EST. 1776

WASHINGTON COUNTY, MD

Fiscal Year 2027

Operating and Capital Budget

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Guide to Reading the Budget

This document presents the FY2027 Washington County budget. The County budget is based on a fiscal year beginning July 1 and ending on June 30. The budget document, a comprehensive guide to the County's financial plans and strategies, is divided into several sections:

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

The **County Administrator Message** provides insight into the County's strategic plans, prior year accomplishments; issues the County faces and actions taken to remedy those issues. It also provides FY2027 budget highlights.

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

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

The **Capital Program and Debt Management** section provides summary information about our Capital Program, a debt affordability analysis, and a summary of capital projects. A comprehensive look at our Capital Improvement Program can be located by clicking here -> Ten Year Capital Improvement Plan and selecting the 2027-2036 Capital Improvement Plan document.

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

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

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

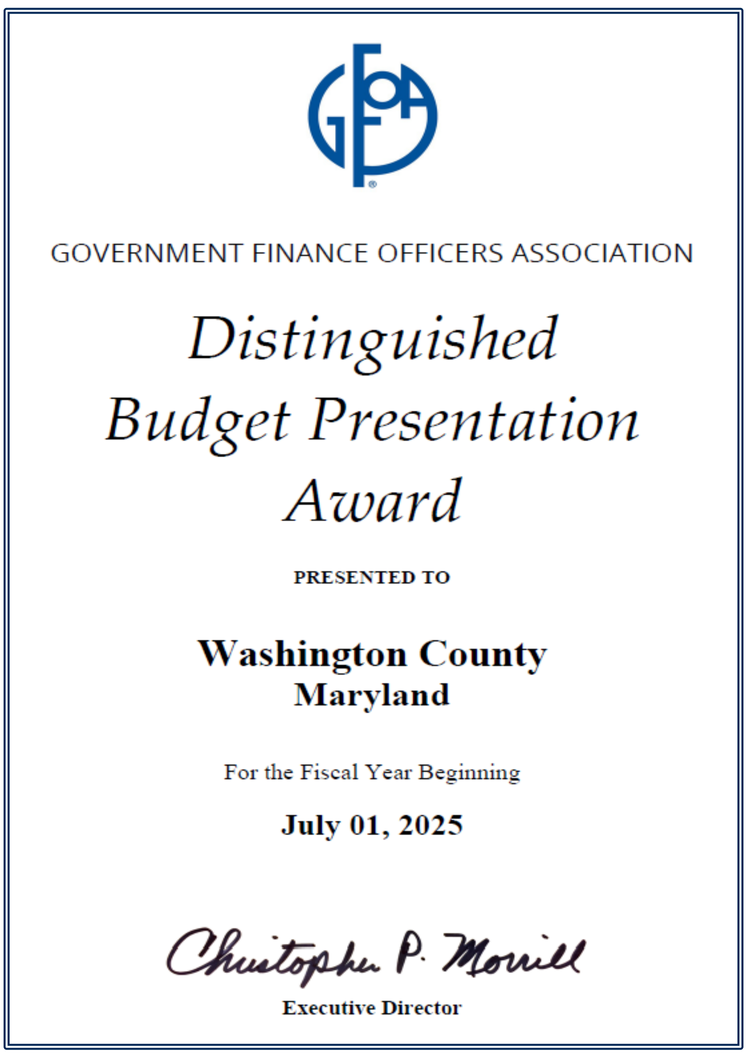
The **Information and Resources** section provides users with answers to frequently asked questions, contact information for County officials and definitions for commonly used terms and acronyms within the budget document.

GFOA Budget Award

The Government Finance Officers Association (GFOA) presented a **Distinguished Budget Presentation Award** to Washington County Government for its annual budget beginning July 1, 2025 (FY2026) with special recognition for its Capital Program. The Distinguished Budget Presentation Award is the highest award in governmental budgeting.

In order to receive the award, the entity had to publish a budget document that satisfied nationally recognized guidelines for effective budget presentation . These guidelines are designed to assess how well an entity's budget serves as a policy document, a financial plan, an operations guide and a communications device. Budget documents must be rated proficient in all four categories and in the fourteen mandated criteria within those categories to receive the award.

This award is valid for a period of one year only. Washington County believes the current budget continues to meet or exceed program requirements and we will be submitting it to the GFOA to determine eligibility for the award for the FY2027 budget.


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Washington County Maryland

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

July 2026

To the Citizens of Washington County

As County Administrator for Washington County, I am dedicated to supporting our residents, businesses, and visitors; and it is my privilege to serve the residents and businesses of Washington County. By applying county resources in a responsible and effective manner, the approved budget for fiscal year 2027 of $536.2 million prioritizes this administration's core values of transparency, accountability, and sustainability. The budget incorporates input from the community and demonstrates fiscal responsibility. The fiscal year 2027 budget reflects strategic investments in the community and in County infrastructure while focusing on these priorities: public safety; capital improvements; and economic development.

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

The financial health and economy in Washington County are strong. All three (3) of the largest bond rating agency rating reports continue to reflect strong confidence in Washington County. Washington County's AA+ rating reflects a financial resilience assessment of 'aaa'. This assessment incorporates an assessment of a high midrange level of budgetary flexibility and assumes that the County will maintain available reserves at approximately 20% to 25% of general fund spending. Other positive credit factors include a strong liability burden, fixed carrying costs metric for debt service and annual pension spending at 9.4% of governmental expenditures (85th percentile). This AA+ bond rating allows Washington County to garner low interest rates for bonded debt that ultimately saves taxpayers hundreds of thousands of dollars, which in turn is reinvested in our community.

The development of the fiscal year 2027 budget incorporates outcome-based strategies. This method ensures that division budgets align with the County's goal of making Washington County the best place to *Live* ● *Work* ● *Play*. To prepare for development of the budget,

Budget and Finance Staff and I met with County departments and many of our partner agencies where we analyzed historical expenditures and reviewed new requests. Where possible, the County's budget uses one-time funding for one-time expenditures to ensure fiscal responsibility and compliance with financial policies.

From January 2026 through May 2026, numerous budgetary sessions were held to discuss the fiscal year 2027 proposed budget and proposed service rates for operations and services provided for water, sewer, and at the landfill and airport. Businesses, community partners and residents shared their budget priorities during citizen comment at public hearings, in person directly to commissioners and staff and in writing. I worked very closely with the Board, department heads, and community leaders using common-sense solutions to develop the fiscal year 2027 budget while balancing the increased need for significant investments in our public safety, emergency services, public schools, and core services.

PUBLIC SAFEY

Strengthening neighborhoods means investing in public safety to ensure that communities where residents *Live* ● *Work* ● *Play* are safe. County government must be vigilant and adopt a proactive approach to public safety. Public safety needs to be responsive, respectful, and vigilant to keep communities secure. The approved fiscal year 2027 budget includes $97.3 million in operating funds for public safety. In fiscal year 2026, we executed two (2) year collective bargaining agreements for our personnel in emergency medical and fire services, law enforcement officers and detention officers by providing well-deserved pay increases to all three (3) bargaining units. These two (2) year agreements also included a "me too" clause where a fiscal year 2027 Cost of Living Adjustment (COLA) and step increase would be provided if a COLA and step increase were also included in the fiscal year 2027 budget for employees who are not covered under a bargaining agreement. The initiative to create a competitive salary package for public safety employees began in fiscal year 2022 and has continued yearly since then by providing annual increases, recruitment and retention bonuses,

and shift differential incentives for those employees. By prioritizing these salary initiatives, the County has improved public safety employee retention and provides competitive wages in order to attract a new generation of individuals interested in making public safety their lifetime careers. The fiscal year 2027 budget includes the addition of three (3) patrol officer positions, one (1) auto services technician for the patrol division and the reclassification of two (2) existing patrol positions to create additional sergeant and lieutenant positions for expansion of the chain of command.

Over the past few years, the Board began transitioning fire and emergency medical services from an all-volunteer model to a combination-model that incorporates both volunteers and County paid staffing. County paid staffing counts for fire and emergency medical services have increased from 10 positions in fiscal year 2017 to 126 positions in the proposed fiscal year 2027 budget (fiscal year 2026 included 108 positions). In fiscal year 2027, the county is applying for funding through the Staffing for Adequate Fire and Emergency Response (SAFER) grant program to fund the addition of 9 to 18 additional fire positions. Additionally, the budget for fiscal year 2027 includes $500 thousand to continue the transition of emergency medical services personnel. I'd like to extend a thank you to all of the men and women in Washington County who serve in our law enforcement, detention, fire and emergency medical services departments for their hard work and dedication to our communities.

EDUCATION

Lifelong learning is essential for a healthy life, and that is why the fiscal year 2027 general fund operating budget includes $128.8 million for Washington County Public Schools (WCPS), $11.1 million for Hagerstown Community College, and $5.6 million for the County's five (5) free public libraries.

The Board of County Commissioners (Board) of Washington County has historically made consistent investments in County schools; and the fiscal year 2027 budget continues that funding priority with additional funds that focus on County youth. The fiscal year 2027 budget includes $125.6 million in funding for WCPS based on State mandated Maintenance of Effort (MOE) calculations and an additional $3.1 million to fund additional state cost shifts for teacher pension costs in the MD State Retirement and Pension System. This equates to an increase of $6.0 million over the fiscal year 2026 budget of $122.8 million. Despite stagnant growth in student enrollment, the Board is committed to making strategic investments in education. Essential funding is in place to ensure that WCPS is able to implement the Blueprint for Maryland's Future.

The ten (10) year 2027-2036 Capital Improvement Plan (Plan) includes $47.8 million for a replacement elementary school with $15.0 million from County dedicated funding and $32.8 million in state funding. This project is currently under construction and is expected to be completed by fiscal year 2028. This project includes the construction of a new elementary

school that will replace two (2) existing elementary schools that are beyond the normal expected service life; and it will provide modernization, create efficiencies and expand student capacity to meet the needs of our growing community. The Plan includes $25.9 million ($8.8 million from local funds) for construction of a 2-round addition to an elementary school, which would add an additional 394 seat capacity in response to residential and economic growth. For fiscal year 2027, the Plan includes an additional $12.3 million in tax supported funding ($3.5 million in local dollars and $8.8 million in State funding) for maintenance and repairs of buildings at WCPS and $50,000 for local libraries. Additionally, $21.9 million is included for a replacement public library that serves the community in the Town of Williamsport. That project includes $4.5 million in local tax dollars, $15.4 million in state funding and $2.1 million in other contributions. The fiscal year 2027 Plan includes $64.6 million ($15.3 million of that is from local funds) for various infrastructure projects at Hagerstown Community College (road widening and building maintenance and renovations).

Maintaining and upgrading our aging infrastructure is crucial for keeping our community vibrant and thriving. This strategic focus allows us to enhance, support and advance community goals.

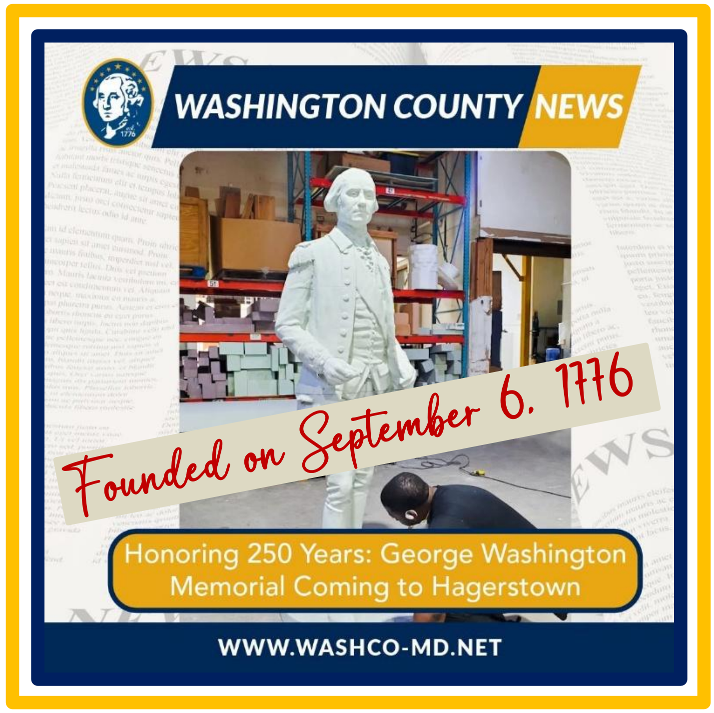
COUNTY WORKFORCE

I've already mentioned that the Washington County Board of County Commissioners is committed to ensuring that our public safety personnel have competitive wages to improve retention. The Board is equally dedicated to ensuring that the remaining County workforce is retained, productive and satisfied by recognizing how important they are for providing the best possible services to County residents.

In fiscal year 2024, the Board began a salary scale realignment that brought the lowest grades on the non-public safety salary scales to the new Maryland minimum wage of $15.00 per hour. This resulted in a compression of the non-public safety grade scale. In fiscal years 2025, 2026 and 2027, the Board approved additional wage increases to employees covered by the non-public safety wages scale to work towards decompressing the scale.

The fiscal year 2027 budget provides for a COLA of 1.0%, a step of 2.5% for eligible employees and continued decompression of the salary scale that resulted from the fiscal year 2024 salary scale realignment. As part of the salary scale decompression, the fiscal year 2026 budget provides for an additional 1.0%-4.8% for employees in all grades (grades 1-22).

CAPITAL PROJECTS INITIATIVES



New appropriations of $103.5 million are included in the proposed fiscal year 2027 Capital Improvement Plan (Plan) to support County projects. The budget reflects the Board's commitment to enhancing and maintaining County infrastructure.

Some of the notable projects in the $87.5 million general fund Plan include:

- $3.8 million for bridge replacements
- $46.7 million for a new elementary school and maintenance to existing schools, colleges and libraries.
- $1.9 million for parks and recreation improvements at various parks such as: security upgrades, resurfacing of parking lots and resurfacing of hardcourt playing surfaces at various parks; design of a new, regional county park; improved water access for the public as part of the Antietam Creek Water Trail project; statue and fine art installations at County parks and in common areas; and renovations and accessibility improvements to Marty Snook Pool and Trail.
- $19.6 million for public safety projects such as: renovations to and relocation of patrol services and administration; construction of the Tactical Village at the Public Safety Training Center; maintenance and repairs of the detention center; 911 Emergency Communications Center replacement equipment; P25 UHF radio communications system upgrades; and vehicle and equipment replacements for patrol and emergency services.
- $11.9 million for drainage and road improvements such as the pavement maintenance and preservation program, Eastern Boulevard extended and widening, and vehicle and equipment replacements for the Highways Department.

The $16.0 million Plan for self-supporting funds include the following notable projects:

- The Airport fund includes $7.8 million for a replacement Air Traffic Control Tower and taxi way maintenance.
- The Water Quality fund includes $2.8 million for water infrastructure development and vehicle and equipment replacements.

- The Solid Waste fund includes $4.6 million for construction of Cells 5 and 8 at the 40 West Landfill, and vehicle and equipment replacements.
- The Transit fund includes $0.9 million for renovations and expansion of the West Washington Street facility, preventative maintenance, and bus replacements.

A HEALTHY BUDGET FOR WASHINGTON COUNTY

Washington County has experienced notable economic, residential and commercial growth in recent years. Additionally, Washington County has realized a net population gain as the migration of workers from other counties in Maryland to Washington County continues to take place. The population migration from other Maryland Counties is driven by our lower home prices, lower cost of living and job opportunities. The Department of Business and Economic Development aims to attract high-paying, quality jobs to our County and to support local businesses and entrepreneurs as they begin or expand in Washington County. The intersection of Interstates 70 and 81 have played a vital role in this economic progress.

The fiscal year 2027 approved budget includes robust reserve funds, fulfills long-term pension obligations and makes calculated capital investments to uphold our AA+ bond rating. This budget ensures that the County has strong financial health and delivers programs and services to help keep County residents safe and healthy. It also continues to plan and fund infrastructure improvements for our schools, libraries, law enforcement, roads, fire and emergency medical services and more.

Special recognition and thanks should be given to our Budget and Finance Team, our Board of County Commissioners and our entire Washington County workforce for their expertise in finalizing this year's operating and capital budgets. Development of the budget is a complex and time intensive endeavor. This approved budget reflects collaboration and community input. It invests in our citizens and takes a strategic, responsible approach to keep Washington County strong and a great place to *Live ● Work ● Play*.

Sincerely,

Michelle Gordon, MBA
County Administrator

Vision and Mission Statements

Vision Statement

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

Mission Statement

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

Washington County Commissioners

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

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

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

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

NEIL PARROTT, a lifelong Marylander, resides in Washington County where he and his wife April have raised their family. Mr. Parrott earned a degree in Civil Engineering from the University of Maryland, College Park, obtained his Professional Engineer License, and later earned his MBA from Mount St. Mary's University in Emmitsburg, Maryland. His professional background includes service as a Traffic Engineer with the Maryland State Highway Administration in Frederick County and as Deputy Director of Public Works for Engineering for the City of Frederick. He later founded a small business in Hagerstown, bringing both public and private experience to his work. In 2010, Mr. Parrott was elected to the Maryland House of Delegates where he represented southern and eastern Washington County for three terms through 2022. During his tenure, he focused on public safety, support for seniors and veterans, and expanding economic opportunities for residents.

Administrative Officials

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

KELCEE G. MACE, CPFO, Chief Financial Officer, holds a B.A. degree in Accounting from Juniata College. Mrs. Mace was appointed as the Chief Financial Officer effective October 14, 2023. She earned the Certified Public Finance Officer designation through the GFOA in December 2025. Mrs. Mace was hired by Washington County Government in 2014 as an accountant, was promoted to Deputy Director of Budget and Finance in 2018, was appointed as Interim Chief Financial Officer in June 2023, and served in such position until becoming the Chief Financial Officer. She is a member of the Maryland Government Finance Officer Association and the GFOA. She is currently serving a three-year term on the Maryland GFOA Board of Directors, representing Western Maryland.

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

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

Citizens of Washington County, Maryland

State's Attorney

Board of County Commissioners

County Clerk

County Administrator

Business & Economic Development

Emergency Management
- 911 Communications
- Emergency Planning

Emergency Services
- Air Unit
- EMS Operations
- Fire Operations
- Special Operations
- Public Safety Training Center
- Volunteer Fire & Rescue

Engineering
- Engineering
- Survey

Environmental Management
- Solid Waste
- Water Quality
- Stormwater Operations

Human Resources
- Pension Management
- Benefits Management
- Risk Management
- Training
- Employee Relations

Information Systems
- Information Technology
- Radio Communications
- Broadband Wireless Access
- GIS

Permits & Inspections
- Permit Processing
- Building, Trades and Fire Plan Review
- Building, Trades and Fire Plan Inspections

Planning & Zoning
- Agriculture Preservation
- Comprehensive Planning
- Environmental Planning
- Transportation Planning
- Zoning

Public Relations & Marketing
- Public & Media Relations
- Marketing and Event Planning
- Website Management

Public Works
- Buildings, Grounds, & Facilities
- Parks & Recreation
- Golf Course
- Highways
- Transit
- Airport

County Attorney

Chief Financial Officer
- Audit
- Finance
- Budget
- Procurement
- Grant Management/Gaming
- Emergency Services Billing

Treasurer

Sheriff
- Judicial
- Process Servers
- Central Booking
- Patrol
- Detention Center
- Day Reporting
- Narcotics Task Force
- Police Academy

Personnel Summary by Department

Summary of Full-Time Budgeted Positions	2027	2026 Adjusted	2026	2025 Adjusted	Change from 2026 (adjusted) to 2027	% of Employees
General Fund:						
Judicial	28	28	28	28	0	2.82%
Process Servers	1	1	1	1	0	0.10%
Patrol	117	113	113	113	4	11.78%
Central Booking	10	10	10	10	0	1.01%
Detention	130	130	130	130	0	13.09%
Day Reporting Center	2	2	2	2	0	0.20%
Narcotics Task Force	2	2	2	2	0	0.20%
EMS Operations	61	61	53	51	0	6.14%
Fire Operations	76	76	67	58	0	7.65%
Public Safety Training Center	7	7	7	7	0	0.70%
Fire & Rescue Volunteer Services	1	1	1	1	0	0.10%
911 Communications	55	54	54	54	1	5.54%
Emergency Management	4	4	4	3	0	0.40%
Circuit Court	25	25	25	25	0	2.52%
State's Attorney	45	44	44	42	1	4.53%
Weed Control	1	1	1	1	0	0.10%
County Commissioners	5	5	5	5	0	0.50%
County Clerk	1	1	1	1	0	0.10%
County Administrator	2	2	2	2	0	0.20%
Public Relations & Marketing	6	5	5	5	1	0.60%
Budget & Finance	20	19	19	19	1	2.01%
Procurement	6	6	6	6	0	0.60%
Treasurer	5	5	5	5	0	0.50%
County Attorney	6	6	6	6	0	0.60%
Human Resources	10	10	10	10	0	1.01%
Information Technology	14	14	14	13	0	1.41%
Business Development	7	7	7	7	0	0.70%
Wireless Communications	4	4	4	4	0	0.40%
Public Works	2	2	2	2	0	0.20%
Buildings, Grounds & Facilities	19	18	18	18	1	1.91%
Engineering	23	23	23	23	0	2.32%
Permits & Inspections	31	31	31	28	0	3.12%
Planning & Zoning	13	13	13	13	0	1.31%
Parks & Recreation	8	8	8	8	0	0.81%

Personnel Summary by Department cont.

Summary of Full-Time Budgeted Positions	2027	2026 Adjusted	2026	2025 Adjusted	Change from 2026 (adjusted) to 2027	% of Employees
Highway Fund	89	88	88	88	1	8.96%
Solid Waste Fund	24	23	23	23	1	2.42%
Agriculture Education Center	1	1	1	1	0	0.10%
Grant Management	5	5	4	4	0	0.50%
Gaming Fund	2	2	2	2	0	0.20%
Land Preservation Fund	1	1	1	1	0	0.10%
Water Quality Fund	82	80	80	80	2	8.26%
Transit Fund	20	18	18	18	2	2.01%
Airport Fund	15	14	12	11	1	1.51%
Golf Course Fund	6	6	6	6	0	0.60%
EMS Billing Fund	1	1	1	1	0	0.10%
Total	**993**	**977**	**957**	**938**	**16.00**	**100.00%**

Represents Change

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

Change in Full-Time Positions

Function	Explanation of Change between FY2026 Adjusted and FY2027	Change
Patrol	Three sworn Deputy Sheriff positions due to increased need for law enforcement services. One Auto Services Technician position due to the increased number of vehicles in the fleet due to the increase in the number of patrol deputies.	**4**
911 Communications	Emergency Communications Specialist Trainee to address understaffing in the 911 Emergency Communications Center.	**1**
State's Attorney	Digital Evidence Technician position to review digital surveillance.	**1**
Public Relations and Marketing	Media Relations Specialist position due to the growing demand for timely and engaging public information.	**1**
Budget and Finance	Software Support Specialist position to assist with the increasing demand on current software support staff as well as ensure sufficient time for knowledge transfer before the retirement of a long-tenured employee.	**1**
Buildings, Grounds & Facilities	Maintenance Worker - Facilities position to assist in managing the increased workload by the addition of several new buildings in recent years with no increase in staff since 2001.	**1**
Highway	Assistant Section Supervisor position to allow for two crews dedicated to maintenance and citizen complaints.	**1**
Solid Waste	Safety Coordinator position to be responsible for overall safety and compliance at 40 West Landfill.	**1**
Water Quality	Stormwater Maintenance Technician to ensure continuous compliance with stormwater regulations. Compliance Manager position to assist in the training and licensing of operators to ensure all aspects of treatment meet the continuously increasing regulations.	**2**
Transit	Safety and Training Coordinator to provide comprehensive in-house training to improve efficiency and reduce accidents. Full-Time Bus Driver to provide stability for night shift service.	**2**
Airport	Deputy Director to provide support to the Airport Director in managing the daily functions of the airport.	**1**

Goals and Objectives

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

Public Safety:

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

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

Education:

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

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

Human Services:

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

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

Infrastructure:

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

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

Economic Development:

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

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

Community Profile

Location

Washington County is situated in northwestern Maryland, bordered by Pennsylvania to the north and West Virginia to the south. It is bordered on the east by Frederick County, Maryland and on the west by Allegany County, Maryland. Washington County is approximately 467 square miles in area. The County Seat, Hagerstown, is 70 miles northwest of Washington, D.C. and 72 miles west of Baltimore. Two major highways, Interstate 81 – running north and south, and Interstate 70 – running east and west, cross within the County's borders.

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

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

Culture and Recreation

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

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

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

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

98th Annual Alsatia Mummer's Parade

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

Source: Shutterstock

Annapolis Rock on the Appalachian Trail

Form of Government

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

Under the Code of the Public Local Laws of Washington County (2019 Edition), as amended, being Article 22 of the Code of Public Local Laws of Maryland (the "County Code"), both the executive and legislative functions of the County are vested in the elected, five-member Board of County Commissioners of Washington County (the "Board"). The Board may only exercise such powers as are conferred upon them by the General Assembly of Maryland, including authorization to issue debt to finance its capital projects. Commissioners are elected on a countywide basis and serve four-year terms.

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

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

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

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

Services

Transportation

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

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

Hospital and Medical Care

Meritus Health is the leading healthcare system in Western Maryland, serving more than 200,000 residents across parts of Maryland, Pennsylvania, and West Virginia. The organization employs over 4,000 individuals, along with hundreds of staff and medical volunteers, to deliver a wide range of healthcare services, high-quality patient care, and medical education opportunities.

At the center of the system is Meritus Medical Center, a 327-bed, Joint Commission-accredited hospital that also functions as a teaching facility. It provides clinical training for residents in its family medicine program and offers hands-on learning experiences to more than 1,000 nursing and allied health students each year. The broader Meritus Health network also encompasses Brook Lane Health Services (behavioral health), Meritus Medical group, Meritus Home Health, Meritus Equipped for Life, and the Meritus School of Osteopathic Medicine.

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

Safety

Police protection in Washington County is provided by the Washington County Sheriff's Office, the Maryland State Police, and municipal police departments. The Sheriff's Office employs 119 sworn personnel, operates 115 radio-dispatched vehicles, and manages the Detention Center, which has a capacity of 450 inmates. The Day Reporting Center provides treatment services to non-violent offenders with drug and/or alcohol addictions, as well as providing services for the Circuit Court Adult Drug Court Program. The Maryland State Police maintain 35 troopers at the local barracks south of Hagerstown. Municipal law enforcement includes the Hagerstown Police Department with 91 full-time officers, the Hancock and Boonsboro Police Departments with five full-time officers each, and the Smithsburg Police Department with six officers.

The Office of Emergency Management is responsible for emergency/911 communications as well as disaster mitigation, planning, response, and recovery activities. This department is led by a director and supported by an emergency planner, an emergency management specialist, an emergency management training/planner, and has five full-time support staff in the Emergency Communications Center ("ECC"). The ECC serves as the centralized 911 dispatch center for the County and its municipalities. Emergency Management also oversees the Local Emergency Planning Committee, which coordinates disaster preparedness, conducts emergency exercises and manages community outreach efforts.

The County's Division of Emergency Services ("DES") oversees Fire, Rescue, and the Emergency Medical Services Operations Program. DES is led by a full-time director and two department heads who oversee the daily operational components of Emergency Services in Washington County. DES has 137 full-time positions working directly within the division.

The Public Safety Training Center ("PSTC") is operated by DES in partnership with the Washington County Sheriff's Office. Staffed by seven full-time employees, the PSTC supports fire, emergency medical services, and law enforcement training programs, including the Washington County Law Enforcement Academy and the DES Paramedic Training Program, both connected to DES's Firefighter Recruit Academy at Hagerstown Community College. Various courses sponsored by the Maryland Fire and Rescue Institute are also hosted here. In addition, a new Burn Building has been constructed and will be officially open in late 2026. Design work has also begun on several buildings that will form the new Tactical Village and Simulation Training Area. Together, these projects will expand hands-on training opportunities and strengthen the County's ability to effectively prepare first responders for real-world emergency situations.

The County's Office of Emergency Medical Services ("EMS") is overseen by a deputy director of operations, includes 23 full-time advanced life support ("ALS") technicians and 18 basic life support technicians (EMTs). This office deploys four highly specialized ALS chase units which provide support to the independent EMS companies.

Environmental Management

The Division of Environmental Management ("DEM") comprises 106 full-time staff across five departments: Water Quality, Environmental Engineering, Solid Waste, Watershed, and Stormwater Management. The state and federal environmental initiatives – as they pertain to water, wastewater, stormwater, solid waste, and nutrients – are all jointly related. DEM is responsible for integrating the regulations and applying them to the operations of these departments.

The Washington County Solid Waste Department, staffed with 24 full-time employees, is responsible for a solid waste disposal system that protects the environment and public health. Currently, the County disposes of solid waste at the 40 West Landfill. The department also operates five solid waste convenience centers that are strategically located throughout Washington County.

With 62 full-time employees, the Department of Water Quality currently provides water and/or wastewater services to approximately 9,400 customers in much of the immediate densely populated areas surrounding the City of Hagerstown, the areas of Highfield, Elk Ridge, Sandy Hook, Mt. Aetna, Maugansville, and the towns of Sharpsburg and Smithsburg. Five treatments plants serve the County water system in addition to five treatment plants for the County wastewater system. The County provides wastewater "treatment only" services to its wholesale customers, which are the towns of Williamsport and Smithsburg, the Conococheague Pretreatment Facility (privatized in 2006 through a long-term lease), and the City of Hagerstown. The only major wastewater treatment facility for public use, other than those operated by the County, is the Hagerstown Wastewater Treatment Plant, owned and operated by the City of Hagerstown.

Department of Business & Economic Development

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

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

Demographic Information

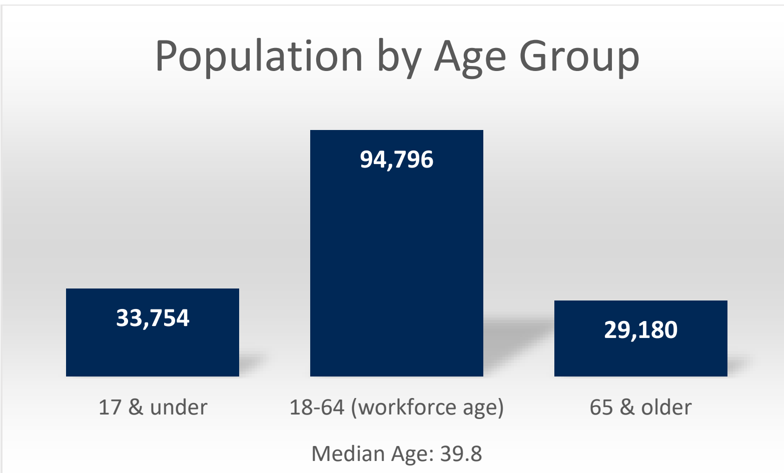
Household Analysis

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

59, 818

Total Households

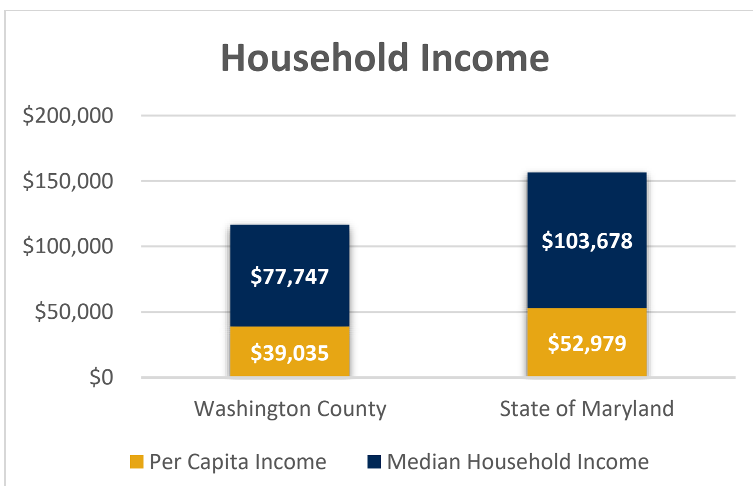
Source: U.S. Census Bureau Quick Facts



Source: U.S. Census Bureau Quick Facts (2025)

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

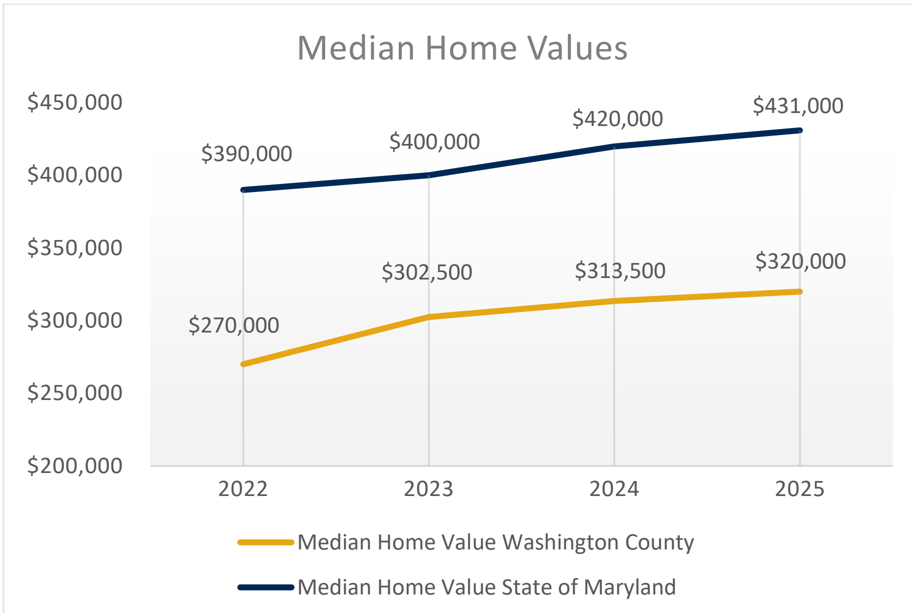
Household income is an important data point in evaluating the community's wealth and spending power. Washington County's per capita income is 26.3% lower than the State of Maryland.



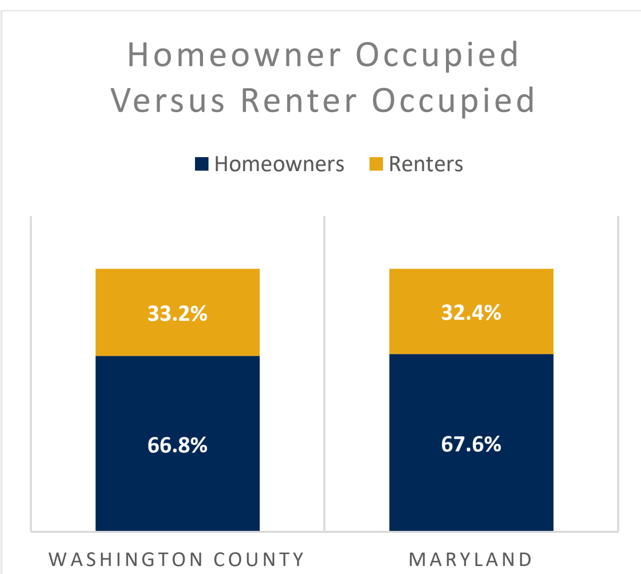
Source: U.S. Census Bureau Quick Facts (2025)

Housing Overview

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



Source: Maryland Association of Realtors, 2025 (calendar year data)



Source: U.S. Census Bureau Quick Facts (2025)

2025 Median Home Selling Price

Employment and Taxpayer Demographics

Top 15 Employers in Washington County	
Employer	**Employment**
Meritus Health	4,400
Washington County Public Schools	3,705
FedEx Ground	2,654
State of Maryland	1,855
Volvo Group	1,836
Washington County Government	1,298
Amazon	1,200
Fiserv	993
The Bowman Group	861
Hagerstown Community College	700
AC&T Co.	608
Wal-Mart	565
ARC of Washington County	552
Moore RMG	545
Brook Lane Health Services	475
Total	22,247

Source: Washington County Dept. of Business Development (as of Dec. 2025), Washington County Human Resources (May 2026)

County Industry Series	
Industry	**Total Establishments**
Trade, Transportation, & Utilities	887
Professional & Business Services	579
Education & Health Services	534
Leisure & Hospitality	401
Construction	336
Financial Activities	312
Other Services	302
Manufacturing	159
Local Government	65
Information	51
Natural Resources & Mining	41
Federal Government	39
State Government	12
Total	3,718

Source: MD Department of Labor, as of Sept. 2025

Top 20 Largest Taxpayers in Washington County
as of June 30, 2025
Ranked by Assessed Value

Taxpayer	Assessed Value
Potomac Edison Company	$ 126,906,200
Amazon.com Services, LLC	77,750,780
Norfolk Southern Corporation	44,486,010
Lowe's Home Centers, LLC	43,566,080
Tractor Supply Company	33,567,930
CSX Transportation Co.	31,504,600
Rust-Oleum Corporation	21,902,597
Antietam Cable Television, LLC	20,680,993
Point Broadband of the Piedmont, LLC	19,160,890
Intelsat US, LLC	16,118,760
Federal Express Corporation	15,932,340
Kieffer Funk, LLC	13,601,810
Wal-Mart Stores East, LP	12,173,357
AC&T Co., Inc.	11,120,277
Great Southern Wood – MD, Inc.	9,438,150
Maryland Sheetz, Inc.	9,319,890
Sealy Mattress Manufacturing Company, LLC	6,859,300
Verizon Procurement, LP	6,751,320
Sierra Nevada Company, LLC	5,967,930
Huntington Technology Finance, Inc.	5,861,480

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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Comprehensive Fiscal Policies

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

OPERATING POLICIES:

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

15. The County shall provide procedures and guidelines for the transfer and adjustment of approved budgetary amounts by policy guidelines.

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

RESERVE POLICIES:

1. The County shall maintain a fund balance (equal to committed, assigned, and unassigned) at a minimum level of 17 percent of the on-going General Fund operating revenues in order to protect the financial stability, provide sufficient liquidity for daily operations and to meet anticipated and unanticipated financial or economic circumstances.

2. Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund. Fund balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new or expand existing governmental programs, or enhance the financial position of the County, in accordance with policies established by the County Commissioners. Fund balance will be reported as non-spendable, restricted, committed, assigned, or unassigned.

3. A reserve of 25 percent of the current year's operations and maintenance budget is required for Enterprise funds.

4. Self-insurance reserves shall be monitored monthly for trends, with an annual analysis by an actuary to determine the adequacy of those reserves.

5. The County shall maintain reserves for closure and post-closure costs for its Solid Waste operation. A portion of the fees shall be set aside for future closure and post-closure costs and for future construction costs.

6. A separate capital contingency account will be budgeted within each of the capital improvement funds to be used for capital project adjustments.

7. Annual surplus is used to accomplish three goals: (1) meet reserve requirements for upcoming years; (2) provide for pay-go cash payments; and (3) minimize the issuance of debt.

8. The County may use the reserves for emergencies, non-recurring expenditures, system failures, unanticipated expenditures as a result of legislative changes from State and/or Federal legislative actions, recession, or major on-time capital purchases that cannot be accommodated through other means as determined by the County Commissioners. Use of the reserve requires County Commissioner approval.

9. The Budget and Finance office shall prepare an annual analysis of all reserves with projections of reserve requirements.

10. The County will maintain separation of funds in accordance with the Generally Accepted Accounting Principles.

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

DEBT POLICIES:

1. The County will prepare a multi-year capital program and update it annually.

2. No County debt can be authorized by the County Commissioners unless an appropriation has been included in the Capital Improvement Plan or until it has been modified through an approved budget adjustment.

3. Debt capacity shall be evaluated on an annual basis. The evaluation includes statistical measures and comparisons with peer group medians to determine debt affordability.

4. Debt for the Water Quality Funds cannot exceed 10 percent of the total assessed valuation of all the property in the County that is subject to County taxation during the County's most recent fiscal year.

5. The County will not issue debt for periods exceeding the useful life or average useful lives of the project(s) to be financed.

6. Debt will not be issued to fund operating deficits. Net bond proceeds shall be used and applied exclusively and solely for the acquisition, construction, improvement, or development of public facilities for which the bonds are sold, in accordance with state law.

7. The County encourages the issuance of long-term, tax-exempt Revenue or General Obligation Bonds. Although circumstances may warrant from time to time the use of other debt instruments.

8. The County encourages competitive sale when seeking its annual capital funds, although other means are available.

9. The Department of Budget and Finance shall be responsible for establishing a solicitation and selection process for securing professional services that are required to develop and implement the County's debt program.

10. Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities.

11. All investments and bond proceeds will be consistent with those authorized by existing State law and County investment policies.

12. The Department of Budget and Finance shall maintain a system of record keeping and reporting to meet the arbitrage compliance requirements of the Federal tax code.

13. The Chief Financial Officer, in coordination with the County's financial advisor, shall be responsible for maintaining relationships with the rating agencies that currently assign the ratings to the County's various debt obligations.

14. The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share clear, comprehensive, and accurate financial information.

INVESTMENT POLICIES:

General:

1. The primary objective of investments is safety, liquidity, and return on investment.

2. The Department of Budget and Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

3. Officials and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which would impair their ability to make impartial investment decisions.

4. The Department of Budget and Finance shall maintain a list of approved security brokers/dealers selected by creditworthiness who are authorized to provide investment services in the State.

5. The County will diversify to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities.

6. The security transactions, including collateral for re-purchasing agreements, entered into by the County shall be conducted on a delivery-versus-payment basis.

7. Collateralization is required on certificates of deposit and repurchase agreements and must be equal to at least 102% of market value of principal and accrued interest.

Pension:

1. The portfolio's total value of assets should grow, net of payout, at a rate equal to or greater than the rate of inflation on a rolling three-year basis.

2. Performance and allocation are reviewed to determine if target weightings meet the current risk profile.

3. Investment managers will be reviewed on a quantitative basis in the form of quarterly reports to be provided by the advisor.

4. The pension committee and its advisor shall monitor the overall performance of the portfolio to ensure that it meets objectives. Rebalancing will occur at least annually back to policy targets.

5. The custodian shall provide the pension committee with a report each month that lists all assets held in the portfolio, values of each asset, and all transactions affecting assets within the portfolio, including additions and withdrawals.

6. The asset manager shall manage the asset in accordance with the policy guidelines and objectives expressed in the policy document.

CAPITAL IMPROVEMENT POLICIES:

1. The County's capital investments will be targeted to support the goals of the Comprehensive Plan and other County functional plans.

2. The County will support capital investment for economic development.

3. Existing assets will be preserved and maintained to ensure continued service.

4. External funding possibilities should be considered when choosing among projects.

5. Intergovernmental funding should be sought for regional projects.

6. Debt should be used carefully and managed in accordance with the goals and objectives of County policies.

7. Projects become eligible for the Capital Improvement Plan when the project supports or improves infrastructure needs or the productive capacity of the County.

8. The County will adopt a balanced 10 Year Capital Improvement Plan, appropriating the first year of the 10-year program.

9. Each project will be reviewed to determine the best financing method based on useful life, benefit of asset, cost, etc. It is also the policy of the County to establish a pay-as-you-go funding strategy that best matches benefit streams to cost streams as close as possible, while maximizing the contribution level.

10. The relationship between the operating and capital budget is considered during the budgeting process. The capital budget includes costs for long-term capital projects, which add to the capital asset base of the County. The operating budget assumes the cost of maintaining and operating the facilities that are built under the capital budget.

11. Self-supporting projects are determined by policy and by evaluation of financial information, including rate setting models, financial forecasts, and budgets and funding source evidence.

12. The Chief Financial Officer is authorized to initiate interim and long-term borrowing measures, as identified in the Capital Improvement Plan.

13. The annual capital budget shall include only those projects which can be reasonably accomplished in the time frame indicated.

14. Capital projects will not be budgeted unless there are reasonable expectations that revenues will be available to pay for them.

15. Capital projects, which are not completed during the fiscal year, will be carried over to the next fiscal year.

16. A comprehensive inventory of all capital assets shall be maintained to include estimated values, depreciation, and useful life. See Capital Asset Policy.

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

18. A Capital Improvement Status Report will be maintained so all project managers can monitor project expenditures and funding sources in real-time using the County's financial system.

19. The County will adhere to established procedures for considering applications for development financing used for economic development projects that provide improvements to public infrastructure in under-utilized areas in Washington County.

20. Capital projects are ranked using a priority ranking matrix which is the basis for assigning projects into one of five priority ranking categories. The ranking matrix is used as a management tool and not as an absolute determining factor.

SHORT-TERM & LONG-TERM POLICIES:

1. The County will develop short and long-term fiscal management policies that link operational and capital budgeting together with organizational goals.

2. The County's strategic planning and budgeting decisions are based on a number of statistical analysis and financial modeling tools.

3. The County prepares and annually updates a long-range financial forecasting system, which includes projections of revenues, expenditures, future costs, financing of capital improvements, and cost service plans.

4. Revenues shall be monitored on a monthly basis to identify any potential trends, which would significantly impact those revenue sources.

5. The County will annually update its financial ratios and trend information to determine a peer group median from historical data in the following areas: revenues; expenditures; operating position; debt structure; condition of capital; and environmental and external factors.

6. The County will protect its assets by maintaining adequate insurance coverage.

FINANCIAL REPORTING POLICIES:

1. The County's accounting and financial reporting systems will be maintained in conformance with current accepted principles and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

2. The County will have an annual financial audit performed of the County's finances.

3. The County will prepare an annual budget document that provides a basic understanding of the County's planned financial operations for the upcoming fiscal year.

4. In the County's Fund Financial Statement, governmental funds are prepared on a modified accrual basis of accounting, whereas the proprietary funds are prepared on an accrual basis of accounting. For budgetary purposes, all funds are prepared on a modified accrual basis.

Budget Practices and Process

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

Budget Calendar

October

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

November

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

December

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

January

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

February

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

March

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

April

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

May

- Commissioners hold a Public Hearing to receive citizen input on proposed rate changes.
- Commissioners hold a Public Meeting to receive citizen input on proposed budget. A Public Hearing is held if there is a tax rate change.

May/June

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

July

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

Budget Process

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

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

Financial and Debt Capacity Analysis:

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

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

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

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

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

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

Budget Development:

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

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

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

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

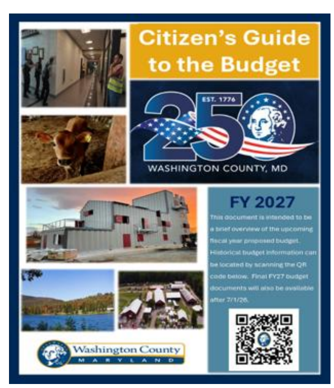
Operating Budgets represent existing service levels and two years of prior historical information. Departments and Agencies request funding for the upcoming fiscal year. Any increase in program and services require justification, as do all capital outlay requests. These requests are summarized with projected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

Review/Modification Phase:

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

Budget Communication and Public Involvement:

The County understands the need for public involvement in the budget process. The use of social media helps reach a diverse audience. Citizens are also encouraged to participate in citizens' comments during the budget season to provide feedback on the proposed budget. Finally, a budget meeting is held each year, and a Citizens Guide is provided to give a brief overview of the proposed budget. If there is a proposed tax rate change, a public hearing is held. The FY27 guide can be viewed by clicking the image to the right:



Budget Adoption:

The Board of County Commissioners reach a consensus to bring the proposed budget to a public meeting to communicate to the general public for all operating and capital funds. If a tax rate change is proposed, a public hearing will be held, and advertisements are provided in the local newspaper and on the County web site. Documents and handouts are prepared for the public meeting/hearing.

Local Law requires a balanced budget to be adopted by July 1st. For fiscal year starting July 1, 2025, and onwards, the deadline for setting property tax rates will be June 20th.

