



BOARD OF COUNTY COMMISSIONERS

Washington County, Maryland



Operating and Capital Budget

Fiscal Year 2023

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July 1, 2023

To the Citizens of Washington County:

We are pleased to present to you the fiscal year 2023 Operating and Capital budget for Washington County, Maryland. These budgets set forth the plans for implementing the initiatives and goals of the County Commissioners to provide appropriate services and direction for Washington County and its citizens.

Summary of Approved Budgets for Fiscal Year 2023					
Page	Fund Description	Approved Budget 2022	Approved Budget 2023	Increase (Decrease)	% Change
	Major Operating Funds:				
55	General	\$251,935,100	\$262,814,130	10,879,030	4.32%
229	Highway	11,476,800	11,769,470	292,670	2.55%
241	Solid Waste	8,372,270	9,056,160	683,890	8.17%
255	Utility Administration	5,180,380	5,128,950	(51,430)	-0.99%
271	Water Fund	1,179,120	1,209,420	30,300	2.57%
283	Sewer Fund	11,937,300	12,092,680	155,380	1.30%
295	Pretreatment Fund	484,700	472,860	(11,840)	-2.44%
297	Transit	2,778,170	2,885,310	107,140	3.86%
305	Airport	2,020,920	2,180,910	159,990	7.92%
323	Golf Course	1,172,470	1,186,120	13,650	1.16%
		296,537,230	308,796,010	12,258,780	4.13%
	Restricted Funds:				
333	Cascade Town Centre	184,150	157,650	(26,500)	-14.39%
335	Agricultural Education	264,040	248,270	(15,770)	-5.97%
339	Grant Management	479,900	451,420	(28,480)	-5.93%
345	Inmate Welfare	530,000	547,320	17,320	3.27%
347	Gaming	2,168,960	2,491,000	322,040	14.85%
351	Hotel Rental Tax	1,840,000	2,000,000	160,000	8.70%
353	Land Preservation	2,387,330	2,458,250	70,920	2.97%
359	HEPMPO	606,200	584,570	(21,630)	-3.57%
361	Contraband	5,070	5,070	0	0.00%
		8,465,650	8,943,550	477,900	5.65%
	Total Operating Funds	\$305,002,880	\$317,739,560	\$12,736,680	4.18%
	Capital Funds	\$54,832,000	\$65,402,000	\$10,570,000	19.28%
	Total Approved Budgets	\$359,834,880	\$383,141,560	\$23,306,680	6.48%

Budget Overview

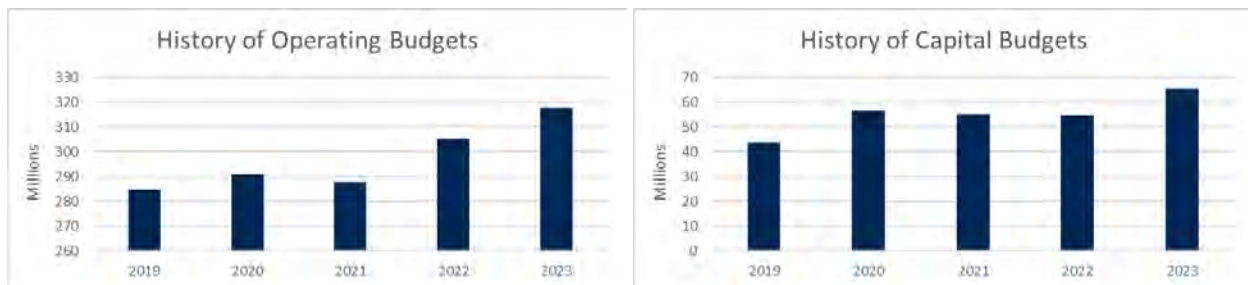
The FY2023 Washington County budget totals \$383,141,560 which is \$23,306,680 or 6.48% more than the FY2022 approved budget. Operating budgets increased \$12.7 million or 4.18% and the Capital budget increased \$10.6 million or 19.28%. Capital budgets can fluctuate from year to year based on available funding levels including changes in grants and contributions. The real property tax rate will decrease for FY2023 from

\$0.948 per \$100 of assessed value to \$0.928 per \$100 of assessed value. The income tax rate was approved for a reduction from 3.0% to 2.95% effective January 1, 2023. Water and sewer rates will not be increased.

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

- 1) Increase in property tax assessable base based on SDAT estimates.
- 2) Reduction in the real property tax rate from \$0.948 to \$0.928.
- 3) Reduction in income tax rate from 3.0% to 2.95%.
- 4) Additional funding for education.
- 5) Additional funding for public safety, including increased appropriations to fire and rescue volunteer companies.
- 6) 2.5% step and 1% COLA for employees.
- 7) 1% COLA for retirees.

Washington County's history over the past several years for operating and capital budgets are shown in the tables below. Operating budgets have increased on average 3% per year. Capital Budgets vary from year-to-year due to the level of major construction activity, mandated funding requirements, and the initiation of new funds or service responsibilities.



Highlights of the General Fund Budget

Revenue:

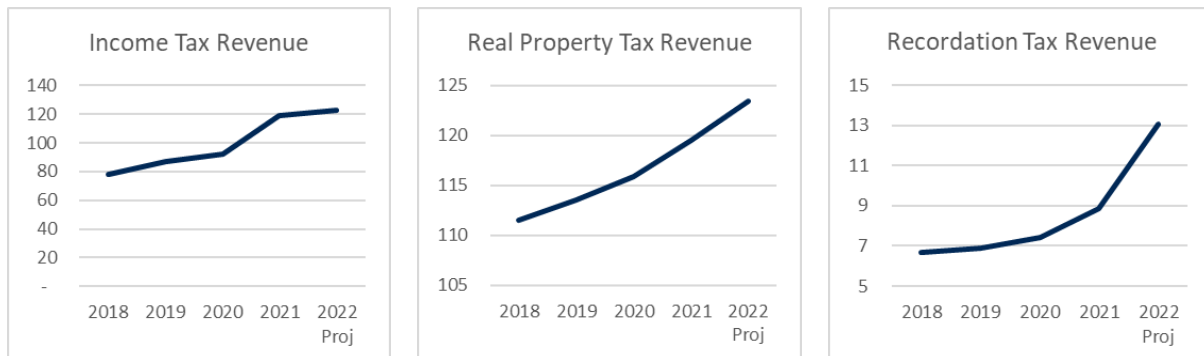
The General Fund budget totals \$262.8 million, a \$10.9 million increase or 4.32% over FY2022. The General Fund operating budget derives 96% of its revenue from taxes.

Major reasons for the increase include:

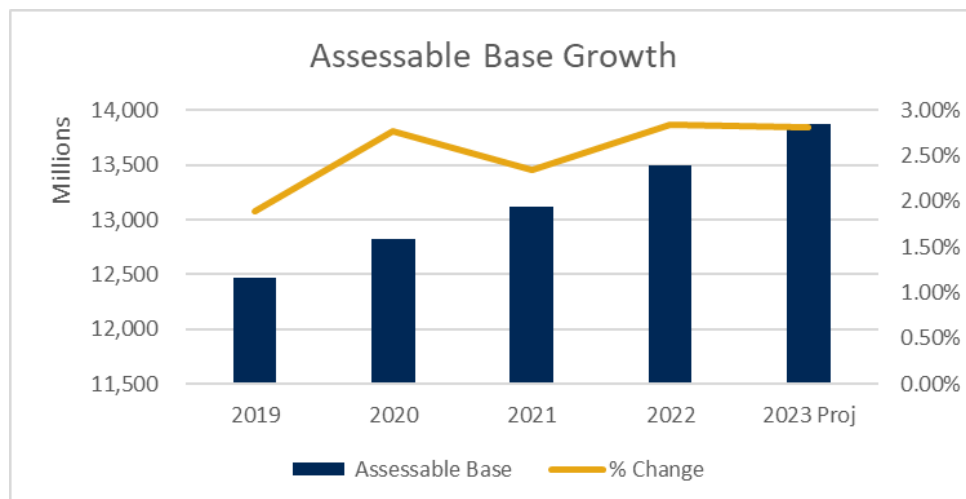
- Property Tax revenue increased by less than 1% or \$192 thousand in FY23. This budget is determined using the real estate assessable base, which is based on information provided by the State of Maryland Department of Assessments & Taxation. The increase in property tax based on the increase in assessable base was almost completely offset by the real property tax rate reduction from \$0.948 per \$100 in assessed value to \$0.928 per \$100 in assessed value for FY2023.

