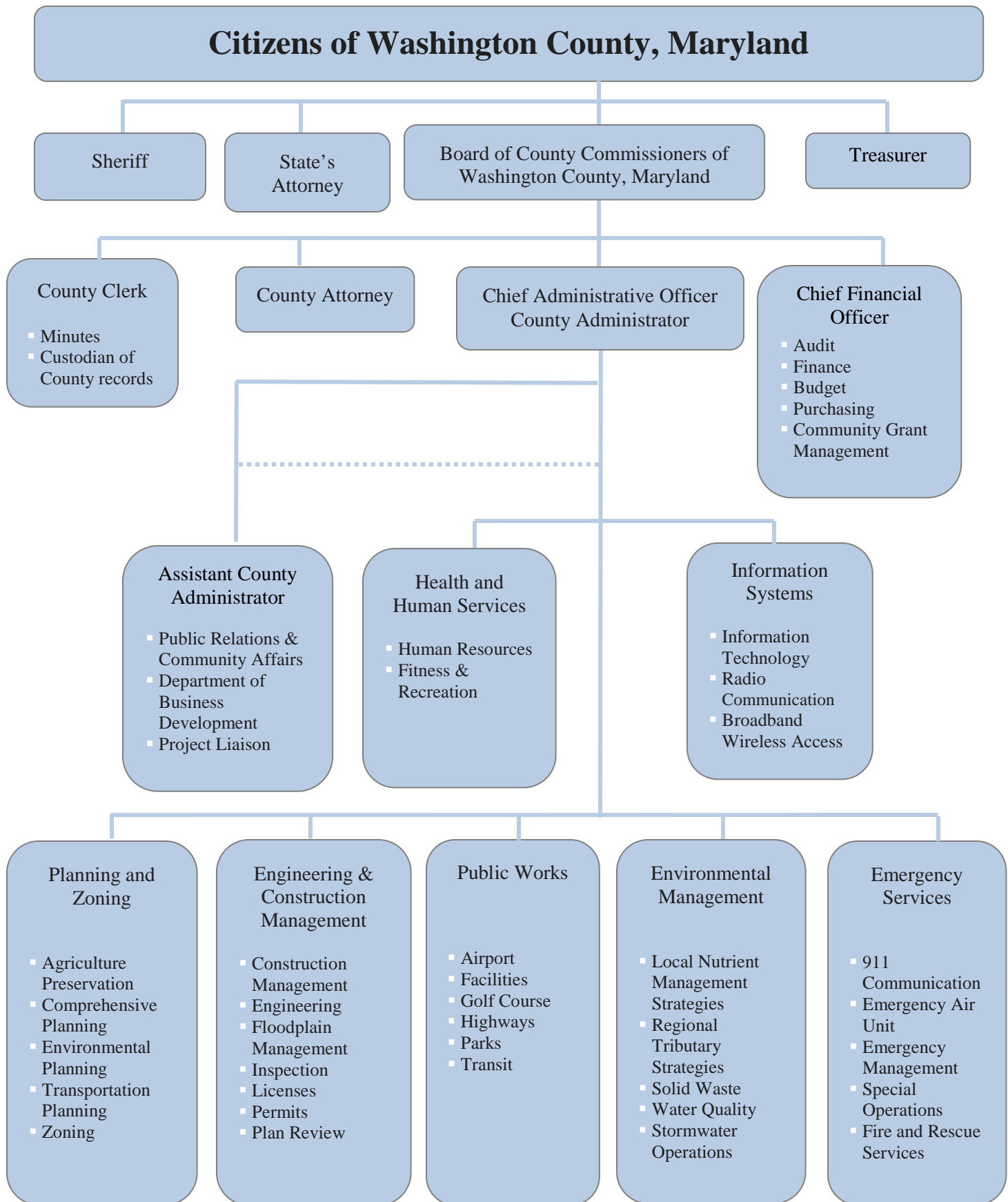
Matrix of Primary County Goals by Department in Relationship to Funds

The table below indicates which funds and departments are responsible for the implementation of FY2017 key goals. Refer to the Budget Details section of this document for each department's specific activities planned for FY2017 in support of these goals.

Department/Division	Public Safety	Education	Quality of Life	Environmental Stewardship	Governmental Efficiency	Economic Opportunity
General Fund:						
Education:					✓	✓
Board of Education		✓	✓			
Hagerstown Community College		✓	✓			
Washington County Free Library		✓	✓			
Library Maintenance			✓	✓		
Public Safety:					✓	
Sheriff- Judicial	✓					
Sheriff - Process Servers	✓					
Sheriff - Patrol	✓		✓			
Sheriff - Central Booking	✓					
Sheriff - Detention Center	✓					
Sheriff - Day Reporting Center	✓		✓			
Sheriff - Narcotics Task Force	✓					
Civil Air Patrol	✓					
Fire & Rescue Volunteer Services	✓					
Fire & Rescue Operations	✓					
Air Unit	✓					
Special Operations	✓					
911 - Communications	✓					
Emergency Management	✓					
Wireless Communication	✓					
Humane Society of Washington County	✓					
Court System:					✓	
Circuit Court	✓					
State's Attorney	✓					
State Functions:					✓	
Health Department	✓		✓			
Social Services	✓		✓			
Agricultural Extension Service		✓		✓		
Election Board					✓	
Soil Conservation				✓		
Weed Control				✓		
Community Funding:			✓		✓	
General Operations:					✓	
County Commissioners	✓	✓	✓	✓	✓	✓
County Administrator	✓	✓	✓	✓	✓	✓
Public Relations & Community Affairs					✓	✓
Budget and Finance					✓	

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

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Personnel Summary by Department

Summary of Full-Time Budgeted Positions	2015	2016	2017	Change from 2016 to 2017	% of Employees
General Fund:					
County Commissioners	5	5	5		0.63%
County Clerk	1	1	1		0.13%
Circuit Court	20	20	20		2.52%
Orphans Court	0	0	0		0.00%
State's Attorney	38	38	38		4.79%
County Administrator	3	3	3		0.38%
Public Relations & Community Affairs	4	4	4		0.50%
Election Board	0	0	0		0.00%
Budget & Finance	16	15	15		1.89%
Purchasing	6	6	6		0.76%
Treasurer	5	5	5		0.63%
County Attorney	5	5	5		0.63%
Human Resources	6	7	7		0.88%
Planning & Zoning	8	8	8		1.01%
Zoning Appeals	0	0	0		0.00%
Buildings	5	5	5		0.63%
Central Services	1	1	1		0.13%
Information Technology	15	15	15		1.89%
Sheriff – Judicial	24	25	25		3.15%
Sheriff – Process Servers	1	1	1		0.13%
Sheriff – Patrol	95	95	97	2	12.22%
Sheriff – Central Booking	10	10	10		1.26%
Sheriff – Detention	123	123	123		15.49%
Sheriff – Day Reporting Center	0	0	2	2	0.25%
Sheriff – Narcotics Task Force	6	6	6		0.76%
Special Operations	0	0	0		0.00%
911 – Communications	50	50	50		6.30%
Fire & Rescue Operations	9	9	9		1.13%
Emergency Management	2	2	2		0.25%
Wireless Communications	5	5	5		0.63%
Public Works	3	2	2		0.25%
Engineering	17	17	17		2.14%
Construction	19	19	21	2	2.64%
Plan Review	23	23	10	(13)	1.26%
Permitting	0	0	13	13	1.64%
Building, Grounds & Parks	22	20	20		2.52%
ML Snook Pool	0	0	0		0.00%
Fitness & Recreation	5	5	5		0.63%
Weed Control	0	0	0		0.00%
Business Development	5	5	5		0.63%

Personnel Summary by Department – Continued

Summary of Full-Time Budgeted Positions	2015	2016	2017	Change from 2016 to 2017	% of Employees
Highway Fund	89	89	89		11.21%
Solid Waste Fund	22	20	20		2.52%
Agricultural Education Center Fund	1	1	1		0.13%
Community Grant Management Fund	3	4	4		0.50%
Inmate Welfare Fund	0	0	0		0.00%
Gaming Fund	2	2	2		0.25%
Hotel Rental Tax Fund	0	0	0		0.00%
Land Preservation Fund	2	2	2		0.25%
Contraband Fund	0	0	0		0.00%
HEPMPO Fund	0	0	0		0.00%
Water Quality Fund	77	77	79	2	9.95%
Transit Fund	18	18	18		2.27%
Airport Fund	9	10	10		1.26%
Golf Course Fund	8	8	8		1.01%
Total	788	786	794	8	100.00%

**Represents
Change**

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

Fiscal Year 2017 Summary of Changes in Full-Time Positions

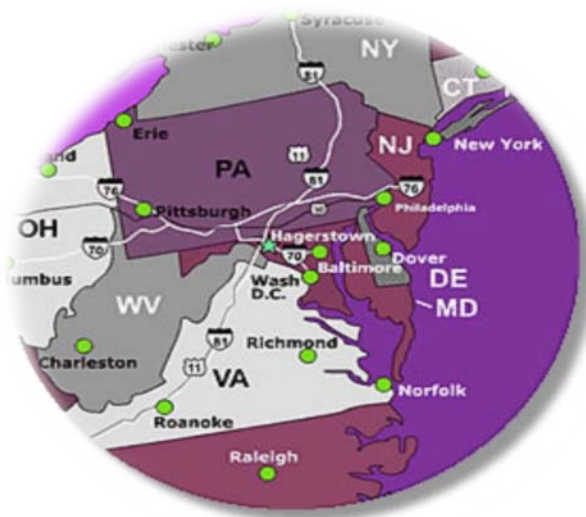
Function	Explanation of Change	Change
Sheriff - Patrol	Through the Safe Streets Grant for Medications Assisted Treatment/Re-Entry, there was a deputy position and a drug/re-entry coordinator created.	2
Sheriff – Day Reporting Center	The Day Reporting Center is a new program and two new positions were created – program director and a deputy.	2
Construction	Two Capital Improvement Program (CIP) construction inspectors were created for projects to save monies compared to utilizing on-call construction inspection firms. The two positions will be funded by the CIP project budget.	2
Plan Review	Due to reorganization in Engineering and Construction Management, Plan Review and Permitting were divided into two departments.	(13)
Permitting	Due to reorganization in Engineering and Construction Management, Plan Review and Permitting were divided into two departments.	13
Water Quality	By cause of additions and deterioration of the infrastructure due to aging, the current staff of 10 full-time operators has fallen behind on critical infrastructure maintenance. The additional employees would allow all station checks and routine maintenance to be performed on the night shift.	2
Total Change in Positions		8

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Community Profile

Location

Washington County is situated in northwestern Maryland, bordered by Pennsylvania to the north and West Virginia to the south. It is bordered on the east by Frederick County, Maryland, and on the west by Allegany County, Maryland. Washington County is approximately 460 square miles in area. The County Seat, Hagerstown, is 70 miles northwest of Washington, D.C. Two major highways, Interstate 81 – running north and south, and Interstate 70 – running east and west, cross within the County's borders.



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

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

Culture and Recreation

Founded in 1776, Washington County was the first county in the United States to be named for the then General George Washington. The history of Washington County is exhibited at 4 national parks, 7 state parks, 14 county parks, numerous monuments and more than 35 museums that tell America's story spanning three centuries.

Some of Washington County's major local attractions include:



- ❖ Antietam National Battlefield – the site of the one of the most famous Civil War battles.
- ❖ Fort Frederick State Park – a fort built in 1756 for use during the French and Indian War.
- ❖ Appalachian Trail National Scenic Trail – the trail in Maryland follows a 40 mile route along the backbone of South Mountain (a north-side ridge that extends from Pennsylvania to the Potomac River).
- ❖ C&O Canal National Historical Park – for nearly 100 years the canal served as a waterway to transport products and it now provides a place to recreate and enjoy nature.

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

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



The Maryland Theatre

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

Form of Government

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

Under the Code of the Public Local Laws of Washington County (2007 Edition), as amended, being Article 22 of the Code of Public Local Laws of Maryland (the "County Code"), both the executive and legislative functions of the County are vested in the elected, five-member Board of County Commissioners of Washington County (the “Board”). The Board may only exercise such powers as are conferred upon it by the General Assembly of Maryland, including authorization to issue debt to finance its capital projects. Commissioners are elected on a countywide basis and serve four-year terms.

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

As authorized by the County Code, the County Commissioners appoint a County Administrator. The County Administrator is selected on the basis of his or her executive and administrative abilities, including his or her knowledge and experience in public administration. The County Administrator is responsible for the proper administration of the Board’s affairs. He is charged with the supervision of the departments and agencies of the County, and is responsible for the day-to-day operations of the County government in conformity with public local laws and other laws applying to the County.

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

As authorized by the County Code, the Board appoints the Chief Financial Officer (CFO) on the basis of his or her experience in financial administration. The CFO is charged with assisting the Board in the preparation and administration of the County budgets and other accounting and fiscal matters as the Board deems necessary. In addition, the CFO is responsible for the study of the organization, 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 is a Part 139 Facility which provides daily scheduled commercial service to Dulles International Airport and Pittsburgh International Airport via Sun Air Express, twice weekly service to Orlando Sanford International, and twice weekly service to St. Pete-Clearwater International Airport on Allegiant. The airfield also offers fixed base operation services to general aviation, corporate and military aircraft. Over 15 businesses offer clients a variety of aviation services for all types of aircraft. Approximately 1,400 people are employed at the airport in various aviation-related businesses. In addition, Dulles International, Baltimore/Washington Thurgood Marshall International, and Ronald Reagan Washington National airports are located within 70 miles of Hagerstown.

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

Hospital and Medical Care

Meritus Health, located in Hagerstown, Maryland, is the largest healthcare provider in Western Maryland. Its programs span the continuum of healthcare, ranging from inpatient care to occupational health services to physician practices and outpatient care.

Meritus Medical Center, which opened in 2010, is an acute care hospital with 243 licensed beds in single patient rooms. Services offered include a regional trauma center, a cardiac catheterization lab, and a certified primary stroke center. State-of-the-art medical technologies at Meritus Medical Center include advanced magnetic resonance imaging (MRI), single-photo-emission computed tomography (SPECT) scanners, and cardiac interventions. Hospital services that address outpatient needs include the John R. Marsh Cancer Center, Total Rehab Care, the Center for Breast Health, and Meritus Cancer Specialists.

Meritus Health provides complementary branches of care including primary care physicians' practices, specialists in disciplines ranging from obstetrics to cardiology, and satellite services including diagnostics and durable medical equipment.

The Washington County Health Department, which provides various health services to the citizens of Washington County, employs a total of 183 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, and the Western Maryland Center, a State-owned chronic care facility.

Safety

The Washington County Sheriff's Office, the Maryland State Police, and municipal police agencies provide police protection in Washington County. The Sheriff's Office has 99 sworn personnel and 92 radio-dispatched vehicles. The Sheriff's Office is responsible for the operation of the Detention Center, which has a capacity of 450 inmates. The State Police has 36 troopers assigned to the local barrack, which is located just south of Hagerstown. The Hagerstown Police Department has a full-time force of 106 officers. The Hancock Police Department employs three full-time and two part-time officers. In addition, the Smithsburg Police Department employs four officers and the Boonsboro Police Department employs five police officers.

The County's Division of Emergency Services ("DES") oversees Emergency Communication/911, Emergency Management, Fire Department Special Operations, Fire Department Support Services, and the Emergency Medical Services Operations Program. DES is led by a full-time career Director and five full-time department heads who oversee the daily operational components of Emergency Services in Washington County. The division has 86 full-time and part-time personnel working directly within the division and approximately 40 volunteers who provide dedicated service to the citizens of Washington County.

Environmental Management

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

The Washington County Solid Waste Department is responsible for a solid waste disposal system that protects the environment and public health.

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

Department of Business Development

The Washington County Department of Business Development (the “DBD”) is dedicated to expanding economic opportunities for the citizens of Washington County. It works to promote Washington County as a place of business and improve the overall business climate of the community.

The Washington County Economic Development Commission Board of Directors (the “EDC”) is comprised of 12 unpaid volunteers and seven *ex-officio* members. As representatives of the local business community, the EDC is responsible for evaluating, recommending, and implementing policies affecting the County’s ability to attract, nurture, and sustain employment, and to further promote economic growth and change in a managed environment.

The DBD currently has five full-time employees to conduct the day-to-day operations of the office. The staff works to fulfill the strategic priorities that are put in place by the EDC.

Demographic Information

Population

<u>Year</u>	<u>County Total</u>
1980	113,086
1990	121,393
2000	131,923
2010	147,430
2015	149,573
2020 projected	160,300
2025 projected	169,950
2030 projected	178,900

Sources: U.S. Bureau of the Census 1980, 1990, 2000, 2011;
Projections by the Maryland Department of Planning 2015.

Population Statistics

Age:	19 & under	24.70%
	20-64 (workforce age)	60.40%
	65 & older	14.90%
	Median Age	40.4
Gender:	Male	50.90%
	Female	49.10%
Race:	White	84.30%
	Black	10.40%
	Other	5.30%

Source: U.S. Bureau of the Census, 2010-2014 American
Community Survey 2015.

County Income

Per Capita Income	\$ 35,257
Median Household Income	\$ 52,857
Average Household Income	\$ 68,377

Source: Washington County Department of Business Development.

Education Facilities in Washington County

Higher Education:

Kaplan University - Hagerstown
Hagerstown Community College
University 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: 22.1
Public Enrollment: 22,303
39 Private Schools

Source: Washington County Board of Education (2015).

Housing

2015 Median Selling Price

Washington County	\$ 157,263
Maryland	\$ 261,002

Source: Maryland Association of Realtors.

Households

Number of Households	55,769
Number of Family Households	37,611
Number of Non-family Households	18,158

Source: U.S. Bureau of the Census, 2010-2014 American Community
Survey 2015).

County Water Quality Systems

	<u>Total # of Services</u>
Full Service Water	1,336
Full Service Sewer	6,995
Collection Service Sewer	3,667
Total	11,998

Source: Washington County Department of Budget and Finance.

County Building Permits (000s)

	<u>Number</u>	<u>Value</u>
Residential New	202	\$ 52,305
Other Permits	2,065	\$ 97,055
Total	1,783	\$149,360

Source: Washington County Department of Permitting.

County Employment Statistics

Civilian Labor Force	75,955
Employed	71,757
Unemployed	4,198
Unemployment Rate	5.53%
State Average	5.10%

Source: MD Department of Labor, Licensing & Regulation for 2016.

Top 15 Employers in Washington County

	<u>Employer</u>	<u>Employment</u>
1	Washington County Public Schools	3,100
2	Meritus Health, Inc.	2,740
3	State of Maryland	2,385
4	Citi	2,300
5	First Data	2,183
6	Washington County Government	1,352
7	Volvo Group	1,300
8	FedEx Ground	900
9	Hagerstown Community College	890
10	Bowman Group, LLP	745
11	Federal Government	567
12	Merkle Response Services, Inc.	545
13	City of Hagerstown	486
14	Brook Lane Health Services	485
15	DOT Foods, Inc.	441

Source: Washington County Department of Business Development, 2015.

County Business Patterns

<u>Industry</u>	<u>Total # Establishments</u>
Services	1,218
Retail Trade	642
Other	400
Construction	405
Finance, Insurance, Real Estate	330
Transportation/Warehousing	155
Wholesale Trade	160
Manufacturing	125
Information	54
Utilities	5
Mining	2
Agricultural	1
Total	3,497

Source: U.S. Bureau of the Census 2010, (updated 2015) County Business Patterns.

**Top 20 Largest Taxpayers in Washington County
as of June 30, 2015
Ranked by Assessed Value**

<u>Taxpayer</u>	<u>Assessed Value</u>
1 Outlet Village of Hagerstown	\$ 105,577,730
2 PR Valley Limited Partnership	97,569,340
3 FedEx Ground Package System, Inc.	83,602,596
4 Potomac Edison	81,700,340
5 Bowman Group	60,397,111
6 Washington Real Estate	59,640,107
7 254 Hagerstown/Citigroup/Citicorp	52,545,390
8 Staples of Maryland, LLC	47,815,823
9 IIT Hagerstown Distribution Center	47,175,233
10 Liberty Property Limited	44,447,600
11 Wal-Mart Stores/Wal-Mart R. E./Sam's R. E/Sam's East	44,432,430
12 Mack Trucks, Inc.	39,111,480
13 Verizon-Maryland	36,020,090
14 2007 East Greencastle Pike	34,360,000
15 Lowe's Home Centers, Inc.	33,668,047
16 Meritus Health, Inc.	31,591,486
17 GP Hagerstown Limited Ptsp	30,035,200
18 FR Hagerstown LLC	29,496,467
19 Tractor Supply Company	28,390,073
20 ARCP MT Hagerstown	27,624,900

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.

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Operational Overview

Comprehensive Fiscal Policies	33
Budget Practices and Process	39
Fund Summaries	43
Total Sources and Uses of County Funds	47
Combined Statement of Revenue, Expenditures, and Changes in Undesignated Fund Balance ...	48

Comprehensive Fiscal Policies

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

OPERATING POLICIES

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

16. The County will make funding decisions for the pension plan in order to accumulate the funds needed to fulfill the plan's obligations to the participants and beneficiaries.

***RESERVE
POLICIES***

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

***DEBT
POLICIES***

1. The County will prepare a multi-year capital program and update it annually.
2. No County debt can be authorized by the County Commissioners unless an appropriation has been included in the Capital Improvement Plan or until it has been modified.

3. Debt capacity shall be evaluated on an annual basis. The evaluation includes statistical measures and comparisons with peer group medians to determine debt affordability.
4. Debt for the Water Quality Funds cannot exceed 10 percent of the total assessed valuation of all of the property in the County that is subject to County taxation during the County's most recent fiscal year.
5. The County will not issue debt for periods exceeding the useful life or average useful lives of the project(s) to be financed.
6. Debt will not be issued to fund operating deficits. Net bond proceeds shall be used and applied exclusively and solely for the acquisition, construction, improvement or development of public facilities for which the bonds are sold, in accordance with state law.
7. The County encourages the issuance of long-term, tax-exempt Revenue or General Obligation Bonds. Although circumstances may warrant from time to time the use of other debt instruments.
8. The County encourages competitive sale when seeking its annual capital funds, although other means are available.
9. The Department of Budget and Finance shall be responsible for establishing a solicitation and selection process for securing professional services that are required to develop and implement the County's debt program.
10. Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities.
11. All investments of bond proceeds will be consistent with those authorized by existing State law and County Investment policies.
12. The Department of Budget and Finance shall maintain a system of record keeping and reporting to meet the arbitrage compliance requirements of the Federal tax code.
13. The Chief Financial Officer in coordination with the County's financial advisor shall be responsible for maintaining relationships with the rating agencies that currently assign the ratings to the County's various debt obligations.
14. The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share clear, comprehensive, and accurate financial information.

INVESTMENT POLICY

General:

1. The primary objectives of investments are safety, liquidity, and return on investment.
2. The Department of Budget and Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.
3. Officials and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which would impair their ability to make impartial investment decisions.

4. The Department of Budget and Finance shall maintain a list of approved security broker/dealers selected by creditworthiness who are authorized to provide investment services in the State.
5. The County will diversify to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities.
6. All security transactions, including collateral for repurchase agreements, entered into by the County shall be conducted on a delivery-versus-payment basis.
7. Collateralization is required on certificates of deposits and repurchase agreements and must be equal to at least 102% of market value of principal and accrued interest.

Pension:

1. The portfolio's total value of assets should grow, net of payout, at a rate equal to or greater than the rate of inflation on a rolling three-year basis.
2. Performance and allocation is reviewed to determine if target weightings meet the current risk profile.
3. Investment managers will be reviewed on a quantitative basis in the form of quarterly reports to be provided by the advisor.
4. The pension committee and its advisor shall monitor the overall performance of the portfolio to ensure that it is meeting objectives. Rebalancing will occur at least annually back to policy targets.
5. The custodian shall provide the pension committee with a report each month that lists all assets held in the portfolio, values of each asset and all transactions affecting assets within the portfolio, including additions and withdrawals.
6. The asset manager shall manage the asset in accordance with the policy guidelines and objectives expressed in the policy document.

***CAPITAL
IMPROVEMENT
POLICIES***

1. The County's capital investments will be targeted to support the goals of the Comprehensive Plan and other County functional plans.
2. The County will support capital investment for economic development.
3. Existing assets will be preserved and maintained to ensure continued service.
4. External funding possibilities should be considered when choosing among projects.
5. Intergovernmental funding should be sought for regional projects.
6. Debt should be used carefully and managed in accordance with the goals and objectives of County policies.
7. Projects become eligible for the Capital Improvement Plan when the project supports or improves infrastructure needs or the productive capacity of the County.
8. The County will adopt a balanced 10 Year Capital Improvement Plan, appropriating the first year of the 10 year program.

9. Each project will be reviewed to determine the best financing method based on useful life, benefit of asset, cost, etc. It is also the policy of the County to establish a pay-as-you-go funding strategy that best matches benefits streams to cost streams as closely as possible, while maximizing the contribution level.
10. The relationship between the operating and capital budget is considered during the budgeting process. The capital budget includes costs for long-term capital projects, which add to the capital asset base of the County. The operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget.
11. Self-supporting projects are determined by policy and by evaluation of financial information, including rate setting models, financial forecasts, and budgets and funding source evidence.
12. The Chief Financial Officer is authorized to initiate interim and long-term borrowing measures, as identified in the Capital Improvement Plan.
13. The annual capital budget shall include only those projects, which can reasonably be accomplished in the time frame indicated.
14. Capital projects will not be budgeted unless there are reasonable expectations that revenues will be available to pay for them.
15. Capital projects, which are not completed during the fiscal year, will be carried over to the next fiscal year.
16. A comprehensive inventory of all capital assets shall be maintained to include estimated values, depreciation and useful life. See Capital Asset Policy.
17. The Chief Financial Officer shall review the project status and revenues before any issuance of debt. Any modifications to a project and or the total debt to be issued based upon this review shall be approved by the Board of County Commissioners either for an increase or decrease in the total borrowing amount or for a change in the borrowing source.
18. A Capital Improvement Status Report will be maintained so that all project managers can monitor project expenditures and funding sources in real-time using the County's financial system.
19. The County will adhere to established procedures for considering applications for development financing used for economic development projects that provide improvements to public infrastructure in under-utilized areas in Washington County.
20. Capital projects are ranked using a priority ranking matrix which is the basis for assigning projects into one of five priority ranking categories. The ranking matrix is used as a management tool and not as an absolute determining factor.

***SHORT-TERM &
LONG-TERM
POLICIES***

1. The County will develop short and long-term fiscal management policies that link operational and capital budgeting together with organizational goals.
2. The County's strategic planning and budgeting decisions are based on a number of statistical analysis and financial modeling tools.
3. The County prepares and annually updates a long-range financial forecasting system, which includes projections of revenues, expenditures, future costs, financing of capital improvements, and cost service plans.

4. Revenues shall be monitored on a monthly basis to identify any potential trends, which would significantly impact those revenue sources.
5. The County will annually update its financial ratios and trend information to determine a peer group median from historical data in the following areas: revenues; expenditures; operating position; debt structure; condition of capital; and environmental and external factors.
6. The County will protect its assets by maintaining adequate insurance coverage.

***FINANCIAL
REPORTING
POLICIES***

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

Budget Practices and Process

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

Budget Calendar

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

Budget Process

The budget process involves activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets.

Several essential features that characterize a good budget process are:

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

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

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

Financial and Debt Capacity Analysis Phase:

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

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

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

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

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

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

Budget Development Start:

The development of the budget starts with the on-line release of Operational budgets and Capital Improvement budgets. Also provided are instructions 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 and Construction comprise the Capital Improvement Program Committee. From the time the CIP's initial annual review is begun in October through its adoption in May of each fiscal year, there is constant interaction between departments, the CIP

committee and the elected officials. This effort is characterized by cooperation and reflects a common goal of ensuring that the CIP meets the objectives of the County and remains affordable and achievable.

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

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

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

Review/Modification Phase:

The County Administrator 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 done in the local newspaper, handouts, and on the County web site. Documents and handouts are prepared for the public hearing.

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

Start Up:

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

Basis of Accounting and Budgeting

Basis of Budgeting:

The basis of budgeting, as well as the basis of accounting, is tied directly to an entity's measurement focus of revenues and expenses (expenditures). Washington County uses the same measurement focus when preparing budgets as accounting when preparing financial statements. Funds that focus on current financial resources, primarily governmental funds, use the modified accrual basis of accounting. Revenues are recognized when earned, but only to the extent they are available, and expenditures are recognized when due. Funds that focus on total economic resources, primarily proprietary, and pension funds use the accrual basis of accounting. Revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows or outflows. The County budgets governmental funds using the modified accrual basis of accounting, and proprietary funds using the accrual basis of accounting.

Balanced Budget:

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

Costing of Services:

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

Amendment to the Budget

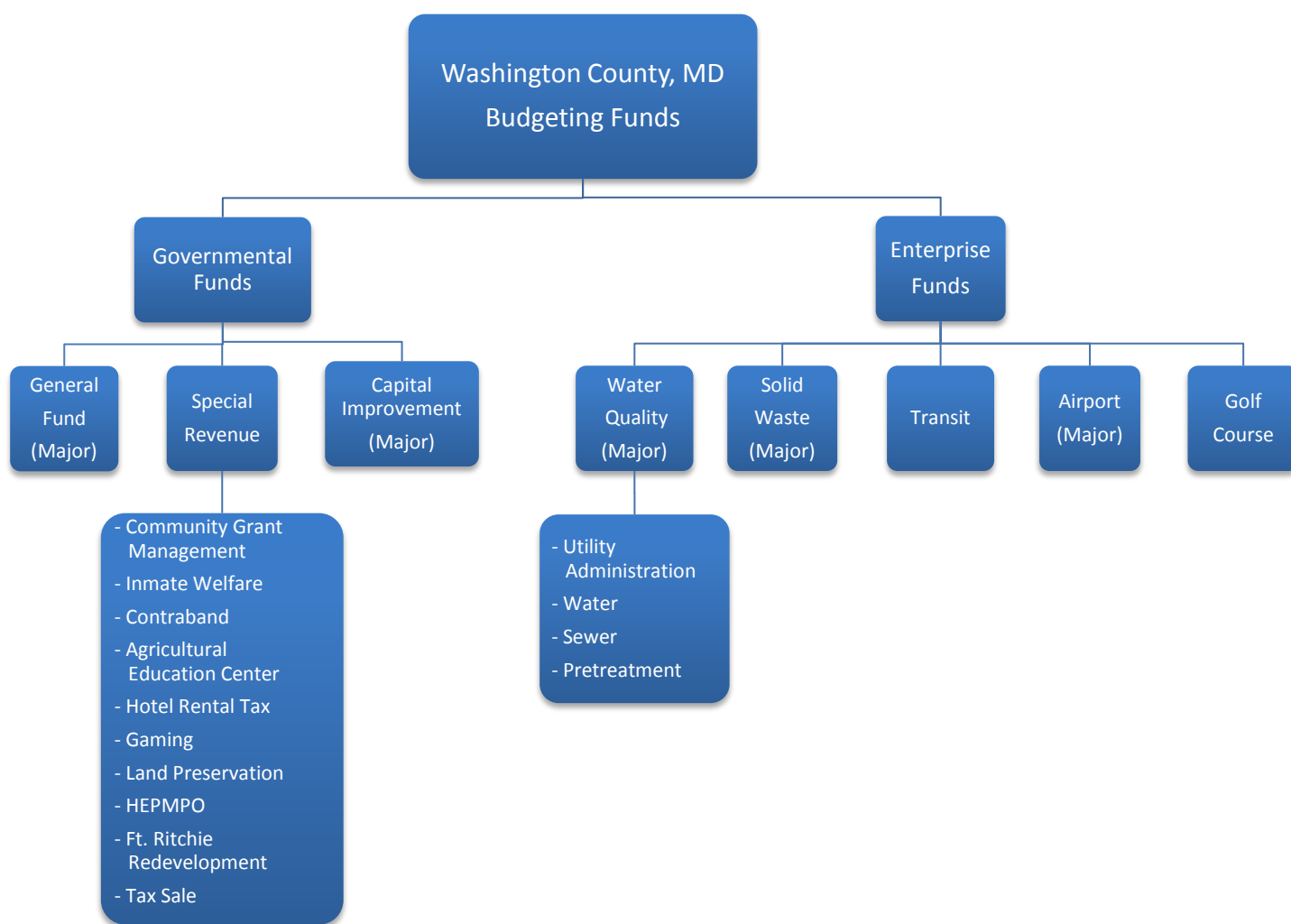
The County's Operating Budgets are adopted at the program/service level and the Capital Improvement Budgets are adopted at the project level. Transfers between programs or projects in excess of \$25,000 require County Commissioner approval. Any transfer out of contingency requires the approval of the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

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

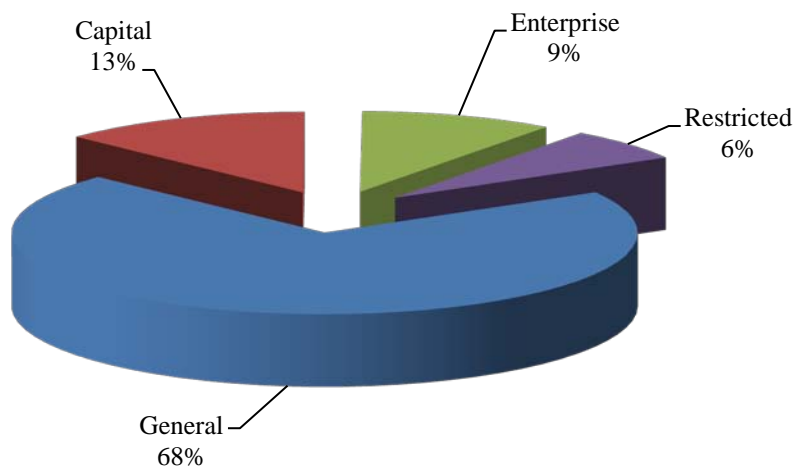
Fund Summaries

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

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



FY 2017 Funds



<i>General Fund:</i>	<i>Major Fund</i>	<i>\$211,757,650</i>
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The General Fund is the primary operating fund of the County. It exists to account for a full range of countywide services traditionally associated with local government. These services include education, court system, public safety, parks and recreation, general administration, economic development, and any other activity for which a special fund has not been created.

<i>Capital Improvement Funds:</i>	<i>Major Fund</i>	<i>\$39,033,000</i>
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Capital Improvement Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The County maintains several Capital Improvement Funds to ensure legal compliance and proper financial management.

<i>Enterprise Funds:</i>	<i>\$30,185,830</i>
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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 eight Enterprise funds as follows:

- Water Quality Funds – The Water Quality Funds account for all operating activities necessary to provide water, wastewater, and pretreatment services. This includes, but is not limited to administration, operations and maintenance, financing, and related debt service. (\$18,163,400 – 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. (\$6,397,560 – Major Fund)

- Transit Fund – The Transit Fund accounts for the County public transit system funded mainly by Federal and State grants and include all operating activities necessary to provide that service. This includes, but is not limited to administration, operations and maintenance, and public assistance programs. (\$2,465,580 – Non-Major Fund)
- Airport Fund – The Airport Fund accounts for all operating activities necessary to provide air transportation needs to the Quad-State area. This includes, but is not limited to administration, operations and maintenance, financing, and related debt service. (\$1,940,090 – Major Fund)
- Golf Course – The Golf Course Fund accounts for all operating activities necessary to provide 18 holes of quality golf for residents of Washington County and surrounding areas. This includes, but is not limited to administration, operations and maintenance, and capital expenditures. (\$1,219,200 – Non-Major Fund)

Other Governmental Funds:

\$19,582,060

These funds are used to account for the proceeds of specific sources that are restricted to expenditures for specified purposes. The County maintains the following 11 separate restricted Governmental Funds:

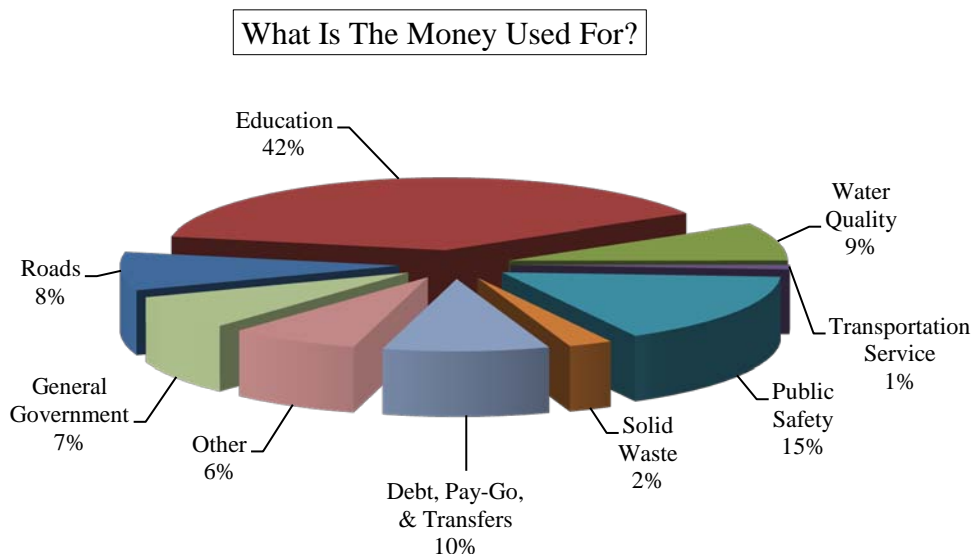
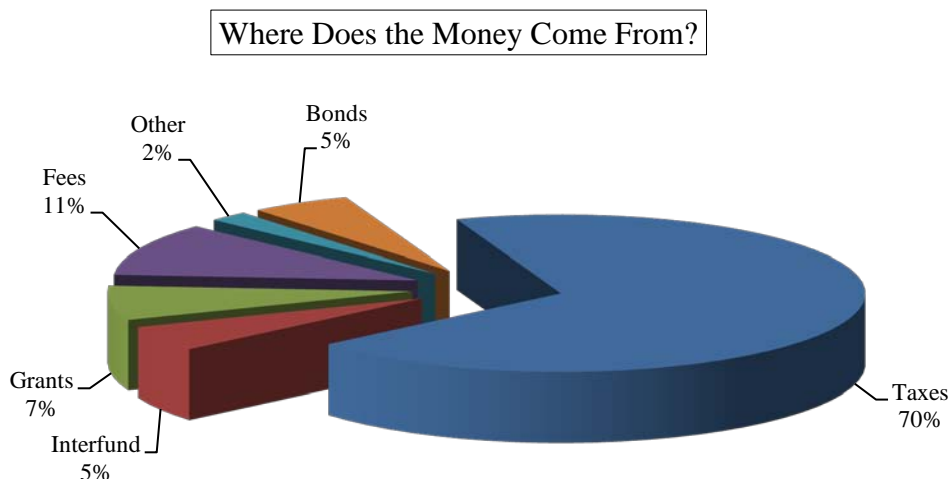
- Highway Fund - The Highway Fund accounts for all the activities necessary to maintain the County road system. This includes, but is not limited to patching, stabilization, right-of-way, storm damage, snow and ice removal, line striping, signal maintenance, administration, and fleet maintenance costs. (\$10,365,890 Non-Major Fund)
- Other Funds – The County maintains 10 other small funds that account for the activities associated with each of the funds mentioned and are immaterial in nature and total (\$9,216,170 Non-Major Fund). They are:

Agricultural Educational Center Fund	\$ 214,940
Community Grant Management Fund	\$ 389,090
Inmate Welfare Fund	\$ 371,530
Land Preservation Fund	\$ 3,052,650
Gaming Fund	\$ 2,161,340
Hotel Rental Tax Fund	\$ 2,523,000
Contraband Fund	\$ 0
HEPMPO Fund	\$ 503,620
Fort Ritchie Redevelopment Fund	\$ 0
Tax Sale Fund	\$ 0

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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 2017.



The County's three major funds are the General, Capital Improvement, and the Enterprise Funds. The following schedule summarizes the revenues and expenditures of those funds for the FY 2017. Also included is a column for the restricted funds.

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

The County is expected to meet its reserve target at June 30, 2016. This reserve protects the County against unanticipated revenue cuts or economic downturns. The reserve target rate is 17%, while the national peer group median for Counties with similar bond ratings and populations of 100,000-250,000 is 27%.