Start Up:

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

Basis of Accounting and Budgeting

GAAP Basis of Accounting:

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

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

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

Budgetary Basis of Accounting:

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

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

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

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

Balanced Budget:

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

Costing of Services:

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

Amendment to the Budget

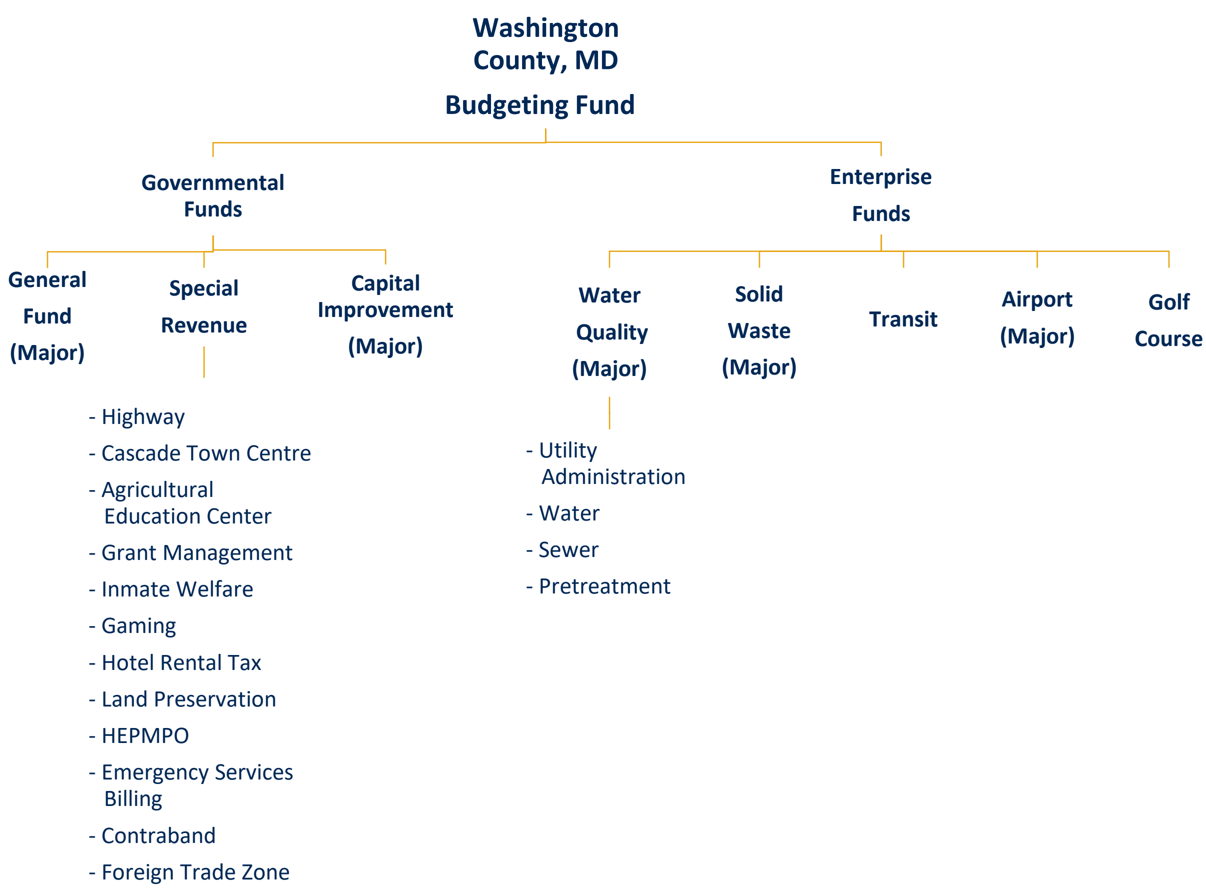
The County's Operating Budgets are adopted at the program/service level and the Capital Improvement Budgets are adopted at the project level. Transfers between programs or projects greater than $25,000 require County Commissioner approval. Any transfer out of contingency requires the approval of the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

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

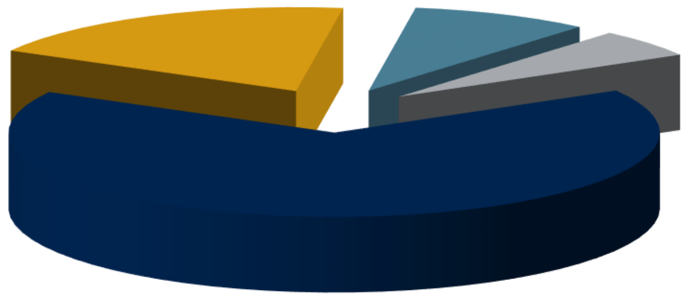
Fund Summaries

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

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



FY 2027 Funds



General Fund: ***$355,751,800***

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

Capital Improvement Fund: ***$103,531,000***

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

Enterprise Funds: ***$47,934,770***

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

- **Water Quality Funds** – The Water Quality Funds account for all operating activities necessary to provide water, wastewater, and pretreatment services. This includes, but is not limited to administration, operations and maintenance, financing, and related debt service. ($26,028,470 – 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. ($11,200,530 – 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. ($4,084,430 – Non-Major Fund)

- **Airport Fund** – The Airport Fund accounts for all operating activities necessary to provide air transportation needs to the Quad-State area. This includes, but is not limited to administration, operations and maintenance, financing, and related debt service. ($4,962,340 – major fund)

- **Golf Course Fund** – The Golf Course Fund accounts for all operating activities necessary to provide 18 holes of quality golf for residents of Washington County and surrounding areas. This includes, but is not limited to administration, operations and maintenance, and capital expenditures. ($1,659,000 – non-major fund)

Other Governmental Funds: ***$29,018,790***

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

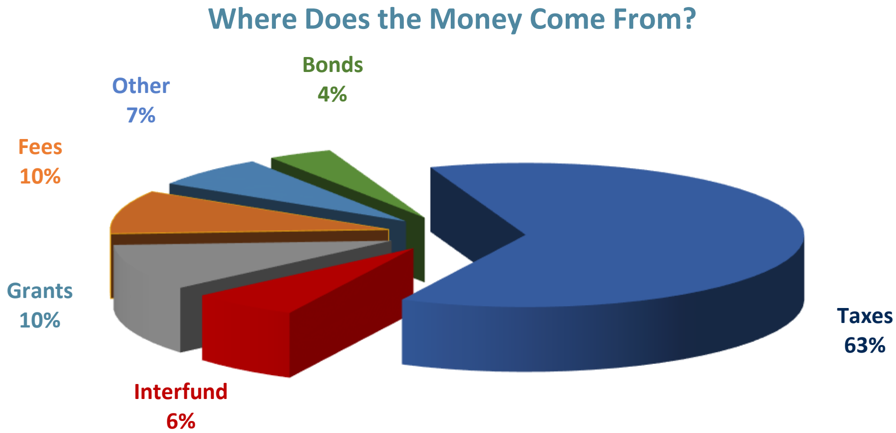
- **Highway Fund** – The Highway Fund accounts for all the activities necessary to maintain the county road system. This includes, but is not limited to patching, stabilization, right-of-way, storm damage, snow and ice removal, line striping, signal maintenance, administration, and fleet maintenance costs. ($15,150,620 non-major fund)

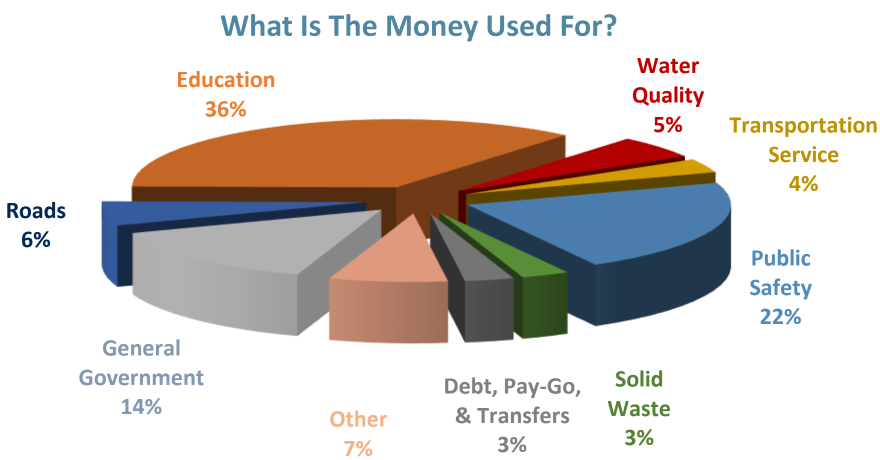
- **Other Funds** – The County maintains eleven other small funds that account for the activities associated with each of the funds mentioned and are immaterial in nature. ($13,868,170 total – non major fund) They are:

Cascade Town Centre Fund	$ 111,700
Agricultural Educational Center Fund	$ 313,640
Grant Management Fund	$ 1,837,130
Inmate Welfare Fund	$ 843,720
Gaming Fund	$ 2,336,000
Hotel Rental Tax Fund	$ 2,500,000
Land Preservation Fund	$ 2,152,600
HEPMPO Fund	$ 807,680
Emergency Services Billing	$ 2,885,700
Contraband Fund	$ 30,000
Foreign Trade Zone Fund	$ 50,000

Total Sources & Uses of County Funds

The following represents total County revenues and expenditures, which are used to provide services and programs to the citizens of Washington County. The graph below depicts the total resources and uses of the County for the fiscal year 2027.





The County's three major fund groups are the General, Capital Improvement, and the Enterprise Funds. The following schedule summarizes the revenues and expenditures of those funds for the FY2026 and FY2027.

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

The County is expected to meet its reserve target on June 30, 2026. This reserve protects the County against unanticipated revenue cuts or economic downturns. The reserve target rate is 17% for the general fund.

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

Description	Fiscal Year 2027 Budget	Fiscal Year 2026 Budget	Fiscal Year 2025 Actual
Revenue (By Major Type)			
Property Tax	$ 180,013,030	$ 164,216,320	$ 157,156,264
Income Tax	144,079,410	130,049,610	133,423,038
Other Local Taxes	13,044,810	10,466,800	15,268,836
Highway User	3,411,370	3,432,900	3,444,886
Interest	8,865,000	8,257,500	14,171,198
Fees	52,267,370	49,162,500	46,317,977
Grants	55,640,800	67,289,750	31,923,751
In- Kind	4,361,910	5,034,100	4,280,080
Other	5,731,560	2,331,180	2,857,195
Bonds	20,196,000	22,288,000	21,528,491
Subtotal	$ 487,611,360	$ 462,528,660	$ 430,371,716
Transfers	34,103,760	24,314,680	21,777,662
Reserves	14,521,340	19,225,920	-
Total Revenue	**$ 536,236,360**	**$ 506,069,260**	**$ 452,149,378**
Expenditures (By Function):			
Education	$ 192,545,270	$ 179,879,460	$ 124,727,436
Public Safety	118,803,350	102,573,180	102,438,534
State/Community Promotion	13,669,940	12,692,470	19,389,499
Court System	9,259,640	8,686,910	8,635,454
General Government	49,405,020	40,005,620	46,388,439
Parks and Recreation	4,422,240	7,832,920	7,615,174
Water Quality	28,825,470	27,439,870	34,378,603
Roads/Infrastructure	30,870,620	30,737,720	27,972,256
Land Preservation	2,152,600	2,848,670	5,880,961
Solid Waste	15,766,530	17,875,600	7,358,125
Transit System	4,992,430	7,834,070	9,729,370
Airport	12,734,340	27,221,830	12,708,650
Golf Course	1,701,000	1,900,750	1,958,200
EMS Billing	2,885,700	1,075,190	-
Foreign Trade Zone	50,000	50,000	-
Subtotal	$ 468,654,260	$ 468,654,260	$ 409,180,701
Transfers	32,035,140	21,146,810	19,852,185
Debt Service	16,117,070	16,268,190	16,453,865
Total Expenditures	**$ 536,236,360**	**$ 506,069,260**	**$ 445,486,751**
Excess (Deficiency) of Revenues over Expenditures	$ -	$ -	$ 6,662,627
GAAP Basis Adjustments	$ -	$ -	$ 16,430,476
Beginning Fund Balance/Net Equity	$ 507,422,617	$ 507,422,617	$ 484,329,514
Estimated Increase (Decrease)	$ -	$ -	$ -
Ending Fund Balance/Net Equity (forecast)	$ 507,422,617	$ 507,422,617	$ 507,422,617

Combined Statement of Revenues, Expenditures, and Changes in Undesignated Fund Balance
Fiscal Year 2027 Budget – All Funds

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type)					
Property Tax	$ 180,013,030	$ -	$ -	$ -	$ 180,013,030
Income Tax	144,079,410	-	-	-	144,079,410
Other Local Taxes	9,719,810	-	-	3,325,000	13,044,810
Highway User	-	-	-	3,411,370	3,411,370
Interest	5,180,000	3,600,000	85,000	-	8,865,000
Fees	4,945,010	4,227,000	39,804,080	3,291,280	52,267,370
Grants	7,452,630	43,897,000	1,937,620	2,353,550	55,640,800
In-Kind	4,361,910	-	-	-	4,361,910
Other	-	1,461,000	-	4,270,560	5,731,560
Bonds	-	20,196,000	-	-	20,196,000
Subtotal	$ 355,751,800	$ 73,381,000	$ 41,826,700	$ 16,651,860	$ 487,611,360
Transfers	-	18,573,000	3,312,480	12,218,280	34,103,760
Reserves	-	11,577,000	2,795,590	148,750	14,521,340
Total Revenue	**$355,751,800**	**$103,531,000**	**$47,934,770**	**$29,018,790**	**$ 536,236,360**
Expenditures (By Function):					
Education	$ 145,814,270	$ 46,731,000	$ -	$ -	$ 192,545,270
Public Safety	97,264,630	19,595,000	-	1,943,720	118,803,350
State/Community Promotion	9,032,810	-	-	4,637,130	13,669,940
Court System	9,109,640	150,000	-	-	9,259,640
General Government	44,129,640	3,390,000	-	1,885,380	49,405,020
Parks and Recreation	2,248,600	1,860,000	-	313,640	4,422,240
Water Quality	-	2,797,000	26,028,470	-	28,825,470
Roads/Infrastructure	-	15,720,000	-	15,150,620	30,870,620
Land Preservation	-	-	-	2,152,600	2,152,600
Solid Waste	-	4,566,000	11,200,530	-	15,766,530
Transit System	-	908,000	4,084,430	-	4,992,430
Airport	-	7,772,000	4,962,340	-	12,734,340
Golf Course	-	42,000	1,659,000	-	1,701,000
EMS Billing	-	-	-	2,885,700	2,885,700
Foreign Trade Zone	-	-	-	50,000	50,000
Subtotal	$ 307,599,590	$ 103,531,000	$ 47,934,770	$ 29,018,790	$ 488,084,150
Transfers	32,035,140	-	-	-	32,035,140
Debt Service	16,117,070	-	-	-	16,117,070
Total Expenditures	**$ 355,751,800**	**$ 103,531,000**	**$ 47,934,770**	**$ 29,018,790**	**$ 536,236,360**
Beginning Fund Balance/Net Equity	$ 90,421,437	$ 203,587,872	$ 202,905,308	$ 10,508,000	$ 507,422,617
Estimated Increase (Decrease)	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance/Net Equity (forecast)	$ 90,421,437	$ 203,587,872	$ 202,905,308	$ 10,508,000	$ 507,422,617

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

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type)					
Property Tax	$ 164,216,320	$ -	$ -	$ -	$ 164,216,320
Income Tax	130,049,610	-	-	-	130,049,610
Other Local Taxes	8,301,800	-	-	2,165,000	10,466,800
Highway User	-	-	-	3,432,900	3,432,900
Interest	4,757,500	3,500,000	-	-	8,257,500
Fees	5,203,690	3,600,000	37,121,160	4,808,840	50,733,690
Grants	6,306,410	56,042,000	1,857,510	3,083,830	67,289,750
In-Kind	4,280,100	754,000	-	-	5,034,100
Other	-	-	-	759,990	759,990
Bonds	-	22,288,000	-	-	22,288,000
Subtotal	$ 323,115,430	$ 86,184,000	$ 38,978,670	$ 14,250,560	$ 462,528,660
Transfers	-	10,018,000	2,523,150	11,773,530	24,314,680
Reserves	-	15,631,000	3,488,300	106,620	19,225,920
Total Revenue	**$323,115,430**	**$111,833,000**	**$44,990,120**	**$26,130,710**	**$ 506,069,260**
Expenditures (By Function):					
Education	$ 139,010,460	$ 40,869,000	$ -	$ -	$ 179,879,460
Public Safety	91,832,530	8,902,000	-	1,838,650	102,573,180
State/Community Promotion	8,818,000	-	-	3,874,470	12,692,470
Court System	8,686,910	-	-	-	8,686,910
General Government	35,295,070	2,985,000	-	1,725,550	40,005,620
Parks and Recreation	2,057,460	5,435,000	-	340,460	7,832,920
Water Quality	-	2,645,000	24,794,870	-	27,439,870
Roads/Infrastructure	-	16,360,000	-	14,377,720	30,737,720
Land Preservation	-	-	-	2,848,670	2,848,670
Solid Waste	-	7,013,000	10,862,600	-	17,875,600
Transit System	-	4,228,000	3,606,070	-	7,834,070
Airport	-	23,196,000	4,025,830	-	27,221,830
Golf Course	-	200,000	1,700,750	-	1,900,750
EMS Billing	-	-	-	1,075,190	1,075,190
Foreign Trade Zone	-	-	-	50,000	50,000
Subtotal	$ 285,700,430	$ 111,833,000	$ 44,990,120	$ 26,130,710	$ 468,654,260
Transfers	21,146,810	-	-	-	21,146,810
Debt Service	16,268,190	-	-	-	16,268,190
Total Expenditures	**$ 323,115,430**	**$ 111,833,000**	**$ 44,990,120**	**$ 26,130,710**	**$ 506,069,260**
Beginning Fund Balance/Net Equity	$ 90,421,437	$ 203,587,872	$ 202,905,308	$ 10,508,000	$ 507,422,617
Estimated Increase (Decrease)	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance/Net Equity (forecast)	$ 90,421,437	$ 203,587,872	$ 202,905,308	$ 10,508,000	$ 507,422,617

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

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type)					
Property Tax	$ 157,156,264	$ -	$ -	$ -	$ 157,156,264
Income Tax	133,423,038	-	-	-	133,423,038
Other Local Taxes	11,451,231	-	-	3,817,605	15,268,836
Highway User	3,444,886	-	-	-	3,444,886
Interest	4,342,483	7,980,166	1,848,549	-	14,171,198
Fees	6,472,486	6,726,831	30,093,422	3,025,238	46,317,977
Grants	4,540,129	12,744,943	2,540,517	12,098,162	31,923,751
In - Kind	4,280,080	-	-	-	4,280,080
Other	1,464,226	705,886	3,814	683,269	2,857,195
Bonds	-	21,528,491	-	-	21,528,491
Subtotal	$ 326,574,823	$ 49,686,317	$ 34,486,302	$ 19,624,274	$ 430,371,716
Transfers	371	17,092,828	2,428,873	2,255,590	21,777,662
Reserves	-	-	-	-	-
Total Revenue	**$326,575,194**	**$66,779,145**	**$36,915,175**	**$21,879,864**	**$ 452,149,378**
Expenditures (By Function):					
Education	$ 120,409,130	$ 4,318,306	$ -	$ -	$ 124,727,436
Public Safety	80,189,645	18,440,302	-	3,808,587	102,438,534
State/Community Promotion	9,864,868	-	-	9,524,631	19,389,499
Court System	7,984,739	650,715	-	-	8,635,454
General Government	42,508,455	2,398,969	-	1,481,015	46,388,439
Parks and Recreation	6,792,110	530,891	-	292,173	7,615,174
Water Quality	-	12,140,629	22,237,974	-	34,378,603
Roads/Infrastructure	13,176,383	14,795,873	-		27,972,256
Land Preservation	-	-	-	5,880,961	5,880,961
Solid Waste	-	341,736	7,016,389	-	7,358,125
Transit System	-	492,600	9,236,770	-	9,729,370
Airport	-	7,338,559	5,370,091	-	12,708,650
Golf Course	-	125,074	1,833,126	-	1,958,200
Subtotal	$ 280,925,330	$ 61,573,654	$ 45,694,350	$ 20,987,367	$ 409,180,701
Transfers	19,484,494	321,834	-	45,857	19,852,185
Debt Service	16,453,865	-	-	-	16,453,865
Total Expenditures	**$ 316,863,689**	**$ 61,895,488**	**$ 45,694,350**	**$ 21,033,224**	**$ 445,486,751**
Excess (Deficiency) of Rev. over Exp.	**$ 9,711,505**	**$ 4,883,657**	**$ (8,779,175)**	**$ 846,640**	**$ 6,662,627**
Other Sources (Used)	$ -	$ -	$ -	$ -	$ -
Increase (Decrease) in Fund Balance	$ 9,711,505	$ 4,883,657	$ (8,779,175)	$ 846,640	$ 6,662,627
GAAP Basis Adjustments	$ 17,727	$ -	$ 16,412,749	$ -	$ 16,430,476
Beginning Fund Balance/Net Equity	$ 80,692,205	$ 198,704,215	$ 195,271,734	$ 9,661,360	$ 484,329,514
Ending Fund Balance/Net Equity	$ 90,421,437	$ 203,587,872	$ 202,905,308	$ 10,508,000	$ 507,422,617

Capital Program & Debt Management

Capital Improvement Program

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

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

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

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

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

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

Capital Improvement Plan Process

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

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

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

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

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

Components of the Capital Program

Capital Project Definition

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

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

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

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

Capital Project Priority Ranking System

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

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

1. **Legal Mandates** – This criterion assesses the risk with legal issues required by Federal or State statute, court order, or regulation, or a project that moves the County into further compliance with such mandates.

2. **Public Health and Safety** – This criterion includes health related impacts such as increases in traffic accidents, injuries, and deaths.

3. **Environmental Impact** – This criterion evaluates the environmental related impact on such items as water quality, flood control, air quality, contamination, etc.

4. **Conformity to County Commissioners Goals and Plans** – This allows for the evaluation of the project in relationship to the goals and plans of the Commissioners and/or the Comprehensive Plan or other approved plans by the County.

5. **Conformity to Agency, Department, and Jurisdictional Plans** – This allows for the evaluation of the project in relationship to written plans of County agencies, departments, and jurisdictions.

6. **Community Support** – This criterion refers to interest group advocacy and/or opposition and conformity to County master and strategic plans.

7. **Project Cost** – This criterion considers the total cost of constructing or installing the proposed work. The higher the cost, the lower the weight. However, the forced score should not be considered adversely with respect to an individual project as it simply identifies the financial issues within the Capiral Improvement Plan Budget. A project will rank high if warranted by other evaluation criteria when scored if appropriate.

8. **Funding** – This criterion evaluates available funding sources to be contributed towards the proposed project, taking into consideration if the project is continuing from the prior year (in which

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

9. **Operating Budget Impact: Cost/Benefit** – This criterion reflects the other costs relative to the proposed project, including operation and maintenance, start-up costs, and personnel as well as cost savings and potential revenues generated by the completed project.

10. **Preservation of Facility** – This criterion measures the possible effect of deferring the project, such as complete replacement of facility or equipment, major repair, normal repair costs if not replaced or added cost for new facility.

11. **Project Life** – This criterion is used to rank the project based on life expectancy and projected maintenance cost. A higher value is placed on longer-term infrastructure assets.

12. **Economic Impact** – This criterion measures the impact such as property value, future tax base, added jobs, income to citizens, changes in business income, and stabilization of neighborhoods. Such impacts may apply more to capital projects related to growth and expansion than to infrastructure maintenance, although deteriorating structures can adversely affect business.

13. **Recreational, Cultural or Aesthetic Value** – A catch-all criteria for other significant quality-of-life related impacts that include community appearance, recreational opportunities, and cultural improvements.

14. **Percent of Population Benefiting** – Estimates the number of persons likely to be affected by the project and nature of the impact.

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

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

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

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

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

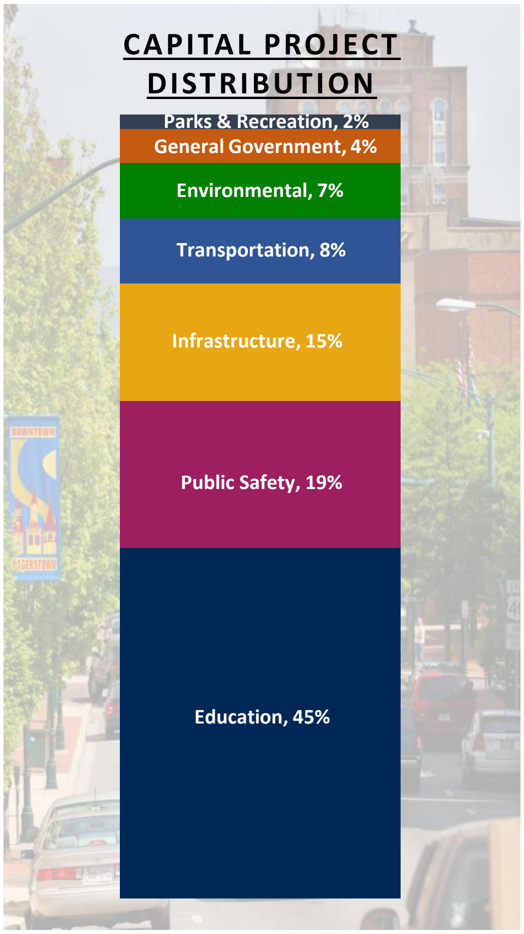
Capital Improvement Plan Funding Sources

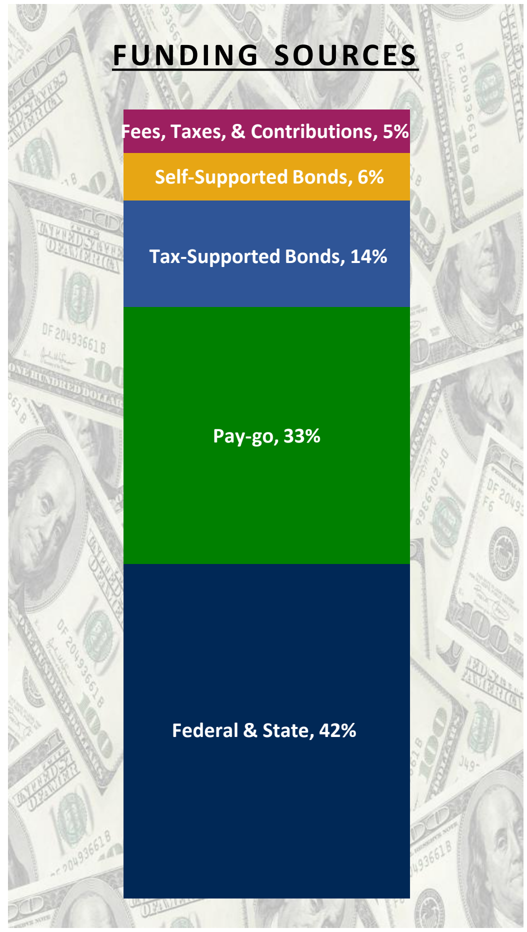
Funding sources in the Capital Improvement Plan are budgeted in each fiscal year in which they will be received. All potential funding sources are considered when developing the Capital Improvement Plan to ensure that projects are funded with appropriate revenue streams. Some projects are funded with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

- *Tax- Support Bonds* are General Obligation Bonds secured by the full faith and credit of the issuer. General Obligation Bonds issued by the County are secured by a pledge of the County's property taxing power and must be authorized by legislative authority. The amount to be issued in this fiscal year is based on the County's debt affordability guidelines, debt policies, and future project costs.
- *Self-Supported Bonds* are issued for enterprise funds, and the debt service is paid from user fees.
- *Pay-Go Funds* represent cash contributions from various operating funds for specific capital projects without a dedicated funding source.
- *Federal and State Funds* are for specific projects and are restrictive in nature. These funds are inconsistent from year-to-year and are not used as a base revenue stream.
- *Fees and Taxes* is the other major funding source. Effective July 1, 2026, excise tax is assessed for residential construction at $1.75 per sq foot (SF), and $0.875 SF for additions to residential properties. Excise tax for non-residential non-retail is assessed at $1.50 SF and non-residential retail at $1.50 SF for the first 15,000 SF and $3.00 SF thereafter. Budgeted excise tax is based on projected growth and development. Transfer tax is charged on recorded real property transfers in the County at a rate of 0.5%. Transfer tax revenue is based on projected home sales and recordation activity. In addition, the County has an Adequate Public Facilities Ordinance Fee and is used to generate revenue so that public facilities and services needed to support new development will be available concurrently with the impacts of the new developments.

Capital Improvement Budget Overview

A graphic illustration of planned capital project distribution and funding sources for fiscal year 2027 is shown below. The fiscal year 2027 Capital Improvement Budget is funded mainly from: tax-supported and self-supported bonds, pay-go funds, Federal and State funds, and developer-based fees.



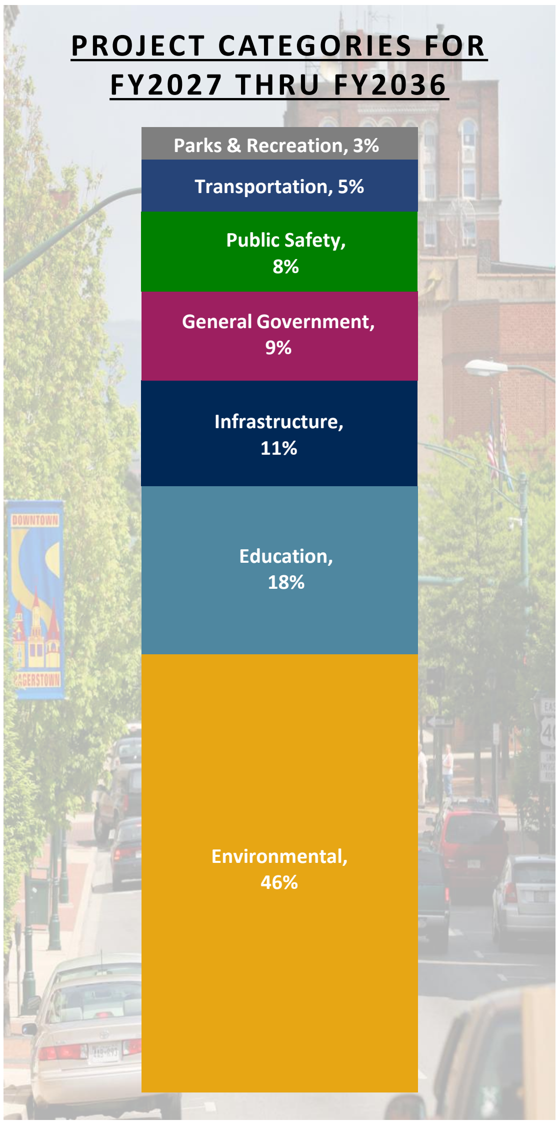


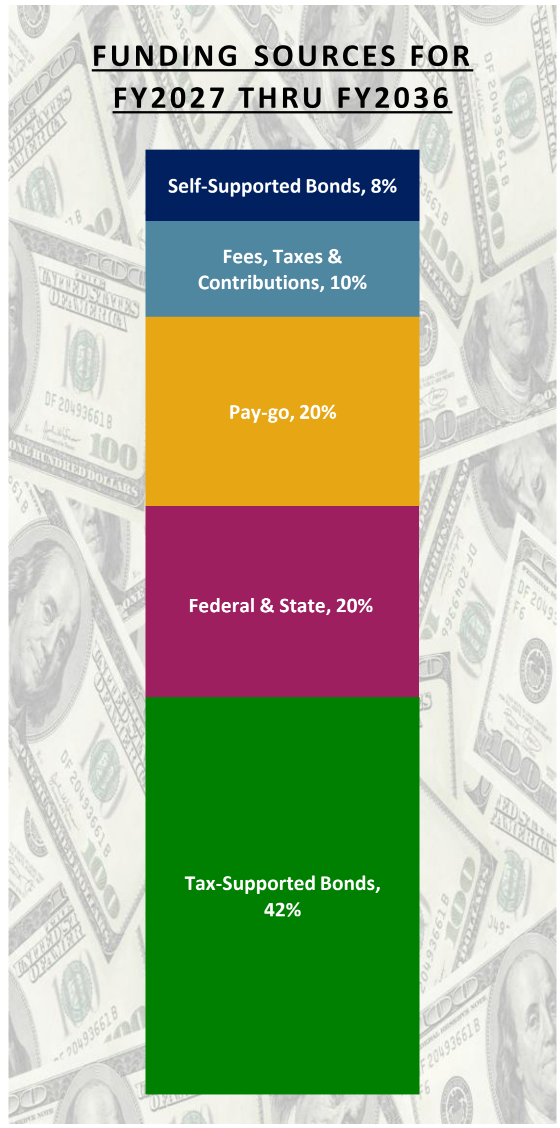
Operating Impact of Capital Improvement Projects

The operating impacts of capital projects are reviewed and considered during the Capital Improvement Plan review process. Estimated new revenues and/or operational efficiency savings associated with projects are also taken into consideration. The operating costs of the projects are identified and considered during the ranking evaluation. The operating costs of projects to be completed and in-service during the budget year are identified and justified as part of the operating budget process. Additions or eliminations of personnel, significant start-up costs, as well as operation and maintenance costs of the new facilities are included in the operating budget. These conservative operating cost estimates include personnel, equipment maintenance, building maintenance, and other major costs anticipated at the completion of the project. An important consideration in the County's Capital Improvement Budget is the fiscal impact on the Operating Budget due to the additional debt service cost. Total debt service cost for fiscal 2027 is approximately $20.9 million. A detail of the full CIP budget for FY 2027 can be found by clicking here -> 2027-2036 Capital Improvement Plan

Ten Year Capital Improvement Plan Graphs

The following graphs illustrate the projects by category and the funding sources that are currently scheduled for FY2027 through FY2036. The 'Education' category includes projects for the Board of Education, Hagerstown Community College, and Public Libraries. The total for all projects represented in the chart is $1,401,293,000.





Capital Improvement Ten Year Summary
Fiscal Year 2027 – 2036

	Total	Prior Appr.	Budget Year 2027	Projected Capital Plan* 2028	2029	2030	2031	Future
Project Costs								
Airport	73,791,861	29,523,861	7,772,000	6,296,000	18,336,000	960,000	1,116,000	9,788,000
Bridges	41,460,223	6,597,223	3,845,000	4,214,000	4,706,000	3,979,000	2,437,000	15,682,000
Drainage	17,142,665	7,670,665	873,000	650,000	909,000	1,000,000	1,000,000	5,040,000
Education	308,274,215	59,615,215	46,731,000	37,917,000	29,049,000	21,322,000	23,506,000	90,134,000
General Government	138,877,801	6,654,801	3,540,000	6,510,000	6,020,000	3,648,000	50,550,000	61,955,000
Parks & Recreation	27,951,846	7,769,846	1,902,000	2,625,000	4,105,000	3,980,000	1,215,000	6,355,000
Public Safety	160,322,593	42,239,593	19,595,000	11,436,000	13,479,000	6,345,000	11,565,000	55,663,000
Railroad Crossings	2,290,450	936,450	0	0	250,000	0	300,000	804,000
Road Improvement	145,435,638	34,489,638	11,002,000	12,284,000	11,699,000	16,258,000	12,468,000	47,235,000
Solid Waste	79,657,244	11,748,244	4,566,000	6,185,000	5,567,000	6,567,000	7,459,000	37,565,000
Transit	38,618,481	6,318,481	908,000	21,227,000	700,000	600,000	705,000	8,160,000
Water Quality	598,890,967	17,856,967	2,797,000	4,935,000	4,640,000	39,497,000	28,912,000	500,253,000
TOTAL	**1,632,713,984**	**231,420,984**	**103,531,000**	**114,279,000**	**99,460,000**	**104,156,000**	**141,233,000**	**838,634,000**
Funding Sources								
General Fund	271,041,200	54,641,200	16,500,000	17,500,000	19,000,000	22,000,000	22,150,000	119,250,000
Highway Fund	6,237,000	1,237,000	500,000	500,000	500,000	500,000	500,000	2,500,000
Cascade Fund	12,342	12,342	0	0	0	0	0	0
Solid Waste Fund	2,328,947	524,947	260,000	265,000	267,000	163,000	139,000	710,000
Utility Admin Fund	2,476,591	520,591	175,000	150,000	150,000	206,000	207,000	1,068,000
Water Fund	372,043	187,043	50,000	15,000	15,000	15,000	15,000	75,000
Sewer Fund	4,526,665	1,881,665	530,000	350,000	375,000	190,000	190,000	1,010,000
Airport Fund	5,313,526	1,195,526	558,000	481,000	660,000	459,000	423,000	1,537,000
Interest	12,035,603	3,935,603	3,600,000	500,000	500,000	500,000	500,000	2,500,000
Tax-Supported Bond	622,913,914	34,073,914	14,000,000	14,000,000	13,100,000	44,293,000	36,180,000	467,267,000
Self-Supported Bond	124,226,080	18,270,080	6,196,000	8,380,000	6,115,000	8,490,000	8,820,000	67,955,000
State Loan	4,488,552	4,488,552	0	0	0	0	0	0
Loan	94,000,000	0	0	0	0	0	47,000,000	47,000,000
Transfer Tax	32,542,543	9,292,543	3,000,000	2,250,000	2,250,000	2,250,000	2,250,000	11,250,000
Excise Tax - Schools	6,552,031	952,031	735,000	735,000	735,000	735,000	735,000	1,925,000
Excise Tax - Roads	2,355,620	487,620	263,000	263,000	263,000	263,000	136,000	680,000
Excise Tax - Other	549,000	29,000	52,000	52,000	52,000	52,000	52,000	260,000
Excise Tax - Library	97,000	20,000	77,000	0	0	0	0	0
Excise Tax - Non-Residential	1,354,473	354,473	100,000	100,000	100,000	100,000	100,000	500,000
PFC Fees - Airport	285,000	0	0	0	113,000	0	31,000	141,000
APFO Fees - Roads	105,644	105,644	0	0	0	0	0	0
Capital Reserve - General	31,291,000	9,366,000	7,253,000	6,843,000	6,654,000	1,175,000	0	0
Capital Reserve - Airport	803,000	275,000	0	478,000	50,000	0	0	0
Capital Reserve - Transfer Tax	8,952,000	0	0	3,179,000	3,250,000	2,523,000	0	0
Capital Reserve - Excise Tax - Schools	3,070,000	770,000	1,000,000	1,300,000	0	0	0	0
Capital Reserve - Excise Tax - Roads	690,000	0	300,000	390,000	0	0	0	0
Capital Reserve - Excise Tax - Non-Residential	6,800,000	1,000,000	2,500,000	0	0	3,300,000	0	0
Capital Reserve - APFO Fees - Schools	524,000	0	524,000	0	0	0	0	0
Federal Grant	107,161,358	30,792,358	6,875,000	23,412,000	19,510,000	2,513,000	2,086,000	21,973,000
State Grant	262,598,852	55,343,852	37,022,000	21,231,000	24,599,000	13,801,000	19,694,000	90,908,000
Contributions	17,010,000	1,664,000	1,461,000	11,905,000	1,202,000	628,000	25,000	125,000
TOTAL	**1,632,713,984**	**231,420,984**	**103,531,000**	**114,279,000**	**99,460,000**	**104,156,000**	**141,233,000**	**838,634,000**

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

Debt Affordability Analysis

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

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

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

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

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

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

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

Ratio and Peer Group Median Comparisons

Fiscal Year	Debt Per Capita		Debt as a Percent of FMV		Debt Service as a % of General Fund Revenue		Debt Service per Capita as a % of Income Per Capita	
	County Amount	Peer Group Median	County Ratio	Peer Group Median	County Ratio	Peer Group Median	County Ratio	Peer Group Median
2022	922	1,669	1.07%	1.56%	5.18%	6.66%	0.17%	0.26%
2023	921	1,680	1.01%	1.42%	5.28%	7.01%	0.17%	0.28%
2024	931	1,828	0.99%	1.27%	5.03%	7.22%	0.17%	0.25%
2025	909	1,778	0.87%	1.49%	5.18%	7.09%	0.17%	0.26%
2026 estimated	903	1,778	0.83%	1.49%	5.29%	7.09%	0.16%	0.26%
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 monitored by the County. The significant increase in debt ratios beginning in 2031 is the result of the Circuit Courthouse and Water Infrastructure Development projected bond issuances in 2031 and beyond. These are estimates as the projects are still in the early stages of development. The County will continue to monitor the project scope, timelines, and funding sources to determine the appropriate amount of future debt issuance.

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
2027	1,001	1,778	0.89%	1.49%	5.01%	7.09%	0.15%	0.26%
2028	1,007	1,778	0.87%	1.49%	5.44%	7.09%	0.17%	0.26%
2029	1,003	1,778	0.84%	1.49%	4.90%	7.09%	0.15%	0.26%
2030	1,202	1,778	0.98%	1.49%	4.81%	7.09%	0.15%	0.26%
2031	1,346	1,778	1.06%	1.49%	5.44%	7.09%	0.17%	0.26%
2032	2,970	1,778	2.28%	1.49%	5.69%	7.09%	0.18%	0.26%
2033	3,937	1,778	2.93%	1.49%	9.97%	7.09%	0.32%	0.26%
2034	4,030	1,778	2.91%	1.49%	12.30%	7.09%	0.40%	0.26%
2035	4,098	1,778	2.87%	1.49%	12.30%	7.09%	0.40%	0.26%
2036	4,147	1,778	2.82%	1.49%	12.19%	7.09%	0.40%	0.26%
2037	4,083	1,778	2.70%	1.49%	12.09%	7.09%	0.40%	0.26%
2038	4,016	1,778	2.57%	1.49%	11.76%	7.09%	0.40%	0.26%
2039	3,946	1,778	2.45%	1.49%	11.44%	7.09%	0.39%	0.26%
2040	3,874	1,778	2.34%	1.49%	11.12%	7.09%	0.38%	0.26%
2041	3,798	1,778	2.23%	1.49%	10.80%	7.09%	0.38%	0.26%
2042	3,719	1,778	2.12%	1.49%	10.55%	7.09%	0.37%	0.26%
2043	3,635	1,778	2.01%	1.49%	10.28%	7.09%	0.37%	0.26%
2044	3,546	1,778	1.90%	1.49%	10.02%	7.09%	0.36%	0.26%
2045	3,453	1,778	1.80%	1.49%	9.74%	7.09%	0.35%	0.26%
2046	3,355	1,778	1.69%	1.49%	9.47%	7.09%	0.35%	0.26%
Policy	1,500		1.50%		8.00%		0.50%	

Credit Ratings

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

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

Changes in Economic Assumptions

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

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

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

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

Final Analysis

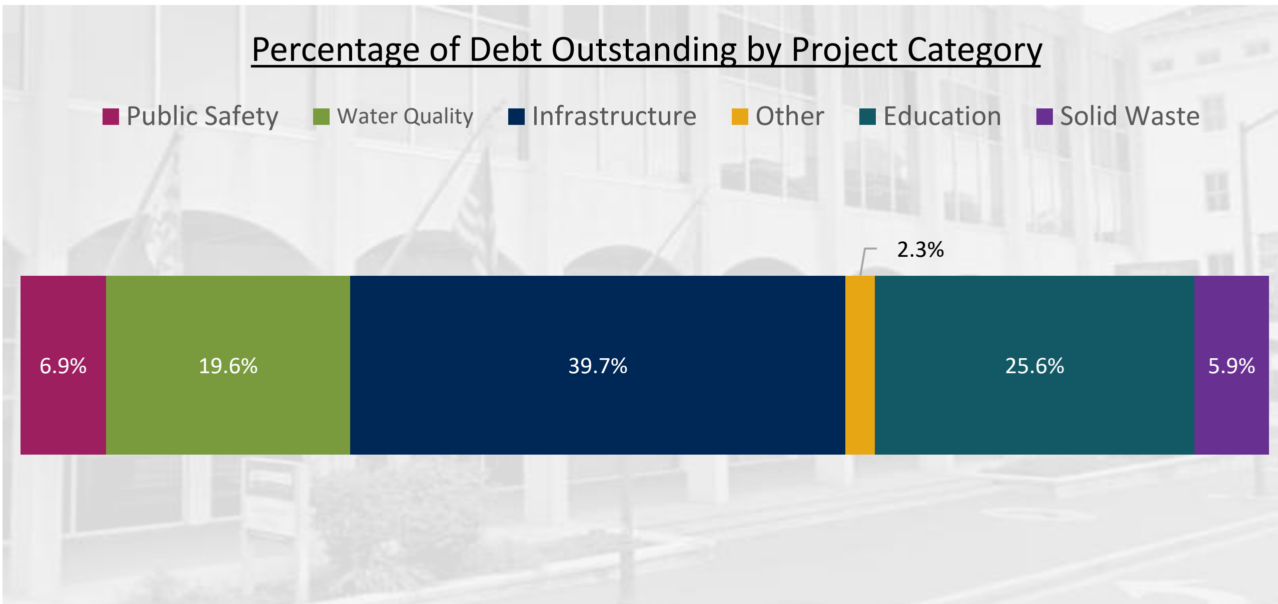
There are multiple factors that can affect the County’s affordability to incur future indebtedness, including the County’s economy and the availability of adequate financial resources. For that reason, the financial ratios and analysis used, take into account the entire County financial condition, as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

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

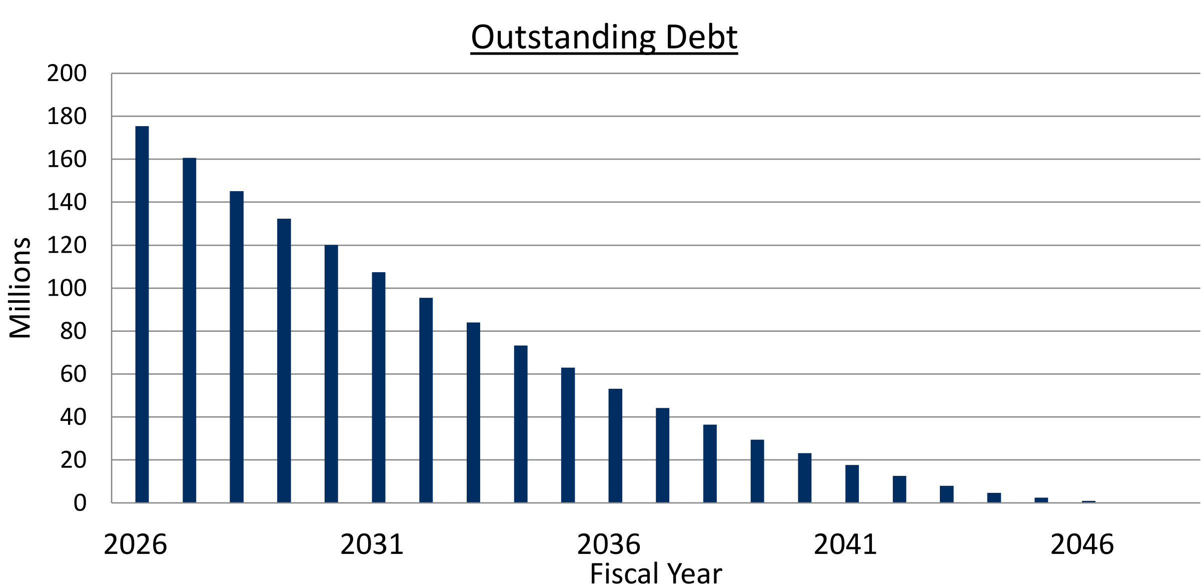
Outstanding Debt

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

The following graph illustrates the percentage of total debt outstanding on June 30, 2026, by project category:



The following graph illustrates the current outstanding debt as of June 30, 2026.



The table below shows the current outstanding balance as of June 30, 2026, and the estimated impact of debt service on the Operating Budget for FY 2027.

Current Debt Balance and FY 2027 Principal and Interest Costs

Description	FY 2026 Balance	FY 2027 Principal	FY 2027 Interest	Total Debt Service
General Fund:				
2013 Public Improvement Bonds	5,670,000	635,000	160,575	795,575
2015 Public Improvement Bonds	1,218,629	597,671	27,594	625,265
2015 Refunding Bonds	4,423,743	2,167,134	133,607	2,300,741
2016 Public Improvement Bonds	7,606,494	590,259	206,932	797,191
2016 Refunding Bonds	2,313,859	754,372	47,262	801,634
2017 Public Improvement Bonds	8,303,338	574,746	251,782	826,528
2018 Public Improvement Bonds	8,926,476	534,346	308,890	843,236
2019 Public Improvement Bonds	9,480,090	500,376	314,470	814,846
2020 Public Improvement Bonds	7,367,765	383,842	200,595	584,437
2020 Refunding Bonds	3,244,314	586,399	147,556	733,955
2020 B Refunding Bonds	9,085,687	1,303,614	155,865	1,459,479
2021 Public Improvement Bonds	9,254,027	431,227	262,776	694,003
2022 Public Improvement Bonds	8,395,000	325,000	364,600	689,600
2023 Public Improvement Bonds	10,360,000	365,000	477,675	842,675
2024 Public Improvement & Refunding Bonds	17,920,000	985,000	840,075	1,825,075
2025 Public Improvement & Refunding Bonds	17,761,281	335,000	834,283	1,169,283
2006A MD Water Quality Resh Capping Ph 1	287,327	287,327	2,875	290,202
Total General Fund Existing Debt	$131,618,030	$11,356,313	$4,737,412	$16,093,725
2027 Planned Debt:				
2027 Public Improvement Bonds	28,000,000			
Total General Fund Debt	$159,618,030	$11,356,313	$4,737,412	$16,093,725
Solid Waste:				
2015 Refunding Bonds	366,535	180,306	11,055	191,361
2016 Public Improvement Bonds	65,289	5,066	1,776	6,842
2016 Refunding Bonds	333,157	108,617	6,805	115,422
2017 Public Improvement Bonds	790,201	54,697	23,961	78,658
2018 Public Improvement Bonds	633,780	37,939	21,931	59,870
2019 Public Improvement Bonds	201,452	10,633	6,682	17,315
2020 Public Improvement Bonds	22,235	1,158	605	1,763
2020 Refunding Bonds	1,284,224	232,119	58,408	290,527
2020 B Refunding Bonds	1,255,201	180,096	21,533	201,629
2023 Public Improvement Bonds	300,000	10,000	13,850	23,850
2024 Public Improvement & Refunding Bonds	395,000	15,000	18,225	33,225
2025 Public Improvement & Refunding Bonds	3,790,000	105,000	172,938	277,938
Total Solid Waste Existing Debt	$9,437,074	$940,631	$357,769	$1,298,400
2027 Planned Debt:				
2027 Public Improvement Bonds	11,084,000			
Total Solid Waste Debt	$20,521,074	$940,631	$357,769	$1,298,400

Description				

	FY 2026 Balance	FY 2027 Principal	FY 2027 Interest	Total Debt Service
Water Quality:				
2015 Public Improvement Bonds	351,371	172,329	7,956	180,285
2015 Refunding Bonds	199,722	97,560	6,038	103,598
2016 Public Improvement Bonds	5,408,217	419,674	147,129	566,803
2016 Refunding Bonds	772,984	252,011	15,789	267,800
2017 Public Improvement Bonds	441,461	30,557	13,386	43,943
2018 Public Improvement Bonds	1,214,745	72,716	42,035	114,751
2019 Public Improvement Bonds	833,458	43,991	27,647	71,638
2020 Public Improvement Bonds	4,515,000	130,000	116,150	246,150
2020 Refunding Bonds	561,461	101,482	25,536	127,018
2020 B Refunding Bonds	2,274,112	326,290	39,012	365,302
2021 Public Improvement Bonds	80,973	3,773	2,299	6,072
2022 Public Improvement Bonds	5,905,000	230,000	256,406	486,406
2023 Public Improvement Bonds	2,375,000	85,000	109,475	194,475
2024 Public Improvement & Refunding Bonds	1,000,000	35,000	46,225	81,225
2025 Public Improvement & Refunding Bonds	1,988,719	10,000	97,548	107,548
2006 MD Water Quality Halfway I & I	30,726	30,726	307	31,033
2015 MD Water Quality Winebrenner	1,327,330	128,024	10,619	138,643
2018 MD Water Quality Conococheague	1,317,870	68,585	5,988	74,573
2024 MD Water Quality Smithsburg WwTP*	3,698,326	191,834	66,570	258,404
Total Water Quality Existing Debt	$34,296,475	$2,429,552	$1,036,115	$3,465,667
2027 Planned Debt:				
2024 MD Water Quality Smithsburg WwTP*	601,784			
2027 Public Improvement Bonds	3,400,000			
Total Water Quality Debt	$38,298,259	$2,429,552	$1,036,115	$3,465,667
Total Existing and 2027 Planned Debt	$218,437,363	$14,726,496	$6,131,296	$20,857,792

*During FY27, the County expects to draw down the remaining $601,784 from the 2024 MWIFA Loan.