- Local Tax revenue reflects an increase of \$10.6 million. The income tax budget is based on current and prior year revenues and adjusted for a reduction in the income tax rate from 3.0% to 2.95%, effective 1/1/23. The budget includes an assumed disparity grant of \$3.8 million.
- Grant revenue decreased by \$6,440 and is directly related to a decrease in the Child Support Enforcement Grant.

History of major revenue activity is reflected below in millions:

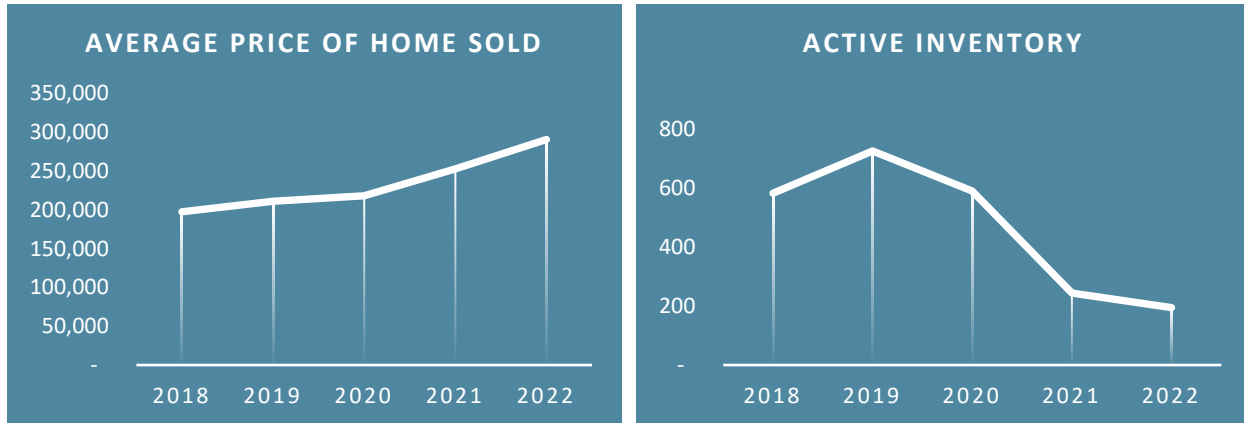


Property assessments are an estimate of the current market value of your property as determined by the Department of Assessments and Taxation. Approximately one-third of the County's properties are reassessed each year. Washington County applies our local tax rate to the assessment to determine your annual property tax bill. The FY2023 property tax rate is \$0.928 per \$100 of assessed value, representing a two-cent reduction. The below chart reflects the assessable base history which has shown an average growth of 2.5% per year since 2019.



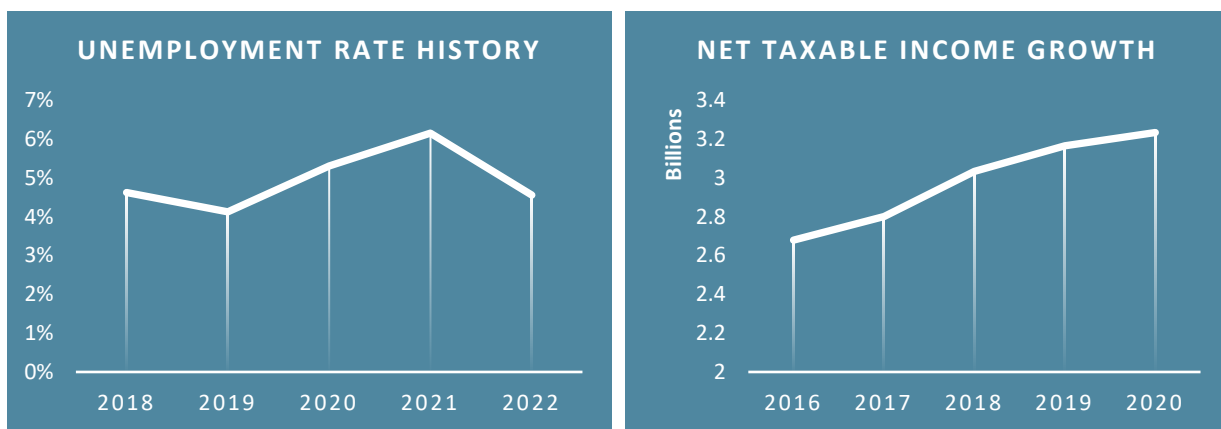
Recordation tax revenue is based on economic activity. As a result of several large commercial transactions, the County's recordation tax revenue is expected to exceed budget by \$7.8 million or 120% for FY2022.

In line with the assessable base increases, housing trends have been favorable. Active inventory is low while the average sale price continues to increase. Washington County experienced a 15% increase in the average sale price from \$253 thousand in FY2021 to \$291 thousand in FY2022.



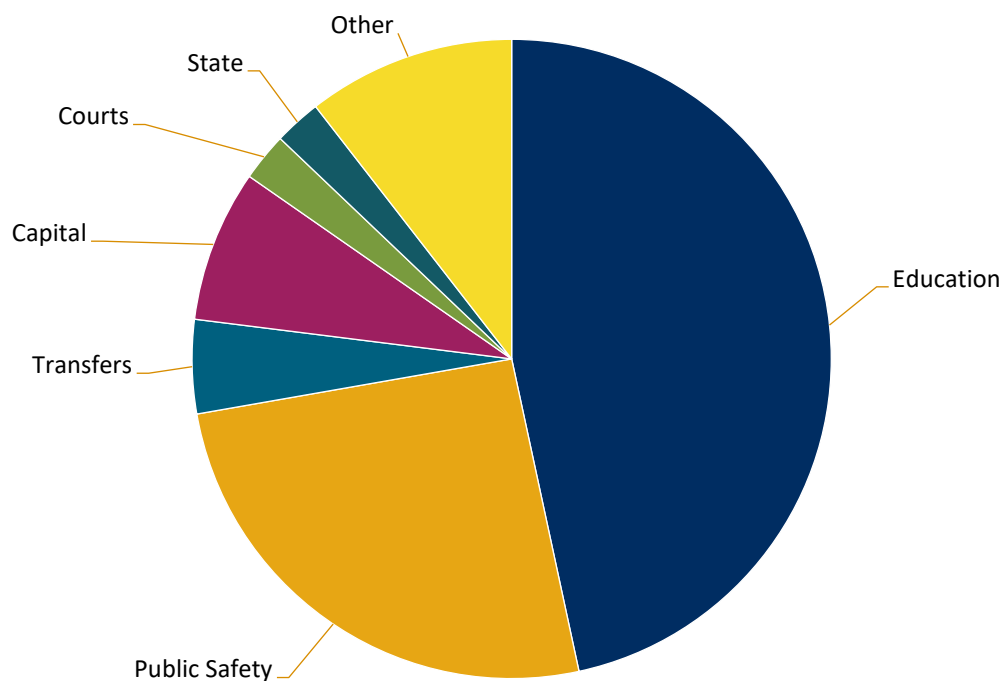
Real estate and unemployment activity represent important economic indicators that greatly impact the County's economy, planning, permits, construction, and revenue activity. Therefore, the County tracks monthly changes to better analyze past performance and future growth.

The County's unemployment rate has declined back to the pre-pandemic level. Taxable income continues to remain strong despite the pandemic. The income tax budget increased \$10 million or 10% based on current trends and was adjusted based on the tax rate reduction of 0.05%. The chart below shows net taxable income through FY2020 which is the most up to date data available.