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

Description	Fiscal Year		
	2015	2016	2017
Revenue (By Major Type):			
Property Tax	118,532,386	118,695,180	120,495,940
Income Tax	73,603,292	74,910,000	77,500,000
Other Local Taxes	8,964,570	8,670,000	8,700,000
Highway User	859,055	975,180	1,775,000
Interest	295,522	379,100	375,300
Fees	29,658,985	31,533,670	32,569,950
Grants	14,991,430	25,252,880	21,362,530
Other	1,570,963	2,226,540	925,480
Bonds	17,833,509	20,636,000	16,025,000
Subtotal	266,309,712	283,278,550	279,729,200
Transfers	15,623,170	13,019,220	15,772,890
Reserves	0	7,934,095	5,056,450
Total Revenue	281,932,882	304,231,865	300,558,540
Expenditures (By Function):			
Education	116,412,254	129,004,950	115,880,410
Public Safety	43,930,960	45,361,510	48,375,260
State/Community Promotion	11,642,599	6,156,910	7,125,860
Court System	4,368,406	4,777,370	4,887,670
General Government	23,701,614	21,298,150	23,038,440
Parks and Recreation	3,245,106	2,878,210	2,889,530
Water Quality	18,117,210	27,692,715	25,123,400
Roads/Infrastructure	24,747,744	24,199,340	25,823,890
Land Preservation	1,094,340	1,678,660	3,052,650
Solid Waste	8,012,782	6,255,650	7,652,560
Transit System	3,074,704	2,814,810	3,158,580
Airport	2,476,992	4,180,860	3,403,090
Golf Course	1,302,394	1,245,960	1,219,200
Subtotal	262,127,105	277,545,095	271,630,540
Transfers	14,837,713	11,751,280	10,238,000
Debt Service	14,652,478	14,935,490	18,690,000
Total Expenditures	291,617,296	304,231,865	300,558,540
Excess (Deficiency) of Revenues over Expenditures	(9,286,710)	0	0
Other Sources (Uses)	5,186	0	0
GAAP Basis Adjustments	(4,946,725)	0	0
Beginning Fund Balance/Net Equity	313,236,934	298,610,981	299,110,981
Estimated Increase (Decrease)	0	500,000	0
Ending Fund Balance/Net Equity (forecast)	298,610,981	299,110,981	299,110,981

**Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance
Fiscal Year 2017 Budgets – All Funds**

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type):					
Property Tax	120,495,940				120,495,940
Income Tax	77,500,000				77,500,000
Other Local Taxes	6,600,000			2,100,000	8,700,000
Highway User				1,775,000	1,775,000
Interest	375,000			300	375,300
Fees	4,271,980	2,051,000	23,641,600	2,605,370	32,569,950
Grants	2,514,730	14,159,000	1,633,940	3,054,860	21,362,530
Other		500,000		425,480	925,480
Bonds		16,025,000			16,025,000
Subtotal	211,757,650	32,735,000	25,275,540	9,961,010	279,729,200
Transfers		5,106,000	1,470,090	9,196,800	15,772,890
Reserves		1,192,000	3,440,200	424,250	5,056,450
Total Revenue	211,757,650	39,033,000	30,185,830	19,582,060	300,558,540
Expenditures (By Function):					
Education	107,452,410	8,428,000			115,880,410
Public Safety	44,663,270	2,358,000		1,353,990	48,375,260
State/Community	6,143,400			982,460	7,125,860
Court System	4,887,670				4,887,670
General Government	16,973,370	2,238,000		3,827,070	23,038,440
Parks and Recreation	2,709,530	180,000			2,889,530
Water Quality		6,960,000	18,163,400		25,123,400
Roads/Infrastructure		15,458,000		10,365,890	25,823,890
Land Preservation				3,052,650	3,052,650
Solid Waste		1,255,000	6,397,560		7,652,560
Transit System		693,000	2,465,580		3,158,580
Airport		1,463,000	1,940,090		3,403,090
Golf Course		0	1,219,200		1,219,200
Subtotal	182,829,650	39,033,000	30,185,830	19,582,060	271,630,540
Transfers	10,238,000				10,238,000
Debt Service	18,690,000				18,690,000
Total Expenditures	211,757,650	39,033,000	30,185,830	19,582,060	300,558,540
Beginning Fund Balance/Net Equity	38,278,439	62,522,002	197,753,139	557,401	299,110,981
Estimated Increase (Decrease)	0	0	0	0	0
Ending Fund Balance/Net Equity (forecast)	38,278,439	62,522,002	197,753,139	557,401	299,110,981

Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance
Fiscal Year 2016 Budgets – All Funds

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type):					
Property Tax	118,695,180				118,695,180
Income Tax	74,910,000				74,910,000
Other Local Taxes	6,570,000			2,100,000	8,670,000
Highway User				975,180	975,180
Interest	379,000			100	379,100
Fees	4,041,770	1,700,000	23,188,060	2,603,840	31,533,670
Grants	1,996,500	20,125,000	1,549,490	1,581,890	25,252,880
Other		1,520,000		706,540	2,226,540
Bonds		20,636,000			20,636,000
Subtotal	206,592,450	43,981,000	24,737,550	7,967,550	283,278,550
Transfers		2,689,000	1,449,220	8,881,000	13,019,220
Reserves		4,840,000	2,695,725	398,370	7,934,095
Total Revenue	206,592,450	51,510,000	28,882,495	17,246,920	304,231,865
Expenditures (By Function):					
Education	107,110,870	20,507,500		1,386,580	129,004,950
Public Safety	42,819,930	1,562,000		979,580	45,361,510
State/Non-profit	6,156,910				6,156,910
Court System	4,777,370				4,777,370
General Government	16,417,390	1,270,000		3,610,760	21,298,150
Parks and Recreation	2,623,210	255,000			2,878,210
Water Quality		10,568,500	17,124,215		27,692,715
Roads/Infrastructure		14,608,000		9,591,340	24,199,340
Land Preservation				1,678,660	1,678,660
Solid Waste		103,000	6,152,650		6,255,650
Transit System		417,000	2,397,810		2,814,810
Airport		2,219,000	1,961,860		4,180,860
Golf Course			1,245,960		1,245,960
Subtotal	179,905,680	51,510,000	28,882,495	17,246,920	277,545,095
Transfers	11,751,280				11,751,280
Debt Service	14,935,490				14,935,490
Total Expenditures	206,592,450	51,510,000	28,882,495	17,246,920	304,231,865
Beginning Fund Balance/Net Equity	38,278,439	62,522,002	197,253,139	557,401	298,610,981
Estimated Increase (Decrease)	0	0	500,000	0	500,000
Ending Fund Balance/Net Equity (forecast)	38,278,439	62,522,002	197,753,139	557,401	299,110,981

Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance
Fiscal Year 2015 Actuals – All Funds

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type):					
Property Tax	118,532,386				118,532,386
Income Tax	73,603,292				73,603,292
Other Local Taxes	6,873,780			2,090,790	8,964,570
Highway User				859,055	859,055
Interest	295,254			268	295,522
Fees	4,290,778	2,975,784	19,909,194	2,483,229	29,658,985
Grants	3,478,054	6,636,281	1,382,948	3,494,147	14,991,430
Other		671,461		899,502	1,570,963
Bonds		17,833,509			17,833,509
Subtotal	207,073,544	28,117,035	21,292,142	9,826,991	266,309,712
Transfers		3,561,000	2,448,208	9,613,962	15,623,170
Total Revenue	207,073,544	31,678,035	23,740,350	19,440,953	281,932,882
Expenditures (By Function):					
Education	106,731,648	9,680,606			116,412,254
Public Safety	40,794,187	1,740,699		1,396,074	43,930,960
State/Community Promotion	5,684,196			5,958,403	11,642,599
Court System	4,368,406				4,368,406
General Government	17,596,047	5,424,885		680,682	23,701,614
Parks, Recreation, and Facilities	2,703,598	322,718		218,790	3,245,106
Water Quality		5,327,023	12,790,187		18,117,210
Roads/Infrastructure		14,644,376		10,103,368	24,747,744
Land Preservation				1,094,340	1,094,340
Solid Waste		2,969,595	5,043,187		8,012,782
Transit System		645,168	2,429,536		3,074,704
Airport		736,894	1,740,098		2,476,992
Golf Course		146,886	1,155,508		1,302,394
Subtotal	177,878,082	41,638,850	23,158,516	19,451,657	262,127,105
Transfers	14,450,713			387,000	14,837,713
Debt Service	14,652,478				14,652,478
Total Expenditures	206,981,273	41,638,850	23,158,516	19,838,657	291,617,296
Excess(Deficiency) of Revenues over Expenditures	92,271	(9,960,815)	581,834		(9,286,710)
Other Sources (Uses)	5,186				5,186
Increase (Decrease) in Fund Balance	97,457	(9,960,815)	581,834	(397,704)	(9,679,228)
GAAP Basis Adjustments		1,340,130	(6,286,855)		(4,946,725)
Beginning Fund Balance/Net Equity	38,180,982	71,142,687	202,958,160	955,105	313,236,934
Ending Fund Balance/Net Equity	38,278,439	62,522,002	197,253,139	557,401	298,610,981

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Capital Program and Debt Management

Capital Improvement Program	53
Capital Improvement Plan Process	53
Components of the Capital Program	54
FY17 Capital Improvement Budget Overview	57
Operating Impact of Capital Improvement Projects	57
Debt Affordability Analysis	58
Outstanding Debt	62
Statement of Revenues and Expenditures	66
Project Detail of Major Projects – Fiscal Year 2017	67
Ten Year Capital Improvement Plan Summary	70
Capital Improvement 10 Year Summary	71
Project Detail of Major Projects – Fiscal Years 2017-2026	72
Capital Improvement 10 Year Detail	73

Capital Improvement Program

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

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

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

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

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

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

Capital Improvement Plan Process

Capital Improvement Plan development begins in the winter after the completion of the debt affordability analysis. The Capital Improvement Program provides a comprehensive approach to planning and impacts all facets of County operations. The County Administrator, the Chief Financial Officer, the Planning Director, the Director of Public Works, and the Director of Engineering and Construction comprise the Capital Improvement Plan Committee, ("CIP Committee"). From the time the Capital Improvement Plan's initial annual review begins in October through its adoption in May of each year, there is constant interaction between departments, the CIP Committee, and the elected officials. This effort is characterized by cooperation and reflects a common goal of ensuring that the Capital Improvement Plan meets the objectives of the County and remains affordable and achievable. The CIP Committee reviews the project submissions to ensure:

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

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

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

Components of the Capital Program

Capital Project Definition

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

- Projects having restricted funding sources, including grants, that require them to be included in the Capital Improvement Budget;
- Systematic acquisitions over an extended time period to complete implementation of a major functional or operating system;
- Rehabilitation or replacement projects of governmental or agency facilities;
- Projects that require bond financing because of significant costs associated with acquisition or construction of the project; and
- Planning and feasibility studies that support the acquisition, construction, or improvement of the items listed above. (These are not required to meet the useful life test).

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

Capital Project Priority Ranking System

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

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

1. Legal Mandates – This criterion assesses the risk with legal issues required by Federal or State statute, court order, or regulation, or a project that moves the County into further compliance with such mandates.
2. Public Health and Safety – This criterion includes health related impacts such as increases in traffic accidents, injuries, and deaths.

3. Environmental Impact – This criterion evaluates the environmental related impact on items such as water quality, flood control, air quality, contamination, etc.
4. Conformity to County Commissioners Goals and Plans – This allows for the evaluation of the project in relationship to the goals and plans of the Commissioners and/or the Comprehensive Plan or other approved plans by the County.
5. Conformity to Agency, Department and Jurisdictional Plans – This allows for the evaluation of the project in relationship to written plans of County agencies, departments, and jurisdictions.
6. Community Support – This criterion refers to interest group advocacy and/or opposition and conformity to County master and strategic plans.
7. Project Cost – This criterion considers the total cost of constructing or installing the proposed work. The higher the cost the lower the weight. However, the forced score should not be considered adversely with respect to an individual project as it simply identifies the financial issues within the Capital Improvement Plan Budget. A project will rank high if warranted by other evaluation criteria when scored if appropriate.
8. Funding – This criterion evaluates available funding sources to be contributed towards the proposed project, taking into consideration if the project is continuing from the prior year (in which funding would be required), if there is proposed self-supporting funds, or if significant outside funding sources are available.
9. Operating Budget Impact: Cost/Benefit – This criterion reflects other costs relative to the proposed project, including operation and maintenance, start-up costs, and personnel, as well as cost savings and potential revenues generated by the completed project.
10. Preservation of Facility – Measures the possible effect of deferring the project, such as complete replacement of facility or equipment, major repair, normal repair costs if not replaced or added cost for new facility.
11. Project Life – This criterion is used to rank the project based on life expectancy and projected maintenance cost. A higher value is placed on longer-term infrastructure assets.
12. Economic Impact – Measures the impact such as property value, future tax base, added jobs, income to citizens, changes in business income, and stabilization of neighborhoods. Such impacts may apply more to capital projects related to growth and expansion than to infrastructure maintenance, although deteriorating structures can adversely affect business.
13. Recreational, Cultural or Aesthetic Value – A catch-all criteria for other significant quality-of-life related impacts that include community appearance, recreational opportunities, and cultural improvements.
14. Percent of Population Benefiting – Estimates the number of persons likely to be affected by the project and nature of the impact.

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

- | | |
|------------|---|
| Priority 1 | Projects needed to comply with a court order or legislative mandate, and/or projects that are critical to the health, safety, and general welfare of County citizens. |
| Priority 2 | Projects essential to the general welfare of the community, operating or maintaining of a physical facility, but not critical relative to other projects. |
| Priority 3 | Projects that provide a public operational improvement or are important in relation to County financial capabilities, needs, or other program requirements. |

- Priority 4 Projects that provide for necessary maintenance or replacement, but where deferral will not result in significantly increased cost to the County.
- Priority 5 Projects that conflict with the master plan and/or projects for which there are concerns related to serious need, cost, justification, or timing.

After all proposed projects are prioritized using these criteria, the CIP Committee (1) reviews the project ranking report for reasonableness; (2) checks for any projects that appear out of order; (3) determines if there are any linkages between projects; (4) evaluates if there are any advantages to having projects done concurrently; (5) ascertains if there are any projects dependent on one another; and (6) reviews the project's impact on the operating budget. Adjustments to the final ranking may be necessary based on this extensive Capital Improvement Plan prioritization process.

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

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

Capital Improvement Plan Funding Sources

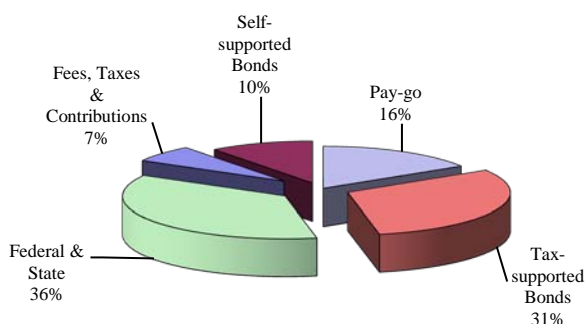
Funding sources in the Capital Improvement Plan are budgeted in each fiscal year in which they will be received. All potential funding sources are considered when developing the Capital Improvement Plan to ensure that projects are funded with appropriate revenue streams. Some projects are funded with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

- *Tax-Supported Bonds* are General Obligation Bonds secured by the full faith and credit of the issuer. General Obligation Bonds issued by the County are secured by a pledge of the County's property taxing power, and must be authorized by legislative authority. The amount to be issued in this fiscal year is based on the County's debt affordability guidelines, debt policies, and future project costs.
- *Self-Supported Bonds* are issued for enterprise funds and the debt service is paid from user fees.
- *Pay-Go Funds* represent cash contributions from various operating funds for specific capital projects without a dedicated funding source. The fiscal year 2017 amount is based on available cash resources and was determined by maximizing the contribution level to best match funding strategies, useful lives, benefit of assets, and cost.
- *Federal and State Funds* are for specific projects and are restrictive in nature. These funds are inconsistent from year-to-year and are not used as a base revenue stream.
- *Fees and Taxes* is the other major funding source. Excise tax is assessed for residential construction at \$1 per sq foot (SF), and \$.50 SF for additions to residential properties. Excise tax for nonresidential non-retail is assessed at \$1 SF and nonresidential retail at \$1 SF for the first 15,000 SF and \$3 SF thereafter. Budgeted excise tax is based on projected growth and development. Transfer tax is charged on recorded real property transfers in the County at a rate of .5%. Transfer tax revenue for fiscal year 2017 is based on projected home sales and recordation activity. In addition, the County has an Adequate Public Facilities Ordinance Fee and is used to generate revenue so that public facilities and services needed to support new development will be available concurrently with the impacts of the new developments.

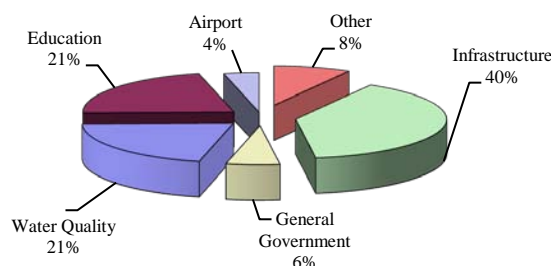
FY17 Capital Improvement Budget Overview

A graphic illustration of planned capital project distribution and funding sources for fiscal year 2017 is shown below. The fiscal year 2017 Capital Improvement Budget is funded mainly from: tax-supported and self-supported bonds, pay-go funds, Federal and State funds, and developer based fees.

Funding Sources



Capital Project Distribution



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 2017 is approximately \$20.9 million.

The ten-year operating budget impact for major projects approved in the fiscal year 2017 Capital Budget are presented in the project detail schedule located in the next section.

Debt Affordability Analysis

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

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

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

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

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

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

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

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

Ratio and Peer Group Median Comparisons								
Fiscal Year	Debt Per Capita		Debt as a Percent of FMV		Debt Service as a % of General Fund Revenue		Debt Service per Capita as a % of Income Per Capita	
	County Amount	Peer Group Median	County Ratio	Peer Group Median	County Ratio	Peer Group Median	County Ratio	Peer Group Median
2012	871	1,573	1.05%	1.50%	6.87%	8.77%	.24%	.38%
2013	883	1,549	1.08%	1.52%	7.08%	8.48%	.25%	.33%
2014	908	1,536	1.14%	1.68%	6.97%	8.41%	.23%	.33%
2015	917	1,496	1.17%	1.68%	7.04%	8.96%	.24%	.34%
2016 estimated	930	1,496	1.18%	1.68%	6.67%	8.96%	.22%	.34%
Policy		1,500		1.50%		8.00%		0.50%

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

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

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

Debt Capacity Analysis – Effect of Debt Issuance on Debt Ratios								
Fiscal Year	Debt Per Capita		Debt as a Percent of FMV		Debt Service as a % of General Fund Revenue		Debt Service Per Capita as a % of Income Per Capita	
	Projected	Peer Group Median	Projected	Peer Group Median	Projected	Peer Group Median	Projected	Peer Group Median
2017	960	1,496	1.21%	1.68%	7.07%	8.96%	.23%	.34%
2018	988	1,496	1.24%	1.68%	7.22%	8.96%	.24%	.34%
2019	1,019	1,496	1.26%	1.68%	6.91%	8.96%	.23%	.34%
2020	1,042	1,496	1.28%	1.68%	7.37%	8.96%	.25%	.34%
2021	1,061	1,496	1.29%	1.68%	7.56%	8.96%	.25%	.34%
2022	1,081	1,496	1.31%	1.68%	7.36%	8.96%	.25%	.34%
2023	1,097	1,496	1.32%	1.68%	7.50%	8.96%	.25%	.34%
2024	1,108	1,496	1.32%	1.68%	7.68%	8.96%	.26%	.34%
Policy		1,500		1.50%		8.00%		0.50%

Debt Capacity Analysis – Effect of Debt Issuance on Debt Ratios								
Fiscal Year	Debt Per Capita		Debt as a Percent of FMV		Debt Service as a % of General Fund Revenue		Debt Service Per Capita as a % of Income Per Capita	
	Projected	Peer Group Median	Projected	Peer Group Median	Projected	Peer Group Median	Projected	Peer Group Median
2025	1,116	1,496	1.32%	1.68%	7.80%	8.96%	.26%	.34%
2026	1,123	1,496	1.32%	1.68%	7.75%	8.96%	.26%	.34%
2027	1,127	1,496	1.31%	1.68%	7.72%	8.96%	.26%	.34%
2028	1,127	1,496	1.30%	1.68%	7.87%	8.96%	.27%	.34%
2029	1,136	1,496	1.30%	1.68%	7.25%	8.96%	.25%	.34%
2030	1,143	1,496	1.30%	1.68%	7.20%	8.96%	.24%	.34%
2031	1,143	1,496	1.29%	1.68%	7.44%	8.96%	.25%	.34%
2032	1,142	1,496	1.28%	1.68%	7.38%	8.96%	.25%	.34%
2033	1,139	1,496	1.26%	1.68%	7.33%	8.96%	.25%	.34%
2034	1,135	1,496	1.25%	1.68%	7.27%	8.96%	.25%	.34%
2035	1,129	1,496	1.23%	1.68%	7.21%	8.96%	.25%	.34%
2036	1,123	1,496	1.22%	1.68%	7.08%	8.96%	.25%	.34%
Policy		1,500		1.50%		8.00%		0.50%

Credit Ratings

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

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

Changes in Economic Assumptions

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

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

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

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

Final Analysis

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

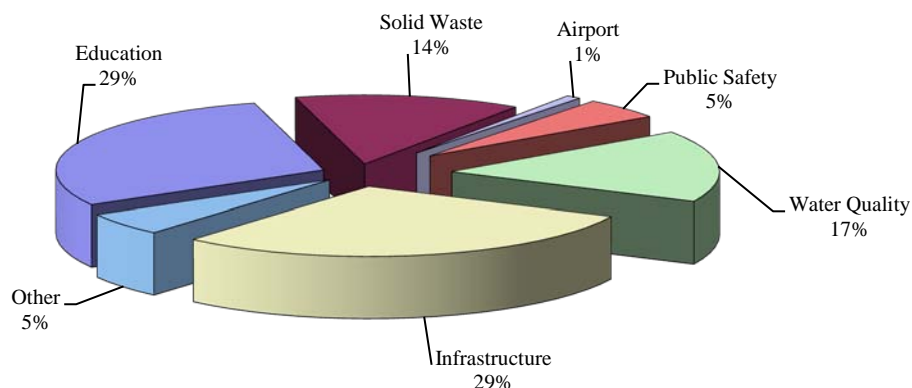
The estimated maximum debt capacity is not intended to be an absolute limit or a recommendation on the amount of debt that can be incurred. It should be used as a guide for better long-term financial planning and improving capital budgeting. Debt capacity estimates can assist long-term capital planning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

Outstanding Debt

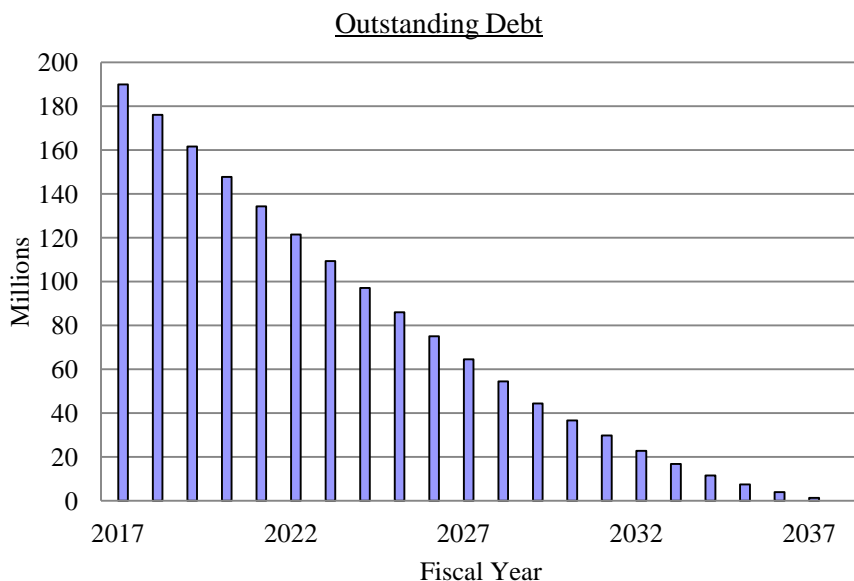
The impact of the Capital Improvement Budget on the Operating Budget is evaluated during the budget process. The Capital Improvement Budget includes costs for long-term capital projects, which add to the capital asset base of the County. The Operating Budget includes the principal and interest cost associated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

The following graph illustrates the percentage of total debt outstanding at June 30, 2016, by project category:

Percentage of Debt Outstanding by Project Category



The following graph illustrates the current outstanding debt at June 30, 2016.



The table on the following page shows the current outstanding balance at June 30, 2016, and the estimated impact of debt service on the Operating Budget for FY 2017.

Current Debt Balance and FY 2017 Principal and Interest Costs

Description	FY 2016 Balance	FY 2017 Principal	FY 2017 Interest	Total Debt Service
General Fund:				
2007 Public Improvement Bonds	\$ 1,237,744	\$ 606,412	\$ 39,718	\$ 646,130
2008 Public Improvement Bonds	1,700,618	831,723	74,263	905,986
2009 Public Improvement & Refunding Bonds	2,403,990	931,413	81,775	1,013,188
2010 Ser A Public Improvement Bonds	2,673,853	506,726	67,468	574,194
2010 Ser B Build America Bonds	6,957,113	0	235,186	235,186
2010 Refunding Bonds	6,610,541	1,165,393	193,606	1,358,999
2011 Public Improvement Bonds	9,261,436	448,196	352,730	800,926
2012 Public Improvement Bonds	10,719,652	478,920	306,908	785,828
2012 Refunding Bonds	4,658,330	667,540	179,750	847,290
2013 Public Improvement Bonds	11,095,000	470,000	352,450	822,450
2013 Refunding Bonds	12,221,610	889,250	417,938	1,307,188
2014 Public Improvement Bonds	13,535,000	485,000	516,863	1,001,863
2015 Public Improvement Bonds	12,000,000	399,741	429,528	829,269
2015 Refunding Bonds	21,425,944	1,995,615	792,610	2,788,225
2016 Public Improvement Bonds	12,000,000	0	262,170	262,170
2016 Refunding Bonds	6,396,940	0	134,294	134,294
MD Water Quality Solid Waste Refinancing	1,588,810	34,692	15,888	50,580
MD Water Quality Resh Capping Ph 1	3,008,693	260,114	30,086	290,200
Total General Fund Existing Debt	\$ 139,495,274	\$ 10,170,735	\$ 4,483,231	\$ 14,653,966
2017 Planned Debt:	12,000,000			
2017 Public Improvement Bonds				
Total General Fund Debt	\$ 151,495,274	\$ 10,170,735	\$ 4,483,231	\$ 14,653,966
Solid Waste:				
2007 Public Improvement Bonds	252,256	123,588	8,095	131,683
2009 Public Improvement Bonds	659,720	289,723	18,880	308,603
2010 Ser A Public Improvement Bonds	1,058,413	200,581	26,706	227,287
2010 Ser B Build America Bonds	2,753,894	0	93,095	93,095
2010 Refunding Bonds	1,919,459	359,607	56,119	415,726
2011 Public Improvement Bonds	2,723,564	131,804	103,729	235,533
2012 Refunding Bonds	26,010	4,790	990	5,780
2013 Refunding Bonds	173,390	15,750	6,062	21,812
2015 Refunding Bonds	1,682,526	59,385	66,222	125,607
2016 Public Improvement Bonds	103,000	0	2,250	2,250
2016 Refunding Bonds	921,050	0	19,336	19,336
MD Water Quality 40 West Cell 3	1,221,970	135,389	13,442	148,831
MD Water Quality Solid Waste Refinancing	4,364,951	95,308	43,650	138,958
Total Solid Waste Existing Debt	\$ 17,860,203	\$ 1,415,925	\$ 458,576	\$ 1,874,501
2017 Planned Debt:	1,142,000			
2017 Public Improvement Bonds				
Total Solid Waste Debt	\$ 19,002,203	\$ 1,415,925	\$ 458,576	\$ 1,874,501

Current Debt Balance and FY 2017 Principal and Interest Costs

Description	FY2016 Balance	FY 2017 Principal	FY 2017 Interest	Total Debt Service
Airport				
2012 Refunding Bonds	745,660	87,670	28,910	116,580
Total Airport Existing Debt	\$ 745,660	\$ 87,670	\$ 28,910	\$ 116,580
Water Quality:				
1996 Series A Project & Refunding Bonds	2,484,877	681,795	1,568,206	2,250,001
2008 Public Improvement Bonds	129,382	63,277	5,650	68,927
2009 Public Improvement & Refunding Bonds	506,290	163,864	20,594	184,458
2010 Ser A Public Improvement Bonds	462,734	87,693	11,676	99,369
2010 Ser B Build America Bonds	1,203,993	0	40,701	40,701
2012 Public Improvement Bonds	5,060,348	226,080	144,880	370,960
2015 Public Improvement Bonds	3,460,000	115,259	123,847	239,106
2015 Refunding Bonds	821,530	0	33,268	33,268
2016 Public Improvement Bonds	8,532,000	0	186,403	186,403
2016 Refunding Bonds	2,137,010	0	44,863	44,863
MD Water Quality Series BNR	1,011,794	195,595	17,201	212,796
MD Water Quality Pretreat. Refinancing 2004	3,061,063	425,000	12,244	437,244
MD Water Quality Halfway I & I	321,735	27,815	3,217	31,032
MD Water Quality Winebrenner	2,553,000	118,219	20,424	138,643
Total Water Quality Existing Debt	\$ 31,745,756	\$ 2,104,597	\$ 2,233,174	\$ 4,337,771
2017 Planned Debt:	2,883,000			
2017 Public Improvement Bonds				
Total Water Quality Debt	\$ 34,628,756	\$ 2,104,597	\$ 2,233,174	\$ 4,337,771
Total Existing and 2017 Planned Debt	\$ 205,871,893	\$ 13,778,927	\$ 7,203,891	\$ 20,982,818

Bonded Limit Summary as of June 30, 2016

The County may only issue general obligation and revenue bonds under authority conferred by the Maryland General Assembly, excluding those issued for education. No referendum is required. As of June 30, 2016, the unused authorization available for issuance of general obligation bonds was \$37,734,722.

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

Schedule of Legal Debt Margins – Department of Water Quality Estimated as of June 30, 2016	
Assessed Value of Property in Washington County	\$ 12,467,158,000
Debt Limit: % of Assessed Value	10%
Water Quality Borrowing Limitation	1,246,715,800
Water Quality Debt	31,745,756
Debt Margin	1,214,970,044
Ratio of Water Quality Debt to Assessed Value	.25%

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

Description	<i>Fiscal Year</i>		
	2015 Actual	2016 Budget	2017 Budget

Revenue (By Major Type):

Fees	\$ 2,975,784	\$ 1,700,000	\$ 2,051,000
Grants	6,636,281	20,125,000	14,159,000
Other	671,461	1,520,000	500,000
Bonds	17,833,509	20,636,000	16,025,000
Subtotal	28,117,035	43,981,000	32,735,000
Transfers	3,561,000	2,689,000	5,106,000
Capital Reserves	0	4,840,000	1,192,000
Total Revenue	31,678,035	51,510,000	39,033,000

Expenditures (By Function):

Education	9,680,606	20,507,500	8,428,000
Public Safety	1,740,699	1,562,000	2,358,000
General Government	5,424,885	1,270,000	2,238,000
Parks and Recreation	322,718	255,000	180,000
Water Quality	5,327,023	10,568,500	6,960,000
Roads/Infrastructure	14,644,376	14,608,000	15,458,000
Solid Waste	2,969,595	103,000	1,255,000
Transit System	645,168	417,000	693,000
Airport	736,894	2,219,000	1,463,000
Golf Course	146,886	0	0
Total Expenditures	41,638,849	51,510,000	39,033,000

Net Difference	(9,960,814)	0	0
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Project Detail of Major Projects – Fiscal Year 2017

Project Name	Project Description	Project Budget	Operating Impact
Conococheague Wastewater Treatment Plant - ENR Upgrades	This project will plan, design, and construct upgrades required to meet Maryland Department of the Environment Enhanced Nutrient Removal strategy.	\$ 5,639,000	\$ 349,000
Capital Maintenance – Board of Education	Projects vary depending on the conditions, safety, security, and utility requirements. The Comprehensive Maintenance Plan outlines specific projects over the next five years. Projects include improved lighting, sidewalk replacements, paving repairs, flooring repairs, door replacement, large painting projects, locker replacement, interior renovations, and security system installations. Projects are targeted to reduce deferred maintenance.	4,664,000	0
Pavement Maintenance and Rehabilitation Program	This project includes the modification of county-wide pavement maintenance program targeting rehabilitation of county highway pavement, as required. Techniques may include but not be limited to road reclamation, bituminous concrete overlay, crack sealing, and surface treatment. Individual projects will be determined on an annual basis consistent with the County's overall Pavement Management Program.	4,549,000	0
Jonathan Hager Elementary School	A new 56,818 SF facility to house a 3-round, Pre-K through 5th Grade elementary school with a capacity of 471 students, with a core space sized for a 5-round school to accommodate future expansion. Provisions have been made within this budget request for an expanded gymnasium for community use in partnership with the Buildings, Grounds and Parks Department. This project will allow the closing and consolidation of two aging, inadequate elementary school facilities: Winter Street and Conococheague Elementary.	2,499,000	5,000
Professional Boulevard Bridge – Phase I	The project involves the extension of Professional Court over Antietam Creek to a point 200' east of the proposed bridge. This project will connect to the proposed Professional Boulevard Extended Phase II roadway that connects to Yale Drive Extended project. The project length is approximately 1,000 LF (including bridge). The project includes construction of a four lane closed section roadway and the construction of a four lane bridge over Antietam Creek.	1,659,000	1,000
Eastern Boulevard at Antietam Drive Improvements	The project will provide intersection improvements at Antietam Drive. This project will connect the Eastern Boulevard Widening Phase II project with the Eastern Boulevard Extended project.	1,387,000	0

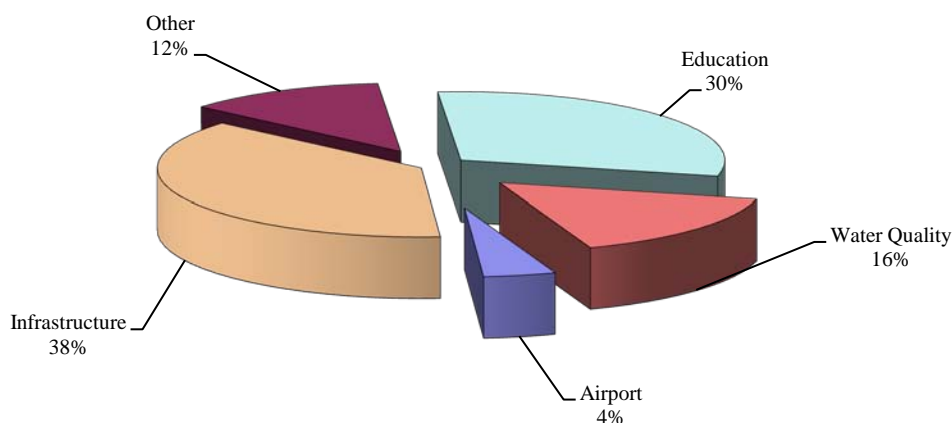
Project Name	Project Description	Project Budget	Operating Impact
Learning Resource Center Renovation	Much of the library book stack space currently located in this building will be re-purposed to accommodate Middle College students (fulltime dual enrolled high school students who will receive a high school diploma as well as AA degree at the completion of 2 years) so that they have a home base and so that they can be more closely monitored due to their age. As the Middle College continues to expand, this dedicated space is needed to support these younger fulltime day students.	\$ 1,095,000	\$ 0
Old Roxbury Road Bridge W5372	This project involves the replacement of an existing one lane, two span bridge with a two lane multiple span bridge. The existing bridge has flooding issues and is structurally deficient and functionally obsolete.	1,020,000	0
Colonel Henry K. Douglas Drive Extended Phase I	The project involves the extension of Colonel Henry K. Douglas Drive from Sharpsburg Pike (Maryland Route 65) to the north side of the Cross Creek development. The roadway is approximately one-quarter mile long and will include construction of a three lane closed section roadway (one lane in each direction with a continuous center left turn lane).	1,020,000	1,000
Resh Road Gas Trench	The project will purchase land adjacent to Resh Road Landfill and construct a landfill gas cutoff trench, flare system, and monitoring wells.	1,020,000	1,000
Crayton Boulevard Extended	The project involves the construction of Crayton Boulevard between Maugans Avenue and Showalter Road. The project includes construction of a three lane closed section roadway (one lane in each direction with a continuous center left turn lane). The project length is approximately 1,600 LF.	984,000	1,000
Southern Boulevard Phase I	The project involves the construction of Southern Boulevard between East Oak Ridge Drive near South Pointe Drive to Frederick Street (US 40A). The project includes construction of a two or four lane divided open section roadway and new intersections at each extent of the project, a roundabout at Frederick Street, and a roundabout at East Oak Ridge Drive.	969,000	3,000
Dogstreet Road Bridge W5932P	This project is located in the 19700 block of Dogstreet Road. The existing multiple corrugated metal pipe structure regularly clogs due to a heavy debris load in the creek resulting in road overtopping and subsequent damage to the road surface and the adjacent property. The project will replace the existing structure with a single span bridge.	856,000	0

Project Name	Project Description	Project Budget	Operating Impact
Taxiway C and Roadway Loop Rehabilitation	The project consists of a full-length rehabilitation of Taxiway C. Existing taxiway lighting will be replaced with energy efficient LED lighting. The project will also provide for the rehabilitation of the entrance and exit loop for the passenger terminal.	\$ 648,000	\$ 0
Keedysville Road Bridge W5651	This bridge is located in the 18900 block of Keedysville Road, one half mile west of Keedysville. The project will rehabilitate a stone arch structure. The structure is considered eligible for the National Register of Historic Places. Rehabilitation will include concrete fill, traffic barrier upgrades, scour repair, stone masonry reconstruction, and repointing.	640,000	0
Law Enforcement – Fleet Replacement Program	This project is for the replacement of public safety fleet inventory.	628,000	0
Police, Fire and Emergency Services Training Facility	As the need for police, fire, and emergency services continues to grow, the need for a facility for training emergency personnel grows as well. Such a facility would be centralized to the area, easily accessible, and utilized by state, county and local police departments, correctional guards, and security guards. Classroom training for fire and emergency services departments, that predominantly takes place currently in local fire houses, would be held in this facility. With the potential to utilize previously owned County property, the facility would allow for local law enforcement and Fire/EMS programs to migrate from the HCC facilities and have a designated public safety campus. The project would be constructed over several phases ranging from the main building to other necessary training structures.	612,000	300,000
Register of Wills and Master Court Renovations	The project involves the relocation of the Register of Wills from the Circuit Courthouse to the 2nd Floor of 33 West Washington Street and allows for a new Master Court in the location left unoccupied in the Circuit Courthouse. Work includes renovations to 4,400 SF of office space at 33 West Washington Street including construction of an orphan's courtroom and relocation of high density filing as well as renovations to 2,900 SF of office space at the Circuit Courthouse left unoccupied.	587,000	0
Pump Station Upgrades - Various Stations	The project includes electrical and equipment upgrades.	510,000	0

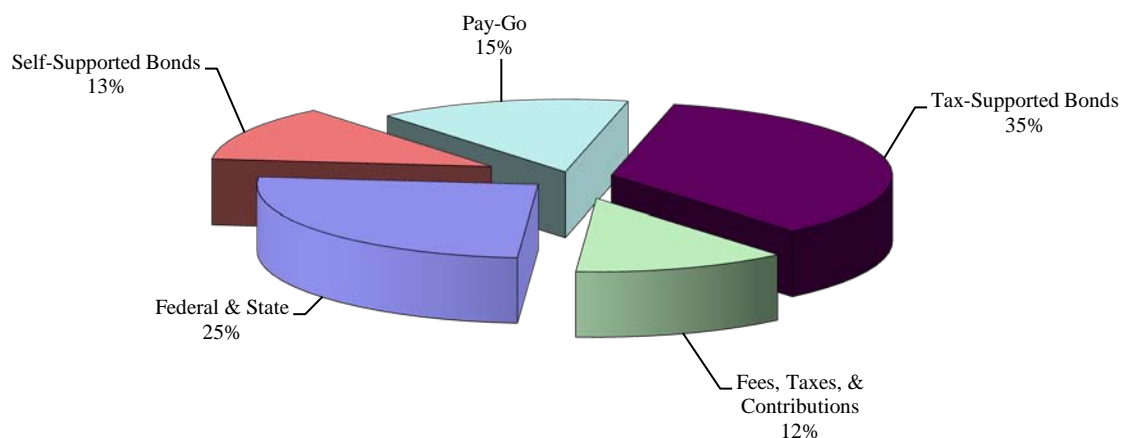
Ten Year Capital Improvement Plan Summary

The following graphs illustrate the projects by category and the funding sources that are currently scheduled for FY2017 thru FY2026. The 'Other' category includes projects for: Parks & Recreation, Transit, General Government, and Public Safety. The 'Education' category includes projects for the Board of Education, the Hagerstown Community College, and Public Libraries. The total for all projects represented in the chart is \$339,907,000.