Bonded Limit Summary as of June 30, 2026

The County may only issue general obligation and revenue bonds under authority conferred by the Maryland General Assembly. No referendum is required. As of June 30, 2026, the unused authorization available for issuance of general obligation bonds was $51,330,096.

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

Schedule of Legal Debt Margins – Department of Water Quality As of June 30, 2026	
Assessed Value of Property in Washington County	$17,655,474,000
Debt Limit: % of Assessed Value	10%
Water Quality Borrowing Limitation	1,765,547,400
Water Quality Debt	34,296,475
Debt Margin	1,731,250,925
Ratio of Water Quality Debt to Assessed Value	0.19%

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

Description	Fiscal Year		
	2025 Actual	2026 Budget	2027 Budget
Revenue (By Major Type):			
Interest	$ 7,980,166	$ 3,500,000	$ 3,600,000
Fees	6,726,831	3,600,000	4,227,000
Grants	12,744,942	28,297,000	10,214,000
Grants/Contributions - Education*	-	28,499,000	35,059,000
Other	705,886	-	85,000
Bonds	21,528,491	22,288,000	20,196,000
Subtotal	49,686,317	86,184,000	73,381,000
Transfers	17,072,318	10,018,000	18,573,000
Capital Reserves	-	15,631,000	11,577,000
Total Revenue	**66,758,635**	**111,833,000**	**103,531,000**
Expenditures (By Function):			
Education - County funded	4,318,306	12,370,000	11,672,000
Education - Non-County funded*	-	28,499,000	35,059,000
Public Safety	18,440,302	8,902,000	19,595,000
Court System	650,715	-	150,000.00
General Government	2,398,969	2,985,000	3,390,000
Parks and Recreation	530,891	5,435,000	1,860,000
Water Quality	12,140,629	2,645,000	2,797,000
Roads/Infrastructure	14,795,874	16,360,000	15,720,000
Solid Waste	341,736	7,013,000	4,566,000
Transit System	492,600	4,228,000	908,000
Airport	7,338,559	23,196,000	7,772,000
Golf Course	125,074	200,000	42,000
Subtotal	61,573,654	111,833,000	103,531,000
Transfers	301,324		
Total Expenditures	**61,874,978**	**111,833,000**	**103,531,000**
Net Difference	$4,883,657	-	-

*For informational purposes only. This funding does not flow through the County.

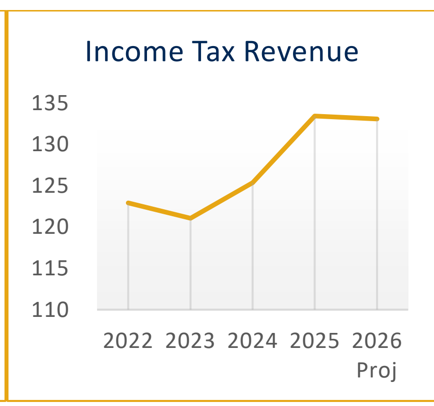
Revenue Summary

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Property Tax	152,420,120	164,216,320	180,013,030	15,796,710	9.62%
Local Taxes	129,670,150	138,351,410	153,799,220	15,447,810	11.17%
Interest Earnings	4,757,000	4,757,500	5,180,000	422,500	8.88%
Charges for Services:					
Engineering & Permits & Inspections	1,113,350	1,544,250	1,335,750	(208,500)	(13.50%)
Planning and Zoning	162,200	179,600	166,600	(13,000)	(7.24%)
Parks and Recreation	452,400	467,500	499,300	31,800	6.80%
Public Safety	2,592,790	2,696,820	1,812,570	(884,250)	(32.79%)
Other	5,275,980	5,261,060	5,492,700	231,640	4.40%
Grants for Operations	4,204,740	5,640,970	7,452,630	1,811,660	32.12%
Total	**300,648,730**	**323,115,430**	**355,751,800**	**32,636,370**	**10.10%**

GENERAL FUND REVENUE STRUCTURE

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

Major revenue categories are Property Tax, Local Taxes, Interest Earnings, Charges for Services and Grants for Operations which can be seen in the table above. Property Tax and Local Taxes represent the two major revenue sources in the General Fund, as they comprise 94% or $333.8 million of total General Fund Revenue. History of major revenue activity is reflected in the graphs below (in millions):



Revenue Detail

Property Tax					
Category	2025 Budget	2026 Budget	2027 Budget	Change	
				$	%
Real Estate Property Tax	138,750,570	153,773,680	168,820,530	15,046,850	9.79%
Corporate Pers. Property Tax	16,154,320	16,154,320	18,309,500	2,155,180	13.34%
State Administrative Fees	(575,000)	(1,118,830)	(1,292,280)	(173,450)	15.50%
Interest - Current Year	345,000	350,000	350,000	0	0.00%
Interest - Prior Year	50,000	50,000	25,000	(25,000)	(50.00%)
Payment in Lieu of Taxes	285,000	300,000	300,000	0	0.00%
Enterprise Zone Tax Reimb.	593,970	1,381,990	1,476,710	94,720	6.85%
Property Tax Sales	75,000	100,000	120,000	20,000	20.00%
Enterprise Zone Tax Credit	(1,187,930)	(2,763,980)	(2,953,420)	(189,440)	6.85%
Agricultural Tax Credit	(460,000)	(500,000)	(550,000)	(50,000)	10.00%
County Homeowners Tax Credit	(155,000)	(155,000)	(150,000)	5,000	(3.23%)
Disabled Veteran's Credit	(450,000)	(550,000)	(650,000)	(100,000)	18.18%
Other Credits	(650,000)	(2,436,000)	(3,374,040)	(938,040)	38.51%
Discount Allowed - Property Tax	(385,000)	(400,000)	(450,000)	(50,000)	12.50%
Federal Payment in Lieu of Taxes	29,190	30,140	31,030	890	2.95%
Total	**152,420,120**	**164,216,320**	**180,013,030**	**15,796,710**	**9.62%**

Property taxes are the largest source of revenue available to the County and represent taxes assessed on real and personal property. Property taxes make up approximately 51% of General Fund revenues. Property assessments are performed on a triennial basis by the State of Maryland, Department of Assessments and Taxation to determine the property value for taxing purposes. Tax billings and collections of property taxes are performed by the County. During the FY2023 budget process the Commissioners voted to decrease the real property tax from $.948 to $.928, and it will remain at this rate for FY2027. The real estate tax due is determined by multiplying the assessed value of the property by the tax rate of $.928 for each $100 of assessed value. Property tax is estimated at $180 million for FY2027, which is an increase of $15.8 million or 9.62%. This increase is the result of an increase in the County's taxable base because of reassessments. Property taxes are estimated by several methods, including trend analysis, economic analysis, and real estate analysis. The primary means, however, are the assessments provided by the Maryland Department of Assessments and Taxation, and full details are provided on their website at https://dat.maryland.gov/Pages/Statistics-Reports.aspx.

Local Taxes					
Category	**2025 Budget**	**2026 Budget**	**2027 Budget**	**Change**	
				$	**%**
Income Tax	121,388,350	130,049,610	144,079,410	14,029,800	10.79%
Admissions and Amusement Tax	475,000	475,000	425,000	(50,000)	(10.53%)
Recordation Tax	7,606,800	7,606,800	9,054,810	1,448,010	19.04%
Trailer Tax	200,000	220,000	240,000	20,000	9.09%
Total	**129,670,150**	**138,351,410**	**153,799,220**	**15,447,810**	**11.17%**

Local Taxes are projected to increase by $15.4 million or 11% in FY2027. Income Tax is the second largest revenue source for the County, representing 42.82% of General Fund revenues. It is the most economically sensitive revenue in the County and reflects downturns in the local economy much faster than property tax. The Commissioners voted to decrease the rate 2.95% for FY2023, where it remains. Revenue from income tax is derived from personal income from County residents such as salaries and social security payments as well as income from capital gains, interest, and some business income. This tax is collected by the State Comptroller of the Treasury and distributions are made to the counties throughout the year based upon collection deadlines. This is the most difficult revenue to project due to its volatility. The Income Tax budget was based on several factors including projected personal income trends, unemployment history, unemployment projections, job growth, state budgetary actions, and trend analysis.

Admission and Amusement tax is imposed at a rate of 3% for bingo and 5% for other entertainment related activities. The FY2027 budget is based on the current year's revenues.

Recordation Tax rate is set at $3.80 per $500 and is set on instruments conveying title, articles of transfers, and amounts securing debt. Recordation revenue is projected at $9.1 million and is based on current trends and projected economic outlooks, excluding one-time revenues.

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

Interest Earnings					
Category	**2025 Budget**	**2026 Budget**	**2027 Budget**	**Change**	
				$	**%**
Interest Income - Investments	4,000,000	4,000,000	4,500,000	500,000	12.50%
Interest - Municipal Investments	750,000	750,000	675,000	(75,000)	(10.00%)
Interest, Penalties & Fees	7,000	7,500	5,000	(2,500)	(33.33%)
Total	**4,757,000**	**4,757,500**	**5,180,000**	**422,500**	**8.88%**

Budgeted interest earnings are based on the current year's investment amount with interest rates expected to slowly decrease during FY2027. The County will continue to work with investment bankers to realize as much interest as possible. Starting in FY25, interest income was allocated to enterprise funds based on cash balances.

Charges for Services - Divisions of Engineering and Permits & Inspections					
Category	2025 Budget	2026 Budget	2027 Budget	Change	
				$	%
Engineering:					
Review Fees	125,000	125,000	125,000	0	0.00%
Drawings/Blue Line Prints	100	0	0	0	0.00%
Permits & Inspections					
Building Permits - Residential	135,000	135,000	135,000	0	0.00%
Building Permits - Comm	200,000	200,000	175,000	(25,000)	(12.50%)
Municipal Fees	20,000	20,000	20,000	0	0.00%
Electrical Licenses Fees	10,000	10,000	75,000	65,000	650.00%
Electrical Permit - Residential	160,000	160,000	160,000	0	0.00%
Electrical Permit - Comm	117,000	117,000	117,000	0	0.00%
HVAC Registration Fees	4,500	10,500	5,000	(5,500)	(52.38%)
HVAC Permit Residential	75,000	75,000	75,000	0	0.00%
HVAC Permit Commercial	35,000	35,000	40,000	5,000	14.29%
Other Permit Fees	30,000	30,000	30,000	0	0.00%
Temp Occupancy Fee Comm	1,250	1,250	1,250	0	0.00%
Plumbing Licenses Fees	6,500	18,000	5,000	(13,000)	(72.22%)
Plumbing Permits - Res	80,000	100,000	100,000	0	0.00%
Plumbing Permits - Comm	37,800	37,800	37,800	0	0.00%
Fire - Residential	0	0	30,000	30,000	100.00%
Fire - Non-Residential	0	0	65,000	65,000	100.00%
Fire - Inspections	0	0	50,000	50,000	100.00%
Fire - Miscellaneous	0	0	20,000	20,000	100.00%
Fire - Fines and Forfeitures	0	0	2,000	2,000	100.00%
Fines & Forfeitures	10,000	3,500	1,500	(2,000)	(57.14%)
Technology Fees	60,000	60,000	60,000	0	0.00%
Review Fees	6,000	6,000	6,000	0	0.00%
Drawings/Blue Line Prints	200	200	200	0	0.00%
Miscellaneous	0	400,000	0	(400,000)	(100.00%)
Total	**1,113,350**	**1,544,250**	**1,335,750**	**(208,500)**	**(13.50%)**

Revenue from the Divisions of Engineering and Permits & Inspections is projected to decrease by $208,500 for FY2027. In FY2026 the County added Fire Inspectors and budgeted revenues of $400,000 in Miscellaneous. In FY2027 the budgeted revenue was broken out into dedicated revenue accounts for Fire and totals $167,000 which accounts for most of the budgeted decrease.

Charges for Services - Planning and Zoning					
Category	2025 Budget	2026 Budget	2027 Budget	Change	
				$	%
Miscellaneous Licenses	700	700	700	0	0.00%
Other Permit Fees	3,000	4,500	2,500	(2,000)	(44.44%)
Fines & Forfeitures	1,000	5,000	7,000	2,000	40.00%
Technology Fees	7,000	8,000	8,000	0	0.00%
Rezoning	7,000	5,000	5,000	0	0.00%
Review Fees	90,000	100,000	90,000	(10,000)	(10.00%)
Development Fees	30,000	30,000	30,000	0	0.00%
Other Planning Fees	400	400	400	0	0.00%
Reimburse Administrative	100	0	0	0	0.00%
Reimbursed Exp - Other	5,000	8,000	8,000	0	0.00%
Zoning Appeals	18,000	18,000	15,000	(3,000)	(16.67%)
Total	**162,200**	**179,600**	**166,600**	**(13,000)**	**(7.24%)**

Plan review fees are projected to total $166,600. The major source of revenue in this category is review fees which are budgeted to generate $90,000.

Charges for Services - Parks and Recreation					
Category	2025 Budget	2026 Budget	2027 Budget	Change	
				$	%
Parks and Recreation:					
Sale of Wood	900	0	800	800	100.00%
Rental Fees	40,000	50,000	50,000	0	0.00%
Ball Field Fees	8,000	8,000	9,000	1,000	12.50%
Ball Field Lighting Fees	1,000	2,000	2,000	0	0.00%
Concessions Fees	2,500	2,500	2,500	0	0.00%
Contributions	1,000	1,000	1,000	0	0.00%
Program Fees	350,000	350,000	375,000	25,000	7.14%
Buildings, Grounds & Facilities					
Fuel	2,000	2,000	2,000	0	0.00%
Martin L. Snook Pool:					
Pool Fees	35,000	40,000	45,000	5,000	12.50%
Concession Fees	12,000	12,000	12,000	0	0.00%
Total	**452,400**	**467,500**	**499,300**	**31,800**	**6.80%**

Parks and Recreation revenue are projected to produce $499,300 for FY2027. Most of this revenue comes from program fees, rental fees, and pool fees. Program fees are generated from recreation programs such as summer camps, which raise approximately $375,000 and are based on the cost of the program. Rental fees are estimated at $50,000 and are generated from pavilion usage. Pool fees are estimated at $45,000 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	2025 Budget	2026 Budget	2027 Budget	Change	
				$	%
Sheriff - Judicial:					
Sheriff Fees	40,000	70,000	65,000	(5,000)	(7.14%)
Peace Order Service	5,000	4,000	3,000	(1,000)	(25.00%)
Sheriff - Process Servers:					
District Court Writs Service	140,000	140,000	150,000	10,000	7.14%
Sheriff - Patrol:					
Parking Violations	2,500	3,500	5,000	1,500	42.86%
School Bus Camera Fines	0	0	0	0	0.00%
Sale of Publications	6,500	6,500	6,500	0	0.00%
Reimbursed Expenses	60,000	65,000	75,000	10,000	15.38%
Speed Cameras	1,064,960	1,031,760	881,990	(149,770)	(14.52%)
Sheriff - Central Booking:					
Lease Income	15,720	15,720	27,510	11,790	75.00%
Sheriff - Detention					
Housing Federal Prisoners	1,000	1,000	1,000	0	0.00%
Housing State Prisoners	175,000	150,000	100,000	(50,000)	(33.33%)
Home Detention Fees	500	0	0	0	0.00%
Alien Inmate Reimbursement	25,000	25,000	0	(25,000)	(100.00%)
Social Security Income Reimb.	10,000	14,690	14,690	0	0.00%
Reimbursed Expenses	500	500	500	0	0.00%
Sheriff - Day Reporting Center					
Day Reporting Fee	5,000	5,000	5,000	0	0.00%
Sheriff - Narcotics Task Force					
Reimbursed Expenses	215,000	235,180	311,740	76,560	32.55%
Sheriff - Police Academy					
Academy Fees	59,830	59,830	59,830	0	0.00%
Emergency Services:					
Alarm Termination Fee	20,000	32,000	35,000	3,000	9.38%
Miscellaneous Fees	476,880	665,440	0	(665,440)	(100.00%)
Reimbursed Expenses	203,000	102,500	0	(102,500)	(100.00%)
Wireless Communications:					
EMCS Salary Reimbursement	15,600	15,600	15,600	0	0.00%
Lease Income	50,800	53,600	55,210	1,610	3.00%
Total	**2,592,790**	**2,696,820**	**1,812,570**	**(884,250)**	**(32.79%)**

Public Safety is projected to generate fees of $1.8 million for FY2027. In FY2027 the speed camera revenue budget decreased due to citizen's changing habits. The miscellaneous revenue from EMS has been moved to the Grants for Operations section, which has resulted in a decrease in this category. The reduction in reimbursed expenses for EMS is a result of an agreed upon phase-out of the City of Hagerstown reimbursing the County for operation expenses of the 911 center.

Charges for Services - Other

Category	2025 Budget	2026 Budget	2027 Budget	Change	
				$	%
Circuit Court:					
Reimbursed Jurors	150,000	160,000	177,000	17,000	10.63%
Reimbursed Expense	8,280	8,280	8,280	0	0.00%
State's Attorney					
Reimbursed Exp -- State's Atty	64,400	81,000	81,000	0	0.00%
Weed Control:					
Weed Control Fees	353,000	360,980	398,410	37,430	10.37%
General:					
Lease Income	70,000	70,000	70,000	0	0.00%
Reimburse Administrative	1,000	1,000	1,000	0	0.00%
Miscellaneous	200,000	150,000	100,000	(50,000)	(33.33%)
Gain/Loss - Sale of Asset	50,000	50,000	50,000	0	0.00%
Bad Check Fee	1,000	1,500	2,000	500	33.33%
Registration Fees	3,000	3,000	3,000	0	0.00%
Sponsorships	5,000	5,000	5,000	0	0.00%
In-Kind Sponsorships	4,280,100	4,280,100	4,361,910	81,810	1.91%
Sheriff Auxiliary	90,200	90,200	70,000	(20,200)	(22.39%)
Total	**5,275,980**	**5,261,060**	**5,492,700**	**231,640**	**4.40%**

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

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

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

In-Kind revenues and expenses were budgeted for beginning in FY2024. These are non-cash amounts related to office/commercial space provided to outside agencies. The increase in FY2027 is related to increases in the value of the space provided.

Grants for Operations					
Category	**2025 Budget**	**2026 Budget**	**2027 Budget**	**Change**	
				$	**%**
Operating Grants	300,000	300,000	350,000	50,000	16.67%
State Aid for Police	1,150,560	1,100,000	1,100,000	0	0.00%
911 Fees	2,250,000	3,150,000	3,650,000	500,000	15.87%
SAFER Grant	0	353,970	0	(353,970)	(100.00%)
Cannabis State Sales Tax	106,180	90,000	60,000	(30,000)	(33.33%)
Marriage Licenses	50,000	50,000	50,000	0	0.00%
Trader's Licenses	190,000	190,000	185,000	(5,000)	(2.63%)
Fines & Forfeitures	5,000	5,000	5,000	0	0.00%
Marriage Ceremony Fees	3,000	3,000	3,500	500	16.67%
State Park Fees	150,000	150,000	150,000	0	0.00%
Operating Transfer - EMS	0	0	1,650,130	1,650,130	100.00%
Operating Transfer - Hotel	0	249,000	249,000	0	0.00%
Total	**4,204,740**	**5,640,970**	**7,452,630**	**1,811,660**	**32.12%**

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

In FY2026, the County 911 fees increased from $1.25 to $1.75 per line. In FY2027 the fee will be increased to $2.00 per line. The purpose of the fee is to help defray County operating costs for operating the Emergency Call Center. The telephone companies collect the tax and remit it to the State. The State in turn distributes the income to the counties plus interest.

The Operating Transfer – EMS is revenue transferred from the Emergency Services Billing Fund to help offset some of the personnel and operating costs in the general fund related to EMS Operations.

Grand Total	**300,648,730**	**323,115,430**	**355,751,800**	**32,636,370**	**10.10%**

Expenditure Summary

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Education	125,871,550	139,010,460	145,526,460	6,516,000	4.69%
Public Safety	84,527,930	91,832,530	97,849,240	6,016,710	6.55%
Transfers	37,740,410	37,415,000	48,440,020	11,025,020	29.47%
Court System	8,155,350	8,686,910	9,451,980	765,070	8.81%
State Functions	7,432,100	7,618,000	7,732,810	114,810	1.51%
Community Funding	1,200,000	1,200,000	1,300,000	100,000	8.33%
General Operations	19,198,520	20,018,550	26,203,320	6,184,770	30.90%
Other	1,787,780	2,039,780	2,377,960	338,180	16.58%
Public Works	2,987,550	2,921,770	3,253,740	331,970	11.36%
Engineering and Permits & Inspections	6,525,410	7,044,240	7,656,250	612,010	8.69%
Planning & Zoning	1,597,820	1,686,190	1,806,470	120,280	7.13%
Parks & Recreation	1,995,790	2,057,460	2,291,780	234,320	11.39%
Facilities	1,628,520	1,584,540	1,861,770	277,230	17.50%
Total	**300,648,730**	**323,115,430**	**355,751,800**	**32,636,370**	**10.10%**

GENERAL FUND EXPENDITURE STRUCTURE

General Fund expenditures are classified by function or program, such as, education, public safety, courts, etc. This representation can be seen above, with the largest categories being education, public safety, transfers and general operations. Total appropriations increased by 10.10% or $32.6 million over FY2026. Each category is shown in more detail following this page.

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

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

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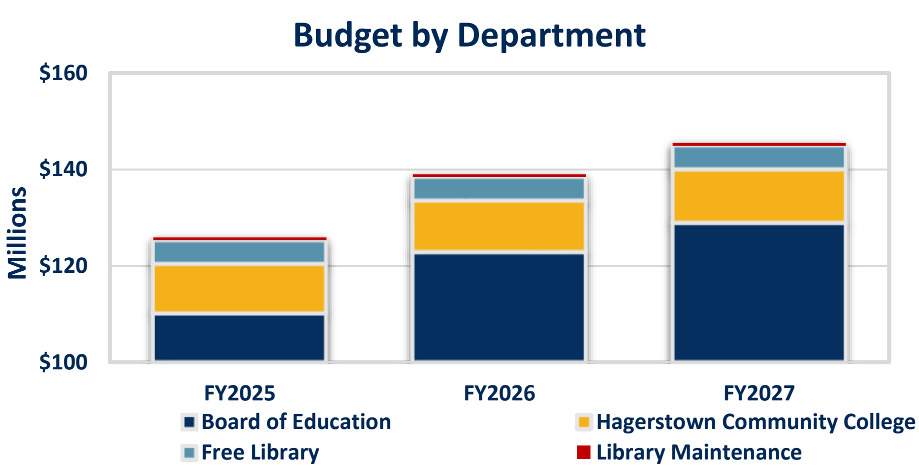
General Fund – Education Summary

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Board of Education	110,172,840	122,839,520	128,852,030	6,012,510	4.89%
Hagerstown Community College	10,236,290	10,708,520	11,114,270	405,750	3.79%
Free Library	4,855,160	4,855,160	4,924,380	69,220	1.43%
Library Branch Maintenance	607,260	607,260	635,780	28,520	4.70%
Total	**125,871,550**	**139,010,460**	**145,526,460**	**6,516,000**	**4.69%**

Groundbreaking ceremony for the new Downsville Pike Elementary School which is currently under construction.

Budget Highlights:

- An increase of $6 million to the Board of Education to cover the local share of the Maryland Blueprint as well as the requirement for the County to cover a portion of the State costs related to pensions and private Pre-Kindergarten costs.
- An increase of 3.79% to Hagerstown Community College for additional operational support, as well as a portion of the State costs related to pensions, and $25,000 to match a grant applied for to purchase equipment for the paramedic program.



Board of Education – Department 90000

Contact: Dr. Gary Willow

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

Department Function

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

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

Goals Fiscal Year 2027

Over the next four years, WCPS will continue to make progress towards the following goals, specifically in the priority areas for Student Success and Access and Opportunity:

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

Accomplishments Fiscal Year 2026

- WCPS ranked 22nd in Maryland for per-pupil spending in FY26 with expenditures of $19,004 per student, compared to the Maryland state average of $21,814. Despite ranking below the state average in per-pupil expenditures, WCPS continues to demonstrate strong student outcomes in areas including college-and career readiness, dual enrollment participation, graduation rates, and multilingual learner achievement.
- Commenced construction on Washington County's newest elementary school. Once this new school is opened, Hickory Elementary and Fountain Rock Elementary will be closed. These are two of WCPS's most outdated facilities in need of modernization and renovations. The awarded construction contractor is building the school for $37,752,260. This cost is about $4 million below the original estimated cost which translates into cost savings for the community's taxpayers.
- WCPS students who attended WCPS pre-kindergarten demonstrated strong Kindergarten Readiness outcomes: 70% were ready in Literacy and 67% were ready in Math. These results highlight WCPS's continued commitment to providing high-quality early learning experiences that build a strong foundation for success in kindergarten and beyond.
- WCPS ranked 5th in Maryland for overall multilingual Learner English language proficiency and exit rates, with 12.3% of multilingual learners meeting the criteria to exit language support services during the 2025 academic year. WCPS also ranked 4th in Maryland among schools serving Multilingual Learners identified as Students with Disabilities, with proficiency and exit rates of 8%. These outcomes reflect WCPS's continued commitment to targeted language instruction and academic support for diverse learners.
- WCPS ranked 1st in Maryland among reported school systems for dual enrollment participation, with 73.8% of high school completers participating in dual enrollment opportunities during 2025. This participation rate reflects WCPS's commitment to expand access to college coursework, career-aligned pathways, and early college opportunities that prepare students for success beyond high school.
- WCPS ranked 8th in Maryland for college-and career readiness among 2025 high school completers, with 58.3% of students meeting CCR benchmarks, exceeding the Maryland state average of 54.4%. These outcomes reflect WCPS's continued commitment to expanding access to rigorous coursework, dual enrollment opportunities, career pathways, and individualized student supports aligned to the Blueprint for Maryland's Future.
- WCPS exceeded the Maryland state average for the Class of 2025 four-year cohort graduation rate, with 89.5% of students graduation within four years compared to the state average of 86.4%. Based on reported LEA graduation rates, WCPS ranked approximately 14th in Maryland for four-year cohort graduation rate performance. These outcomes reflect the districts continued commitment to student support, college and career readiness, and successful completion pathways for all students.
- WCPS supported 701 students in earning industry-recognized credentials, equipping them with the skills and knowledge needed to succeed in their chosen career pathways. These accomplishments demonstrate students' dedication to academic and career excellence.
- Recruited approximately 190 new teachers for the 2025-2026 school year. This will ensure WCPS meets the needs of our students.

Key Data

Services Provided/Clients Served	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Public Schools	41	41	41	41
Number of Students	22,549	22,772	22,594	22,846
Students Receiving Free & Reduced Meals	12,914	13,135	12,829	12,972

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	110,172,840	122,839,520	128,852,030	6,012,510	4.89%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**110,172,840**	**122,839,520**	**128,852,030**	**6,012,510**	**4.89%**

Program Expenditures by Function	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	110,172,840	122,839,520	128,852,030	6,012,510	4.89%
Capital Outlay	0	0	0	0	0.00%
Total	**110,172,840**	**122,839,520**	**128,852,030**	**6,012,510**	**4.89%**

HAGERSTOWN COMMUNITY COLLEGE

Hagerstown Community College – Department 90040

Contact: Dr. James Klauber

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

Department Function

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

Goals Fiscal Year 2027

- Strengthen our existing culture of assessment by collecting and utilizing data to evaluate institutional and student learning outcomes. Document processes for integrity and efficiency. *(MSCHE Standard V, S.P. Commitment 3)*
- Receive accreditation from the National Alliance for Concurrent Enrollment Partnerships (NACEP) for the 2026-2027 Accreditation Cycle in April 2027. *(MSCHE Standard V, S.P. Commitment 3)*
- To have 100% full-time faculty teaching online courses officially trained on the Quality Matters (QM) rubric to support the enhancement of course design in credit courses. All credit courses will reach a 90% or higher ALLY accessibility score to ensure minimum accessibility standards in compliance with the U.S. Department of Justice. *(MSCHE Standard III, S.P. Commitment 3)*
- Grow enrollment, expand programs, and recruit more employers to the Barr Construction Institute at the Bowman Family Workforce Training Center. *(MSCHE Standard III, Commitments 1 and 3)*
- Meet Year 4 goals in Title III grant award: FYE course, revise orientation, Quality Matters (QM) goals, endowment matching goals. *(MSCHE Standard III, S.P. – Commitment I)*
- Oversee construction of the Scholar and Yale Drive entrance expansion/re-location projects, implement new wayfinding signage, and install new information kiosks on campus. *(MSCHE Standard VI, S.P. – Commitment 5)*
- Maintain Advanced Technology Center renovation on schedule to plan for a Fall 2027 re-opening. *(MSCHE Standard VI, S.P. Commitment 5)*
- Upgrade or replace critical security video cameras to ensure the integrity of HCC's video archives. *(MSCHE Standard VI, S.P. – Commitment 5)*
- Leverage Ad Astra predictive analytics software to design a student-centered, year-long academic schedule that expands course offerings across day, evening and weekend timeframes with the goal to increase enrollment, support timely program completion, and improve student retention. *(MSCHE Standard III, S.P. – Commitments 1 and 3)*

Accomplishments Fiscal Year 2026

- HCC's new Strategic Plan 2026-2032 was adopted at the February 2026 Board Meeting. The plan was formulated with broad engagement both internal and external to the College. The plan also contained updated Mission, Vision and Values to meet the shifting landscape of higher education.
- Completed the self-study for NACEP accreditation and are preparing for submission for full NACEP accreditation in FY27.
- HCC will have all general education courses offered in an online format QM certified by August 2026. We are on schedule to meet this goal and have more QM certified courses than any college or university in the State of Maryland.
- Exceeded all goals in the third year of our Title III grant. These goals included: FYE course; revise; orientation; QM goals and endowment matching goals.
- Scholar and Yale Drive entrance, relocation and implementation of new wayfinding signage is under way. C. William Hetzer was the successful bidder, and the Board of Trustees awarded the bid contract in January of 2026. This is a three-year project. One of two final payments from the State was appropriated in the FY27 budget.
- Renovation of the Advanced Technology Center also began in January 2026. This $14 million project will be completed by Fall 2027. The contract was awarded to Waynesboro Construction Co.
- We are regularly adding career employment programs at the Bowman Family Workforce Training Center. Since its opening in summer 2025, we have added automotive repair training, several additional classes at the Barr Construction Institute and small engine repair.
- The Maryland Stadium Authority report is now complete. Over the next three years, the College must work with local partners to provide funding necessary to accomplish these renovations.
- MHEC Part I and Part II submissions for the renovation/construction of the Administration/Student Affairs building were submitted to the State in early 2026. We need to discuss County priorities for capital funding for this project.

Ribbon cutting for the D.M.Bowman Family Workforce Training Center

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated*	FY2027 Projected
Credit	7,104	6,536	6,425	6,430
Non-Credit	6,275	7,071	5,197	5,320
Total**	13,001	13,229	11,303	11,400

* Unofficial - awaiting summer enrollment

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

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	10,236,290	10,708,520	11,114,270	405,750	3.79%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**10,236,290**	**10,708,520**	**11,114,270**	**405,750**	**3.79%**

Program Expenditures by Function	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	10,236,290	10,708,520	11,114,270	405,750	3.79%
Capital Outlay	0	0	0	0	0.00%
Total	**10,236,290**	**10,708,520**	**11,114,270**	**405,750**	**3.79%**

Washington County Free Library – Department 93400

Contact: Jenny Bakos

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

Department Function

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

Goals Fiscal Year 2027

- Continue to serve the educational and informational needs of the citizens of Washington County with in-person and online reference services. *This is an ongoing departmental goal.*
- Provide educational, informational, and recreational content and programs for all citizens of Washington County. *This is an ongoing departmental goal.*
- Provide computer services with enhanced Wi-Fi at branch libraries.
- Provide the community with enhanced E-content. *This is an ongoing departmental goal.*
- Conduct Community Conversations in each of our service areas to best understand the needs of each specific location. *This is an ongoing departmental goal.*
- Begin a memory lab program, allowing patrons to digitize their print photos and non-digital films into a durable electronic format.
- Work with Washington County's Department of Public Works to complete year one of the Williamsport Capital Project. *Information about the Williamsport Library Project can be located in the Washington County Capital Improvement Plan – Project ID BLD110.*

Accomplishments Fiscal Year 2026

- Continued work with the Board of County Commissioners, WCPS, and the Town of Williamsport for the replacement of the Williamsport Library.
- Met the FY2026 goal to develop a partnership with the Education Foundation of WCPS to explore bringing the Dolly Parton Imagination Library to WCFL patrons.
- Began a successful *Library of Things* collection allowing community members to check out non-traditional materials at no cost. Items in this collection include tools, self-care health and/or fitness items, recreational items and items for home/office.
- Saw significant and consistent growth in both programming for all ages and circulation of print and non-print materials from FY2025.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated*	FY2027 Projected
Circulation of Library Materials	666,391	737,019	885,000	1,000,000
Library Visits	368,539	398,371	400,000	410,000
New Registered Borrowers	5,282	5,858	6,500	6,700
Reference Questions Answered	43,260	41,346	41,500	42,000
Patron Computer and Wi-Fi Sessions	59,742	59,478	46,700	45,000
Programs & Classes Offered (Children, Teen, Adult)	3,302	2,120	2,400	2,500
Total Program Attendance (Children, Teen, Adult)	30,069	36,575	38,000	39,000
Community Meetings Hosted	338	296	340	360
Study Rooms Booked	2,750	3,239	4,100	4,300

*Statistics for May and June 2026 were estimated on current monthly patterns.

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	4,855,160	4,855,160	4,924,380	69,220	1.43%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**4,855,160**	**4,855,160**	**4,924,380**	**69,220**	**1.43%**

Program Expenditures by Function	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	4,855,160	4,855,160	4,924,380	69,220	1.43%
Capital Outlay	0	0	0	0	0.00%
Total	**4,855,160**	**4,855,160**	**4,924,380**	**69,220**	**1.43%**

Source: Washington County Free Library – FY27 Budget Presentation

Library Maintenance – Departments 10990 - 10993

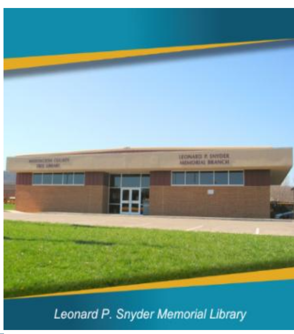
Contact: Andrew Eshleman

Washington County provides additional support for four community libraries.

Department Function

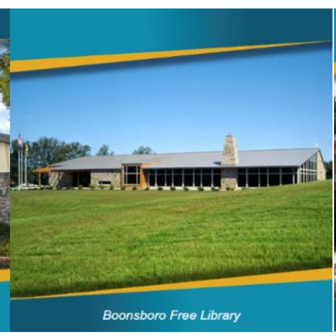
The department is responsible for the maintenance and operations of the following facilities:

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

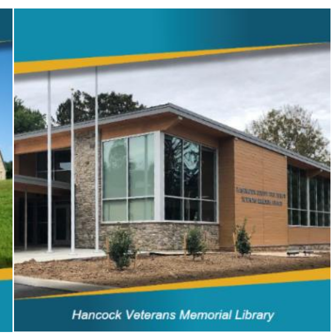


Leonard P. Snyder Memorial Library

Smithsburg Branch Library



Boonsboro Free Library



Hancock Veterans Memorial Library

Goals Fiscal Year 2027

- Continue to provide cost effective maintenance and contract services for the operation of the facilities. *This is an ongoing departmental goal.*
- Start design for the Williamsport Library project.
- Continue to address the projects and concerns documented in the Facilities Condition Assessment created by Entech Engineering, including deferred maintenance issues, to increase the long-term sustainability of library buildings.

Accomplishments Fiscal Year 2026

- Secured state design grant funding for the Williamsport Library.

Key Data

Programs/Serviced Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Circulation of Library Materials	666,391	737,019	885,000	1,000,000
Library Visits	368,539	398,371	400,000	410,000
New Registered Borrowers	5,282	5,858	6,500	6,700
Reference Questions Answered	42,360	41,346	41,500	42,000
Patron Computer and Wi-Fi Sessions	59,742	59,478	46,700	45,000
Programs & Classes Offered (Children, Teen, Adult)	3,302	2,120	2,400	2,500
Total Program Attendance (Children, Teen, Adult)	30,069	36,575	38,000	39,000
Community Meetings Hosted	338	296	340	360
Study Rooms Booked	2,750	3,239	4,100	4,300

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	607,260	607,260	635,780	28,520	4.70%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**607,260**	**607,260**	**635,780**	**28,520**	**4.70%**

Program Expenditures by Function	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	45,770	607,260	635,780	28,520	4.70%
Capital Outlay	0	0	0	0	0.00%
Total	**45,770**	**607,260**	**635,780**	**28,520**	**4.70%**

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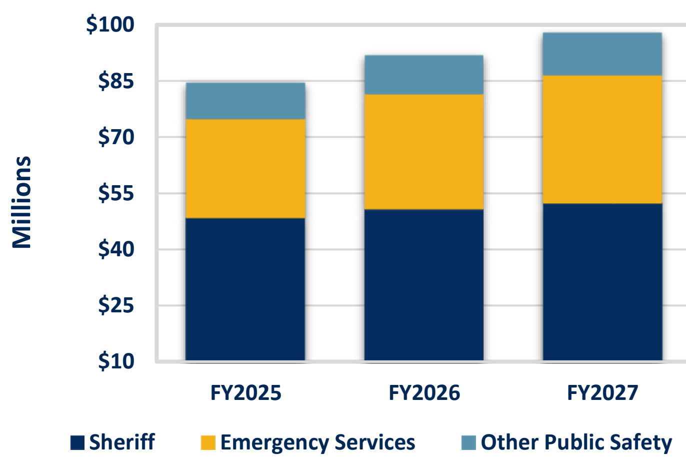
General Fund – Public Safety Summary

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Sheriff - Judicial	4,196,520	4,192,160	4,510,070	317,910	7.58%
Sheriff - Process Servers	174,950	181,070	193,970	12,900	7.12%
Sheriff - Patrol	16,911,760	18,193,200	19,129,390	936,190	5.15%
Sheriff - Auxiliary	90,200	90,200	70,000	(20,200)	(22.39%)
Sheriff - Central Booking	1,471,600	1,568,770	1,625,800	57,030	3.64%
Sheriff - Detention Center	24,246,940	25,099,410	25,272,990	173,580	0.69%
Sheriff - Day Reporting Center	534,050	571,580	581,490	9,910	1.73%
Sheriff - Narcotics Task Force	645,570	652,900	752,750	99,850	15.29%
Washington County Police Academy	59,830	59,830	59,830	0	0.00%
Air Unit	95,890	66,480	69,810	3,330	5.01%
Special Operations	184,320	203,610	206,500	2,890	1.42%
911 Communication	7,055,540	7,175,860	7,755,860	580,000	8.08%
EMS Operations	6,179,890	7,770,080	9,885,710	2,115,630	27.23%
Fire Operations	6,988,080	9,379,470	10,649,710	1,270,240	13.54%
Emergency Management	270,630	416,880	609,140	192,260	46.12%
Public Safety Training Center	1,200,430	1,207,320	1,396,770	189,450	15.69%
Civil Air Patrol	4,000	4,400	5,000	600	13.64%
Fire and Rescue Volunteer Services	11,867,730	12,199,310	12,074,450	(124,860)	(1.02%)
Humane Society of Washington County	2,350,000	2,800,000	3,000,000	200,000	7.14%
Total	**84,527,930**	**91,832,530**	**97,849,240**	**6,016,710**	**6.55%**

Budget by Division



Sheriff's Division

Contact: Sheriff Brian Albert

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

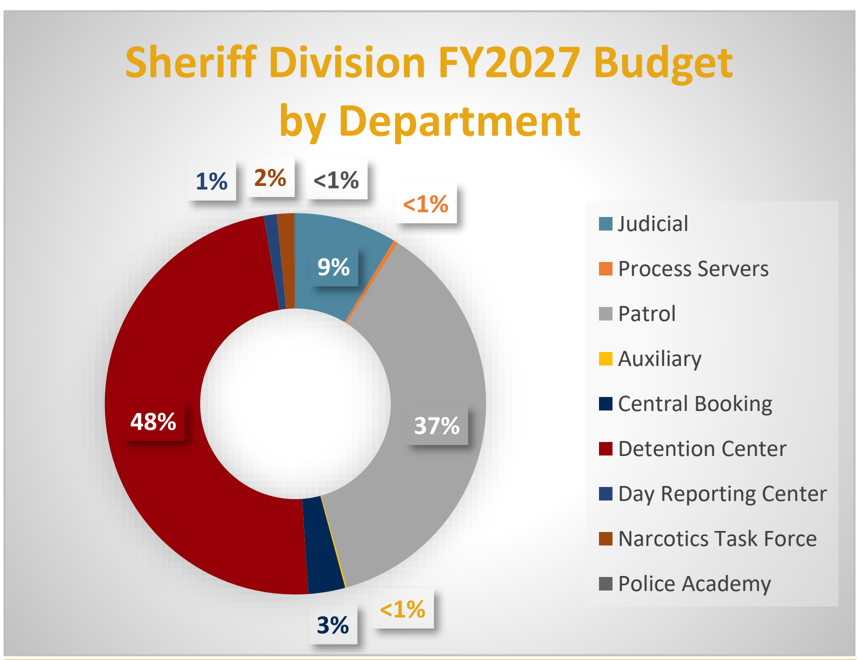
About the Division

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

Sheriff Brian Albert

Budget Highlights

The FY2027 budget includes a 1% COLA and 2.5% step for employees and an increase in part-time wages due to an increase in criminal and civil dockets requiring additional security. Additional funding was provided for three new Deputy positions and an Auto Services Technician position to assist with the increasing fleet associated with an increasing police force.



Download the App!

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

Download on the App Store
Android App on Google play

Judicial - Department 11300

Department Description/Function

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

Goals Fiscal Year 2027

- Upfit the remaining Judicial Division vehicles with Mobile Data Terminals (MDT'S). The MDTs will provide the deputies with the ability to research individuals' addresses and historical data which will assist the deputies in the service of civil court documents. Four MDT's and related equipment were requested in the FY27 budget.

Accomplishments Fiscal Year 2026

- Met the FY26 goal of upfitting four Judicial Division vehicles with MDT's.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Courthouse Visitors	69,495	76,453	74,097	75,000
Prisoners Handled at the Courthouse	3,030	2,484	1,728	1,800

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	3,851,520	3,818,160	4,092,070	273,910	7.17%
Grants/Intergovernmental	300,000	300,000	350,000	50,000	16.67%
Fees/Charges	45,000	74,000	68,000	(6,000)	(8.11%)
Total	**4,196,520**	**4,192,160**	**4,510,070**	**317,910**	**7.58%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	3,986,180	4,022,110	4,314,760	292,650	7.28%
Operating	183,500	170,050	191,840	21,790	12.81%
Capital Outlay	26,840	0	3,470	3,470	100.00%
Total	**4,196,520**	**4,192,160**	**4,510,070**	**317,910**	**7.58%**

Summary of Personnel Changes

- Although no new positions were added in FY2027, a Master Deputy position was reclassified to a Sergeant position to re-establish a proper chain of command within the department.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025
Deputy Sheriff Captain	1	1	1	1	1
Deputy Sheriff Lieutenant	1	1	1	1	1
Deputy Sheriff Sergeant	2	1	1	1	1
Master Deputy	15	16	15	15	13
Deputy Sheriff First Class	3	3	2	2	5
Deputy First Class (Security)	1	1	1	1	1
Deputy Sheriff	0	0	2	2	1
Records Unit Supervisor	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Senior Office Associate	3	3	3	3	3
Total	**28**	**28**	**28**	**28**	**28**

Process Servers - Department 11305

Department Description/Function

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

Goals Fiscal Year 2027

- Continue adhering to House Bill 767 concerning landlord's responsibilities during: Procedures for Failure to Pay Rent, Breach of Lease, and Tenant Holding Over. This will include continuing to advise landlords and property managers on the required process/paperwork required to affect a Failure to Pay Rent/Breach of Lease/Tenant Hold Over.

Accomplishments Fiscal Year 2026

- Continued to maintain compliance with the State of Maryland laws regarding Warrants of Restitution. The Constables also maintained compliance with referrals through the District Court concerning access to counsel in evictions, which is a State of Maryland funded program.
- Executed 532 evictions within the City/County.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Evictions Served	759	532	372	450
Number of Arrest Warrants Served	5,244	3,779	3,525	3,600

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	34,950	41,070	43,970	2,900	7.06%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	140,000	140,000	150,000	10,000	7.14%
Total	**174,950**	**181,070**	**193,970**	**12,900**	**7.12%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	169,110	175,890	189,250	13,360	0.00%
Operating	5,840	5,180	4,720	(460)	(8.88%)
Capital Outlay	0	0	0	0	0.00%
Total	**174,950**	**181,070**	**193,970**	**12,900**	**7.12%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025
Senior Office Associate	1	1	1	1	1
Total	**1**	**1**	**1**	**1**	**1**

Patrol - Department 11310

Department Description/Function

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

Goals Fiscal Year 2027

- Expand the existing drone program by enacting a Drone-As-First-Responder Program, in which drones can be dispatched to incidents and provide real-time overwatch data as deputies respond to the scene and coordinate additional resources.
- Increase and staff sworn patrol personnel positions to 118 and provide opportunities to sworn personnel for specialized duty assignments.
- Continue planning for the new Patrol Division building as construction begins on 540 Western Maryland Parkway Building.

Accomplishments Fiscal Year 2026

- Created and enacted annual Assailant Response Training for all sworn personnel.
- Certified ten deputies as Peer-Support Specialists for the agency. Peer Support Specialists are fellow sworn deputies who provide confidential emotional/tangible support to their colleagues with work related stress and traumatic incidents. They are available for anyone in the patrol division to contact and confer in a non-clinical capacity. They can also provide contact for resources for clinical assistance as needed.
- Established the Strategic Enforcement Unit which specializes in focused enforcement based on data-driven intelligence, as well as participates in community functions. The unit has increased demonstrated exceptional traffic and interdiction efforts resulting in numerous arrests for drug-trafficking related crimes and serious offenses.
- Successfully recruited quality candidates and project a fully staffed Patrol Division once the new recruits are trained and certified.
- Met the FY2026 goal of deploying new Axon body worn cameras and Taser 10's to all sworn personnel.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Arrests	3,552	3,580	3,720	3,800
Traffic Citations Issued	4,954	5,990	7,075	8,000
Traffic Warnings Issued	12,466	17,449	17,376	17,500
Full-Time Sworn Officers	107	114	115	118
Sheriff App Downloads	1,686 IOS 930 Android	732 IOS 508 Android	1,500 total	1,500 total
Traffic Collisions	723	666	782	800
Total Crime Rate (crimes per 100,000 residents)	821	705	723	730

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	14,627,240	15,986,440	17,060,900	1,074,460	6.72%
Grants/Intergovernmental	1,150,560	1,100,000	1,100,000	0	0.00%
Fees/Charges	1,133,960	1,106,760	968,490	(138,270)	(12.49%)
Total	**16,911,760**	**18,193,200**	**19,129,390**	**936,190**	**5.15%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	14,381,500	15,330,030	16,105,770	775,740	5.06%
Operating	2,390,510	2,682,320	2,909,160	226,840	8.46%
Capital Outlay	139,750	180,850	114,460	(66,390)	(36.71%)
Total	**16,911,760**	**18,193,200**	**19,129,390**	**936,190**	**5.15%**

Summary of Personnel Changes

- Three new Deputy Sheriff positions were added due to the increased need for law enforcement services.
- One Auto Services Technician position was added due to the increased number of vehicles in the fleet due to the increase in the number of patrol deputies.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025
Sheriff	1	1	1	1	1
Colonel	1	1	1	1	1
Major	1	1	1	1	1
Captain	2	2	2	2	2
Lieutenant	7	6	6	6	6
Sergeant	14	15	14	14	14
Corporal	0	0	0	0	2
Master Deputy	33	33	37	37	36
Deputy First Class	13	13	6	6	7
Deputy	27	24	28	28	18
Public Safety Systems Manager	1	1	1	1	1
GIS/Crime Analyst	1	1	1	1	1
Public Safety IT Specialist	1	1	1	1	1
Drug/Re-entry Coordinator	1	1	1	1	1
Fleet Manager	1	1	1	1	0
Investigator/Property Clerk	1	1	1	1	1
Grant Management/Admin. Support Coord.	1	1	1	1	1
Personnel and Training Coordinator	1	1	1	1	1
Auto Services Technician	2	1	1	1	1
Office Manager	1	1	1	1	1
Sex Offender Registrar	1	1	1	1	1
Police Information Specialist	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Senior Office Associate	3	3	3	3	3
Cadet	1	1	1	1	1
Total	**117**	**113**	**113**	**113**	**104**

Sheriff Auxiliary - Department 11311

Department Description/Function

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

Goals Fiscal Year 2027

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

Accomplishments Fiscal Year 2026

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

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Trunk or Treat Participants	1,000	1,100	1,100	1,200
National Night Out Participants	1,200	1,300	1,300	1,400
Number of Children - Shop with the Sheriff	20	25	25	25

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	90,200	90,200	70,000	(20,200)	(22.39%)
Total	**90,200**	**90,200**	**70,000**	**(20,200)**	**(22.39%)**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	90,200	90,200	70,000	(20,200)	(22.39%)
Capital Outlay	0	0	0	0	0.00%
Total	**90,200**	**90,200**	**70,000**	**(20,200)**	**(22.39%)**

Central Booking - Department 11315

Department Description/Function

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

Goals Fiscal Year 2027

- Review the need and feasibility of adding another officer to Central Booking for the peak hours as Washington County has one of the highest rates in the State for processing arrests and Initial Appearance Hearings.
- Complete the HVAC capital project for the Central Booking rea. This project is connected to the overall main detention center project and continues to move forward.
- Renew the Radiation Machine Facility Registration and Certification for the TEK84 body scanner through the State of Maryland.
- Additional staff training on the use of the TEK84 Intercept Body Scanner to detect and prevent contraband from entering the facility *(This is an ongoing departmental goal)*.

Accomplishments Fiscal Year 2026

- Replaced all analog cameras with digital cameras.
- Moved the camera storage from Video Xpert platform to Avigilon System for increased storage and retention.