Expenditures:

The General Fund allocates 47% or \$122.5 million of the budget towards education, of which \$109.1 million is allocated to the Board of Education (BOE); \$10.0 million to Hagerstown Community College (HCC); and \$3.4 million to libraries. The public safety budget amounts to \$67.3 million or 26% of the budget. Of this amount, \$39.9 million is allocated to law enforcement; \$25.7 million is allocated to emergency services; and \$1.7 million is for emergency management and animal control. Capital costs represent 8% or \$20.2 million which includes costs for debt service as well as an appropriation to the CIP fund. Transfers to other funds represent 5% or \$12.5 million, of which \$9.3 million is a transfer to the Highway Fund. State and court functions represent 4% or \$12.7 million and the remaining 10% provides for all other County departments.



Expenditures increased over FY2022's budget by \$10.9 million or 4.32%. Major budget changes include:

1. Fund the Board of Education an additional \$3.2 million.
2. 2.5% step and 1% COLA approved for County employees.
3. 1.0% COLA for retirees.
4. Enhanced salary scale for uniformed law enforcement officers.
5. Increased appropriations to fire and rescue volunteer companies.
6. \$898 thousand more to Capital Projects.

The Board of Education funding increased by \$3,228,650 or 3.05% over the prior year. In addition, the Central Library was provided \$114,150 or 3.5% more than FY22.

Law enforcement expenditures increased by \$4,621,370 due to an enhanced salary scale for uniformed law enforcement officers that was approved during FY22, as well as additional costs related to the food and medical contract costs for the detention center.

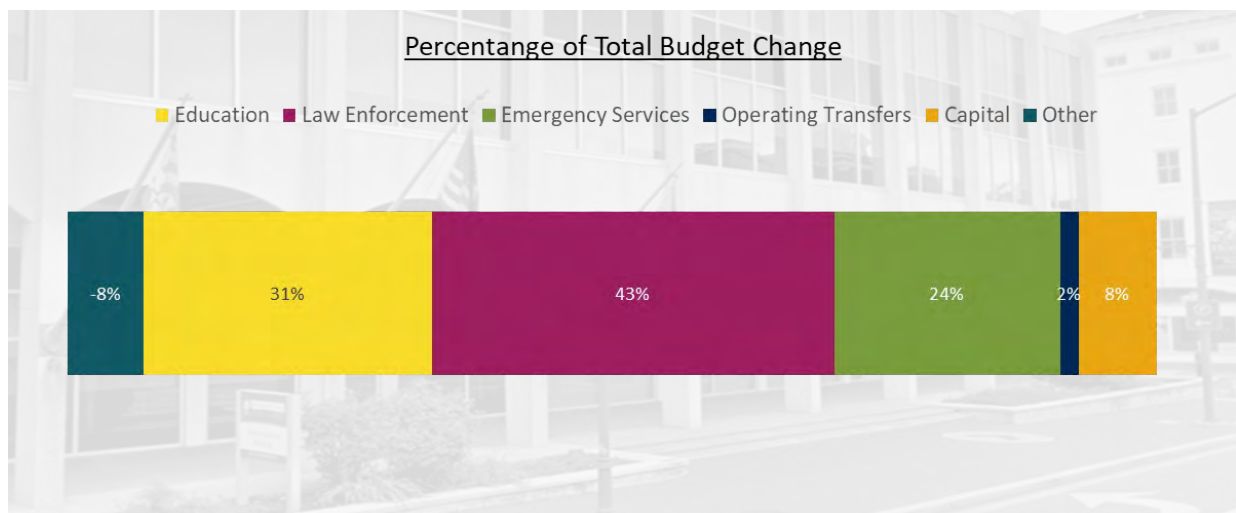
Emergency services increased by \$2,611,870 as a result of additional part time and overtime need related to firefighters, costs related to operating the newly constructed Public Safety Training Center, and costs associated with the volunteer fire and rescue companies, including an increase in the base allocation each company receives.

Recognizing the importance of education and public safety, the County has consistently increased funding for these functions. Over the past 10 years, these costs represent 73%, or \$45 million of the total budget increase.







Operating transfers increased by \$215,710 mainly due to additional funding needed for highway operations, as well as a new position for stormwater management that is necessary to meet requirements related to the National Pollutant Discharge Elimination Systems (NPDES) permit.

Funding for capital projects received a modest increase of \$898,000, which supports projects such as stormwater retrofits, facilities roof repairs, highway vehicle and equipment replacement, public safety vehicles and portable radios, as well as matching funds to many airport, transit, and parks projects. Debt service remained relatively flat, only increasing by \$7,200, and is based on debt service amortization schedules. Courts and State operations increased \$1,139,210 mainly due to wage adjustments, a new engineer position for Soil Conservation, and state mandated election board costs.

Other departments decreased by \$2,021,570 due to \$3,452,830 that was set aside in operating reserves in FY22 that was not set aside again in FY23. The reduction was offset by other increases due to wage adjustments, increased software costs, and a contribution to the County's Other Post-Employment Benefit Plan due to recently approved changes to retiree health premium subsidies.



As shown in the chart below, more than half of the County's budget is provided to organizations outside of government that provide services to our citizens. The Board of Education and other outside entities combined make up 53% of the county budget or \$138.5 million. The function labeled "County Funds" represents \$17.4 million in General fund dollars that are dedicated to service functions that the County tracks separately. Of that \$17.4 million, \$9.3 million is provided to the Highway function; \$4.9 million to Capital Projects, and \$1.1 million to Transit. The remaining \$2.1 million is dedicated to operations such as land preservation, the agricultural center, grant management, golf course, solid waste, and certain utility funds. Debt service is a fixed cost and represents \$15.3 million or 6% and is based on debt and amortization schedules. Wages and benefits represent 27% or \$71.6 million. The County operates all General Fund departments on the remaining 7% or \$20 million.

	Function	Percent	Million
	Board of Education	42%	109.1
	Outside Entities	11%	29.5
	County Funds	7%	17.4
	Debt Service	6%	15.3
	Wages & Benefits	27%	71.6
	Operating	7%	20.0

Reserves:

Due to the County's conservative fiscal management, strong adherence to policies, and dedicated department leaders, County finances continue to remain strong. The County maintains a minimum level of 17% of on-going General Fund operating revenues, in order to protect financial stability, provide sufficient liquidity for daily operations, and to meet anticipated and unanticipated financial or economic circumstances. In addition, and providing further flexibility, excess revenues that exist at the end of a fiscal period are often moved to the Capital Fund, where additional accumulated reserves reside. These savings are generally used for one-time capital expenditures or for projects that create jobs and tax base increases but remain flexible in nature and can be utilized for a multitude of purposes. The FY2023 budget does not lean on reserves for balancing, however, if budget projections are not realized, their existence will allow the County to sustain operations.

Pension Contributions:

As it relates to employee pension, LOSAP, and OPEB plans, the County has proactively responded by fully funding the annual actuarially determined contribution within all three plans. The County adheres to a funding policy which outlines the principles that guide the County in making funding decisions about the

plan in order to accumulate the funds needed to fulfill the plan's obligations to the participants and beneficiaries.