Project Categories for FY2017 thru FY2026



Funding Sources for FY2017 thru FY2026



Capital Improvement Ten Year Summary
Fiscal Year 2017 – 2026

Project	Total	Prior Appr.	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023- 2026
Project Costs									
Airport	19,004,759	4,026,759	1,463,000	1,137,000	1,310,000	887,000	1,417,000	1,555,000	7,209,000
Bridges	18,495,102	3,040,102	3,407,000	1,137,000	1,228,000	2,582,000	1,971,000	1,137,000	3,993,000
Drainage	15,315,094	3,006,094	485,000	1,730,000	1,912,000	1,361,000	1,368,000	945,000	4,508,000
Education	133,597,300	31,094,300	8,428,000	6,742,000	7,259,000	7,371,000	10,845,000	13,870,000	47,988,000
General Government	14,841,257	1,617,257	2,238,000	1,923,000	1,227,000	1,048,000	1,093,000	1,095,000	4,600,000
Parks & Recreation	1,284,234	337,234	180,000	115,000	158,000	54,000	55,000	56,000	329,000
Public Safety	21,535,878	2,332,878	2,358,000	4,518,000	2,141,000	1,279,000	1,183,000	1,312,000	6,412,000
Railroad Crossings	1,634,837	390,837	0	0	284,000	0	0	300,000	660,000
Road Improvement	131,567,328	33,076,328	11,566,000	10,746,000	8,938,000	10,403,000	7,600,000	9,514,000	39,724,000
Solid Waste	11,687,000	339,000	1,255,000	582,000	207,000	3,186,000	788,000	2,020,000	3,310,000
Transit	9,327,143	1,085,143	693,000	2,406,000	389,000	1,239,000	314,000	1,344,000	1,857,000
Water Quality	73,930,871	31,967,871	6,960,000	1,563,000	1,712,000	9,302,000	6,640,000	2,689,000	13,097,000
TOTAL	452,220,803	112,313,803	39,033,000	32,599,000	26,765,000	38,712,000	33,274,000	35,837,000	133,687,000
Funding Sources									
General Fund	52,094,606	19,021,606	3,215,000	2,906,000	3,042,000	2,958,000	3,242,000	3,342,000	14,368,000
Highway Fund	9,274,000	424,000	885,000	885,000	885,000	885,000	885,000	885,000	3,540,000
Hotel Rental Fund	423,000	0	423,000	0	0	0	0	0	0
Solid Waste Fund	636,000	269,000	113,000	26,000	27,000	27,000	28,000	28,000	118,000
Utility Admin Fund	1,468,706	294,706	94,000	96,000	98,000	99,000	127,000	128,000	532,000
Water Fund	573,185	102,185	102,000	104,000	33,000	33,000	33,000	32,000	134,000
Sewer Fund	3,986,593	2,738,593	114,000	115,000	123,000	123,000	123,000	125,000	525,000
Airport Fund	600,000	64,000	160,000	39,000	40,000	41,000	42,000	43,000	171,000
Tax Supported Bond	132,798,100	12,798,100	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	48,000,000
Self Supported Bond	53,573,187	11,374,187	4,025,000	1,804,000	1,613,000	8,346,000	7,067,000	4,396,000	14,948,000
Transfer Tax	16,572,000	1,100,000	1,451,000	1,604,000	1,608,000	1,400,000	1,283,000	726,000	7,400,000
Excise Tax - Schools	4,719,400	869,400	385,000	385,000	385,000	385,000	385,000	385,000	1,540,000
Excise Tax - Roads	1,530,320	270,320	126,000	126,000	126,000	126,000	126,000	126,000	504,000
Excise Tax - Other	319,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	116,000
Excise Tax - Library	140,200	40,200	10,000	10,000	10,000	10,000	10,000	10,000	40,000
Excise Tax - Non-Residential	4,221,000	50,000	50,000	50,000	60,000	438,000	445,000	620,000	2,508,000
Capital Reserve - Highway	575,000	575,000	0	0	0	0	0	0	0
Capital Reserve - General	16,798,660	13,999,660	804,000	1,995,000	0	0	0	0	0
Capital Reserve - Transit	15,000	0	15,000	0	0	0	0	0	0
Capital Reserve - Sewer	373,000	0	373,000	0	0	0	0	0	0
Federal Grant	34,250,627	8,390,627	4,808,000	3,658,000	2,282,000	2,946,000	2,163,000	2,398,000	7,605,000
State Grant	100,575,219	39,808,219	9,351,000	6,578,000	4,215,000	6,427,000	5,286,000	6,851,000	22,059,000
Contributions	16,704,000	95,000	500,000	189,000	189,000	2,439,000	0	3,713,000	9,579,000
TOTAL	452,220,803	112,313,803	39,033,000	32,599,000	26,765,000	38,712,000	33,274,000	35,837,000	133,687,000

Project Detail of Major Projects – Fiscal Years 2017-2026

Project Name	Project Description	Ten Year Project Budget
Pavement Maintenance and Rehabilitation 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.	\$ 54,557,000
Western Heights Middle School Modernization	The project includes renovation of 113,970 SF built in 1983 and an addition of 21,345 SF for an expanded community gym, music, science, art and support programs.	38,208,000
Sharpsburg Elementary Replacement	Construction of 63,818 SF replacement building to support 471 students.	25,256,000
Smithsburg Wastewater Treatment Plant – Facility Improvements Began in FY 2010	The project will upgrade the facility to address Maryland Department of the Environment (MDE) strategy for Enhanced Nutrient Removal (ENR) and expand capacity to address growth needs of the area.	10,993,000

Capital Improvement Ten Year Detail
Fiscal Year 2017 - 2026

Project	Projected Costs				Budget Yr		Ten Year Capital Program					Future
	*FTE	Operating	Total	Prior Appr.	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022		
Project Costs												
Airport												
Capital Equipment - Airport	0.0	0	4,503,759	567,759	408,000	364,000	371,000	378,000	385,000	392,000	1,638,000	
Land Acquisition - Airport	0.0	0	3,826,000	816,000	0	0	0	0	0	0	3,010,000	
T-Hangar 1, 2 and 3 Replacement	0.0	0	337,000	31,000	10,000	31,000	32,000	32,000	33,000	34,000	134,000	
Taxiway C and Roadway Loop Rehab	0.0	0	2,635,000	1,987,000	648,000	0	0	0	0	0	0	
Taxiway T Construction	0.0	0	932,000	0	0	0	0	162,000	770,000	0	0	
Runway 9/27 Rehabilitation	0.0	0	2,480,000	0	0	0	0	0	220,000	1,120,000	1,140,000	
Taxiway F and H Rehabilitation	0.0	0	1,250,000	0	0	0	0	0	0	0	1,250,000	
Air Traffic Control Tower Replacement	0.0	0	257,000	187,000	0	32,000	0	38,000	0	0	0	
Passenger Terminal Hold Room Expansion	0.0	2,000	1,993,000	202,000	0	624,000	899,000	268,000	0	0	0	
Airport Security System Enhancements	0.0	0	534,000	203,000	331,000	0	0	0	0	0	0	
T-Hangar Roof Replacement	0.0	0	148,000	33,000	35,000	8,000	8,000	9,000	9,000	9,000	37,000	
Terminal Utility Enhancements	0.0	1,000	31,000	0	31,000	0	0	0	0	0	0	
Wildlife Hazard Assessment	0.0	0	78,000	0	0	78,000	0	0	0	0	0	
Airport Total	0.0	3,000	19,004,759	4,026,759	1,463,000	1,137,000	1,310,000	887,000	1,417,000	1,555,000	7,209,000	
Bridges												
Bridge Inspection & Inventory	0.0	0	751,525	317,525	17,000	29,000	0	168,000	0	22,000	198,000	
Dogstreet Road Bridge W5932P	0.0	0	1,022,400	166,400	856,000	0	0	0	0	0	0	
Old Roxbury Road Bridge W5372	0.0	0	4,093,077	926,077	1,020,000	520,000	1,087,000	540,000	0	0	0	
Keedysville Road Bridge W5651	0.0	0	1,660,600	1,020,600	640,000	0	0	0	0	0	0	
Crystal Falls Drive Bridge W3051	0.0	0	1,338,500	405,500	449,000	484,000	0	0	0	0	0	
Rinehart Road Culvert 14/03	0.0	0	338,000	0	0	0	32,000	306,000	0	0	0	
Kretsinger Road Culvert 14/01	0.0	0	322,000	0	0	0	32,000	290,000	0	0	0	
Frog Eye Road Culvert 11/06	0.0	0	614,000	0	0	0	0	0	0	0	614,000	
Cleaning and Painting of Steel Bridges	0.0	0	408,000	0	408,000	0	0	0	0	0	0	
Keefer Road Bridge 15/20	0.0	0	194,000	0	0	0	77,000	117,000	0	0	0	
Burnside Bridge Road Culvert 01/03	0.0	0	335,000	0	0	0	0	0	0	116,000	219,000	
Greenspring Furnace Road Culvert 15/15	0.0	0	407,000	0	0	0	0	69,000	338,000	0	0	
Harpers Ferry Road Culvert 11/02	0.0	0	549,000	0	0	0	0	0	33,000	516,000	0	
Back Road Culvert 11/03	0.0	0	302,000	0	0	0	0	33,000	269,000	0	0	
Long Hollow Road Culvert 05/07	0.0	0	305,000	0	0	0	0	0	50,000	255,000	0	
Hoffman's Inn Road Culvert 05/06	0.0	0	308,000	0	0	0	0	0	0	162,000	146,000	
Henline Road Culvert 05/05	0.0	0	456,000	0	0	0	0	0	0	33,000	423,000	
Bridge Scour Repairs	0.0	0	449,000	204,000	17,000	0	0	0	0	0	228,000	
Bowie Road Culvert	0.0	0	294,000	0	0	0	0	0	0	33,000	261,000	

*FTE - Full Time Equivalent

** Separate Entities

Capital Improvement Ten Year Detail
Fiscal Year 2017 - 2026

Project	Projected Costs				Budget Yr		Ten Year Capital Program					Future
	*FTE	Operating	Total	Prior Appr.	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022		
Project Costs												
Remsburg Road Culvert	0.0	0	308,000	0	0	0	0	0	0	0	308,000	
Lanes Road Culvert 15/12	0.0	0	324,000	0	0	0	0	33,000	291,000	0	0	
Greenbrier Road Culvert 16/14	0.0	0	323,000	0	0	0	0	0	0	0	323,000	
Taylors Landing Road Bridge W7101	0.0	0	516,000	0	0	0	0	0	0	0	516,000	
Mooreville Road Culvert 15/21	0.0	0	359,000	0	0	0	0	0	0	0	359,000	
Draper Road Culvert 04/07	0.0	0	36,000	0	0	0	0	0	0	0	36,000	
Welty Church Road Culvert 14/06	0.0	0	36,000	0	0	0	0	0	0	0	36,000	
Willow Road Culvert 05/10	0.0	0	326,000	0	0	0	0	0	0	0	326,000	
Halfway Boulevard Bridges W0912	0.0	0	2,120,000	0	0	104,000	0	1,026,000	990,000	0	0	
Bridges Total	0.0	0	18,495,102	3,040,102	3,407,000	1,137,000	1,228,000	2,582,000	1,971,000	1,137,000	3,993,000	
Drainage												
Stream Restoration at Various Locations	0.0	0	2,338,194	881,194	0	416,000	0	43,000	440,000	0	558,000	
Stormwater Retrofits	0.0	0	10,621,900	2,114,900	0	878,000	894,000	912,000	928,000	945,000	3,950,000	
Shank Road Drainage	0.0	0	156,000	0	0	0	156,000	0	0	0	0	
Hoffmaster and Harpers Ferry Road Drainage	0.0	0	887,000	0	0	436,000	451,000	0	0	0	0	
Harpers Ferry Road Drainage, 3600 Block	0.0	0	384,000	0	0	0	64,000	320,000	0	0	0	
Brookfield Avenue Drainage	0.0	0	111,000	0	0	0	111,000	0	0	0	0	
Broadfording Church Road Culvert	0.0	0	236,000	0	0	0	236,000	0	0	0	0	
Pondsville Road Drainage	0.0	0	163,000	10,000	153,000	0	0	0	0	0	0	
Bottom Road Drainage	0.0	0	256,000	0	256,000	0	0	0	0	0	0	
Independence Road, 12600 Block	0.0	0	76,000	0	76,000	0	0	0	0	0	0	
Chestnut Grove Road Drainage	0.0	0	86,000	0	0	0	0	86,000	0	0	0	
Drainage Total	0.0	0	15,315,094	3,006,094	485,000	1,730,000	1,912,000	1,361,000	1,368,000	945,000	4,508,000	
Board of Education												
Relocatable Classrooms	0.0	0	936,000	0	0	0	0	0	0	0	936,000	
Capital Maintenance - BOE	0.0	0	18,048,000	13,384,000	4,664,000	0	0	0	0	0	0	
Jonathan Hager Elementary School	0.0	5,000	19,831,000	17,332,000	2,499,000	0	0	0	0	0	0	
Sharpsburg Elementary School- Replacement	0.0	5,000	25,256,000	0	0	5,105,000	5,756,000	6,016,000	8,379,000	0	0	
Western Heights Middle School Modernization	0.0	5,000	38,208,000	0	0	0	0	0	0	9,016,000	29,192,000	
Springfield Middle School Modernization	0.0	0	8,400,000	0	0	0	0	0	0	0	8,400,000	
Board of Education Total	0.0	15,000	110,679,000	30,716,000	7,163,000	5,105,000	5,756,000	6,016,000	8,379,000	9,016,000	38,528,000	

*FTE - Full Time Equivalent

** Separate Entities

Capital Improvement Ten Year Detail
Fiscal Year 2017 - 2026

Project	Projected Costs			Prior Appr.	Budget Yr		Ten Year Capital Program					Future
	*FTE	Operating	Total		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022		
Project Costs												
<u>Hagerstown Community College</u>												
Learning Resource Center Renovation	0.0	0	3,226,000	95,000	1,095,000	1,085,000	951,000	0	0	0	0	
Teacher Education Center	1.0	25,000	4,713,000	0	0	0	0	107,000	2,378,000	2,228,000	0	
ARCC Air Conditioning	0.0	15,000	2,727,000	0	0	0	0	0	0	0	2,727,000	
Campus Road & Parking Lot Overlays	0.0	0	2,693,000	0	0	0	0	0	0	0	2,693,000	
Student Center Parking Lot	0.0	2,000	696,000	0	0	0	0	696,000	0	0	0	
SMART/Alternative Energy House/Training Center	1.0	62,000	1,746,000	0	150,000	532,000	532,000	532,000	0	0	0	
ATC Renovation & Addition	0.0	0	4,000,000	0	0	0	0	0	0	0	4,000,000	
Hagerstown Community College Total	2.0	104,000	19,801,000	95,000	1,245,000	1,617,000	1,483,000	1,335,000	2,378,000	2,228,000	9,420,000	
<u>Public Libraries</u>												
Systemic Projects - Library	0.0	0	116,300	16,300	10,000	10,000	10,000	10,000	10,000	10,000	40,000	
Hancock Public Library Replacement	1.5	56,000	3,001,000	267,000	10,000	10,000	10,000	10,000	78,000	2,616,000	0	
Public Libraries Total	1.5	56,000	3,117,300	283,300	20,000	20,000	20,000	20,000	88,000	2,626,000	40,000	
<u>General Government</u>												
Contingency - General Fund	0.0	0	1,024,305	75,305	49,000	100,000	100,000	100,000	100,000	100,000	400,000	
Bond Issuance Costs	0.0	0	1,097,000	97,000	100,000	100,000	100,000	100,000	100,000	100,000	400,000	
Financial System Management & Upgrades	0.0	20,000	1,494,796	356,796	490,000	197,000	212,000	32,000	33,000	34,000	140,000	
General - Equipment and Vehicle Replacement Program	0.0	0	4,454,589	342,589	246,000	250,000	424,000	432,000	440,000	448,000	1,872,000	
Systemic Improvements-Buildings	0.0	0	2,439,378	440,378	200,000	200,000	200,000	200,000	200,000	200,000	799,000	
County Admin. Building Exterior Enhancements	0.0	0	721,000	0	357,000	364,000	0	0	0	0	0	
Register of Wills and Master Court Renovations	0.0	0	1,107,000	0	587,000	520,000	0	0	0	0	0	
Information Systems Replacement Program	0.0	0	2,187,785	177,785	153,000	156,000	170,000	184,000	198,000	213,000	936,000	
Broadband Wireless Network Infrastructure	0.0	0	169,856	97,856	36,000	36,000	0	0	0	0	0	
Tree Forestation	0.0	0	145,548	29,548	20,000	0	21,000	0	22,000	0	53,000	
General Government Total	0.0	20,000	14,841,257	1,617,257	2,238,000	1,923,000	1,227,000	1,048,000	1,093,000	1,095,000	4,600,000	
<u>Parks & Recreation</u>												
BR Capital Equipment Replacement Program	0.0	0	764,934	260,934	0	52,000	53,000	54,000	55,000	56,000	234,000	
North Central County Park	2.0	81,000	95,000	0	0	0	0	0	0	0	95,000	
Regional Park Equip. Replacement	0.0	0	41,000	0	41,000	0	0	0	0	0	0	

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** Separate Entities

Capital Improvement Ten Year Detail
Fiscal Year 2017 - 2026

Project	Projected Costs			Prior Appr.	Budget Yr		Ten Year Capital Program					Future
	*FTE	Operating	Total		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022		
Project Costs												
Chestnut Grove Park, Overlay Parking Lot	0.0	0	42,000	0	0	0	42,000	0	0	0	0	
Tennis Courts, Resurfacing	0.0	0	159,300	76,300	41,000	21,000	21,000	0	0	0	0	
Doubs Woods, Arts Pavilion Roof Replacement	0.0	0	27,000	0	27,000	0	0	0	0	0	0	
Pavilion Apron Replacement, Various Parks	0.0	0	20,000	0	20,000	0	0	0	0	0	0	
Ag Center Drainage, Asphalt Improvements	0.0	0	20,000	0	20,000	0	0	0	0	0	0	
Marty Snook Park Pool Return Grate Replacement	0.0	0	31,000	0	31,000	0	0	0	0	0	0	
Ag Center Land Acquisition Development	0.0	0	84,000	0	0	42,000	42,000	0	0	0	0	
Parks & Recreation Total	2.0	81,000	1,284,234	337,234	180,000	115,000	158,000	54,000	55,000	56,000	329,000	
Public Safety												
Communications System Replacement	0.0	0	545,373	285,373	260,000	0	0	0	0	0	0	
Communication Tower(s) various locations	0.0	0	528,000	204,000	0	104,000	0	108,000	0	112,000	0	
Motorola Portable Radio Replacement Program	0.0	0	1,110,000	0	102,000	104,000	106,000	108,000	110,000	112,000	468,000	
Phase 2 - Detention Center Expansion	0.0	0	1,200,000	0	0	0	0	0	0	0	1,200,000	
Detention Center - Systemic Projects	0.0	0	3,520,000	550,000	450,000	260,000	265,000	270,000	275,000	280,000	1,170,000	
Emergency Svcs Equip & Vehicle Program	0.0	0	1,906,583	776,583	306,000	94,000	95,000	97,000	83,000	69,000	386,000	
Police, Fire and Emerg Svcs Training Facility	1.0	300,000	5,000,000	0	612,000	3,328,000	1,060,000	0	0	0	0	
Law Enforcement - Vehicle and Equipment Replacement Program	0.0	0	7,725,922	516,922	628,000	628,000	615,000	696,000	715,000	739,000	3,188,000	
Public Safety Total	1.0	300,000	21,535,878	2,332,878	2,358,000	4,518,000	2,141,000	1,279,000	1,183,000	1,312,000	6,412,000	
Railroad Crossings												
Railroad Crossing Improvements	0.0	0	1,634,837	390,837	0	0	284,000	0	0	300,000	660,000	
Railroad Crossings Total	0.0	0	1,634,837	390,837	0	0	284,000	0	0	300,000	660,000	
Road Improvement												
Pavement Maintenance and Rehab Program	0.0	0	64,789,178	10,232,178	4,549,000	4,437,000	5,113,000	5,161,000	5,707,000	5,614,000	23,976,000	
Longmeadow Road	0.0	4,000	539,400	10,400	0	0	0	0	0	0	529,000	
Eastern Boulevard Extended	0.0	4,000	9,650,000	0	0	0	0	0	0	1,120,000	8,530,000	
Southern Boulevard Phase I	0.0	3,000	10,224,100	8,975,100	969,000	280,000	0	0	0	0	0	
E. Oak Ridge Drive/South Pointe Signal	0.0	1,000	338,000	0	0	0	0	114,000	0	224,000	0	

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** Separate Entities

Capital Improvement Ten Year Detail
Fiscal Year 2017 - 2026

Project	Projected Costs				Budget Yr		Ten Year Capital Program					Future
	*FTE	Operating	Total	Prior Appr.	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022		
Project Costs												
Eastern Boulevard Widening Phase II	0.0	2,000	6,117,300	1,836,300	0	780,000	795,000	2,403,000	303,000	0	0	
Transportation ADA	0.0	0	1,659,206	806,206	85,000	84,000	85,000	84,000	84,000	84,000	347,000	
Halfway Boulevard Extended Phase II	0.0	2,000	720,000	0	0	0	0	0	0	0	720,000	
Eastern Blvd at Antietam Drive Improvements	0.0	0	2,256,000	869,000	1,387,000	0	0	0	0	0	0	
Colonel Henry K Douglas Drive Extended Bridge	0.0	2,000	440,000	0	0	0	0	0	0	0	440,000	
Professional Boulevard Extended - Phase II	0.0	3,000	6,051,200	1,414,200	0	1,200,000	1,074,000	2,066,000	297,000	0	0	
Professional Boulevard Bridge - Phase I	0.0	1,000	8,657,000	4,422,000	1,659,000	1,272,000	1,304,000	0	0	0	0	
Marsh Pike from MD60 to Longmeadow	0.0	2,000	450,000	0	0	0	0	0	0	0	450,000	
Mt Aetna Road Spot Improvements	0.0	3,000	780,000	0	0	0	0	0	0	0	780,000	
Burnside Bridge Road Spot Improvements	0.0	0	552,000	0	0	0	0	0	0	0	552,000	
Valley Mall Area Road Improvements Phase II	0.0	0	1,010,000	0	0	0	0	0	0	840,000	170,000	
Intersection and Signal Improvements	0.0	0	446,000	369,000	77,000	0	0	0	0	0	0	
Medical Campus Road Signal	0.0	1,000	432,000	0	0	432,000	0	0	0	0	0	
Bucky Avenue	0.0	0	360,000	0	0	0	0	0	0	0	360,000	
Colonel Henry K. Douglas Drive Extended Phase I	0.0	1,000	2,424,000	0	1,020,000	1,404,000	0	0	0	0	0	
Professional Boulevard Extended - Phase III	0.0	1,000	1,724,000	0	0	0	0	0	652,000	1,072,000	0	
Crayton Boulevard Extended	0.0	1,000	2,209,000	1,071,000	984,000	104,000	0	0	0	0	50,000	
Highway Central Section - New Facility	0.0	20,000	480,000	0	0	0	0	0	0	0	480,000	
HWY Equip and Vehicle Replacement Program	0.0	0	6,047,944	1,343,944	150,000	520,000	371,000	378,000	385,000	560,000	2,340,000	
Highway Maintenance Shop - Western Section	0.0	3,000	376,000	153,000	88,000	135,000	0	0	0	0	0	
Fuel Center - Central Highway Maintenance Facility	0.0	0	1,149,000	899,000	250,000	0	0	0	0	0	0	
Highway Eastern Section - Fuel Tank Replacement	0.0	0	825,000	575,000	250,000	0	0	0	0	0	0	
HWY Western Section - Fuel Tank Replacement	0.0	0	861,000	100,000	98,000	98,000	196,000	197,000	172,000	0	0	
Road Improvement Total	0.0	54,000	131,567,328	33,076,328	11,566,000	10,746,000	8,938,000	10,403,000	7,600,000	9,514,000	39,724,000	
Solid Waste												
Contingency - Solid Waste	0.0	0	376,000	289,000	87,000	0	0	0	0	0	0	
Close Out Cap - Rubble Fill	0.0	0	2,092,000	0	0	0	0	0	100,000	1,992,000	0	

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** Separate Entities

Capital Improvement Ten Year Detail
Fiscal Year 2017 - 2026

Project	Projected Costs			Prior Appr.	Budget Yr		Ten Year Capital Program					Future
	*FTE	Operating	Total		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022		
Project Costs												
Resh Road Gas Trench	0.0	1,000	1,070,000	50,000	1,020,000	0	0	0	0	0	0	
40 West Truck Loading Facility Rehab & Upgrades	0.0	0	108,000	0	0	0	0	108,000	0	0	0	
40 West Pavement Rehab and Bridge Repair	0.0	0	660,000	0	0	0	0	0	660,000	0	0	
Seal Coating Closed Facilities	0.0	0	812,000	0	0	0	0	0	0	0	812,000	
40 West Partial Capping	0.0	0	3,051,000	0	0	0	0	3,051,000	0	0	0	
City County Upgrades	0.0	0	2,380,000	0	0	0	0	0	0	0	2,380,000	
City County Gas Mitigation	0.0	0	678,000	0	122,000	556,000	0	0	0	0	0	
Kaetzel Transfer Station Retaining Wall Replacement	0.0	0	180,000	0	0	0	180,000	0	0	0	0	
SW Equip/Vehicle Replacement Program	0.0	0	280,000	0	26,000	26,000	27,000	27,000	28,000	28,000	118,000	
Solid Waste Total	0.0	1,000	11,687,000	339,000	1,255,000	582,000	207,000	3,186,000	788,000	2,020,000	3,310,000	
Transit												
Fixed Route Bus Replacement Program	0.0	0	4,370,600	484,600	0	2,035,000	0	826,000	0	1,025,000	0	
ADA Bus Replacement	0.0	0	998,000	208,000	0	75,000	87,000	105,000	0	0	523,000	
Vehicle Maintenance Program	0.0	0	3,556,543	392,543	291,000	296,000	302,000	308,000	314,000	319,000	1,334,000	
RouteMatch Fixed Route Module	0.0	0	310,000	0	310,000	0	0	0	0	0	0	
Transportation Development Plan	0.0	0	92,000	0	92,000	0	0	0	0	0	0	
Transit Total	0.0	0	9,327,143	1,085,143	693,000	2,406,000	389,000	1,239,000	314,000	1,344,000	1,857,000	
Water Quality												
Utility Administration												
General Building Improvements	0.0	0	1,387,000	101,000	0	0	530,000	605,000	25,000	25,000	101,000	
Laboratory Rehab of Ventilation System	0.0	0	260,000	0	0	260,000	0	0	0	0	0	
WQ Equip/Vehicle Replacement Program	0.0	0	1,216,706	193,706	94,000	96,000	98,000	99,000	102,000	103,000	431,000	
Utility Administration Total	0.0	0	2,863,706	294,706	94,000	356,000	628,000	704,000	127,000	128,000	532,000	
Wastewater Utility												
Smithsburg WwTP - ENR Upgrades	0.0	10,000	12,488,387	1,495,387	0	0	0	5,493,000	5,500,000	0	0	
Pump Station Upgrades - Various Stations	0.0	0	1,924,683	514,683	510,000	0	0	0	0	0	900,000	
Conococheague WwTP - ENR Upgrades	0.0	349,000	33,062,910	27,423,910	5,639,000	0	0	0	0	0	0	
Replace PO 2 Pump Station	0.0	0	1,375,000	0	0	0	0	1,375,000	0	0	0	
Potomac Edison Pump Station & Force Main	0.0	0	1,574,000	0	0	0	0	1,574,000	0	0	0	
Antietam WwTP - ENR Upgrades	0.0	0	2,992,000	622,000	0	0	0	0	0	0	2,370,000	
New Roof at Conococheague WwTP	0.0	0	256,000	128,000	128,000	0	0	0	0	0	0	

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** Separate Entities

Capital Improvement Ten Year Detail
Fiscal Year 2017 - 2026

Project	Projected Costs			Prior Appr.	Budget Yr		Ten Year Capital Program					Future
	*FTE	Operating	Total		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022		
Project Costs												
General WwTP Improvements	0.0	0	3,344,000	0	0	0	0	0	0	1,004,000	2,340,000	
Collection System Rehabilitation Project	0.0	0	3,538,000	228,000	0	780,000	795,000	0	0	280,000	1,455,000	
Sandy Hook WwTP	0.0	0	784,000	0	0	0	0	0	0	784,000	0	
Heavy Sewer EQP and VEH Replacement	0.0	0	823,000	227,000	88,000	89,000	96,000	75,000	39,000	40,000	169,000	
Replace Grinder Pumps	0.0	0	678,000	26,000	26,000	26,000	27,000	48,000	84,000	85,000	356,000	
Capacity Management Project	0.0	0	1,173,000	800,000	373,000	0	0	0	0	0	0	
Wastewater Utility Total	0.0	359,000	64,012,980	31,464,980	6,764,000	895,000	918,000	8,565,000	5,623,000	2,193,000	7,590,000	
Water Utility												
WQ Water Meter Replacement	0.0	0	573,185	102,185	102,000	104,000	33,000	33,000	33,000	32,000	134,000	
General WTP Improvements	0.0	0	942,000	106,000	0	0	0	0	246,000	0	590,000	
Sharpsburg Water Treatment Plant	0.0	0	808,000	0	0	208,000	0	0	0	0	600,000	
Mt Aetna Water System Improvements	0.0	0	744,000	0	0	0	133,000	0	611,000	0	0	
Highfield/Sharpsburg Water Storage Tank	0.0	0	336,000	0	0	0	0	0	0	336,000	0	
WQ Main Replacement	0.0	0	3,651,000	0	0	0	0	0	0	0	3,651,000	
Water Utility Total	0.0	0	7,054,185	208,185	102,000	312,000	166,000	33,000	890,000	368,000	4,975,000	
Water Quality Total	0.0	359,000	73,930,871	31,967,871	6,960,000	1,563,000	1,712,000	9,302,000	6,640,000	2,689,000	13,097,000	
TOTAL	6.5	993,000	452,220,803	112,313,803	39,033,000	32,599,000	26,765,000	38,712,000	33,274,000	35,837,000	133,687,000	
County Operating Impact	3.0	818,000										
**Board of Education	0.0	15,000										
**Community College	2.0	104,000										
**Library	1.5	56,000										
Total	6.5	993,000										

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** Separate Entities

Capital Improvement Ten Year Detail
Fiscal Year 2017 - 2026

	Budget Yr				Ten Year Capital Program				
	Total	Prior Appr.	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future
Funding Sources									
General Fund	52,094,606	19,021,606	3,215,000	2,906,000	3,042,000	2,958,000	3,242,000	3,342,000	14,368,000
Highway Fund	9,274,000	424,000	885,000	885,000	885,000	885,000	885,000	885,000	3,540,000
Hotel Rental Fund	423,000	0	423,000	0	0	0	0	0	0
Solid Waste Fund	636,000	269,000	113,000	26,000	27,000	27,000	28,000	28,000	118,000
Utility Admin Fund	1,468,706	294,706	94,000	96,000	98,000	99,000	127,000	128,000	532,000
Water Fund	573,185	102,185	102,000	104,000	33,000	33,000	33,000	32,000	134,000
Sewer Fund	3,986,593	2,738,593	114,000	115,000	123,000	123,000	123,000	125,000	525,000
Airport Fund	600,000	64,000	160,000	39,000	40,000	41,000	42,000	43,000	171,000
Tax Supported Bond	132,798,100	12,798,100	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	48,000,000
Self Supported Bond	53,573,187	11,374,187	4,025,000	1,804,000	1,613,000	8,346,000	7,067,000	4,396,000	14,948,000
Transfer Tax	16,572,000	1,100,000	1,451,000	1,604,000	1,608,000	1,400,000	1,283,000	726,000	7,400,000
Excise Tax - Schools	4,719,400	869,400	385,000	385,000	385,000	385,000	385,000	385,000	1,540,000
Excise Tax - Roads	1,530,320	270,320	126,000	126,000	126,000	126,000	126,000	126,000	504,000
Excise Tax - Other	319,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	116,000
Excise Tax - Library	140,200	40,200	10,000	10,000	10,000	10,000	10,000	10,000	40,000
Excise Tax - Non-Residential	4,221,000	50,000	50,000	50,000	60,000	438,000	445,000	620,000	2,508,000
Capital Reserve - Highway	575,000	575,000	0	0	0	0	0	0	0
Capital Reserve - General	16,798,660	13,999,660	804,000	1,995,000	0	0	0	0	0
Capital Reserve - Transit	15,000	0	15,000	0	0	0	0	0	0
Capital Reserve - Sewer	373,000	0	373,000	0	0	0	0	0	0
Federal Grant	34,250,627	8,390,627	4,808,000	3,658,000	2,282,000	2,946,000	2,163,000	2,398,000	7,605,000
State Grant	100,575,219	39,808,219	9,351,000	6,578,000	4,215,000	6,427,000	5,286,000	6,851,000	22,059,000
Contributions	16,704,000	95,000	500,000	189,000	189,000	2,439,000	0	3,713,000	9,579,000
TOTAL	452,220,803	112,313,803	39,033,000	32,599,000	26,765,000	38,712,000	33,274,000	35,837,000	133,687,000

General Fund

General Fund Revenue Summary	81
General Fund Revenue Detail	83
General Fund Expenditure Summary	91
General Fund Expenditure Detail by Department and Agency	
General Fund Education Summary	93
Board of Education	95
Hagerstown Community College	97
Washington County Free Library	99
Library Maintenance	101
General Fund Public Safety Summary	103
Sheriff – Judicial	105
Sheriff – Process Servers	107
Sheriff – Patrol	109
Sheriff – Central Booking	111
Sheriff – Detention Center	113
Sheriff – Day Reporting Center	115
Sheriff – Narcotics Task Force	117
Civil Air Patrol	119
Fire and Rescue Volunteer Services	121
Fire and Rescue Operations	123
Air Unit	125
Special Operations	127
911 – Communications	129
Emergency Management	131
Wireless Communications	133
Humane Society of Washington County	135
General Fund Transfers Summary	137
Operating Transfers	139
Capital Transfers	141

General Fund Court System Summary	143
Circuit Court	145
Orphans Court	147
State’s Attorney	149
General Fund State Functions Summary	151
Health Department	153
Social Services	157
Agricultural Extension Service	159
Election Board	163
Soil Conservation	165
Weed Control	167
Gypsy Moth Program	169
General Fund Community Funding Summary	171
Community Funding	173
General Fund General Operations Summary	175
County Commissioners	177
County Clerk	179
County Administrator	181
Public Relations and Community Affairs	183
Budget and Finance	185
Independent Accounting and Audit	187
Purchasing	189
Treasurer	191
County Attorney	193
Human Resources	195
Central Services	197
Information Technology	199
General Operations	201
General Fund Buildings Summary	203
Buildings	205
General Fund Other Summary	207
Women’s Commission	209
Grants	211
General Fund Medical Summary.....	213
Medical Examiner	215

General Fund Public Works; Engineering; Construction; Plan Review; Permitting; & Planning Summary	217
Public Works	219
Engineering	221
Construction	223
Plan Review	225
Permitting	227
Planning and Zoning	229
Zoning Appeals	231
General Fund Parks and Facilities Summary	233
Buildings, Grounds, and Parks	235
Martin L. Snook Pool	237
Fitness and Recreation	239
General Fund Business Development Summary	241
Department of Business Development	243

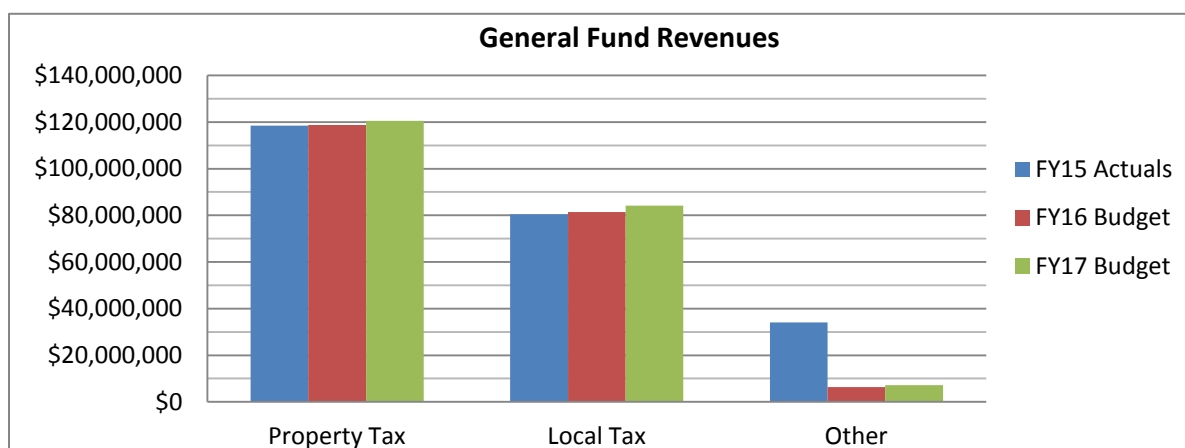
General Fund – Revenue Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Property Tax	118,532,386	118,695,180	120,495,940	1,800,760	1.52%
Local Taxes	80,477,072	81,480,000	84,100,000	2,620,000	3.22%
Interest Earnings	295,254	379,000	375,000	(4,000)	(1.06%)
Charges for Services:					
Plan Review and Permitting	1,303,267	1,172,900	1,235,400	62,500	5.33%
Planning and Zoning	20,963	18,600	23,900	5,300	28.49%
Parks and Recreation	450,551	458,300	476,550	18,250	3.98%
Public Safety	1,753,895	1,693,250	1,859,400	166,150	9.81%
Other	762,102	698,720	676,730	(21,990)	(3.15%)
Grants for Operations	3,478,054	1,996,500	2,514,730	518,230	25.96%
Bond Proceeds	26,026,715	0	0	0	0.00%
Total	233,100,259	206,592,450	211,757,650	5,165,200	2.50%

General Fund Revenue Structure

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

Major revenue categories are Property Tax, Local Taxes, Interest Earnings, Charges for Services, and Grants for Operations, which can be seen in the table above. Property Tax and Local Taxes represent the two major revenue sources in the General Fund, as they comprise 97% or \$200.1 million of total General Fund revenues. Detail of the revenue sources and the underlying assumptions can be read on pages 83-89.

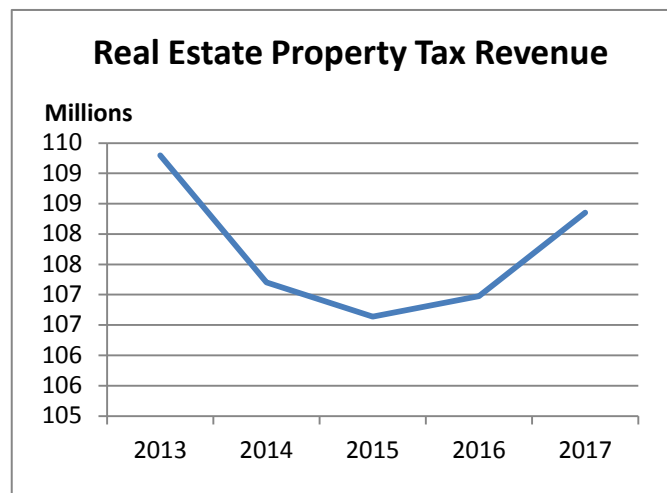


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General Fund – Revenue Detail

Property Tax					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Real Estate Property Tax	106,526,518	106,977,350	108,354,710	1,377,360	1.29%
Corporate Personal Property Tax	12,761,837	12,497,840	12,950,000	452,160	3.62%
State Administrative Fees	(508,043)	(525,000)	(600,000)	(75,000)	14.29%
Interest on Property Taxes	411,564	480,000	430,000	(50,000)	(10.42%)
Payment in Lieu of Taxes	308,522	276,510	292,980	16,470	5.96%
Enterprise Tax Reimbursement	223,085	257,510	168,740	(88,770)	(34.74%)
Service Charge – Semi-Annual	123,319	130,000	130,000	0	0.00%
Tax Sale Penalty and Other Fees	63,486	50,000	60,000	10,000	20.00%
Enterprise Zone Tax Credit	(474,528)	(515,020)	(337,480)	177,540	(34.47%)
Agricultural Tax Credit	(353,228)	(350,000)	(370,000)	(20,000)	5.71%
New Jobs Tax Credit	(16,987)	0	0	0	0.00%
Historical Tax Credit	(661)	(5,000)	(5,000)	0	0.00%
County Homeowners Tax	(239,865)	(260,000)	(250,000)	10,000	(3.85%)
Other Credits	(627)	(29,000)	(38,000)	(9,000)	31.03%
Discount Allowed – Property Tax	(310,859)	(310,000)	(310,000)	0	0.00%
Federal Payment in Lieu of Taxes	18,853	19,990	19,990	0	0.00%
Total	118,532,386	118,695,180	120,495,940	1,800,760	1.52%

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 57.0% of General Fund revenues. Property assessments are performed on a triennial basis by the State of Maryland, Department of Assessments and Taxation to determine the property for taxing purposes. Tax billings and collections of the County share of property taxes are performed by the County. The real estate tax due is determined by multiplying the assessed value of the property by the tax rate of \$.948 for each \$100 of assessed value. Property tax is estimated at \$120.5 million for FY2017, which is an increase of \$1.8 million or 1.52%. The majority of the increase is due to an increase in the County's taxable base as a result of reassessments. Property taxes are estimated by several methods, including trend analysis, economic analysis, and real estate analysis. The primary means, however, are the assessments provided by the Maryland Department of Assessments and Taxation, and full detail is provided on their website at www.dat.state.md.us/sdatweb/stats. Below is a graph showing the trend analysis of Real Estate Property Tax revenue from 2013 to 2017.