Source: Morgan Keller.com/Projects

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Arrestees Processed	3,952	4,096	4,272	4,350
Arrestees Committed	1,723	1,750	1,749	1,800
Arrestees Released	2,231	2,346	2,523	2,550

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	1,455,880	1,553,050	1,598,290	45,240	2.91%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	15,720	15,720	27,510	11,790	75.00%
Total	**1,471,600**	**1,568,770**	**1,625,800**	**57,030**	**3.64%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	1,419,650	1,537,160	1,585,560	48,400	3.15%
Operating	34,500	31,610	40,240	8,630	27.30%
Capital Outlay	17,450	0	0	0	0.00%
Total	**1,471,600**	**1,568,770**	**1,625,800**	**57,030**	**3.64%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	2026 Adjusted	FY 2026	2025 Adjusted	FY 2025
Lieutenant	1	1	1	1	1
Sergeant	1	1	1	1	1
Master Deputy	8	8	7	7	7
Detention Officer First Class	0	0	1	1	0
Detention Officer	0	0	0	0	1
Total	**10**	**10**	**10**	**10**	**10**

Detention Center - Department 11320

Department Description/Function

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

Goals Fiscal Year 2027

- Continue to recruit, hire, and train deputies to fill current vacancies and anticipated retirements.
- Complete the capital project of juvenile cells and Female Housing Unit entrance area. *(This was a goal for FY2026 but is ongoing.*
- Complete the HVAC capital project for the main jail. *(Began the process in FY2025 but there have been some design delays, so this project is ongoing for FY2027).*

Accomplishments Fiscal Year 2026

- Met the FY2026 goal of hiring and training five correctional deputies to fill vacancies and hired three more for vacancies that unexpectedly became open.
- Upgraded entire facilities video recording platform from Video Xpert to Avigilon.
- Installed additional digital cameras throughout the inside and perimeter of the facility for additional security.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Average Daily Population	347	357	341	350
Maximum Capacity	495	495	495	495
Inmates Receiving Mental Health Services *	7,860	6,345	6,728	6,800
Meals Served	401,639	380,232	373,395	375,000
Inmates Seen for Sick Calls	6,588	5,523	5,150	5,285

** Total sessions*

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	23,079,030	24,908,220	25,152,300	244,080	0.98%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	212,000	191,190	120,690	(70,500)	(36.87%)
Total	**23,291,030**	**25,099,410**	**25,272,990**	**173,580**	**0.69%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	17,824,350	18,247,540	18,279,240	31,700	0.00%
Operating	5,464,210	6,843,860	6,974,940	131,080	1.92%
Capital Outlay	2,470	8,010	18,810	10,800	134.83%
Total	**23,291,030**	**25,099,410**	**25,272,990**	**173,580**	**0.69%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025
Detention Major	1	1	1	1	1
Detention Captain	2	2	2	2	2
Detention Lieutenant	4	4	4	4	6
Detention Sergeant	14	14	14	14	10
Detention Corporal	0	0	0	0	2
Master Deputy	46	46	51	51	48
Detention Officer First Class	11	11	6	6	8
Detention Officer	34	34	34	34	30
Attorney	1	1	1	1	1
Classification Counselor	1	1	0	0	0
Class. Counselor - Deputy First Class	1	1	2	2	1
Classification Counselor - Deputy	1	1	1	1	2
Public Safety IT Specialist	1	1	1	1	1
Senior Building Maintenance Mechanic	1	1	1	1	1
Addiction Counselor	1	1	1	1	1
Inmate Account Manager	1	1	1	1	1
Building Maintenance Mechanic	3	3	3	3	3
Peer Recovery Specialist	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Senior Office Associate	4	4	4	4	4
Inmate Services Clerk	1	1	1	1	1
Total	**130**	**130**	**130**	**130**	**125**

Day Reporting Center - Department 11321

Department Description/Function

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

Goals Fiscal Year 2027

- Increase the number of court referrals to the DRC program.
- Increase number of successful discharges from the program.
- Seek funding opportunities to ensure the program continuation *(This is an ongoing goal – the DRC submits applications to The Governor's Office of Crime Prevention and Policy {GOCCP} annually).*
- Use Governor's Office of Crime Prevention and Policy of Maryland (GOCCP) grant funds to Increase peer recovery services and presence at DRC.

Accomplishments Fiscal Year 2026

- Met the FY2026 goal of increasing the number of court referrals for the program.
- Met the FY2026 goal of reviewing and evaluating current partners and seeking additional community partnerships. Partnership with one agency that was not providing services adequately has been discontinued and another agency, with proven positive results and partnership, has stepped in to provide those services.
- Met the FY2026 goal of seeking funding opportunities to ensure the program continuation. The DRC received GOCCP grant funding in FY2026 in the amount of $270,000.
- Met the FY2026 goal to host the "Continuing Care Café". The first session was held in April 2026 and was very successful, so further sessions are planned.
- Successfully discharged eight participants as of 05/07/2026 which is an increase of two participants over the previous year.

To learn more about the Day Reporting Center, click the image above.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Participants	37	50	52	55
Number of Court Referrals	18	26	27	29
Number Admitted	15	19	20	22
% Employed within 45 Days	60%	63%	64%	65%

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	529,050	566,580	576,490	9,910	1.75%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	5,000	5,000	5,000	0	0.00%
Total	**534,050**	**571,580**	**581,490**	**9,910**	**1.73%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	286,460	318,850	325,710	6,860	2.15%
Operating	247,590	252,730	255,780	3,050	1.21%
Capital Outlay	0	0	0	0	0.00%
Total	**534,050**	**571,580**	**581,490**	**9,910**	**1.73%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025
Program Director	1	1	1	1	1
Master Deputy	1	1	0	0	0
Deputy Sheriff First Class	0	0	1	1	1
Total	**2**	**2**	**2**	**2**	**2**

Narcotics Task Force - Department 11330

Department Description/Function

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

Goals Fiscal Year 2027

- Maintain a focus on fentanyl/opioid-related narcotic enforcement and strengthen efforts to combat cocaine/crack-cocaine enforcement.
- Focus on street-level narcotic enforcement efforts along with targeted narcotic-related investigations.
- Maintain an emphasis on targeting individuals known to possess firearms while distributing narcotics.
- Continue to work with community partners to educate the public on opioid related issues. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2026

- NTF documented over 24 seizures of firearms during FY2026.
- NTF seized over 6 Kg (over 12 lbs.) of cocaine and 1.5 Kg (over 3 lbs.) of fentanyl in FY2026.

Key Data

Programs/Services Provided	FY2024* Actual	FY2025* Actual	FY2026 Estimated	FY2027 Projected
DTO's Dismantled/Disrupted	2	1	1	1
Arrests	88	76	105	110
Firearms Seized	40	24	40	40
Drugs Seized:				
Cocaine/Crack	2.7 Kg	6.79 Kg	8.5 Kg	9 Kg
Marijuana/Marijuana Plants	2.2 Kg	38.28 Kg	3 Kg	2.5 Kg
Meth	.16 Kg	2.74 Kg	1 Kg	1 Kg
Fentanyl	.62 Kg (968 D.U.)	1.54 Kg	1.5 Kg	1.5 Kg
Hallucinogens	.40 Kg (294 D.U.)	.20 Kg	.25 Kg	.25 Kg

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

D.T.O. – Drug Trafficking Organization

D.U. – Dosage Unit

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	430,570	417,720	441,010	23,290	5.58%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	215,000	235,180	311,740	76,560	32.55%
Total	**645,570**	**652,900**	**752,750**	**99,850**	**15.29%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	200,660	214,150	226,200	12,050	5.63%
Operating	422,130	438,750	526,550	87,800	20.01%
Capital Outlay	22,780	0	0	0	0.00%
Total	**645,570**	**652,900**	**752,750**	**99,850**	**15.29%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025
Assistant State's Attorney III	0	0	0	0	0
Assistant State's Attorney II	0	0	0	0	0
Criminal Gang Intelligence Analyst	1	1	1	1	1
Intelligence Analyst	0	0	0	0	0
Legal Secretary	0	0	0	0	0
Senior Office Associate	1	1	1	1	1
Total	**2**	**2**	**2**	**2**	**2**

Police Academy - Department 11335

Department Description/Function

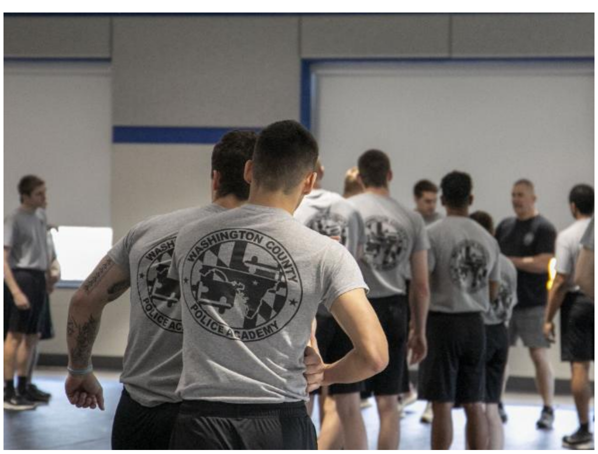
The Washington County Police Academy is an entry level police training academy designed to provide students with the knowledge, skills, and understanding necessary to function effectively in all areas of law-enforcement and to meet the standards set forth from Code of Maryland Regulations (COMAR) and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

Goals Fiscal Year 2027

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

Accomplishments Fiscal Year 2026

- Met the FY2025 goal of holding two academy classes (overlap) and graduated a total of 44 students from class 10 and 11.
- Utilized the "Burn Building" for Patrol Tactics as the Tactical Village construction progresses.
- Updated curriculum to include legislative changes and new COMAR objectives.
- Incorporated new evaluation standard for Patrol Tactics.




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

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Academy Classes Held	2	2	2	2
Number of Agencies Represented	10	10	10	10
Number of Graduates of Academy	13 (class 08) 16 (class 09)	16 (class 09) 20 (class 10)	20 (class 10) 22 (class 11)	25 (class 12) 20 (class 13)

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	59,830	59,830	59,830	0	0.00%
Total	**59,830**	**59,830**	**59,830**	**0**	**0.00%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	59,830	59,830	59,830	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	**59,830**	**59,830**	**59,830**	**0**	**0.00%**

To learn more about the Washington County Police Academy, click the image above.

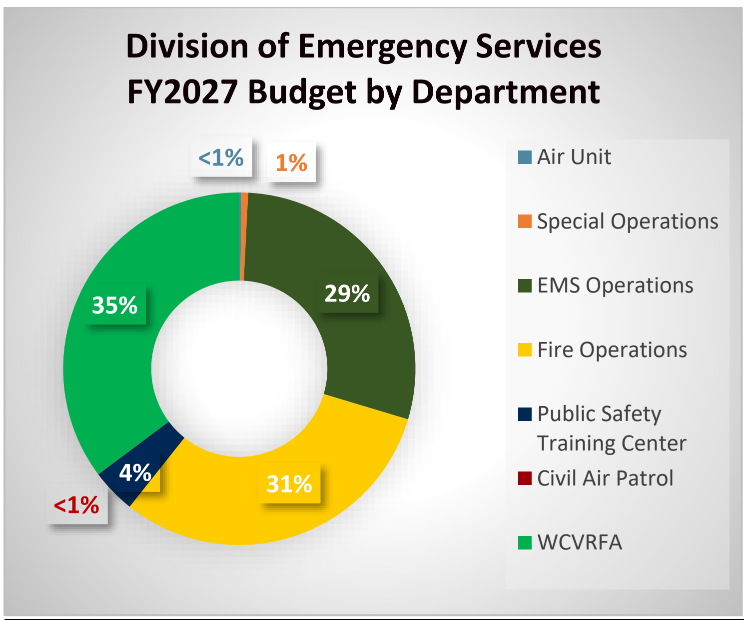
Division of Emergency Services

Contact: R. David Hays

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

About the Division

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



Budget Highlights

The FY2027 budget includes a 1% COLA and 2.5% step for civilian employees. Additional funding was added for the increase in the number of positions resulting from the EMS transition as well as for positions that were added during the FY26 fiscal year. Funding was provided for equipment necessary for the safety of our EMS personnel and firefighters as well as additional Capital Outlay mainly related to medical equipment needed for EMS Operations and for equipment needed for the new tactical village. As more volunteer companies consolidate into the County, health insurance and EMS staffing subsidies are no longer being paid resulting in lower appropriations but there was a 3% increase for the general subsidy.

Air Unit - Department 11420

Department Description/Function

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

Goals Fiscal Year 2027

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

Accomplishments Fiscal Year 2026

- Continuation of Fire Station fill stations to enhance delivery.
- Procured a new utility vehicle for support operations.
- FS 25 – formulized Air Unit building expansion and enhancements.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
SCBA Cylinders Filled	2,465	2,556	2,612	2,700
Cascade Air Cylinders Filled	306	320	382	400
Air Unit Responses	238	254	265	270

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	95,890	66,480	69,810	3,330	5.01%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**95,890**	**66,480**	**69,810**	**3,330**	**5.01%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	44,790	66,480	69,810	3,330	5.01%
Capital Outlay	51,100	0	0	0	0.00%
Total	**95,890**	**66,480**	**69,810**	**3,330**	**5.01%**

Special Operations - Department 11430

Department Description/Function

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

Goals Fiscal Year 2027

- Continue coordination of County-wide technical rescue programs to ensure coordination, while maximizing all available resources. Volunteer personnel and assets are a major contributor in supporting these functions. *This is an ongoing departmental goal*
- Continue replacement of outdated and end-of-life technical rescue equipment ahead of the expected delivery of the heavy-duty technical rescue squad.
- Continue working towards regionalization of the various Special Operations programs.

Accomplishments Fiscal Year 2026

- Continued to replace end-of-life technical rescue equipment – Haz-Mat suits, meters, testing equipment, and water rescue dry suits.
- Conducted multi-agency training drills that included career and volunteer personnel to bolster our special operations service delivery.
- Continue support of our community partners assisting with annual Hazardous Materials drill requirements, while continuing the enhancement of our personnel's knowledge, skills and abilities.
- Continuation of all special operations equipment caches to include compliance with applicable national consensus standards.
- Began the process to place an order for the replacement of the second heavy-duty Technical Rescue Squad with an anticipated delivery of spring/summer of 2029.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Total Training Hours	1,109	1,220	1,876	2,000
Number of Incidents	121	135	161	200

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	184,320	203,610	206,500	2,890	1.42%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**184,320**	**203,610**	**206,500**	**2,890**	**1.42%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	128,380	144,750	160,400	15,650	10.81%
Capital Outlay	55,940	58,860	46,100	(12,760)	(21.68%)
Total	**184,320**	**203,610**	**206,500**	**2,890**	**1.42%**

EMS Operations - Department 11520

Department Description/Function

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

Goals Fiscal Year 2027

- Enhance our Mass Casualty Incident (MCI) response capabilities by revising the current MCI plan and updating equipment and supplies carried on response units throughout the County.
- Complete the purchase and place a fourth reserve ambulance in service for county-wide use.
- Continue to monitor the purchasing program which purchases patient care supplies for the EMS Operational program to ensure fiscal responsibility while providing the most up-to-date supplies and equipment to the EMS companies. *This is an ongoing departmental goal.*
- Expand EMS transport delivery services in the Fairplay community.
- Continue working with the Washington County Health Department to implement the peer support program that will provide qualified peer support services to patients suffering from addiction.

Accomplishments Fiscal Year 2026

- Successfully transition staffing of one additional EMS company to County employment.
- Worked with Meritus Medical Center to complete the implementation of a pre-hospital whole blood program within the County.
- Upgraded pre-hospital patient ventilators to cutting edge bi-level, non-invasive ventilation and added additional medications.
- Places three reserve ambulances into service for county-wide use.
- Placed an EMS transport delivery service to the Rohrersville Fire Station.
- Provided financial and operational support to the independent EMS companies.
- Conducted training for all advanced life support clinicians in the county on the new treatment protocols.
- Hired an Assistant Jurisdictional Medical Director.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
EMS Unit 1811 (Clear Spring) Responses	1,042	764	891	950
EMS Unit 1812 (Sharpsburg) Responses	584	491	522	600
EMS Unit 1814 (Leitersburg) Responses	658	636	680	700

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	6,179,890	7,770,080	9,885,710	2,115,630	27.23%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**6,179,890**	**7,770,080**	**9,885,710**	**2,115,630**	**27.23%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	4,286,020	6,780,570	8,786,160	2,005,590	29.58%
Operating	1,813,890	810,020	997,370	187,350	23.13%
Capital Outlay	79,980	179,490	102,180	(77,310)	(43.07%)
Total	**6,179,890**	**7,770,080**	**9,885,710**	**2,115,630**	**27.23%**

Smithsburg EMS

Williamsport EMS

Summary of Personnel Changes

- Mid-way through FY2026, eight new positions were created as part of the Clear Spring EMS transition.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Director, Division of Emergency Services	1	1	1	1	1	0
Programs Administrator	1	1	1	1	1	0
Clinical Services - Quality Assurance Officer	1	1	1	1	1	1
Scheduling and Logistics Coordinator	1	1	1	0	0	0
Administrative Assistant	1	1	1	0	0	0
Captain - Field Operations	11	11	11	11	11	11
Captain - EMS Field Operations	1	1	1	1	1	0
Lieutenant (EMS)	3	3	0	0	0	0
Paramedic	23	23	21	21	7	0
Emergency Medical Technician	18	18	15	15	9	0
Total	**61**	**61**	**53**	**51**	**31**	**12**

Fire Operations - Department 11525

Department Description/Function

This department handles oversight of all fire and rescue services for the County under direction from the Washington County Board of County Commissioners. The department also provides full-time Fire and EMS staffing to 13 fire and EMS stations throughout Washington County. The department also provides part-time firefighter staffing to an additional seven stations. In addition to providing staffing, the department's primary mission involves management of various programs that are designed to assist volunteer services in the complement of their daily missions. These programs include a county-wide personalized protective equipment program, management of the counties reserve engine and ambulance fleet, apparatus fuel and maintenance, and equipment replacement program, etc. The department also oversees the inspection and testing programs for hose, ladders, pumps and SCBA. In addition to its responsibilities in those programs, the department will increase its involvement in fire and rescue operations as the system continues to grow.

Goals Fiscal Year 2027

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

Accomplishments Fiscal Year 2026

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

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Calls Responded To	36,951	35,235	35,569	38,000
Number of Active Volunteer Firefighters	1,126	N/A	N/A	N/A
Number of Career Firefighters	N/A	108	126	135

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	6,988,080	9,025,500	10,649,710	1,624,210	18.00%
Grants/Intergovernmental	0	353,970	0	(353,970)	(100.00%)
Fees/Charges	0	0	0	0	0.00%
Total	**6,988,080**	**9,379,470**	**10,649,710**	**1,270,240**	**13.54%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	6,282,160	8,819,370	10,122,220	1,302,850	14.77%
Operating	365,190	427,560	527,490	99,930	23.37%
Capital Outlay	340,730	132,540	0	(132,540)	(100.00%)
Total	**6,988,080**	**9,379,470**	**10,649,710**	**1,270,240**	**13.54%**

Summary of Personnel Changes

- Midway through FY26, eight firefighter positions added to provide full-time staff at one or two volunteer fire stations.
- Midway through FY26 a new Shift Supervisor position was added to ensure a senior level management presence at all events due to the increase in the size of the department.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Deputy Director Fire/EMS Services	1	1	1	1	1	1
Lieutenant	3	3	3	3	3	3
Assistant Director - Field Operations	1	1	1	1	1	1
Shift Supervisor/Safety Officer	2	2	1	0	0	0
Fire Captain - Fire	1	1	1	1	1	1
Firefighter FAO	60	60	54	46	36	35
Firefighter II -Tech	1	1	1	1	2	4
Firefighter Paramedic	7	7	5	5	3	2
Total	**76**	**76**	**67**	**58**	**47**	**47**

Public Safety Training Center - Department 11535

Department Description/Function

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

Goals Fiscal Year 2027

- Complete construction on a state-of-the-art combined law enforcement, fire and emergency medical services Tactical Village to include the following:
  - Five story Training Tower and Class B Burn Facility
  - Defensive driving Track and Drivers Training Facility
- Continue to host various fire/emergency medical services/law enforcement and non-governmental training courses. *This is an ongoing departmental goal.*
- Continue work and collaboration to develop an “Open” Emergency Medical Technician to Paramedic training program.

Accomplishments Fiscal Year 2026

- Completed the Tactical Village site design.
- Successfully met FY2026 goals of completing additional fire/paramedic/law enforcement academy programs and support of other governmental/non-governmental training:
  - Graduated a paramedic class
  - Graduated a Comparative Compliance class
  - Graduated two Law Enforcement Academy classes
  - Graduated two Firefighter Academy classes.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Training Classes - MD Fire and Rescue Inst.	30	26	29	30
Training Classes - Police Academy	2	2	2	2
Training Classes - Law Enforcement In-Service	15	20	22	22
Training Classes - Fire Academy	1	2	1	1
ASHI Basic Life Support/First Aid/BBP	26	20	25	28
Paramedic Programs	1	1	1	1
Emergency Medical Services - ALS and BLS	N/A	23	26	28
Outside Programs/Meetings/In-Service(s)	20	22	19	22

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	1,200,430	1,207,320	1,396,770	189,450	15.69%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**1,200,430**	**1,207,320**	**1,396,770**	**189,450**	**15.69%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	831,920	871,180	967,300	96,120	11.03%
Operating	355,510	336,140	375,420	39,280	11.69%
Capital Outlay	13,000	0	54,050	54,050	100.00%
Total	**1,200,430**	**1,207,320**	**1,396,770**	**189,450**	**15.69%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
Dep. Director Administrative Services	1	1	1	1	1	1
Education Programs Administrator	1	1	1	1	1	1
Lead Instructor - Paramedic Services	1	1	1	1	1	1
Fire/Rescue Training Officer	1	1	1	1	1	1
Maintenance Lead Worker	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1
Office Associate	1	1	1	1	1	0
Total	**7**	**7**	**7**	**7**	**7**	**6**

New burn building at Public Safety Training Center

Civil Air Patrol - Department 93110

Contact: Katie Gladhill

Department Description/Function

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

Goals Fiscal Year 2027

- To continue to provide training on our core mission. Funding provided supports our ability to keep our CAP airplane locally at the ready to support training and missions if needed. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2026

- Received the Quality Unit Award which means we exceeded nationwide goals for our cadets and leaders. This is the fifth year in a row that we have received this award.
- We participated in multiple search and rescue exercises to support mission readiness including cadet and senior member training for our Wing Pathfinder Course increasing our ground team training.
- We promoted cadets to officers which is a milestone award. One cadet made 2nd Lieutenant.
- Our cyber patriot team is rebuilding this year but continues to do well.

Key Data

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	4,000	4,400	5,000	600	13.64%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**4,000**	**4,400**	**5,000**	**600**	**13.64%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	4,000	4,400	5,000	600	13.64%
Capital Outlay	0	0	0	0	0.00%
Total	**4,000**	**4,400**	**5,000**	**600**	**13.64%**

Fire & Rescue Volunteer Services - Department 93130

Contact: James Sprecher Jr.

Department Description/Function

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

Goals Fiscal Year 2027

- Continue to work with our member companies and County government to define and implement policies and plans for the member companies that will stabilize and normalize operations and resilience for the future. *This is an ongoing departmental goal.*
- Continue to work with County Government and the Division of Emergency Services to implement additional resources and support for volunteer companies. *This is an ongoing departmental goal.*
- Continue to evaluate the current available incentives for volunteers to help retain existing volunteers and acquire new ones to reduce the pressure for additional County expenditures. *This is an ongoing departmental goal.*
- Provide additional officer training to assist companies with both administrative and operational management. *This is an ongoing departmental goal.*
- Continue to assist our companies to ensure error free ESO Fire Incident report submission to the fire marshal to preserve 508 funds. *This is an ongoing departmental goal.*
- Continue to improve and enhance our high school cadet program in cooperation with the Washington County Board of Education. *This is an ongoing departmental goal.*
- Increase efforts to recruit and effectively retain additional volunteers. *This is an ongoing departmental goal.*
- To increase support on behalf of our member companies in a variety of administrative ways. *Actively working with several companies in revamping their bylaws.*

Accomplishments Fiscal Year 2026

- Processed 932 volunteers through the incentive program.
- Added three laptops to safety officers vehicles to expand their capabilities.
- Expanded and supplied the rehab unit.
- Assisted companies in a variety of projects and increased communication with companies through enhanced electronic communications.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
WCVFRA Fire/EMS Cadet Program Funding	30,251	35,235	35,000	35,000
Total Fire/EMS Calls Responded to by Volunteers	46,205	52,683	55,000	57,000

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	11,867,760	12,199,310	12,074,450	(124,860)	(1.02%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**11,867,760**	**12,199,310**	**12,074,450**	**(124,860)**	**(1.02%)**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	992,900	865,280	875,220	9,940	1.15%
Operating	10,831,530	11,312,230	11,181,990	(130,240)	(1.15%)
Capital Outlay	43,300	21,800	17,240	(4,560)	(20.92%)
Total	**11,867,730**	**12,199,310**	**12,074,450**	**(124,860)**	**(1.02%)**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Coordinator - Volunteer Services	1	1	1	1	1	1
Total	**1**	**1**	**1**	**1**	**1**	**1**

Division of Emergency Management & Communications

Contact: Alan Matheny

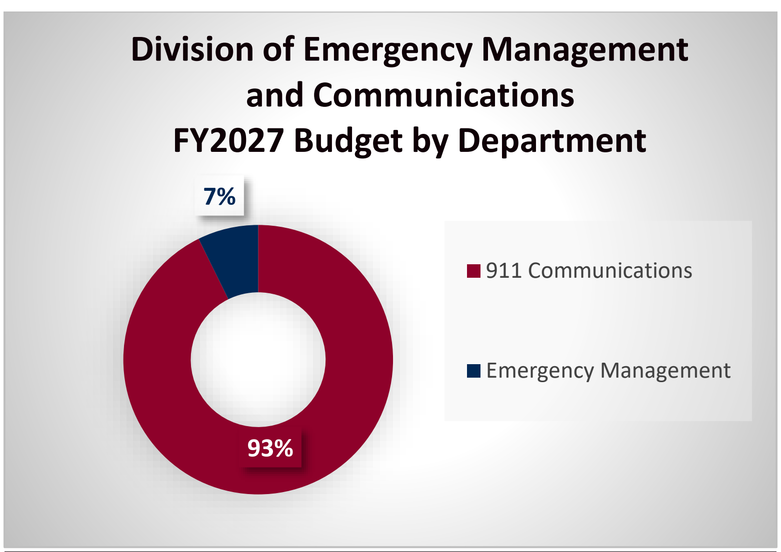
The mission of the Washington County Division of Emergency Management and 911 Communications (DEMAC) is to protect lives, property and the environment by delivering coordinated, timely and professional emergency preparedness, response and communication services.

About the Division

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

Budget Highlights

The FY2027 budget includes a 1% COLA and 2.5% step for employees, and a new Emergency Communications Specialist Planner position was added to the 911 Emergency Communications department. Funding also provided for Emergency Management to purchase a forklift needed to move shelter supplies at distribution centers.



Download the App!

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

Free to download

Download on the App Store

GET IT ON Google Play

911 Communications - Department 11440

Department Description/Function

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

Goals Fiscal Year 2027

- Recruit and continue retention of employees to maintain adequate staffing. *This remains an ongoing departmental goal.*
- Improve call answering times from six seconds to five seconds through quality improvement programs.
- Establish a PEER support program for dispatchers to assist with mental health and support through difficult calls.
- Continue to review and update standard operating guidelines.
- Establish a program for monthly checks of all equipment at the back-up Primary Safety Answering Point (PSAP). This is needed to ensure all updates are performed on all CAD driven computers. *This was an unmet goal in FY26 due to a staffing shortage. Department was without an IT Specialist for six months. This is anticipated to be accomplished in FY27 with the hiring of new staff.*
- Continue the planning and design process for the construction of a new Emergency Management Communications center at the recently purchased County building on Western Maryland Parkway. *This was an FY2026 goal but will be ongoing until the new building is fully functional.*

Accomplishments Fiscal Year 2026

- Achieved the FY2026 goal of installation of a new backup radio system in the primary 911 communications center allowing access to Maryland State's radio system during a county outage.
- Achieved the FY2026 goal of completing an assessment of the Emergency Communications Center with mission critical partners to focus on improving efficiency and overall public safety capabilities.
- Achieved the FY2026 goal of increased collaboration with law enforcement, fire departments, emergency medical services, and emergency management to improve best practices and training.
- Expanded the training and academy program to improve training of new and existing dispatchers.
- Completed a new boiler installation for the dispatch center.
- Revitalized the public education and awareness program for Emergency Communications.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
911 Calls Answered	100,307	119,894	119,417	129,992
911 Text Messages Received	1,581	1,400	1,462	1,526
Fire Services Dispatched	5,799	7,245	7,152	74,040
Emergency Medical Services Dispatched	31,018	31,700	33,270	34,507
County Sheriff Dispatched	89,895	89,426	94,691	102,615
Hagerstown Police Dept. Dispatched	68,598	86,926	9,070	95,209
Non-Emergency Calls Received	154,189	62,803	61,573	59,106
Road Closure Events	239	268	254	258

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	4,582,540	3,891,360	4,070,860	179,500	4.61%
Grants/Intergovernmental	2,250,000	3,150,000	3,650,000	500,000	15.87%
Fees/Charges	223,000	134,500	35,000	(99,500)	(73.98%)
Total	**7,055,540**	**7,175,860**	**7,755,860**	**580,000**	**8.08%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	6,445,530	6,605,490	7,170,810	565,320	8.56%
Operating	610,010	570,370	585,050	14,680	2.57%
Capital Outlay	0	0	0	0	0.00%
Total	**7,055,540**	**7,175,860**	**7,755,860**	**580,000**	**8.08%**

Interested? To learn about available opportunities, go to www.washco-md.net/jobs.

Summary of Personnel Changes

- One Emergency Communications Specialist Trainee position was added to address understaffing in the 911 Emergency Communications Center.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
Director Fire Rescue & Em. Mgmt.	0	0	0	0	0	1
Deputy Director, Emergency Comms	1	1	1	1	1	1
Operations Manager	1	1	1	1	1	1
Emergency Comms QA Training Coord.	2	2	1	1	1	1
Programs Administrator	0	0	0	0	0	1
Information Technology Administrator	1	1	1	1	1	1
ECS Supervisor	8	8	8	8	8	8
CAD/IT Specialist	1	1	1	1	1	1
Emergency Communications Specialist	40	39	40	40	40	40
Administrative Assistant	1	1	1	1	1	1
Total	**55**	**54**	**54**	**54**	**54**	**56**

Emergency Communications Specialists at work

Emergency Management - Department 11530

Department Description/Function

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

Goals Fiscal Year 2027

- Review and update the County's Continuity of Government Plan by the end of the fiscal year. *This is an ongoing departmental goal as the plan is reviewed and updated as necessary annually.*
- Continue training for County staff and outside agencies to grow the Emergency Operations Center roster and exercise the County's Emergency Operations Plan. *This is an ongoing departmental goal.*
- Continue work to increase the County's sheltering capabilities, supplies and training to serve the community.
- Reestablish the County's Local Emergency Planning Committee (LPEC) with the business community. This committee is comprised of business members that help guide the emergency response for Hazardous Material incidents.
- Start a recruitment drive to grow the Emergency Management Volunteer Program to serve the county.
- Increase our mass notification subscriber membership by 20% over the next year.
- Expand the Emergency Preparedness Expo held in September.

Accomplishments Fiscal Year 2026

- Held the annual 9/11 Remembrance in the Park Ceremony in September.
- Held the Emergency Preparedness Expo with our partners from Public Relations and Marketing at the Public Safety Training Center.
- Successfully achieved the FY2026 goal of updating the County's Emergency Operations Plan.
- Achieved the FY2026 goal of completing the new Public Alert System Project - **WashcoMDAlerts,** increasing public awareness and registration for community wide alerting of impending emergencies and important messages.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Community Preparedness Events & Presentations	9	13	15	18
Mass Public Notifications	2	31	36	43
Exercises/Drills/Trainings	3	32	27	30
Mass Public Notification Subscribers	32,202*	1,453	1,669	2,002

**This program began in FY2024 which explains the high number of subscribers. Subsequent years show the total number of additional subscribers.*

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	270,630	416,880	609,140	192,260	46.12%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**270,630**	**416,880**	**609,140**	**192,260**	**46.12%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	244,020	386,450	541,420	154,970	40.10%
Operating	26,610	30,430	44,520	14,090	46.30%
Capital Outlay	51,100	0	23,200	23,200	100.00%
Total	**321,730**	**416,880**	**609,140**	**192,260**	**46.12%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
Director of Emergency Management	1	1	1	1	1	1
Emergency Management Specialist	1	1	1	1	1	1
Emergency Management Planner	1	1	1	1	1	1
Emergency Management Training Planner	1	1	1	0	0	0
Total	**4**	**4**	**4**	**3**	**3**	**3**

HUMANE SOCIETY of Washington County

Humane Society – Department 93100

Contact: Colin Berry, Executive Director

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

Department Function

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

Goals Fiscal Year 2027

- Continue caring for shelter animals at a level that meets/exceeds industry standards.
- Respond to field service calls in a professional and timely manner in accordance with the Animal Control Ordinance and current contract.
- Continue educating the public regarding contractual limitations of after-hours service.

Accomplishments Fiscal Year 2026

- Field Services:
  - Performed 966 total investigations (increase over the prior year)
  - Investigated 130 bites and follow-ups (decrease from prior year)
  - Responded to 193 First Responder requests for assistance (increase from prior year)
  - Impounded 110 animals (increase from year prior)
  - Prepared and submitted 98 animals for rabies testing
  - Performed 24 kennel inspections
  - Deemed 13 dogs PVD/VD

Note – Accomplishments are tracked for the calendar year rather than the fiscal year so accomplishments above are for calendar year 2025.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
SNAP Animals Altered	216	172**	172	172
Animal Control - Total Field Calls for Service	2,037	2,416	2,500	2,550
Total Animals Sheltered	4,713	4,802	4,850	4,900
Community Cats TNR'ed (primarily donor/user funded)	1,066	897	950	1,000
Adoptions	2,174	2,337	2,340	2,340

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

** The public has reported that surgeries have become more difficult to schedule with local veterinarians because of additional fees they require at the time of service. This has prohibited some residents from being able to utilize SNAP vouchers. 204 vouchers were given out but only 172 were redeemed.

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	2,350,000	2,800,000	3,000,000	200,000	7.14%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**2,350,000**	**2,800,000**	**3,000,000**	**200,000**	**7.14%**

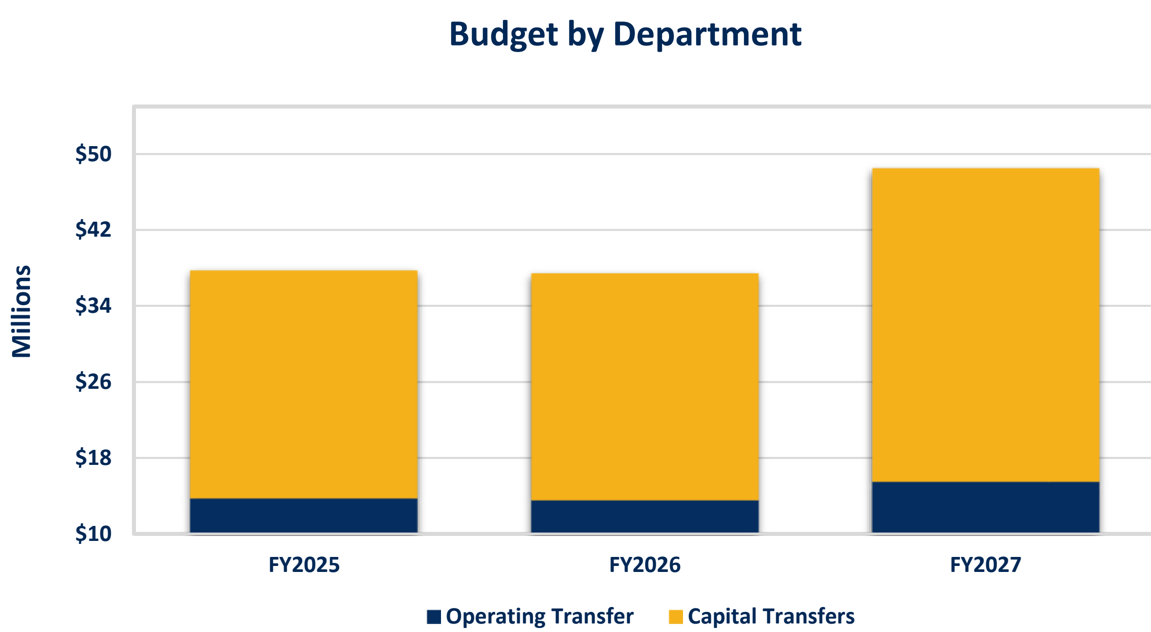
Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	1,531,530	2,800,000	3,000,000	200,000	7.14%
Capital Outlay	0	0		0	0.00%
Total	**1,531,530**	**2,800,000**	**3,000,000**	**200,000**	**7.14%**

General Fund – Transfers Summary

Summary By Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Operating Transfers	13,735,010	13,548,810	15,491,770	1,942,960	14.34%
Capital Transfers	24,005,400	23,866,190	32,948,250	9,082,060	38.05%
Total	**37,740,410**	**37,415,000**	**48,440,020**	**11,025,020**	**29.47%**

Budget Highlights:

- Several funds saw an increase in operating transfers for FY2027 typically due to the increased wages and benefits (due to the salary scale decompression) that could not be covered by program revenue.
- Capital transfers increased due to an increase in costs of projects and several new projects needed to support County operations.



Operating Transfers – Departments 91020 - 92010

Contact: Kimberly Edlund

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

Department Function

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

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

Key Data

Summary By Fund	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Highway	10,405,590	10,470,480	11,286,870	816,390	7.80%
Solid Waste	487,170	394,010	394,010	0	0.00%
Agricultural Education Center	255,760	254,430	200,000	(54,430)	(21.39%)
Grant Management	522,510	548,600	598,300	49,700	9.06%
Land Preservation	23,100	65,360	98,680	33,320	50.98%
HEPMPO	6,770	6,930	6,890	(40)	(0.58%)
Utility Administration	804,840	960,720	1,432,300	471,580	49.09%
Water	176,480	150,580	150,580	0	0.00%
Transit	901,310	561,870	880,750	318,880	56.75%
Golf Course	112,930	97,280	404,840	307,560	316.16%
Municipality in Lieu of Bank Shares	38,550	38,550	38,550	0	0.00%
Total	**13,735,010**	**13,548,810**	**15,491,770**	**1,942,960**	**14.34%**

Capital Transfers – Departments 12700 & 91230 Contact: Zane Garrett

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

Department Function

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

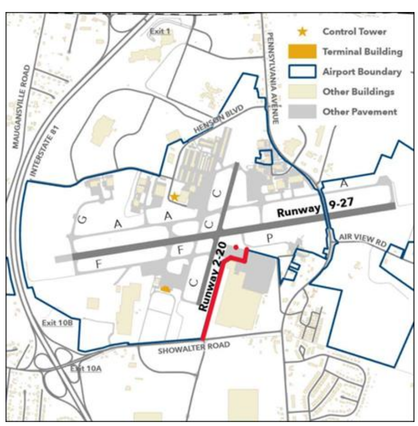
Capital Improvement Projects – This department is used to record all General Fund appropriations to the Capital Improvement Budget for current year projects. Use of General Fund Revenue for capital projects is considered pay-go funding.

Key Data

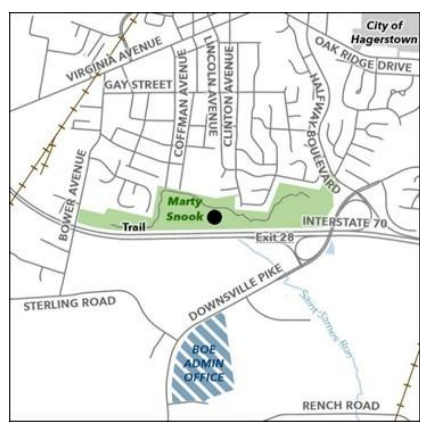
Category Summary	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Capital Improvement Projects	7,795,320	7,598,000	16,831,180	9,233,180	121.52%
Debt Service	16,210,080	16,268,190	16,117,070	(151,120)	(0.93%)
Total	**24,005,400**	**23,866,190**	**32,948,250**	**9,082,060**	**38.05%**

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

1000 West Washington St. Renovation Project



Air Ops Area Fence Realign/ARFF Station Demo



Marty Snook Pool Renovation

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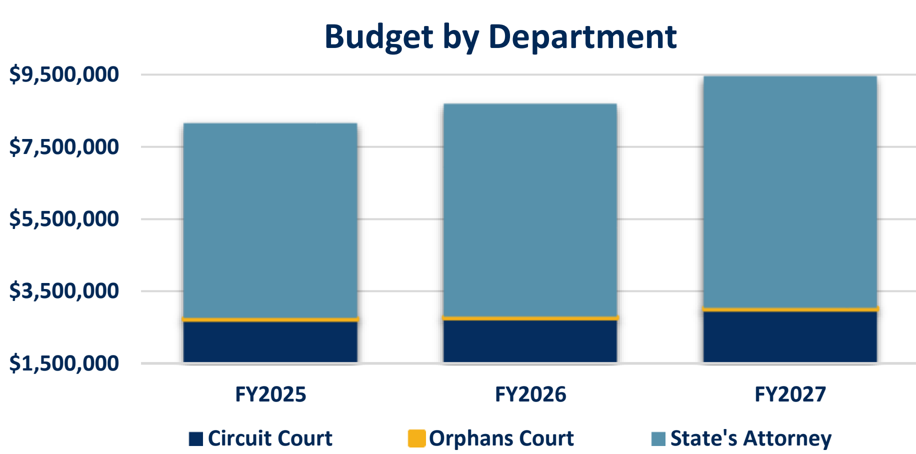
General Fund – Court System Summary

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Circuit Court	2,722,960	2,758,160	2,989,550	231,390	8.39%
Orphans Court	34,250	34,250	37,160	2,910	8.50%
State's Attorney	5,398,140	5,894,500	6,425,270	530,770	9.00%
Total	**8,155,350**	**8,686,910**	**9,451,980**	**765,070**	**8.81%**

Budget Highlights:

- Increase in Circuit Court related primarily due to the 1% COLA and 2.5% step for employees as well as the salary scale decompression. Additional increase in wages and benefits related to within-grade increases for several positions. Other increases related to an increase in books which are necessary to provide updates to case law and rules and increases in several accounts due to an increase in jury and multi-day trials.
- Increase for State's Attorney related to one new position being added, the 1% COLA and 2.5% step for employees as well as the salary scale decompression. Additional increases related to software that is required due to implementation of a new case management system and to purchase new mowers utilized by the Alternative Sanctions Work Crew (Community Service Program) to replace failing mowers.
- Orphan's court budget remains fairly consistent from year to year as the spending for the department is capped based on County Ordinance (ORD-2021-01). Slight increase related to the Salary Study Commission's recommendation to increase Orphan's Court judges salaries.



Circuit Court – Department 10200

Contact: Mark Singer

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

Department Function

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

Goals Fiscal Year 2027

- To ensure timely disposition of cases under the Case Time Standards adopted by the Maryland Judiciary. *This is an ongoing departmental goal.*
- To continue discussions with Washington County Government regarding the Circuit Court's long - and short-term capital planning needs to address space allocation, aging infrastructure, safety and security challenges and to enhance wayfinding and navigation for court staff and court users.
- To continue the on-going efforts of the Court Security Committee in implementing recommendations produced by the comprehensive courthouse security assessment study completed by the Maryland Judiciary in 2024.
- To update the Differentiated Case Management Plan to reflect changes in the case management system and applicable Rules of Procedure that reflect the Court's mission and vision while serving courthouse users.
- To continue to embrace and integrate the use of court technology where applicable, including systems for digital evidence and virtual hearings.
- Continue review and incorporate updates to the Court's Continuity of Operations Plan for disaster recovery.
- Continue outreach and educational efforts to agencies, self-represented litigants, and the community regarding available resources in the Court Help Center.

Accomplishments Fiscal Year 2026

- Secured security grant funding to make improvements to existing Courthouse access control, door alarms and surveillance cameras.
- Applied for and was awarded the FY2027 Mediation and Conflict Resolution Office (MACRO) Court Alternate Dispute Resolution (ADR) grant to support the establishment of a new in-house family mediation program at the Circuit Court.
- Implemented pre-trial settlement conferences held before retired judges regarding family matters scheduled before the court.
- Presented the final draft version and recommendations for legal review and approval regarding incorporation of an Employee Personnel Manual for locally funded court-supervised Circuit Court staff.

- Revised Facility Emergency Procedures manual in consultation with court leadership, court security team, and Administrative Office of the Courts (AOC) Judicial Threat Management Center.
- Managed court leadership transitions:
    - An Investiture Ceremony for Magistrate Debra L. Cook was held on September 5, 2025.
    - In March 2026, a new employee was hired as the Court Administrator replacing a former employee who transitioned to Program Director of Judicial Services and Information Privacy for the Maryland Judiciary.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
New Cases Filed	5,417	5,919	5,928	6,237
Average Number of Residents Summonsed for Jury Duty	13,143	14,879	19,995	17,437
Individuals Receiving Assistance from Family Law Clinic	1,294	1,304	1,550	1,860
Individuals Assisted in Court Help Center or Law Library	1,574	1,951	2,380	2,856

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	2,564,680	2,589,880	2,804,270	214,390	8.28%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	158,280	168,280	185,280	17,000	10.10%
Total	**2,722,960**	**2,758,160**	**2,989,550**	**231,390**	**8.39%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	2,344,790	2,354,640	2,567,110	212,470	9.02%
Operating	316,960	346,290	422,440	76,150	21.99%
Capital Outlay	61,210	57,230	0	(57,230)	(100.00%)
Total	**2,722,960**	**2,758,160**	**2,989,550**	**231,390**	**8.39%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
Family Services Coordinator	1	1	1	1	1	1
Drug Court Coordinator	1	1	1	1	1	1
Drug Court Case Manager	1	1	1	1	1	1
Assignment Commissioner	1	1	1	1	1	1
Executive Judicial Assistant	1	1	1	1	1	1
Permanency Planning Liaison	1	1	1	1	1	1
Judicial Assistant	6	6	6	6	6	5
Judicial Assistant - Court Operations	1	1	1	1	1	0
Law Librarian/Court Reporter	1	1	1	1	1	1
Court Reporter	7	7	7	7	7	8
Assignment Clerk/Jury Coordinator	0	0	0	0	0	1
Assignment Clerk I	4	4	4	4	4	3
Total	**25**	**25**	**25**	**25**	**25**	**24**

Andrew F. Wilkinson Courthouse – unveiled October 16, 2024

Orphans' Court – Department 10210

Contact: Lacy Flook

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

Department Function

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

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Total New Proceedings Established	1,081	1,091	1,100	1,150
Personal Representative/Interested Person/Contacts	4,353	4,400	4,450	4,500
Safekeeping Wills/Codicils Received	1,618	1,635	1,655	1,675
Safekeeping Wills/Codicils Removed	978	1,103	1,200	1,225
Docket Entries Recorded	18,591	17,589	17,600	17,700
Claims Recorded	351	351	370	380
Number of Receipts Issued	4,037	4,045	4,050	4,060
Number of Billing Invoices Issued	39	62	64	66
Number of Disbursements (Checks written)	38	36	38	40
Number of Hearings Established	124	113	130	135
Number of Hearings Held	62	40	50	60

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	34,250	34,250	37,160	2,910	8.50%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**34,250**	**34,250**	**37,160**	**2,910**	**8.50%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	32,750	32,750	35,660	2,910	8.89%
Operating	1,500	1,500	1,500	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	**34,250**	**34,250**	**37,160**	**2,910**	**8.50%**

State's Attorney – Department 10220 **Contact: Gina Cirincion**

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

Department Function

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

Goals Fiscal Year 2027

- Increase the size of the Digital Evidence Technician program to support prosecution of cases in an ever-evolving digital environment. Digital Evidence Technicians will be primarily tasked with reviewing body camera footage and preparing digital court exhibits. An additional Technician was approved as part of the FY2027 budget.
- Add an Office Assistant to the Juvenile Court Division to address the increase in Juvenile Court filings which are estimated to increase by 85%.
- Continue supporting and increasing enrollment in the Washington County District Court Veteran's Court, Washington County Circuit Court Adult Drug Court, and the Washington County Day Reporting Center. *This is an ongoing departmental goal.*
- Continue increasing use of community service through the Diversion Program (operated by the Alternative Sanctions Office within Washington County's State's Attorney's Office) and as a probation condition for non-violent offenders to provide more publicly beneficial sanctions for engaging in criminal conduct than traditional probation conditions. *This is an ongoing departmental goal.*
- Implement a secondary Trauma and Compassion Fatigue Training for staff and allied agencies. *Due to court obligations, only a few staff were able to attend the training in FY2026.*
- Update and improve the Washington County Office of the State's Attorney web page and create an office Facebook page to provide more information to the community.
- Evaluate the viability and funding availability of creating a Washington County District Court Mental Health Court to reduce recidivism of misdemeanor offenders involved in the criminal justice system related to diagnosed mental health conditions. *This is in the planning phases with the cooperation of Judge Lobley and Chief Kifer of the Hagerstown Department of Police.*

Accomplishments Fiscal Year 2026

- Achieved the 4th highest conviction rate in the State of Maryland for Impaired Driving Offenses with a conviction rate almost 10% higher than the State average.
- Continued participation in the Washington County District Court Veteran's Court, the Washington County Circuit Court Adult Drug Court, and made multiple successful referrals to the Washington County Day Reporting Center.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Criminal Cases Opened in Circuit Court	691	688	680	700
Number of Juvenile Cases Opened in Circuit Court	142	183	*	*
Number of Criminal Cases Opened in District Court	1,526	1,688	1,700	1,700
Number of Serious Traffic (i.e. "Must Appear Citations") Opened in District Court	3,511	3,888	3,800	3,800

***** ***The increase in juvenile cases is unknown. A legislative change effective October 1, 2026 alters the way juveniles will be charged, as fewer will charged and tried as adults. The estimated increase is 85%.***

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	5,333,740	5,813,500	6,344,270	530,770	9.13%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	64,400	81,000	81,000	0	0.00%
Total	**5,398,140**	**5,894,500**	**6,425,270**	**530,770**	**9.00%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	5,233,250	5,733,010	6,150,540	417,530	7.28%
Operating	164,890	161,490	266,230	104,740	64.86%
Capital Outlay	0	0	8,500	8,500	100.00%
Total	**5,398,140**	**5,894,500**	**6,425,270**	**530,770**	**9.00%**

Summary of Personnel Changes

- Added a Digital Evidence Technician position to review digital surveillance.