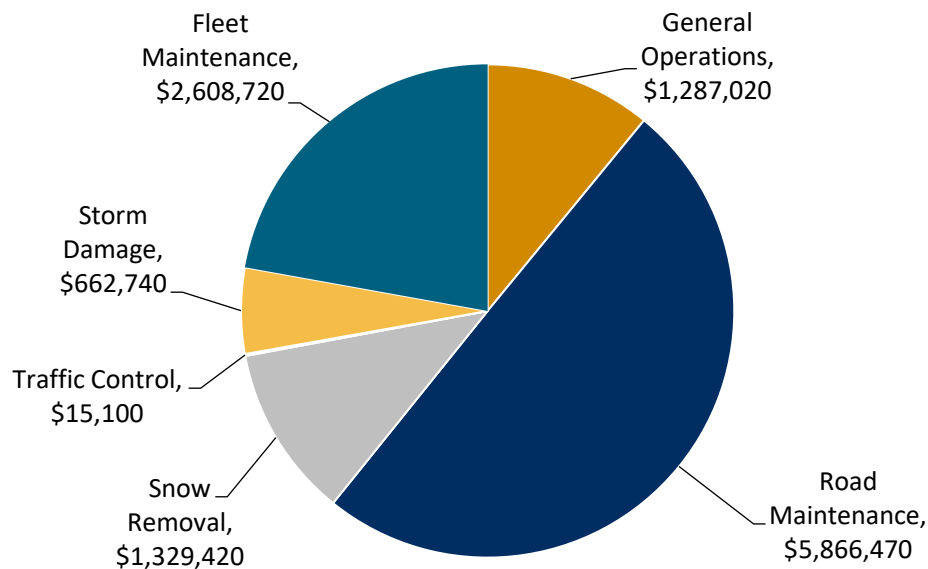
General Fund Closing Statement:

The FY23 budget provides for a reduced real property tax rate of \$.928 per \$100 in assessed value and a reduced income tax rate of 2.95%, effective January 1, 2023. The budget provides additional funding to our schools and public safety, and satisfies increased cost requirements related to mandates, contracts, and utilities. The County will continue to monitor economic conditions as we move forward out of the pandemic; service requirements/demands; and State changes, while striving to maintain existing government services, increase employment, improve education, and meet infrastructure needs.

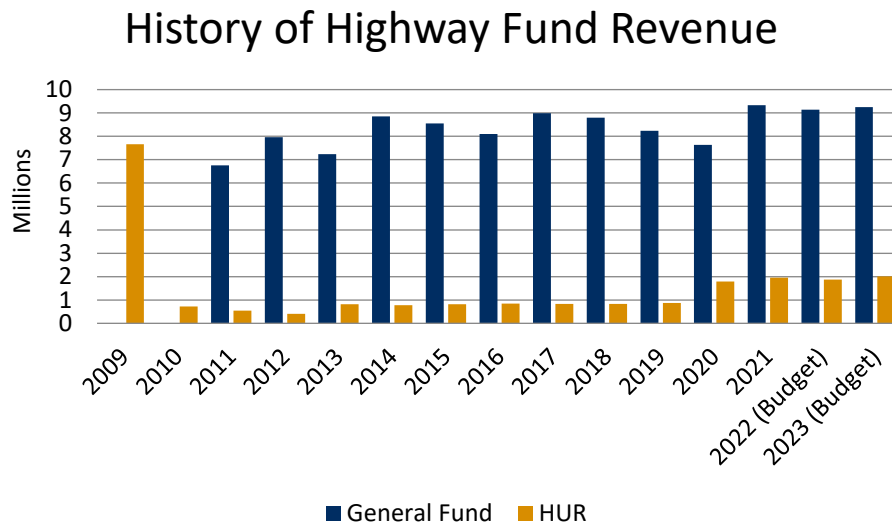
Highlights of the Highway Budget

The Highway Fund increased \$0.3 million or 2.55% over the prior year due to reducing the amount of vacancy savings in the budget, which was first implemented in the FY2022 budget.

The total Highway Fund budget is \$11.8 million, of which \$9.3 million is provided for by the General Fund. Highway User Revenue (HUR) provides \$2.0 million. The following graph shows functions and associated budgets of the Highway Fund.



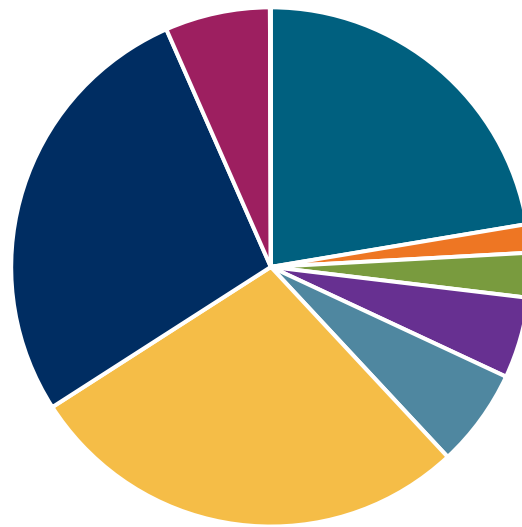
Prior to FY2010, Highway User Revenue (HUR) was used as the primary source of revenue amounting to approximately \$9 million per year. However, the County has had to supplant this revenue with General Fund dollars due to changes in legislation at the State level. This has had a profound impact on the County as a whole since those funds are no longer available to budget to other necessary programs and services. It is estimated that over the last ten years the County has lost around \$70 million dollars in HUR. Restoration of these funds continues to be at the forefront of Maryland county leaders and MACO. The chart below shows the history of Highway User Revenue and General Fund revenue and how those figures have changed over time.



Other Governmental Funds

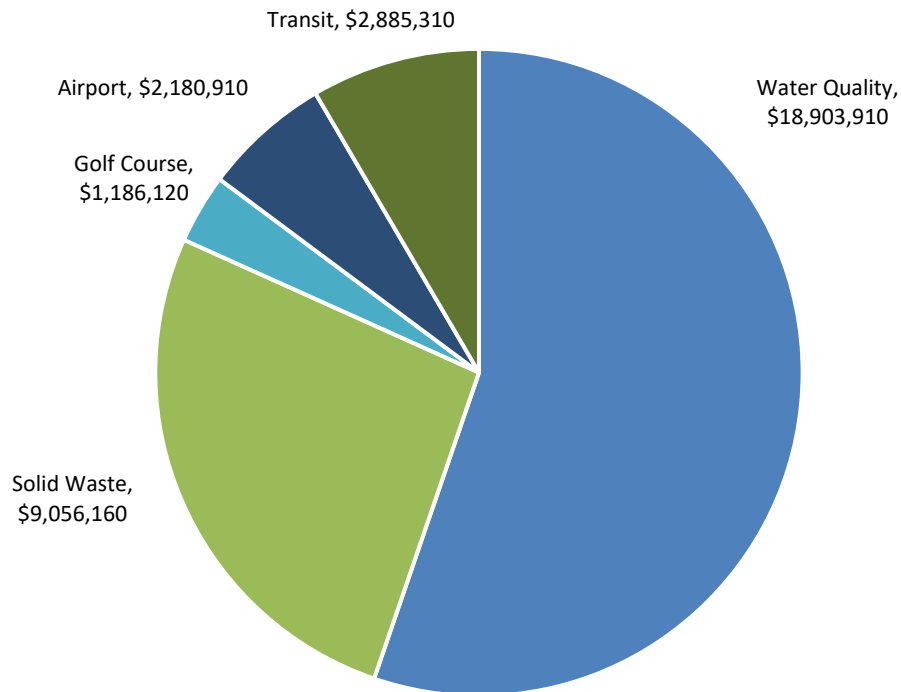
The County has nine other governmental funds that total \$8.9 million. No significant changes occurred from FY2022 to FY2023 for these funds.

- Hotel Rental Tax Fund
- Cascade Town Centre Fund
- Agricultural Education Center Fund
- Grant Management Fund
- Inmate Welfare Fund
- Gaming Fund
- Land Preservation Fund
- HEPMPO Fund
- Contraband Fund



Enterprise Funds

The County has five Enterprise funds that total \$34.2 million.



Highlights of the Water Quality Budget

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

The Water Quality funds encompass the Utility Admin fund, Water fund, Sewer fund, and Pretreatment fund. They total \$18.9 million and are mainly supported through utility and wholesale revenues. In total, the costs increased by approximately \$122,000 over FY2022 mainly due to increased debt service that was offset by personnel savings. The budget includes one new position for stormwater management that is necessary to meet requirements related to the NPDES permit. This position is supported by the general fund.

The budget was balanced without increasing water and sewer rates. For the FY23 budget, expenditures exceeded revenues by \$230,000 in the water fund and \$587,000 in the sewer fund. The shortfall in the water fund was offset by a contribution from the general fund, while the shortfall in the sewer fund was offset using fund balance reserves.