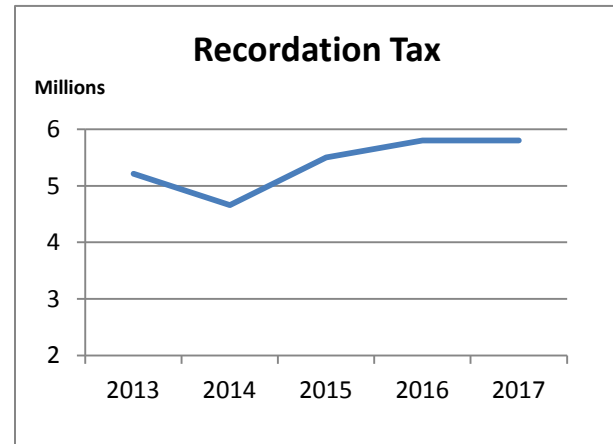
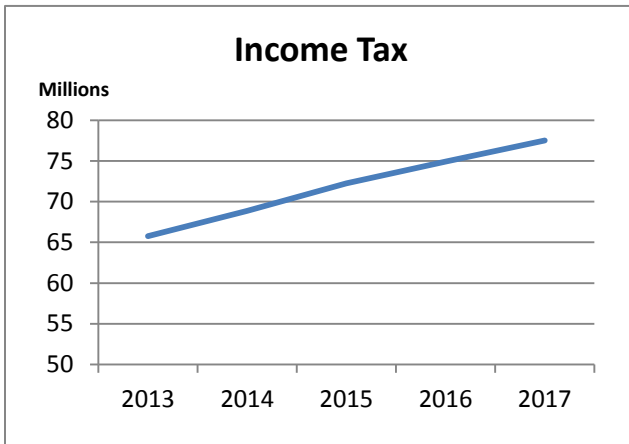


Local Taxes					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Income Tax	73,603,292	74,910,000	77,500,000	2,590,000	3.46%
Admissions and Amusement Tax	281,568	300,000	300,000	0	0.00%
Recordation Tax	6,078,677	5,800,000	5,800,000	0	0.00%
Trailer Tax	513,535	470,000	500,000	30,000	6.38%
Total	80,477,072	81,480,000	84,100,000	2,620,000	3.22%

Local Taxes are projected to increase by \$2.6 million or 3.22% in FY2017. Income and Recordation Tax account for 99% of this category. The Income Tax is the second largest revenue source for the County, representing 36.7% of General Fund revenues. It is the most economically sensitive revenue in the County and reflects downturns in the local economy much faster than the property tax. The income tax rate in Washington County is 2.8%. Revenue from the income tax is derived from personal income from County residents such as salaries and social security payments as well as income from capital gains, interest, and some business income. This tax is collected by the State Comptroller of the Treasury and distributions are made to the counties throughout the year based upon collection deadlines. This is the most difficult revenue to project due to its volatility. The Income Tax budget was based on several factors including projected personal income trends, unemployment history, unemployment projections, job growth, state budgetary actions, and trend analysis. The State passed legislation that repeals the requirement for the County to repay the income tax reserve. Also, the State modified the exemption allowances for income tax which result in additional income tax for the County.

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 \$5.8 million and is based on current trends and projected economic outlooks, excluding one-time revenues.

Below are graphs showing the trend analysis of Income and Recordation tax revenues from 2013 to 2017.



Interest Earnings					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Interest Income – Investments	275,179	350,000	350,000	0	0.00%
Interest Income – Municipal Investment	15,445	25,000	25,000	0	0.00%
Interest Income – Other	4,630	4,000	0	(4,000)	(100.00%)
Total	295,254	379,000	375,000	(4,000)	(1.06%)

Budgeted interest earnings are based on the current year's investment amount with the expected interest rates, which are expected to remain relatively stable. The County has worked with investment bankers to realize as much interest as possible through investing in longer term investments and laddering maturity dates.

Charges for Services – Permitting and Plan Review					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Miscellaneous Licenses	800	800	700	(100)	(12.50%)
Building Permits – Residential	200,991	180,000	170,000	(10,000)	(5.56%)
Building Permits – Commercial	184,936	140,000	140,000	0	0.00%
Municipal Fees	12,837	8,000	12,000	4,000	50.00%
Electrical Licenses Fees	87,400	5,500	7,000	1,500	27.27%
Electrical Permit – Residential	186,627	175,000	225,000	50,000	28.57%
Electrical Permit – Commercial	138,703	120,000	140,000	20,000	16.67%
HVAC Registration Fees	3,400	13,500	14,000	500	3.70%
HVAC – Residential	92,011	95,000	95,000	0	0.00%
HVAC – Commercial	34,254	40,000	40,000	0	0.00%
Other Permit Fees	35,400	35,000	40,000	5,000	14.29%
Plumbing Licenses Fees	5,355	24,000	26,000	2,000	8.33%
Plumbing Permits – Residential	95,077	100,000	100,000	0	0.00%
Plumbing Permits – Commercial	30,998	50,400	40,000	(10,400)	(20.63%)
Drawings/Blue Line Prints	625	400	400	0	0.00%
Review Fees	148,693	150,000	150,000	0	0.00%
Other Planning Fees	45,060	35,000	35,000	0	0.00%
Fines and Forfeitures	100	300	300	0	0.00%
Total	1,303,267	1,172,900	1,235,400	62,500	5.33%

Permitting revenue is projected to increase by \$62,500 for FY2017. Electrical permitting fees are increasing due to the rise in the number of solar projects.

Charges for Services – Planning and Zoning					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Zoning Appeals	12,150	16,000	16,000	0	0.00%
Rezoning	7,880	2,000	7,000	5,000	250.00%
Development Fees	545	300	500	200	66.67%
Other Planning Fees	388	300	400	100	33.33%
Total	20,963	18,600	23,900	5,300	28.49%

Plan review fees are projected to total \$23,900. The major revenue source in this category is zoning appeals which are budgeted to generate \$16,000. Development fees include site plan and subdivision review. Fees vary from project to project depending on the number of lots or acres in the subdivision.

Charges for Services – Parks and Recreation					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Parks:					
Sale of Wood	9,730	7,000	5,000	(2,000)	(28.57%)
Rental Fees	36,785	40,000	40,000	0	0.00%
Ball Field Fees	10,622	10,800	10,800	0	0.00%
Ball Field Lighting Fees	2,614	4,500	3,000	(1,500)	(33.33%)
Concession Stands	3,424	4,500	4,500	0	0.00%
Contributions	1,521	1,000	1,000	0	0.00%
Program Fees	7,993	9,000	9,000	0	0.00%
Fuel	1,599	1,500	1,500	0	0.00%
Martin L. Snook Pool:					
Pool Fees	43,956	60,000	50,000	(10,000)	(16.67%)
Concession Fees	13,866	20,000	15,000	(5,000)	(25.00%)
Recreation:					
Program Fees	318,441	300,000	336,750	36,750	12.25%
Total	450,551	458,300	476,550	18,250	3.98%

Parks and Recreation revenue are projected to produce \$476,550 for FY2017. A majority 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 \$336,750 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 \$50,000 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	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Sheriff – Judicial:					
Sheriff Fees	51,627	50,000	50,000	0	0.00%
Peace Order Service	7,320	5,600	5,600	0	0.00%
Sheriff – Process Servers:					
Peace Order Service	246,949	255,000	220,000	(35,000)	(13.73%)
Sheriff – Patrol:					
Parking Violations	3,868	400	400	0	0.00%
School Bus Camera Fines	33,000	18,000	25,000	7,000	38.89%
Sale of Publications	6,614	5,000	5,000	0	0.00%
Reimbursed Expenses	154,127	130,000	136,000	6,000	4.62%
Sheriff – Central Booking:					
Rental Income	15,720	15,720	15,720	0	0.00%
Sheriff – Detention:					
Housing Federal Prisoners	77	0	0	0	0.00%
Housing State Prisoners	198,945	225,000	225,000	0	0.00%
Home Detention Fees	14,815	10,000	50,960	40,960	409.60%
Prisoners Release Program Fees	35,333	35,000	66,640	31,640	90.40%
Alien Inmate Reimbursement	8,074	15,000	15,000	0	0.00%
Social Security Income	13,580	18,000	18,000	0	0.00%
Reimbursed Expenses	160,502	120,000	7,000	(113,000)	(94.17%)
Sheriff – Day Reporting:					
Day Reporting Fee	0	0	216,000	216,000	100.00%
Sheriff – Narcotics Task Force:					
Reimbursed Expenses	269,622	290,520	302,620	12,100	4.16%
Emergency Services:					
EMCS Salary Reimbursement	15,600	15,600	15,600	0	0.00%
False Alarm Fines	73,515	64,000	64,000	0	0.00%
Reimbursed Expenses	428,807	405,630	405,630	0	0.00%
Wireless Communications:					
Rental - Other	15,800	14,780	15,230	450	3.04%
Total	1,753,895	1,693,250	1,859,400	166,150	9.81%

Public Safety is projected to generate fees of \$1.86 million for FY2017. The reimbursed expense for Emergency Services is the largest single source of revenue in this category. The County and City consolidated their 911 centers and the City will reimburse the County 85% of the previous City employees' wages.

Charges for Services – Other					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Circuit Court:					
Reimbursed Jurors	76,785	80,000	75,000	(5,000)	(6.25%)
Reimbursed Expense	14,270	8,420	8,420	0	0.00%
State's Attorney					
Reimbursed Expense	49,948	60,000	60,000	0	0.00%
Purchasing:					
Sale of Publications	1,920	2,000	1,000	(1,000)	(50.00%)
Engineering:					
Drawings/Blue Line Prints	2,995	3,000	3,000	0	0.00%
Reimbursed Expenses	11,671	5,000	7,500	2,500	50.00%
Construction:					
Other Permit Fees	750	500	500	0	0.00%
Fines & Forfeitures	0	1,000	1,000	0	0.00%
Review Fees	2,500	5,500	5,500	0	0.00%
Other Planning Fees	75	250	250	0	0.00%
Information Technology:					
Digital Data Fees	5,000	2,000	0	(2,000)	(100.00%)
Other Planning Fees (GIS Plots)	80	100	100	0	0.00%
Weed Control:					
Weed Control Fees	238,662	203,200	194,710	(8,490)	(4.18%)
General:					
Gain/Loss – Sale of Asset	16,599	25,000	25,000	0	0.00%
Rental – Building	107,296	111,250	99,250	(12,000)	(10.79%)
Reimburse Administrative	10,154	15,000	15,000	0	0.00%
Reimburse Expense – Other	21,283	15,000	20,000	5,000	33.33%
Election Filing Fees	997	1,000	0	(1,000)	(100.00%)
Miscellaneous	171,140	150,000	150,000	0	0.00%
Sheriff Auxiliary	28,980	10,000	10,000	0	0.00%
Bad Check Fee	1,000	500	500	0	0.00%
Cash Drawer Over (Under)	(3)	0	0	0	0.00%
Total	762,102	698,720	676,730	(21,990)	(3.15%)

Other Charges for Services accounts for fees generally related to general operational costs or minor categories and are small in nature. The major revenue sources in this section are Rental – Building, Reimbursed Expenses for the courts, and Weed Control. The County owns various properties that are rented for various rates. Reimbursed expenses for the court system represents (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	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Law Enforcement Grant	205,473	170,000	670,000	500,000	294.12%
State Aid for Police	662,984	650,000	680,730	30,730	4.73%
State:					
Alcoholic Beverage Licenses	4,821	7,500	5,000	(2,500)	(33.33%)
Trader's Licenses	194,125	210,000	200,000	(10,000)	(4.76%)
Court Costs and Fines	92,660	50,000	50,000	0	0.00%
Marriage Ceremony Fees	2,980	4,000	4,000	0	0.00%
911 Fees	841,392	850,000	850,000	0	0.00%
Marriage Licenses	54,165	55,000	55,000	0	0.00%
State Park Fees	116,746	0	0	0	0.00%
Programs	20,935	0	0	0	0.00%
Operating Grants	1,281,773	0	0	0	0.00%
Total	3,478,054	1,996,500	2,514,730	518,230	25.96%

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

911 fees are set at \$.75 per call to help defray County operating cost on all stationary and cellular residential and commercial telephone accounts. The telephone companies collect the tax and remit it to the State. The State in turn distributes the income to the counties plus interest.

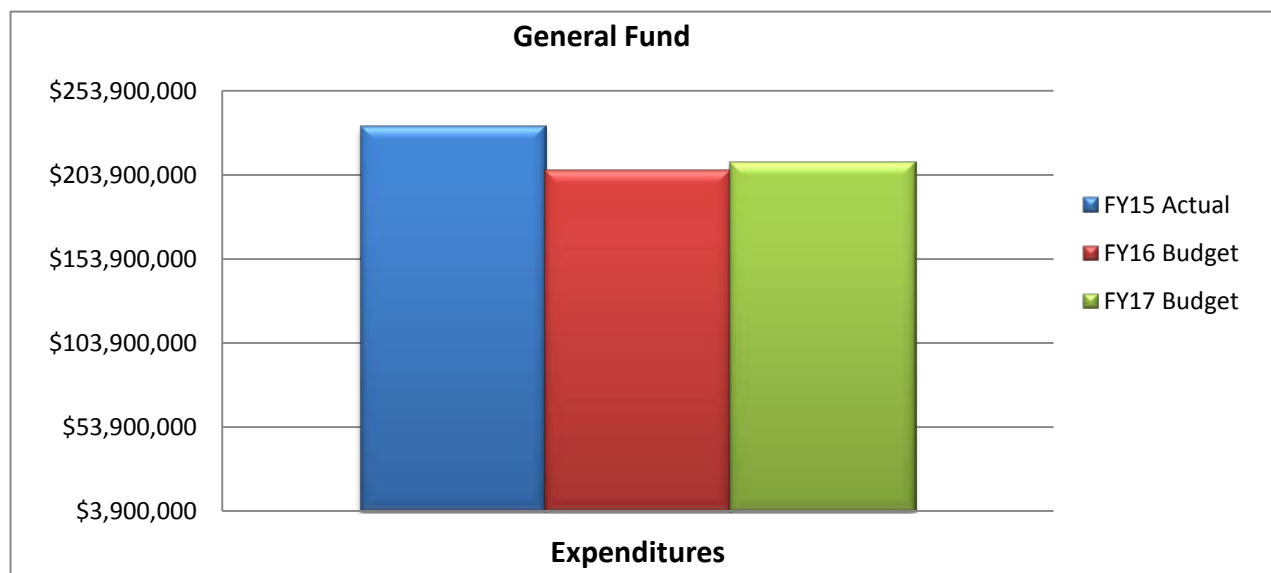
Other					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Bond Proceeds	26,026,715	0	0	0	0.00%
Total	26,026,715	0	0	0	0.00%

GRAND TOTAL	233,100,259	206,592,450	211,757,650	5,165,200	2.50%
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General Fund – Expenditure Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Education	106,731,648	107,110,870	107,452,410	341,540	0.32%
Public Safety	40,794,187	42,819,930	44,663,270	1,843,340	4.30%
Transfers	55,124,720	26,686,770	28,928,000	2,241,230	8.40%
Court System	4,368,406	4,777,370	4,887,670	110,300	2.31%
State Functions	4,105,370	4,473,490	4,443,400	(30,090)	(0.67%)
Community Funding	1,578,826	1,683,420	1,700,000	16,580	0.98%
General Operations	8,889,079	8,451,560	8,773,670	322,110	3.81%
Buildings	1,165,390	1,350,290	1,293,990	(56,300)	(4.17%)
Other	1,248,155	2,000	2,000	0	0.00%
Medical	17,170	15,000	20,000	5,000	33.33%
Public Works	228,689	224,120	232,390	8,270	3.69%
Engineering	1,449,156	1,549,270	1,613,930	64,660	4.17%
Construction	1,626,536	1,692,180	1,764,870	72,690	4.30%
Plan Review	1,751,199	1,850,590	931,740	(918,850)	(49.65%)
Permitting	0	0	1,031,510	1,031,510	100.00%
Planning & Zoning	668,313	722,950	741,770	18,820	2.60%
Parks & Facilities	2,730,604	2,623,610	2,709,530	85,920	3.27%
Business Development	525,355	559,030	567,500	8,470	1.52%
Total	233,002,803	206,592,450	211,757,650	5,165,200	2.50%



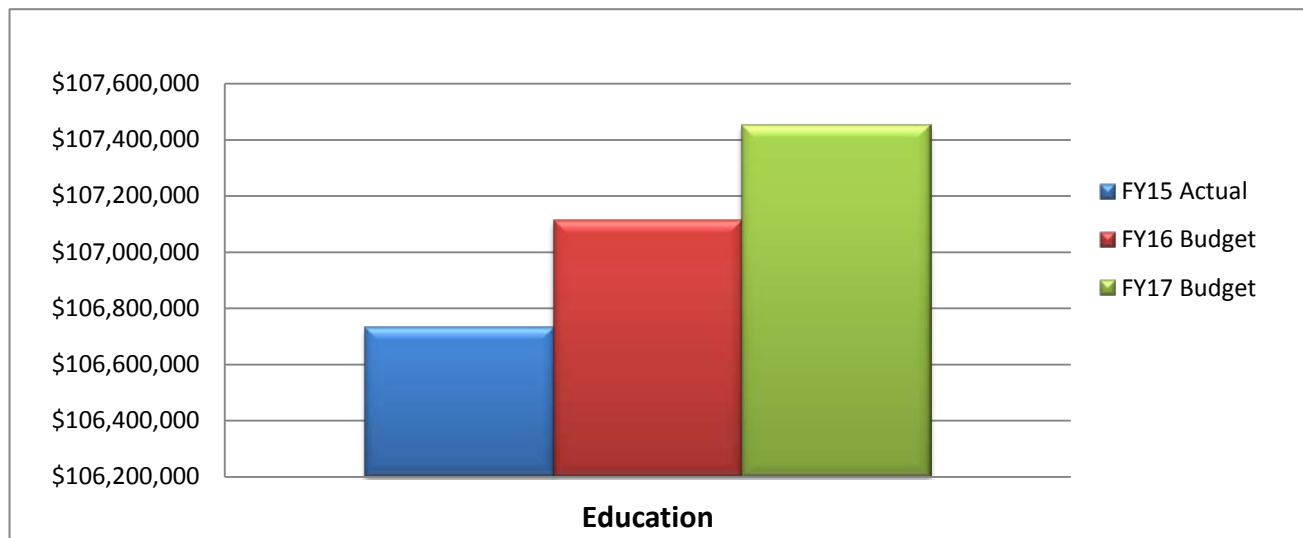
General Fund expenditures are classified first by function or program, such as, education, public safety, courts, etc. This representation can be seen above, with the largest categories being education, public safety, and operating and capital transfers. You will see that total appropriations increased by 2.5% or \$5.2 million from FY16. Each category is shown in detail following this page.

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

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

General Fund – Education Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Board of Education	94,845,452	94,844,030	94,844,030	0	0.00%
Hagerstown Community College	8,965,010	9,265,010	9,543,050	278,040	3.00%
Free Library	2,892,330	2,967,330	3,029,330	62,000	2.09%
Library Branch Maintenance	28,856	34,500	36,000	1,500	4.35%
Total	106,731,648	107,110,870	107,452,410	341,540	0.32%



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Board of Education

Fund:	General Fund	Category:	Education
Program Code:	90000	Contact:	Dr. Clayton Wilcox

Agency Function:

Washington County Public Schools is a countywide system serving approximately 22,300 students in 26 elementary schools, 7 middle schools, 1 middle-senior high school, 1 senior high school for the arts, 6 senior high schools, 1 outdoor education center, 1 special education center, 1 technical high school, 1 early childhood center, 1 alternative learning academy, and 1 evening high school. In addition, four of the elementary schools and three of the middle schools offer magnet programs for gifted and talented education, and many high schools offer academies and signature programs.

Goals for Fiscal Year 2017

- ✓ Deliver the essential curriculum in electronic form to teachers and begin implementation of an aligned, cohesive curriculum and formative assessment system.
- ✓ Provide differentiated professional development for all instructional staff in the use and implementation of the digital curriculum and the nine capacities.
- ✓ Implement the digital learning plan standard of 1:1 student to mobile computer ratio and refresh.
- ✓ Complete construction of Jonathan Hager Elementary School and perform systemic replacements at aging schools.
- ✓ Pursue options for expansion of downtown Hagerstown facilities.

Funding Sources

Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	94,845,452	94,844,030	94,844,030	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	94,845,452	94,844,030	94,844,030	0	0.00%

Program Expenditures

Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	4,099,800	4,841,760	4,841,760	0	0.00%
Operating	90,745,652	90,002,270	90,002,270	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	94,845,452	94,844,030	94,844,030	0	0.00%

Summary of County Required Contribution to State Retirement System

Fiscal Year	Required Contribution	Budgeted
2015	4,099,702	4,099,800
2016	4,841,754	4,841,760
2017*	0	0

*Consolidated with Maintenance of Effort Appropriation.

Summary of Maintenance of Effort Appropriations

Fiscal Year	Maintenance of Effort Requirement	Local Funding	Excess of MOE Requirement
2015	90,745,750	90,745,750	0
2016	90,002,270	90,002,270	0
2017	94,607,570	94,844,030	0

Composite Cost Per Pupil

Fiscal Year	Budgeted Cost	Enrollment	Cost Per Pupil
2015	259,328,230	22,327	11,615
2016	259,322,774	22,303	11,627
2017	262,624,917	22,576 (projected)	11,633

Hagerstown Community College

Fund:	General Fund	Category:	Education
Program Code:	90040	Contact:	Dr. Guy Altieri

Agency Function:

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

Goals for Fiscal Year 2017

- ✓ Utilize new enrollment management model to proactively reach out to County public school students to increase overall student enrollments.
- ✓ Significantly increase the number of local junior high and high school students who are assisted in identifying early and following an educational pathway that will prepare them to be academically and socially ready to enter and succeed with a postsecondary education, based on their interests and abilities.
- ✓ Expand college readiness programs in partnership with Washington County Public Schools to increase access for traditionally underprepared students from families that have never attended college.
- ✓ Play a leadership role in transforming Washington County's workforce to better align with jobs of the future.
- ✓ Increase STEMM Middle College enrollments by expanding the number of middle and high school students following the curriculum pathways, adding more timely recruitment and marketing components, and refining program tracks, especially in the pre-medical, advanced manufacturing, and engineering technology areas.
- ✓ Plan to expand proactive student interventions to assist with student retention and program completion, including an expanded student development program based in the new Student Center.
- ✓ Significantly improve the structure and the utilization of awarding credits for prior learning by adding financial aid assistance and greater visibility to this method of earning credits.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	8,965,010	9,265,010	9,543,050	278,040	3.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	8,965,010	9,265,010	9,543,050	278,040	3.00%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	8,965,010	9,265,010	9,543,050	278,040	3.00%
Capital Outlay	0	0	0	0	0.00%
Total	8,965,010	9,265,010	9,543,050	278,040	3.00%

Services Provided or Clients Served (Unduplicated)			
Programs	FY2015	FY2016*	Projected FY2017
Credit	6,491	5,954	6,109
Non-Credit	8,878	6,637	6,733
Total**	14,747	12,043	12,284

*Unofficial (awaiting summer enrollment). **The total number of credit students plus the total non-credit students will not equal the total because some students are in both categories, but only included once in the total.

Washington County Free Library

Fund:	General Fund	Category:	Education
Program Code:	93400	Contact:	Mary Baykan

Agency Function:

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

Goals for Fiscal Year 2017

- ✓ Continue to work with the County and the architect to complete architectural phase of the new Hancock Branch Library.
- ✓ Continue to partner with the Barbara Ingram School for the Arts as their campus library.
- ✓ Work with different communities within Washington County to develop the next Library System Strategic Plan.
- ✓ Continue to partner with the Maryland Symphony Orchestra in providing a series of five music related lectures.
- ✓ Partner with the Western Maryland Regional Library to complete a comprehensive Salary Study.
- ✓ Provide STEM programs throughout the library system for school age children and their families.
- ✓ Engage the young adults/teens through the Teen Idol, Just Dance, and ComicCon events.
- ✓ Provide emerging literacy classes for preschoolers throughout the library system.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	2,892,330	2,967,330	3,029,330	62,000	2.09%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	2,892,330	2,967,330	3,029,330	62,000	2.09%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	2,892,330	2,967,330	3,029,330	62,000	2.09%
Capital Outlay	0	0	0	0	0.00%
Total	2,892,330	2,967,330	3,029,330	62,000	2.09%

Services Provided or Clients Served		
Programs	2014	2015
Circulation of library materials	1,141,197	1,212,477
Children's Story Hours	1,504	1,515
Informational Programs for Adults	303	452
Registration of new borrowers	9,047	6,734
Reference questions answered	127,005	129,070
Number of computer center users	134,168	185,771

Library Maintenance

Fund:	General Fund	Category:	Education
Program Code:	10990, 10991, 10992	Contact:	James Sterling

Departmental Function:

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

Clear Spring Library
Smithsburg Library
Boonsboro Library

Goals for Fiscal Year 2017

- ✓ Evaluate electric lighting to reduce costs.
- ✓ Develop better, cost effective system to protect exposed wood on buildings.

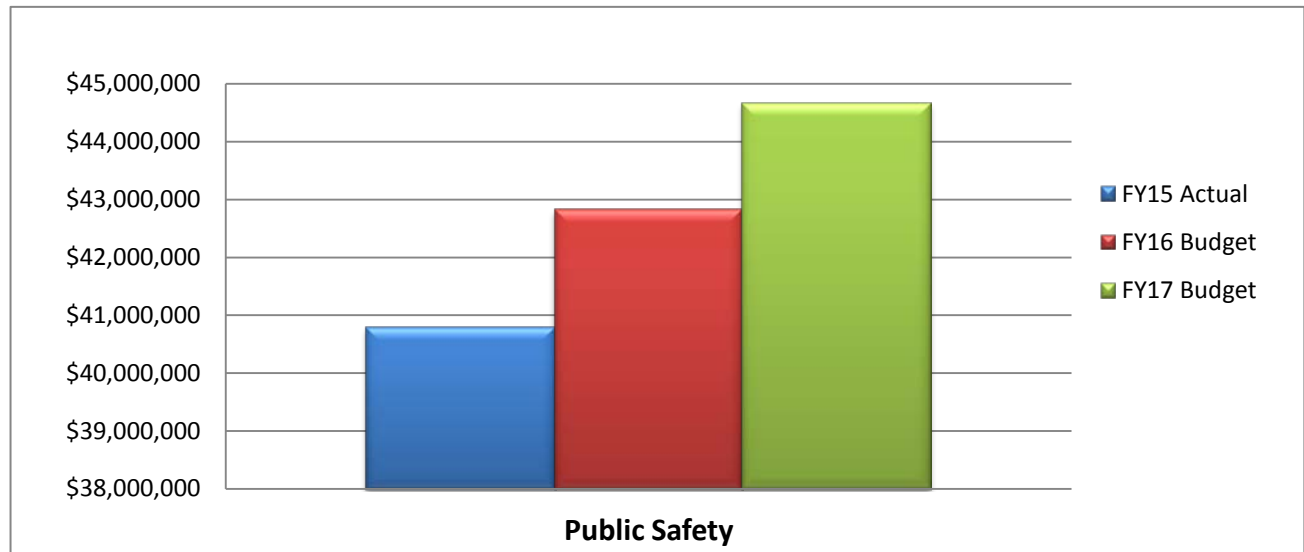
Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	28,856	34,500	36,000	1,500	4.35%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	28,856	34,500	36,000	1,500	4.35%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	28,856	34,500	36,000	1,500	4.35%
Capital Outlay	0	0	0	0	0.00%
Total	28,856	34,500	36,000	1,500	4.35%

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General Fund – Public Safety Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Sheriff – Judicial	2,258,447	2,418,650	2,503,030	84,380	3.49%
Sheriff – Process Servers	129,238	131,670	140,440	8,770	6.66%
Sheriff – Patrol	9,174,373	9,597,500	9,789,120	191,620	2.00%
Sheriff – Central Booking	820,382	854,080	903,080	49,000	5.74%
Sheriff – Detention Center	12,730,678	13,415,240	13,530,730	115,490	0.86%
Sheriff – Day Reporting Center	0	0	627,060	627,060	100.00%
Sheriff – Narcotics Task Force	625,081	680,680	712,340	31,660	4.65%
Civil Air Patrol	3,600	3,600	3,600	0	0.00%
Fire & Rescue Volunteer Services	6,798,569	7,188,370	7,306,500	118,130	1.64%
Fire & Rescue Operations	1,164,315	1,208,510	1,495,950	287,440	23.78%
Air Unit	56,944	31,060	36,190	5,130	16.52%
Special Operations	373,533	368,620	479,270	110,650	30.02%
911 – Communications	3,988,537	4,230,110	4,426,830	196,720	4.65%
Emergency Management	136,266	133,700	168,870	35,170	26.31%
Wireless Communications	1,298,864	1,310,850	1,250,260	(60,590)	(4.62%)
Humane Society of Washington County	1,199,320	1,247,290	1,290,000	42,710	3.42%
Sheriff Auxiliary	36,040	0	0	0	0.00%
Total	40,794,187	42,819,930	44,663,270	1,843,340	4.30%



Sheriff – Judicial

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Repair and replace the outdated video and camera system operations in the Circuit Court by a grant funded through the administration office of the courts.
- ✓ Review all security procedures used in the Court House.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,994,027	2,193,050	2,277,430	84,380	3.85%
Grants/Intergovernmental	205,473	170,000	170,000	0	0.00%
Fees/Charges	58,947	55,600	55,600	0	0.00%
Total	2,258,447	2,418,650	2,503,030	84,380	3.49%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	2,091,886	2,241,380	2,356,280	114,900	5.13%
Operating	163,298	174,110	146,750	(27,360)	(15.71%)
Capital Outlay	3,263	3,160	0	(3,160)	(100.00%)
Total	2,258,447	2,418,650	2,503,030	84,380	3.49%

Positions	
Title	Full Time
Deputy Sheriff Captain	1
Deputy Sheriff Lieutenant	1
Deputy Sheriff Sergeant	2
Deputy Sheriff First Class	12
Deputy Sheriff	1
Deputy First Class (Security)	4
Administrative Assistant	1
Records Supervisor	1
Senior Office Associate	2
Total	25

Sheriff – Process Servers

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Train the two new Process Servers who started in April 2016 to effectively serve all summons and evictions associated with the District Court process.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	(117,711)	(123,330)	(79,560)	43,770	35.49%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	246,949	255,000	220,000	(35,000)	(13.73%)
Total	129,238	131,670	140,440	8,770	6.66%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	119,232	126,230	132,890	6,660	5.28%
Operating	4,532	5,440	7,550	2,110	38.79%
Capital Outlay	5,474	0	0	0	0.00%
Total	129,238	131,670	140,440	8,770	6.66%

Positions	
Title	Full Time
Senior Office Associate	1
Total	1

Sheriff – Patrol

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Enhance the security of the Patrol Building.
- ✓ Implement a Body Worn Camera Program.
- ✓ Train and fully implement the Civil Disturbance Unit.
- ✓ Enhance the Sheriff's office website and ensure all mandated information is contained on the site.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	8,313,780	8,794,100	8,941,990	147,890	1.68%
Grants/Intergovernmental	662,984	650,000	680,730	30,730	4.73%
Fees/Charges	197,609	153,400	166,400	13,000	8.47%
Total	9,174,373	9,597,500	9,789,120	191,620	2.00%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	7,895,184	8,459,530	8,767,940	308,410	3.65%
Operating	1,245,050	1,137,970	1,021,180	(116,790)	(10.26%)
Capital Outlay	34,139	0	0	0	0.00%
Total	9,174,373	9,597,500	9,789,120	191,620	2.00%

Positions	
Title	Full Time
Sheriff	1
Chief Deputy	1
Major	1
Captain	2
Lieutenant	6
Sergeant	11
Corporal	3
Deputy First Class	33
Deputy	25
Office Manager	1
Administrative Assistant	1
Senior Office Associate	3
Auto Services Technician	1
Public Safety Systems Manager	1
Drug/Re-Entry Coordinator	1
Public Safety Information Technology Specialist	1
Property/Planning/Fleet Management/Grants Coordinator	1
Personnel and Training Coordinator	1
Sex Offender Registrar	1
GIS/Crime Analyst	1
Investigator/Property Clerk	1
Total	97

Sheriff – Central Booking

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Develop and implement a computerized intake log.
- ✓ Upgrade the Picture Link system used for mug shots.
- ✓ Update the current live scan equipment to Criminal Justice Information Services standards.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	804,662	838,360	887,360	49,000	5.84%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	15,720	15,720	15,720	0	0.00%
Total	820,382	854,080	903,080	49,000	5.74%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	798,445	828,940	877,760	48,820	5.89%
Operating	21,937	25,140	25,320	180	0.72%
Capital Outlay	0	0	0	0	0.00%
Total	820,382	854,080	903,080	49,000	5.74%

Positions	
Title	Full Time
Lieutenant	1
Detention Officer First Class	8
Detention Officer	1
Total	10

Sheriff – Detention Center

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Complete the installation of digital cameras that are replacing the analog cameras.
- ✓ Fully implement the digital count boards and inmate movement system.
- ✓ Renovation of C & D Pods and the Female Housing Unit including additional segregation cells.
- ✓ Network wiring upgrade throughout the main jail building.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	12,299,352	12,992,240	13,148,130	155,890	1.20%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	431,326	423,000	382,600	(40,400)	(9.55%)
Total	12,730,678	13,415,240	13,530,730	115,490	0.86%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	9,870,335	10,325,640	10,708,800	383,160	3.71%
Operating	2,810,075	3,073,250	2,821,930	(251,320)	(8.18%)
Capital Outlay	50,268	16,350	0	(16,350)	(100.00%)
Total	12,730,678	13,415,240	13,530,730	115,490	0.86%

Positions	
Title	Full Time
Detention Major	1
Deputy Sheriff Major	1
Detention Captain	2
Detention Lieutenant	4
Detention Sergeant	14
Detention Officer First Class	60
Detention Officer	29
Classification Counselor	3
Senior Building Maintenance Mechanic	1
Building Maintenance Mechanic	2
Inmate Services Clerk	1
Senior Office Associate	3
Administrative Assistant	1
Inmate Account Administrator	1
Total	123

Sheriff – Day Reporting Center

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Hire the Program Director and Sworn Deputy for the DRC.
- ✓ Work with the partnering agencies and criminal justice system to develop the protocols for the DRC.
- ✓ Get the Phoenix Color Building built out to accommodate the necessary offices and space needed for the DRC.
- ✓ Get the DRC operational and begin accepting clients.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	500,000	500,000	100.00%
Fees/Charges	0	0	216,000	216,000	100.00%
Total	0	0	716,000	716,000	100.00%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	172,620	172,620	100.00%
Operating	0	0	327,440	327,440	100.00%
Capital Outlay	0	0	127,000	127,000	100.00%
Total	0	0	627,060	627,060	100.00%

Positions	
Title	Full Time
Program Director	1
Deputy	1
Total	2

Sheriff – Narcotics Task Force

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Get overdose investigators positions up and running; and prosecute overdose cases.
- ✓ Work in conjunction with Maylon Campher to assist overdose victims getting into treatment.
- ✓ Grow the overdose search in Intranet database for easy overdose search breakdown.
- ✓ Conduct joint investigation with Drug Enforcement Administration that targets upper level heroin distributors.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	355,459	390,160	409,720	19,560	5.01%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	269,622	290,520	302,620	12,100	4.16%
Total	625,081	680,680	712,340	31,660	4.65%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	374,431	405,820	426,810	20,990	5.17%
Operating	250,650	254,710	262,310	7,600	2.98%
Capital Outlay	0	20,150	23,220	3,070	15.24%
Total	625,081	680,680	712,340	31,660	4.65%

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

Civil Air Patrol

Fund:	General Fund	Category:	Public Safety
Program Code:	93110	Contact:	Meredith Phares

Agency Function:

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

Goals for Fiscal Year 2017

✓ Not provided.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	3,600	3,600	3,600	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	3,600	3,600	3,600	0	0.00%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	3,600	3,600	3,600	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	3,600	3,600	3,600	0	0.00%

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Fire and Rescue Volunteer Services

Fund:	General Fund	Category:	Public Safety
Program Code:	93130	Contact:	Jimmy Sprecher Jr., President

Agency Function:

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

Goals for Fiscal Year 2017

- ✓ Implement automatic CAD entry in Web Firehouse to simplify entries, insuring correct information and decreasing the time required to fill out reports while having 95% timely reporting to the fire marshal.
- ✓ Continue to work with the County to develop a comprehensive Emergency Services Operational program for the future of Washington County.
- ✓ Support the efforts to establish a county wide public safety training facility.
- ✓ Expand efforts to establish a health and fitness plan for first responders.
- ✓ Work cooperatively with the County to develop a long-range plan for communication and replacement of radios for emergency services.
- ✓ Work in partnership with the Department of Emergency Services to restore fire and EMS services to the residents of the Fairplay area.
- ✓ Implementation of the Volunteer Stipend Program to decrease response time from the stations and increase the number of personnel responding to calls.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	6,798,569	7,188,370	7,306,500	118,130	1.64%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	6,798,569	7,188,370	7,306,500	118,130	1.64%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	1,755,201	1,452,980	1,358,960	(94,020)	(6.47%)
Operating	5,043,368	5,700,090	5,938,050	237,960	4.17%
Capital Outlay	0	35,300	9,490	(25,810)	(73.12%)
Total	6,798,569	7,188,370	7,306,500	118,130	1.64%

Services Provided or Clients Served			
Programs	2013	2014	2015
Emergency Ambulance Responses*	20,745	21,780	23,065
Emergency Fire Response Alarms**	10,544	11,780	11,680
LOSAP Volunteer Alarm Responses	44,926	48,602	44,633
LOSAP Volunteer Hours Donated	113,119	134,876	146,375

LOSAP = Length of Service Award Program

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

Fire and Rescue Operations

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

Departmental Function:

This department handles oversight of all fire, rescue, and emergency medical services (EMS) for the County. Currently, its primary mission involves management of the jurisdictional emergency medical services operational program as defined in COMAR Title 30. In addition to its responsibilities in EMS, the department will increase its involvement in fire and rescue operations as the system continues to grow. This increased involvement is intended to help obtain compliance with federal, state and local laws, codes and standards establishing a “Citizens First” service delivery model.

Goals for Fiscal Year 2017

- ✓ Finalize the development and implementation of centralized staffing program for EMS scheduling. This goal will be considered complete when the program and policies are in place and the program is operational. (September 2016).
- ✓ Implement policies and procedures to optimize the EMS supply chain to reduce expenses and waste. (August 2016).
- ✓ Develop and implement a County wide Field Training Program for both the advanced and basic life support levels. (January 2017).
- ✓ Work with the Washington County Volunteer Fire and Rescue Association and volunteer departments to develop an updated Emergency Services Plan that will outline system delivery and define associated cost for future funding consideration. (Complete December 2016).
- ✓ Implement a County wide purchasing agreement for ladder, pump, hose and Department of Transportation testing. (August 2016).
- ✓ Begin planning to establish a County wide vehicle reserve fleet for first line fire and EMS apparatus. (January 2017).
- ✓ Begin efforts to develop, fund and implement a centralized personalized protective equipment purchasing system for all volunteer and career responders with efforts centered on maximizing cost savings. (July 2017).
- ✓ Complete land purchase and begin build-up of the Consolidated Public Safety Training Center. (July 2016).
- ✓ Foster additional training opportunities relative to fire, EMS, rescue, Emergency Management and hazard mitigation. (2016/2017).

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,164,315	1,208,510	1,495,950	287,440	23.78%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,164,315	1,208,510	1,495,950	287,440	23.78%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	892,045	948,420	1,107,820	159,400	16.81%
Operating	272,164	260,090	370,530	110,440	42.46%
Capital Outlay	106	0	17,600	17,600	100.00%
Total	1,164,315	1,208,510	1,495,950	287,440	23.78%

Positions	
Title	Full Time
Assistant Director, Fire Services	1
Advanced Life Support Technician II	8
Total	9

Air Unit

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Continue to develop and increase volunteer staffing at the Air Unit by joining in with the Washington County Volunteer Fire & Rescue Association's Recruitment and Retention Program and coordinator to bring new members to the unit. (July/August 2016).
- ✓ Manage/oversee the build and delivery of the new Air Unit. As the unit enters the build stage, Air Unit and Department of Emergency Services personnel will act as part of the Build/Inspection Team. Our first endeavor will be a trip to Rosenbauer in South Dakota. (Pre-build - June 2016, delivery - March 2017).
- ✓ Continue close oversight of the Air Unit Operations Budget. Meet regularly with Air Unit Command Staff in order to keep the budget on schedule and avoid any overruns. (2016/2017).