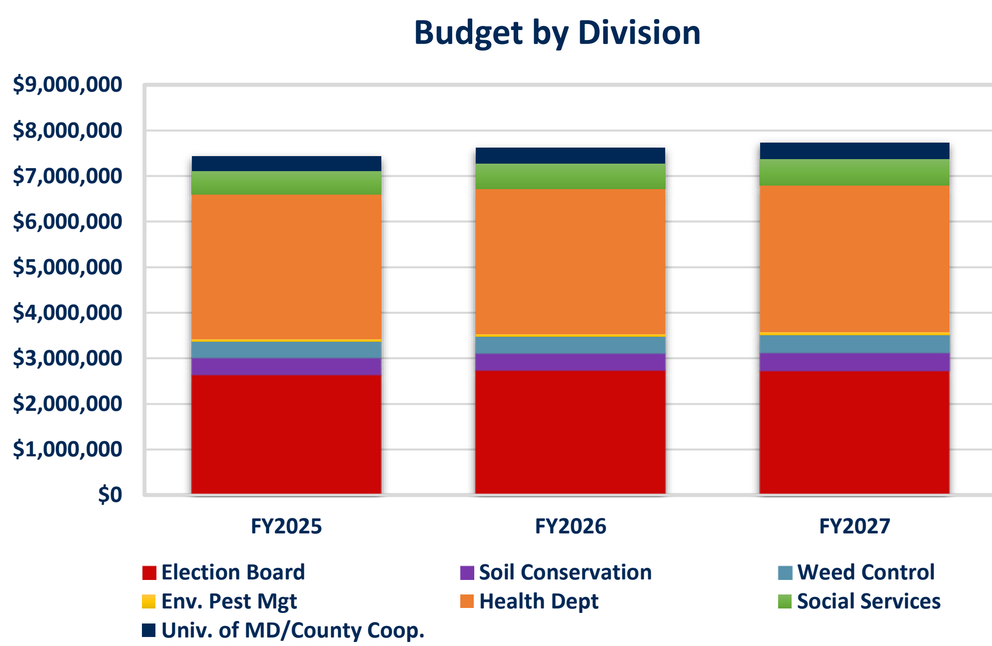
Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
State's Attorney	1	1	1	1	1	1
Deputy State's Attorney	2	2	2	2	2	2
Assistant State's Attorney III	4	4	4	4	4	3
Assistant State's Attorney II	10	10	10	9	9	8
Senior Investigator	1	1	1	1	1	1
Victim/Witness Unit Director	1	1	1	1	1	1
Diversion Alternative Director	1	1	1	1	1	1
Victim/Witness Coordinator	3	3	3	3	3	3
Office Manager	1	1	1	1	1	1
Legal Assistant	2	2	2	2	2	2
Investigator	2	2	2	2	2	2
Digital Evidence Technician	3	2	2	1	0	0
Caseworker	1	1	1	1	2	2
Legal Secretary	2	2	2	2	2	1
Team Leader - State Attorney	2	2	2	2	2	2
Senior Office Associate	8	8	8	8	8	8
Labor Unit Coordinator	1	1	1	1	1	1
Total	**45**	**44**	**44**	**42**	**42**	**39**

General Fund – State Functions Summary

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Election Board	2,640,990	2,735,350	2,721,250	(14,100)	(0.52%)
Soil Conservation	369,510	380,240	392,990	12,750	3.35%
Weed Control	357,300	360,980	398,410	37,430	10.37%
Environmental Pest Management	45,500	60,000	60,000	0	0.00%
Health Department	3,183,620	3,183,620	3,218,050	34,430	1.08%
Social Services	506,330	556,960	582,700	25,740	4.62%
University of Maryland/County Coop. Ext.	328,850	344,350	359,410	15,060	4.37%
Total	**7,432,100**	**7,618,000**	**7,732,810**	**114,810**	**1.51%**

Budget Highlights:

- Increased funding for additional part-time and over-time in Weed Control to complete additional inspection and contract for compliance with Weed Control Law as well as the need for work to be completed during peak weed growth times.
- Increased funding to Social Services to support Family School Partnership, the Family Support Center and Safe Place, Child Advocacy Center.
- Increased funding to Soil Conservation and University of Maryland related to a 3% salary increase approved by the State.



Election Board – Department 10400 **Contact: Barry Jackson**

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

Department Description/Function

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

Goals Fiscal Year 2027

- The State Board of Elections will implement the use of new voting equipment for the 2028 elections to include DS300 Scanning Units, Ballot Marking Devices and new pollbooks. In FY2027, election board staff will prepare the new equipment in accordance with State guidelines. *This goal is subsequent to the FY2026 goal of procurement of the new voting equipment.*
- Have staff members participate in the Maryland Association of Election Officials (MAEO) Annual Conference and training session, enhancing their knowledge and skills.
- Promote professional development through the Election Center and Certified Elections Registration Administrator (CERA) Certification and International Association of Government Officials (iGO). This will directly impact the Director, Deputy Director and Program Assistant.
- Promote staff engagement in the newly created Maryland Election Official Certification (MEOC) program to strengthen knowledge and skills in election administration.
- Partner with the local school board, home schools and private schools to promote our Washington County "I Voted" contest for the 2028 election to replicate the successful contest we ran in 2025-2026.
- Work towards installing ballistic glass at the front counter of the Election Board Facility using grant funding to ensure the safety of our election staff.
- Implement a new delivery system of election equipment through delivery of a one-day process using multiple black carts to secure our voting equipment and streamline the election judge pick-up process.
- Provide a centralized storage server for file sharing and data backups through Quality Network Appliance Provider Systems (QNAP).

Accomplishments Fiscal Year 2026

- Partnered with Emergency Services, Washington County Sheriff's Office and Hagerstown Police Department to implement a joint command center for election day to be able to provide immediate resolutions to any potential threats against any part of our election process.
- Met our FY2026 goal of successfully implementing a fourth early voting site which was approved by the Board of County Commissioners for the 2026 elections.
- Met our FY2026 goal of promoting professional development through the Election Center. The department's Program Assistant is actively taking classes from the Election Center to become a Certified Election Registration Administrator, building knowledge, leadership and a stronger future. Their commitment to continuous learning and professional development ensures that the voters of Washington County receive superior service from their election officials.
- Enhanced the election judge process using Integra Software Management tool to improve efficiency and organization through automation and text message capabilities.
- Created a new web page – washingtoncountymdvotes.gov – and successfully moved all election resources to the new and enhanced web design to feature a search button and state of the art design.
- Met our FY2026 goal of adding three full-time employees which has brought fresh innovation and strengthened best practices in service to the voters of Washington County. It has also allowed the department to reallocate resources and cut down on overtime, reducing fatigue for election staff.
- Met our FY2026 goal of partnering with local schools to implement an "I Voted" sticker design contest which engaged the community and promoted voter participation. The winners of the program will have their stickers featured in the 2026 election.

Elementary School
"Future Voter"
Ella Malott
Grade 5
Cascade Elementary School

Elementary School
"I Voted"
Finnegan Minnie
Grade 5
Smithsburg Elementary School

Middle School
"I Voted"
Martha Yost
Grade 6
Emmanuel Christian School

High School
"I Voted"
Kelly Nguyen
Grade 12
Barbara Ingram School for the Arts

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Registered Voters (Active and Inactive)	103,678	111,107	113,136	115,399
Number of Election Judges	623	605	630	650
Number of Absentee/Mail-In Ballots	11,431	14,431	12,000	15,000
Election Turnout (total votes counted)	73,231	73,231	30,000	55,000
Registrations and Address/Name Changes Processed	10,477	13,935	31,260	15,328

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	2,640,990	2,731,850	2,721,250	(10,600)	(0.39%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**2,640,990**	**2,731,850**	**2,721,250**	**(10,600)**	**(0.39%)**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	523,470	550,730	550,730	0	0.00%
Operating	2,100,460	2,181,120	2,170,520	(10,600)	(0.49%)
Capital Outlay	17,060	0	0	0	0.00%
Total	**2,640,990**	**2,731,850**	**2,721,250**	**(10,600)**	**(0.39%)**

Left to right: Tammy Downin, Washington County Board of Elections President; Martha Yost, Grade 6, Emmanuel Christian School; Ella Malott, Grade 5, Cascade Elementary School; Kelly Nguyen, Grade 12, Barbara Ingram School for the Arts; Finnegan Minnie, Grade 5, Smithsburg Elementary School; and Mr. Barry Jackson, Washington County Board of Elections Director.

Soil Conservation – Department 12300 Contact: Dee Price

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

Department Description/Function

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

Goals Fiscal Year 2027

- Complete 35 Conservation and Water Quality plans for 4,000 acres.
- Complete 60 Agricultural Best Practices to assist in meeting Agricultural Watershed Implementation Plan (Phase III) goals.
- Install Cover Crops on 10,000 acres.
- Provide $900,000 in Federal cost share to producers.
- Provide $700,000 in State cost share to producers.
- Complete three potential Forest Conservation projects in cooperation with Washington County.
- Complete, design, permitting and construction for one grant funded stream restoration project at Hamilton Run.
- Complete Stream Restoration Program revamp in cooperation with the WCSCD's attorney.
- Grow our Pollinator, Wildlife and other outreach programs. The Wildlife Program is a new program in process.
- Continue working with Washington County Planning and Zoning to finalize a Fowl Ordinance. *This process began in FY2026 and is expected to be completed in FY2027.*
- Continue work with County Planning and Zoning to increase Sensitive Area Review Fees.
- Continue working with Washington County Planning and Zoning regarding new Forest Conservation Buffer criteria.
- Develop a Soil Erosion and Sediment Control Bonding Program. *This process began in FY2026 and is anticipated to be completed in FY2027.*
- Provide 80 pre-construction meetings, 50 Water Quality inspections and 50 Final Site Closeout Reviews for the Urban Community Program.

Accomplishments Fiscal Year 2026

- Completed 31 Soil Conservation and Water Quality plans for 3,044.4 acres. *This fell short of our FY2026 goal but was significantly higher than what was completed in FY2025. The department was short two staff members for most of FY2025, but new staff is quickly gaining experience, and we are seeing a noticeable increase in production.*

- Completed 60 Agricultural Best Management Practices to assist in meeting Agricultural Watershed Implementation goals. *This far exceeded our FY2026 goal of completing 25.*
- Installed crop cover on 9,463.5 acres.
- Delivered $524,945.15 in Federal program contract cost-share to producers. *This fell short of our FY26 goal of $1 million due to the reduced level of available funding.*
- Delivered $646,591.51 in State cost share to producers.
- Continued working toward revamping our Stream Restoration Program in cooperation with the Washington County Soil Conservation District's Attorney (in-process).
- Began development of a Soil Erosion and Sediment Control Bonding Program.
- Began development of a new Wildlife Program.
- Provided 73 Pre-Constructions Meetings, 44 Interim Water Quality Inspections and 48 Final Site Reviews for the Urban Program. This exceeded our FY2026 goals.
- Worked with a new, very-large duck producing facility – Urban Review and Agricultural Design was completed by our office.
- Held an Open House event for our 85th Anniversary Celebration on August 20, 2025.
- Completed the Keedysville Restoration project.
- Created/branded a new logo.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Soil Conservation and Water Quality Plans (in acres)	6,499	2,403	3,500	4,000
Best Management Practices	31	118	60	100
Cost Share (in dollars)	1,750,879	1,980,319	1,171,537	1,000,000
Forest Conservation Act Projects	2	0	0	3
Urban Plan Reviews*	334	464	450	450
Cover Crop Acres	13,204	9,464	9,000	9,500
Information/Education Projects	11	4	12	10

** Approvals - each plan takes an average of 3-4 reviews prior to reaching the point of approval.*

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	369,510	380,240	392,990	12,750	3.35%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**369,510**	**380,240**	**392,990**	**12,750**	**3.35%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	369,510	380,240	392,990	12,750	3.35%
Capital Outlay	0	0	0	0	0.00%
Total	**369,510**	**380,240**	**392,990**	**12,750**	**3.35%**

Weed Control – Department 12400 **Contact: Lane Heimer**

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

Department Description/Function

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

Goals Fiscal Year 2027

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

Accomplishments Fiscal Year 2026

- Provided weed control services for a fee to agencies, businesses and individuals to enhance the control of noxious and invasive weeds in the county.
- Assisted local organizations with control of noxious and invasive plants to enhance and protect the properties for conservation and public use.
- Sent advisory notices and letters to landowners and land managers to assist with pre-emptively controlling noxious and invasive weeds.
- Improved equipment to more efficiently control noxious weeds and provide needed services.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Noxious Weed Control Advisory Notices Sent	286	297	250	300
Properties Assisted with a Weed Management Plan	286	332	325	350
Hours dedicated to Noxious & Invasive Weed Control	9,492	10,612	10,000	10,000

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	357,300	360,980	398,410	37,430	10.37%
Total	**357,300**	**360,980**	**398,410**	**37,430**	**10.37%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	290,080	302,720	337,270	34,550	11.41%
Operating	67,220	58,260	61,140	2,880	4.94%
Capital Outlay	0	0	0	0	0.00%
Total	**357,300**	**360,980**	**398,410**	**37,430**	**10.37%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Weed Control Management Specialist	1	1	1	1	1	1
Total	**1**	**1**	**1**	**1**	**1**	**1**

Environmental Pest Management – Department 12410

Contact: Andrew Eshleman

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

Department Description/Function

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

Goals Fiscal Year 2027

- Continue to support the program and partnership with the MDA so suppression efforts continue.
- Continue to refine treatment timing and breeding locations using a water testing multi probe data collector purchased in FY2025.

Accomplishments Fiscal Year 2026

- Completion of the Spongy Moth survey. Prior year treatment reduced populations.
- Increased program funding $14,500 to allow for a spongy moth suppression treatment and two more black fly treatments.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Times Sprayed for Black Flies	4	6	6	6

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	45,500	60,000	60,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**45,500**	**60,000**	**60,000**	**0**	**0.00%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	45,500	60,000	60,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	**45,500**	**60,000**	**60,000**	**0**	**0.00%**

Washington County Health Department – Department 94000

Contact: Earl Stoner

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

Department Description/Function

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

Goals Fiscal Year 2027

- To reduce drug intoxication fatalities by 20% from the previous year.
- To increase strategic community partnerships by 15% and expand social media/community communication output by 25%.
- To ensure that students in county public and private schools are compliant with Maryland school immunization requirements. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2026

- Exceeded FY2026 goal of reducing drug overdose fatalities by 10% - reduction was actually much higher at 30.4%.
- Met the FY2026 goal of establishing an agency-wide quality improvement plan.
- Met the FY2026 goal of ensuring county public and private schools are compliant with Maryland school immunization requirements.

Key Data

Programs/Services Provided	FY2024 Actual		FY2025 Actual		FY2026 Estimated		FY2027 Projected	
	Clients	Contacts	Clients	Contacts	Clients	Contacts	Clients	Contacts
Behavioral Health:								
Jail Substance Abuse (JSAP)	135	5,050	117	4,440	111	4,220	115	4,370
TAMAR*	95	1,505	86	1,375	85	1,350	85	1,350
Community Services/Outreach	256	20,000	238	25,319	260	25,500	260	25,500
Family Investment Screenings	1,317	3,500	1,274	2,548	1,200	2,750	1,200	2,750
Community First Choice:								
Geriatric Evaluation/Assessment	431	***	410	***	470	***	490	***
Nurse Monitoring	232	***	290	***	301	***	320	***
Community Health:								
HIV Case Management	138	***	300	***	433	***	433	***
Communicable Disease Control								
Reportable Disease Investigations	910	***	807	***	1,065	***	900	***
Communicable Disease Outbreaks	18	***	45	***	50	***	55	***
School Influenza Vaccine	348	***	1,049	***	192	***	250	***
HIV Testing & Counseling	342	***	300	***	433	***	433	***
Pre/Post Exposure Rabies Prophylaxes	201	***	130	***	179	***	150	***
Adult Immunizations	246	***	483	***	285	***	300	***
Child Immunizations	264	***	1,179	***	1,931	***	2,000	***
Family Planning/Reproductive Health	663	***	757	1,170	769	1,065	661	1,030
PrEP	17	***	25	57	14	23	0	0
Tuberculosis Control	111	***	171	***	158	***	160	***
Environmental Health:								
Complaints	312	1,092	287	1,005	260	910	275	963
Permits:								
Septic Permits	142	497	154	539	150	525	150	525
New Permits	75	263	55	193	70	245	70	245
Repair Permits	67	234	99	347	80	280	80	280
Well Permits	166	581	116	406	120	420	120	420
Building Permits	731	1,828	484	1,694	450	1,575	475	1,188
Campground Permits	12	12	11	11	11	11	11	11
Mobile Home Permits	17	17	18	18	18	18	18	18
Spa Permits	8	8	6	6	6	6	6	6
Bathing Beach Permits	1	1	1	1	1	1	1	1
Pool Permits	44	62	43	61	43	61	43	61
Exotic Pet Permits	3	3	3	3	3	3	3	3

Programs/Services Provided	FY2024 Actual		FY2025 Actual		FY2026 Estimated		FY2027 Projected	
	Clients	Contacts	Clients	Contacts	Clients	Contacts	Clients	Contacts
Food Permits:	936	1,404	997	1,496	920	1,380	930	1,395
Environmental Inspections	123	123	282	282	265	265	250	250
Monitoring Inspections	86	86	118	118	132	132	130	130
Opening Inspections	29	44	25	38	25	38	25	38
Pre-Opening Inspections	10	20	20	20	24	48	24	48
Re-Inspections	18	18	64	64	60	60	60	60
Temporary Food Permits	618	618	543	543	525	525	575	575
Remodeled Food Facility Plan Review	17	25	27	41	17	25	20	20
Tests:								
Daycares	38	28	26	16	27	17	30	20
COP's Issues	74	N/A	43	N/A	60	N/A	65	N/A
Private Lab	74	N/A	43	N/A	60	N/A	65	N/A
Animal Bites:								
Number of Positives	10	20	8	16	17	38	15	30
Number of Quarantines	278	417	290	435	232	348	250	375

*Trauma/Addiction/Mental Health/Recovery
***Unable to pull data

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	3,183,620	3,183,620	3,218,050	34,430	1.08%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**3,183,620**	**3,183,620**	**3,218,050**	**34,430**	**1.08%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	3,183,620	3,183,620	3,218,050	34,430	1.08%
Capital Outlay	0	0	0	0	0.00%
Total	**3,183,620**	**3,183,620**	**3,218,050**	**34,430**	**1.08%**

Maryland
Department of Human Services
WASHINGTON COUNTY
Department of Social Services

Department of Social Services – Department 94010

Contact: Tiffany Rexrode

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

Department Description/Function

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

Goals Fiscal Year 2027

- 95% of the aged or disabled adults receiving Adult Foster Care/community-based services be maintained in the least restrictive environment and prevent unnecessary long term care placement.
- The Family School Partnership (FSP) program will bridge the gap in student support services by serving at least 85 families of elementary school-aged children who exhibit complex needs to resolve challenges related to school attendance, classroom behavior, and academic performance. FSP aims to provide overall support for those families by linking them to local community resources and building relationships between school staff and caregivers. FSP will also aim to help connect 5th grade students referred to them with the middle school they attend to help there be a continuation of services.
- The Family Center anticipates providing essential services to 45 parents and 45 children. These target figures represent a necessary reduction in service capacity, directly resulting from decreased funding levels and the operational requirement to maintain a balanced fiscal budget.
- DADS Connection will service 85 fathers. A key goal is for 25 of these fathers to maintain gainful employment for 90 days with the average wage for employed participants exceeding $18.75 per hour. The program includes mandatory weekly support groups focused on life and living skills as well as quarterly parent-child activities that incorporate a group educational component.
- The Safe Place Child Advocacy Center will provide child maltreatment prevention programming to children in at least three public schools, at least one after school program or summer camp, and at least two youth-serving organizations in Washington County. Safe Place will also provide five trainings to community partners on the topic of Human Trafficking. Safe Place will increase presence in community outreach events to also include the Human Trafficking Regional Navigator Program.

Accomplishments Fiscal Year 2026

- The Adult Foster Care local funds supported 26 disabled adults to remain in the least restrictive community-based setting. The funds covered the cost of adult daycare for four customers to maintain their current placement, covered the monthly cost of three customers to remain in assisted living and covered the cost of administrative representative payee fees for 16 customers who are in foster care or assisted living placement. Funds were provided to eight Project Home Providers as a supplemental cost of care stipend to retain and assist the providers with cost-of-living expenses.

- The family center established collaborative partnerships with community organizations, including Meritus Medical Center, Pediatric Movement Center, and Brook Lane, to deliver high-quality services to participants. This consortium of private and public community organizations has significantly enhanced the Family Center's capacity to address family needs while upholding fiscal prudence. These alliances, in conjunction with existing partnerships with Birth-K, WCPS, and HCC, ensure a comprehensive program that assists families in achieving economic objectives through education and mitigates the risk of child abuse and neglect via child development instruction and nurturing parent education.
- FSP partnered with WCPS to take a proactive approach in addressing barriers to school success such as truancy, mental health concerns and behavioral issues. Early truancy is addressed with the hope of decreasing chronic truancy numbers and the need for court intervention. FSP conducted supportive home visits and provided individualized interventions, linking to community support. FSP workers utilized trauma-informed interventions to enhance parents' caregiving capacity and increase their utilization of age-appropriate parenting techniques.
- The DAD's Connection program has achieved significant milestones. As of 4/30/26, the program served 84 fathers with 24 securing and maintaining gainful employment for 90 days. These fathers earn competitive wages ranging from $17.00 to $28.00 per hour. Key supportive services provided include assisting 14 fathers in acquiring birth certificates, 11 fathers acquiring identification cards and building 18 resumes. Additionally, DADS Connection supported five fathers in filing for visitation with their children. Community engagement remains strong, evidenced by the upcoming 2-year anniversary of the DADS Parenting Group, which consistently averages six or more fathers in attendance each week. A recent engagement activity, a fathers and children event at Williamsport Swimming Pool, had 31 attendees. The DADS Connection program was honored with the Mission Advocacy Award at the Horizon Goodwill 71st Power of Work Awards. This prestigious recognition is bestowed upon organizations that demonstrate an unwavering commitment to fostering equitable opportunities for individuals facing barriers to social mobility, directly supporting the mission of Goodwill. Specifically, DADS Connection Coordinator Kollin Murphy was recognized for his pioneering efforts in establishing a holistic child support model. This innovative approach empowers fathers by focusing on job readiness and personal development as alternative to traditional enforcement mechanisms.
- The Safe Place Child Advocacy Center Child Protective Service Investigators and Forensic Interviewers completed 141 investigations, 47 requests of other agencies, 160 forensic interviews, and 12 risk-of-harm cases. This included four sex-trafficking investigations, five child fatalities, and six serious physical injury cases. Additionally, Sage Place attended over ten outreach events to provide child maltreatment prevention information to those in attendance and hosted the Zero Abuse Project's FIRST Response training for 40 community professionals, teaching them how to recognize, respond to, and report any form of maltreatment a child may experience.
    - During FY2026, the CAC significantly enhanced its outreach and support services through the integration of our facility dog – Harry. Under the "Reading with Harry" initiative, Harry has been instrumental in leading prevention outreach for children at the Boys and Girls Clubs in Washington County. Beyond education, Harry provides vital emotional support and a calming presence for children and families navigating the most difficult stages of the

intervention process. Harry will be a presence during forensic interviews, therapy sessions, medical exams, and court hearings to offer comfort to those healing from trauma.

- Our commitment to specialized prevention was further strengthened as the Regional Navigator and Supervisor successfully completed and facilitation two LOVE 146 "Not a Number" Human Trafficking training. These sessions, held at the Western Maryland Children's Center and the Boys and Girls Club of Washington County, resulted in ten youths between the ages of 12 and 18 successfully completing the curriculum. This training provides at-risk youth with the essential tools to identify and prevent exploitation, filling a critical gap in community safety education.
- In April 2026, the Washington County Human Trafficking Collaborative successfully hosted its fourth annual Anti-Human Trafficking Summit, drawing an impressive attendance of over 115 participants. The event featured presenters from the National Center for Missing and Exploited Children (NCMEC), an individual with lived experience, providing a comprehensive and deeply impactful perspective on the issue. The summit also facilitated a dynamic panel discussion featuring a Sergeant from the Washington County Sheriff's department and the Supervisor of the Forensic Nursing Program, alongside four keynote presenters. In addition to the summit's success, Safe Place expanded its advocacy efforts during Child Abuse Prevention Month by adding two new community sites for the display of flags and pinwheels, further raising local awareness and honoring survivors throughout the month of April.
- Safe Place hosted its first open house in several years in May 2026. This event offered community partners and stakeholders a firsthand look at the CAC's daily operations and the comprehensive efforts required to help victims of abuse on their journey towards heling. To highlight our collaborative approach, representatives from every discipline of the Multidisciplinary Team (MDT) were on-site to discuss their specific roles and how our integrated partnership serves the best interests of the children in our care.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Adult Foster Care *	44	27	27	30
School Family Liaison (Family School Partnership):				
Families	58	80	85	93
Children	133	192	212	230
Family Support Center:				
Adults	62	56	64	60
Children	64	65	71	60
DAD's	77	84	85	86
Safe Place Child Advocacy Center:				
Families	210	203	150	176
Primary Children Victims	216	235	172	203
Regional Navigator Programs:				
Adults	6	9	5	7
Children	25	21	11	16

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

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	506,330	556,960	582,700	25,740	4.62%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**506,330**	**556,960**	**582,700**	**25,740**	**4.62%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	506,330	556,960	582,700	25,740	4.62%
Capital Outlay	0	0	0	0	0.00%
Total	**506,330**	**556,960**	**582,700**	**25,740**	**4.62%**

UNIVERSITY OF MARYLAND EXTENSION

University of Maryland Extension – Departments 94020 & 94030

Contact: Dr. Jennifer Bentlejewski

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

Department Description/Function

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

Goals Fiscal Year 2027

- Provide timely, reliable educational opportunities for at least 15,000 Washington County youth and adults resulting in positive impacts to their everyday lives.
- Assist at least 7,000 residents with agriculture and gardening issues, resulting in safer pesticide practices, effective food production, viable livestock management etc.
- Work with local agriculture producers to establish more sustainable and profitable practices resulting in safe, affordable, and accessible food supply. This includes the completion of 6,000 acres in nutrient management planning.
- Provide opportunities for approximately 4,500 youth to build beneficial, cognitive and life skills through participation in 4-H club programs, in-school enrichment, and camping programs.
- Empower at least 1,500 individuals to enhance their health and financial literacy through Family and Consumer Sciences Programs.
- Build human capacity by recruiting and/or maintaining at least 200 UME volunteers to achieve community outcomes throughout Washington County.

Accomplishments Fiscal Year 2026

- Reached 17,806 youth and adults with timely, research-based skills in agriculture production, home horticulture, food safety, nutrition and health, digital literacy, financial management, entrepreneurship, and volunteer development. *This exceeded our FY2026 goal of 17,000.*
- Provided timely, research-based solutions for 8,866 residents related to agriculture and gardening issues and secured over $200,000 in grant funding to conduct research to assist agricultural producers to improve profitability. *This exceeded our FY2026 goal of 7,000.*
- Completed nutrient management plans for 5,894 acres in Washington County which contributed to more sustainable and profitable practices for agricultural producers. *This fell short of our FY2026 goal of 10,000 acres due to the vacancy in the position and producers utilizing other plan writers.*

- Provided life skills development for 4,635 youth through participation in 4-H club programs, in-school and after-school programs, and community events. *This exceeded our FY2026 goal of 4,600.*
- Improved health and financial literacy knowledge and skills for 2,145 residents through Family and Consumer Sciences programs. *This exceeded our goal to assist 2,000 individuals.*
- While encouraging a nutritious and active lifestyle through food access, and promoting physical activity, our SNAP-Ed program reached over 2,059 low-income youth/families at Washington County elementary schools and Head Start centers with countless documented success stories. *This fell short of our FY2026 goal of 2,500 due to the loss of the program due to federal funding cuts.*
- Enhanced UME's reach into Washington County through the work of our 194 highly trained UME volunteer experts educating both adults and youth throughout our communities.

Key Data

Programs/Services Provided	CY2024 Actual	CY2025 Actual	CY2026 Estimated	CY2027 Projected
University of Maryland Extension				
Agriculture & Natural Resources				
Total clients reached	1,699	2,131	2,750	2,500
Total workshops, webinars, farm visits & consultations	133	592	550	500
Number of agricultural producers' solutions provided	507	586	603	600
Nutrient Management Plans				
Total number of plans written and/or updated	465	171	76	75
Total acres plans written for	29,011	11,280	5,894	6,000
Home Horticulture				
Number of Master Gardener Volunteers	96	105	101	105
Total volunteer hours worked by master gardeners	5,352	7,089	7,115	7,000
Total clients reached by master gardeners	3,884	4,419	5,046	5,000
Consultations provided to solve horticulture problems	641	518	391	400

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	290,120	305,620	320,680	15,060	4.93%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**290,120**	**305,620**	**320,680**	**15,060**	**4.93%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	290,120	305,620	320,680	15,060	4.93%
Capital Outlay	0	0	0	0	0.00%
Total	**290,120**	**305,620**	**320,680**	**15,060**	**4.93%**

Programs/Services Provided	CY2024 Actual	CY2025 Actual	CY2026 Estimated	CY2027 Projected
County Cooperative Extension				
Family & Consumer Sciences - Health & Financial Literacy				
Total Clients Reached	695	2,153	2,145	1,500
Number of health and finance workshops/seminars	48	98	104	100
SNAP-Ed Program				
Total clients reached with nutrition education	1,648	3,020	2059	0
4-H Youth Development Programs				
Total clients reached through short-term experiences	3,414	4,000	4,635	4,500
Total youth enrolled in County 4-H programs	203	220	210	215
Number of volunteers for 4-H programs	87	95	93	95
Total volunteer hours work for 4-H programs	5,307	5,800	5,673	5,500

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	38,730	38,730	38,730	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**38,730**	**38,730**	**38,730**	**0**	**0.00%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	38,730	38,730	38,730	0	0.00%
Capital Outlay	0		0	0	0.00%
Total	**38,730**	**38,730**	**38,730**	**0**	**0.00%**

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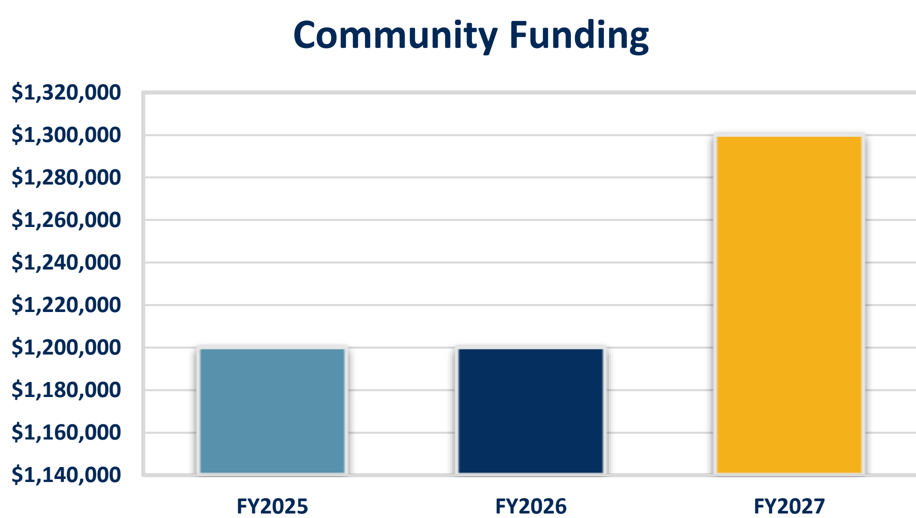
General Fund – Community Funding Summary

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Community Funding	1,000,000	1,200,000	1,300,000	100,000	8.33%
Total	**1,000,000**	**1,200,000**	**1,300,000**	**100,000**	**8.33%**

Budget Highlights:

- Supporting local organizations remains a priority for the Board of County Commissioners despite the funding constraints caused by the State budget cost shifts. There was a $100,000 increase in the overall budget for community funding.



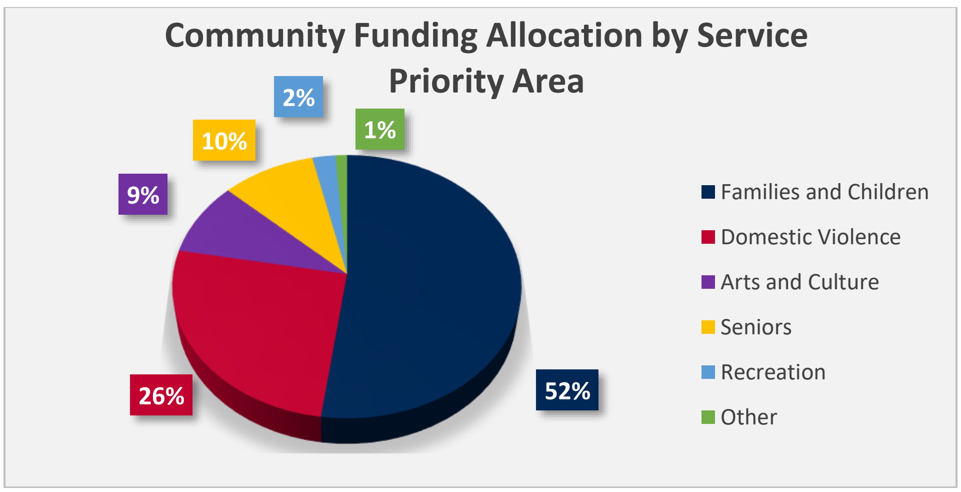
Community Organization Funding – Department 93000

Contact: Maria Kramer

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

Department Function

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



Goals Fiscal Year 2027

- Host focus groups with Community Organizations to encourage collaboration.
- Implement online grant submission and tracking process.
- Update grant reporting requirements.

Accomplishments Fiscal Year 2026

- Hosted two Community Organization Funding workshops to assist applicants which exceeded our FY26 goal of hosting one workshop.
- Streamlined the application process to include condensed guidelines and a submission checklist with important details and processes highlighted.
- Staff completed site visits to the organizations who received funding. This enabled the department to see the work being done by organizations and provide organizations the opportunity to express appreciation for the funding they receive.

Key Data

Services Provided/Clients Served	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Applications for Community Funding	39	41	59	63
Amount of Funding Requested	$1,877,282	$1,877,281	$2,944,577	$3,058,897
Amount of Funding Allocated for COF	$1,200,000	$1,200,000	$1,200,000	$1,300,000

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	1,000,000	1,200,000	1,300,000	100,000	8.33%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**1,000,000**	**1,200,000**	**1,300,000**	**100,000**	**8.33%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	1,000,000	1,200,000	1,300,000	100,000	8.33%
Capital Outlay	0	0	0	0	0.00%
Total	**1,000,000**	**1,200,000**	**1,300,000**	**100,000**	**8.33%**

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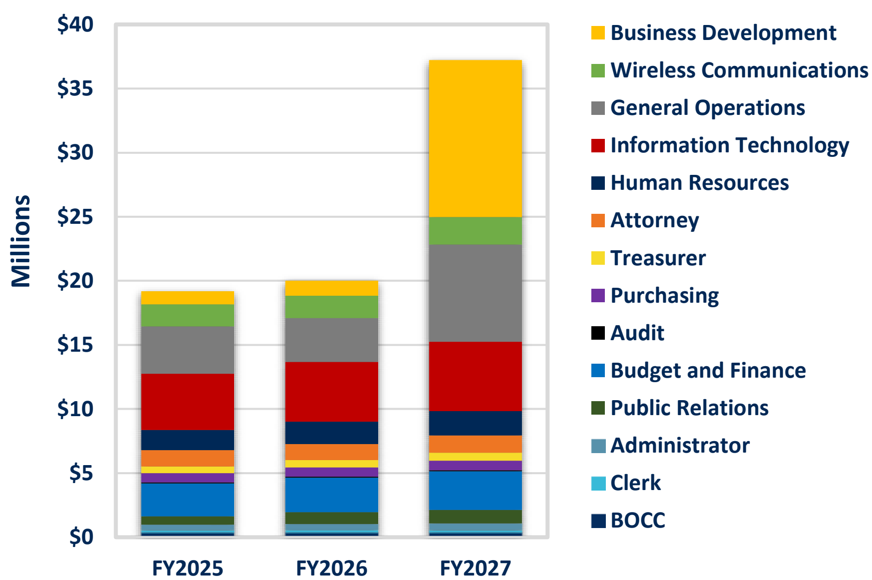
General Fund – General Operations Summary

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
County Commissioners	352,880	348,210	362,160	13,950	4.01%
County Clerk	169,910	207,050	182,770	(24,280)	(11.73%)
County Administrator	461,660	485,950	529,390	43,440	8.94%
Public Relations and Marketing	653,250	912,240	1,050,220	137,980	15.13%
Budget and Finance	2,567,160	2,698,530	3,019,800	321,270	11.91%
Independent Accounting & Auditing	75,000	70,000	70,000	0	0.00%
Procurement	708,630	719,220	763,620	44,400	6.17%
Treasurer	541,160	572,770	609,260	36,490	6.37%
County Attorney	1,261,780	1,261,270	1,348,390	87,120	6.91%
Human Resources	1,565,880	1,732,760	1,910,880	178,120	10.28%
Information Technology	4,404,480	4,657,290	5,405,520	748,230	16.07%
General Operations	3,694,920	3,417,200	7,589,640	4,172,440	122.10%
Wireless Communications	1,698,530	1,761,000	2,136,550	375,550	21.33%
Business Development	1,043,280	1,175,060	1,225,120	50,060	4.26%
Total	**19,198,520**	**20,018,550**	**26,203,320**	**6,184,770**	**30.90%**

Budget by Department



Budget Highlights:

- 1% COLA and 2.5% step increase for employees.
- 1% COLA for retirees.
- Decompression of the civilian salary scale.
- Budget in Public Relations includes $249,000 for the 250th Anniversary Celebration of Washington County.

County Commissioners - Department 10100

Contact: John F. Barr

Department Description/Function

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

Goals Fiscal Year 2027

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

Accomplishments Fiscal Year 2026

- Effectively transitioned local EMS Volunteer Company of Clear Spring to Washington County Division of Emergency Services.
- Effectively worked with the Western Maryland Delegation and collaborated with State Legislators in Annapolis regarding bills and hearings for the 2026 Legislative Sessions.
- The Commissioners served as ex-officio members (voting and non-voting) on 35+ boards and Commissions as well as State Committees and Organizations.
- Enhanced the Public Safety Training Center with the building of the new Burn Building.
- Infrastructure improvements to County roads including the opening of the Halfway Boulevard Extension.
- Invested in 20 new police cruisers for the Sheriff’s Department.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of BOCC Meetings Held	46	44	35	42
Number of Proclamations/Certificates Issued	160	170	190	200
Number of Public Hearings Held	24	18	13	15
Number of Community/County Events Attended*	1,000	1,000 +	1,000 +	1,000 +

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

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	352,880	348,210	362,160	13,950	4.01%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**352,880**	**348,210**	**362,160**	**13,950**	**4.01%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	292,730	291,560	286,910	(4,650)	(1.59%)
Operating	60,150	56,650	75,250	18,600	32.83%
Capital Outlay	0	0	0	0	0.00%
Total	**352,880**	**348,210**	**362,160**	**13,950**	**4.01%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Commissioner - President	1	1	1	1	1	1
Commissioner	4	4	4	4	4	4
Total	**5**	**5**	**5**	**5**	**5**	**5**

County Clerk - Department 10110

Contact: Dawn Marcus

Department Description/Function

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

Goals Fiscal Year 2027

- Continue to establish data under each of the County Boards and Commissions in Air Table. *This will be an ongoing departmental goal.*
- Manage an updated volunteer tracking database. *This is an ongoing departmental goal.*
- To take professional development courses to obtain certifications through the International Institute of Municipal Clerks. *This is an ongoing departmental goal.*
- To take professional leadership development courses to obtain certifications through the International City/Council Management Association. *This is an ongoing departmental goal.*
- To take additional courses for the Academy of Excellence in Local Government.

Accomplishments Fiscal Year 2026

- Successfully met the FY2026 goal to obtain and implement software specifically for Boards and Commissions. Obtained Air Table software to update 35 individual County Boards and Commissions.
- Attended the Board of County Commissioner Meetings (regular, evening, and special meetings).
- Completed and received 4-year certification as a Notary Public for the State of Maryland.
- Completed and received Techniques of Alcohol Management (TAM) certification for the Alcohol Awareness Course through the Washington County Liquor Board.
- Completed and received certification for crowd management training.
- Completed three professional development courses working to obtain leadership certifications through the International City/Council Management Association.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Meeting Minutes Prepared and Approved	Unavailable	74	74	76
County Functions Attended	Unavailable	20	25	35
Volunteer Service Events Attended	Unavailable	3	3	5

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	169,910	207,050	182,770	(24,280)	(11.73%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**169,910**	**207,050**	**182,770**	**(24,280)**	**(11.73%)**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	138,480	146,570	156,160	9,590	6.54%
Operating	31,430	60,480	26,610	(33,870)	(56.00%)
Capital Outlay	0	0	0	0	0.00%
Total	**169,910**	**207,050**	**182,770**	**(24,280)**	**(11.73%)**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
County Clerk	1	1	1	1	1	1
Total	**1**	**1**	**1**	**1**	**1**	**1**

County Administrator - Department 10300

Contact: Michelle Gordon

Department Description/Function

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

Goals Fiscal Year 2027

- To provide data, analyses ad recommendations to the Board of County Commissioners that will enable them to make informed decisions related to the community, county government operations and legislative requests.
- Continue the development of strategies to support the delivery of police, fire and emergency medical services in the County. Continue to transition fire and EMS services where needed from a volunteer model to a combination County and volunteer model.
- Continue to work collectively with community partners to expand economic development and enhance the quality of life in the County.
- Manage the functions of County government to support the safety of Commissioners, staff and the general public and provide support to staff. Manage county operations in accordance with directives and goals set forth by the Board of County Commissioners.
- Completion and approval of the Washington County water and sewerage plan, comprehensive rezoning and water infrastructure study.
- Completion of multiple County events commemorating the 250th anniversary of the signing of the Declaration of Independence and the 250th anniversary of the founding of Washington County.

Accomplishments Fiscal Year 2026

- Implemented phase IV of the transition of Emergency Medical Services (EMS) from volunteer run stations to the County's Division of Emergency Services. Transitioned two (2) EMS volunteer companies to County service, bringing on 18 EMS personnel.
- Implemented policy and ordinance changes for various departments, presented legislative items to the county delegation and to the legislature in Annapolis, presented the State of the County, and obtained approval of the final 2040 Comprehensive Plan from the Board of County Commissioners.
- Successfully transitioned fire inspection services from state to county operations.
- Implementation of phase IV of the civilian employee grade scale realignment and made adjustments to decompress the percentage between grades. Salary scale adjustments make County positions more competitive and improve employee retention.
- Presentation and approval of the FY2027 operating and capital budgets for all funds totaling $536.2 million that incorporates community involvement, demonstrates fiscal responsibility and strategic community and infrastructure investments. The budget for FY2027 increased by $30.1 million or 5.9% over the FY2026 budget of $506.1 million.

- Filled several key director level positions that became vacant due to staff retirements. Created and filled a new water project management position.
- Successfully completed several large county projects including construction of Halfway Boulevard extended; construction of the new Public Safety Training Center Tactical Village and Burn Building; broke ground on the Airport Terminal Expansion; construction of amenities at Marty Snook Park, The Martin Luther King Building and the Washington County Agriculture Center; purchase of a building for expansion of the Patrol administration offices, 911 communications center and several other departments.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Board Meetings Attended	46	44	35	42
Number of Staff Meetings Attended	12	12	12	12
Number of Meetings with State Officials	16	23	14	18
Number of BOCC Agenda Items Prepared	599	577	629	601

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	461,660	485,950	529,390	43,440	8.94%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**461,660**	**485,950**	**529,390**	**43,440**	**8.94%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	422,810	452,020	491,880	39,860	8.82%
Operating	38,850	33,930	37,510	3,580	10.55%
Capital Outlay	0	0	0	0	0.00%
Total	**461,660**	**485,950**	**529,390**	**43,440**	**8.94%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
County Administrator	1	1	1	1	1	1
Executive Office Assistant	1	1	1	1	1	1
Total	**2**	**2**	**2**	**2**	**2**	**2**

Public Relations and Marketing - Department 10310

Contact: Danielle Weaver

Department Description/Function

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

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

Goals Fiscal Year 2027

- To increase social media reach by 5% across all County Government platforms including Facebook, YouTube and Instagram. *This is an ongoing departmental goal.*
- Collaborate with County divisions and departments to create and distribute informative content on key initiatives, ensuring alignment with County's strategic objectives and priorities. *This is an ongoing departmental goal.*
- Maintain consistent proper branding on all Washington County Government materials. *This is an ongoing departmental goal.*
- Host our third annual Emergency Preparedness Expo, increasing the amount of preparedness information available to attendees and incorporating additional demonstrations and hands-on experiences.
- Develop and implement a new, more modern website design for Hagerstown Regional Airport.
- Host multiple events for the celebration of the 250th Anniversary of America and Washington County.
- Increase Ice Cream Trail participation by 10%.
- Enhance transparency through regular communications highlighting County projects, investments, accomplishments, and the impact of taxpayer-funded programs and services.

Accomplishments Fiscal Year 2026

- Exceeded our FY2026 goal of reaching an additional 5% of increased social media. Actual increase was nearly 34% across all Washington County Government platforms.
- Achieved our goal of increasing Ice Cream Trail participation by nearly ten percent.
- Increased the number of email subscribers by 40%.
- Increased press release distribution by nine percent which provided improved public awareness and outreach to County residents.
- Enhanced reporting and public messaging related to monthly and quarterly departmental metrics and news features to better inform residents about County operations, accomplishments and service outcomes.
- Implemented Board of County Commissioners meeting recaps to improve transparency, increase public engagement, and keep residents informed on important County actions and discussions.
- Achieved the FY2026 goal of developing and implementing a comprehensive marketing strategy for Washington County divisions and departments, Black Rock Golf Course and Hagerstown Regional Airport.
- Achieved the FY2026 goal of transitioning emergency messaging to the County's new emergency alert system and launched a public awareness campaign for WashcoMD Alerts.
- Hosted many events including the Juneteenth Ceremony, Flag Day Ceremony, project ribbon cuttings as well as additional community events throughout the year.
- Achieved the FY2026 goal of executing event plans for the 250th Anniversary Celebration. Successfully engaged with municipalities, museums, community organizations and citizens in planning the first ever July 4th celebration commemorating 250 years of America and Washington County. All planning efforts were completed in FY2026, and the events will be held in FY2027. Additionally, the department secured a $15,000 grant to support the celebration events.
- Hosted our second annual Emergency Preparedness Expo at the Public Safety Training Center, which attracted more than 1,200 attendees throughout the day and provided valuable emergency preparedness education and demonstrations to the community.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Total Website Views	1,492,771	1,500,000	1,507,200	1,514,434
Social Media Reach	741,835	1,050,328	1,407,439	1,885,968
Ice Cream Trail Participants	144	667	733	805
Press Releases Distributed	393	771	840	980
Email Subscribers	1,384 added	602 added	840 added	972 added

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	653,250	912,240	1,050,220	137,980	15.13%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**653,250**	**912,240**	**1,050,220**	**137,980**	**15.13%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	552,250	553,930	689,180	135,250	24.42%
Operating	101,000	358,310	360,280	1,970	0.55%
Capital Outlay	0	0	760	760	100.00%
Total	**653,250**	**912,240**	**1,050,220**	**137,980**	**15.13%**

Summary of Personnel Changes

- A Media Relations Specialist position was added in FY2027 due to the growing demand for timely and engaging public information.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
Director of Public Relations & Marketing	1	1	1	1	1	1
Public Relations Coordinator	1	1	1	1	1	1
Digital Marketing Specialist	1	1	1	1	1	1
Multimedia Specialist	1	1	1	1	1	1
Media Relations Specialist	1	0	0	0	0	0
Office Associate	1	1	1	0	0	0
Total	6	5	5	4	4	4

To download the Ice Cream Trail map, click on the map image. The PDF will open in a new window, where you can download or print it using the buttons in the top-right corner.

Budget and Finance - Department 10500

Contact: Kelcee Mace, Chief Financial Officer

Department Description/Function

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

Goals Fiscal Year 2027

- To protect the resources of the County through prudent fiscal management. *This is an ongoing goal for the department.*
- Implement GASB103 – Financial Reporting Model Improvements.
- Continue to work toward obtaining the Certificate of Achievement for Excellence in Financial Reporting from the GFOA.
- Research, assess, and possibly implement moving payments to vendors from checks to ACH.
- Evaluate alternative methods to collect payments such as adding an online portal for paying bills.
- Continue to update the Enterprise Fund rate models with the focus in FY2027 on the Solid Waste rate model.
- Develop a system for tracking and reporting overtime in compliance with new laws.
- Maintain the County’s current bond rating.

Accomplishments Fiscal Year 2026

- Met the FY2026 goal of earning the Government Finance Officers Association (GFOA) Distinguished Budget Award for the first time since 2020.
- Assisted in the implementation of Image Deposit Cash Letter resulting in accelerated check clearing, improved cash flow and reduced operating costs.
- Implemented lockbox services resulting in reduced mail and processing time, improved security and enhanced accuracy.
- Successfully added a new utility billing route of approximately 1,600 customers.
- Maintained the County’s bond rating from all three major agencies.
- Updated the Water Quality fund rate model.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Total Number of Vouchers Paid	27,878	27,586	27,665	27,735
Accounts Payable Checks Issued & Electronic Fund Transfers	11,256	11,604	11,625	11,685
Total Payroll Checks Issued & Electronic Fund Transfers	34,639	35,650	35,973	36,692
Number of Billings	45,287	47,232	52,948	55,065
Number of Department Budgets Managed	184	176	178	181
Total Budget Book Views on County Website*	N/A	N/A	2,075	2,250
Number of Budget Adjustments Processed	201	149	150	155

This was not tracked prior to FY2026.