Highlights of the Solid Waste Budget

The Solid Waste fund budget of \$9.1 million is supported mainly through tipping fees of \$7.5 million and permit fees of \$0.9 million. Solid Waste does receive a General Fund appropriation of approximately \$0.5 million which is used to fund closed sites that are currently not generating revenue. The budget

increased by approximately \$684,000, which provides for wage and benefit increases, new lease agreements, leachate treatment and maintenance costs. A new fee was implemented for mattress/box spring disposal and the fee for compost was increased. All other fees, including permit fees, remain unchanged for FY2023.

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

Highlights of the Airport Budget

The Airport fund budget of approximately \$2.2 million is currently self-supported and requires no appropriation from the General Fund. It derives most of its revenue from corporate hangar and t-hangar rentals. Expenditures increased approximately 8% related to increased appropriations for capital projects and costs related to increases in the number of flights expected.

Highlights of the Transit Budget

The Transit Fund budget of approximately \$2.9 million is supported heavily through Federal and State grants of \$1.3 million. The General Fund also subsidizes Transit with an almost \$1.1 million appropriation. The fund increased over FY2022 by \$107,000 related to wages and benefits, contracted services, and software costs.

Highlights of the Golf Course Budget

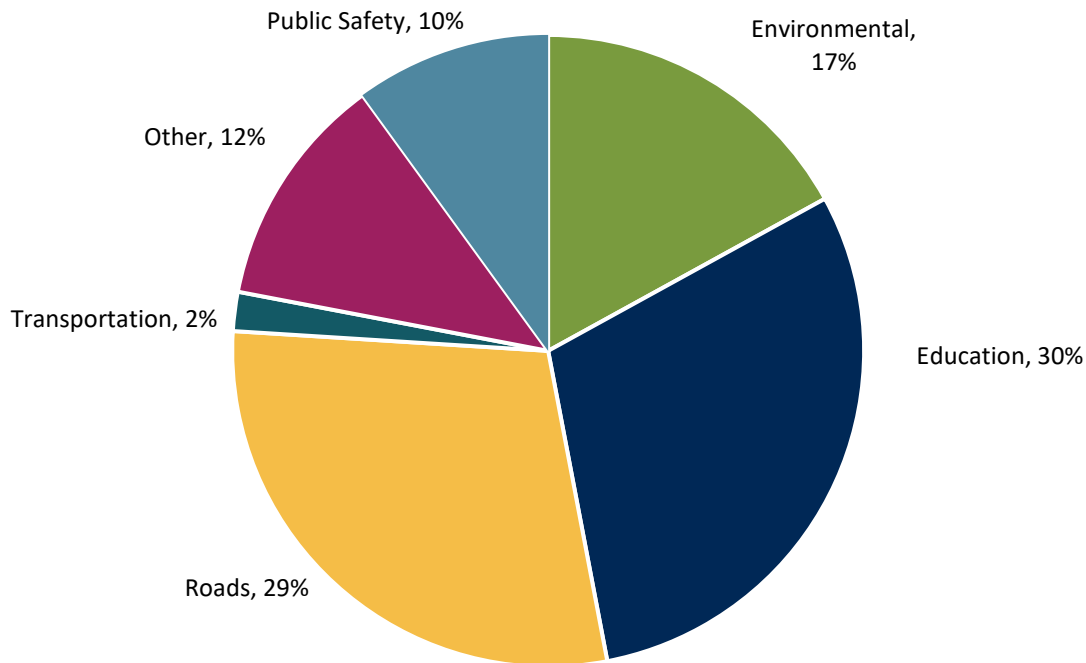
The Golf Course Fund budget of approximately \$1.2 million is supported mainly through golfing and restaurant revenue, however a General Fund contribution of \$318,000 is required to balance the budget. The budget increased by 1.16% over FY2022 mainly related to wage and benefit costs.

Highlights of the Capital Improvement Budget

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

The Capital Improvement Budget for FY2023 is \$65.4 million, representing a \$10.6 million increase from the prior year. Capital budgets fluctuate from year to year based on available funding levels. Major

capital projects include educational facility renovations of \$20.5 million for the BOE, HCC, and the public library system; \$18.1 million for road improvements, drainage, and bridges; \$11.4 million for environmental projects; \$1.4 million for transportation projects; \$6.3 million for public safety; and \$7.6 million for other category projects.



Many projects in the capital plan are multi-year projects. Please refer to the Capital and Debt section of the budget book for total project costs. Costs listed below are related to the FY2023 appropriation.

The FY2023 capital plan includes funding for capital maintenance items for the Board of Education including roof replacements for Smithsburg Middle School, Williamsport Elementary School and Williamsport High School, electrical work for Boonsboro Middle School, Emma K. Doub Elementary School, Williamsport Elementary School and Williamsport High School, boiler replacement at Hancock Middle High School, and window replacement at North Hagerstown High School. The plan includes \$1,040,000 for HCC's Second Entrance Drive Widening Project, and \$50,000 for Williamsport Library to conduct a feasibility study. The Second Entrance Drive Widening Project will improve the entrance to the college from Yale Drive. In total, \$5.0 million in total local County funds are dedicated to education for capital improvement. The remainder of project funding is derived from either State grant or contributions required by the outside agency.

The Airport receives \$1 million in Federal Aviation Administration entitlement grants annually which help to support capital projects. The majority of airport projects are funded through grants, making the County's contribution very small in comparison - roughly 5% of the project cost. If the Airport does not secure the grant required for a project, the project will be delayed or removed from the plan. New to the plan in FY2023 is the addition of a \$5.0 million infrastructure grant from the Bipartisan Infrastructure

Law. The funding will be awarded over five years, with first year funding being used for mill and overlay of various taxiway aprons and T-hangar taxi lanes, drainage improvements, and pavement markings.

The Patrol Services Relocation project will begin design in FY2023, utilizing \$500,000 in speed camera revenue. The first phase consists of renovating the Special Services Building to allow Patrol Services to relocate, follow by additional renovations of the existing patrol building to allow Detention Administration, Programs Unit and Training to relocate, creating more space with the Detention Center for expansion of female housing. The total cost of the project is anticipated at \$4.5 million. The completion of a burn building on the Public Safety Training Center campus is anticipated, with remaining funding of \$1.0 million allocated in FY2023. Also included in the plan is \$1.6 million in American Rescue Plan Act (ARPA) funds for the replacement of self-contained breathing apparatus for first responders.

Major transportation projects include \$4.3 million for pavement maintenance which includes pavement preservation, repair, and rehabilitation including hot mix asphalt overlays; patching; crack filling and permanent pavement markings. Additionally, Halfway Boulevard Extended, a \$6.8 million project with \$3.8 million provided in grant funds will construct a four-lane roadway extension. It is currently in design and is expected to begin construction in the spring of 2023.

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

The capacity management project and Smithsburg WwTP are two major sewer projects budgeted in FY2023. The capacity management project will construct a new regional pump station in the Maugansville area, freeing up capacity for the City of Hagerstown and has a total budget of \$16.2 million, with \$5.0 million in funding budgeted in FY2023, including \$4.0 million in ARPA funds. The Smithsburg WwTP will increase capacity for the Town of Smithsburg fostering future development and is a \$11.4 million project with \$3.0 million in ARPA funds allocated in FY2023.

The County's Capital Improvement Budget for FY2023 was prepared using conservative projections for major supportive revenues. Debt issuance is projected to remain within acceptable levels. Fees, tax revenues, and pay-go funds are expected to be sufficient to support the requirements for the Capital Improvement Budget. The capital budget for FY2023 will be supported with 21% in cash related payments, 23% in borrowing, and 56% in grants.

Along with the Maryland General Assembly authorization, the County annually evaluates its debt capacity in conjunction with the budget process and the planning of its long-range Capital Improvement Plan in order to ensure the appropriate balance between the County's capital needs and its ability to pay for them. The County measures itself against other Maryland counties (peer group) and nationally accepted benchmark ratings for mid-size counties with the same rating and population and sets maximum targets within the four main ratio targets to ensure the alignment of county finances as compared to our peers. In addition, the County analyzes the impact of changing economic conditions on the recommended level of annual debt issuance which produces a best, base, and worst-case scenario to be evaluated.