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	56,944	31,060	36,190	5,130	16.52%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	56,944	31,060	36,190	5,130	16.52%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	37,981	31,060	32,740	1,680	5.41%
Capital Outlay	18,963	0	3,450	3,450	100.00%
Total	56,944	31,060	36,190	5,130	16.52%

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Special Operations

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

Departmental Function:

This department provides highly specialized emergency response services to fire, EMS and rescue companies in Washington County. The department serves as the field operations unit for community civil defense and emergency preparedness. In the delivery of its mission, the Special Operations Division provides five primary emergency service functions including; structural rescue, trench collapse/rescue, confined space rescue, technical rescue (high-angle rope/rope, all terrain and swift water) and response to hazardous materials (to include biological, chemical and nuclear incidents).

Goals for Fiscal Year 2017

- ✓ Consolidate the use of apparatus and equipment to maximize cost and purchasing efficiency. (Fall 2016).
- ✓ Cross training between Department of Emergency Services' staff and volunteer fire & rescue companies to maximize volunteer resources. (July 2016).
- ✓ Evaluate the organization's regulatory obligations to meet the various missions of Special Operations. (October 2016).
- ✓ Ensure the safety and accuracy of inventory, and eliminate excess products (expired or end of shelf life). (August 2016).
- ✓ Implement a staffing change over, moving from all part-time staffing to a minimum of three full-time staff with the intent to ensure more consistent staffing coverage for the services provided. (June 2017).
- ✓ Begin the design and construction of the replacement vehicle for Hazardous Materials Responses. (July 2016).

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	373,533	368,620	479,270	110,650	30.02%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	373,533	368,620	479,270	110,650	30.02%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	231,455	242,120	360,170	118,050	48.76%
Operating	119,772	126,500	119,100	(7,400)	(5.85%)
Capital Outlay	22,306	0	0	0	0.00%
Total	373,533	368,620	479,270	110,650	30.02%

911 – Communications

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Conduct Version 13 Emergency Medical Dispatch update training sessions for communications personnel and medical director. Review and approve Version 13 updates, and fully implement CAD and ProQA changes prior to October 1, 2016.
- ✓ Completion of Back Up Center renovation which entails the purchase and installation of radio consoles, net clock installation, copier, networking, completion of activity monitors installation, and aesthetic improvements to office and locker room areas.
- ✓ Increase number of fully cross-trained personnel by 20%, from currently cross-trained status of 16.3% to 36% or more prior to June 30, 2017.
- ✓ Completion of Standard Operating Procedures review and revision. Currently 40% updated.
- ✓ Review and update VESTA and CAD Read Screens information prior to June 30, 2017.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	2,629,224	2,894,880	3,091,600	196,720	6.80%
Grants/Intergovernmental	841,392	850,000	850,000	0	0.00%
Fees/Charges	517,921	485,230	485,230	0	0.00%
Total	3,988,537	4,230,110	4,426,830	196,720	4.65%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	3,518,008	3,718,460	3,899,630	181,170	4.87%
Operating	470,529	511,650	520,020	8,370	1.64%
Capital Outlay	0	0	7,180	7,180	100.00%
Total	3,988,537	4,230,110	4,426,830	196,720	4.65%

Positions	
Title	Full Time
Director, Fire & Rescue & Emergency Management	1
Director, Training QA/QC	1
Assistant Director, Emergency Medical Services	1
Assistant Director, Emergency Communications	1
Deputy Director-Communications (Administrative)	1
Information Technology Administrator	1
Professional Services Administrator	1
Emergency Communications Supervisor	3
Emergency Communications Assistant Supervisor	3
Operations Manager	1
Emergency Communications Specialist	35
Administrative Assistant	1
Total	50

Emergency Management

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Develop and install an Interoperability Solution to allow for connectivity between Washington County's UHF Radio System and the State's new "MdFirst" 700 MHz Radio System. Currently the State is moving towards a Statewide 700 MHz Radio system, this initiative will allow us to communicate with the State and some surrounding counties when established. (September 2016).
- ✓ Establish the first Maryland Emergency Management Assistance Team (MEMAT). The Maryland Emergency Management Agency has asked the Western Maryland Incident Management Team (Washington County) to be the first prototype MEMAT established in the State. This will require our members to obtain some additional training and experience to fulfill this request. (Fall 2016).
- ✓ Strengthen Local Emergency Management Laws by working with the County Attorney and Board of Washington County Commissioners (BOCC) to enact legislation. This gives the BOCC and Washington County Director of Emergency Management greater authorities and latitude during time of local emergencies. It includes expanded purchasing powers, a better defined declaration process, and the establishment of emergency powers provisions. (Spring 2017).
- ✓ Establish the Emergency Management/Homeland Security Committee. This will allow for the reorganization and consolidation of some existing bodies and committees; increase "stakeholder buy-in"; and will include participation of the City of Hagerstown in our emergency planning processes. (October 2016).
- ✓ Work with the new membership and administration of the Fairplay Fire Company (Co 12) in an effort to reestablish Fire/EMS Response services. (Fall 2016).

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	136,266	133,700	168,870	35,170	26.31%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	136,266	133,700	168,870	35,170	26.31%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	107,719	99,370	132,140	32,770	32.98%
Operating	27,380	31,580	36,730	5,150	16.31%
Capital Outlay	1,167	2,750	0	(2,750)	(100.00%)
Total	136,266	133,700	168,870	35,170	26.31%

Positions	
Title	Full Time
Assistant Director, Emergency Management	1
Emergency Management Specialist	1
Total	2

Wireless Communications

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Update power modules at all locations due to life cycle of all batteries.
- ✓ Start of radio upgrades for the entire County (first year of a multi-year plan).

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,283,064	1,296,070	1,235,030	(61,040)	(4.71%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	15,800	14,780	15,230	450	3.04%
Total	1,298,864	1,310,850	1,250,260	(60,590)	(4.62%)

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	393,011	466,620	407,980	(58,640)	(12.57%)
Operating	896,562	844,230	842,280	(1,950)	(0.23%)
Capital Outlay	9,291	0	0	0	0.00%
Total	1,298,864	1,310,850	1,250,260	(60,590)	(4.62%)

Positions	
Title	Full Time
Deputy Director, Wireless Communications	1
Wireless Communications Specialist	3
Wireless Communications Technician	1
Total	5

Humane Society of Washington County

Fund:	General Fund	Category:	Public Safety
Program Code:	93100	Contact:	Kimberley Intino

Agency Function:

The Humane Society of Washington County (HSWC) is contracted by Washington County Government to enforce the regulations set forth in the Washington County Animal Control Ordinance. This would include but not be limited to: the sheltering and care for homeless animals, investigation of alleged violations of barking, running at large, vicious and dangerous dogs, failure to have a current rabies and/or county dog license, exceeding the legal limit of dogs without obtaining a kennel permit, injured and/or sick animals, rabies exposures and quarantines, kennel inspections, lost and found animals, animal waste removal, dead animal removal by property owners, confinement of dogs in heat, public nuisance animals, animals as prizes, exotic animals or wild animals, adoptions, animal control fees, and several prohibited acts. HSWC is part of the Washington County Emergency Operation Plan that is in place in the event a disaster or local emergency occurs and animals are at risk. HSWC also manages the County Spay/Neuter Program (SNAP).

Goals for Fiscal Year 2017

- ✓ Achieve and maintain 75% live release rate.
- ✓ Offer four Rabies/License/Microchip Clinics in cooperation with the Health Department.
- ✓ Distribute 100,000 lbs of food via Pet Food Pantry.
- ✓ Complete 100 community education events for adults and children.
- ✓ Help 750 animals owned/cared for by Washington County citizens via public assistance programs.
- ✓ Place 3,000 animals in new adoptive homes.
- ✓ Spay/neuter 3,000 animals via HSWC clinic and Community veterinary partnerships.
- ✓ Four field services officers (FSOs) complete Module A of National Animal Control and Humane Officer Academy (NACHO). Two FSOs complete Module C of NACHO. All four FSOs will have completed Module B by July 1, 2016. The National Animal Control Association recently revised the training standards, so we are required to retrain all our FSOs.
- ✓ FSOs deliver 1,000 pounds of pet food to families in need; this does not include two special deliveries to elderly citizens in July and December.
- ✓ FSOs provide education/assistance to 12 families to avoid impoundment of animals. The target is to help a minimum of one family per month.
- ✓ Revise five sections or definitions in the County Ordinance. This includes definitions for such items as proper water, shelter, and extreme weather conditions.
- ✓ FSOs participate in four community events, at a minimum of one family per quarter.
- ✓ The Development Department plans to raise \$350,000.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,199,320	1,247,290	1,290,000	42,710	3.42%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,199,320	1,247,290	1,290,000	42,710	3.42%

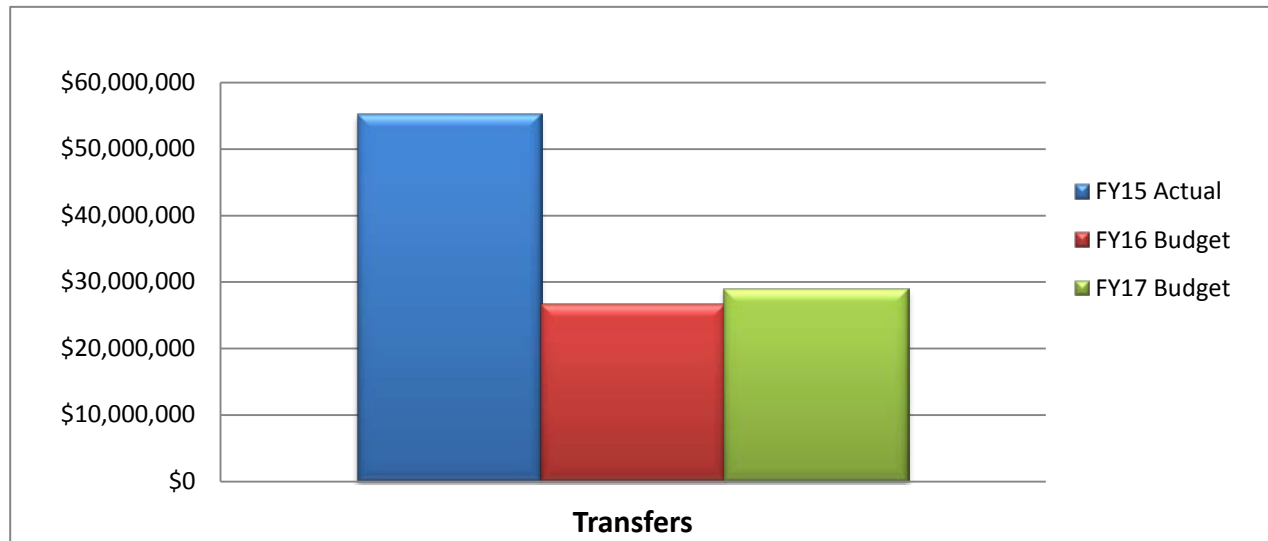
Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	1,199,320	1,247,290	1,290,000	42,710	3.42%
Capital Outlay	0	0	0	0	0.00%
Total	1,199,320	1,247,290	1,290,000	42,710	3.42%

Services Provided or Clients Served			
Programs	FY 2015	FY 2016*	Projected FY 2017
SNAP animals altered	444	371	450
Animal Control – total field calls for service	3,111	2,281	3,000
Total Animals Sheltered	5,017	5,298	5,500
Shelter Visitors	21,690	20,667	25,000

*All FY2016 Data is for the period July 1, 2015 – April 30, 2016.

General Fund – Transfers Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Operating Transfers	11,650,713	9,951,280	10,238,000	286,720	2.88%
Capital Transfers	43,474,007	16,735,490	18,690,000	1,954,510	11.68%
Total	55,124,720	26,686,770	28,928,000	2,241,230	8.40%



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Operating Transfers

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

Departmental Summary:

- Highway is due to the state reduction of Highway User Revenue.
 - Solid Waste is in support of closed site costs. Please refer to the Municipal Solid Waste Full Cost Accounting report.
 - Utility Administration is to provide operational support for watershed and storm water services.
 - Transit is in support of operational costs and grant matches.
 - Airport is in support of airline service operations.
 - Agricultural Education Center, Community Grant Management, Land Preservation, HEPMPO, and Golf Course are in support of general operational costs.
 - Payments in lieu of bank shares are made in accordance with Annotated Code of Maryland Article 25 which requires that each fiscal year the County shall pay to each incorporated municipality an amount of money equal to the amount received for fiscal year 1967-1968 by such municipality under 30(d) of former Article 81 of the Code of Maryland, relating to apportionment of shares of taxes on banks and finance corporations which the County no longer receives.
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Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	11,650,713	9,951,280	10,238,000	286,720	2.88%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	11,650,713	9,951,280	10,238,000	286,720	2.88%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	11,650,713	9,951,280	10,238,000	286,720	2.88%
Capital Outlay	0	0	0	0	0.00%
Total	11,650,713	9,951,280	10,238,000	286,720	2.88%

Category Funding Breakdown					
Program	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Highway	8,588,090	7,931,090	8,190,000	258,910	3.26%
Solid Waste	491,360	491,400	491,400	0	0.00%
Agricultural Education Center	189,190	181,550	173,740	(7,810)	(4.30%)
Community Grant Management	291,420	286,820	266,160	(20,660)	(7.20%)
Land Preservation	124,432	106,060	142,730	36,670	34.57%
HEPMPO	7,510	7,990	6,730	(1,260)	(15.77%)
Utility Administration	81,808	174,070	182,770	8,700	5.00%
Transit	472,270	472,300	484,470	12,170	2.58%
Airport	14,500	14,500	14,500	0	0.00%
Golf Course	1,351,590	246,950	246,950	0	0.00%
Municipalities in Lieu	38,543	38,550	38,550	0	0.00%
Total	11,650,713	9,951,280	10,238,000	286,720	2.88%

Capital Transfers

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

Departmental Summary:

Debt Service Department (12700)

All principal and interest payments for the County's general obligation bonds, loans, and other debt instruments are paid through this department. A Debt Affordability Analysis is prepared each year along with the Capital Improvement and Operating Budgets, to determine appropriate debt levels and assure that the debt service stays within the County's established guidelines.

Capital Improvement Projects (91230)

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

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	43,474,007	16,735,490	18,690,000	1,954,510	11.68%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	43,474,007	16,735,490	18,690,000	1,954,510	11.68%

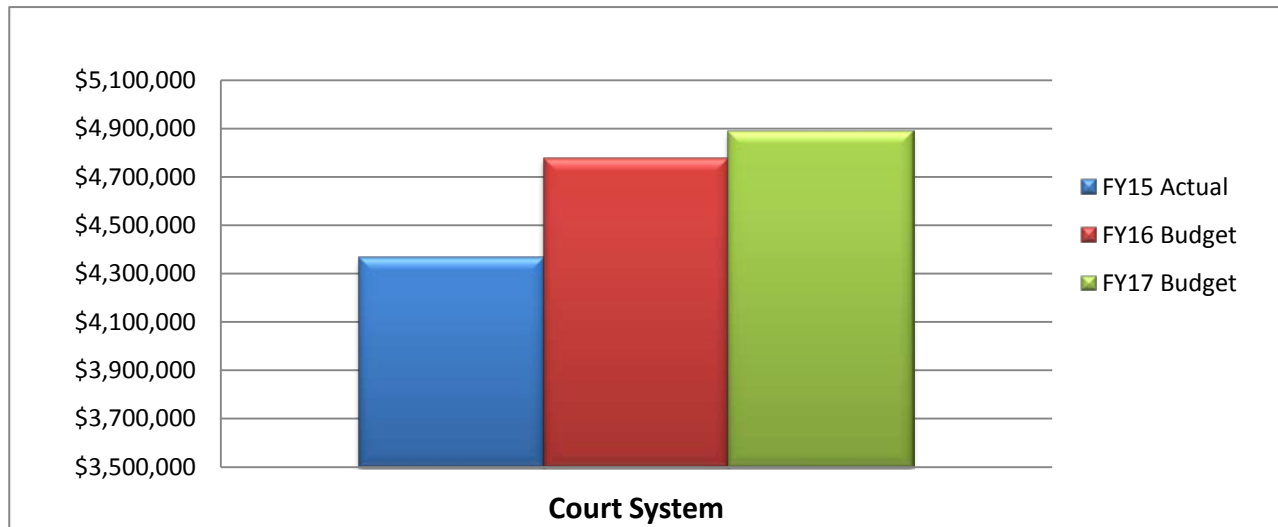
Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	43,474,007	16,735,490	18,690,000	1,954,510	11.68%
Capital Outlay	0	0	0	0	0.00%
Total	43,474,007	16,735,490	18,690,000	1,954,510	11.68%

Category Funding Breakdown					
Program	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Capital Improvement Projects	2,800,000	1,800,000	3,215,000	1,415,000	78.61%
Debt Service	40,674,007	14,935,490	15,475,000	539,510	3.61%
Total	43,474,007	16,735,490	18,690,000	1,954,510	11.68%

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General Fund – Court System Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Circuit Court	1,420,129	1,483,590	1,517,330	33,740	2.27%
Orphans Court	27,243	30,920	30,920	0	0.00%
State's Attorney	2,921,034	3,262,860	3,339,420	76,560	2.35%
Total	4,368,406	4,777,370	4,887,670	110,300	2.31%



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Circuit Court

Fund:	General Fund	Category:	Court System
Program Code:	10200	Contact:	Eunice Plank

Departmental Function:

The Circuit Court for Washington County is not a department of County Government. The Circuit Courts were created by the Maryland Constitution and are the highest common law and equity courts of record exercising original jurisdiction within the State. The Circuit Court for Washington County has full common law and equity powers and jurisdiction in all civil, juvenile, and criminal cases arising within the County, except when jurisdiction has been conferred upon another tribunal by law and in those situations the Circuit Court serves as an appellate court.

Goals for Fiscal Year 2017

- ✓ Continue with plans for relocation of the Register of Wills Office for the purpose of adding another Magistrate to our bench.
- ✓ Secure State security grant for replacement of security cameras.
- ✓ Install and implement a Video Bail Bond System.
- ✓ Update our Differentiated Case Management Plan pursuant to Administrative Office of the Courts guidelines.
- ✓ Continue to dispose of cases in a timely manner pursuant to the Maryland Circuit Court Time Standards.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,329,074	1,395,170	1,433,910	38,740	2.78%
Grants/Intergovernmental	76,785	80,000	75,000	(5,000)	(6.25%)
Fees/Charges	14,270	8,420	8,420	0	0.00%
Total	1,420,129	1,483,590	1,517,330	33,740	2.27%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	1,195,069	1,239,340	1,273,080	33,740	2.72%
Operating	225,060	244,250	244,250	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	1,420,129	1,483,590	1,517,330	33,740	2.27%

Positions	
Title	Full Time
Drug Court Coordinator	1
Executive Office Assistant	1
Family Services Coordinator	1
Permanency Planning Liaison	1
Court Reporter	7
Assignment Clerk/Jury Coordinator	1
Assignment Clerk I	3
Legal Secretary	5
Total	20

Orphans Court

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

Departmental Function:

The court conducts judicial probate, directs the conduct of a personal representative, and passes orders, which may be required in the course of the administration of an estate of a decedent. The court has the same legal and equitable powers to effectuate its jurisdiction, punish contempts, and carry out its orders, judgments, and decrees as a court of record.

Goals for Fiscal Year 2017

✓ Not applicable.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	27,243	30,920	30,920	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	27,243	30,920	30,920	0	0.00%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	26,568	29,420	29,420	0	0.00%
Operating	675	1,500	1,500	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	27,243	30,920	30,920	0	0.00%

Services Provided		
	2015	2016*
Total New Proceedings Established	1,368	914
Personal Representative/Interested Person/Party /Contacts	5,278	4,602
Safekeeping Wills/Codicils Received	1,219	1,741
Safekeeping Wills/Codicils Removed	958	997
Docket Entries Recorded	17,860	15,756
Claims Recorded	361	416
Number of Receipts Issued	3,667	3,468
Number of Billing Invoices Issued	238	197
Number of Disbursements (Checks written)	74	60
Number of Hearings Established	208	167
Number of Hearings Held	115	159
Number of Accounts	667	643

*Statistics are for the period of July 1, 2015, through June 10, 2016.

State's Attorney

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Will be focusing on heroin addictions and its consequences.

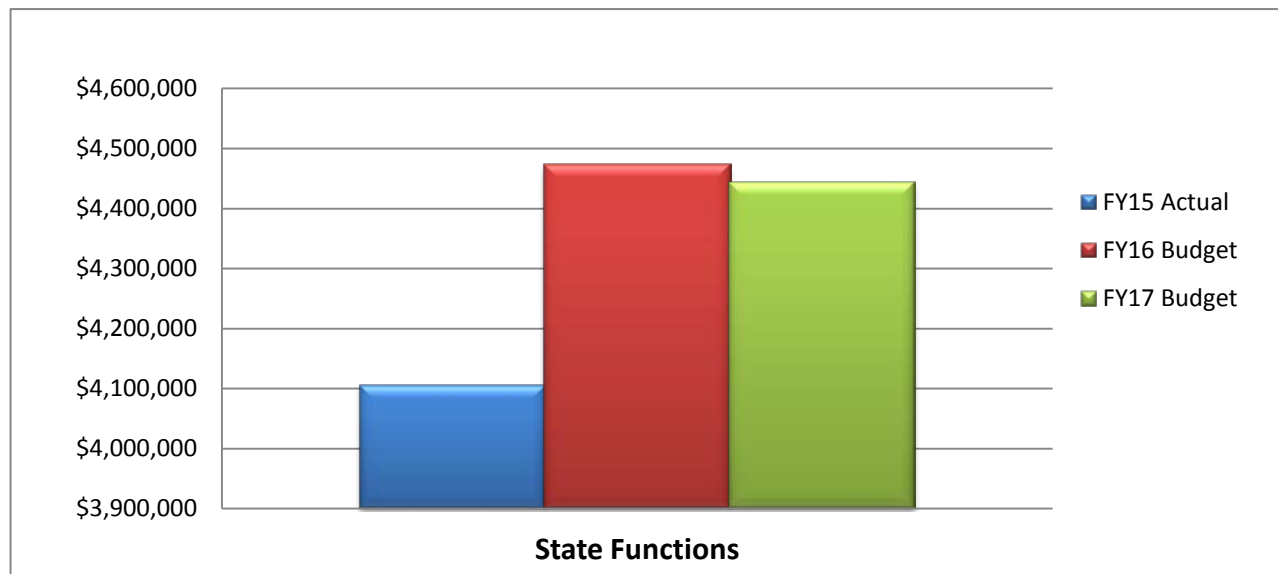
Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	2,871,086	3,202,860	3,279,420	76,560	2.39%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	49,948	60,000	60,000	0	0.00%
Total	2,921,034	3,262,860	3,339,420	76,560	2.35%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	2,764,536	3,105,090	3,178,250	73,160	2.36%
Operating	156,498	157,770	161,170	3,400	2.16%
Capital Outlay	0	0	0	0	0.00%
Total	2,921,034	3,262,860	3,339,420	76,560	2.35%

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

General Fund – State Functions Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Health Department	2,339,270	2,339,270	2,339,270	0	0.00%
Social Services	331,990	338,070	373,390	35,320	10.45%
Agricultural Extension Service	264,377	271,130	271,130	0	0.00%
Election Board	838,764	1,116,420	1,052,900	(63,520)	(5.69%)
Soil Conservation	132,240	195,400	202,000	6,600	3.38%
Weed Control	189,354	203,200	194,710	(8,490)	(4.18%)
Gypsy Moth Program	9,375	10,000	10,000	0	0.00%
Total	4,105,370	4,473,490	4,443,400	(30,090)	(0.67%)



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Health Department

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

Agency Function:

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

Goals for Fiscal Year 2017

- ✓ Assist with ensuring students entering public and private schools are in compliance with school immunizations within 20 days of school entry.
- ✓ Maintain family planning and sexually transmitted infection services for underinsured and uninsured.
- ✓ Provide access to sexually transmitted infection and pregnancy prevention services for adolescents.
- ✓ Ensure timely and appropriate response to reports of communicable disease cases and outbreaks.
- ✓ Complete preliminary requirements to begin application for agency accreditation through the national Public Health Accreditation Board.
- ✓ Expand Bay Restoration Fund Program for septic system repairs.
- ✓ Establish a project through the National Fish and Wildlife Foundation to assist residents with septic repairs.
- ✓ Complete implementation of PatTrac (Electronic Medical Record).

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	2,339,270	2,339,270	2,339,270	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	2,339,270	2,339,270	2,339,270	0	0.00%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	2,339,270	2,339,270	2,339,270	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	2,339,270	2,339,270	2,339,270	0	0.00%

Clients / Contacts				
Programs	FY 2015 Actual		FY 2016* (03/31/16)	
	Clients	Contacts	Clients	Contacts
Behavioral Health:				
Cameo	35	4,922	29	3,254
Catoctin Summit Adolescent Program (CSAP)	66	9,187	33	4,767
Drug-Free Workplace Services (572)	144	193	130	168
Drug Court Treatment	24	720	31	839
Jail Substance Abuse (JSAP)	585	4,804	497	3,734
Trauma/Addictions/Mental Health/Recovery-TAMAR	114	1,100	112	1,002
Mental Health Adult Services	295	2,766	274	1,695
Mental Health Adolescent Services	53	834	26	146
Outpatient Services	1,959	15,743	2,049	10,679
Family Investment Screenings	1,383	1,793	1,104	1,425
Cameo	35	4,922	29	3,254
Community First Choice:				
Adult (Geriatric) Evaluation/Assessment	156	306	200	204
Personal Care Case Management ** (Included in Nurse Monitoring)	87	401	**	**
Nurse Monitoring	66	325	113	445
Community Health:				
HIV Case Management	139	790	135	766
Communicable Disease Control	445	653	380	623
Reportable Disease Investigations	293	n/a	257	n/a
Communicable Disease Outbreaks	37	n/a	20	n/a
Influenza Vaccine	42	42	36	36
Seasonal Flu Mist Vaccines	2,783	2,893	1,950	2,031
HIV Testing and Counseling	507	n/a	301	n/a
Post Exposure Rabies Prophylaxis	54	127	67	173
Pre-Exposure Rabies Prophylaxis	60	116	40	84

Clients / Contacts				
Programs	FY 2015 Actual		FY 2016* (03/31/16)	
	Clients	Contacts	Clients	Contacts
Adult Immunizations	130	158	72	90
Child Immunizations	174	239	210	276
Dental	353	887	n/a	n/a
Family Planning/Reproductive Health	772	1,527	560	997
Sexually Transmitted Disease Control	345	430	240	277
Tuberculosis Control	129	197	65	317
Environmental Health:***				
Complaints	373	560	216	324
Permits:				
Septic Permits	127	444	101	354
New Permits	42	147	38	133
Repair Permits	85	297	63	221
Well Permits	137	479	105	367
Building Permits	448	1,120	325	812
Campground Permits	14	13	10	10
Mobile Home Permits	18	16	18	18
Spa Permits	8	8	8	8
Bathing Beach Permits	1	1	1	1
Pool Permits	75	75	21	38
Burn Permits	3	3	2	2
Exotic Bird Permits	2	2	2	2
Food Permits	835	2,088	792	1,980
Environmental Inspections	654	654	293	293
Monitoring Inspections	270	270	173	173
Opening Inspections	50	75	47	71
Pre-Opening Inspections	25	50	27	54
Re-Inspections	27	27	13	13
Temporary Food Permits	866	973	562	593
Remodeled Food Facility Plan Review	24	36	17	26
New Food Facility Plan Review	13	20	10	15
Tests:				
Daycares	110	93	101	79
Non-Communities	71	42	74	35
COPs Issued	45	0	38	0
Health Department Tested	17	45	18	49
Private Lab	28	0	20	0

Clients / Contacts				
Programs	FY 2015 Actual		FY 2016* (03/31/15)	
	Clients	Contacts	Clients	Contacts
Animal Bites:				
Number of Positives	6	12	7	14
Number of Quarantines	223	335	171	257

*FY 2016 includes first 3 quarters only.

** FY 2016 Nurse Monitoring (program discontinued)

*** Numbers include all Environmental Health programs:

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

Social Services

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

Agency Function:

The Washington County Department of Social Services is an agency of the State Department of Human Resources. It is the mission of the Department to aggressively pursue opportunities to assist people in economic need, increase prevention efforts and protect vulnerable children and adults. Our vision is a Maryland where people independently support themselves and their families and where individuals are safe from abuse and neglect. To this end, the Department is responsible for a continuum of human service programs, which must be assured to all in need. Primarily Federal and State governments fund these programs. The County allocates funds for programs to meet specific local needs not met by other governmental sources.

Goals for Fiscal Year 2017

- ✓ During FY 17, 93% of the aged or disabled adults receiving Adult Foster Care will be maintained in the community outside of a long-term care facility.
- ✓ During FY 17, re-occurrence of abuse, neglect, or exploitation of vulnerable adults within six months will be prevented in 95% of those receiving Adult Services.
- ✓ The Family School Partnership Program will bridge the gap in student support services by serving 150 high risk/complex need families to resolve barriers to school attendance and academic performance.
- ✓ Eighty-five percent of students who participate in attendance or behavior groups or initiatives will demonstrate improvement.
- ✓ One hundred parents and children will be supported by programs offered at the Family Center during FY 17.
- ✓ Eighty percent of families will make quarterly progress toward their self-sufficiency goals.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	331,990	338,070	373,390	35,320	10.45%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	331,990	338,070	373,390	35,320	10.45%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	331,990	338,070	373,390	35,320	10.45%
Capital Outlay	0	0	0	0	0.00%
Total	331,990	338,070	373,390	35,320	10.45%

Services Provided or Clients Serviced			
Programs	2016 Actual	2017 Budget	2018 Estimate
Adult Foster Care	35	28	30
School Family Liaison (Family School Partnership)			
Families	140	150	160
Children	326	300	345
Family Support Center			
Adults	104	100	100
Children	102	85	85
Total	707	663	720

Agricultural Extension Service

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

Agency Function:

University of Maryland Extension (UME) – Washington County Office is committed to contributing to the well being of County residents by increasing economic prosperity, improving environmental quality, and enhancing quality of life through education. As part of the University of Maryland System, UME – Washington County plans and teaches educational programs in agriculture, horticulture, environmental science, 4-H youth development, nutrition, diet and health, financial management, and community development and leadership. UME strives to positively impact the lives of residents of Washington County by ensuring that our educational programs are of the highest quality and that we continuously improve this community outreach.

Goals for Fiscal Year 2017

- ✓ Provide innovative, educational programs for at least 10,000 Washington County youth and adults in order to deliver measurable results impacting the economy, environment, and community.
- ✓ Through the Master Gardener Program, provide solutions for over 6,000 residents with gardening issues which result in more effective pesticide practices, safer fruit and vegetable production, etc.
- ✓ Empower at least 1,000 youth and adults to enhance their financial management and to improve their eating habits.
- ✓ Target 1,500 at-risk youth and families with ongoing nutrition and health education.
- ✓ Increase opportunities for at least 1,000 youth to excel through 4-H club programs, 4-H in-school enrichment, and the 4-H camping program.
- ✓ Assist local agricultural producers with establishing more sustainable and profitable practices resulting in a safe, affordable, and accessible food supply. This includes the completion of at least 30,000 acres in nutrient management planning.
- ✓ Build human capacity by recruiting and/or maintaining at least 200 UME volunteers to achieve desired community outcomes in Washington County.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	264,377	271,130	271,130	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	264,377	271,130	271,130	0	0.00%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	264,377	271,130	271,130	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	264,377	271,130	271,130	0	0.00%

Category Funding Breakdown					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
UME Service	225,647	232,400	232,400	0	0.00%
County Cooperative Extension	38,730	38,730	38,730	0	0.00%
Total	264,377	271,130	271,130	0	0.00%

Services Provided or Clients Served		
Programs	2015	2016
Agriculture & Natural Resources	2,174 clients reached through 153 workshops, seminars and individual consultations.	3,017 clients reached through 384 workshops, seminars, webinars, and individual consultations.
Nutrient Management Plans written and updated	Nutrient management plans written and/or updated for 31,000 acres.	Nutrient management plans written and/or updated for 29,000 acres.
Home Horticulture	<ul style="list-style-type: none"> - 100 Master Gardeners volunteered 6,000 hours along with the educator conducting workshops, seminars, and events reaching 6,395 clients. - 3,163 horticulture consultations conducted at plant clinics and community events. - 720 horticulture problems solved in-office for clients. 	<ul style="list-style-type: none"> - 100 Master Gardeners volunteered 5,808 hours, along with the educator, to conduct workshops, seminars, and events reaching 6,233 clients. - 3,735 horticulture consultations conducted at plant clinics and community events. - 604 horticulture problems solved in-office for clients.

Services Provided or Clients Serviced		
Programs	2015	2016
Family & Consumer Sciences	<ul style="list-style-type: none"> - 640 clients reached through 44 workshops and seminars. - 769 youth reached weekly at Ruth Anne Monroe Primary School and at other community nutrition events. 	<ul style="list-style-type: none"> - 667 clients reached through 47 workshops and seminars. - 800 youth and adults reached with nutrition education at elementary schools, Judy Center, Head Start, Community Garden, and Noland Village through the Food Supplement Nutrition Education Program.
Expanded Food & Nutrition Education Program	717 youth and adults reached through workshops, classes, and one-on-one consultations.	779 youth and adults reached through workshops, classes, and one-on-one consultations.
4-H Youth Development Programs	<ul style="list-style-type: none"> - 4,643 youth and adults reached through 313 trainings as well as school enrichment and day camp programs. - 332 youth enrolled in the Washington County 4-H club program with 100 volunteers donating nearly 7,000 hours. 	<ul style="list-style-type: none"> - 4,237 youth and adults reached through 270 trainings as well as school enrichment and day camp programs. - 329 youth enrolled in the Washington County 4-H club program with 103 volunteers donating nearly 7,000 hours.

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Election Board

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Prepare for increased turnout during the Presidential General Election to include additional staff and the use of line management.
- ✓ Continue to promote and demonstrate the new voting system to groups and clubs throughout Washington County.
- ✓ Prepare for increased use of Same Day Registration during Early Voting by training additional workers in the process.
- ✓ Recruit and train an additional 100 election workers. Provide refresher training classes to the 500 current election workers.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	837,767	1,115,420	1,052,900	(62,520)	(5.61%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	997	1,000	0	(1,000)	(100.00%)
Total	838,764	1,116,420	1,052,900	(63,520)	(5.69%)

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	83,294	68,190	72,470	4,280	6.28%
Operating	750,987	1,048,230	980,430	(67,800)	(6.47%)
Capital Outlay	4,483	0	0	0	0.00%
Total	838,764	1,116,420	1,052,900	(63,520)	(5.69%)

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Soil Conservation

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

Agency Function:

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

Goals for Fiscal Year 2017

- ✓ Complete construction of stream restoration for Little Antietam Creek/Grove Creek.
- ✓ Complete Phase II stream restoration on Beaver Creek.
- ✓ Complete 150 Best Management Practices for farms, primary focus will be Manure Storage Facilities, completing 15 facilities.
- ✓ Obtain Federal funds for Phase II of a comprehensive farm Best Management Practices project on Little Grove Creek.
- ✓ Increase cover crop participation to 10,000 acres.
- ✓ Deliver 1.75 million in State and Federal cost share funds to farmers.
- ✓ Certify four additional farms as Agricultural Stewards.
- ✓ Continue Chesapeake Bay Trust Fund for three positions – two planners and one technician.
- ✓ Complete 150 Best Management Practices on farms.
- ✓ Complete 30 conservation plans for 4,500 acres.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	132,240	195,400	202,000	6,600	3.38%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	132,240	195,400	202,000	6,600	3.38%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	132,240	195,400	202,000	6,600	3.38%
Capital Outlay	0	0	0	0	0.00%
Total	132,240	195,400	202,000	6,600	3.38%

Services Provided or Clients Served				
Services	2015 Goal	2016 Goal	2017 Goal	
Soil Conservation and Water Quality Plans (in acres)	7,500	5,500	4,500	
Best Management Practices	150	150	150	
Cost Share (in dollars)	1,500,000	1,500,000	1,750,000	
Forest Conservation Act	1	1	1	
Urban Reviews	800	600	600	
Stream Projects	2	2	2	
Cover Crop Acres	9,000	9,000	10,000	
Information/Education Projects	8	8	8	

Weed Control

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ To assist State Highway Administration with new computer mapping tools to map areas of noxious weeds on state right of ways.
- ✓ Contact and follow up on all recurring noxious weed infested properties.
- ✓ Continue progress made in reducing the distribution and spread of noxious and invasive weeds in Washington County.
- ✓ Add equipment and personnel to expand noxious weed control activities.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	238,662	203,200	194,710	(8,490)	(4.18%)
Total	238,662	203,200	194,710	(8,490)	(4.18%)

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	103,230	113,730	121,360	7,630	6.71%
Operating	57,816	61,440	73,350	11,910	19.38%
Capital Outlay	28,308	28,030	0	(28,030)	(100.00%)
Total	189,354	203,200	194,710	(8,490)	(4.18%)

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Gypsy Moth Program

Fund:	General Fund	Category:	State Functions
Program Code:	12410	Contact:	Kim Edlund

Departmental Function:

The Maryland Department of Agriculture (MDA) coordinates the Gypsy Moth program. The department's responsibilities include detecting, monitoring, and assessing forest insect and disease situations relevant to the diverse forest and landscape tree resource of Maryland.

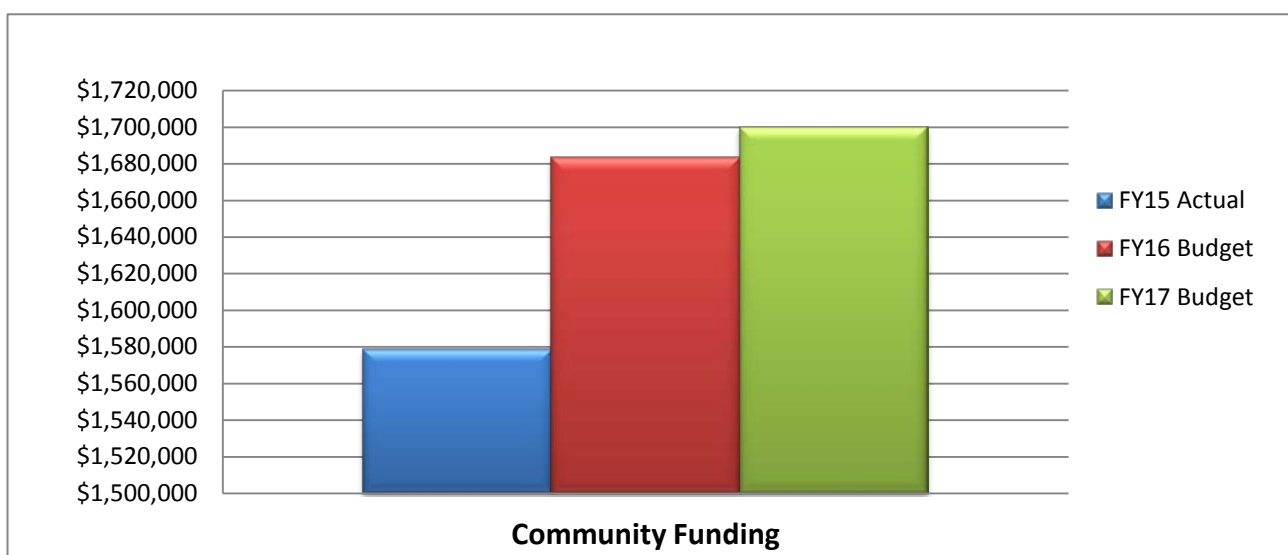
Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	9,375	10,000	10,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	9,375	10,000	10,000	0	0.00%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	9,375	10,000	10 000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	9,375	10,000	10,000	0	0.00%

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General Fund – Community Funding Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Community Funding	1,578,826	1,683,420	1,700,000	16,580	0.98%
Total	1,578,826	1,683,420	1,700,000	16,580	0.98%



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Community Funding

Fund:	General Fund	Category:	Community Funding
Program Code:	93000	Contact:	James Hovis

Agency Function:

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

Goals for Fiscal Year 2017

- ✓ Improve the quality of grant applications by providing applicants with materials to improve their grant writing skills.
- ✓ Maintain Grant Report submission rate of 100%.