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	2,567,160	2,698,530	3,019,800	321,270	11.91%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**2,567,160**	**2,698,530**	**3,019,800**	**321,270**	**11.91%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	2,470,100	2,610,730	2,926,540	315,810	12.10%
Operating	97,060	87,800	89,930	2,130	2.43%
Capital Outlay	0	0	3,330	3,330	100.00%
Total	**2,567,160**	**2,698,530**	**3,019,800**	**321,270**	**11.91%**

Summary of Personnel Changes

- A Software Support Specialist position was added in FY2027 to assist with the increasing demand on current software support staff as well as ensure sufficient time for knowledge transfer before the retirement of a long-tenured employee.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
Chief Financial Officer	1	1	1	1	1	1
Director of Budget and Finance	1	1	1	1	1	1
Deputy Director of Budget and Finance	1	1	1	1	1	1
Deputy Director - Software	1	1	1	1	1	1
Accounting Supervisor	1	1	1	1	1	1
Software Support Analyst	1	1	1	1	1	1
Senior Accountant	1	1	1	1	1	1
Payroll Manager	1	1	1	1	1	1
Accountant	2	2	2	1	1	1
Senior Budget Analyst	1	1	1	1	1	1
Software Support Specialist	1	0	0	0	0	0
Fiscal Analyst	1	1	1	1	1	1
Payroll Analyst	1	1	1	1	1	1
Accounts Payable Supervisor	1	1	1	1	1	1
Accounts Receivable Supervisor	1	1	1	1	1	1
Accounts Receivable Specialist	2	2	2	2	2	2
Accounts Payable Technician	2	2	2	2	2	2
Total	**20**	**19**	**19**	**18**	**18**	**18**

Independent Accounting & Audit - Department 10510

Contact: Kim Edlund

Department Description/Function

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

Key Data

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	75,000	70,000	70,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**75,000**	**70,000**	**70,000**	**0**	**0.00%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	75,000	70,000	70,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	**75,000**	**70,000**	**70,000**	**0**	**0.00%**

Procurement - Department 10520

Contact: Brandi Kentner

Department Description/Function

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

Goals Fiscal Year 2027

- Implement a Certificate of Insurance option within the electronic bidding system. *This was an FY2026 goal that was not met due to the need for additional staff training on the software.*
- Implement Contract Management within the new bidding software. *This was a FY2026 goal that could not be met due to the increased workload within the department.*
- Continue with cross training all staff for functions within the department to aid in times of need. *This began in FY2025 but will continue in FY2027 with the change in department senior staff.*
- Offer refresher sessions for all procurement-related functions for interested County users. *This is an ongoing goal for the department.*
- Continue to streamline all required forms and processes pertaining to the Office of Procurement.
- Have all staff members attend procurement-related enrichment and training classes when applicable. *This is an ongoing departmental goal.*
- Update all department job descriptions to more accurately explain current job responsibilities. *This was a FY2026 goal that could not be met due to increased departmental workload, and this will need to be completed with collaboration with the Human Resources department.*
- Update the Washington County Procurement Policy.

Accomplishments Fiscal Year 2026

- Met the FY2026 goal of fully implementing the online bidding system to allow for electronic submission only. We fully eliminated the process of manual submissions.
- Met the FY2026 goal to change the name of the department to Washington County Office of Procurement to more accurately describe the services provided by the department.
- The Procurement Specialist I attended procurement-related training classes and received his Certified Professional Public Buyer certification.
- Met the FY2026 goal of streamlining required forms being submitted to the Office of Procurement by creating and implementing several Laserfiche forms.
- Provided procurement-related refresher training during the month of March for county employees.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Purchase Orders Processed	1,375	1,332	1,335	1,350
Total Dollar Value of Purchase Orders/Contracts	$74,293,205	$45,252,991	$157,150,000	$120,000,000
Number of Change Orders Processed	249	274	200	200

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	708,630	719,220	763,620	44,400	6.17%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**708,630**	**719,220**	**763,620**	**44,400**	**6.17%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	656,580	671,410	712,440	41,030	6.11%
Operating	52,050	47,810	51,180	3,370	7.05%
Capital Outlay	0	0	0	0	0.00%
Total	**708,630**	**719,220**	**763,620**	**44,400**	**6.17%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Director of Procurement	1	1	1	1	1	1
Buyer	1	1	1	1	1	1
Procurement Specialist I	1	1	1	1	1	1
Procurement Specialist II	1	1	1	1	1	1
Procurement Technician	2	2	2	2	2	2
Total	6	6	6	6	6	6

Treasurer - Department 10530

Contact: R. Matthew Breeding

Department Description/Function

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

Goals Fiscal Year 2027

- To expand and modernize payment options to include additional digital methods. *Although the department was not able to add any new digital payment methods in FY2026, we will continue to work toward this goal. The modernization efforts must be coordinated with our partners in Budget and Finance to make certain they can integrate with current billing systems.*

Accomplishments Fiscal Year 2026

- Implemented the Image Cash Letter capture system for walk-in and mail-in payments which resulted in same day deposits and increased the daily earned interest.
- Implemented a lockbox system for mailed payments which will eliminate the need for two summer interns.
- Achieved 95.08% on-time compliance with Hotel Room tax collection. This is the highest rate at any time during the last four years.
- Authored the amendment to the Washington County Fallen Heroes Tax Credit to include Judicial Officers.
- Implemented and served as the coordinating department of the Judge Andrew F. Wilkinson Judicial Security/Privacy Act.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Tax Bills Processed	60,559	63,145	64,000	64,500
Number of Properties Sold at Tax Sale	261	259	231	220
Number of Tax Sale Properties Redeemed	203	99	85	80
Number of Tax Sale Properties Foreclosed on	9	7	7	6

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	541,160	572,770	609,260	36,490	6.37%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**541,160**	**572,770**	**609,260**	**36,490**	**6.37%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	489,700	517,930	556,580	38,650	7.46%
Operating	51,460	54,840	52,680	(2,160)	(3.94%)
Capital Outlay	0	0	0	0	0.00%
Total	**541,160**	**572,770**	**609,260**	**36,490**	**6.37%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Treasurer	1	1	1	1	1	1
Chief Deputy Treasurer	1	1	1	1	1	1
Deputy Treasurer	2	2	2	2	2	2
Accounts Receivable Technician	1	1	1	1	1	1
Total	**5**	**5**	**5**	**5**	**5**	**5**

County Attorney - Department 10600

Contact: Zachary Kieffer

Department Description/Function

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

Goals Fiscal Year 2027

- Implement 2026 legislative changes and present legislative initiatives for the 2027 General Assembly session.
- Prepare ordinances and revisions to ordinances as may be required in the best interests of the County. *This is an ongoing departmental goal.*
- Represent the County in litigation as required. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2026

- Served as legal counsel to the Police Accountability Board and the Administrative Charging Committee.
- Assisted in the document preparation that resulted in the preservation of 332 acres of land in Washington County.
- Assisted in the document preparation of Intergovernmental Resolutions that resulted in $10,669,183.20 of Procurement for Washington County.
- Participated in collective bargaining negotiations with three separate unions.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Public Information Requests Answered	80	472	640	650
Commissioner/Board/Commission Meetings Attended	37	36	26	26

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	1,261,780	1,261,270	1,348,390	87,120	6.91%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**1,261,780**	**1,261,270**	**1,348,390**	**87,120**	**6.91%**

Program Expenditures by Category	2025 Budget	2026 Budget	2024 Budget	$ Change	% Change
Wages and Benefits	934,250	934,150	1,024,430	90,280	9.66%
Operating	327,530	327,120	323,960	(3,160)	(0.97%)
Capital Outlay	0	0	0	0	0.00%
Total	**1,261,780**	**1,261,270**	**1,348,390**	**87,120**	**6.91%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
County Attorney	1	1	1	1	1	1
Deputy County Attorney	1	1	1	1	1	1
Assistant County Attorney	2	2	2	2	1	1
Legal Assistant	1	1	1	1	1	1
Legal Secretary	1	1	1	1	1	1
Total	6	6	6	6	5	5

Human Resources - Department 10700

Contact: Chip Rose

Department Description/Function

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

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

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

Goals Fiscal Year 2027

- Continue to review and update County policies and Employee Handbook.
- Adopt and incorporate revised Standard Operating Procedures (SOP) where applicable at the department level.
- Continue to review processes internally and externally, focusing on improved efficiency through automation, leveraging tools such as Laserfiche and/or implementation of a new Applicant Tracking System (ATS).
- Increased education of existing County benefits and programs for employees (e.g. pension/retirement, financial literacy, leadership training, benefits etc.).

Accomplishments Fiscal Year 2026

- Increased oversight/tracking of accidents and insurance processing through Laserfiche automation system.
- Supported contract negotiations for three collective bargaining agreements.
- Added the Roth savings plan option to our 457-retirement plan.
- Met the FY2026 goal of hiring two additional staff – HR Recruiter and HR technician.
- Employee Programs extended to cover boots/shoes for qualifying county employees.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Applications Received/Reviewed	1,409	2,198	2,320	2,950
Employment Announcements Issued	171	137	150	160
Number of Employees Hired	893	281	348	314
Number of Retirements/Separations	201	139	130	115
Percentage of Employee Turnover	15.10%	6.65%	6.65%	6.40%
Number of Worker's Compensation Claims	91	94	96	100
Number of Employee Training Events Held	15	17	17	17
Number of Auto Claims	52	48	55	50

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	1,565,880	1,732,760	1,910,880	178,120	10.28%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**1,565,880**	**1,732,760**	**1,910,880**	**178,120**	**10.28%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	1,237,080	1,316,720	1,440,010	123,290	9.36%
Operating	328,800	416,040	467,840	51,800	12.45%
Capital Outlay	0	0	3,030	3,030	100.00%
Total	**1,565,880**	**1,732,760**	**1,910,880**	**178,120**	**10.28%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Director of Human Resources	1	1	1	1	1	1
Deputy Director of Human Resources	1	1	1	1	1	1
Risk Management Coordinator	1	1	1	1	1	1
Safety Compliance/Training Coordinator	1	1	1	1	1	1
Retirement Coordinator	1	1	1	1	1	0
Benefits Coordinator	1	1	1	1	1	1
Human Resources Recruiter	1	1	1	1	1	1
HR Coordinator	1	1	1	1	1	1
HR Technician	2	2	2	2	1	1
Total	10	10	10	10	9	8

Information Technology - Department 11000

Contact: Joshua O'Neal

Department Description/Function

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

Goals Fiscal Year 2027

- Infrastructure Modernization
  - Complete replacement cycle of remaining aging desktops and laptops.
  - Continue server and storage modernization to improve resiliency and performance.
  - Expand Microsoft Intune device management and cloud-based administration capabilities.
  - Develop long-term infrastructure and replacement schedules for networking, storage and computer resources.
- Cybersecurity and Compliance
  - Increase employee completion rates for security awareness training.
  - Expand use of Multi-Factor Authentication and Conditional Access policies.
  - Continue alignment with NIST 800-53 cybersecurity best practices.
  - Evaluate opportunities for enhanced security monitoring and incident response capabilities.
- Customer Service Excellence
  - Maintain industry leading help-desk response times.
  - Continue proactive remediation of technology issues through monitoring and automation.
  - Expand service reporting and dashboard capabilities for department leadership.
  - Improve customer satisfaction through enhanced communication and service transparency.
- Digital Services and Automation
  - Expand Laserfiche forms and workflow automation throughout County government.
  - Identify additional manual processes suitable for automation.
  - Support AI and Microsoft Copilot adoption where appropriate and beneficial.
  - Continue expansion of online citizen-facing services.
- Workforce and Operational Sustainability
  - Continue staffing and workload analysis to ensure service levels remain sustainable.
  - Improve cross-training and knowledge sharing among IT staff.
  - Expand documentation and standard operating procedures.

- Evaluate future staffing needs based on County growth and increasing technology demands.

- Strategic Budget Management
  - Optimize software licensing and technology spending.
  - Pursue grant opportunities and alternative funding sources when available.
  - Support capital planning and technology lifecycle management initiatives.
  - Develop long-term technology replacement forecasting models.

Accomplishments Fiscal Year 2026

- Infrastructure Modernization
  - Replaced end-of-life desktops and laptops as part of the County's five-year replacement cycle
  - Completed Windows 11 upgrades and replacements in preparation for Microsoft's Windows 10 end-of-support deadline.
  - Expanded Microsoft Intune and Azure Virtual Desktop (AVD) management capabilities.
  - Continued modernization of virtual server infrastructure and storage systems.
- Cybersecurity and Risk Reduction
  - Expanded KnowBe4 Security Awareness Training across County departments.
  - Increased adoption of Multi-Factor Authentication (MFA) and strengthened account security controls.
  - Reduced cybersecurity risk through proactive patch management and vulnerability remediation.
  - Enhanced endpoint monitoring through ConnectWise Automate and Microsoft security tools.
- Customer Service and Operational Efficiency
  - Maintained help-desk response times averaging less than one hour despite staffing constraints.
  - Improved ticket planning and resolution performance through workflow improvements and proactive monitoring.
  - Expanded use of service dashboards and reporting metrics to improve visibility into departmental workloads and service performance.
  - Continued development of departmental workload and staffing analysis tool to support operational planning.
- Digital Transformation
  - Developed and implemented new Laserfiche Forms and workflows across multiple County departments.
  - Expanded electronic forms and document routing processes, reducing paper-based workflows.
  - Supported additional public-facing online services and internal automation initiatives.
- Policy and Governance
  - Updated technology purchasing, remote access, and security standards.
  - Continued development of IT standard operating procedures and documentation.
  - Strengthened governance surrounding software licensing, cloud services, and technology procurement.

- Strategic Planning and Financial Management
  - Managed technology expenditures while maintaining service levels despite budgetary pressures.
  - Evaluated software licensing and subscription costs to maximize value and reduce unnecessary spending.
  - Collaborated with departments on long-term technology planning and capital replacement initiatives.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
GIS - Public Data Orders Filled	N/A	N/A	69	N/A
GIS - Parcel & Zoning Map Views (Daily)	N/A	N/A	121	N/A
GIS - Parcel & Zoning Map Views (Yearly)	N/A	N/A	44,388	N/A
GIS – ARC Pro Use (Hours)	N/A	N/A	35,545	N/A
GIS - Apps (Content)	N/A	N/A	906	N/A
GIS - Apps (created or modified)	N/A	N/A	182	N/A
GIS - Survey (Logins)	N/A	N/A	17,418	N/A

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	4,404,480	4,657,290	5,405,520	748,230	16.07%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**4,404,480**	**4,657,290**	**5,405,520**	**748,230**	**16.07%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	1,621,730	1,844,040	2,188,800	344,760	18.70%
Operating	2,760,550	2,813,250	3,214,780	401,530	14.27%
Capital Outlay	22,200	0	1,940	1,940	100.00%
Total	**4,404,480**	**4,657,290**	**5,405,520**	**748,230**	**16.07%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
Chief Technical Officer	1	1	1	1	1	0
Director of Information Systems	1	1	1	1	1	1
Cloud & Virtualization Support Engineer	1	1	1	1	0	0
Senior Network Engineer	1	1	1	0	0	0
Deputy Director of Infrastructure/Operations	0	0	0	0	0	1
Deputy Director of Software	0	0	0	0	0	1
GIS Manager	1	1	1	1	1	1
Network Engineer III	0	0	0	0	0	1
Systems Engineer	1	1	1	1	1	0
Software Support Analyst	0	0	0	0	0	1
Technical Support Analyst III	1	1	1	1	1	1
GIS Administrator	1	1	1	1	1	1
Senior IT Services Specialist	1	1	1	1	1	1
Technical Support Analyst II	2	2	2	2	2	2
GIS Analyst	1	1	1	1	1	1
IT Training Specialist	1	1	1	1	1	1
Help Desk Support Analyst II	1	1	1	1	1	1
Web Application Specialist I	0	0	0	0	1	1
Technical Support Analyst I	0	0	0	0	0	0
Total	**14**	**14**	**14**	**13**	**13**	**15**

General Operations - Department 11200

Contact: Kimberly Edlund

Department Description/Function

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

Key Data

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	3,694,920	3,417,200	7,589,640	4,172,440	122.10%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**3,694,920**	**3,417,200**	**7,589,640**	**4,172,440**	**122.10%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	1,870,020	1,074,400	5,211,090	4,136,690	385.02%
Operating	1,824,900	2,342,800	2,378,550	35,750	1.53%
Capital Outlay	0	0	0	0	0.00%
Total	**3,694,920**	**3,417,200**	**7,589,640**	**4,172,440**	**122.10%**

Wireless Communications - Department 11540

Contact: Thomas Weber

Department Description/Function

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

Goals Fiscal Year 2027

- Replace wall mounted HVAC units at ten Washington County Communications shelters. The old units were last installed in 2006-2009. *This was an FY2025 goal but due to lengthy manufacturing delays that continue to be an issue, the project has been delayed but remains a top priority.*
- Complete a Microwave Dish antenna replacement on Quirauk Mountain emergency transmission radio tower which was damaged by falling ice.
- Complete a county-wide grid driven radio coverage test to verify contracted Motorola assured coverage as the final stage of the multi-year P25 radio system upgrade.
- Complete the installation of radio frequency combiner/multicoupler equipment in all ten emergency communication shelters. This equipment was identified as degraded during a Motorola site optimization maintenance evolution and new racks were procured on an expedited purchase order.
- Continue to replace batteries in Uninterruptible Power Supplies (UPS) at several emergency communications sites that had batteries that were five years old or older. *This is an ongoing departmental goal.*
- Add a second backup Mutual Aid Base radio and antenna at 33 W. Washington Street communications site for alternate communication to surrounding county dispatch centers.

Accomplishments Fiscal Year 2026

- Achieved the FY2026 goal of eight antenna replacements on Fairview MPT emergency transmission radio tower.
- Achieved the FY2026 goal of completing the integration of the new Motorola UHF GRV paging system county-wide. The new system now triggers fire station house sirens and allows fire/EMS users with new Unication G5 pagers to receive two-tone pages and voice announcements.
- Achieved the FY2026 goal of transferring ownership and staged a 130’ communication tower from the Washington County Board of Education to Wireless Communications for use at the future 911 Emergency Communications Center at 540 Western Maryland Parkway.
- Replaced backup batteries in Uninterruptible Power Supplies (UPS) at several emergency communications sites that had batteries that were five years old or older.
- Achieved the FY2026 goal of adding a second Microwave Backhaul link between 33 W. Washington Street and Quirauk Mountain communications sites for improved diverse radio system backhaul path.

- Completed the shut-down of backup and low band fire/EMS transmitter that has been in service since 1973.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Wireless Comm. P25 Radio Devices Maintained	2,503	2,503	2,532	2,550
Wireless P25 Radio Transmission Sites Maintained	10	10	10	10
Wireless Comm. Generators Maintained	9	9	9	9
FCC Licenses held by Washington County	49	49	22	22

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	1,632,130	1,691,800	2,065,740	373,940	22.10%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	66,400	69,200	70,810	1,610	2.33%
Total	**1,698,530**	**1,761,000**	**2,136,550**	**375,550**	**21.33%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	557,350	575,480	612,990	37,510	6.52%
Operating	1,141,180	1,185,520	1,523,560	338,040	28.51%
Capital Outlay	0	0	0	0	0.00%
Total	**1,698,530**	**1,761,000**	**2,136,550**	**375,550**	**21.33%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
Deputy Director - Wireless Communications	1	1	1	1	1	1
Wireless Communications Specialist	3	3	3	3	3	3
Communications Technician I	0	0	0	0	0	1
Total	4	4	4	4	4	5

Business & Economic Development - Department 12500 Contact: Jonathan Horowitz

Department Description/Function

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

Goals Fiscal Year 2027

- Encourage access to economic incentives for quality job creation and/or tax base enhancement. *This is an ongoing departmental goal.*
- Encourage existing neighborhoods to grow "in-place" keeping jobs close to where people live. *This is an ongoing departmental goal.*
- Collaborate with local educational institutions to coordinate training/skill requirements to meet the needs of local employers. *This is an ongoing departmental goal.*
- Collaborate with other agencies and institutions to identify programs and services to assist in the creation of new small businesses. *This is an ongoing departmental goal.*
- Expand marketing campaigns to include real estate listings, print ad in high-distributed periodicals utilized by our industry's decision makers and tangible collateral products that will leave lasting impressions with potential clients.
- Continue a collaborative recruitment strategy among businesses, stakeholders, non-profit organizations and government. *This is an ongoing departmental goal.*
- Design, develop and deliver a variety of informational workshops/seminars/webinars specifically within the agriculture industry.
- Assist companies in finding appropriate sites for expansion or relocation. *This is an ongoing departmental goal.*
- Strengthen programs which provide business development, information, and technical assistance. *This is an ongoing departmental goal.*
- Met the FY2026 goal of hiring a new Business Retention and Expansion Business Specialist. Will continue onboarding and professional development of this new employee.
- Manage fiscal challenges presented by the State legislature aggressively through the budget process.
- Seek a funding mechanism to begin a new strategic plan creation process.

Accomplishments Fiscal Year 2026

- Met the FY2026 goal of collaborating with local educational institutions to coordinate training to meet the needs of local employers which included the following events:
    - Partnered with Hagerstown Community College to host the Washington County Career Expo which attracted 1,577 attendees this year.
    - Used funding for Small Business Appreciation week to support the Hagerstown Spark Event with the Center for Business and Entrepreneurial Studies (CBES). This event provided workshops and presentations and hosted resource fairs for local entrepreneurs and small businesses.
- Continued the County commitment to promoting agricultural related business to include:

- Hosted another annual installment of the Ground Hog Day Celebration event. This event brings together over 350 attendees each year to celebrate local agriculture, food and community.
- Conducted 380 farm/agriculture site health visits. These visits are crucial in providing struggling businesses with assistance to overcome any obstacles to their expansion or retention as well as to provide the Board of County Commissioners with information needed for timely decision making.
- Developed and administered agriculture stabilization grant programs which included $100,000 Agriculture business grant.
- The Farm of the Year program was updated and judging criteria was strengthened.
  - Crown Stone Farm was recognized as the Washington County farm of the year but also named Maryland Century Farm which recognized them as the oldest known dairy farm in Washington County marking 100+ years of continuous family farming.

♦ Met the ongoing departmental goal of strengthening programs which provide business development, information and technical assistance by:
- Attended more than 80 business events including grand openings, ribbon cuttings and milestone celebrations and promoted these events on social media to draw attention to the businesses. This included major business anniversaries for Meinelschmidt and Pathfinder Distilleries.
- Assisted 134 small business clients and 32 prospective businesses that could potentially move in Washington County and create new jobs.
- Provided $11,400,208 in financial assistance through economic development incentives
- Partnered with Public Relations to complete the fifth annual Ice Cream Trail. The County partnered with 16 local businesses for sponsorships and had over 700 citizens participate.
- Centralized the community’s real estate listing with RESimpify contractual partnership
- Presented an opportunity to the Director of Public Works and HGR to explore the possibility of creating a “crew base shell facility” during the expansion of the HGR Terminal project. This could potentially attract an airline to establish a base crew at HGR which would provide additional job opportunities and revenue generation.

♦ Hosted/presented at several events to showcase Washington County businesses including:
- Exhibition booth at Maryland Association of Counties (MACo).
- MACo Taste of Maryland – successfully marketed a minority/women owned client in the HCC Culinary Incubator (Sweet Corn Puddin’) and a business owned by three young sisters (Little Bear Apiary).
- Legislative Day in Annapolis.
- Presented Washington County economic needs to the Governor’s Subcabinet on Economic Competitiveness.
- Marketed Washington County to over 6,000 company representatives at the largest Foreign Direct Investment (FDI) conference – SelectUSA to attract international businesses to invest in Washington County.

♦ Director of DBED completed significant professional development milestones:
- Hagerstown Community College curriculum “Management Bootcamp” program.
- Attained gold standard industry credentials – Certified Economic Developer (CecD) issued by The International Economic Development Council (IEDC).

♦ Executed Foreign Trade Zone marketing campaigns and creation of collateral.

  - Activated four FTZ users: Conair, Lenox, Stanley Black & Decker, Thermo Fisher (Frederick).
- DBED moved from a reactive stance to a more progressive proactive data driven approach by adding a powerful software subscription providing new capabilities offered to the community.
- Attained board position on Maryland Tech Council's Data Center Alliance advisory group to the State.
- Developing a three-county regional approach to the Entrepreneurial Ecosystem through Tri-County Council of Western MD.
- Deployed CoPilot AI assistant to the DBED team integrating AI into our workflows to streamline processes.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Business Financial Assistance	$8,399,656	$11,400,208	$10,260,184	$9,000,000
Prospective Businesses Assisted	130	234	270	240
Farm/Agriculture Visits	200	380	262	350
Office Calls/Walk-In Clients Assisted	460	786	720	700
Number of Business Events	80	73	84	70
Small Business Clients Advised	126	134	164	150

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	1,035,280	1,167,060	1,217,120	50,060	4.29%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	8,000	8,000	8,000	0	0.00%
Total	**1,043,280**	**1,175,060**	**1,225,120**	**50,060**	**4.26%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	847,000	967,370	1,026,260	58,890	0.00%
Operating	176,280	183,750	198,860	15,110	8.22%
Capital Outlay	20,000	23,940	0	(23,940)	(100.00)%
Total	**1,043,280**	**1,175,060**	**1,225,120**	**50,060**	**4.26%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
Director of Business Development	1	1	1	1	1	1
Business Specialist - Financial Programs	1	1	1	1	1	0
Business Leader	1	1	1	1	1	1
Business Specialist - Retention & Expansion	1	1	1	1	1	1
Agriculture Business Specialist	1	1	1	1	1	1
Business Support Specialist	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1
Total	**7**	**7**	**7**	**7**	**7**	**6**

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

Business and Economic Development Staff at Groundhog Day Event

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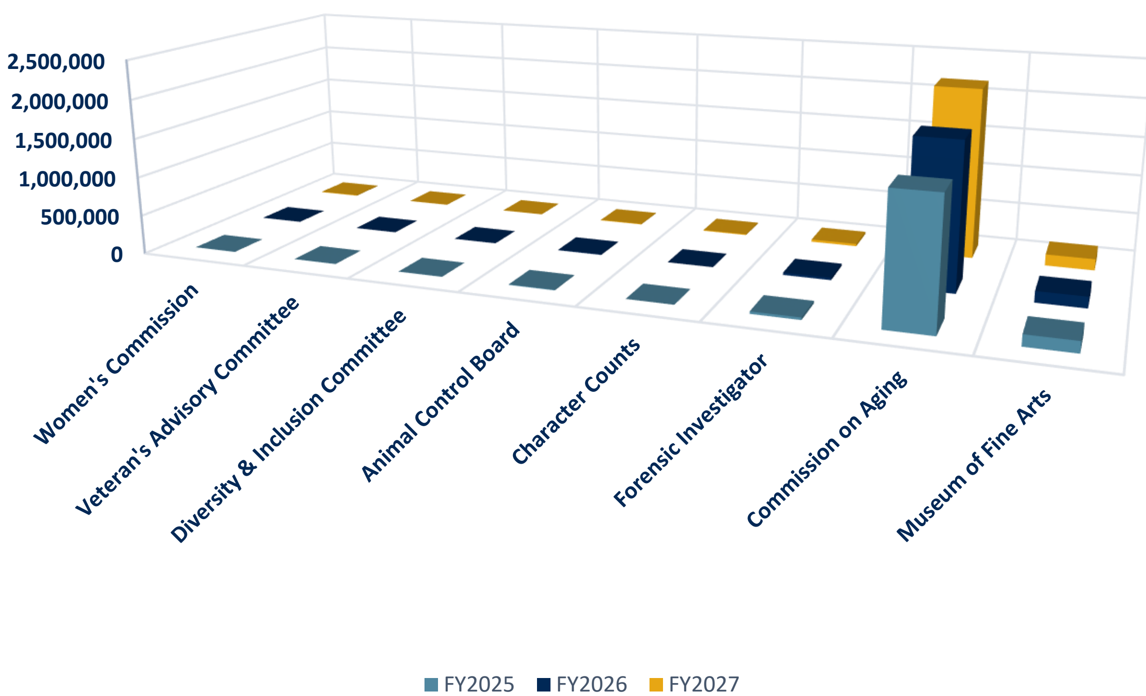
General Fund – Other Summary

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Women's Commission	2,000	2,000	7,000	5,000	250.00%
Veteran's Advisory Committee	2,000	2,000	2,000	0	0.00%
Diversity and Inclusion Committee	2,000	2,000	2,000	0	0.00%
Animal Control Board	7,200	7,200	7,200	0	0.00%
Character Counts	0	0	10,000	10,000	100.00%
Forensic Investigator	30,000	30,000	30,000	0	0.00%
Commission on Aging	1,604,580	1,854,580	2,176,260	321,680	17.35%
Museum of Fine Arts	140,000	142,000	143,500	1,500	1.06%
Total	**1,787,780**	**2,039,780**	**2,377,960**	**338,180**	**16.58%**

Budget Highlights:

- Includes full funding for the Commission on Aging.
- Establishes a cost center/department for funding Character Counts program each year. This previously was paid for out of the Board of County Commissioners Contingency Fund.



Women's Commission – Department 11000 **Contact: Dawn Marcus**

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

Department Description/Function

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

Goals Fiscal Year 2027

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

Accomplishments Fiscal Year 2026

- The Commission for Women partnered with TEDxHagerstown Women to recognize and celebrate the accomplishments of women by bringing a global platform to Western MD and highlighting local and regional speakers.
- The Commission was briefed by DHS and participated in an onsite tour of the Washington County Family Center to research and see solutions to the particular problems of women and girls in our community.
- Attended the state Maryland Legislative Agenda for Women (MLAW) Conference to promote the full and equal participation of women in government and society.
- Coordinated with Miss Washington County/Miss Western Maryland Scholarship Foundation, Inc. and received briefings from Miss and Teen titleholders to recognize the accomplishments of young women leaders.
- Hosted a "Galentine's" event in Williamsport gathering women across our community to serve as a source of information for women and to research and find solutions to the problems of women and girls in our community.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Events/Community Outreach Programs	35	35	35	35

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	2,000	2,000	7,000	5,000	250.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**2,000**	**2,000**	**7,000**	**5,000**	**250.00%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	2,000	2,000	7,000	5,000	250.00%
Capital Outlay	0	0	0	0	0.00%
Total	**2,000**	**2,000**	**7,000**	**5,000**	**250.00%**

Veteran's Advisory Committee – Department 11120

Contact: Dawn Marcus

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

Department Description/Function

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

Goals Fiscal Year 2027

- To have a Veteran's Advisory Committee member assigned to attend each of Washington County's Veteran Service Organization meetings to liaison any concerns, projects, ideas that may be of interest on a County level.
- Committee members will distribute the updated brochure at events and locations throughout the County to connect with and assist veterans.
- Creation of a web page to increase access to this information and to advise of events and services relevant to veterans throughout Washington County.
- Assist the Board of County Commissioners on advising how government can assist with providing resources to the veteran community. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2026

- The Committee held monthly meetings at various locations to include veteran organizations.
- The Committee rebranded their logo and reorganized the membership.
- The Committee presented enlistment cords and acknowledgement cards to the high school graduates who have enlisted in the US military for graduation.
- Members of the VAC will be participating in the County 250th Celebration event.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Outreach Events Attended	N/A	N/A	25	50
Brochures Distributed	1,000	N/A	1,000	1,500

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	0	2,000	2,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**0**	**2,000**	**2,000**	**0**	**0.00%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	0	2,000	2,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	**0**	**2,000**	**2,000**	**0**	**0.00%**

Veteran’s Memorial Wall at Marty Snook Park

Diversity and Inclusion Committee – Department 11140

Contact: Dawn Marcus

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

Department Description/Function

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

Goals Fiscal Year 2027

- Attend more community events to educate the community on diversity within the County.
- Bridge cultural diversity of all ethnic groups. *This is an ongoing departmental goal.*
- Advise the Board of County Commissioners annually on the status of the Committee.
- Formulation of an Excellence in Diversity award – Attitudes of America Award.

Accomplishments Fiscal Year 2026

- The Committee has successfully restructured and holds regular monthly meetings maintaining the necessary quorum.
- The Committee has created a virtual meeting platform via Zoom to allow for meetings during inclement weather.
- The Committee has attended multiple vendor events to educate the community in diversity.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Events/Community Outreach Programs	3	10	24	36

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	2,000	2,000	2,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**2,000**	**2,000**	**2,000**	**0**	**0.00%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	2,000	2,000	2,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	**2,000**	**2,000**	**2,000**	**0**	**0.00%**

Animal Control Board - Department 11150 Contact: Rebekah Gander

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

Department Description/Function

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

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Legal Services (total dollars spent)	N/A	$7,200	$7,200	$7,200

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	7,200	7,200	7,200	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**7,200**	**7,200**	**7,200**	**0**	**0.00%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	7,200	7,200	7,200	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	**7,200**	**7,200**	**7,200**	**0**	**0.00%**

Character Counts - Department 11160

Contact: Dawn Marcus

Character Counts is a non-profit program that focuses on building student's character skills and shaping a positive school culture.

Department Description/Function

The Character Counts program within Washington County Public Schools teaches students to follow six pillars of character in everyday life. The six pillars are: Trustworthiness; Respect; Responsibility; Fairness; Caring; and Citizenship.

Key Data

Programs/Services Provided	FY2024 Actual*	FY2025 Actual*	FY2026 Estimated*	FY2027 Projected
Recognition Luncheon for Students	N/A	N/A	N/A	1
Scholarships Presented to Students	N/A	N/A	N/A	1

**Information is not available since the department did not exist before FY2027.*

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	0	0	10,000	10,000	100.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**0**	**0**	**10,000**	**10,000**	**100.00%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	0	0	10,000	10,000	100.00%
Capital Outlay	0	0	0	0	0.00%
Total	**0**	**0**	**10,000**	**10,000**	**100.00%**

Character Counts Luncheon

Forensic Investigator – Department 11550 Contact: Dawn Marcus

The Maryland Department of Health appoints local forensic investigators to act on behalf of the Chief Medical Examiner to investigate sudden or unexplained deaths.

Department Description/Function

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

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Autopsies - Actual	378	374	375	380
Autopsies - Declined	167	151	150	155

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	30,000	30,000	30,000	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**30,000**	**30,000**	**30,000**	**0**	**0.00%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	30,000	30,000	30,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	**30,000**	**30,000**	**30,000**	**0**	**0.00%**

Commission on Aging – Department 93230 **Contact: Amy Olack**

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

Department Description/Function

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

Goals Fiscal Year 2027

- The COA will serve over 7,550 unduplicated persons through the 50+ programs offered.
- The COA will educate over 800 unduplicated persons through their educational offerings.
- The COA will provide over 34,000 meals to older adults through their home delivered meals and congregate site programs.
- Implement a new State Supporting Older Adults with Resources (SOAR) program.

Accomplishments Fiscal Year 2026

- Obtained over $450,000 in Medicare Part D prescription drug savings for older adults.
- Found over $1.4 million dollars in eligible benefits for clients.
- Partnered with Meritus Residency Program to offer education to caregivers caring for older adults experiencing dementia.
- Educated over 1,000 individuals through our PER4M programs with the focus on health promotion and prevention topics.

Senior Center - 535 East Franklin Street Hagerstown

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Unduplicated Persons Served	10,500	9,600	8,700	7,550
Number of Meals Served - Meals on Wheels	52,532	43,965	38,000	30,000

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	1,604,580	1,854,580	2,176,260	321,680	17.35%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**1,604,580**	**1,854,580**	**2,176,260**	**321,680**	**17.35%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	1,604,580	1,854,580	2,176,260	321,680	17.35%
Capital Outlay	0	0	0	0	0.00%
Total	**1,604,580**	**1,854,580**	**2,176,260**	**321,680**	**17.35%**

Museum of Fine Arts – Department 93300 **Contact: Sarah Hall**

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

Department Description/Function

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

Goals Fiscal Year 2027

- Continue building a compelling exhibition schedule, with a "banner" exhibition every 12-18 months to drive regional tourism and achieve the goal of becoming a Mid-Atlantic destination.
    - Plan 3-4 larger exhibitions annually and continue WCPS, Cumberland Valley Artists (CVA) and Cumberland Valley Photographers (CVP) exhibitions for a full schedule of 6-8 exhibitions annually.
    - Align exhibitions to drive tourism, increase earned income and donations, and support education initiatives.
    - Use the continued focus on American Art related to the 250th to celebrate the museum's 95th birthday.
    - This year, our exhibition schedule is particularly strong with *Alphonse Mucha: Master of Art Nouveau* expected to be our summer "blockbuster". We are projecting 152 visitors per day, with overall expected attendance of 18,850. We also expect our self-organized exhibition *American Animalier* to perform well and our exhibition of the work of Marc Brown, the beloved creator of the *Arthur* children's books to do exceptionally well. Other exhibitions planned for the year include:
        - *Founding Artists, Founding Movements: 250 Years of Art in the United States (*ongoing, permanent, planned three-year installation
        - *Kindred Spirits: Artists in the 10th Street Studio Building* (through January 3, 2027).
        - *Cumberland Valley Photographers* (June 20 – October 11)
        - *Alphonse Mucha: Master of Art Nouveau* (July 11 – November 1)
        - *Believe in Yourself: The Art of Marc Brown* (October 24 – February 22)
        - *American Animalier: The Relationship of Humankind and Animals 1750 to Today (self-organized, catalog produced)* (November 21 – April 18)
        - *Washington County Public Schools Exhibitions* (May 8 – May 30)
        - *Cumberland Valley Photographers* (Opens June 19th for FY28)
    - Key Activities – Programming that highlights and connects to the exhibition schedule
        - Community Days/Garden Nights - Continuing to connect our outdoor Garden Nights to exhibition ideas and themes, beginning with July's celebration of Belle Epoch Paris to launch our major summer exhibition *Alphonse Mucha: Master of Art Nouveau.*

        - Concerts
        - Lectures/Talks
        - Hands-on experiences
- Plans for Expansion
    - Key Activities:
        - Advance capital campaign to public phase
        - Contract architectural services for design development and construction documents for Phase 1, Key Street site
- Revamp/Clarify our membership structure
    - Key Activities
        - New membership brochure
        - Messaging
        - Continuing special experiences for benefactors
- Improve the Visitor Experience
    - Key Activities
        - Launch a new website
        - Continue our successful adaptive arts programming
        - Continued partnership with the City of Hagerstown on park-wide events like the Plein-Air Festival, Fall Fest, and the Tree Lighting
        - Consider more branded merchandise for the Museum store: t-shirts, sweatshirts, postcards
        - Continue special events for benefactors
- Professional Development for staff with memberships in key organizations and conference attendance budgeted for each full-time employee including:
    - Mid-Atlantic Association of Museums
    - American Alliance of Museums
    - Association of Art Museum Curators

Accomplishments Fiscal Year 2026

- *Frida Kahlo: Picturing an Icon* set a visitor's per day attendance record of 158. Overall attendance was 17,791 – 2,200 people more than we had projected and 23% more than the same time period the year before. During the approximate four months that the exhibition was open, the contributions in the donation box increased 137% and retail sales increased 84% compared to the same time period in 2024. The museum had over 467 students and teachers from eight schools visit in September 2025 for this exhibit. There were no school field trips in September 2024. We experienced 43% of typical online activity in one quarter. We received many, many positive reviews including: "*I have been to both Kahlo shows – this one in Hagerstown and the one in Richmond. Go see the Hagerstown show – it's free, no drive on 95 and frankly we learned much more from this intimate family album and its illumination captions. Bravo WCMFA!" (Laura A. Facebook comment).*
- Overall attendance for FY2026 is projected to be slightly higher than FY2025 with an approximate increase of three percent.
- We continue to implement new software to manage our collections database and our donors. The collections portion of this project has been underwritten by donor David Wright and includes high-res images suitable for scholars and researchers. This is an ongoing project that was substantially completed in FY2026 and will continue into FY2027. The database can be viewed by clicking this link or visiting: https://wcmfa.collection.veevartapp.com/search/singer

- Staff continued to work from a strong, compelling exhibition schedule to drive regional tourism and achieve the goal of becoming a Mid-Atlantic destination. Fiscal year 2026 exhibits included:
  - *Cumberland Valley Photographers* – attendance 14,715
  - *Frida Kahlo: Picturing an Icon* – attendance 17,791
  - *In Nature's Studio: Two Centuries of American Landscape Painting* – attendance 11,833
  - *Cumberland Valley Artists* – attendance 13,593
  - *The Scandinavian Home: Art and Identity 1880-1920* – attendance 14,891
  - *Washington County Public Schools exhibition* – still on exhibit at time of document preparation
- Created complementary programming to attract young adults and families
  - Key Activities
    - Evening/holiday hours and programs in December
    - Summer Garden Nights that are themed to connect to exhibitions (attendance for three garden nights was 908)
    - Frida Kahlo community night attendance was 151
    - Partnerships with the Washington County Free Library bookmobile visit and gallery reading hours
    - Continued support for the City of Hagerstown's Plein-Air Fest (attendance 325), Fall Fest (attendance 2,324) and Tree Lighting (attendance 470)
    - Our regular schedule of youth education:
      - The Saturday Morning Youth Program
      - Explore and Express Yourself for middle school
      - Teen open studio
      - Homeschool art class
      - Adaptive art classes
      - WCPS partnership for field trips
- Continued full-year program of benefactor events
- Hosted our third "December Fridays" with the museum providing festival holiday decorations and special programming. Kid's night attendance was 159 and Moonlight & Merriment attendance was 134.
- We have been working with our building committee on refining the scope of Phase 1 of our expansion and assessing costs. The capital campaign quiet phase continues and has raised about $7.4 million of the goal of $12 million. We have been focused on researching potential foundation support and have been working to secure Federal support through the Appalachian Regional Commission.
- At the time of this writing (May 2025), we are at 102% of our FY2026 operational funding goal with funds raised through event sponsorships, exhibition writing, Treasure Sale, Amazing Tablescapes, Art in Bloom and our annual fund.
- Improved professional museum safety and security procedures
  - A new full-time Manager of Safety and Security was employed
  - Security improvements were made to the Key Street property
  - Updates were made to procedures and operations
  - A Grant has been applied for to fund a new training program for security staff.

- For additional details on museum activities, please refer to our presentation to the County Commissioners on January 13, 2026, or click here ->

MFA Museum of Fine Arts WASHINGTON COUNTY

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Educational Programs Held	89	60	70	70
Number of New Exhibits	8	7	7	8
Number of Visitors to the Museum	45,654	41,982	43,243	46,000

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	140,000	142,000	143,500	1,500	1.06%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	140,000	142,000	143,500	1,500	1.06%

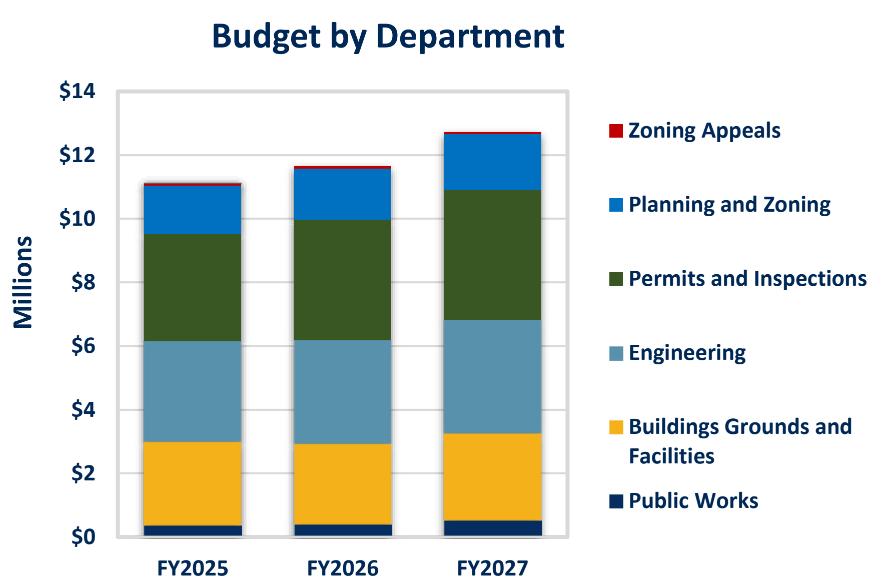
Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	140,000	142,000	143,500	1,500	1.06%
Capital Outlay	0	0	0	0	0.00%
Total	**140,000**	**142,000**	**143,500**	**1,500**	**1.06%**

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

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Public Works	357,530	386,420	515,950	129,530	33.52%
Buildings Grounds & Facilities	2,630,020	2,535,350	2,737,790	202,440	7.98%
Engineering	3,175,710	3,270,360	3,577,910	307,550	9.40%
Permits & Inspections	3,349,700	3,773,880	4,078,340	304,460	8.07%
Planning & Zoning	1,530,580	1,617,800	1,745,580	127,780	7.90%
Zoning Appeals	67,240	68,390	60,890	(7,500)	(10.97%)
Total	**11,110,780**	**11,652,200**	**12,716,460**	**1,064,260**	**9.13%**

Budget Highlights:

- 1% COLA and 2.5% step increase for employees.
- Decompression of the civilian salary scale.
- Several new/reclassified positions related to maintaining buildings/facilities.
- Increased operating expenses related to increased costs for software.
- Several capital outlay purchases including a vehicle each for Engineering and Permits and Inspections departments and an equipment trailer for Buildings, Grounds and Facilities.



Public Works

Contact: Andrew Eshleman

Department Description/Function

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

Goals Fiscal Year 2027

- Evaluate the efficiency of operation of division of departments to ensure cost effective services are provided. *This is an ongoing department goal.*
- Ensure that major capital improvement projects are designed and implemented on a timely basis. *This is an ongoing goal.*
- Submit building performance data for the State's Building Energy Performance Standards.
- Support the Transit Department in improving bus stops and route modifications.
- Support the Airport Department in efforts to secure funding for the replacement of the Air Traffic Control Tower and a new fuel farm.
- Secure a long-term lease of property for North County Regional Park.
- Complete many capital projects within the Division including:
    - Airport Terminal Expansion
    - MLK Gymnasium
    - County Office Building Roof Replacement
    - Elevator Modernization
    - Regional Park Trails
    - Antietam Creek Water Trail
    - Black Rock Golf Course Training Center

Accomplishments Fiscal Year 2026

- Secured capital grant funds for the design of a new Air Traffic Control Tower.
- Partnered with Catoctin Land Trust and a whole watershed grant program to fund Antietam Creek Water Trail projects.
- Designed and provided project management on multiple Public Works projects including:
    - MLK Gymnasium
    - Black Rock Golf Course Learning Center
    - Airport NW Utilities and Airpark Sign
    - Regional Park Trails
    - Antietam Creek Water Trail
    - Agricultural Center Pole Barn Building
- Secured $2.4 million for two Maryland Energy Administration Local Government Energy Modernization Grants.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Administer Program Open Space	$1,916,701	$686,847	$544,413	$1,077,378

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	357,530	386,420	515,950	129,530	33.52%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**357,530**	**386,420**	**515,950**	**129,530**	**33.52%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	341,760	372,490	499,310	126,820	34.05%
Operating	15,770	13,930	16,640	2,710	19.45%
Capital Outlay	0	0	0	0	0.00%
Total	**357,530**	**386,420**	**515,950**	**129,530**	**33.52%**

Summary of Personnel Changes

- Although the total number of positions did not change in FY2027, the Office Manager position was reclassified to a Facility Manager due to the level of expertise needed to manage facilities, work orders, energy management, building lease agreements, and contract maintenance services.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Director of Public Works	1	1	1	1	1	1
Facility Manager	1	0	0	0	0	0
Office Manager	0	1	1	1	1	1
Total	2	2	2	2	2	2

Buildings, Grounds & Facilities - Department 11910

Contact: Andrew Eshleman

Department Description/Function

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

Goals Fiscal Year 2027

- Start construction on the MLK Gymnasium renovations. *This is due to the achievement of the FY2026 goal of completing the plans for the renovation.*
- Support county government facility improvement and renovations requests including the newly acquired 540 Western Maryland Parkway building.
- Complete elevator modernization at the County Office Building and Circuit Courthouse.
- Design and construct a new maintenance storage building at Doub's Woods Park.