As indicated in the table below, the projected debt ratios are estimated to stay below peer group and maximum level targets. The projections are intended only to provide a method of assessing the impact of issuing debt on a long-term basis. The County's debt affordability analysis is designed to: ensure that anticipated future debt is manageable from a fiscal and budgetary perspective; meet peer group ratio targets; avoid negative treatment by rating agencies in the form of downgrades; and keep borrowing costs to a minimum.

Projected Debt Ratios						
	2022	2023	2024	2025	Maximum Policy Target	2023 Peer Group Target
Debt per Capita	\$ 1,054	\$ 1,089	\$ 1,114	\$ 1,133	\$ 1,500	\$ 1,623
Debt as % of Fair Market Value	1.21%	1.24%	1.26%	1.27%	1.50%	1.34%
Debt Service as % General Fund Revenue	5.96%	6.32%	6.54%	6.69%	8.00%	7.42%
Debt Service per Capita as % income per Capita	0.19%	0.21%	0.21%	0.22%	0.50%	0.30%
*Assumes debt issuance at \$16 million per year 2023-2025						

Challenges

As the County constructed the FY2023 budget, priorities were addressed, and issues were identified.

COVID-19 Pandemic

In response to the initial occurrence of the COVID-19 pandemic, the Governor of the State of Maryland proclaimed a state of emergency and catastrophic health emergency within the State of Maryland on March 5, 2020, that was renewed several times throughout calendar years 2020 and 2021. On July 1, 2021, the Governor of Maryland rescinded all COVID-19 related executive orders.

The County may experience a decline in real estate tax assessments in future fiscal years, related mainly to commercial properties since their value is assessed using an income method by the State. In addition, structural changes of how businesses conduct their operations may shift from on premises commercial buildings to more of a remote style framework. The impact of such a shift in working patterns on future County revenues cannot be fully determined at this time.

Income tax revenue has remained strong throughout the pandemic. Many factors have contributed to the strong performance of income tax, including federal stimulus, higher than average wage growth, law changes pertaining to pass-through entities, and unemployment not reaching early predicted levels. Currently, the County's unemployment rate has declined back to the pre-pandemic level of around 4.5%.

Unknown consequences of the pandemic could have a significant impact on the County and may include 1) any reductions in revenue or cost shifts from the State 2) reduced investment returns that could impact the County's funded ratio for pension; and 3) economic and/or health challenges.

The County received \$13.2 million in CARES Act funding in May 2020, which was used to cover eligible costs and/or distributed to qualifying recipients through a variety of County programs. Together We Rise, the largest program, was a business stabilization effort that provided approximately \$8.5 million to over

800 local businesses. The County also distributed a portion of the CARES Act funds to various local non-profit organizations in the cumulative amount of \$2.5 million. An additional \$1.3 million provided for County-related information technology enhancements to assist teleworking activities to serve the public. Approximately \$400,000 was provided as reimbursement to the County and multiple municipalities for pandemic related costs. The remaining \$500,000 was provided to the Convention and Visitors Bureau for tourism revitalization efforts.

The more recently enacted Federal American Rescue Plan Act of 2021 results in direct funding being allocated to Washington County in the amount of approximately \$60.5 million, with approximately \$31.2 million being distributed to municipalities located in Washington County and approximately \$29.3 million being distributed to the County. The funding may be used to respond to or mitigate the COVID-19 health emergency or its negative economic impacts, including assistance to households, small businesses, nonprofits, and aid for tourism, travel and hospitality; to provide essential workers with premium pay; to cover revenue loss incurred as a result of the COVID-19 emergency; or to make necessary investments in water, sewer, or broadband infrastructure. The County has received \$14.7 million of its \$29.3 million allocation to date and anticipates receiving the remaining disbursement in June 2022. The County has spent a portion of the \$29.3 million on premium pay for essential workers. The remaining portion has been allocated to various projects that include broadband expansion, clean water infrastructure, aid for tourism, and assistance for small business and nonprofits. Of the County's allocation, \$15.7 million was appropriated through the FY2022 budget (by adjustments made to such originally adopted budget), while the remaining \$13.6 million is budgeted in the FY2023 Capital Improvement Plan.

Other Challenges

The County has concerns about its ability to provide competitive wages now and in the future. The County's concern has increased based on recent legislation that raises the minimum wage to \$15 per hour by 2025. As we recognize the cost-of-living objective from the State, the County has concern over the implementation of the wage increase and the impact on the County's wage scale overall. If the County would increase all wages at the same ratio that minimum wage increases, the County would face tens of millions of dollars in additional wage and benefit costs, which is not a likely response. If the County does not increase the scale proportionately, a disparity will be created, especially among the lower half of the wage scale. The County will take steps moving forward to continually assess and evaluate salary scales, allowing appropriate adjustments to be made throughout the budget process if sufficient revenues exist to support it. A COLA of 1% and step of 2.5% will be provided to employees for FY2023.

Fire and Rescue services continue to be a budgetary challenge as costs rise. Lower levels of volunteerism have contributed to reduced levels of staffing and fundraising efforts. Additional funding requests are being made for support of operations, equipment, and staffing. The County was able to secure the SAFER grant which will provide 100% funding for 33 new firefighter positions for a three-year period. The County will bear the full cost of employment in year four. Other programs have recently been implemented and include 1) a health care cost reimbursement program for the volunteer rescue companies to assist with 100% of health care costs for their employees; and 2) volunteer incentive programs worth \$500,000. The FY2023 budget includes an increase in allocations per company to \$100,000. The County is developing a plan on how to best provide assistance to the volunteer companies through county paid employees.

The County continues to follow public school legislative changes as outcomes may have a significant impact on County expenditures. The FY2023 budget provides for a 3.1% increase to the Board of Education, which represents \$2.2 million more than required by the State.

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

Long-term sustainability for the Solid Waste facility is imperative. The County continues to research innovative ways to reduce waste and enhance environmental responsibility with a cost-effective solution.

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

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

The great recession of 2008, the COVID-19 pandemic, and now high inflation has placed stress on governmental services, revenues, employment, education, and infrastructure improvements. As the County moves forward, pressure will develop once again to expand and increase core services. This will challenge Washington County in relation to providing baseline services, providing for capital improvement projects related programs and their delivery, as well as any costs passed down from the State of Maryland structural budget deficit issues. This all must be kept in balance with revenue rates, debt issuance, and the cost of those services provided to the citizen.

Conclusion

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

As a result of sound financial and operational management, the County retains a rating of AA+ by both Standard and Poor's and Fitch and Aa1 by Moody's. These ratings reflect the County's diverse property tax base, solid financial position with historically strong reserves, effective management, and practical debt policies with overall moderate debt levels. We will continue to move the County forward, in a

manner similar as the past, with adherence to policies, sound management, and conservative budgeting practices that maintain financial flexibility.

Respectfully,



Kelcee G. Mace
Interim Chief Financial Officer
Washington County, Maryland



Washington County Commissioners



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



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



RANDALL E. "RANDY" WAGNER, a first-term County Commissioner, was born and raised in Washington County. Mr. Wagner graduated from North Hagerstown High School and is a veteran of the United States Coast Guard, where he served for four years. Mr. Wagner worked at Mack Truck for 17 years before becoming a small business owner in Washington County, owning, and operating 40 West Marine in Clear Spring for eight years. He has served the local community as a realtor for the past 16 years and is a licensed private pilot. Mr. Wagner has served on the Animal Control Board of Washington County for eight years and held the position of Vice-Chair before submitting his resignation since being sworn into office as Commissioner. He is a lifelong member of St. Mary Catholic Church and is married with three daughters and seven grandchildren.



WAYNE K. KEEFER, a second-term County Commissioner, is a life-long resident of Washington County. A graduate of Hancock Middle-Senior High School, Mr. Keefer continued his education locally at Hagerstown Community College, then earned his B.S. and M.B.A. from Frostburg State University. He has over a decade of experience as a community banker with roles in consumer lending and corporate accounting. He is currently the Assistant Vice President/Controller for CNB Bank, Inc. He has also taught courses in business, economics, banking, and finance as an adjunct professor with his alma mater, FSU, and with the West Virginia School of Banking. He also holds a Maryland Real Estate license. An active member of the community, he has served in leadership roles with many non-profit organizations. He lives in his hometown of Hancock with his wife, Janine, and daughter, Lillie.