Funding Sources

Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,578,826	1,683,420	1,700,000	16,580	0.98%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,578,826	1,683,420	1,700,000	16,580	0.98%

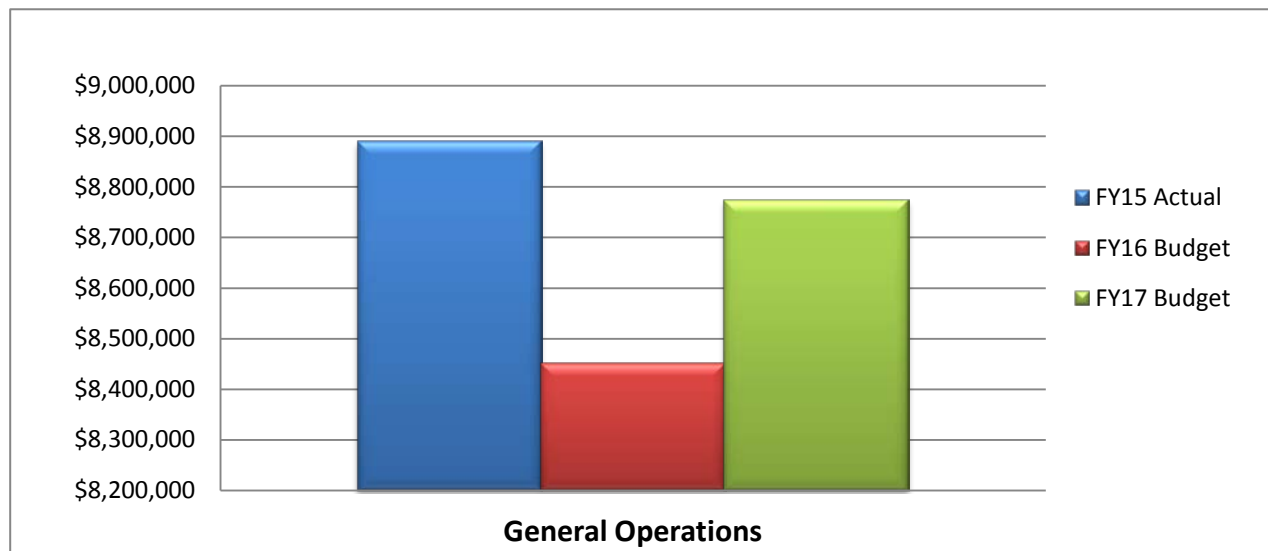
Program Expenditures

Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	1,578,826	1,683,420	1,700,000	16,580	0.98%
Capital Outlay	0	0	0	0	0.00%
Total	1,578,826	1,683,420	1,700,000	16,580	0.98%

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General Fund – General Operations Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
County Commissioners	221,532	249,000	292,070	43,070	17.30%
County Clerk	92,323	97,630	101,480	3,850	3.94%
County Administrator	405,907	419,470	440,510	21,040	5.02%
Public Relations & Community Affairs	384,125	385,850	414,170	28,320	7.34%
Budget and Finance	1,321,111	1,345,240	1,411,430	66,190	4.92%
Independent Accounting and Audit	59,730	70,000	70,000	0	0.00%
Purchasing	483,525	504,390	537,800	33,410	6.62%
Treasurer	404,491	420,690	442,820	22,130	5.26%
County Attorney	624,484	662,450	694,180	31,730	4.79%
Human Resources	669,274	696,210	778,320	82,110	11.79%
Central Services	184,400	203,100	204,200	1,100	0.54%
Information Technology	2,034,853	2,075,900	2,192,030	116,130	5.59%
General Operations	2,003,324	1,321,630	1,194,660	(126,970)	(9.61%)
Total	8,889,079	8,451,560	8,773,670	322,110	3.81%



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County Commissioners

Fund:	General Fund	Category:	General Operations
Program Code:	10100	Contact:	Terry Baker

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Complete downtown renovations of County infrastructures.
- ✓ Support the Urban Improvement Plan for City Center.
- ✓ Evaluate opportunities for intergovernmental partnerships.
- ✓ Evaluate community wide capital needs for fiscal planning purposes.
- ✓ Continue to support a vibrant business climate in Washington County.
- ✓ Continue to improve methods to be readily accessible to the public and work towards common goals.
- ✓ Promote the Strategic Economic Development Plan.
- ✓ Support opportunities for international partnerships/development and communicate with Washington County Sister Counties.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	221,532	249,000	292,070	43,070	17.30%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	221,532	249,000	292,070	43,070	17.30%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	213,008	236,050	239,120	3,070	1.30%
Operating	8,524	12,950	52,950	40,000	308.88%
Capital Outlay	0	0	0	0	0.00%
Total	221,532	249,000	292,070	43,070	17.30%

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

County Clerk

Fund:	General Fund	Category:	General Operations
Program Code:	10110	Contact:	Vicki Lumm

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Use Laserfiche program to condense/eliminate paper files.
- ✓ Begin scanning older minutes files, not currently available electronically, using Laserfiche program.
- ✓ Prepare for office move planned in 2016-17.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	92,323	97,630	101,480	3,850	3.94%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	92,323	97,630	101,480	3,850	3.94%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	71,311	73,830	77,780	3,950	5.35%
Operating	21,012	23,800	23,700	(100)	(0.42%)
Capital Outlay	0	0	0	0	0.00%
Total	92,323	97,630	101,480	3,850	3.94%

Positions	
Title	Full Time
County Clerk	1
Total	1

County Administrator

Fund:	General Fund	Category:	General Operations
Program Code:	10300	Contact:	Gregory B. Murray

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 on February 27th, 2007, with the following stated general objective:

“To lead the County as Chief Administrative Officer in a manner that reflects our duty to the Citizens of Washington County with regard to operational efficiency, fiscal responsibility, and responsiveness to the needs of the community. To share a vision of the future of Washington County and to ably assist the Board of County Commissioners of Washington County in achieving goals for moving the County forward as we address present needs and plan for the future.”

Goals for Fiscal Year 2017

- ✓ Prepare fiscal requirements for FY2018.
- ✓ Facilitate relationships between elected bodies.
- ✓ Continue to expand Economic Development strategies to improve job opportunities in Washington County.
- ✓ Monitor current capital projects and enhance needed services throughout the County.
- ✓ Continue to work with organizations/partners to revitalize Downtown Hagerstown through the Urban Improvement Plan.
- ✓ Evaluate needed legislative initiatives.
- ✓ Support opportunities for intergovernmental and international partnerships.
- ✓ Promote positive working relationships between Washington County Division Directors and outside organizations.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	405,907	419,470	440,510	21,040	5.02%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	405,907	419,470	440,510	21,040	5.02%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	376,338	390,100	410,540	20,440	5.24%
Operating	29,569	29,370	29,970	600	2.04%
Capital Outlay	0	0	0	0	0.00%
Total	405,907	419,470	440,510	21,040	5.02%

Positions	
Title	Full Time
County Administrator	1
Assistant County Administrator	1
Executive Office Assistant	1
Total	3

Public Relations and Community Affairs

Fund:	General Fund	Category:	General Operations
Program Code:	10310	Contact:	Sarah J. Lankford Sprecher

Departmental Function:

The Department of Public Relations and Community Affairs provides a variety of information, communication, and marketing services under the direction of the Assistant 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. In addition, the department also aids in plan review, permitting and inspection assistance to new or expanding commercial and industrial businesses, through the Project Liaison position.

Goals for Fiscal Year 2017

- ✓ Conduct a Citizen Academy Beta Class to help expose the general public to many facets of County operations.
- ✓ Integrate additional and improved technology that provides citizens and businesses direct access to County initiatives.
- ✓ Provide continuing education for staff on digital marketing.
- ✓ Develop marketing action plans with each department to increase outreach and engagement.
- ✓ Conduct focus groups/surveys to better understand the different avenues residents receive news and gauge interest level on subject matter.
- ✓ Continue to provide assistance to businesses through the plan review, permitting, and inspection processes.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	384,125	385,850	414,170	28,320	7.34%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	384,125	385,850	414,170	28,320	7.34%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	260,171	291,300	306,910	15,610	5.36%
Operating	122,557	94,550	107,260	12,710	13.44%
Capital Outlay	1,397	0	0	0	0.00%
Total	384,125	385,850	414,170	28,320	7.34%

Positions	
Title	Full Time
Public Relations and Community Affairs Manager	1
Marketing Specialist	1
Project Liaison	1
Communications Coordinator	1
Total	4

Budget and Finance

Fund:	General Fund	Category:	General Operations
Program Code:	10500	Contact:	Debra Murray

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Upgrade from PeopleSoft web based financials to the Oracle Cloud version.
- ✓ Change cut off procedures for water and sewer customers.
- ✓ Evaluate Capital Improvement software.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,321,111	1,345,240	1,411,430	66,190	4.92%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,321,111	1,345,240	1,411,430	66,190	4.92%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	1,268,346	1,295,890	1,358,480	62,590	4.83%
Operating	51,323	49,350	52,950	3,600	7.29%
Capital Outlay	1,442	0	0	0	0.00%
Total	1,321,111	1,345,240	1,411,430	66,190	4.92%

Services Provided		
	2015 Actual	2016 Actual
Total Number of Vouchers Paid	25,734	24,340
Total Accounts Payable Checks Issued & Electronic Fund Transfers	12,197	11,370
Total Payroll Checks Issued & Electronic Fund Transfers	24,568	25,904
Total Number of Billings Produced	35,937	34,552

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

Independent Accounting and Audit

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

Departmental Function:

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

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	59,730	70,000	70,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	59,730	70,000	70,000	0	0.00%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	59,730	70,000	70,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	59,730	70,000	70,000	0	0.00%

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Purchasing

Fund:	General Fund	Category:	General Operations
Program Code:	10520	Contact:	Karen Luther

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 of these objectives are conducted without favoritism.

Goals for Fiscal Year 2017

- ✓ Convert GovDeals paper forms to electronic forms processes.
- ✓ Initiate implementation of conversion of PeopleSoft Financials to the Oracle Cloud.
- ✓ Implement electronic signature for PeopleSoft Purchase Orders.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	481,605	502,390	536,800	34,410	6.85%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	1,920	2,000	1,000	(1,000)	(50.00%)
Total	483,525	504,390	537,800	33,410	6.62%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	458,685	476,750	510,220	33,470	7.02%
Operating	24,840	27,640	27,580	(60)	(0.22%)
Capital Outlay	0	0	0	0	0.00%
Total	483,525	504,390	537,800	33,410	6.62%

Services Provided		
	2015 Actual	2016 Actual
Total Number of Purchase Orders	1,121	1,238
Total Dollar Value of Purchase Orders & Additional Grant Contracts	\$66,953,814	\$33,515,313
Number of Service Contracts	103	111

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

Treasurer

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

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Implement with the Clerk of Circuit Court the electronic recordation of land record documents.
- ✓ Provide Municipal Real Estate Tax information to towns in digital format.
- ✓ Implement Washington County Disabled Veteran's Tax Credit Program.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	404,491	420,690	442,820	22,130	5.26%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	404,491	420,690	442,820	22,130	5.26%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	363,806	376,190	396,320	20,130	5.35%
Operating	40,685	44,500	46,500	2,000	4.49%
Capital Outlay	0	0	0	0	0.00%
Total	404,491	420,690	442,820	22,130	5.26%

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

County Attorney

Fund:	General Fund	Category:	General Operations
Program Code:	10600	Contact:	John M. Martirano

Departmental Function:

The County Attorney is the chief legal officer for the County. The Office of the County Attorney provides legal advice and services to the Board of County Commissioners, County departments, agencies, boards and commissions, affiliated non-profit agencies, and the Washington County Sheriff's department.

Goals for Fiscal Year 2017

- ✓ Implement 2016 legislation and draft legislation for the 2017 legislative session.
- ✓ Work closely with County staff and various outside entities regarding the Downtown Urban Improvement Project and several other high profile development projects in the County.
- ✓ Assist the Planning Department with the adoption and implementation of the Town Growth Area Comprehensive Rezoning.
- ✓ Assist the Department of Business Development with a number of financial incentive packages relating to new or expanding businesses in the County.
- ✓ Continue to move forward with the implementation of the Antietam Water Trail and the various land owner agreements needed to implement this initiative.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	624,484	662,450	694,180	31,730	4.79%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	624,484	662,450	694,180	31,730	4.79%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	558,843	584,050	622,280	38,230	6.55%
Operating	65,641	78,400	71,900	(6,500)	(8.29%)
Capital Outlay	0	0	0	0	0.00%
Total	624,484	662,450	694,180	31,730	4.79%

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

Human Resources

Fund:	General Fund	Category:	General Operations
Program Code:	10700	Contact:	Stephanie Stone

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Continue the process of County Commissioner approval of Human Resources' policies updates.
- ✓ Provide the administration for a seamless transfer of retirement actuarial services to Bolton Partners, Inc.
- ✓ Provide the administration for a seamless transfer of health benefit services to Aetna.
- ✓ Continue to provide excellent recreational programs throughout the year to all Washington County Citizens who wish to participate.
- ✓ Continue the process of improving our Risk Management System by changing from an Access Database to a new program entitled Tractability.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	669,274	696,210	778,320	82,110	11.79%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	669,274	696,210	778,320	82,110	11.79%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	521,631	571,710	575,820	4,110	0.72%
Operating	147,643	124,500	202,500	78,000	62.65%
Capital Outlay	0	0	0	0	0.00%
Total	669,274	696,210	778,320	82,110	11.79%

Positions	
Title	Full Time
Director of Human Resources	1
Benefits Manager	1
Risk Management Administrator	1
Safety Compliance Administrator	1
Human Resources Administrator	1
Administrative Assistant	1
Office Associate	1
Total	7

Central Services

Fund:	General Fund	Category:	General Operations
Program Code:	10970	Contact:	Karen Luther

Departmental Function:

The department's function is to provide support to all County agencies, citizens and non-profit organizations. The services include operation of the mailroom, document copying, postal services, and to provide information to the citizens.

Goals for Fiscal Year 2017

- ✓ Continue to evaluate processes for efficiency and cost savings.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	184,400	203,100	204,200	1,100	0.54%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	184,400	203,100	204,200	1,100	0.54%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	54,292	56,300	59,400	3,100	5.51%
Operating	130,108	146,800	144,800	(2,000)	(1.36%)
Capital Outlay	0	0	0	0	0.00%
Total	184,400	203,100	204,200	1,100	0.54%

Services Provided		
	2015 Actual	2016 Actual
Number of processed pieces of mail	192,000	192,636
Total Number of photocopying service	460,760	397,085

Positions	
Title	Full Time
Senior Office Associate	1
Total	1

Information Technology

Fund:	General Fund	Category:	General Operations
Program Code:	11000	Contact:	Ron Whitt

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Complete the migration from the County's obsolete Nortel PBX telecommunications system to ShoreTel's VOIP based telecommunications system.
- ✓ Begin the migration process of moving the County's enterprise financial, human resource, and budgeting systems to Oracle's Cloud Services platform.
- ✓ Complete the migration of Windows 7 and Windows 2003 Server virtualized machines to Windows 10 and Windows 2012R2 Server, respectively.
- ✓ Upgrade the County's Laserfiche enterprise document management system to the latest release and rollout the Citizen's Web portal component.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	2,029,773	2,073,800	2,191,930	118,130	5.70%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	5,080	2,100	100	(2,000)	(95.24%)
Total	2,034,853	2,075,900	2,192,030	116,130	5.59%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	1,328,695	1,373,940	1,454,100	80,160	5.83%
Operating	656,104	701,960	737,930	35,970	5.12%
Capital Outlay	50,054	0	0	0	0.00%
Total	2,034,853	2,075,900	2,192,030	116,130	5.59%

Positions	
Title	Full Time
Director of Information Systems	1
Deputy Director of Information Technology	1
GIS Manager	1
Database Administrator	1
Senior Technical Support Analyst	1
Systems Analyst	1
GIS Database Administrator	1
IT Services Specialist III	1
Technical Support Analyst II	2
IT Services Specialist II	3
IT Services Specialist I	1
GIS Specialist - IT	1
Total	15

General Operations

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

Departmental Function:

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

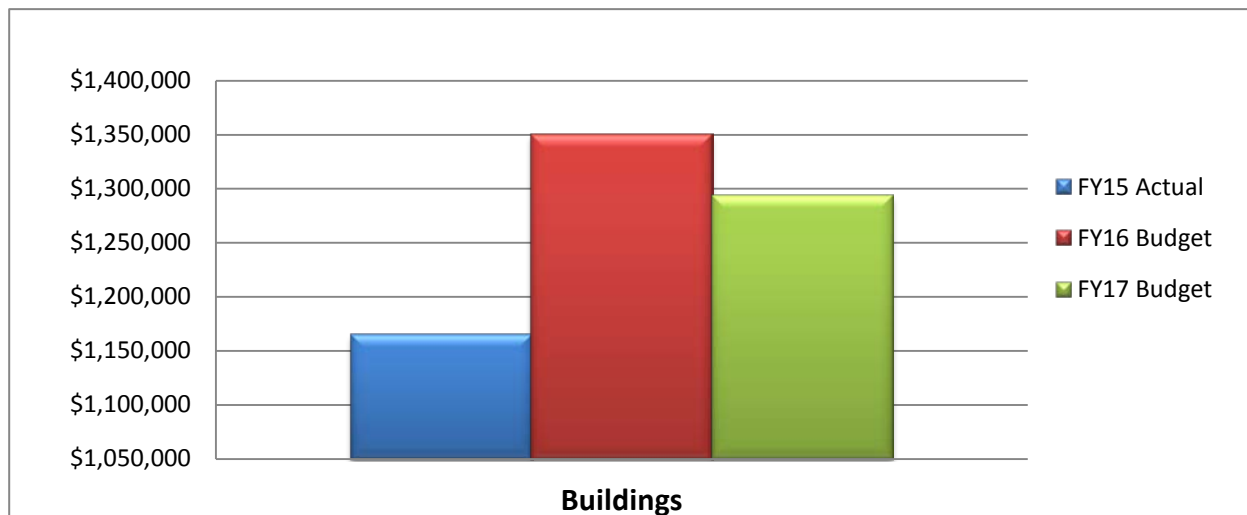
Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	2,003,324	1,321,630	1,194,660	(126,970)	(9.61%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	2,003,324	1,321,630	1,194,660	(126,970)	(9.61%)

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	1,445,213	699,330	704,640	5,310	0.76%
Operating	558,111	622,300	490,020	(132,280)	(21.26%)
Capital Outlay	0	0	0	0	0.00%
Total	2,003,324	1,321,630	1,194,660	(126,970)	(9.61%)

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General Fund – Buildings Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Martin Luther King Center	78,473	105,200	80,300	(24,900)	(23.67%)
Administration Building	166,689	197,900	183,600	(14,300)	(7.23%)
Administration Building II	88,982	91,850	103,850	12,000	13.06%
Court House	540,090	583,770	587,230	3,460	0.59%
County Office Building	167,842	205,110	195,310	(9,800)	(4.78%)
Administration Annex	47,649	56,900	56,300	(600)	(1.05%)
Dwyer Center	29,378	29,000	29,700	700	2.41%
Rental Properties	2,283	2,000	2,000	0	0.00%
Public Facilities Annex	44,004	78,560	55,700	(22,860)	(29.10%)
Total	1,165,390	1,350,290	1,293,990	(56,300)	(4.17%)



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Buildings

Fund:	General Fund	Category:	Facilities
Program Code:	10900, 10910, 10915, 10930, 10940, 10950, 10960, 10980, 11325	Contact:	James Sterling

Departmental Function:

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

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

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

Goals for Fiscal Year 2017

- ✓ Remodel and enlarge the third floor lunch room in Administration building.
- ✓ Repaint exterior of 80 West Baltimore Street building.
- ✓ Repaint exterior of 33-35 West Washington Street building.
- ✓ Upgrade cooling system 33-35 West Washington Street.

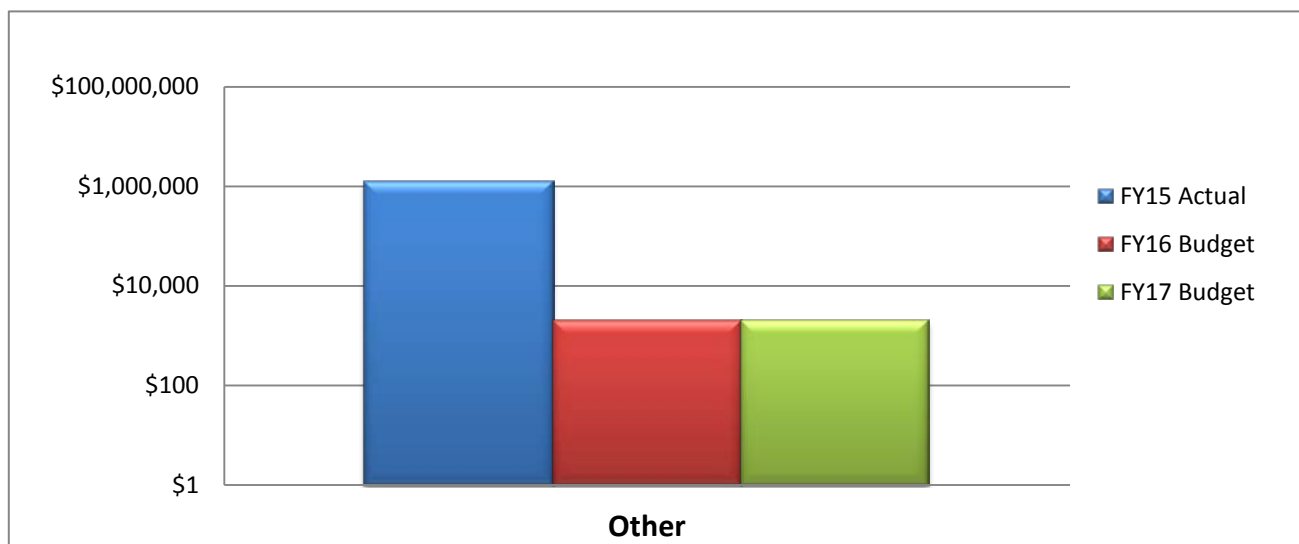
Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,165,390	1,350,290	1,293,990	(56,300)	(4.17%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,165,390	1,350,290	1,293,990	(56,300)	(4.17%)

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	314,095	336,370	347,230	10,860	3.23%
Operating	851,295	1,013,920	946,760	(67,160)	(6.62%)
Capital Outlay	0	0	0	0	0.00%
Total	1,165,390	1,350,290	1,293,990	(56,300)	(4.17%)

Positions	
Title	Full Time
Deputy Director of Parks & Facilities	1
Building Maintenance Supervisor	1
Maintenance Leadworker	1
Maintenance Worker	2
Total	5

General Fund – Other Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Women's Commission	1,992	2,000	2,000	0	0.00%
Grants	1,246,163	0	0	0	0.00%
Total	1,248,155	2,000	2,000	0	0.00%



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Women's Commission

Fund:	General Fund	Category:	Other
Program Code:	11100	Contact:	Andrea Wiley

Departmental Function:

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

Goals for Fiscal Year 2017

✓ Not provided.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,992	2,000	2,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	1,992	2,000	2,000	0	0.00%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	1,992	2,000	2,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	1,992	2,000	2,000	0	0.00%

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Grants

Fund:	General Fund	Category:	Other
Program Code:	12800	Contact:	Sara Greaves

Departmental Function:

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

Goals for Fiscal Year 2017

✓ Not applicable.

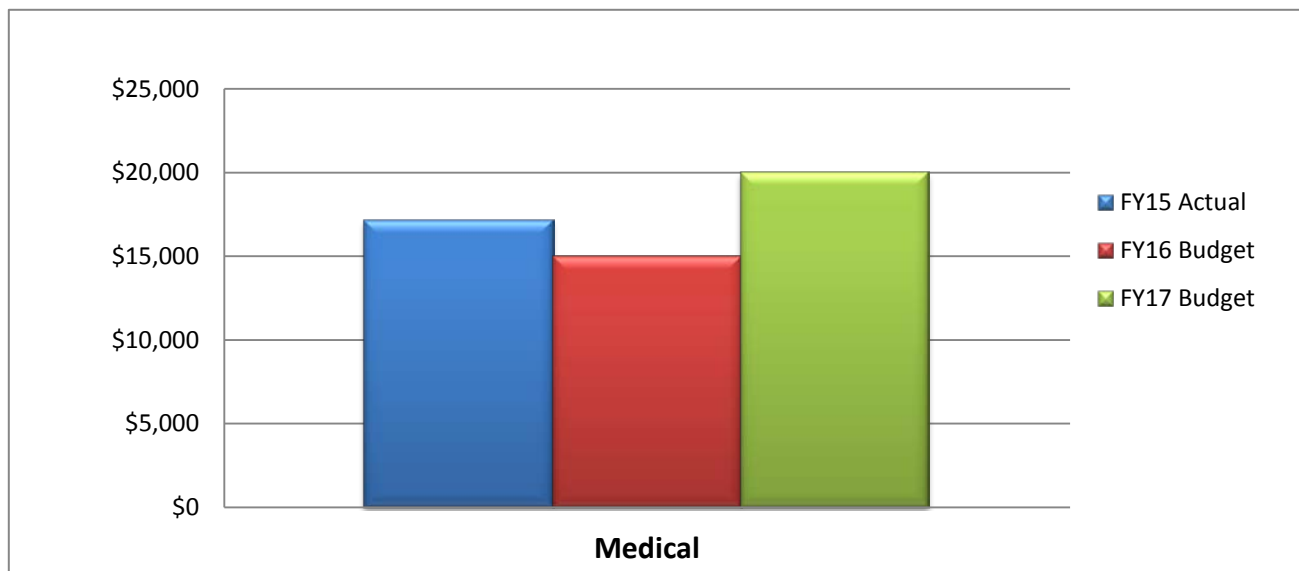
Funding Sources						
Category	2015 Actual	2016 Budget	2017 Budget	Change		
				\$	%	
General Fund Support	0	0	0	0	0.00%	
Grants/Intergovernmental	1,246,163	0	0	0	0.00%	
Fees/Charges	0	0	0	0	0.00%	
Total	1,246,163	0	0	0	0.00%	

Program Expenditures						
Category	2015 Actual	2016 Budget	2017 Budget	Change		
				\$	%	
Wages and Benefits	407,202	0	0	0	0.00%	
Operating	548,739	0	0	0	0.00%	
Capital Outlay	290,222	0	0	0	0.00%	
Total	1,246,163	0	0	0	0.00%	

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General Fund – Medical Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Medical Examiner	17,170	15,000	20,000	5,000	33.33%
Total	17,170	15,000	20,000	5,000	33.33%



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Medical Examiner

Fund:	General Fund	Category:	Medical
Program Code:	11550	Contact:	Vicki Lumm

Departmental Function:

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

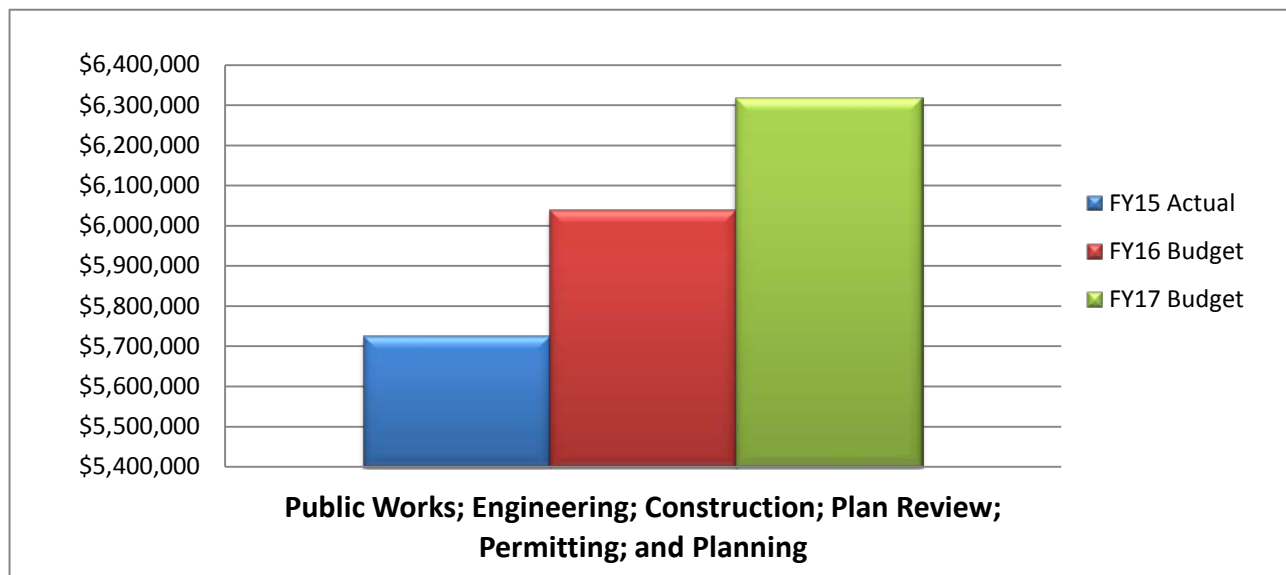
Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	17,170	15,000	20,000	5,000	33.33%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	17,170	15,000	20,000	5,000	33.33%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	17,170	15,000	20,000	5,000	33.33%
Capital Outlay	0	0	0	0	0.00%
Total	17,170	15,000	20,000	5,000	33.33%

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

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Public Works	228,689	224,120	232,390	8,270	3.69%
Engineering	1,449,156	1,549,270	1,613,930	64,660	4.17%
Construction	1,626,536	1,692,180	1,764,870	72,690	4.30%
Plan Review	1,751,199	1,850,590	931,740	(918,850)	(49.65%)
Permitting	0	0	1,031,510	1,031,510	100.00%
Planning and Zoning	625,503	669,510	688,330	18,820	2.81%
Zoning Appeals	42,810	53,440	53,440	0	0.00%
Total	5,723,893	6,039,110	6,316,210	277,100	4.59%



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Public Works Administration

Fund:	General Fund	Category:	Public Works
Program Code:	11600	Contact:	James Sterling

Departmental Function:

To provide administration, coordination, support, and leadership for public works services and ensure high-quality maintenance of the County's public works infrastructure in an economic and environmentally responsible manner. Manage the County's Municipal Separate Storm Sewer National Pollutant Discharge Elimination System permit. Oversee the County's Floodplain Management Program. Provide policy guidance to the operating departments of County Transit System, County Parks and Facilities, the Hagerstown Regional Airport, and County Highways within Public Works.

Goals for Fiscal Year 2017

- ✓ Evaluate operations and procedures to improve operating efficiencies in Highways, Parks, Facilities, Transit, and Airport departments.
- ✓ Work to improve customer service to the citizens in the Highways, Parks, Facilities, Transit, and Airport departments.
- ✓ Evaluate Facilities operations to increase cost savings.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	228,689	224,120	232,390	8,270	3.69%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	228,689	224,120	232,390	8,270	3.69%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	210,483	204,400	213,920	9,520	4.66%
Operating	18,206	19,720	18,470	(1,250)	(6.34%)
Capital Outlay	0	0	0	0	0.00%
Total	228,689	224,120	232,390	8,270	3.69%

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

Engineering & Construction Management – Engineering

Fund:	General Fund	Category:	Engineering & Construction Management
Program Code:	11620	Contact:	Scott Hobbs

Departmental Function:

Plan, budget, survey, engineer, manage, and inspect construction of infrastructure improvements in the Washington County Capital Improvement Plan (CIP).

Goals for Fiscal Year 2017

- ✓ Complete the preliminary/final design and real property work for various projects – Eastern Boulevard Widening Phase II; Eastern Boulevard at Antietam Drive; North County Park (Holcim); Eastern Boulevard Phase III; Emergency Services Training Facility; Register of Wills and Master Court Renovations; Keedysville Road Bridge; Poffenberger Road Bridges; Crystal Falls Road Bridge; Mousetown Road Culvert; Spur Road Culvert; Hopewell Road Culverts; and Wright Road Culverts.
- ✓ Update Land Development and Roadway Improvement Standards.
- ✓ Provide GIS maps for County website (traffic count database, bridge weight restriction postings, etc.).
- ✓ Update pavement management system survey (850 roadway miles) and county wide traffic count data (765 counts).
- ✓ Secure and utilize State and Federal funds for bridge, safety, and water quality improvements including but not limited to Federal Aid Bridge, Transportation Alternatives, and Federal Clean Water Act Section 319(h) funding.
- ✓ Plan, design, and manage stormwater management projects to meet National Pollutant Discharge Elimination System (NPDES) requirements.
- ✓ Plan, design, and manage various transportation Americans with Disabilities Act projects.
- ✓ Provide most effective means for maintenance and repair of roads, bridges, and culverts.
- ✓ In coordination with the Construction Department, begin construction on Underpass Way and Railway Lane Signal; Southern Boulevard; Eastern Boulevard Widening Phase I; Garis Shop Road Bridge; Crayton Boulevard; Colonel Henry Douglas Drive; Trego Road Culverts; Mt. Lena Road Culvert; Mt. Aetna Road Culvert; Blairs Valley Road Culverts; Draper Road Culverts; Smithsburg WWTP Stream Restoration; Bittersweet Drive Drainage; Bottom Road Drainage; Marsh Pike Sidewalk Extension; Bus Shelters; Hancock Library; Fuel Centers; and Pavement Maintenance Program.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,433,410	1,541,270	1,603,430	62,160	4.03%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	15,746	8,000	10,500	2,500	31.25%
Total	1,449,156	1,549,270	1,613,930	64,660	4.17%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	1,381,495	1,490,760	1,554,840	64,080	4.30%
Operating	67,661	58,510	59,090	580	0.99%
Capital Outlay	0	0	0	0	0.00%
Total	1,449,156	1,549,270	1,613,930	64,660	4.17%

Positions	
Title	Full Time
Director of Engineering and Construction Management	1
Deputy Director, Engineering	1
Senior Architectural Project Manager	1
Civil Engineer	3
Structural Engineer	1
Public Works Engineer	1
Real Property Administrator	1
Chief of Surveys	1
Survey Party Chief	1
GIS Analyst	1
Engineer Technician III	3
Office Manager	1
Survey Technician	1
Total	17

Engineering & Construction Management – Construction

Fund:	General Fund	Category:	Division of ECM-Construction
Program Code:	11630	Contact:	Richard Eichelberger

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Maintain 24 hour or less response time to all inspection requests.
- ✓ Continue customer satisfaction with all facets of the department.
- ✓ Continue to evaluate departmental policies/procedures for efficiency.
- ✓ Complete implementation of Accela software upgrade by Fall 2016.
- ✓ Continue excellence in coordination with the Engineering, Plan Review, and Permitting staff.
- ✓ Continue internal review and training of the 2015 International Code Council Codes.
- ✓ Continue training the building/trade/construction inspectors to assist with CIP projects as needed.
- ✓ Provide further integration with the project managers and inspectors to provide assistance between each group as a possible cost saving measure.
- ✓ Continue to provide project management and inspection services in support of Engineering Dept./Capital Projects.
- ✓ Complete County Administration Building renovation.
- ✓ Complete Yale Drive Extended construction.
- ✓ Start Southern Boulevard I construction.
- ✓ Certify all construction inspectors in State Highway Administration Hot Mix Asphalt inspections
- ✓ Track Capital Project Change Order rate.
- ✓ Participate in Home Show.
- ✓ Participate in Boonsboro Green Fest.
- ✓ Replace and retrain promoted inspectors.
- ✓ Complete hiring of two CIP Construction Inspectors as approved.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,624,191	1,684,930	1,757,620	72,690	4.31%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	2,345	7,250	7,250	0	0.00%
Total	1,626,536	1,692,180	1,764,870	72,690	4.30%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	1,508,302	1,615,030	1,692,750	77,720	4.81%
Operating	115,000	77,150	71,120	(6,030)	(7.82%)
Capital Outlay	3,234	0	1,000	1,000	100.00%
Total	1,626,536	1,692,180	1,764,870	72,690	4.30%

Positions	
Title	Full Time
Deputy Director, Construction	1
Combination Inspector	1
Project Manager	4
Electrical Inspector II	1
Electrical Inspector I	2
Plumbing Inspector II	1
Plumbing Inspector I	1
Building Inspector II	1
Building Inspector I	2
Construction Inspector	6
Administrative Assistant	1
Total	21

Engineering & Construction Management – Plan Review

Fund:	General Fund	Category:	Engineering & Construction Management
Program Code:	11610	Contact:	Tim Lung

Departmental Function:

To aid in providing public safety, protecting the environment and preserving public infrastructure functionality by ensuring compliance of private land development activities with County ordinances, policies and directives of the Board of County Commissioners. Manages the County floodplain management program and implement the County Floodplain Ordinance. Subdivision, site plan, grading plan, storm water management, and forest conservation plan applications are accepted and processed for new residential, commercial and industrial development. Traffic Impact Study reviews are performed as well as initiation of Public Works Agreements.

Goals for Fiscal Year 2017

- ✓ Continue to update and revise departmental policies and procedures to improve operating structure and increase efficiency.
- ✓ Continue year-over-year collaboration with the Department of Planning and Zoning to revise and update, as necessary, the Zoning Ordinance for Washington County, MD.
- ✓ Continue to revise and update the Standards and Specifications for Land Development and Roadway Improvements and receive approval of same by the Board of County Commissioners.
- ✓ Facilitate the County's adoption of the updated Flood Insurance Study/Flood Insurance Rate Maps and compliant Floodplain Ordinance. Continue to provide support to residents and property owners in the interim and post-adoption periods.
- ✓ Publish new and updated customer information brochures explaining routine land development review processes.
- ✓ Complete the Accela Automation upgrade with full implementation by September 2016 by completing the necessary testing and providing training for all personnel and remote agencies on the new software upgrade.
- ✓ Continue year-over-year coordination with the Engineering, Plan Review & Construction staff.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	448,031	677,690	746,040	68,350	10.09%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	1,303,168	1,172,900	185,700	(987,200)	(84.17%)
Total	1,751,199	1,850,590	931,740	(918,850)	(49.65%)

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	1,698,060	1,807,250	910,460	(896,790)	(49.62%)
Operating	52,949	43,340	21,280	(22,060)	(50.90%)
Capital Outlay	190	0	0	0	0.00%
Total	1,751,199	1,850,590	931,740	(918,850)	(49.65%)

Positions	
Title	Full Time
Deputy Director, Plan Review	1
Zoning Coordinator	1
Plan Reviewer	2
Senior Plan Reviewer/Floodplain Manager	1
Senior Planner	2
Zoning Inspector	1
Senior Office Associate	2
Total	10

Engineering & Construction Management – Permitting

Fund:	General Fund	Category:	Division of ECM-Permitting
Program Code:	11500	Contact:	Angela Smith

Departmental Function:

To administer and enforce codes and ordinances in order to promote and ensure public safety and the health and general welfare of the County residents. To serve as a clearinghouse for numerous agencies. Permit applications are accepted and processed for new construction, renovations, demolition, plumbing, mechanical, electrical work, intents to build, zoning certifications, grading, floodplain, driveway entrances, and utility installations. The Department is charged with licensing plumbers and registering mechanical contractors biennially and electrical contractors every three years. Junkyards are issued on yearly basis.

Goals for Fiscal Year 2017

- ✓ Complete the Accela Automation upgrade with full implementation by September 2016 by completing the necessary testing and providing training for all personnel and remote agencies on the new software upgrade.
- ✓ Evaluate departmental policies and procedures on a regular basis to ensure efficiency.
- ✓ Relocate, reorganize, and label all commercial drawings for future reference.
- ✓ Provide the necessary tools, equipment and support required for all staff to successfully complete their responsibilities on a daily basis.
- ✓ Continue internal review and training of the 2015 International Code Council Codes.
- ✓ Participate in the yearly Home Show at the Hagerstown Community College.
- ✓ Implement license renewal for all trade contractors online through Accela Citizen Access to increase efficiency while providing a greater convenience for our contractors.
- ✓ Return all phone calls within 24-48 hours.
- ✓ Continue customer satisfaction with all facets of the department.
- ✓ Expand public education for both internal and external customers by creating brochures and handouts on various permitting processes/policies.
- ✓ Continue excellence in coordination with the Engineering, Plan Review & Construction staff.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	0	0	(18,190)	(18,190)	(100.00%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	1,049,700	1,049,700	100.00%
Total	0	0	1,031,510	1,031,510	100.00%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	1,002,050	1,002,050	100.00%
Operating	0	0	29,460	29,460	100.00%
Capital Outlay	0	0	0	0	0.00%
Total	0	0	1,031,510	1,031,510	100.00%

Positions	
Title	Full Time
Deputy Director, Permitting	1
Chief Plans Examiner	1
Senior Plans Examiner	1
Plans Examiner II	2
Plans Examiner I	1
Office Manager	1
Permits Administrator	1
Permits Technician	4
Office Associate	1
Total	13

Planning and Zoning

Fund:	General Fund	Category:	Planning
Program Code:	10800	Contact:	Stephen Goodrich

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Complete the first draft of updated Comprehensive Plan for public review.
- ✓ Complete Town Growth Area zoning map and text amendments.
- ✓ Implement the transition to Accela Automation and data conversion.
- ✓ Begin the public engagement process for update of Land Preservation, Parks and Recreation Plan.
- ✓ Assist Board of County Commissioners in the adoption of Septic Tier map that meets State guidelines.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	616,690	666,910	680,430	13,520	2.03%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	8,813	2,600	7,900	5,300	203.85%
Total	625,503	669,510	688,330	18,820	2.81%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	609,961	648,830	667,610	18,780	2.89%
Operating	15,542	20,680	20,720	40	0.19%
Capital Outlay	0	0	0	0	0.00%
Total	625,503	669,510	688,330	18,820	2.81%

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

Zoning Appeals

Fund:	General Fund	Category:	Planning and Zoning
Program Code:	10810	Contact:	Tim Lung

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Continue to review and process applications for appeals to the Board of Zoning Appeals in an efficient manner.
- ✓ Submit, approve, and implement text amendments.
- ✓ Upgrade department software to a web-based solution to increase efficiency and provide additional services regarding the appeal cases.