Accomplishments Fiscal Year 2026

- Constructed maintenance facility restrooms at Doub's Woods Park.
- Completed roof replacements at the Doub's Woods maintenance building.
- Partial roof replacement at 128 West Washington Street.
- Supported multiple office renovations.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Total Acres of County Land Maintained	520	520	520	520
Total Number of County Buildings Maintained	64	64	64	64
Total Number of County Parks Maintained	18	18	19	19

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	2,628,020	2,533,350	2,735,790	202,440	7.99%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	2,000	2,000	2,000	0	0.00%
Total	**2,630,020**	**2,535,350**	**2,737,790**	**202,440**	**7.98%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	2,217,650	2,123,150	2,307,530	184,380	8.68%
Operating	412,370	412,200	415,330	3,130	0.76%
Capital Outlay	0	0	14,930	14,930	100.00%
Total	**2,630,020**	**2,535,350**	**2,737,790**	**202,440**	**7.98%**

Summary of Personnel Changes

- A Maintenance Worker position was added in FY2027 to assist in managing the increased workload due to the addition of several new buildings in recent years with no increase in staff since 2001.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Deputy Director of Public Works - Buildings, Grounds & Facilities	1	1	1	1	1	1
Supervisor of Grounds & Facilities	1	1	1	1	1	1
Building Maintenance Supervisor	1	1	1	1	1	1
Maintenance Tradesworker	2	2	2	2	2	2
Equipment Operator Mechanic	2	2	2	2	2	2
Park/Playground Inspector & Equipment Operator	1	1	1	1	1	1
Maintenance Lead Worker - Parks	2	2	2	2	2	2
Senior Office Associate	1	1	1	1	1	1
Maintenance Lead Worker - Facilities	1	1	1	1	1	1
Maintenance Lead Worker - Buildings	1	1	1	1	1	1
Maintenance Worker - Facilities	2	1	1	1	1	1
Maintenance Worker -Parks	4	4	4	4	4	4
Total	**19**	**18**	**18**	**18**	**18**	**18**

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

Engineering - Department 11620

Contact: Scott Hobbs

Department Description/Function

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

Goals Fiscal Year 2027

- Complete construction on the following projects:
  - Professional Boulevard Phase III/IV
  - Public Safety Training Center Tactical Village Site Work
  - Kretsinger Road Culvert
  - Country Store Lane Culvert
  - Appletown Road Culvert
  - Showalter at Perini Avenue Intersection Improvements
  - Longmeadow Road at Paradise Church Road Intersection Improvements
- Start construction on the following projects:
  - Public Safety Training Center Tactical Village Buildings
  - Detention Center Renovation Phase I
  - 540 Western Maryland Parkway Renovation
  - Western Section Highway Department Fuel Center
  - Eastern Boulevard Widening Phase I
  - Crystal Falls Drive Bridge
  - Halfway Boulevard Bridges
- Complete the planning and design for the following projects:
  - Public Safety Training Center Tactical Village Buildings
  - Western Section Highway Department Fuel Center
  - Eastern Boulevard Widening Phase I
  - Crystal Falls Drive Bridge
  - Halfway Boulevard Bridges
  - Wright Road/Hopewell Road Realignment
  - Eastern Boulevard at Antietam Drive
  - Intersection/ADA Improvements
- Plan, design and manage stormwater projects to meet MS4 requirements
- Provide most effective means for maintenance and repair of roads, bridges and culverts

Accomplishments Fiscal Year 2026

- Completed construction on Halfway Boulevard Extended, Public Safety Training Center Tactical Village Burn Building, Stream Restoration at Smithsburg High School, Swope Road Culvert, Bowie Road Culvert, Remsburg Road Culvert, and Lanes Road Culvert.
- Completed major bridge inspections.
- Completed Pavement Condition Survey for Pavement Maintenance Program.
- Started construction on Kretsinger Road Culvert.
- Resurfaced 17 miles of road with asphalt overlay and 23 miles of chip seal applications.
- Completed designs for:
  - Public Safety Training Center Tactical Village/Burn Building and Site Work
  - Detention Center Renovation Phase I
  - Eastern Boulevard Widening Phase I
  - Showalter Road at Perini Avenue Intersection Improvements
  - Longmeadow Road at Paradise Church Road Intersection Improvements
  - Crystal Falls Drive Bridge

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Miles of Road Asphalt Overlay	10	16	17	19
Miles of Chip & Seal	30	23	23	25
Bridges Inspected (Major) - inspected every 2 years	93	N/A	95	N/A
Bridges Inspected (Minor) - inspected every 4 years	201	N/A	N/A	N/A
Plan Reviews - Grading, SWM, Traffic	1,091	977	1,000	1,000

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	3,050,610	3,145,360	3,452,910	307,550	9.78%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	125,100	125,000	125,000	0	0.00%
Total	**3,175,710**	**3,270,360**	**3,577,910**	**307,550**	**9.40%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	3,042,230	3,193,240	3,455,550	262,310	8.21%
Operating	76,480	77,120	87,360	10,240	13.28%
Capital Outlay	57,000	0	35,000	35,000	100.00%
Total	**3,175,710**	**3,270,360**	**3,577,910**	**307,550**	**9.40%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
Director of Engineering	1	1	1	1	1	1
Chief of Plan Review	1	1	1	1	1	1
Chief of Design	1	1	1	1	1	1
Chief Project Manager	1	1	1	1	1	1
Senior Architectural Project Manager	1	1	1	1	1	1
Civil Engineer	2	2	2	2	2	2
Structural Engineer	1	1	1	1	1	1
Transportation Engineer	1	1	1	1	1	1
Sr. Plan Review, Flood Plain Manager	1	1	1	1	1	1
Real Property Administrator	1	1	1	1	1	1
Plan Reviewer	1	1	1	1	1	1
Chief of Surveys	1	1	1	1	1	1
Project Manager	3	3	3	3	3	3
Survey Party Chief	1	1	1	1	1	1
GIS Analyst	1	1	1	1	1	1
Engineering Technician III	3	3	3	3	3	3
Technology Coordinator	0	0	0	0	0	1
Survey Technician	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
Total	**23**	**23**	**23**	**23**	**23**	**24**

Remsburg Road Culvert Replacement project

Permits and Inspections - Department 11630

Contact: Gregory Cartrette

Department Description/Function

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

Goals Fiscal Year 2027

- To maintain 24 hours or less response time to all inspection requests. *This is an ongoing departmental goal.*
- Continue to evaluate divisional policies/procedures for efficiency. *This is an ongoing departmental goal.*
- Maintain an in-house training program to provide specific training topics to permit technicians, inspectors and plans examiners as it relates to their responsibilities. *This is an ongoing departmental goal.*
- Participate in the Washington County Home Show to provide citizens with the opportunity to meet with staff in person to ask questions and receive informational brochures on various permitting items. *This is an ongoing departmental goal.*
- Conduct fire/life safety plan review and inspections to provide a high level of fire prevention services. We will educate Washington County residents and businesses on the importance of fire prevention. *This is an ongoing departmental goal.*
- Send out monthly press releases on the number of permits issued and inspections conducted.
- Start the review process of the 2024 Building Codes with the Building Codes Review Committee.

Accomplishments Fiscal Year 2026

- Maintained a 24–48-hour window of processing permits as they come in. Prior to FY2025 this time frame was up to two weeks.
- Held several meetings of the Building Code Board of Appeals on various appeals.
- Took over fire prevention from the State Fire Marshal within Permits and Inspections by adding the Washington County Office of Fire Marshal and adding a Fire Plans Examiner, Fire Inspector and Commercial Plans Examiner.
- Conducted a Fire Prevention education community outreach event.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Total Permits Issued	5,035	5,021	5,000	5,000
Total Inspections Conducted	28,688	31,577	30,000	30,000
Inspections per Inspector per Day	20-25	20-25	18-20	18-20

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	2,361,450	2,354,630	2,867,590	512,960	21.79%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	988,250	1,419,250	1,210,750	(208,500)	(14.69%)
Total	**3,349,700**	**3,773,880**	**4,078,340**	**304,460**	**8.07%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	3,193,680	3,599,870	3,928,510	328,640	9.13%
Operating	129,370	174,010	149,830	(24,180)	(13.90%)
Capital Outlay	26,650	0	0	0	0.00%
Total	**3,349,700**	**3,773,880**	**4,078,340**	**304,460**	**8.07%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Director of Permits and Inspections	1	1	1	1	1	1
Deputy Code Official	1	1	1	1	1	1
Chief of Permitting	1	1	1	1	1	1
Chief Building Inspector	1	1	1	1	1	1
Combination Inspector	1	1	1	1	1	1
Fire Plans Examiner/Inspector	1	1	1	0	0	0
Commercial Building Plans Examiner	1	1	1	0	0	0
Chief Site Inspector	1	1	1	1	1	1
Electrical Inspector I	2	2	2	2	2	2
Electrical Inspector II	1	1	1	1	1	1
Plumbing Inspector I	1	1	1	1	1	1
Plumbing Inspector II	1	1	1	1	1	1
Building Inspector I	2	2	2	2	2	3
Permits Systems Specialist	1	1	1	1	1	0
Plans Examiner II	2	2	2	2	2	2
Construction Inspector	5	5	5	5	5	5
Fire Inspector	1	1	1	0	0	0
Senior Office Associate	1	1	1	1	1	1
Permit Coordinator	1	1	1	1	1	1
Permits Technician I	4	4	4	4	4	4
Administrative Assistant	1	1	1	1	1	1
Total	**31**	**31**	**31**	**28**	**28**	**28**

Planning and Zoning - Department 10800

Contact: Alyssa Sabetto

Department Description/Function

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

Goals Fiscal Year 2027

- Complete the update of the Water and Sewerage Plan. *This began in FY2026 and is expected to be completed in FY2027.*
- Continue an address correction public awareness campaign and implement strategy in preparation for Next Generation 911. *This is an ongoing departmental goal.*
- Continue to maximize our land preservation efforts through various state and local programs. *This is an ongoing departmental goal.*
- Develop a historic restoration grant program.
- Advertise and select a consultant to begin the update to the Zoning Ordinance Modernization project. The primary goal is to update the ordinance and organize all principal, special exception and accessory uses into one user friendly chart.

Accomplishments Fiscal Year 2026

- Achieved the FY2026 goal of completing address correction process related to NextGen 911 in the Rohrersville Fire District. This brings the total to ten districts being completed out of 17.
- Permanent Land Preservation efforts in Washington County have surpassed 43,500 acres preserved through various land preservation programs.
- Developed a Memorandum of Agreement with Towns so that structures in the municipalities may take advantage of the updated historic tax credit program.
- Approved subdivision applications in the department creating 104 new lots of record.
- Approved 63 commercial site plans with a total gross building area of 2,158,875 square feet thereby advancing economic development efforts.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Subdivision Applications Reviewed	69	72	54	60
Number of Site Plans Reviewed	50	37	41	44
Number of Board of Zoning Appeals Applications	58	49	37	40
Number of Rezoning Applications	4	9	5	5
Planning Commission Public Meetings/Workshops	12	11	12	12
Historic District Commission Public Meetings	8	8	10	10
Agricultural Land Pres. Advisory Board Meetings	4	1	2	1
Right to Farm Board Meetings	1	0	0	1

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	1,386,380	1,456,200	1,578,980	122,780	8.43%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	144,200	161,600	166,600	5,000	3.09%
Total	**1,530,580**	**1,617,800**	**1,745,580**	**127,780**	**7.90%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	1,485,230	1,564,230	1,691,120	126,890	8.11%
Operating	45,350	53,570	54,460	890	1.66%
Capital Outlay	0	0	0	0	0.00%
Total	**1,530,580**	**1,617,800**	**1,745,580**	**127,780**	**7.90%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Planning and Zoning Director	1	1	1	1	1	1
Deputy Director Planning and Zoning	1	1	1	1	1	1
GIS Coordinator	1	1	1	1	1	1
Senior Office Associate	1	1	1	1	1	1
GIS Analyst	1	1	1	1	1	1
Comprehensive Planner	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
GIS Technician	1	1	1	1	1	1
Zoning Inspector	1	1	1	1	1	1
Senior Planner	1	1	1	1	1	1
Planner	2	2	2	2	2	2
Zoning Coordinator	1	1	1	1	1	1
Total	**13**	**13**	**13**	**13**	**13**	**13**

Zoning Appeals - Department 10810

Contact: Alyssa Sabetto

Department Description/Function

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

Goals Fiscal Year 2027

- Continue to process applications for variances, special exceptions, and administrative appeals. *This is an ongoing departmental goal.*
- Provide assistance to citizens in understanding zoning issues. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2026

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

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Board of Zoning Appeals Applications	58	49	37	40
Number of Public Meetings/Workshops	24	23	21	24

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	49,240	50,390	45,890	(4,500)	(8.93%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	18,000	18,000	15,000	(3,000)	(16.67%)
Total	**67,240**	**68,390**	**60,890**	**(7,500)**	**(10.97%)**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	26,640	26,640	26,640	0	0.00%
Operating	40,600	41,750	34,250	(7,500)	(17.96%)
Capital Outlay	0	0	0	0	0.00%
Total	**67,240**	**68,390**	**60,890**	**(7,500)**	**(10.97%)**

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General Fund – Parks and Recreation Summary

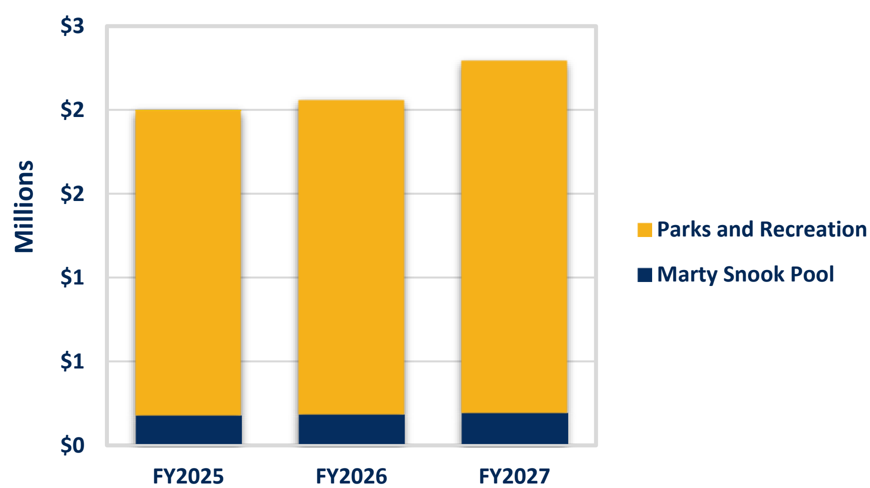
Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Martin L. Snook Pool	179,010	185,910	193,060	7,150	3.85%
Parks and Recreation	1,816,780	1,871,550	2,098,720	227,170	12.14%
Total	**1,995,790**	**2,057,460**	**2,291,780**	**234,320**	**11.39%**

Budget Highlights:

- 1% COLA and 2.5% step increase for employees.
- Decompression of the civilian salary scale.
- Continued to offer quality programs without significant increases in costs. *To see all that Parks and Recreation has to offer, visit https://www.washco-md.net/recreation-fitness/ or click the image to the right to access our registration page.*

PARKS & RECREATION
Washington County, Maryland

Budget by Department



Martin L. Snook Pool – Department 12000

Contact: Pam Boyd

Department Description/Function

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

Goals Fiscal Year 2027

- Successfully and safely operate the pool facility with adequate staffing to maximize swimming opportunities for the public. *This is an ongoing department goal.*
- Start designing a renovated pool building and facility.

Accomplishments Fiscal Year 2026

- Successfully staffed the pool to remain open for the public.
- Extended internet service to the facility and installed equipment for electronic payments.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Pool Visits (Paid Attendance - non-camp)	7,424	9,000	9,316	9,325
Number of Days in Full Operation	73	74	74	74
Number of Private Rentals	31	32	28	33
Number of Season Passes Sold	20	21	23	25

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	132,010	133,910	136,060	2,150	1.61%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	47,000	52,000	57,000	5,000	9.62%
Total	**179,010**	**185,910**	**193,060**	**7,150**	**3.85%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	137,590	142,470	150,520	8,050	5.65%
Operating	41,420	43,440	42,540	(900)	(2.07%)
Capital Outlay	0	0	0	0	0.00%
Total	**179,010**	**185,910**	**193,060**	**7,150**	**3.85%**

Parks and Recreation - Department 12200

Contact: Jaime Dick

Department Description/Function

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

Goals Fiscal Year 2027

- Expand seasonal park facility open hours based on staffing availability. *This is an ongoing departmental goal.*
- Start construction on the Regional Park Trail Network. *Design was completed in FY2026.*
- Start construction on the new Antietam Water Trail Park at Antietam Drive. *Design was completed in FY2026.*
- Complete the WCPS Tennis Court resurfacing.
- Install park entrance gates to Marty Snook, Pen Mar and Regional Parks.

Accomplishments Fiscal Year 2026

- Achieved the FY2026 goal of completing renovations at Woodland Way Park by replacing the playground.
- Increased participation at Community Recreation Centers.
- Completed County Park Tennis Court resurfacing.
- Achieved the FY2026 goal of executing a new WCPS Tennis Court Joint Use Agreement.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Recreation Reservations Received	3,150	2,261	2,301	2,500
Number of Pavilion Reservations	1,059	1,122	1,122	1,135
Number of Summer Camp Participants	1,138	1,501	1,550	1,600
Number of Recreation Programs	215	190	173	180

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	1,413,380	1,458,050	1,658,420	200,370	13.74%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	403,400	413,500	440,300	26,800	6.48%
Total	**1,816,780**	**1,871,550**	**2,098,720**	**227,170**	**12.14%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	1,644,960	1,699,100	1,898,400	199,300	11.73%
Operating	171,820	172,450	200,320	27,870	16.16%
Capital Outlay	0	0	0	0	0.00%
Total	**1,816,780**	**1,871,550**	**2,098,720**	**227,170**	**12.14%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Deputy Director Public Works - Parks & Recreation	1	1	1	1	1	1
Parks Supervisor	1	1	1	1	1	1
Recreation & Fitness Supervisor	1	1	1	1	1	1
Assistant Parks Supervisor	1	1	1	1	1	1
Recreation Program Coordinator	2	2	2	2	2	2
Senior Office Associate	2	2	2	2	2	2
Total	**8**	**8**	**8**	**8**	**8**	**8**

Playground Equipment at Pen Mar Park

Playground Equipment at Regional Park

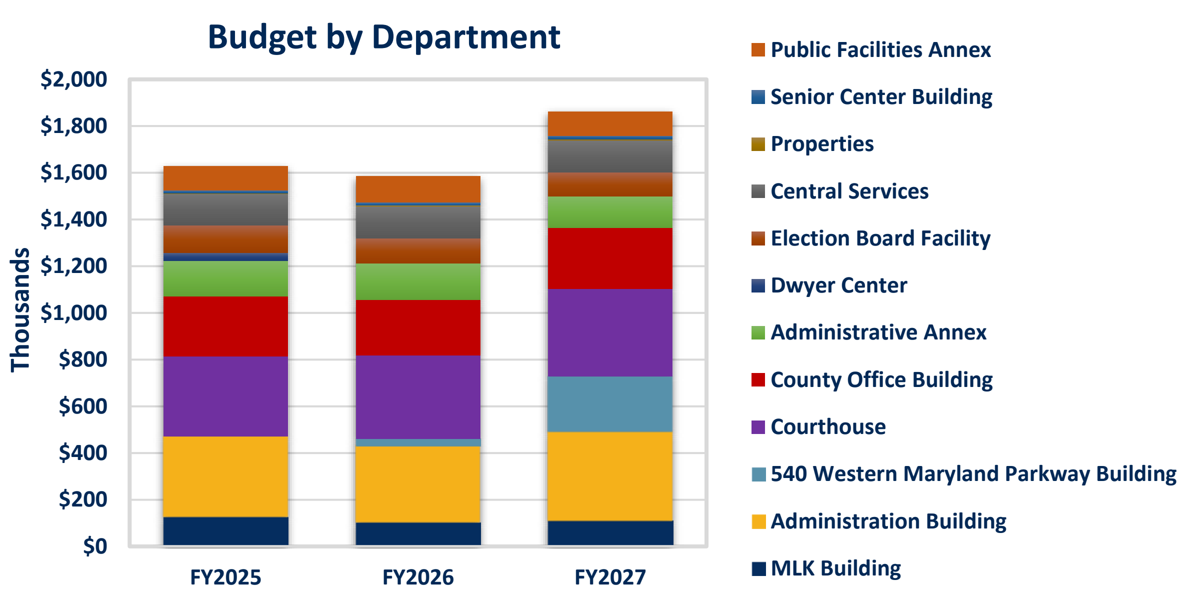
Tennis Court at Pleasant Valley Park

General Fund – Facilities Summary

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Martin Luther King Building	126,480	101,210	109,290	8,080	7.98%
Administration Building	343,880	330,910	381,430	50,520	15.27%
540 Western Maryland Parkway Bldg.	0	29,310	236,460	207,150	706.76%
Court House	343,880	355,630	374,450	18,820	5.29%
County Office Building	257,800	238,850	263,080	24,230	10.14%
Administrative Annex	150,600	156,180	134,750	(21,430)	(13.72%)
Dwyer Center	34,390	0	0	0	0.00%
Election Board Facility	118,040	107,270	102,200	(5,070)	(4.73%)
Central Services	135,400	136,290	138,210	1,920	1.41%
Properties	1,730	4,450	4,580	130	2.92%
Senior Center Building	12,210	12,210	14,410	2,200	18.02%
Public Facilities Annex	104,110	112,230	102,910	(9,320)	(8.30%)
Total	**1,628,520**	**1,584,540**	**1,861,770**	**277,230**	**17.50%**

Budget Highlights:

- 540 Western Maryland Parkway Building budget established for FY2027. This building will host the Patrol and 911 Communications departments once it is renovated.
- Other increases primarily related to utilities and contracted services for building maintenance.



Facilities – Departments 10900 - 11325

Contact: Andrew Eshleman

Department Description/Function

The Facilities Departments are responsible for the maintenance and operations of the following buildings:

- Martin Luther King Building
- Administration Building
- 540 Western MD Parkway Building (*New)*
- Court House
- County Office Building
- Administrative Annex
- Election Board Facility
- Central Services
- Properties
- Senior Center Building
- Public Facilities Annex

Goals Fiscal Year 2027

- Introduce an electronic work order and maintenance tracking system.
- Complete a County building energy usage audit on high consumption buildings.
- Start design on County Office Building system electrification and entrance modifications.
- Complete County Office Building roof replacement.
- Complete County Office Building and Court House Elevators modernization.
- Complete MLK Building Gymnasium Renovation and roof replacement projects.

Accomplishments Fiscal Year 2026

- Completed office renovations to the County Administration Building.
- Executed license agreements with MLK building tenants .

Martin Luther King Building

County Administration Building

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Service Contract Oversight	10	10	10	10
Courier Support	246	250	250	250

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	1,628,520	1,584,540	1,861,770	277,230	17.50%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**1,628,520**	**1,584,540**	**1,861,770**	**277,230**	**17.50%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	1,628,520	1,584,540	1,861,770	277,230	17.50%
Capital Outlay	0	0	0	0	0.00%
Total	**1,628,520**	**1,584,540**	**1,861,770**	**277,230**	**17.50%**

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Highway Fund Summary

Highway Division

Contact: Zane Rowe

The mission of the Washington County Highway Division is to provide a safe, well-maintained highway system that offers mobility and supports safe travel for all citizens

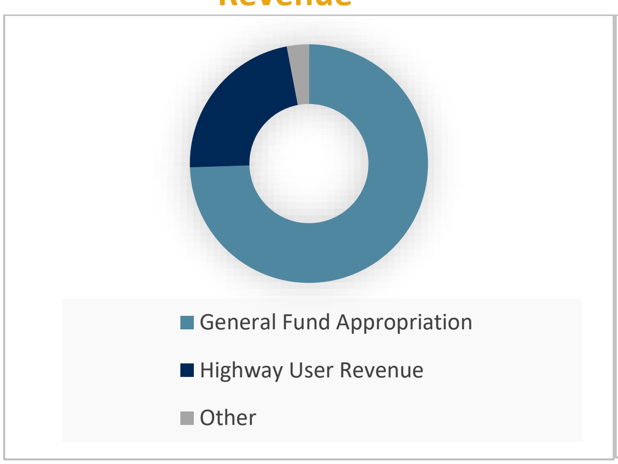
About the Division

The Highway Division consists of six departments: General Operations, Road Maintenance, Snow Removal, Storm Damage, Traffic Control and Fleet Management. Additional information about the Highway Division at https://www.washco-md.net/highways/

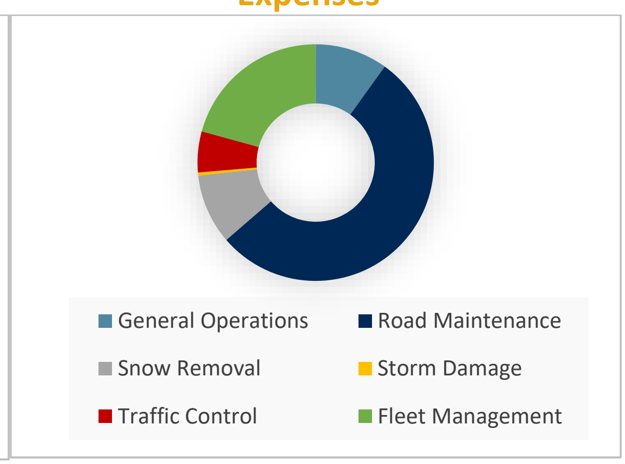
Budget Highlights

- Revenue needed to cover expenses comes from additional General Fund support. This is the major source of funding for the Highway due to reductions in Highway User Revenue.
- Increase in wages and benefits due to addition of one new position as well as the 1% COLA, 2.5% step, and civilian salary scale decompression.
- Operating expenses continue to increase due to rising cost of materials and frequency of more severe storms.

Revenue



Expenses



Highway Fund Revenues

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
404420 - Interest, Penalties & Fees	0	0	100	100	100.00%
420100 - Recycling Revenues	4,000	4,000	4,000	0	0.00%
490000 - Miscellaneous	10,000	10,000	10,000	0	0.00%
490010 - Gain or Loss on Sale of Asset	38,000	79,000	46,000	(33,000)	(41.77%)
490045 - Oper Transfer - General Fund	10,405,590	10,470,480	11,286,870	816,390	7.80%
496200 - Highway User Revenues	3,030,040	3,432,900	3,411,370	(21,530)	(0.63%)
499400 - Projects	30,000	30,000	25,000	(5,000)	(16.67%)
499410 - Street Lighting	37,000	37,000	37,000	0	0.00%
499420 - Fuel	324,480	279,340	290,280	10,940	3.92%
499430 - Guardrails	5,000	5,000	0	(5,000)	(100.00%)
499470 - Auto Repair	30,000	30,000	40,000	10,000	33.33%
Total Highway Revenue	**13,914,110**	**14,377,720**	**15,150,620**	**772,900**	**5.38%**

Highway Fund Expenditures

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
20010 - General Operations	1,563,500	1,505,410	1,504,490	(920)	(0.06%)
20020 - Road Maintenance	7,281,320	7,578,210	8,141,010	562,800	7.43%
20030 - Snow Removal	1,316,170	1,353,970	1,451,130	97,160	7.18%
20040 - Storm Damage	15,080	55,180	64,220	9,040	16.38%
20050 - Traffic Control	784,080	858,040	847,250	(10,790)	(1.26%)
20060 - Fleet Management	2,953,960	3,026,910	3,142,520	115,610	3.82%
Total	**13,914,110**	**14,377,720**	**15,150,620**	**772,900**	**5.38%**

Highway Fund - Departments 20010 - 20060

Department Description/Function

The Highway Department is responsible for the maintenance of the County's road system. This includes patching, resurfacing, stabilization of roads, keeping ditch lines clear of debris, roadside tree care and trimming, snow and ice removal, line striping, signal maintenance, and signing of County roads. Our Fleet Department also provides maintenance for County owned vehicles.

Goals Fiscal Year 2027

- Complete the Lanes Run Culvert.
- Complete the County Store Lane Culvert.
- Start the Western Highway Section fuel facility replacement and maintenance building expansion.
- Install a Camera Detection System at Hopewell Road and Edgewood Drive.

Accomplishments Fiscal Year 2026

- Met the FY2026 goal of replacing the Swope Road Bridge.
- Met the FY2026 goal of replacing the Bowie and Remsburg Road culverts.
- Met the FY2026 goal of starting an in-house winter maintenance brine treatment program by adding a brine pretreatment truck.
- Enhanced road maintenance and traffic control on roads affected by the US 40 Conococheague Creek bridge road closure.
- Removed debris at multiple stone arch bridges.
- Installed Camera Detection Systems at Crayton Boulevard and Massey Boulevard.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Salt Usage (Tons)	8,365	10,500	6,250	8,400
County Vehicles Maintained by Highway Department	320	320	320	320
Highway Sign Work Orders Processed	340	355	370	390
Miles of Roadside Mowing	859	875	885	890
Number of Work Requests Received	750	780	760	775

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	10,405,590	10,470,480	11,286,870	816,390	7.80%
Operating and Capital Grants	0	0	0	0	0.00%
Highway User Revenue	3,030,040	3,432,900	3,411,370	(21,530)	(0.63%)
Fees/Charges	478,480	474,340	452,380	(21,960)	(4.63%)
Total	**13,914,110**	**14,377,720**	**15,150,620**	**772,900**	**5.38%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	9,529,990	9,750,480	10,453,550	703,070	7.21%
Operating	4,367,120	4,559,100	4,623,770	64,670	1.42%
Capital Outlay	17,000	68,140	73,300	5,160	7.57%
Total	**13,914,110**	**14,377,720**	**15,150,620**	**772,900**	**5.38%**

Summary of Personnel Changes

- Assistant Section Supervisor position added in FY2027 to allow for two crews dedicated to maintenance and citizen complaints.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Deputy Director of Public Works - Highways	1	1	1	1	1	1
Supervisor of Operations, Highways	1	1	1	1	1	1
Fleet Manager	1	1	1	1	1	1
Assistant Fleet Manager	1	1	1	1	1	1
Section Supervisor	3	4	4	4	4	4
Supervisor Central Section	1	1	1	1	1	1
Traffic Control and Safety Supervisor	1	1	1	1	1	1
Construction Supervisor	1	0	0	0	0	0
Fleet Services Coordinator	1	1	1	1	1	1
Assistant Section Supervisor	4	3	3	3	3	3
Welder	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1
Equipment Operator III	12	12	12	12	12	12
Automotive Service Technician	5	5	5	5	5	5
Automotive Body/Paint Technician	1	1	1	1	1	1
Sign Mechanic	3	3	3	3	3	3
Lead Construction Specialist	1	1	1	1	1	1
Senior Office Associate	1	1	1	1	1	1
Crew Coordinator/Equip Operator II	1	1	1	1	1	1
Equipment Operator II	43	43	43	43	43	43
Equipment Operator I	3	3	3	3	3	3
Auto Services Assistant	1	1	1	1	1	1
Office Associate	1	1	1	1	1	1
Total	**89**	**88**	**88**	**88**	**88**	**88**

Other Governmental Funds Summary

Other Governmental Funds

Contact: Various

This section contains budget information for eleven smaller funds that account for the activities associated with each of the funds mentioned and are immaterial in nature.

Other Governmental Fund Revenues/Expenses by Fund*

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Cascade Town Centre	108,000	108,000	111,700	3,700	3.43%
Agricultural Education Fund	322,660	340,460	313,640	(26,820)	(7.88%)
Grant Management	660,730	1,414,470	1,837,130	422,660	29.88%
Inmate Welfare	630,310	738,650	843,720	105,070	14.22%
Gaming	2,136,000	2,339,210	2,336,000	(3,210)	(0.14%)
Hotel Rental Tax	2,000,000	2,000,000	2,500,000	500,000	25.00%
Land Preservation	3,869,530	2,848,670	2,152,600	(696,070)	(24.43%)
HEPMPO	811,750	808,340	807,680	(660)	(0.08%)
Emergency Services Billing	816,890	1,075,190	2,885,700	1,810,510	168.39%
Contraband	0	30,000	30,000	0	0.00%
Foreign Trade Zone	40,000	50,000	50,000	0	0.00%
Total Other Govt. Fund Budgets	**11,395,870**	**11,752,990**	**13,868,170**	**2,115,180**	**18.00%**

**Note – The revenues and expenses for these funds are balanced (equal to each other)*

Cascade Town Centre – Fund 22 – Department 22020

Contact – Andrew Eshleman

Department Description/Function

Cascade Town Centre Fund was created to foster development at the Fort Ritchie site. The County continues to support certain operational expenditures utilizing proceeds from the sale of the property.

Goals Fiscal Year 2027

- Complete the design for the Lake Royer Dam #70 sluice gate and spillway repairs.
- Continue to support the building and facility maintenance of the Fort Ritchie Community Center. *This is an ongoing departmental goal.*
- Start a bike and pedestrian facility plan for the lake and surrounding community destinations and trails.

Accomplishments Fiscal Year 2026

- Continued lake treatments.
- Successfully updated the Dam Emergency Action Plan.

Key Data

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	108,000	108,000	111,700	3,700	3.43%
Total	**108,000**	**108,000**	**111,700**	**3,700**	**3.43%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	108,000	108,000	111,700	3,700	3.43%
Capital Outlay	0	0	0	0	0.00%
Total	**108,000**	**108,000**	**111,700**	**3,700**	**3.43%**

Agricultural Education Center – Fund 23 – Departments 23010-23050

Contact – Andrew Eshleman

Department Description/Function

The Agricultural Education Center's function is to promote agricultural and recreational programs and activities which involve youth, the agriculture industry and the general public as well as educating the community on the Rural Heritage of the County. The site includes a multi-purpose building, four pole barns, horse show arena, tractor pull track, milking parlor, kennel club building, two pavilions, playground equipment, Washington County Services Extension offices, the Rural Heritage Museum, and a Heritage Village.

Goals Fiscal Year 2027

- Expand the utilization of the facility in the number of days used and total visitors. *This is an ongoing departmental goal.*
- Install a new perimeter fence and an improved parking overflow exit onto Keedysville Road.
- Install RV electrical hookups.
- Maintain the number of events hosted at the facility.
- Host the County's 250th Celebration.

Accomplishments Fiscal Year 2026

- Met the FY2026 goal of completing construction of a new pole barn building including sound system extension
- Met the FY2026 goal of supporting the Rural Heritage Museum in constructing a new pavilion.
- Installed new industrial ceiling fans in the multipurpose building.
- Installed air conditioning in the pull track press box.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Number of Events Hosted	56	200	200	205
Number of Facility Visitors	110,400	80,000	90,000	100,000
Number of Museum Visitors	2,500	2,700	3,000	3,000

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	255,760	254,430	200,000	(54,430)	(21.39%)
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges/Fund Balance	66,900	86,030	113,640	27,610	32.09%
Total	**322,660**	**340,460**	**313,640**	**(26,820)**	**(7.88%)**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	94,610	91,910	80,120	(11,790)	(12.83%)
Operating	228,050	245,230	222,340	(22,890)	(9.33%)
Capital Outlay	0	3,320	11,180	7,860	236.75%
Total	**322,660**	**340,460**	**313,640**	**(26,820)**	**(7.88%)**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY2027	FY2026 Adjusted	FY2026	FY2025 Adjusted	FY2025	FY2024
Facility Administrator	1	1	1	1	1	1
Total	**1**	**1**	**1**	**1**	**1**	**1**

Grant Management – Fund 24 – Departments 24010 – 24040 Contact – Maria Kramer

Department Description/Function

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

Goals Fiscal Year 2027

- Continue to effectively manage County grant funding with a goal of 100% compliance. *This is an ongoing departmental goal.*
- Update bylaws for the Local Management Board (LMB).
- Implementation of a strategic plan to guide the work of the LMB in setting direction for expansion of services and initiatives for youth and families in Washington County. *This work began in FY2026 and is expected to be implemented in FY2027.*
- Implementation of new grant management software to streamline grant application processes to provide grantees an easier and more positive experience when applying for county funding.

Accomplishments Fiscal Year 2026

- Successfully met the FY2026 goal of securing grant funding from the Children's Cabinet Interagency Funding to continue programs that impact Governor Moore's strategic goals for serving children and families.
- Effectively managed County grant funding with 100% compliance which met the FY2026 department goal.
- Began strategic planning process that when completed will guide the work of the LMB in setting direction for expansion of services and initiatives for youth and families in Washington County.
- Completed all monitoring and close out processes for outstanding State and Federal grants.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
State/Federal Grant Applications Processed	127	145	156	160

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	522,510	548,600	598,300	49,700	9.06%
Grants/Intergovernmental	138,020	863,880	1,209,020	345,140	39.95%
Fees/Charges/Fund Balance	200	1,990	29,810	27,820	1,397.99%
Total	**660,730**	**1,414,470**	**1,837,130**	**422,660**	**29.88%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	503,790	533,500	714,640	181,140	33.95%
Operating	156,940	880,970	1,122,490	241,520	27.42%
Capital Outlay	0	0	0	0	0.00%
Total	**660,730**	**1,414,470**	**1,837,130**	**422,660**	**29.88%**

Summary of Personnel Changes

- Midway through FY2026 the position of Opioid Restitution Fund Manager was created to provide oversight of fund allocation and ensure appropriate use of opioid settlement funds.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
Director	1	1	1	1	1	1
Senior Grant Manager	1	1	1	1	1	1
Grant Manager	1	1	1	1	1	1
Opioid Restitution Fund Manager	1	1	0	0	0	0
Grant Analyst	1	1	1	1	1	1
Total	5	5	4	4	4	4

Inmate Welfare – Fund 25 – Department 25010

Contact – Major Craig Rowe

Department Description/Function

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

Goals Fiscal Year 2027

- Review and evaluate the commissary revenues due to the FCC order eliminating any correctional facility from receiving commissions for inmate calling systems.

Accomplishments Fiscal Year 2026

- Replaced all mattresses facility wide.
- Replaced all blankets, sheets, towels and wash cloths for the population.
- Annual accounting audit by outside agency yielded no deficiencies.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Commissary Orders Filled	14,760	12,382	11,650	12,000
Average Commissary Order	$36.95	$39.20	$36.94	$37.00
Commissary Sales	$545,441	$485,336	$430,355	$444,000
Video Visits Conducted	23,131	29,485	20,450	21,000

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	630,310	738,650	843,720	105,070	14.22%
Total	**630,310**	**738,650**	**843,720**	**105,070**	**14.22%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	26,170	26,170	26,170	0	0.00%
Operating	604,140	712,480	812,310	99,830	14.01%
Capital Outlay	0	0	5,240	5,240	100.00%
Total	**630,310**	**738,650**	**843,720**	**105,070**	**14.22%**

Gaming – Fund 26 – Departments 26010 – 26020

Contact – Maria Kramer

Department Description/Function

The Office of Community Grant Management interprets, implements, and enforces State law, County rules and regulations as well as all policies governing tip jar and bingo gaming activity within Washington County. The Office has sole authority to approve or deny license requests. Also, compliance of gaming laws and regulations of non-profit clubs and for-profit taverns and restaurants is monitored. Responsibilities include the accurate collection and management of monies deposited into the Gaming Fund for distributions which are then allocated by an appointed seven-member panel to fire and rescue companies and local charities.

Goals Fiscal Year 2027

- Maintain 100% gaming regulation compliance through regular inspections and operator education. *This is an ongoing departmental goal.*
- Update best practices manual for the Gaming Department.
- Implement a more streamlined/updated process for gaming applications and revenue collection.

Accomplishments Fiscal Year 2026

- Met the FY2026 goal of maintaining 100% gaming regulation compliance through regular inspections and operator education.
- Met the FY2026 goal of educating new licensees on gaming regulations and ways to avoid non-compliance and violations.
- Provided cross-over training for staff in the office regarding State and County gaming regulations.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY 2027 Projected
Gaming Licenses Issued	172	173	173	172
Gaming Fund Disbursement	$2,414,286	$2,347,409	$2,383,000	$2,370,000

Category Funding Sources	2024 Budget	2025 Budget	2026 Budget	$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges/Fund Balance	2,136,000	2,339,210	2,336,000	(3,210)	(0.14%)
Total	**2,136,000**	**2,339,210**	**2,336,000**	**(3,210)**	**(0.14%)**

Program Expenditure by Category	2024 Budget	2025 Budget	2026 Budget	$ Change	% Change
Wages and Benefits	124,540	127,750	124,330	(3,420)	(2.68%)
Operating	2,011,460	2,211,460	2,211,670	210	0.01%
Capital Outlay	0	0	0	0	0.00%
Total	**2,136,000**	**2,339,210**	**2,336,000**	**(3,210)**	**(0.14%)**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Charitable Gaming Manager	1	1	1	1	1	1
Senior Office Associate	1	1	1	1	1	1
Total	**2**	**2**	**2**	**2**	**2**	**2**

Hotel Rental Tax – Fund 27 – Departments 27010 – 27030

Contact – Zane Garrett

Department Description/Function

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

Goals Fiscal Year 2027

- Continue publishing annual expenditure reports on the county website providing transparency for expenditures and any remaining unspent hotel rental funds previously allocated to Municipalities, the City of Hagerstown and the County. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2025

- Through June of 2026 significant use of funds includes payments of economic development grants to Jamison Door and various Farming Agricultural grants. Funding was also provided for the Washington County 250th Anniversary celebration among several other smaller distributions to 21 other organizations in support of Board of County Commissioner requests.

Key Data

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	2,000,000	2,000,000	2,500,000	500,000	25.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	0	0	0	0.00%
Total	**2,000,000**	**2,000,000**	**2,500,000**	**500,000**	**25.00%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	2,000,000	2,000,000	2,500,000	500,000	25.00%
Capital Outlay	0	0	0	0	0.00%
Total	**2,000,000**	**2,000,000**	**2,500,000**	**500,000**	**25.00%**

Land Preservation – Fund 28 – Departments 28010 – 28070

Contact – Chris Boggs

Department Description/Function

The Land Preservation Fund is used to account for programs related to agricultural land preservation easement programs. $400,000 of the revenues from the County Real Estate Transfer Tax is used to purchase permanent easements: half for the County Installment Payment Program (IPP) easements; half for the 60/40 match mechanism for the acquisition of Maryland Agricultural Land Preservation Program (MALPP) easements. The Agricultural Transfer Tax collected when properties convert from agricultural to non-agricultural use are split into two funds: the State Ag Transfer Tax portion, which must be used for MALPP easements, and the County Ag Transfer Tax portion, which may be used to leverage any of the County's land preservation programs. These programs enhance the viability of agriculture in the County. Administrative and Compliance funds from easement settlements are deposited into the Fund 28 account and have been used to pay for easement-related services when they are due prior to settlement, compensation for land preservation employees, and monitoring of conservation easements procured by the County. The Fund is used by several programs, including the Maryland Agricultural Land Preservation Program (MALPP), Rural Legacy Program (RLP), Conservation Reserve Enhancement Program (CREP), and Installment Payment Program (IPP).

Goals Fiscal Year 2027

- Continue to work towards achieving the goal of 50,000 permanently preserved acres. *This is an ongoing departmental goal.*
- Settle two Program Open Space – Stateside (POS-Stateside) easements. *Although the department intended to be able to start work on three POS easements in FY26, the Department of Natural Resources (DNR) elected to only do one. The department is optimistic that after the settlement of the first easement they will be able to settle multiple easements simultaneously.*
- Settle three Maryland Agricultural Land Preservation Foundation (MALPF) easements.
- Settle three Rural Legacy Program (RLP) easements.
- Settle two Conservation Reserve Enhancement Program (CREP) easements.
- Leverage State grant funding through land trust partnerships.

Accomplishments Fiscal Year 2026

- Surpassed 43,500 acres of permanently preserved land in the County.
- Met our FY2026 goal of settling our Small Acreage Next Generation Farmland Acquisition Project.
- Preserved two MALPF easements. *This was less than our FY2026 goal to preserve five easements due to State budget constraints. The State combined FY25 and FY26 into one budget cycle which resulted in a later than usual start to the easement acquisition process.*
- Completed expenditure of FY2025 RLP Grant and process RLA Grant agreement for FY2026.
- Preserved two RLP easements.
- Preserved one CREP easement. *Although the goal was to preserve three easements, only one landowner chose to proceed with the process.*
- Created a land trust partnership for future grant fund leveraging.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY 2027 Projected
Permanently Preserved Acres (Annual)	1,288	2,385	795	500
Permanently Preserved Acres (Total)	40,940	43,325	44,120	44,620
Percentage of County Permanently Preserved	13.69%	14.45%	14.76%	14.92%

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	23,100	65,360	98,680	33,320	50.98%
Grants/Intergovernmental	3,401,430	2,218,310	1,478,920	(739,390)	(33.33%)
Fees/Charges/Fund Balance	445,000	565,000	575,000	10,000	1.77%
Total	**3,869,530**	**2,848,670**	**2,152,600**	**(696,070)**	**(24.43%)**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	149,190	157,350	169,430	12,080	7.68%
Operating	3,720,340	2,691,320	1,983,170	(708,150)	(26.31%)
Capital Outlay	0	0	0	0	0.00%
Total	**3,869,530**	**2,848,670**	**2,152,600**	**(696,070)**	**(24.43%)**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY 2026 Adjusted	FY 2026	FY 2025 Adjusted	FY 2025	FY 2024
Rural Preservation Administrator	1	1	1	1	1	1
Total	1	1	1	1	1	1

HEPMPO – Fund 29 – Department 29010

Contact – Alyssa Sabetto

Department Description/Function

The Hagerstown/Eastern Panhandle Metropolitan Planning Organization (HEPMPO) is the Federal and State designated regional transportation planning body for the urbanized areas in Berkeley and Jefferson counties in West Virginia; Washington County, Maryland; portion of Franklin County, Pennsylvania; and a small portion of Frederick County, Virginia. The HEPMPO coordinates the federally mandated transportation planning process in the Hagerstown-MD-PA-VA Urban Area, a designation resulting from decennial census' since 1990. An important part of this planning process is the public's participation in developing short and long-term goals for the regional transportation system.

Goals Fiscal Year 2027

- Continue to support local government bodies in the application and implementation of grant applications such as Transportation Alternatives Program (TAP), Recreational Trails Program (RTP), Safe Routes to Schools (SRTS), Safe Streets and Roads for All (SS4A), Better Utilizing Investments to Leverage Development (BUILD) and Bridge Investment Program (BIP). *This is an ongoing departmental goal.*
- Complete the two-year process of updating the Long-Range Multi-Modal Transportation Plan.
- Complete two major planning efforts including developing a Regional Intersection Safety Study and updating the organization's website and documents to ensure compliance with the Rehabilitation Act.

Accomplishments Fiscal Year 2026

- Assisted the City of Hagerstown in the completion of a signal evaluation plan along Locust and Mulberry Streets.
- Successfully met our FY2026 goal of updating the Long-Range Multi-Modal Transportation Plan. *This will continue into FY2027.*
- Successfully began the process of submitting a BIP Planning Grant for the US522 Bridge in Hancock, supporting the Maryland Department of Transportation and West Virginia Department of Transportation.
- Partnered with the Maryland Department of Transportation and Washington County to secure a federal BUILD grant for the Washington County Transit Facility Expansion Project.
- Adopted a new 2027-2030 Transit Improvement Plan (TIP) and continued refinement of a new TIP tracking software including the public portal.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY 2027 Projected
Number of Committee/Council Meetings	10	10	10	10
Special Studies Conducted	5	6	3	2
Number of Grants Supported	5	6	8	10
Number of Public Meetings Hosted	6	6	6	6

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	6,770	6,930	6,890	(40)	(0.58%)
Grants/Intergovernmental	804,980	801,410	800,790	(620)	(0.08%)
Fees/Charges/Fund Balance	0	0	0	0	0.00%
Total	**811,750**	**808,340**	**807,680**	**(660)**	**(0.08%)**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	77,310	83,080	85,460	2,380	2.86%
Operating	734,440	721,260	722,220	960	0.13%
Capital Outlay	0	4,000	0	(4,000)	(100.00%)
Total	**811,750**	**808,340**	**807,680**	**(660)**	**(0.08%)**

Emergency Services Billing – Fund 50 – Departments 50010 – 50040

Contact – Darryl Brown

Department Description/Function

The function of the Emergency Services Billing fund is to track and bill for all services provided by EMS companies that entered into an agreement with the County to transfer all employees to the County and for the County to assume control for all billing from these companies. The following companies have successfully transitioned their employees and billing to the County:

- In FY2024 - Smithsburg EMS and Williamsport EMS
- In FY2025 - Hancock Rescue Squad
- In FY2026 - First Hose of Boonsboro to staff an ambulance in Rohrersville and Clear Spring EMS

Goals Fiscal Year 2027

- To cross train an additional staff member in Emergency Services Billing processes and procedures.
- To document the new procedures on Emergency Services Billing using the new billing company.

Accomplishments Fiscal Year 2026

- Incorporated two new companies into Emergency Services Billing Fund.
- Implemented third party collection agency for outstanding Emergency Services Billing.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY 2027 Projected
Billing Revenue	$604,310	$1,601,742	$3,060,900	$3,477,000
Number of calls	1,183	2,802	5,370	6,100

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	816,890	1,075,190	2,885,700	1,810,510	168.39%
Total	**816,890**	**1,075,190**	**2,885,700**	**1,810,510**	**168.39%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	83,210	82,090	89,100	7,010	8.54%
Operating	733,680	993,100	2,796,600	1,803,500	64.49%
Capital Outlay	0	0	0	0	0.00%
Total	**816,890**	**1,075,190**	**2,885,700**	**1,810,510**	**168.39%**

Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
EMS Billing Specialist	1	1	1	1	1	0
Total	**1**	**1**	**1**	**1**	**1**	**0**

Contraband – Fund 51 – Department 51010

Contact – Sheriff Brian Albert

Department Description/Function

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

Goals Fiscal Year 2027

- Improve community relationships by maintaining a presence on social media/other media avenues to obtain intelligence from community members.
- Maintain a presence within the community with a focus on street-level narcotics enforcements.

Accomplishments Fiscal Year 2026

- Over 250 narcotics investigations were completed, leading to 76 arrests for Controlled/Dangerous Substance (CDS) violations.
- During FY2026, Narcotics Task Force seized 34 firearms.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY 2027 Projected
Seized Cocaine	2.73 Kg	6.79 Kg	8.5 Kg	9 Kg
Seized Fentanyl	.62 Kg	1.54 Kg	1.5 Kg	1 Kg
Seized Firearms	37	24	40	40
Arrests	88	76	105	110

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	0	30,000	30,000	0	0.00%
Total	**0**	**30,000**	**30,000**	**0**	**0.00%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	0	30,000	30,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	**0**	**30,000**	**30,000**	**0**	**0.00%**

Foreign Trade Zone – Fund 52 – Department 52010

Contact – Jonathan Horowitz

Department Description/Function

The Department of Business and Economic Development (DBED) provides assistance to new and expanding businesses throughout Washington County. DBED interacts with a vast network of public, private, and non-profit organizations to address the business needs of the community, as well as attract new companies to the County. The Foreign Trade Zone fund was set up for revenue/expense accounts to run independently of DBED's departmental budget and is for use for this specific incentive program used to attract new businesses to the County. Foreign Trade Zones are designated areas within U.S borders where goods are not subject to customs duties or excise taxes. Foreign Trade Zone #255 located in Washington County is associated with the Baltimore Customs port of entry at the Port of Baltimore.

Goals Fiscal Year 2027

- Continue the professional development of our Foreign Trade Zone Administrator and succession planning cross-training. *This is an ongoing departmental goal.*
- Expand awareness of FTZ #255 by use of digital marketing, print advertising and marketing items. *This is an ongoing departmental goal.*
- Expand utilization of FTZ #255 for existing businesses who are subject to duties, customs or tariffs. *This is an ongoing departmental goal.*
- Continue to strengthen partnership with Frederick County Economic Development Organizations to expand FTZ #255 into Frederick. This partnership will allow Washington County to capture more activations in the FTZ which would allow the County to capture funding that would not normally be available to us.
- Activate one new FTZ user in each County (Washington and Frederick).