CHARLES A. "CHARLIE" BURKETT, appointed by Governor Hogan to fill a vacant County Commissioner seat, was born, and raised in Washington County. Mr. Burkett graduated from Clear Spring High School. Mr. Burkett, an entrepreneur, built several successful small businesses in Washington County over the course of 25 years. In 2018 Mr. Burkett sold all his business interests to enter full time ministry and currently works as the Ministry Support Coordinator at Calvary Chapel of the Cumberland Valley. He also serves the local community by volunteering at Mt. Hope Prison Ministry.



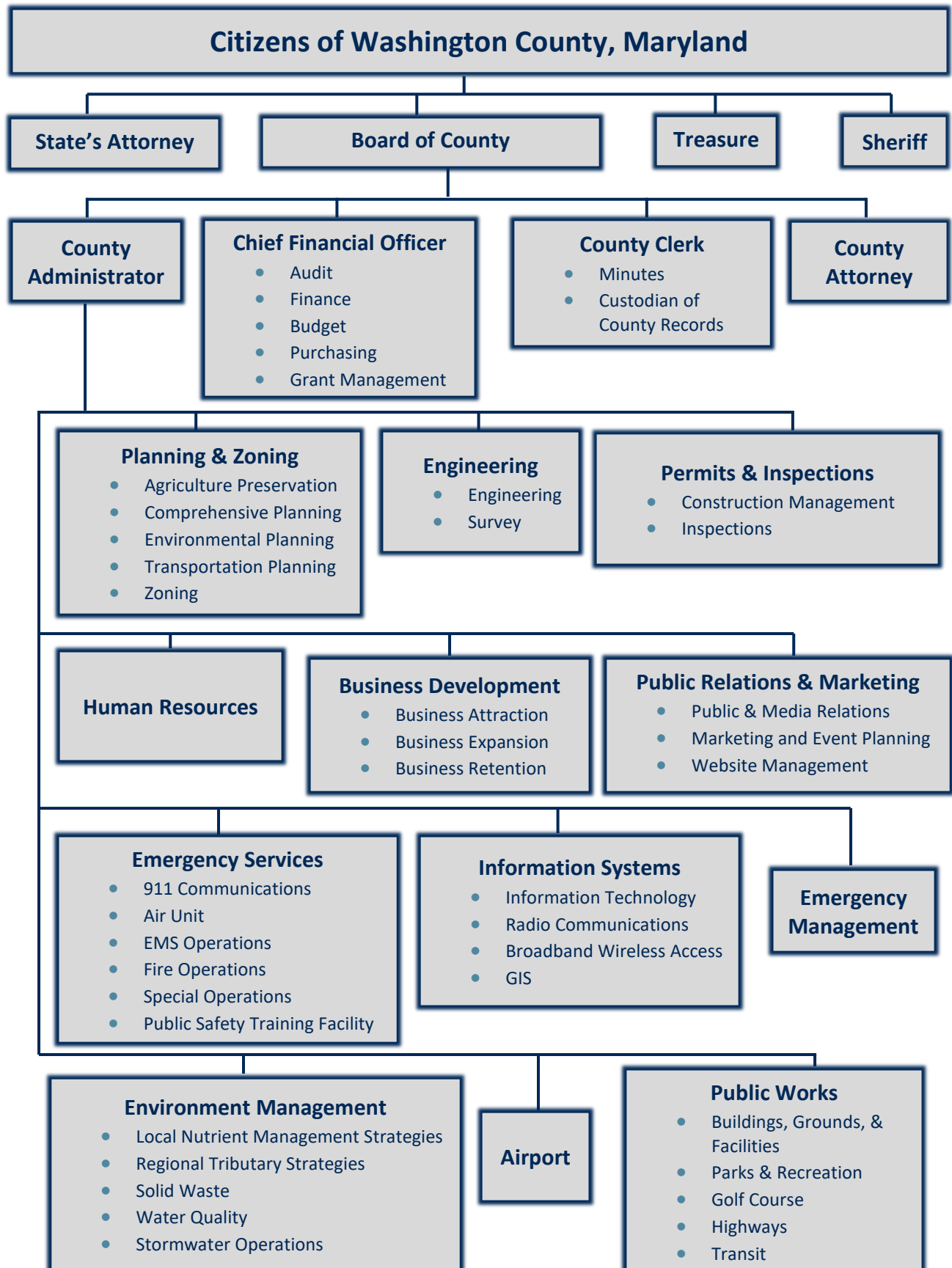
Vision and Mission Statements

Vision Statement

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

Mission Statement

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



Administrative Officials

JOHN M. MARTIRANO, ESQ., County Administrator, has over 19 years of experience working as an attorney for Washington County Government. He most recently served as Chief Legal Counsel for Washington County Public Schools. Mr. Martirano first joined the County in 1999 as Assistant County Attorney. He then went on to become Deputy County Attorney, followed by becoming County Attorney in 2005. Mr. Martirano brings a depth of experience to the County Administrator position, having previously provided legal advice and services to the Board of County Commissioners and County departments, agencies, boards and commissions, affiliated non-profit agencies, and the Washington County Sheriff's office.

KELCEE G. MACE, Interim Chief Financial Officer, holds a B.A. degree in Accounting from Juniata College. She is currently working towards the Certified Public Finance Officer designation through the Government Finance Officers Association. Mrs. Mace was hired by Washington County in 2014 as an accountant, was promoted to Deputy Director of Budget and Finance in 2018 and was appointed interim Chief Financial Officer in December 2021. She is a member of the Maryland Government Finance Officers Association and the Government Finance Officers Association of the United States and Canada.

KIMBERLY K. EDLUND, C.P.A., Director of Budget and Finance, is a summa cum laude graduate of Shepherd University with a B.S. degree in Accounting. She earned a Master of Business Administration degree from Frostburg State University. Ms. Edlund was hired by Washington County in 1995 as the Assistant Director of Budget and Finance and was promoted to Director in 2014. Prior to her employment with Washington County, she was a Senior Accountant with a regional public accounting firm. Ms. Edlund is a member of the American Institute of Certified Public Accountants, the Maryland Association of Certified Public Accountants, the Maryland Government Finance Officers Association and the Government Finance Officers Association of the United States and Canada.

KIRK C. DOWNEY, County Attorney, was appointed in December of 2018. He joined Washington County Government as a part-time Assistant County Attorney in October of 2004. In August of 2005, Downey became full-time Assistant County Attorney and in 2012 he was promoted to serve Washington County as Deputy County Attorney. A lifelong resident of Washington County, Mr. Downey earned a bachelor's degree cum laude in 1994 from Duke University. Through further education, Mr. Downey received a Juris Doctor in 1997 from the University of Richmond School of Law. In 1997 he was admitted to the Maryland Bar. He is also admitted to practice before the U. S. District Court for the District of Maryland, U. S. Court of Appeals for the Fourth Circuit, and the U. S. Supreme Court. Mr. Downey is also a member of the American, Maryland, and Washington County Bar Associations, and serves as the treasurer for the Washington County Bar Association.