Funding Sources

Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	30,660	37,440	37,440	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	12,150	16,000	16,000	0	0.00%
Total	42,810	53,440	53,440	0	0.00%

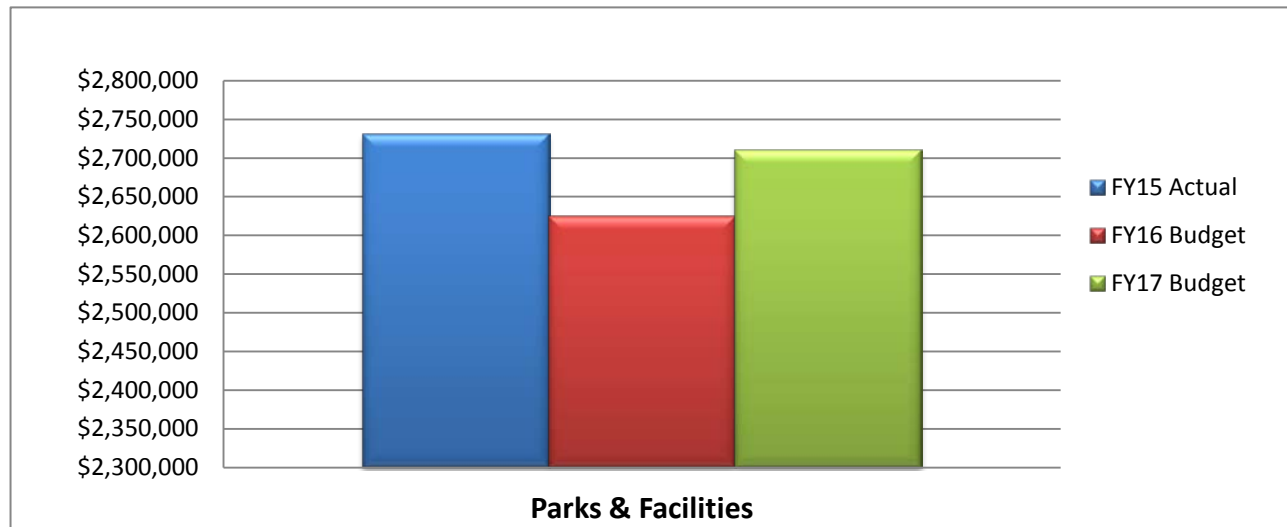
Program Expenditures

Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	19,571	26,640	26,640	0	0.00%
Operating	23,239	26,800	26,800	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	42,810	53,440	53,440	0	0.00%

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General Fund – Parks & Facilities Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Buildings, Grounds & Parks	1,785,629	1,657,820	1,706,720	48,900	2.95%
Martin L. Snook Pool	119,951	120,160	128,370	8,210	6.83%
Fitness & Recreation	825,024	845,630	874,440	28,810	3.41%
Total	2,730,604	2,623,610	2,709,530	85,920	3.27%



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Buildings, Grounds & Parks

Fund:	General Fund	Category:	Parks & Facilities
Program Code:	11900	Contact:	John Pennesi

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Complete the Doubs Woods access road in 2016.
- ✓ Resurface tennis courts at Regional/Marty L. Snook Park.
- ✓ Repair roof on Doubs Woods Arts Pavilion.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,722,453	1,579,520	1,631,920	52,400	3.32%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	63,176	78,300	74,800	(3,500)	(4.47%)
Total	1,785,629	1,657,820	1,706,720	48,900	2.95%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	1,371,492	1,286,770	1,345,760	58,990	4.58%
Operating	359,775	371,050	360,960	(10,090)	(2.72%)
Capital Outlay	54,366	0	0	0	0.00%
Total	1,785,629	1,657,820	1,706,720	48,900	2.95%

Positions	
Title	Full Time
Field Operations Supervisor	1
Assistant Field Operations Supervisor	1
Facility/Special Events Coordinator	1
Equipment Operator/Mechanic	2
Maintenance Trades worker	2
Senior Office Associate	1
Park/Playground Inspector	1
Maintenance Leadworker	2
Maintenance Worker	9
Total	20

Martin L. Snook Pool

Fund:	General Fund	Category:	Parks & Facilities
Program Code:	12000	Contact:	John Pennesi

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Replace the waterslide in 2016.
- ✓ Pave the parking lot.
- ✓ Replace pool perimeter grating.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	62,129	40,160	63,370	23,210	57.79%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	57,822	80,000	65,000	(15,000)	(18.75%)
Total	119,951	120,160	128,370	8,210	6.83%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	81,343	84,060	88,270	4,210	5.01%
Operating	38,608	36,100	36,100	0	0.00%
Capital Outlay	0	0	4,000	4,000	100.00%
Total	119,951	120,160	128,370	8,210	6.83%

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Fitness and Recreation

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

Departmental Function:

The Department of Fitness and Recreation administrates and coordinates a wide range of recreational programming to meet the needs of citizens of all ages and abilities in the community. This includes pursuing recreational facilities for organized activities in numerous locations throughout the County. The department is responsible for promoting the central coordination of leisure time services and programs to avoid duplication of services by other agencies and a more efficient use of available resources. The formulation of an economic strategy of “shared” or “host” agreements with other agencies both public and private has expanded the service delivery system for recreational opportunities. The department also works with special events, marketing, and scheduling of the Ag Center and Board of Education facilities for public and private community organizations.

Goals for Fiscal Year 2017

- ✓ Offer a co-rec youth soccer league for elementary & middle school children in Washington County.
- ✓ Work with the Recreation & Parks Advisory Board to secure funding to resurface tennis courts at Hagerstown Community College.
- ✓ Require all part-time employees to go through fingerprint and background checks.
- ✓ Continue to review programs viability to keep up with recent trends in the recreation & sports industry.

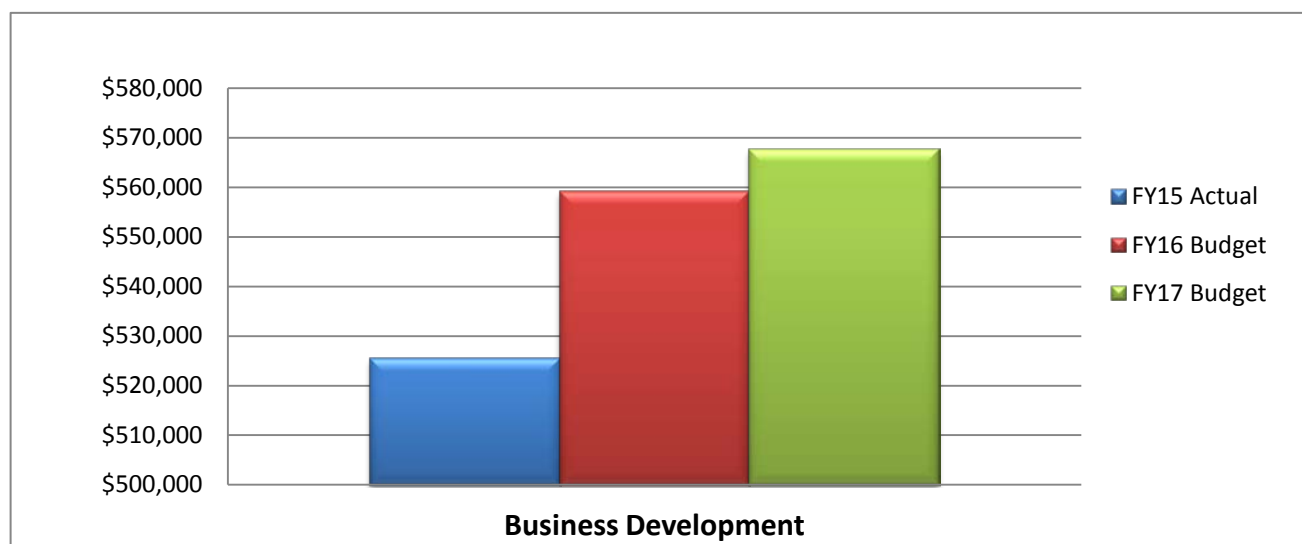
Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	506,583	545,630	537,690	(7,940)	(1.46%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	318,441	300,000	336,750	36,750	12.25%
Total	825,024	845,630	874,440	28,810	3.41%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	708,305	714,410	744,390	29,980	4.20%
Operating	116,719	131,220	130,050	(1,170)	(0.89%)
Capital Outlay	0	0	0	0	0.00%
Total	825,024	845,630	874,440	28,810	3.41%

Positions	
Title	Full Time
Fitness and Recreation Director	1
Recreation Program Coordinator	3
Office Manager	1
Total	5

General Fund – Business Development Summary

Category	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Department of Business Development	525,355	559,030	567,500	8,470	1.52%
Total	525,355	559,030	567,500	8,470	1.52%



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Department of Business Development

Fund:	General Fund	Category:	Business Development
Program Code:	12500	Contact:	Kassie Lewis

Departmental Function:

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

Goals for Fiscal Year 2017

- ✓ Revisit industry sectors to be targeted and recruited to Washington County.
- ✓ Research feasibility of a national, regional, and local marketing plan with focus on identified industry sectors.
- ✓ Investigate the potential for development of meaningful local funding assistance programs that can be used by all Washington County businesses.
- ✓ Business Outreach – continue current program and expand program scope so to reach a better cross-section of the County’s business community.
- ✓ Reach out to municipality economic development organizations to understand their development goals and plans for their towns and provided input and assistance as requested.
- ✓ Review current department staffing and duties. Evaluate current function and responsibilities and make adjustments as identified.

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	525,355	559,030	567,500	8,470	1.52%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	525,355	559,030	567,500	8,470	1.52%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	358,017	389,230	397,700	8,470	2.18%
Operating	167,338	169,800	169,800	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	525,355	559,030	567,500	8,470	1.52%

Positions	
Title	Full Time
Director of Business Development	1
Business Development Specialist	1
Agricultural Marketing Specialist	1
Business Support Specialist	1
Administrative Assistant	1
Total	5

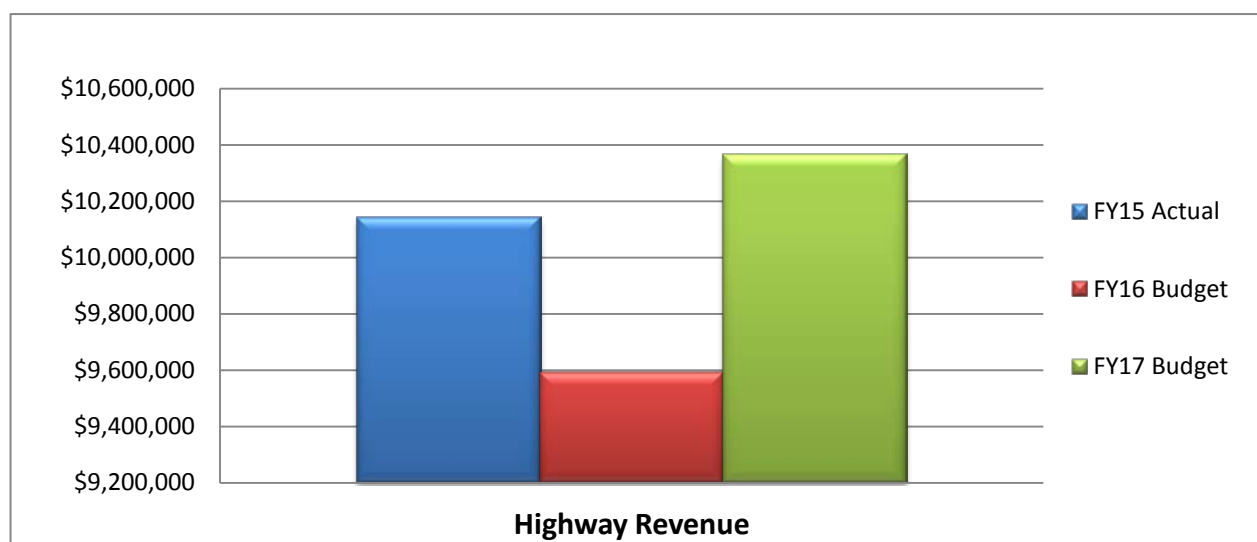
Highway Fund

Highway Fund Summary	245
Highway	247

Highway Fund Summary

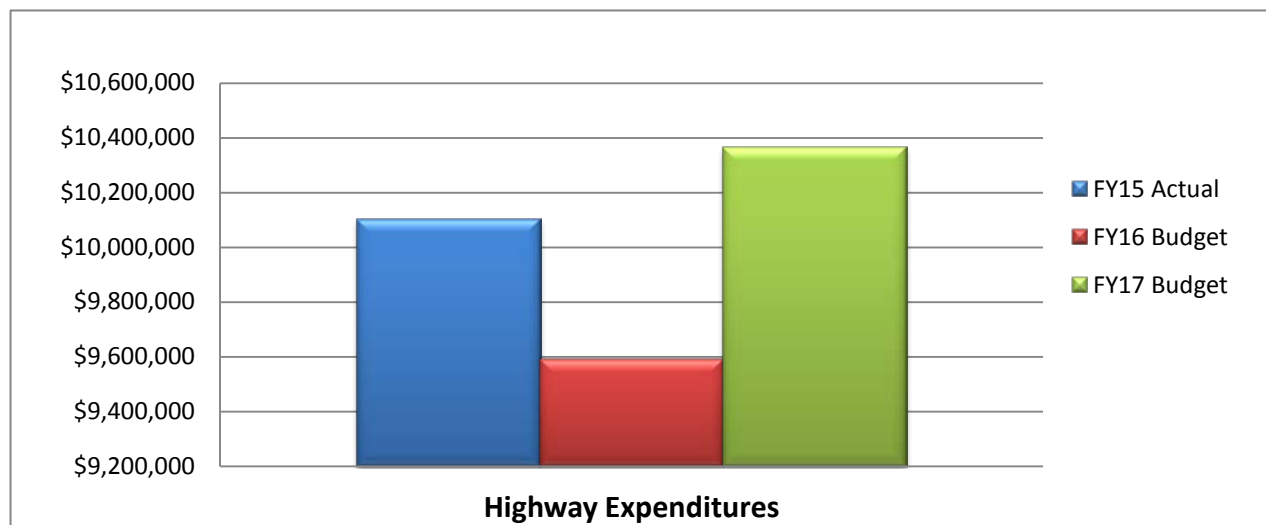
Highway Fund Revenue

Fund	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Highway Fund	10,142,796	9,591,340	10,365,890	774,550	8.08%
Total	10,142,796	9,591,340	10,365,890	774,550	8.08%



Highway Fund Expenditures

Fund	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Highway Fund	10,103,367	9,591,340	10,365,890	774,550	8.08%
Total	10,103,367	9,591,340	10,365,890	774,550	8.08%



Highway

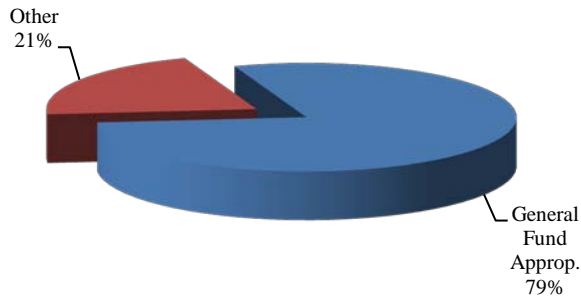
Fund:	Highway	Category:	Special Revenue
Program Code:	20	Contact:	Edwin Plank

Departmental Function:

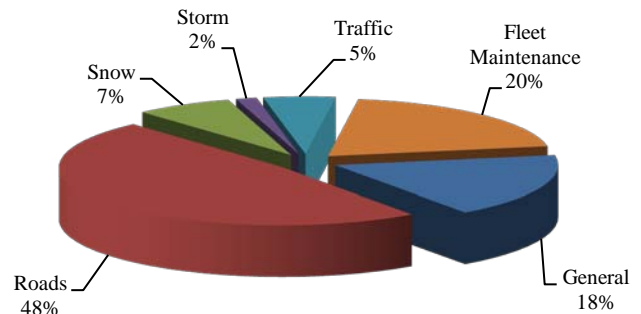
The Washington County Highway Department is responsible for the maintenance of the County's Road system; this includes but is not limited to patching, resurfacing, stabilization of dirt roads, keeping ditch lines clear of debris, mowing along County right of ways, mowing storm water management ponds,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

Fund Summary

Highway Revenue



Highway Expense



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

Department/Agency

Goals for Fiscal Year 2017

- ✓ Replacement of underground fuel & heating oil tanks at Eastern Section in Smithsburg with above ground tanks and clean up of underground contamination which has affected the ground water.
- ✓ Replacement of underground fuel and gasoline tanks with above ground tanks at Central Section. This project would also include new diesel and gasoline pumps and a new canopy, the placement of a waste oil pumping unit in the Fleet Shop which would resolve numerous safety concerns and issues as well as meet all regulations.
- ✓ Each year we are faced with minor road repairs on numerous roads that are not included in the Engineering Department's Pavement Maintenance Program, so we have included funding in our FY17 budget for two new compact track machines with milling attachments that will enhance our patching operations and assist in the quality of that work.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	8,588,090	7,931,090	8,190,000	258,910	3.26%
Operating and Capital Grants	0	0	0	0	0.00%
Fees/Charges	1,554,706	1,660,250	2,175,890	515,640	31.06%
Total	10,142,796	9,591,340	10,365,890	774,550	8.08%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	6,288,595	6,621,870	6,807,540	185,670	2.80%
Operating	3,730,955	2,960,470	3,544,850	584,380	19.74%
Capital Related Costs	83,817	9,000	13,500	4,500	50.00%
Total	10,103,367	9,591,340	10,365,890	774,550	8.08%

Positions	
Title	Full Time
Highway Director	1
Office Manager	1
Senior Office Associate	1
Section Supervisor	5
Assistant Section Supervisor	4
Lead Construction Specialist	1
Equipment Operator III	12
Crew Coordinator/Equip Operator II	1
Equipment Operator II	21
Equipment Operator I	26
Traffic Control/Safety Supervisor	1
Sign Mechanic	3
Fleet Manager	1
Assistant Fleet Manager	1
Automotive Service Technician	5
Fleet Services Coordinator	1
Welder	1
Auto Services Assistant	1
Automotive Body/Paint Technician	1
Office Associate	1
Total	89

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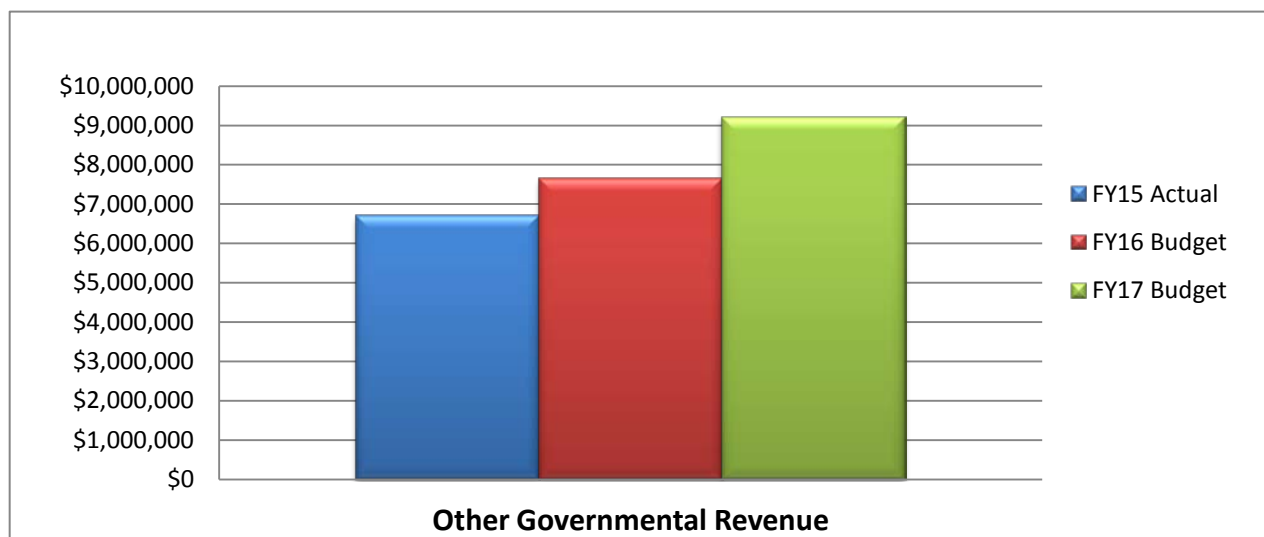
Other Governmental Funds

Other Governmental Funds Summary	251
Agricultural Education Center	253
Community Grant Management	255
Inmate Welfare	257
Gaming	259
Hotel Rental Tax	261
Land Preservation	263
Contraband	265
HEPMPO	267

Other Governmental Funds Summary

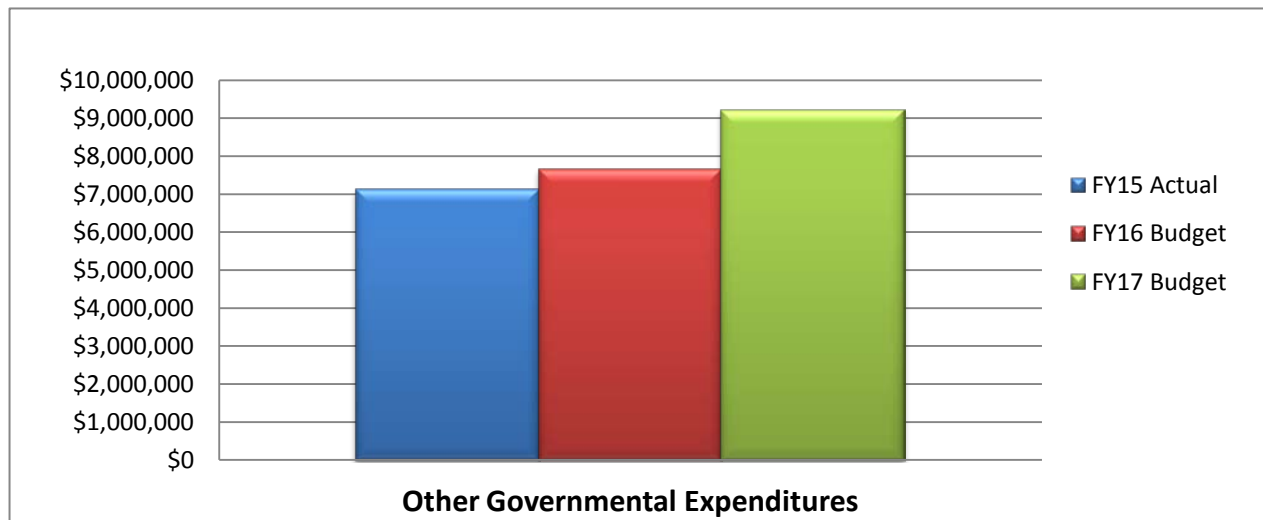
Other Governmental Funds Revenue

Fund	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Agricultural Education Center	230,622	216,750	214,940	(1,810)	(0.84%)
Community Grant Management	404,281	384,890	389,090	4,200	1.09%
Inmate Welfare	389,715	382,000	371,530	(10,470)	(2.74%)
Gaming	2,129,873	2,147,840	2,161,340	13,500	0.63%
Hotel Rental Tax	2,048,632	2,350,000	2,523,000	173,000	7.36%
Land Preservation	937,953	1,678,660	3,052,650	1,373,990	81.85%
Contraband	24,969	25,000	0	(25,000)	(100.00%)
HEPMPO	539,184	470,440	503,620	33,180	7.05%
Total	6,705,229	7,655,580	9,216,170	1,560,590	20.39%



Other Governmental Funds Expenditures

Fund	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Agricultural Education Center	201,435	216,750	214,940	(1,810)	(0.84%)
Community Grant Management	384,465	384,890	389,090	4,200	1.09%
Inmate Welfare	384,174	382,000	371,530	(10,470)	(2.74%)
Gaming	2,123,919	2,147,840	2,161,340	13,500	0.63%
Hotel Rental Tax	2,383,145	2,350,000	2,523,000	173,000	7.36%
Land Preservation	1,094,340	1,678,660	3,052,650	1,373,990	81.85%
Contraband	27,035	25,000	0	(25,000)	(100.00%)
HEPMPO	526,494	470,440	503,620	33,180	7.05%
Total	7,125,007	7,655,580	9,216,170	1,560,590	20.39%



Agricultural Education Center

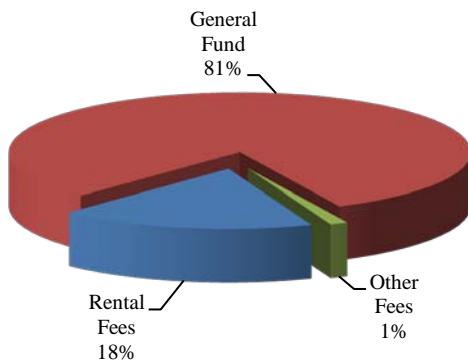
Fund:	Agricultural Education Center	Category:	Governmental Fund
Program Code:	23	Contact:	James Sterling

Departmental Function:

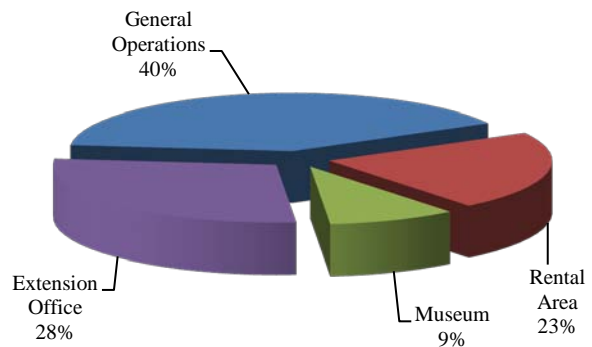
The Agricultural Education Center function is to promote agricultural and youth interest in Washington County and to educate the public about Washington County's agricultural heritage. The site includes a multi-purpose building, four pole barns, horse show arena, tractor pull track, milking parlor, kennel club building, two pavilions, playground equipment, Washington County Extension Service's offices, the Rural Heritage Museum, and a Heritage Village. The Buildings, Grounds, and Parks Department maintains the facility.

Fund Summary

Agricultural Ed Center Revenue



Agricultural Ed Center Expense



The General Fund appropriation accounts for 81% or \$173,740 of the Agricultural Education Fund's revenues. This amount is based on the projected shortfall of revenues generated by the operations over the operating expenses. The remainder of the revenue is generated from rental of the facilities.

Department/Agency

Goals for Fiscal Year 2017

- ✓ Upgrade sound system facility wide.
- ✓ Complete installation of variable message board.
- ✓ Develop design concept for the horse ring.
- ✓ Continue electric upgrade in vendor areas.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	189,190	181,550	173,740	(7,810)	(4.30%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	41,432	35,200	41,200	6,000	17.05%
Total	230,622	216,750	214,940	(1,810)	(0.84%)

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	63,888	65,730	69,000	3,270	4.97%
Operating	137,547	151,020	145,940	(5,080)	(3.36%)
Capital Outlay	0	0	0	0	0.00%
Total	201,435	216,750	214,940	(1,810)	(0.84%)

Positions	
Title	Full Time
Senior Office Associate	1
Total	1

Community Grant Management

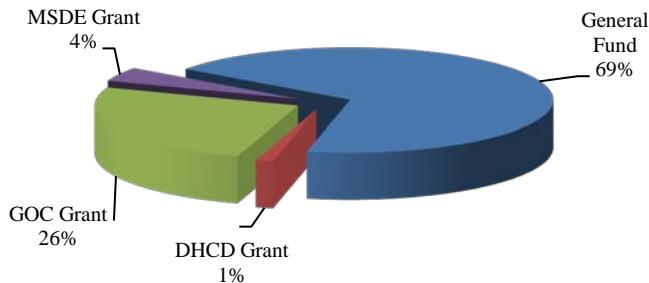
Fund:	Community Grant Management	Category:	Governmental Fund
Program Code:	24	Contact:	James Hovis

Departmental Function:

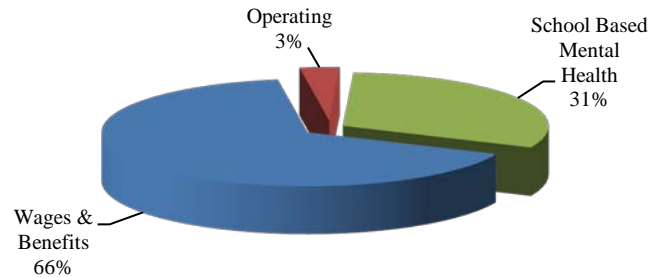
The Office of Community Grant Management is charged with the administration and management of the Local Management Board Initiative, Community Development Block Grant (CDBG) Funding, Neighborhood Conservation Initiative, Board of County Commissioner's Community Organization Funding, and Appalachian Regional Commission Funding Programs. In addition, the Office administers a portion of the Hotel Rental Tax and General Fund Contingency funding programs. The Office of Community Grant Management is also responsible for the oversight and management of all grant funds received by Washington County from State, Federal, or private sources. Our Mission is to provide funding opportunities to local organizations for services and projects that improve the lives of Washington County citizens in a manner that ensures accountability and measured results.

Fund Summary

Community Grant Management Revenue



Community Grant Management Expense



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

Department/Agency

Goals for Fiscal Year 2017

- ✓ Secure funding to continue the School Based Mental Health Program at present levels of service.
- ✓ Complete a Community Needs Assessment in order to successfully apply for Children's Cabinet funding to meet the Governor's 4-Strategic Goals.
- ✓ Secure grant funding to assist with County funded projects in order to reduce General Fund contributions.
- ✓ Continue to effectively manage County grants with a goal of 100% compliance.
- ✓ To have the Senior Grant Manager receive a certification as a Grant Management Professional as recognized by Federal standards.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	291,420	286,820	266,160	(20,660)	(7.20%)
Grants/Intergovernmental	112,861	98,070	122,930	24,860	25.35%
Fees/Charges	0	0	0	0	0.00%
Total	404,281	384,890	389,090	4,200	1.09%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	256,758	252,870	256,880	4,010	1.59%
Operating	8,407	12,020	12,210	190	1.58%
Appropriations	119,300	120,000	120,000	0	0.00%
Total	384,465	384,890	389,090	4,200	1.09%

Services Provided		
	2015 Actual	2016 Actual
Total Grant Oversight Management	56	61
Total Value of Grant Oversight Management	\$5,849,383	\$9,954,000

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

Inmate Welfare

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

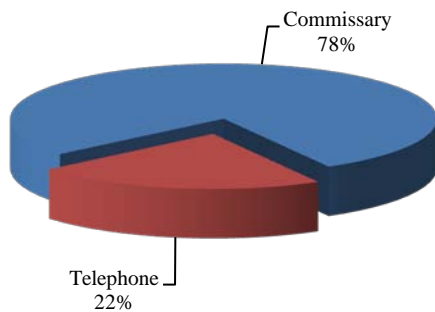
Departmental Function:

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

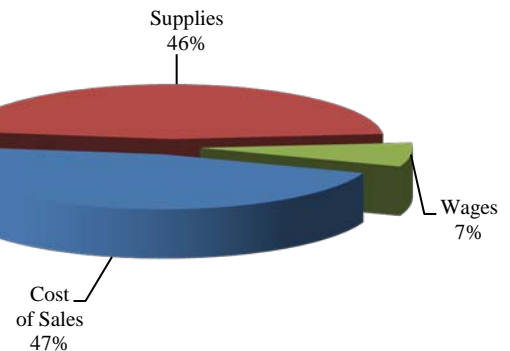
11-903 Each fund is a special continuing, non-lapsing fund. (2) (I) Each fund consists of I 1-profits derived from the sale of good through the commissary operation, telephone and vending machine commissions. See Chapter 27 11-902-11-904 for more details.

Fund Summary

Inmate Welfare Revenue



Inmate Welfare Expense



Commissary sales account for 78% or \$289,530 of the Inmate Welfare fund revenues. This revenue is generated from the sale of products to the general inmate population and is budgeted based on history. The remainder of the revenue is commission from the pay phones used.

Department/Agency

Goals for Fiscal Year 2017

- ✓ Begin the hiring process for the replacement of the current inmate accounts administrator.
- ✓ Provide the necessary training for the newly hired accounts administrator.
- ✓ Continue to review the commissary offerings for healthy alternatives.
- ✓ Begin the replacement process for current money kiosk.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	389,715	382,000	371,530	(10,470)	(2.74%)
Total	389,715	382,000	371,530	(10,470)	(2.74%)

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	5,659	26,220	26,220	0	0.00%
Operating	378,515	355,780	345,310	(10,470)	(2.94%)
Capital Outlay	0	0	0	0	0.00%
Total	384,174	382,000	371,530	(10,470)	(2.74%)

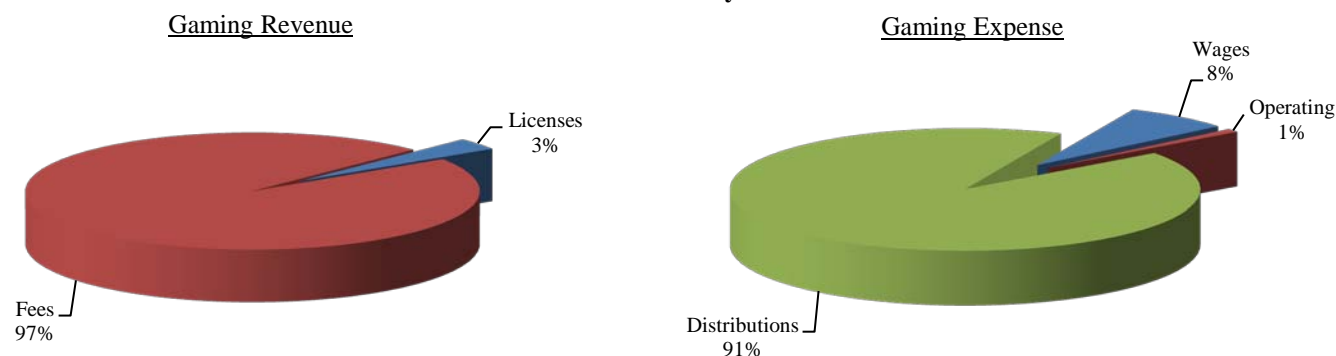
Gaming Fund

Fund:	Gaming Fund	Category:	Special Revenue
Program Code:	26	Contact:	James Hovis

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 within Washington County. The Office has sole authority to approve or deny license requests. Also, compliance of gaming laws and regulations of non-profit clubs and for-profit taverns and restaurants is monitored. Responsibilities include the accurate collection and management of monies deposited to the Gaming Fund for distributions which are then allocated by an appointed seven-member panel to fire and rescue companies and local charities. This office also issues licenses and regulates coin-operated amusement devices throughout the County.

Fund Summary



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

Department/Agency

Goals for Fiscal Year 2017

- ✓ Maintain 5% continued growth in Gaming Fund revenues.
- ✓ Prevent further reduction in tip jar operators through participation incentives.
- ✓ Remain proactive in preventing interest in State control of the Charitable Gaming Program through information sharing and open communications with the General Assembly, Comptroller's Office, and the Maryland State Lottery Commission.
- ✓ Increase accountability of Gaming Fund allocations by implementing a new grant reporting method focused on the return on investment.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Fund Balance Reserve	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	2,129,873	2,147,840	2,161,340	13,500	0.63%
Total	2,129,873	2,147,840	2,161,340	13,500	0.63%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	139,929	170,380	181,870	11,490	6.74%
Operating	14,258	18,300	14,550	(3,750)	(20.49%)
Capital Outlay	0	0	0	0	0.00%
Gaming Distributions	1,969,732	1,959,160	1,964,920	5,760	0.29%
Total	2,123,919	2,147,840	2,161,340	13,500	0.63%

Services Provided		
	2015 Actual	2016 Actual
Total Gaming Applications Processed and or Monitored	102	100
Total Gaming Awards	\$1,969,732	\$1,996,167

Positions	
Title	Full Time
Administrative Assistant	1
Senior Office Associate	1
Total	2

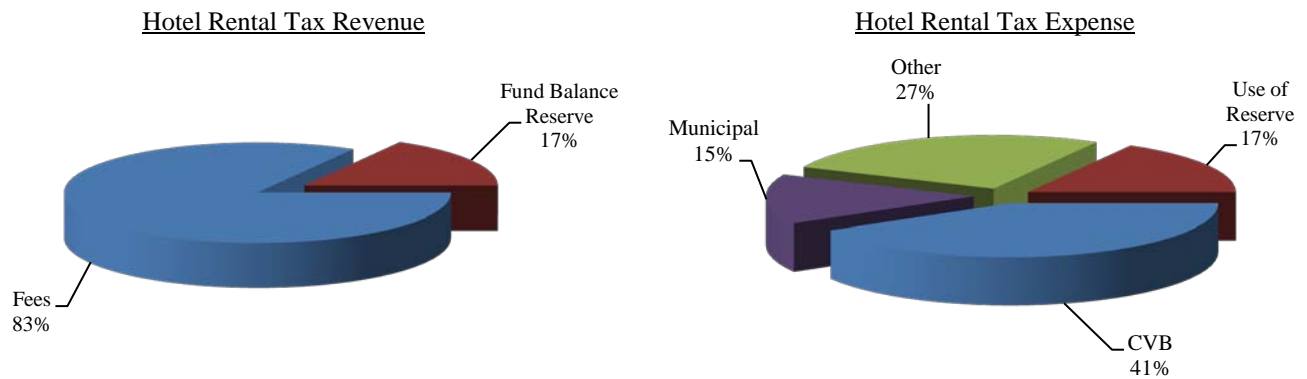
Hotel Rental Tax Fund

Fund:	Hotel Rental Tax	Category:	Governmental Fund
Program Code:	27	Contact:	Debra Murray

Departmental Function:

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

Fund Summary



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

Department/Agency

Goals for Fiscal Year 2017

✓ Not applicable.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental (Fund Balance Reserve)	0	250,000	423,000	173,000	69.20%
Fees/Charges	2,048,632	2,100,000	2,100,000	0	0.00%
Total	2,048,632	2,350,000	2,523,000	173,000	7.36%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	2,383,145	2,350,000	2,523,000	173,000	7.36%
Capital Outlay	0	0	0	0	0.00%
Total	2,383,145	2,350,000	2,523,000	173,000	7.36%

Land Preservation Fund

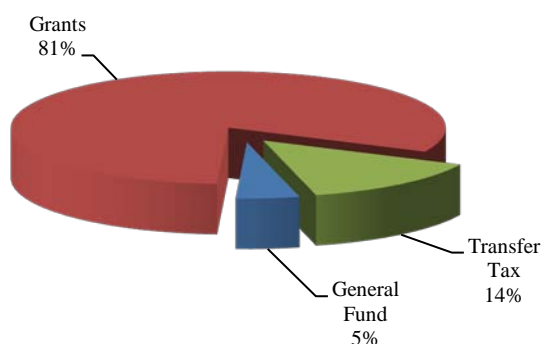
Fund:	Land Preservation Fund	Category:	Governmental Fund
Program Code:	28	Contact:	Eric Seifarth

Departmental Function:

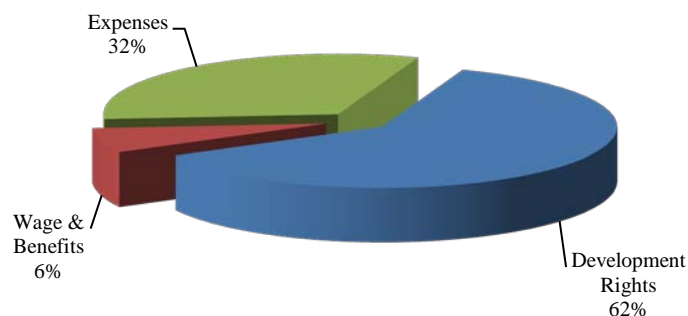
This fund is used to account for programs related to agricultural preservation. At least \$400,000 of the revenues from the County transfer tax is used to purchase permanent easements through an installment purchase program. Also, a portion of the Agricultural Transfer Tax that is collected by the County is remitted to the State for the purchase of easements and transferable development rights. These programs enhance the viability of agriculture in the County.

Fund Summary

Land Preservation Revenue



Land Preservation Expense



Department/Agency

Goals for Fiscal Year 2017

- ✓ Continue to work towards achieving the goal of preserving 50,000 acres in perpetuity.
- ✓ Seek new sources of funding for the 60/40 match component of the Maryland Ag Land Preservation Program.
- ✓ Continue with the update of the agricultural portion of the Comprehensive Plan update.
- ✓ Keep all property inspections up-to-date.
- ✓ Fund the first round of properties for the Installment Payment Program.
- ✓ Continue to seek and acquire donated easements.
- ✓ Seek/acquire easements through the Agriculture Conservation Easement Program.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	124,432	106,060	142,730	36,670	34.57%
Grants/Intergovernmental	371,363	1,045,000	2,478,670	1,433,670	137.19%
Fees/Charges/Fund Balance	442,158	527,600	431,250	(96,350)	(18.26%)
Total	937,953	1,678,660	3,052,650	1,373,990	81.85%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	174,200	191,680	201,400	9,720	5.07%
Operating	920,140	1,486,980	2,851,250	1,364,270	91.75%
Capital Outlay	0	0	0	0	0.00%
Total	1,094,340	1,678,660	3,052,650	1,373,990	81.85%

Positions	
Title	Full Time
Rural Preservation Administrator	1
Land Preservation Planner	1
Total	2

Contraband

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

Departmental Function:

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

Fund Summary

There is no FY17 budget.