Accomplishments Fiscal Year 2026

- Activated the first Frederick County company which shows the strength of our partnership and will potentially increase users of the program.
- Activated our third Washington County business (Stanley Black and Decker).
- Created marketing items to promote the FTZ as well as a z-fold card with condensed information to hand out at events.
- Attended Select-USA – a Foreign Direct Investment Summit that took place in Washington D.C. and generated seven qualified leads which the department followed through with after attendance.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY 2027 Projected
Number of new FTZ businesses activated	2	1	1	2
Training Opportunities	12	20	20	20

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Grants/Intergovernmental	0	0	0	0	0.00%
Fees/Charges	40,000	50,000	50,000	0	0.00%
Total	**40,000**	**50,000**	**50,000**	**0**	**0.00%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	0	0	0	0	0.00%
Operating	40,000	50,000	50,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Total	**40,000**	**50,000**	**50,000**	**0**	**0.00%**

Click the image above if you are interested in more information about Foreign Trade Zone #255.

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Enterprise Funds Summary

Enterprise Funds **Contact: Various**

Enterprise funds are used to account for operations that are financed and operated like a private business where the intent is for the service to be self-sufficient, with all costs supported primarily by user charges.

Enterprise Fund Revenues/Expenses by Fund*

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Solid Waste	10,692,500	10,862,600	11,200,530	337,930	3.11%
Departments of Water Quality	22,856,220	24,794,870	26,028,470	1,233,600	4.98%
Transit	3,589,210	3,606,070	4,084,430	478,360	13.27%
Airport	3,715,420	4,025,830	4,962,340	936,510	23.26%
Golf Course	1,500,380	1,700,750	1,659,000	(41,750)	(2.45%)
Total Enterprise Fund Budgets	**42,353,730**	**44,990,120**	**47,934,770**	**2,944,650**	**6.55%**

**Note – The revenues and expenses for these funds are balanced (equal to each other)*

Solid Waste Fund Summary

Solid Waste Fund **Contact: David Mason**

The mission of the Solid Waste Fund is to provide effective solid waste management and recycling for the residents of Washington County while looking for new, innovative, cost effective and environmentally sound ways to conduct solid waste and recycling operations in the future.

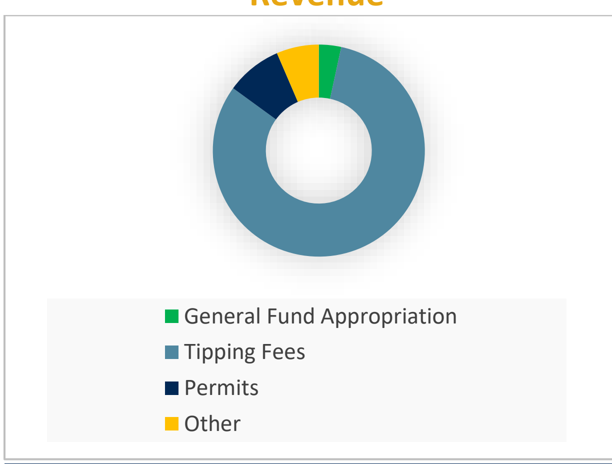
About the Division

The Solid Waste Division consists of nine departments: General Operations, Forty West Landfill, Composting, Resh Landfill, Rubble Landfill, Old City/County Landfill, Hancock, Transfer Stations, Recycling Operations. Additional information about the Solid Waste Division can be found at https://www.washco-md.net/solid-waste-recycling/

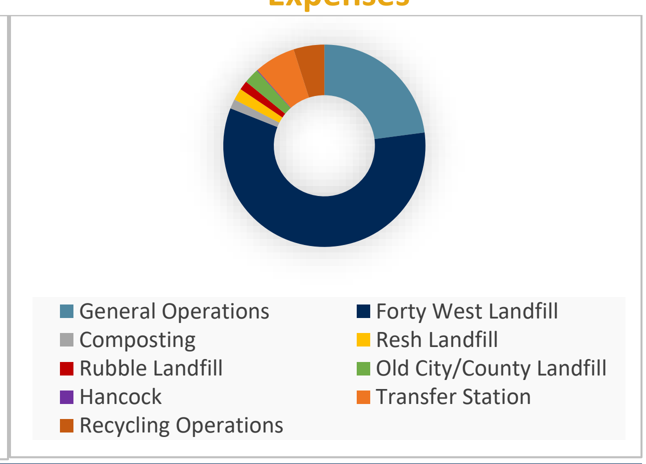
Budget Highlights

- Additional revenue due to increased permit and tipping fees based as well as an increase in interest earned on investments.
- Increased wages and benefits expenses are related to adding a new position, the 1% COLA and 2.5% step for employees as well as the civilian salary scale decompression. Increased operating expenses are related to increased monitoring costs and recycling programs.

Revenue



Expenses



Solid Waste Fund Revenues

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
404420 - Interest, Penalties & Fees	2,000	2,000	154,240	152,240	7,612.00%
421000 - Permit Fees	897,250	965,060	988,280	23,220	2.41%
421010 - Licensing Fee - Comm Haulers	1,100	1,100	1,100	0	0.00%
421035 - Tipping Fees - 40 West	9,120,180	9,321,630	9,462,600	140,970	1.51%
421040 - Mulch/Compost Taxable	34,500	28,500	30,000	1,500	5.26%
421050 - Mulch/Compost Non-Taxable	300	300	300	0	0.00%
490000 - Miscellaneous	100,000	100,000	100,000	0	0.00%
490045 - Oper Transfer - General Fund	487,170	394,010	394,010	0	0.00%
490100 - Recycling Fees	50,000	50,000	70,000	20,000	40.00%
Total Solid Waste Revenue	**10,692,500**	**10,862,600**	**11,200,530**	**337,930**	**3.11%**

Solid Waste Fund Expenditures

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
21010 - General Operations	2,116,030	2,265,070	2,565,280	300,210	13.25%
21020 - Forty West Landfill	6,291,810	6,290,840	6,510,830	219,990	3.50%
21025 - Composting	217,710	194,360	169,190	(25,170)	(12.95%)
21030 - Resh Landfill	204,240	205,500	212,800	7,300	3.55%
21040 - Rubble Landfill	174,850	195,350	163,450	(31,900)	(16.33%)
21050 - Old City/County Landfill	286,050	317,010	275,650	(41,360)	(13.05%)
21060 - Hancock	9,900	12,400	12,900	500	4.03%
21100 - Transfer Station	679,600	734,350	738,890	4,540	0.62%
21200 - Recycling Operations	712,310	647,720	551,540	(96,180)	(14.85%)
Total Solid Waste Fund Expenditures	**10,692,500**	**10,862,600**	**11,200,530**	**337,930**	**3.11%**

Solid Waste Fund - Departments 21010 - 21200

Department Description/Function

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

Goals Fiscal Year 2027

- Explore options to increase recycling to meet the proposed Maryland Department of Environment goals. *This is an ongoing departmental goal.*
- Start construction on the upgrades to the Dargan, Hancock, and Greensburg Transfer Stations.
- Begin design on the Leachate Pretreatment Facility at the 40 West Landfill.
- Begin Landfill Gas Collection system construction.
- Explore options to expand the compost program to include new state regulations. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2026

- Began construction of Cell 5.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY 2027 Projected
Waste Added to Landfill (Tons)	165,995	167,101	163,581	167,000
Recycled Tons	952	896	938	970
Transfer Tons	9,100	9,045	9,091	9,100
Compost/Mulch Tons	730	670	856	1,000

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	487,170	394,010	394,010	0	0.00%
Operating and Capital Grants	0	0	0	0	0.00%
Fees/Charges/Fund Balance	10,205,330	10,468,590	10,806,520	337,930	3.23%
Total	**10,692,500**	**10,862,600**	**11,200,530**	**337,930**	**3.11%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	3,229,630	3,301,250	3,600,650	299,400	9.07%
Operating	7,430,870	7,555,350	7,599,880	44,530	0.59%
Capital Outlay	32,000	6,000	0	(6,000)	(100.00%)
Total	**10,692,500**	**10,862,600**	**11,200,530**	**337,930**	**3.11%**

Summary of Personnel Changes

- A Safety Coordinator position was added in FY2027 to be responsible for the overall safety and compliance at the 40 West Landfill.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY2024
Deputy Director Solid Waste	1	1	1	1	1	1
Superintendent of Landfill Operations	1	1	1	1	1	1
Recycling/Operations Coordinator	1	1	1	1	1	1
Safety Coordinator	1	0	0	0	0	0
Solid Waste Equipment Operator	7	7	7	7	7	7
Auto Service Specialist	2	2	2	2	2	2
Administrative Assistant	1	1	1	1	1	1
Weigh Clerk	4	4	4	4	4	3
Senior Office Associate	1	1	1	1	1	1
Solid Waste Maintenance Worker	1	1	1	1	1	1
Landfill Attendant	4	4	4	4	4	4
Total	**24**	**23**	**23**	**23**	**23**	**22**

Water Quality Fund Summary

Water Quality Funds

Contact: Dave Mason

As a critical component of Washington County's infrastructure, the Department of Water Quality's mission is clear, to protect the environment and public health by providing safe, reliable, and cost-effective water and wastewater services in compliance with local, state, and federal regulations to the citizens of Washington County.

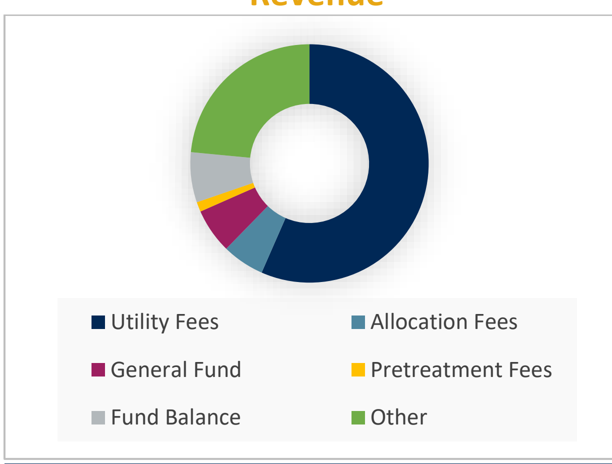
About the Division

The Division of Environmental Management is broken out into four separate funds that include a total of 27 departments. These four funds are Utility Administration, Water, Sewer, and Pretreatment. Additional information about the Water Quality Division can be found at: https://www.washco-md.net/water-quality/.

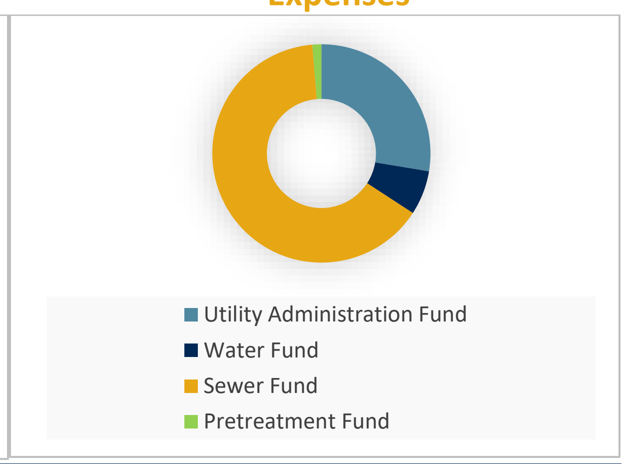
Budget Highlights

- Additional revenue due to a 5% increase in water rates and a 3.5% increase in sewer rates as well as an increase in connection fees to help offset the capital costs of water and sewer infrastructure.
- Increased wages expenses related to 1% COLA and 2.5% step and civilian salary scale decompression for employees as well as the addition of two new positions. Increased operating expenses are related to higher chemical and utility costs.

Revenue



Expenses



Water Quality Funds 40 - 43

Department Description/Function

The Water Quality Funds perform various functions:

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

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

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

Goals Fiscal Year 2027

- Begin construction of the expansion of the Mt. Aetna public water system. This project will improve reliability and fire protection.
- Complete the Enhanced Nutrient Remove/Capacity increase upgrade to the Smithsburg WwTP.
- Highfield water system improvements for increased water capacity and improved water distribution.
- Sewer line replacement at Fort Ritchie to reduce I&I and protect treatment plant capacity.
- Pump station upgrades to maintain infrastructure and provide efficient service.

Accomplishments Fiscal Year 2026

- Completed 90% of the design portion of the Mt. Aetna water expansion project. Construction is expected to begin in FY2027.
- Met the FY2026 goal of completing the Capacity Management Project.
- Completion of the Sharpsburg Water Meter vault and component replacement.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Tons of Trash Collected by the Street Sweeper	1,072	825	741	750
Customers Receiving County Water Service	1,384	1,384	1,438	1,450
Customers Receiving County Sewer Service	11,842	11,870	12,066	12,100

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	1,277,960	1,419,990	1,582,880	162,890	11.47%
Operating and Capital Grants	150,000	0	0	0	0.00%
Fund Balance Reserve	2,109,070	2,465,640	1,768,510	(697,130)	(28.27%)
Fees/Charges	19,319,190	20,909,240	22,677,080	1,767,840	8.45%
Total	**22,856,220**	**24,794,870**	**26,028,470**	**1,233,600**	**4.98%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	8,752,070	9,324,690	10,615,810	1,291,120	13.85%
Operating	13,925,370	15,337,720	15,247,580	(90,140)	(0.59%)
Capital Outlay	178,780	132,460	165,080	32,620	24.63%
Total	**22,856,220**	**24,794,870**	**26,028,470**	**1,233,600**	**4.98%**

Summary of Personnel Changes

- In FY2027 two new positions were added. A Stormwater Maintenance Technician to ensure continuous compliance with stormwater regulations and a Compliance Manager to assist in training/licensing of operators to ensure all aspects of treatment meet increasing regulations.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY2024
Director of Environmental Management	1	1	1	1	1	1
Deputy Dir. of Environmental Programs	1	1	0	0	0	0
Deputy Dir. of Water Quality Operations	1	1	1	1	1	1
Deputy Director of Engineering Services	1	1	1	1	1	1
Operations Superintendent	1	1	1	1	1	1
Collection Superintendent	1	1	1	1	1	1
Environmental Engineer	0	0	1	1	1	1
Chief of Lab Testing	1	1	1	1	1	1
Stormwater Mgmt. NPDES/MS4 Manager	1	1	1	1	1	1
Maintenance Superintendent	1	1	1	1	1	1
Water Quality Ops. Project Manager	1	1	1	1	1	1
Watershed Specialist	1	1	1	1	1	1
Compliance Manager	1	0	0	0	0	0
Treatment Plant Superintendent	6	6	6	6	6	6
Assistant Collection Superintendent	1	1	1	1	1	1
Pretreatment Manager	1	1	1	1	1	1
Distribution Systems Manager	1	1	1	1	1	1
Project Manager	1	1	1	1	1	1
Assistant Maintenance Superintendent	1	1	1	1	1	1
Chemist	1	1	1	1	1	1
Capacity Management/Engineer Technician II	1	1	1	1	1	1
Systems Mechanic III	1	1	1	1	1	1
Lab Technician III	1	1	1	1	1	1
Stormwater Technician	2	2	2	2	2	2
Senior Electrician	1	1	1	1	1	1
Senior Plant Operator	10	10	8	8	8	8
Electrician	2	2	2	2	2	2
Stormwater Management Inspector	1	1	1	1	1	1
Utilities Construction Inspector	1	1	1	1	1	1
Electronics Technician	1	1	1	1	1	1
Senior Collection Operator	9	9	8	8	8	8
Systems Mechanic II	1	1	2	2	2	2
Equipment Operator III	1	1	1	1	1	1

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY2024
Automotive Services Technician	1	1	1	1	1	1
Lab Technician II	2	2	2	2	2	2
Plant Operator	3	3	2	2	2	2
Skilled Trades worker	2	2	2	2	2	2
Systems Mechanic I	2	2	1	1	1	1
Allocations/Permit Specialist	1	1	1	1	1	1
Collection Operator Trainee	3	3	4	4	4	4
Stormwater Maintenance Tech.	1	0	0	0	0	0
Inventory Clerk/Equipment Operator	1	1	1	1	1	1
Senior Office Associate	1	1	1	1	1	1
Utility Worker II - CDL	1	1	1	1	1	1
Plant Operator Trainee	4	4	6	6	6	6
Distribution Systems Operator Trainee	0	0	1	1	1	1
Utility Worker II - No CDL	1	1	1	1	1	1
Utility Worker I	1	1	1	1	1	1
Total	**82**	**80**	**80**	**80**	**80**	**80**

Transit Fund Summary

Transit Fund **Contact: Shawn Harbaugh**

The Washington County Transit Department strives to improve mobility for all people, enhance quality of life and facilitate economic vitality. Total ridership averages over 516,000 passenger trips and all vehicles travel over 500,000 miles annually.

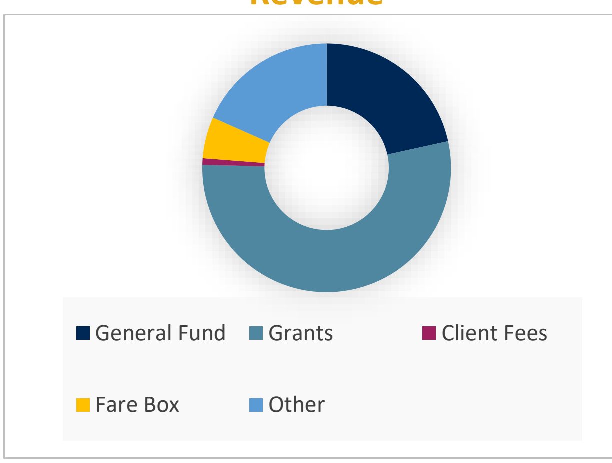
About the Division

The Transit Fund is broken out into two departments - Fixed Route Service and Ride Assistance. The urbanized fixed route service carries the majority of the County's ridership. Additional information about the Transit Division can be found at https://www.washco-md.net/transit/. For a copy of the WCT Route/Schedule Guide, click the image to the right ->

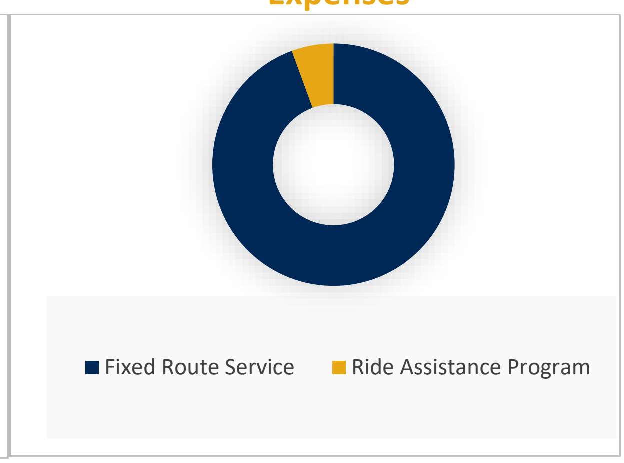
Budget Highlights

- Additional revenue due to interest investment income, increased fair box collection due to increased passenger volumes and additional support from the general fund.
- Increased wages and benefits expenses related to 1% COLA and 2.5% step for employees as well as the civilian salary scale decompression; the addition of two new positions and reclassifying part time bus drivers wages. Increased operating costs related to increased fleet insurance, building maintenance, and higher maintenance costs for the transit bus fleet.

Revenue



Expenses



Transit Fund Revenues

Category	2024 Budget	2025 Budget	2026 Budget	$ Change	% Change
44020 - Fixed Route Service					
444030 - Fare Box Collections	200,000	200,000	200,000	0	0.00%
444040 - Advertising	10,000	10,000	10,000	0	0.00%
444110 - ADA Client Fees	20,000	20,000	11,500	(8,500)	(42.50%)
444300 - DSS Program	109,000	109,000	109,000	0	0.00%
486120 - Reimbursed Expenses - STAP	30,750	30,750	30,750	0	00.00%
490045 - Oper Transfer - General Fund	1,003,570	853,550	514,580	(338,970)	(39.71%)
490090 - Fund Balance Reserve	0	446,590	698,520	251,930	56.41%
495100 - Operating - Federal Grants	1,282,710	1,442,780	1,509,640	66,860	4.63%
495110 - Operating - State Grants	251,860	251,860	297,870	46,010	18.27%
44030 - Ride Assistance Program					
444200 - STAP Program	146,920	146,920	146,920	0	0.00%
444210 - STAP Client Fees	30,000	30,000	30,000	0	0.00%
490045 - Oper Transfer - General Fund	48,970	47,760	47,290	(470)	(0.98%)
Total Transit Revenue	**3,133,780**	**3,589,210**	**3,606,070**	**16,860**	**0.47%**

Transit Fund Expenditures

Category	2024 Budget	2025 Budget	2026 Budget	$ Change	% Change
44020 - Fixed Route Service	2,907,890	3,356,810	3,381,860	25,050	0.75%
44030 - Ride Assistance Program	225,890	232,400	224,210	(8,190)	(3.52%)
Total Transit Expenses	**3,133,780**	**3,589,210**	**3,606,070**	**16,860**	**0.47%**

Transit Fund - Departments 44020 - 44030

Department Description/Function

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

Goals Fiscal Year 2027

- Install anti-loitering architecture and measurers at the Transfer Staton.
- Create an improved driver training program to improve safety and reduce accidents.
- Modify routes based on the Transit Development Plan short-term recommendations.
- Study system-wide bus stop locations to improve route efficiency and passenger safety.
- Start the process to streamline passenger fees and introduce mobile farebox collection methods.

Accomplishments Fiscal Year 2026

- Achieved the FY2026 goal of securing a $2.8 million design grant for the administrative and maintenance facility renovation and expansion.
- Conducted numerous outreach events exposing transit services to current and future riders.
- Secured capital funding to replace two heavy-duty transit busses as well as a para-transit bus.
- Completed a roof restoration project on the administration and maintenance facility.

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Ridership	409,855	402,047	414,108	420,000
Service Miles	530,400	481,001	474,426	473,438
Service Hours	39,200	32,529	32,740	32,675

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	901,310	561,870	915,750	353,880	62.98%
Operating and Capital Grants	1,694,640	1,807,510	1,937,620	130,110	7.20%
Fees/Charges	546,670	538,170	546,280	8,110	1.51%
Fund Balance	446,590	698,520	684,780	(13,740)	(1.97%)
Total	**3,589,210**	**3,606,070**	**4,084,430**	**478,360**	**13.27%**

Program Expenditure by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	2,753,890	2,805,770	3,184,370	378,600	13.49%
Operating	835,320	800,300	900,060	99,760	12.47%
Capital Outlay	0	0	0	0	0.00%
Total	**3,589,210**	**3,606,070**	**4,084,430**	**478,360**	**13.27%**

Summary of Personnel Changes

- Two positions were added in FY2027. A Safety and Training Coordinator to provide comprehensive in-house training to improve efficiency and reduce accidents and a Full-Time Bus Driver to provide stability for night shift service.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Director of Transit	1	1	1	1	1	1
Transit Operations Supervisor	1	1	1	1	1	1
Transit Fleet & Facility Manager	1	1	1	1	1	1
Transit Comms. and Outreach Manager	1	1	1	1	1	1
Safety and Training Coordinator	1	0	0	0	0	0
Transit Fleet Technician	2	2	2	2	2	2
Transit - Fiscal Technician	1	1	1	1	1	1
Transit Communications Specialist	2	2	2	2	2	2
Bus Operator	9	8	8	8	8	8
Transit Maintenance Worker - No CDL	1	1	1	1	1	1
Total	**20**	**18**	**18**	**18**	**18**	**18**

PASSIO GO!

How does it work?

- ☑ Download the Passio Go! Ap
- ☑ Enable "Locate Me" in the settings
- ☑ Select Washington County Transit as your agency
- ☑ See your bus arrival and departure

Airport Fund Summary

HAGERSTOWN REGIONAL AIRPORT
Washington County, MD

Airport Fund **Contact: Neil Doran**

Hagerstown Regional Airport is a business hub that provides passenger flights. It is home to a variety of businesses that provide services to the general public at the terminal and Airside services to the general aviation community.

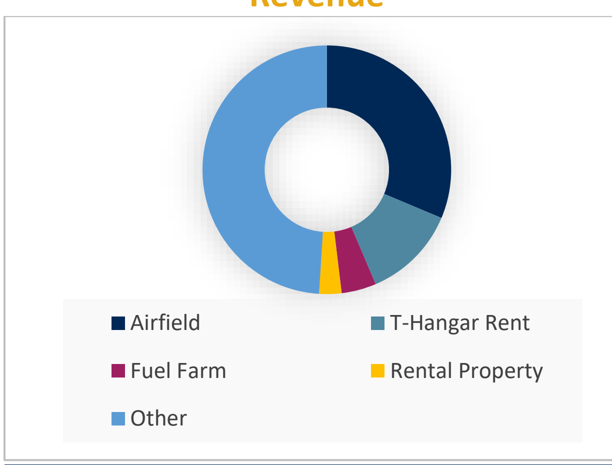
About the Division

The Airport Fund consists of five departments: General Operations, Maintenance, Facilities, Airport and Rescue Firefighting Services and Airline Services. Additional information about the Airport can be found at https://www.washco-md.net/hagerstown-regional-airport/.

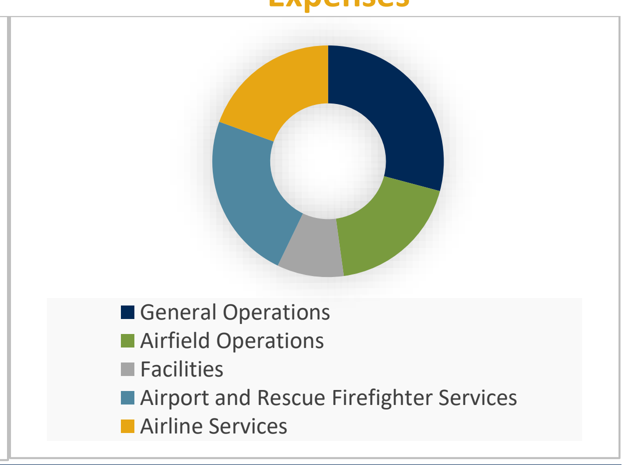
Budget Highlights

- Additional revenue due to increased airline activity and associated fees from the airline, car rental agency, terminal parking fees and snack bar sales.
- Increased expenses related to 1% COLA, 2.5% step and civilian salary decompression for employees, one new position, additional budget for part-time wages and for increased building and equipment maintenance.

Revenue



Expenses



Airport Fund Revenues

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
404400 - Interest Investment	0	0	40,000	40,000	100.00%
404420 - Interest, Penalties & Fees	0	0	3,830	3,830	100.00%
404520 - Rental - Other	236,690	161,050	144,320	(16,730)	(10.39%)
445020 - Landing Fees	56,900	81,100	72,200	(8,900)	(10.97%)
445025 - Airline Staffing Fee (CSA/GOA)	0	163,090	144,760	(18,330)	100.00%
445026 - Airline Fuel Uplift Fees	0	65,980	52,500	(13,480)	100.00%
445040 - Aircraft Parking Fees	2,500	1,800	3,600	1,800	100.00%
445050 - Rent - Corporate Hangars	1,071,770	1,138,370	1,269,540	131,170	11.52%
445110 - Light Box Advertising	0	2,400	19,200	16,800	100.00%
445120 - Concession Fees	155,000	271,360	228,330	(43,030)	(15.86%)
445130 - Snack Sales	50,000	142,090	169,170	27,080	19.06%
445150 - Rent- Terminals	43,940	50,000	50,670	670	1.34%
445160 - Terminal Vehicle Parking Fees	0	458,080	510,560	52,480	100.00%
4445210 - Rent - T-Hangars	570,180	588,440	607,480	19,040	3.24%
445240 - Fuel Flow Fees - Fuel Farm	75,090	126,690	105,440	(21,250)	(16.77%)
445241 - Airline Fuel Flow Fees	0	0	12,340	12,340	100.00%
445250 - Maintenance Fees - Fuel Farm	65,250	121,320	118,620	(2,700)	(2.23%)
486045 - Reimbursed Exp - Other	15,000	1,150	500	(650)	(56.52%)
4900000 - Miscellaneous	74,100	3,000	18,200	15,200	506.67%
490080 - Bad Check Fees	0	0	70	70	100.00%
490090 - Fund Balance Reserve	1,180,700	122,350	342,300	219,950	179.77%
491732 - Oper Transfer - Hotel Rental	50,000	50,000	50,000	0	0.00%
495000 - Operating Grants	6,900	50,000	0	(50,000)	(100.00%)
495100 - Operating - Federal Grants	16,300	0	0	0	0.00%
499420 - Fuel	100	600	400	(200)	(33.33%)
499500 - Contract Operations	45,000	426,960	998,310	571,350	133.82%
Total Airport Revenue	**3,715,420**	**4,025,830**	**4,962,340**	**936,510**	**23.26%**

Airport Fund Expenditures

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
45010 - General Operations	2,065,350	1,283,620	1,446,190	162,570	12.66%
45020 - Airfield Operations	683,090	726,000	927,070	201,070	27.70%
45040 - Facilities	267,830	418,960	463,070	44,110	10.53%
45080 - Airport and Rescue Firefighter Service	203,720	578,910	1,160,430	581,520	100.45%
45090 - Airline Services	495,430	1,018,340	965,580	(52,760)	(5.18%)
Total Airport Expenses	**3,715,420**	**4,025,830**	**4,962,340**	**936,510**	**23.26%**


Airport Fund - Departments 45010 - 45090

Department Description/Function

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

Goals Fiscal Year 2027

- To continue progress on multiple capital improvement projects including:
  - Terminal Eastside Expansion to increase to two simultaneous Narrowbody Gates in use
  - Runway Visibility Zone/Object Free Area Enhancements to include Old ARFF station demolition and fence relocations
  - Runway 02-20 pavement and lighting rehabilitations
  - Taxiway A and H pavement and lighting rehabilitations
  - T-Hangar taxi lane rehabilitations
- Complete the design for a Replacement Air Traffic Control Tower (ATCT) facility.
- Complete grant-funded marketing campaign including content creation and a refreshed website.
- Complete triennial Emergency Response Drill and FAA’s Part 139 annual certification inspection.

Accomplishments Fiscal Year 2026

- Achieved FY2026 goal of completing construction on multiple capital projects including:
  - Taxiway F rehabilitation
  - Runway 9-27 LED lighting and signage, pavement markings and rubber removal
  - Taxiway C Object Free Area (OFA)/West Apron improvements
  - Terminal roof and drainage repairs as well as security bollards
  - Expanded terminal ground vehicle parking capacity to 700-800 spaces
- Installed an interstate-visible digital billboard to help promote Airport businesses, available airline flights and provide additional revenue to maintain financial self-sufficiency.
- Updated the Airport Emergency Plan and Wildlife Hazard Assessments
- Airport Rescue and Firefighting Services department enhancements included the acquisition of a third airport fire truck and added two covered parking spaces on the North and West ends of Fire Station increasing storage capacity, protecting fire trucks and airline ground support equipment from the snow and rain extending their useful life.
- Acquired additional Airline Ground Support equipment to enable parking of two airliners simultaneously at the terminal, provide modest revenue streams and enhanced service to existing and potential future airlines. Equipment acquired includes:
  - Air Stairs
  - Lav Cart
  - Potable Water Cart
  - Ground Power Unit
  - Pushback Tractor

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Takeoffs and Landings	38,000	35,500	38,000	38,000
Passenger Enplanements and Deplanements	66,000	86,863	90,000	88,000
Airport Fire Department Calls Run (Reponses)	65	131	145	160
Airport Inspections Completed	730	730	730	730

Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	0	0	0	0	0.00%
Operating and Capital Grants	23,200	50,000	0	(50,000)	(100.00%)
Fees/Charges	2,511,520	3,853,480	4,620,040	766,560	19.89%
Fund Balance	1,180,700	122,350	342,300	219,950	179.77%
Total	**3,715,420**	**4,025,830**	**4,962,340**	**936,510**	**23.26%**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	1,529,700	2,283,360	3,097,120	813,760	35.64%
Operating	2,185,720	1,715,240	1,766,570	51,330	2.99%
Capital Outlay	0	27,230	98,650	71,420	262.28%
Total	**3,715,420**	**4,025,830**	**4,962,340**	**936,510**	**23.26%**

Groundbreaking of Terminal Expansion

Summary of Personnel Changes

- A Deputy Director position was added in FY2027 to provide support to the Airport Director in managing the daily functions of the Airport.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY 2024
Airport Director	1	1	1	1	1	1
Airport Deputy Director	1	0	0	0	0	0
Operations Manager	1	1	1	1	1	1
Airport Rescue & Firefighting Manager	1	1	1	1	1	1
Maintenance Supervisor	1	1	1	1	1	1
Facilities Manager/Firefighter	1	1	1	1	1	1
Equipment Operator/Firefighter	4	4	2	2	2	2
Airline Station Manager	1	1	0	0	0	0
Office Manager	1	1	1	0	1	0
Administrative Assistant	1	1	1	1	1	1
Maintenance and Equipment Operator	1	1	1	1	1	1
Airline Station Leader	0	0	1	1	1	1
Airline Lead Cross Utilized Agent	1	1	1	0	0	0
Office Associate	0	0	0	1	0	1
Total	**15**	**14**	**12**	**11**	**11**	**11**

HGR HAGERSTOWN REGIONAL AIRPORT
Washington County, MD

Golf Course Fund Summary

Golf Course Fund **Contact: Ryan Crabtree**

The Black Rock Golf Course is an 18-hole championship golf course offering a challenging and enjoyable experience for golfers of all levels. Black Rock also offers a fully-stocked pro shop with an oversized putting green, an indoor golf simulator, and a driving range with its own chipping green and sand trap.

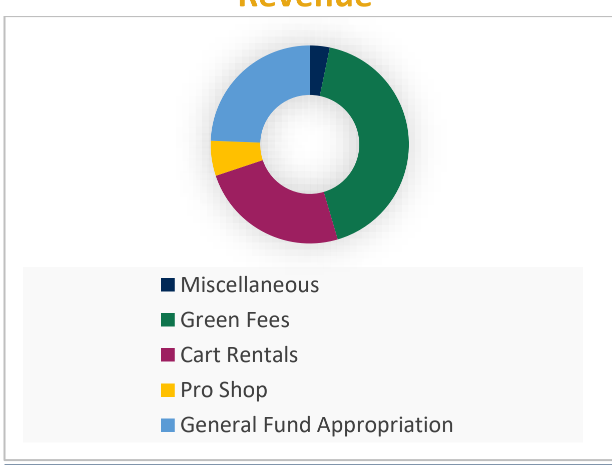
About the Division

The Golf Course Fund consists of four departments: General Operations, Club House Operations, Course Maintenance, and Restaurant Operations. Additional information about the Golf Course, or to book a tee-time, please visit https://www.washco-md.net/black-rock-golf-course/.

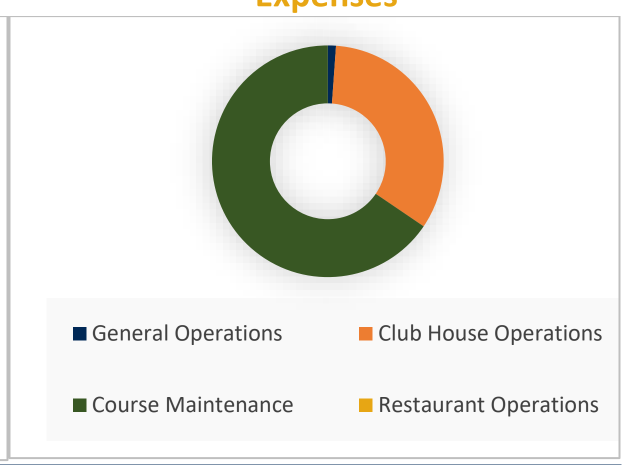
Budget Highlights

- Revenue decreased due to not using Fund Balance reserves to cover operations for FY2027.
- Although wages and benefits increased due to a 2.5% step and 1% COLA for employees, the increase was offset by the reduction in the CIP appropriation that was done in FY2026 for the Bunker Rehabilitation project.

Revenue



Expenses



Golf Course Fund Revenues

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
404400 - Interest - Investments	0	0	10,000	10,000	100.00%
404200 - Pavilion Fee	750	0	0	0	0.00%
404500 - Rental - Land	4,620	3,470	3,470	0	0.00%
404510 - Rental - Building	46,800	46,800	36,360	(10,440)	(22.31%)
446000 - Green Fees - 18 Holes	362,670	378,280	406,590	28,310	7.48%
446010 - Green Fees - 9 Holes	14,420	13,250	23,100	9,850	74.34%
446020 - Green Holes - Twilight	53,300	56,600	5,380	(51,220)	(90.49%)
446030 - Cart Rentals -18 Holes	377,550	449,240	345,860	(103,380)	(23.01%)
446040 - Cart Rentals - 9 Holes	40,680	70,980	59,410	(11,570)	(16.30%)
446050 - Cart Rentals - Twilight	11,700	16,110	0	(16,110)	(100.00%)
446060 - Frequent Player Card	173,790	230,570	248,850	18,280	7.93%
446070 - Driving Range	10,000	17,250	13,500	(3,750)	(21.74%)
446080 - Golf Simulator	6,650	6,730	2,640	(4,090)	(60.77%)
446100 - Pro-Shop Sales	86,000	109,700	95,000	(14,700)	(13.40%)
446210 - Soft Drink Sales	9,000	0	0	0	0.00%
446220 - Beer & Wine Sales	25,000	0	0	0	0.00%
446230 - Misc. Restaurant Sales	3,500	0	0	0	0.00%
446300 - Advertising - Hole Markers	500	1,000	1,000	0	0.00%
486065 - Reimbursed Exp - Other	0	0	1,200	1,200	100.00%
490045 - Oper Transfer - General Fund	112,930	97,280	404,840	307,560	316.16%
490090 - Fund Balance Reserve	158,820	201,790	0	(201,790)	(100.00%)
499420 - Fuel	1,700	1,700	1,800	100	5.88%
Total Golf Course Revenue	**1,500,380**	**1,700,750**	**1,659,000**	**(41,750)**	**(2.45%)**

Golf Course Fund Expenditures

Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
46010 - General Operations	61,010	155,920	18,680	(137,240)	(88.02%)
46020 - Club House Operations	475,560	517,420	553,530	36,110	6.98%
46030 - Course Maintenance	889,590	1,027,410	1,086,790	59,380	5.78%
46040 - Restaurant Operations	74,220	0	0	0	0.00%
Total Golf Course Expenses	**1,500,380**	**1,700,750**	**1,659,000**	**(41,750)**	**(2.45%)**

Golf Course Fund - Departments 46010 - 46040

Department Description/Function

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

Goals Fiscal Year 2027

- Complete the bunker rehabilitation project. *This has been a multi-year project that is expected to be completed in FY2027.*
- Construct a new learning center area and driving range improvement. *Design was completed in FY2026, and completion is anticipated in FY2027.*
- Support the Golf Board fundraising efforts and youth programs. *This is an ongoing departmental goal.*

Accomplishments Fiscal Year 2026

- Completed 2/3 of the bunker rehabilitation project.
- Cleared dead and encroachment trees to improve turfgrass health.
- The FY2026 goal of completing design on the new learning center and driving range was partially met. *The completion of the design and construction is expected to occur in FY2027.*

Key Data

Programs/Services Provided	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Projected
Rounds of Golf Played	29,500	30,360	31,000	31,000
Number of Golf Cart Rentals	27,500	26,325	26,000	26,000
Number of Golf Tournaments Held	35	34	33	31
Pro-Shop Sales (In $)	$85,000	$88,000	$80,000	$95,000

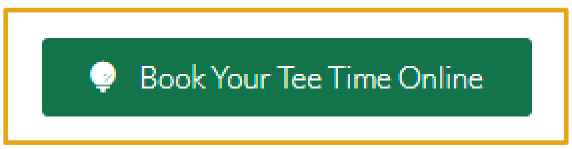
Category Funding Sources	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
General Fund Support	112,930	97,280	404,840	307,560	316.16%
Operating and Capital Grants	0	0	0	0	0.00%
Fees/Charges	1,228,630	1,401,680	1,254,160	(147,520)	(10.52%)
Fund Balance	158,820	201,790	0	(201,790)	2582.77%
Total	**1,500,380**	**1,700,750**	**1,659,000**	**(41,750)**	**(2.45%)**

Program Expenditures by Category	2025 Budget	2026 Budget	2027 Budget	$ Change	% Change
Wages and Benefits	937,580	1,011,040	1,072,470	61,430	6.08%
Operating	552,800	689,710	586,530	(103,180)	(14.96%)
Capital Outlay	10,000	0	0	0	0.00%
Total	**1,500,380**	**1,700,750**	**1,659,000**	**(41,750)**	**(2.45%)**

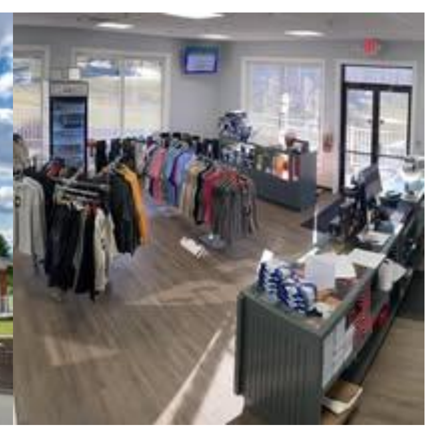
Summary of Personnel Changes

- No changes in FY2027.

Full Time Positions	FY 2027	FY2026 Adjusted	FY 2026	FY2025 Adjusted	FY 2025	FY2024
Golf Course Superintendent	1	1	1	1	1	1
Golf Course Manager	1	1	1	1	1	1
Assistant Golf Course Superintendent	1	1	1	1	1	1
Golf Course Mechanic	1	1	1	1	1	1
Golf Maintenance Worker	2	2	2	2	2	2
Total	**6**	**6**	**6**	**6**	**6**	**6**







Frequently Asked Questions

Q: Why does the County require cash reserves?

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

Q: What are the County's tax rates?

A:

Type	Rate	Basis	Last Tax Rate Change	If rates were increased by:	It would generate additional revenue of:
Real Estate	$0.928	$100 assessed value	2023	$0.01	$1,892,422
Income Tax	2.95%	Taxable Income	2023	0.01%	$419,302
Recordation Tax	$3.80	$500 value	N/A	N/A	N/A

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

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

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

A: The Constant Yield Tax Rate is the rate the County could set if it wanted to collect the same amount in property tax revenue as it had the previous year, after changes in property values are considered. In years when the assessed values of properties go up, the Constant Yield Rate is lower than the rate the Commissioners set. The current property tax rate is $.928, and the Constant Yield Rate is $0.8749.

Q: Why does the County issue debt?

A: Paying for needed infrastructure on a "cash" basis avoids interest costs associated with financing over several years. However, many large Capital Improvement budgets are too expensive to be paid from a single year's budget, making financing necessary. Additionally, a principle called "intergenerational equity" suggests having the costs of capital improvements benefiting the public over 15 or more years to be borne by future generations, and not entirely by the current taxpayer.

Contact Information

For additional information, please contact:

County Commissioners

John A. Barr, President	240-313-2205
Jeffrey A. Cline, Vice-President	240-313-2208
Randall E. Wagner	240-313-2207
Randal A. Leatherman	240-313-2209
Neil Parrott	240-313-2206

County Administrator

Michelle Gordon	240-313-2300

Chief Financial Officer

Kelcee Mace	240-313-2305

Additional financial documentation can be located online:

Budget Documents	
2027 Budget Document	Available online @ https://www.washco-md.net/budget-finance/financial-documents/
10 Year Capital Improvement Program	Available online @ https://www.washco-md.net/budget-finance/financial-documents/
Audited Financial Statements	Available online @ https://www.washco-md.net/budget-finance/financial-documents/
Official Statement for Bond Issue	Available online @ https://www.washco-md.net/budget-finance/financial-documents/

All the above documents are available in hard copy upon request by calling 240-313-2300 or by mail:

County Commissioners of Washington County
Department of Budget and Finance
100 West Washington Street Room 3100
Hagerstown, MD 21740

Glossary of Terms

Accrual Basis of Accounting: Method of accounting that recognizes the financial effect of transactions when they occur regardless of the timing of related cash flows.

Appropriation: An authorization granted by the County Commissioners to make expenditures and to incur obligations for purposes specified in the appropriation resolution.

Assessable Base: The total value of real and personal property in the County for the purposes of taxation. The State Department of Assessments and Taxation determines assessable base.

Assessed Value: The valuation established for individual real estate or other property by the State for purposes of taxation. The assessment for real property is currently established at 100% of market value.

Assessment: The process of making the official valuation of property for purposes of taxation.

Assigned Fund Balance: A classification of fund balance in governmental-type funds to indicate net resources of the fund that the government intends for a specific purpose. Assigned resources differ from committed in that constraints imposed on assigned resources are more easily modified or removed. For governmental funds other than the General Fund, this is the category for all (positive) residual fund balances.

Audit: An annual examination of all County financial documents, records, and reports along with a review of all accounting practices and procedures by an independent auditing firm.

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.

Budget: A complete plan of financial operations for a given period embodying an estimate of proposed expenditures and the proposed means of financing them. It is a means of allocating scarce resources.

Capital Budget: The current fiscal year proposed budget for capital expenditures and the means of financing them.

Capital Improvement Plan (CIP): A 10-year plan for the provision of the County's long-term facility and infrastructure needs (buildings, roads, parks, and other elements). The plan, which is updated annually, schedules by fiscal year the proposed capital construction phases and related expenditure and financing needs expected to occur during the 10-year period. It is integral to the County's financial plan and is the basis for bond issuance. The funding of projects in the nine years beyond the Capital Budget Year is not appropriated and therefore is subject to change with each new budget year.

Capital Improvement Program: A comprehensive program that provides a means for coordinating all departmental and agency project requests into one document. The program is used to forecast the future needs and priorities of the community and plans for the appropriate funding required. Multiple departments are involved in the program to assure all areas of interest and concern are reviewed.

Capital Outlay: An appropriation and expenditure category for government assets with a value of $10,000 or more and a useful life of five or more years.

Capital Project: Governmental effort involving expenditures and funding for the creation, expansion, renovation, or replacement of permanent facilities and other public assets having relatively long life. Expenditures within capital projects may include costs of planning, design, and construction management; land; site improvements; utilities; construction; and initial furnishings and equipment required to make a facility operational.

Cash Basis of Accounting:	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
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. When a taxing authority plans to impose a Real Property Tax Rate that is higher than the current year's Real Property Tax Rate, it must advertise the tax rate increase and hold a public hearing. The Constant Yield Tax Rate is no longer part of this determination. If the taxing authority plans to set a Real Property Tax Rate that is equal to or less than the current year's Real Property Tax Rate, then the statute does not require a notice or a hearing.
Contingency Reserve:	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
Debt Service:	The annual requirement to finance the County's outstanding indebtedness. It includes both the periodic payment of interest and the redemption of principal.
Depreciation:	The expiration of the useful life of a fixed asset over a determined period of time attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. Also, the portion of the cost of a fixed asset charged as an expense during a particular period.
Division:	The major organizational unit in Washington County. Departments, offices, and other names organizational units report up to a division.
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.

Fiduciary Fund: A special fund, administered by the County as a trustee, consisting of resources to be expended or invested under the terms and conditions of the established purpose.

Fiscal Policy: The County Government's policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides for an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: The 12-month period to which the annual operating and capital budgets and their appropriations apply. The Washington County fiscal year starts on July 1 and ends on June 30.

Fixed Assets: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Fringe Benefits: Personnel cost (Social Security Taxes, life/disability insurance premiums, medical/dental insurance premiums, workers compensation, etc.) supplemental to employees' salary and wages which are paid wholly or in part by the County.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The difference between assets and liabilities reported in a governmental fund. The balance in this account is the cumulative result of actual revenues exceeding expenditures over time.

Full-Time Equivalent: A method to measure or estimate the number of full-time employees. Employees working less than 2,080 hours a year are counted as .5.

GAAP: Generally Accepted Accounting Principle. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

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, 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.

Maintenance of Effort: This is a state law that sets a funding floor for public schools from County governments. It requires them to spend at least the same amount per student as the previous fiscal year.

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.

Mandated Program: A program required by State or Federal statutes.

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.

Performance Indicator: A type of performance measurement that evaluates the success of an organization or a particular activity.

Positions: Identified jobs into which persons may be hired either on a full-time or part-time basis.

Property Tax: A tax on the value of real or personal property levied by a government, which is paid by the owner of the property.

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.

Recordation Tax: A tax calculated on the value of recorded mortgages, deeds and other documents which transfer title or create liens on real or personal property.

Reserve: An account used either to set aside budgeted resources that are not required for expenditure in the current budget year or to earmark resources for a specific future purpose.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue: All funds the County receives, including tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Special Revenue Funds: These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. These funds must receive most of their revenues from dedicated sources such as user fees, rather than transfers from other governmental funds.

Tax Rate: The amount of tax levied for each one hundred dollars of assessed value.

Tipping Fee: A fee charged for each ton of solid waste disposed of, or "tipped" at the Solid Waste Transfer Station or Landfill. Each year the County Administrator recommends, and the County Commissioners approves, a tipping fee based on the full cost accounting analysis and market conditions.

Acronyms

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

ACFR	Annual Comprehensive Financial Report
ALS	Advance Life Safety
APFO	Adequate Public Facilities Ordinance
ARC	Appalachian Regional Commission
BLS	Basic Life Safety
BOCC	Board of County Commissioners
BOE	Board of Education
CFO	Chief Financial Officer
CIP	Capital Improvement Program
COMAR	Code of Maryland Annotated Regulations
EMS	Emergency Medical Services
ENR	Enhanced Nutrient Removal
FAQ	Frequently Asked Questions
FEMA	Federal Emergency Management Agency
FMV	Fair Market Value
FTE	Full-Time Equivalent

FTZ	Foreign Trade Zone
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation (Bonds)
HCC	Hagerstown Community College
HR	Human Resources
HUR	Highway User Revenue
HVAC	Heating, Ventilation, and Air Conditioning Systems
IT	Information Technology
LOSAP	Length of Service Awards Program
MACo	Maryland Association of Counties
MCE	Maryland Cooperative Extension
MDA	Maryland Department of Agriculture
MDAT	Maryland Department of Assessments and Taxation
MDE	Maryland Department of the Environment
MOE	Maintenance of Effort

MOU	Memorandum of Understanding
NIMS	National Incident Management System
OPEB	Other Post Employment Benefits
PAYGO	“Pay as You Go” Financing
PILOT	Payment in Lieu of Taxes
PSTC	Public Safety Training Center
SDAT	State Department of Assessments and Taxation
STEM	Science, Technology, Engineering and Math
SWM	Storm Water Management
W&S	Water and Sewer
WCHD	Washington County Health Department
WCPS	Washington County Public Schools
WTP	Water Treatment Plant