Department/Agency

Goals for Fiscal Year 2017

- ✓ Purchase replacement equipment for the Nomad System in Circuit Court.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Fund Balance Reserve	0	25,000	0	(25,000)	(100.00%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	24,969	0	0	0	0.00%
Total	24,969	25,000	0	(25,000)	(100.00%)

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	0	0	0	0	0.00%
Operating	1,483	0	0	0	0.00%
Capital Outlay	25,552	25,000	0	(25,000)	(100.00%)
Total	27,035	25,000	0	(25,000)	(100.00%)

Hagerstown/Eastern Panhandle Metropolitan Planning Organization (HEPMPO)

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

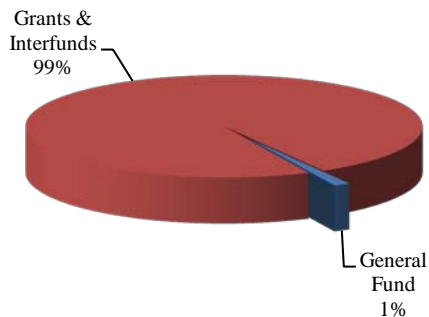
Departmental Function:

The Hagerstown/Eastern Panhandle Metropolitan Planning Organization (HEPMPO) is the Federal and State designated regional transportation planning body for the urbanized areas in Berkeley and Jefferson counties in West Virginia; Washington County, Maryland; and a small portion of Franklin County, Pennsylvania. The HEPMPPO coordinates the federally mandated transportation planning process in the Hagerstown-Martinsburg Urbanized Area, a designation resulting from the 1990 and 2000 Census.

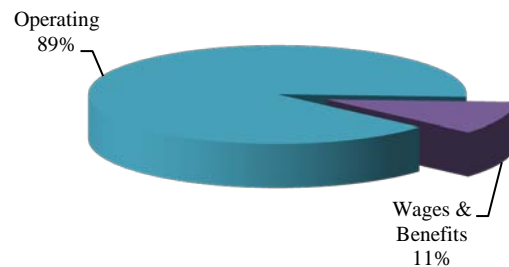
An important part of this planning process is the public's participation in developing short and long-term goals for the regional transportation system. The public is invited to search the website, review the information, and provide HEPMPPO with any feedback regarding transportation issues facing the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

Fund Summary

HEPMPO Revenue



HEPMPO Expense



Department/Agency

Goals for Fiscal Year 2017

- ✓ Continue to incorporate planning factors and performance measures into regional planning efforts in accordance with the new FAST Act transportation legislation.
- ✓ Begin update of the Long Range Transportation Plan.
- ✓ Continue to support local governmental bodies in the application and implementation of grant applications.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	7,510	7,990	6,730	(1,260)	(15.77%)
Grants/Intergovernmental	531,674	462,450	496,890	34,440	7.45%
Fees/Charges	0	0	0	0	0.00%
Total	539,184	470,440	503,620	33,180	7.05%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	44,629	51,660	53,920	2,260	4.37%
Operating	481,865	418,780	449,700	30,920	7.38%
Capital Outlay	0	0	0	0	0.00%
Total	526,494	470,440	503,620	33,180	7.05%

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

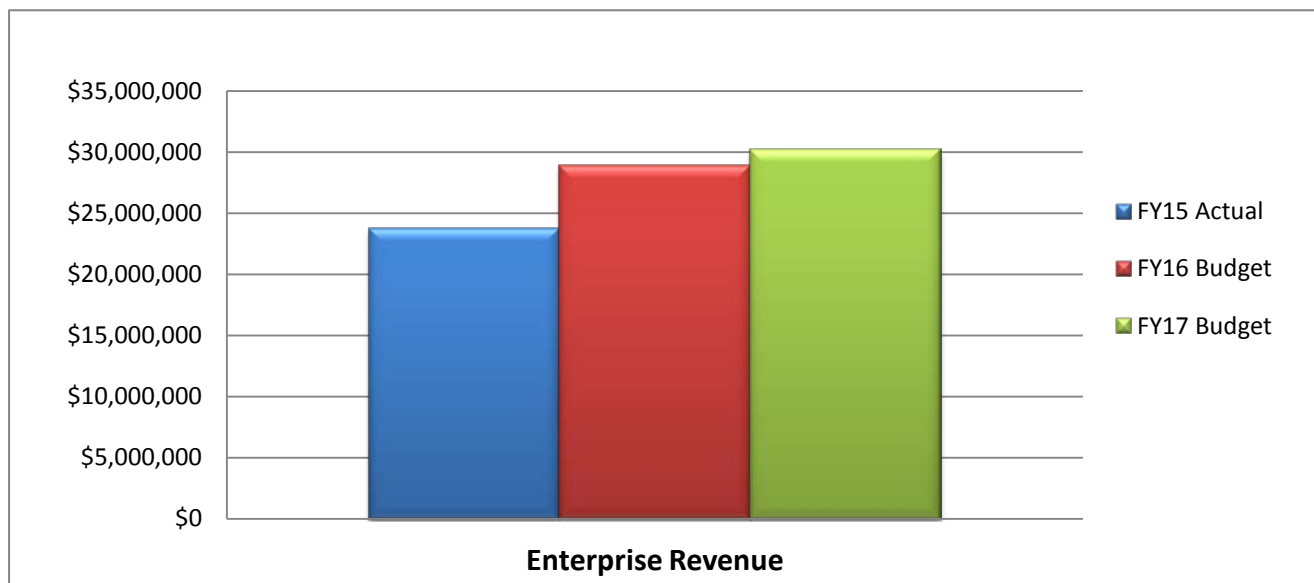
Enterprise Funds

Enterprise Funds Summary	269
Solid Waste	271
Water Quality	273
Transit	277
Airport	279
Golf Course	283

Enterprise Funds Summary

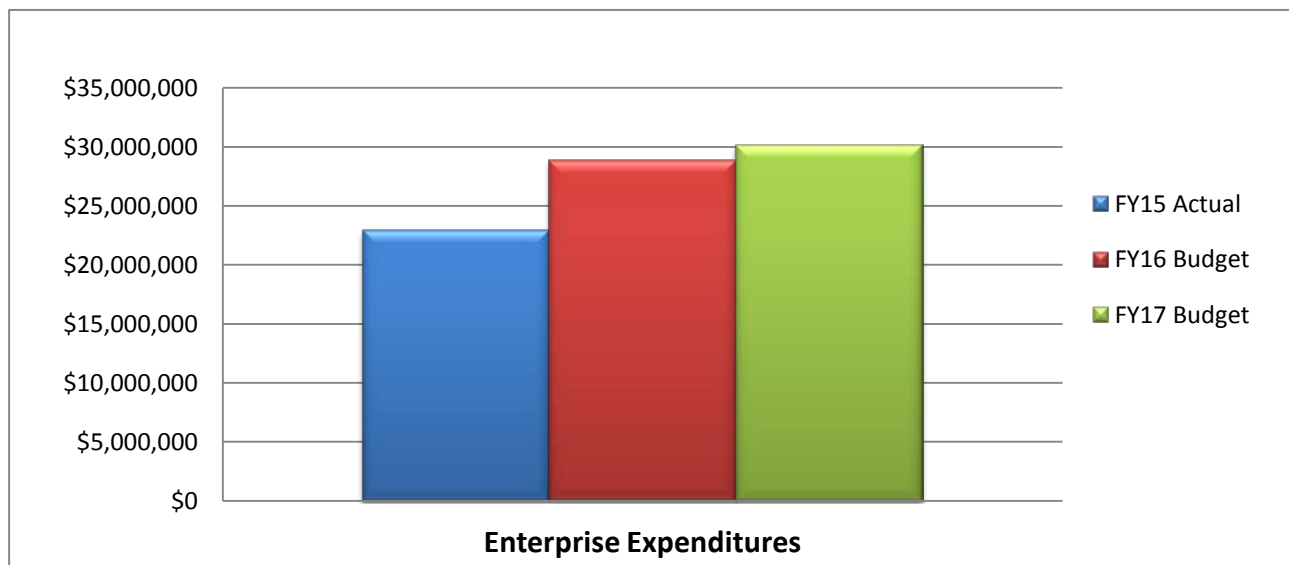
Enterprise Funds Revenue

Fund	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Solid Waste	5,719,888	6,152,650	6,397,560	244,910	3.98%
Water Quality	10,998,687	17,124,215	18,163,400	1,039,185	6.07%
Transit	2,260,028	2,397,810	2,465,580	67,770	2.83%
Airport	2,571,289	1,961,860	1,940,090	(21,770)	(1.11%)
Golf Course	2,190,459	1,245,960	1,219,200	(26,760)	(2.15%)
Total	23,740,351	28,882,495	30,185,830	1,303,335	4.51%



Enterprise Funds Expenditures

Fund	2015 Actual	2016 Budget	2017 Budget	\$ Change	% Change
Solid Waste	5,043,187	6,152,650	6,397,560	244,910	3.98%
Water Quality	12,790,187	17,124,215	18,163,400	1,039,185	6.07%
Transit	2,249,536	2,397,810	2,465,580	67,770	2.83%
Airport	1,740,098	1,961,860	1,940,090	(21,770)	(1.11%)
Golf Course	1,155,508	1,245,960	1,219,200	(26,760)	(2.15%)
Total	22,978,516	28,882,495	30,185,830	1,303,335	4.51%



Solid Waste

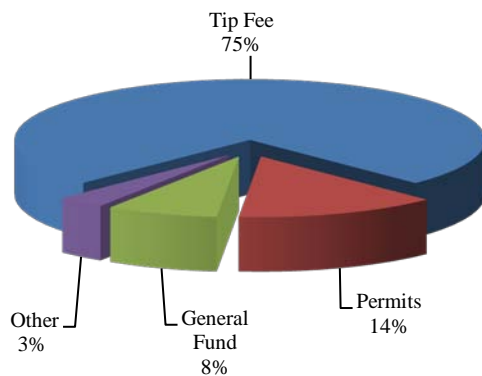
Fund:	Solid Waste	Category:	Enterprise Fund
Program Code:	21	Contact:	Julie Pippel

Departmental Function:

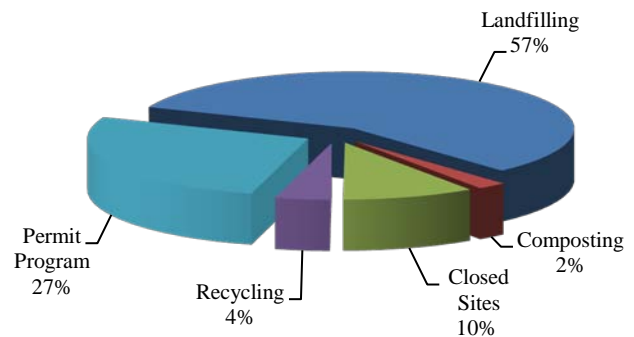
To protect the environment and public health by providing safe, reliable, efficient and cost effective solid waste disposal and recycling services for our customers.

Fund Summary

Solid Waste Revenue



Solid Waste Expense



The Solid Waste operation generates 75% of total revenue or \$4,803,720 from tip fees and 14% or \$890,400 from permit fees. The General Fund appropriation covers costs associated with closed landfill sites that no longer accept waste or generate a revenue stream. These sites never collected fees due to pre-regulatory operation or the sites only collected fees for a portion of their useful capacity once new regulatory guidelines were enacted. The General Fund appropriation is required due to closure and post-closure costs on these sites in which insufficient revenues and or reserves exist to support the future costs of these sites. The current landfilling and composting programs and activities are self-supporting from fees. The program/activity costs on these are determined based on a full cost accounting analysis. The analysis determines the total cost of service for each activity or program from which rates can then be set.

Department/Agency

Goals for Fiscal Year 2017

- ✓ Phase II of the Solar Project at 40 West Landfill.
- ✓ Phase II and III of the Solar Project at Resh Road Landfill.
- ✓ Continue Waste to Renewable Energy Project.
- ✓ Complete safety upgrades at the Transfer Stations.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	491,360	491,400	491,400	0	0.00%
Fund Balance Reserve	0	464,920	0	(464,920)	(100.00%)
Grants	0	0	0	0	0.00%
Fees and Charges	5,228,528	5,196,330	5,906,160	709,830	13.66%
Total	5,719,888	6,152,650	6,397,560	244,910	3.98%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	1,742,440	1,912,410	2,000,930	88,520	4.63%
Operating	2,254,520	2,314,560	2,474,960	160,400	6.93%
Capital Related Costs	1,046,227	1,925,680	1,921,670	(4,010)	(0.21%)
Total	5,043,187	6,152,650	6,397,560	244,910	3.98%

Positions	
Title	Full Time
Deputy Director Solid Waste & Watershed	1
Assistant Solid Waste Director	1
Weigh Clerk	2
Administrative Assistant	1
Senior Office Associate	1
Weigh Clerk/Recycling Assistant	1
Auto Service Specialist	2
Solid Waste Equipment Operator	6
Landfill Attendant	4
Recycling/Operations Coordinator	1
Total	20

Water Quality

Fund:	Water Quality	Category:	Enterprise Fund
Program Code:	40 – 43	Contact:	Julie Pippel

Departmental Function:

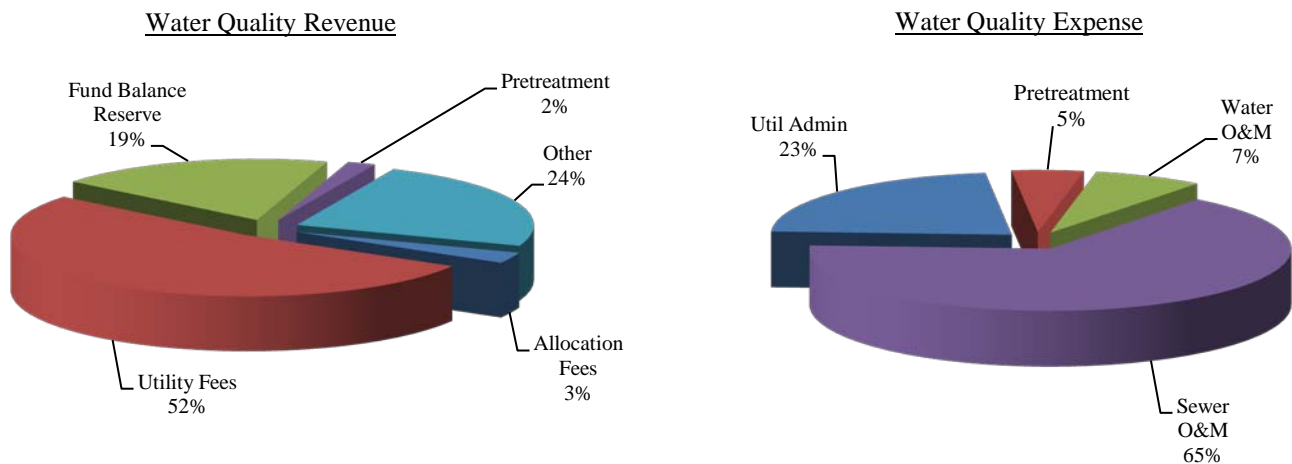
The Water Quality Department performs various functions:

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

Water and Sewer Operations provide safe, reliable, and cost effective water and sewer services to the customers of the Water Quality Department with respect to construction, operations, maintenance, and management of systems in compliance with local, state, and federal regulations. These services provide support to the County’s goal of protecting the environment and public health.

Pretreatment Operations was privatized in 2006 through a long-term lease to a private corporation. As a result, the Pretreatment operational functions are no longer the responsibility of the Water Quality Department. Privatization was accomplished through a long-term process and was supported by the Washington County Board of County Commissioners. This privatization has allowed Washington County to maintain compliance with EPA regulations at a substantial savings.

Fund Summary



The Water Quality Fund bills utility customers quarterly and \$9,519,800 has been budgeted for FY17 or 52% 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 \$522,830 – 3% of budget. The allocation fees are projected based on average growth factors in addition to any new service areas.

Departmental/Agency

Goals for Fiscal Year 2017

- ✓ Begin construction of the Conococheague Wastewater Plant Enhanced Nutrient Removal Project.
- ✓ Complete construction of the Capacity Management Project.
- ✓ Complete Construction of the Pump Station PO1 upgrades.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Fund Balance Reserve	0	2,230,805	3,440,200	1,209,395	54.21%
General Fund Support	81,808	174,070	182,770	8,700	5.00%
Grants	0	0	0	0	0.00%
Fees and Charges	10,916,879	14,719,340	14,540,430	(178,910)	(1.22%)
Total	10,998,687	17,124,215	18,163,400	1,039,185	6.07%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	5,833,391	6,111,740	6,469,960	358,220	5.86%
Operating	2,938,582	6,567,125	6,557,840	(9,285)	(0.14%)
Capital Related Costs	4,018,214	4,445,350	5,135,600	690,250	15.53%
Total	12,790,187	17,124,215	18,163,400	1,039,185	6.07%

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

Positions	
Title	Full Time
Senior Chief Plant Operator	1
Chief Plant Operator	5
Senior Plant Operator	15
Plant Operator Trainee	1
Senior Collection Operator	8
Collection Operator Trainee	4
Electronics Technician	1
Total	79

**Assigned to Director of Environmental Management

Transit

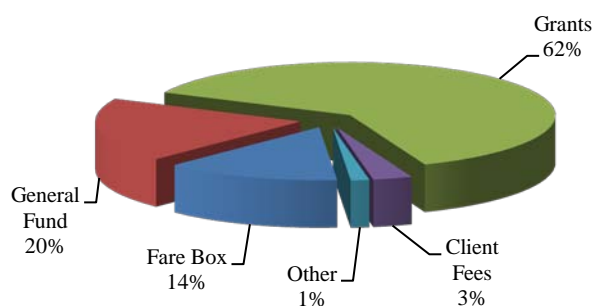
Fund:	Transit	Category:	Enterprise Fund
Program Code:	44	Contact:	Kevin Cerrone

Departmental Function:

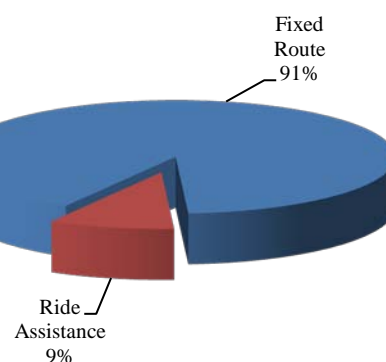
The Public Transit Department provides safe, affordable, dependable, and accessible public transportation that enhances the mobility of our customers. Established in 1972, service is provided to Valley Mall, Long Meadow, Williamsport, Maugansville, Robinwood, Smithsburg, Funkstown, and throughout the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

Fund Summary

Transit Revenue



Transit Expense



The Transit Fund's main support is from Federal, State, and Local grants, which account for 62% or \$1,529,250 of the total budget. Client Fees are collections from the participants of the ADA, SSTAP, and DSS programs. These fees supplement the grants that support these programs. Fare Box revenue from the Fixed Route service represents 14% of the budget or \$340,000. The Transit Fund by nature is heavily dependent on grants and will continue to require that support to maintain the same level of service.

Department/Agency

Goals for Fiscal Year 2017

- ✓ Passenger shelter installations will continue with five to seven additional bus stops. Sites will be established and engineered for developer(s) to facilitate construction of concrete pad, sidewalks, etc. This is an on-going project expected to conclude in FY18 with a total of 30 shelters.
- ✓ Delayed from FY16 due to state-wide bid process, solicitation and procurement of vehicle (bus) surveillance cameras (grant funded) to assist transit operations and monitor risk management documenting behaviors as needed.
- ✓ Continue with the installation of over 400 bus stop signs. Approximately 100 have been installed to date.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	458,950	472,300	484,470	12,170	2.58%
Grants	1,337,954	1,473,650	1,529,250	55,600	3.77%
Fees and Charges	463,124	451,860	451,860	0	0.00%
Total	2,260,028	2,397,810	2,465,580	67,770	2.83%

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	1,678,185	1,673,080	1,741,070	67,990	4.06%
Operating	751,351	724,730	724,510	(220)	(0.03%)
Capital Related Costs	0	0	0	0	0
Total	2,249,536	2,397,810	2,465,580	67,770	2.83%

Positions	
Title	Full Time
Transit Director	1
Deputy Director Transit	1
Administrative Assistant	1
Office Associate	2
Bus Operator	8
Transit Fleet and Facility Manager	1
Transit Fleet Technician	2
Custodian	1
Driver Supervisor	1
Total	18

Airport

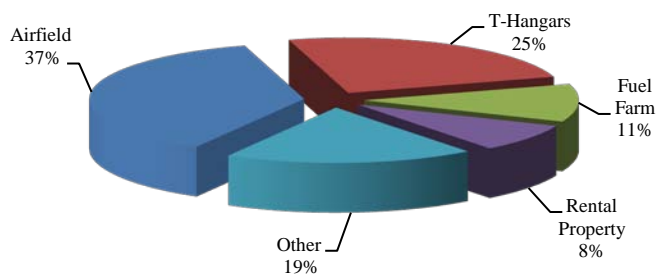
Fund:	Airport	Category:	Enterprise Fund
Program Code:	45	Contact:	Phil Ridenour

Departmental Function:

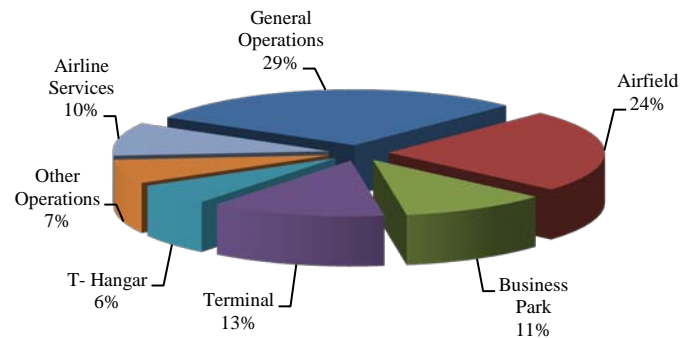
Hagerstown Regional Airport (HGR) contributes to the economic base of Washington County by providing and supporting the air transportation needs of the Quad-State area in accordance with Federal Aviation Administration (FAA) regulations, State, and County laws.

Fund Summary

Airport Revenue



Airport Expense



T-Hangar revenue accounts for 25% or \$479,770 of Airport revenue. It is generated from individual and corporate accounts and supports many of the operational costs of the Airport. Fuel Farm revenue is 11% or \$214,530 of total revenue, consisting of fees for the use of fuel and maintenance of the Fuel Farm. Revenue from the Airfield is 37% or \$721,710 of total revenue, which is mainly from rental of Corporate Hangars. The Other revenue is grants, terminal rent, and concession fees. The Other Operations expense includes the Fuel Farm, Firefighting, and Rental departments.

Department/Agency

Goals for Fiscal Year 2017

- ✓ Continue investigation and research into solar energy to power HGR operations.
- ✓ Host at least six charter flights from HGR to a destination.
- ✓ Develop a comprehensive design and finance plan to increase capacity of the passenger terminal.
- ✓ Host at least four large events in the passenger terminal.
- ✓ Host at least two community events in the terminal infield area in front of the terminal to increase airport awareness.
- ✓ Increase ridership on the EAS carrier and strive to maintain their financial stability to maintain the service without Department of Transportation funding.
- ✓ Closeout the Brumbaugh-Kendle Grove Farmstead Memorandum of Agreement.
- ✓ Begin construction on two additional aviation related facilities on the airfield.
- ✓ Secure funding and begin design of new air traffic control tower.
- ✓ Apply for and be awarded a Small Community Air Service Development Grant through Department of Transportation to assist in the implementation of air service development initiatives.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	64,500	64,500	64,500	0	0.00%
Grants	44,994	75,840	104,690	28,850	38.04%
Fees and Charges	2,461,795	1,821,520	1,770,900	(50,620)	(2.78%)
Total	2,571,289	1,961,860	1,940,090	(21,770)	(1.11%)

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	801,677	841,230	884,140	42,910	5.10%
Operating	616,501	682,850	665,590	(17,260)	(2.53%)
Capital Related Costs	321,920	437,780	390,360	(47,420)	(10.83%)
Total	1,740,098	1,961,860	1,940,090	(21,770)	(1.11%)

Positions	
Title	Full Time
Airport Director	1
Operations Manager	1
Maintenance Supervisor	1
Administrative Assistant	1
Office Associate	1
Airline Station Leader	1
Equipment Operator	1
Equipment Operator/Firefighter	2
Maintenance Worker/Firefighter	1
Total	10

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Golf Course

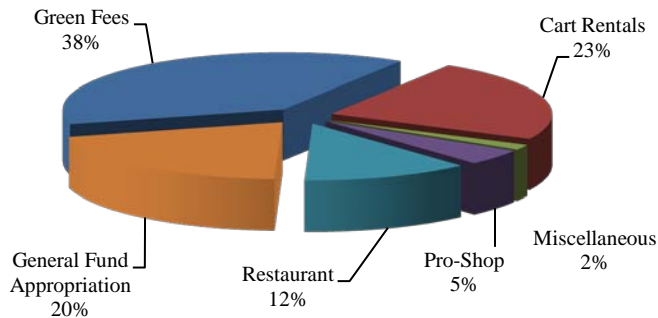
Fund:	Golf Course	Category:	Enterprise Fund
Program Code:	46	Contact:	Darrell Whittington

Departmental Function:

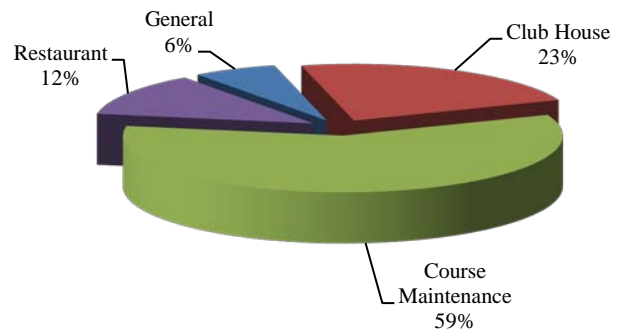
Black Rock Golf Course provides 18 holes of quality golf for the residents of Washington County and surrounding areas. There are three departments within the Black Rock organization being overseen by a Board of Directors consisting of seven members. Policies and procedures are set by this committee and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

Fund Summary

Golf Course Revenue



Golf Course Expense



A majority of the Golf Course operation funds is derived from Green Fees, generating \$464,200 or 38% of the revenue. Green Fees average \$21 per round, which includes 18 holes weekday and weekend play. Cart rental is the second largest revenue source and accounts for \$284,950 or 23%. Together, green fees and cart rental account for \$749,150 or 61% of revenue. The largest expense for the operational side of the golf course is maintenance of the golf course which accounts for \$715,510 or 59% of the budget and includes salaries, chemicals, irrigation, and capital outlay costs.

Departmental/Agency

Goals for Fiscal Year 2017

- ✓ Replace electric lines to course restroom.
- ✓ Replace obsolete irrigation heads.
- ✓ Remove front bunker and re-grade hole #13.
- ✓ Perform tree removal at several locations to increase speed of play.

Detail Summary

Funding Sources					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
General Fund Support	1,351,590	246,950	246,950	0	0.00%
Operating and Capital Grants	0	0	0	0	0.00%
Fees and Charges	838,869	999,010	972,250	(26,760)	(2.68%)
Total	2,190,459	1,245,960	1,219,200	(26,760)	(2.15%)

Program Expenditures					
Category	2015 Actual	2016 Budget	2017 Budget	Change	
				\$	%
Wages and Benefits	729,599	768,840	767,310	(1,530)	(0.20%)
Operating	425,909	477,120	451,890	(25,230)	(5.29%)
Capital Related Costs	0	0	0	0	0.00%
Total	1,155,508	1,245,960	1,219,200	(26,760)	(2.15%)

Positions	
Title	Full Time
Golf Director	1
Golf Course Superintendent	1
Assistant Golf Course Superintendent	1
Golf Course Mechanic	1
Senior Golf Maintenance Worker	1
Golf Maintenance Worker	2
Grill Cook I	1
Total	8

Information Resources

Frequently Asked Questions	285
Contact Information	287
County Documents	287
Glossary	289
Acronyms	296

Frequently Asked Questions

Q. Why does the County require cash reserves?

- A.** Cash reserves are set aside to use in case of emergencies, cash flow, or for unexpected opportunities. These reserves can only be used according to the policy specifications. The County is a multi-million dollar corporation and like household finance, should have a savings account.

Q. What are the County's tax rates?

Major Tax Rates					
Type	Rate	Basis	Date of Tax last increase	If rates were increased by	It would generate additional revenue of
Real Estate:	\$.948	\$100 assessed value	2001	\$.01	\$1,170,590
Income Tax:	2.80%	Taxable Income	2001	.01%	\$239,801
Recordation Tax:	\$3.80	\$500 value	-	-	-

Q. I do not have any children, how do I benefit from tax dollars that go to education?

- A.** The role of our primary and secondary schools is to provide our young citizens the essential knowledge, skills, and attitudes to be contributing citizens and productive workers in Washington County. They will be our future doctors, engineers, teachers, accountants, electricians, bankers, and taxpayers. Their ability to join the workforce is key to the health and future of our economy, and their ability to be good citizens affects the livability of our community.

Q. How much tax dollars are spent on education?

- A.* General fund monies of \$113.3 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. During the recent budget session the County approved the allocation of excise tax, bonds and pay-go funds to fund educational projects. In fiscal year 2017 the Capital Improvement budget reflects \$8.4 million for education related projects, of which \$6.1 million is grant funded. Total educational funding in the fiscal year 2017 budget is \$121.7 million.

Q. What is the Current Yield Tax Rate and how does it differ from the actual tax rate of the County?

- A.* The Constant Yield Tax Rate is the rate the County could set if it wanted to collect the same amount in property tax revenue as it had the previous year, after changes in property values are taken into account. State law requires the County to calculate and publicize the Constant Yield Rate if it is less than the actual current rate, in order to make clear the amount of a budget increase that is attributable to rising property values. In years when the assessed values of properties go up, the Constant Yield Rate is lower than the rate the Commissioners set. The current property tax rate is \$.948 and the Constant Yield Rate is \$.9485.

Q. Why does the County issue Debt?

- A.* Paying for needed infrastructure on a “cash” basis avoids interest costs associated with financing over a number of years. However, many large Capital Improvement budgets are too expensive to be paid from a single year’s budget, making financing necessary. Additionally, a principle called “intergenerational equity” suggests having the costs of capital improvements benefiting the public over 15 or more years to be borne by future generations, and not entirely by the current taxpayer. This will be even more so with increasing growth pressure from development as it continues to increase.

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

Name	Number
County Commissioners:	
Terry Baker	240-313-2205
John Barr	240-313-2207
Jeff Cline	240-313-2208
LeRoy Myers	240-313-2206
Wayne Keefer	240-313-2209
County Administrator Office	
Greg Murray, County Administrator	240-313-2202
Budget and Finance	
Debra Murray, Chief Financial Officer	240-313-2300

Documents	Website
2017 Budget Document	Available on-line @ http://www.washco-md.net/budget_finance/finance_docs.shtm
10 Year Capital Improvement Program	Available on-line @ http://www.washco-md.net/budget_finance/finance_docs.shtm
Audited Financial Statements	Available on-line @ http://www.washco-md.net/budget_finance/finance_docs.shtm
Official Statement for Bond Issue	Available on-line @ http://www.washco-md.net/budget_finance/finance_docs.shtm

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 304
 Hagerstown, MD 21740

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GLOSSARY OF TERMS

ACCRUAL BASIS OF ACCOUNTING	Method of accounting that recognizes the financial effect of transaction when they occur regardless of the timing of related cash flows.
APPROPRIATION	An authorization granted by the County Commissioners to make expenditures and to incur obligations for purposes specified in the appropriation resolution.
ASSESSABLE BASE	The total value of real and personal property in the County for the purposes of taxation. The State Department of Assessments and Taxation determines assessable base.
ASSESSED VALUE	The valuation established for individual real estate or other property by the State for purposes of taxation. The assessment for real property is currently established at 100% of market value.
ASSESSMENT	The process of making the official valuation of property for purposes of taxation.
ASSIGNED FUND BALANCE	A classification of fund balance in governmental-type funds to indicate net resources of the fund that the government intends for a specific purpose. Assigned resources differ from committed in that constraints imposed on assigned resources are more easily modified or removed. For governmental funds other than the General Fund, this is the category for all (positive) residual fund balances.
BALANCED BUDGET	A budget in which all expenditures are equaled by all revenues. By State Law, the County's budget must be balanced.
BOND	A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date), together with periodic interest at a specific rate.
BOND RATING	An evaluation by investor advisory services indicating the probability of timely repayment of principal and interest on bonded indebtedness. These ratings significantly influence the interest rate that a borrowing government must pay on its bond issues. Washington County bonds are rated by three major advisory services: Moody's Investors Service, Standard and Poor's Corporation, and Fitch Investor Service.

GLOSSARY OF TERMS

BUDGET	A complete plan of financial operations for a given period embodying an estimate of proposed expenditures and the proposed means of financing them. It is a means of allocating scarce resources.
BUDGETARY BASIS OF ACCOUNTING	The method used to determine when revenues and expenditures are recognized for budgetary purposes.
CAPITAL BUDGET	The current fiscal year proposed budget for capital expenditures and the means of financing them.
CAPITAL IMPROVEMENT PLAN (CIP)	A 10 year plan for the provision of the County's long-term facility and infrastructure needs (buildings, roads, parks, and other elements). The plan, which is updated annually, schedules by fiscal year the proposed capital construction phases and related expenditure and financing needs expected to occur during the 10 year period. It is integral to the County's financial plan and is the basis for bond issuance. The funding of projects in the five years beyond the Capital Budget Year is not appropriated and therefore is subject to change with each new budget year.
CAPITAL IMPROVEMENT PROGRAM	A comprehensive program that provides a means for coordinating all departmental and agency project requests into one document. The program is used to forecast the future needs and priorities of the community and plans for the appropriate funding required. Multiple departments are involved in the program to assure all areas of interest and concern are reviewed.
CAPITAL OUTLAY	An appropriation and expenditure category for government assets with a value of \$10,000 or more and a useful life of three or more years.
CAPITAL PROJECT	Governmental effort involving expenditures and funding for the creation, expansion, renovation, or replacement of permanent facilities and other public assets having relatively long life. Expenditures within capital projects may include costs of planning, design, and construction management; land; site improvements; utilities; construction; and initial furnishings and equipment required to make a facility operational.
CASH BASIS OF ACCOUNTING	A basis of accounting in which transactions are recognized only when cash is increased or decreased.

GLOSSARY OF TERMS

COMMITTED FUND BALANCE	A classification of fund balance reported in governmental-type funds to indicate net resources of the fund that the governing body has specified for particular use. To be classified as committed, the resources should have been designated through ordinance or resolution by the government's highest level of authority.
COMPONENT UNITS	Legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Board of Education of Washington County is a component unit of Washington County Government.
CONSTANT YIELD TAX RATE	A rate which, when applied to the coming year's assessable base, exclusive of the estimated assessed value of property appearing on the tax rolls for the first time (new construction), will produce tax revenue equal to that produced in the current tax year. State law prohibits local taxing authorities from levying a tax rate in excess of the Constant Yield Tax Rate unless they advertise and hold public hearings on their intent to levy a higher rate.
CONTINGENCY RESERVES	Monies budgeted for unanticipated expenses or emergencies, which arise during a fiscal year.
DEBT SERVICE	The annual requirement to finance the County's outstanding indebtedness. It includes both the periodic payment of interest and the redemption of principal.
DEPARTMENT	A primary organizational unit within the County government.
DEPRECIATION	The expiration of the useful life of a fixed asset over a determined period of time attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. Also, the portion of the cost of a fixed asset charged as an expense during a particular period.
DIVISION	A primary organizational unit within a government department or agency. Divisions are usually responsible for administering basic functions or major programs of a department.

GLOSSARY OF TERMS

ENCUMBRANCES	Obligations in the form of purchase orders, contracts, or other commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise extinguished.
ENTERPRISE FUND	A fund used to record the fiscal transactions of government activities financed and operated in a manner similar to private enterprise, with the intent that the costs of providing goods and services, including financing, are wholly recovered through charges to consumers or users.
EXPENDITURE	A decrease in the net financial resources of the County generally due to the purchase of goods and services, the payment of salaries and benefits, and the payment of debt service.
FISCAL POLICY	The County Government's policies with respect to taxes, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides for an agreed-upon set of principles for the planning and programming of government budgets and their funding.
FISCAL YEAR	The 12-month period to which the annual operating and capital budgets and their appropriations apply. The Washington County fiscal year starts on July 1 and ends on June 30.
FIXED ASSETS	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
FRINGE BENEFITS	Personnel cost (Social Security Taxes, life/disability insurance premiums, medical/dental insurance premiums, workers compensation, etc) supplemental to employees' salary and wages which are paid wholly or in part by the County.
FUND	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
FUND BALANCE	The difference between assets and liabilities reported in a governmental fund. The balance in this account is the cumulative result of actual revenues exceeding expenditures over time.

GLOSSARY OF TERMS

FULL-TIME EQUIVALENT	A method to measure or estimate the number of full-time employees. Employees working less than 2,080 hours a year are counted as .5.
GAAP	Generally Accepted Accounting Principle. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
GENERAL FUND	The principal operating fund for the County Government. It is used to account for all financial resources except those required to be accounted for in another fund.
GENERAL OBLIGATION BONDS	Bonds that are secured by the full faith and credit of the issuing body and generally are considered to be payable from taxes and other general revenues.
GOVERNMENTAL FUNDS	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service fund, capital projects fund, and permanent funds.
GRANT	A payment from one level of government to another or from a private organization to a government. Grants are made for specified purposes and must be spent only for that purpose.
HOMESTEAD TAX CREDIT	A State property tax credit program that limits the increase in residential taxable assessments each year to a fixed percentage. Each County is required to limit taxable assessment increases to 10% or less.
INFRASTRUCTURE	Road, bridges, curbs and gutters, buildings, streets, sidewalks, drainage systems, and lighting systems installed for the common good.
INTERFUND TRANSFER	A transfer of resources from one fund to another as required by law or appropriation.
INVESTMENTS	Securities and real estate held for income in the form of interest, dividends, rentals or lease payments.
MANDATED PROGRAM	A program required by State or Federal statutes.

GLOSSARY OF TERMS

MAJOR FUND	Governmental fund or enterprise fund reported as a separated column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.
MODIFIED ACCRUAL	The basis of accounting under which revenues are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recorded at the time liabilities are incurred.
OPERATING BUDGET	The annual budget that supports day-to-day operations of the County agencies for a single fiscal year. It includes all services and programs planned, their expenditure requirements and revenue estimates to support the stated level of activity.
OPERATING EXPENSE	Those costs, other than expenditures for wages and benefits and capital outlay, that are necessary to support the operation of the department, such as charges for contractual services, telephones, printing, and office supplies.
PAY-AS-YOU-GO-BASIS	A term used to describe a financial policy by which capital projects are financed from current revenue in the operating budget rather than through borrowing.
POSITIONS	Identified jobs into which persons may be hired either on a full-time or part-time basis.
PUBLIC HEARINGS	Opportunities for citizens and constituent groups to voice opinions and concerns to public officials. Public hearings are advertised in the local papers. Speakers register to testify. If it is not possible to testify in person at the hearings, written testimony is acceptable and encouraged.
RESERVE	An account used either to set aside budgeted resources that are not required for expenditure in the current budget year or to earmark resources for a specific future purpose.
RESOURCES	Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.
RESTRICTED FUND BALANCE	A classification of fund balance reported in governmental-type funds to indicate net resources of the fund that are subject to constraints imposed by external parties or law.
REVENUE	All funds the County receives, including tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

GLOSSARY OF TERMS

SPECIAL REVENUE FUND	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
TAX RATE	The amount of tax levied for each one hundred dollars of assessed value.
TIPPING FEE	A fee charged for each ton of solid waste disposed of, or “tipped” at the Solid Waste Transfer Station or Landfill. Each year the County Administrator recommends, and the County Commissioners approves, a tipping fee based on the full cost accounting analysis and market conditions.
UNASSIGNED FUND BALANCE	A classification of fund balance reported in governmental-type funds. This is the residual fund balance category for the General Fund and is used to report negative fund balances in other governmental funds.

ACRONYMS

Acronyms are groups of initials used to avoid repetitive writing or speaking of frequently used titles or phrases. Some of the more common acronyms used in the budget document are as follows:

APFO	Adequate Public Facilities Ordinance
ARC	Appalachian Regional Commission
BOCC	Board of County Commissioners
BOE	Board of Education
CAFR	Comprehensive Annual Financial Report
CIP	Capital Improvement Program
COMAR	Code of Maryland Annotated Regulations
EMS	Emergency Medical Services
ENR	Enhanced Nutrient Removal
FAQ	Frequently Asked Questions
FEMA	Federal Emergency Management Agency
FMV	Fair Market Value
FTE	Full-Time Equivalent
FTZ	Foreign Trade Zone
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board

ACRONYMS

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