Personnel Summary by Department

Summary of Full-Time Budgeted Positions	2023	2022	2021	Change from 2022 to 2023	% of Employees
General Fund:					
Judicial	28	26	26	2	3.22%
Process Servers	1	1	1	0	0.12%
Patrol	104	104	105	0	11.96%
Central Booking	10	10	10	0	1.15%
Detention	126	125	125	1	14.49%
Day Reporting Center	2	2	2	0	0.23%
Narcotics Task Force	6	6	6	0	0.69%
911 Communications	56	57	56	-1	6.44%
EMS Operations	15	15	12	0	1.72%
Fire Operations	44	44	44	0	5.06%
Emergency Management	3	3	3	0	0.34%
Public Safety Training Center	5	4	0	1	0.58%
Fire & Rescue Volunteer Services	1	1	1	0	0.12%
Circuit Court	24	22	22	2	2.76%
State's Attorney	39	39	38	0	4.48%
Election Board	1	1	1	0	0.12%
Weed Control	1	1	1	0	0.12%
County Commissioners	5	5	5	0	0.58%
County Clerk	1	1	2	0	0.12%
County Administrator	2	2	2	0	0.23%
Public Relations & Marketing	4	4	4	0	0.46%
Budget & Finance	16	16	16	0	1.84%
Purchasing	6	6	6	0	0.69%
Treasurer	5	5	5	0	0.58%
County Attorney	5	5	5	0	0.58%
Human Resources	8	8	8	0	0.92%
Information Technology	15	14	14	1	1.73%
Business Development	6	6	6	0	0.69%
Wireless Communications	5	4	4	1	0.58%
Public Works	2	2	2	0	0.23%
Buildings, Grounds & Facilities	18	18	18	0	2.07%
Plan, Review & Permitting	0	0	17	0	0.00%
Engineering	24	24	21	0	2.76%
Permits & Inspections	28	28	21	0	3.22%
Planning & Zoning	13	13	8	0	1.49%
Parks & Recreation	8	8	8	0	0.92%

Personnel Summary by Department – Continued

Summary of Full-Time Budgeted Positions	2023	2022	2021	Change from 2022 to 2023	% of Employees
Highway Fund	88	88	88	0	10.13%
Solid Waste Fund	22	21	21	1	2.53%
Agriculture Education Center	1	1	1	0	0.12%
Grant Management	4	4	4	0	0.46%
Gaming Fund	2	2	2	0	0.23%
Land Preservation Fund	1	1	1	0	0.12%
Water Quality Fund	80	79	88	1	9.21%
Transit Fund	18	18	18	0	2.07%
Airport Fund	10	10	10	0	1.15%
Golf Course Fund	6	6	6	0	0.69%
Total	869	860	864	9	100.00%

Represents Change

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

Fiscal Year 2023 Summary of Changes in Full-Time Positions

Function	Explanation of Change	Change
Sheriff - Judicial	The Sheriff's Office needs an Office Associate to help eliminate the backlog of warrants to be entered into their system and to maintain timely processing of warrants, peace orders, and protective orders. They also need an additional Sworn Deputy which will be funded by eliminating a part-time Sworn Deputy and part-time Process Server/Constable.	2
Sheriff - Detention	The Detention Center needs a Senior Office Associate for timekeeping, absence tracking and payroll entry. The position will also provide additional assistance to Central Booking and the Day Reporting Center.	1
911 Communications	Deputy Director of Administrative Services was moved from this department to the Public Safety Training Facility.	-1
Public Safety Training Facility	Deputy Director of Administrative Services was moved to this department from 911 Communications.	1
Circuit Court	The Circuit Court needs an Assignment Commissioner to supervise the Assignment Office, court calendars, scheduling and case management as the case load continues to increase. The Circuit Court also received a grant that allowed the part-time position of Drug Court Case Manager to become a full-time position.	2
Information Technology	Information Technology needs a Web Application Specialist I position to manage and maintain County web back-end applications.	1
Wireless Communications	Wireless Communications needs an additional Communications Technician I to perform radio core maintenance and installation duties.	1
Solid Waste Fund	The Solid Waste Department needs a Maintenance Worker to assume duties currently done by the Equipment Operator. Due to increased tonnage, the Equipment Operator is needed to complete duties more in line with that position.	1
Water Quality Fund	The Department of Water Quality needs a Stormwater Inspector which was recommended by the EPA and MDE during the 2020 audit. The responsibilities of this position will be consolidated into one department, with specific stormwater inspection duties being removed from the Department of Permits and Inspection to Stormwater and Watershed Services.	1



Community Profile

Location

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



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

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

Culture and Recreation

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

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

Hagerstown was a favorite staging area for military leaders traversing the region.

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

Some of Washington County's major local attractions include:



Fort Frederick State Park

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

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



The Maryland Theater

Form of Government

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

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

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

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

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

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

Services

Transportation

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

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



Hospital and Medical Care

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

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

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

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

Other medical care facilities include the Environmental Health Division of the Health Department; the George W. Comstock Center for Public Health Research and Prevention; the Western Maryland Center, a State-owned chronic care facility; and the Brook Lane Psychiatric Center, a privately-owned psychiatric facility.

Safety

The Washington County Sheriff's Office, the Maryland State Police, and municipal police agencies provide police protection in Washington County. The Sheriff's Office has 101 sworn personnel and 97 radio dispatched vehicles. The Sheriff's Office is responsible for the operation of the Detention Center, which has a capacity of 450 inmates. In October 2016, a Day Reporting Center opened that provides treatment services to non-violent offenders with drug and/or alcohol addictions. The State Police has 35 troopers assigned to the local barrack, which is located just south of Hagerstown. The Hagerstown Police Department has a full-time force of 108 officers. The Hancock Police Department employs four full-time officers. In addition, the Smithsburg Police Department employs four officers, and the Boonsboro Police Department employs five police officers.

The County's Division of Emergency Services ("DES") oversees Emergency Communication/911, Fire, Rescue, and the Emergency Medical Services Operations Program. DES is led by a full-time career Director, a Deputy Director of Operations, and a Deputy Director of Administrative Services. The director and two deputy directors oversee the daily operational components of Emergency Services in Washington County. The division has 112 full-time and 40 part-time personnel working directly within the division serving citizens of Washington County.

The County's Office of Emergency Management is overseen by an assistant director with support from a full-time emergency planner. Emergency Management is responsible for mitigation, planning, response, and recovery from natural and technical disasters. Washington County has a Local Planning Committee, overseen by Emergency Management, that coordinates disaster planning, conducts drills to exercise the

County Emergency Operations Plan, and oversees a community outreach program consisting of home chemical safety training, citizen preparedness, and pertinent educational programs.

Environmental Management

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

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

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

Department of Business Development

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

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

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

Population

<u>Year</u>	<u>County Total</u>
1980	113,086
1990	121,393
2000	131,923
2010	147,430
2021	154,937
2025 projected	157,440
2030 projected	164,900
2035 projected	172,600

Sources: Projections by the Maryland Department of Planning 2021

Population Statistics

Age:	19 & under	27.40%
	20-64 (workforce age)	55.10%
	65 & older	17.50%
	Median Age	41.5
Gender:	Male	50.90%
	Female	49.10%
Race:	White	82.00%
	Black	12.50%
	Other	5.50%

Sources: U.S. Census Bureau, 2020

Housing**2022 Median Selling Price**

Washington County	\$270,000
Maryland	\$390,000

Sources: Maryland Association of Realtors 2022.

Households

Number of Households	56,367
Number of Family Households	32,061
Number of Non-Family Households	24,306

Sources: U.S Census Bureau, 2020 American Community Survey

County Income

Per Capita Income	\$31,525
Median Household Income	\$63,510

Sources: U.S Census Bureau, 2020

County Employment Statistics

Civilian Labor Force	72,889
Employed	69,865
Unemployed	3,115
Unemployment Rate	4.3%
States Average	4.6%

Source: MD Department of Labor, Licensing & Regulation March 2022.

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

Hagerstown Community College
 Purdue Univ. Global - Hagerstown
 Univ. System of MD at Hagerstown

Primary Education:

26 Elementary Schools
 7 Middle Schools
 9 Senior High Schools
 1 Middle/Senior High School
 1 Technical High School
 1 Evening High School
 1 Outdoor Education
 1 Special Education
 Pupil/Teacher Ratio: 13.1

Public Enrollment: 22,171

39 Private Schools

Sources: Washington County Board of Education.

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

1 Washington County PS	3,286
2 Meritus Health, Inc.	2,740
3 FirServ	2,185
4 State of Maryland	2,030
5 Volvo Group	1,611
6 Amazon	1,500
7 Washington County Govt.	1,118
8 Citi	925
9 FedEx Ground	900
10 Bowman Group, LLP	830
11 Federal Government	582
12 Walmart	565
13 Arc of Washington County	550
14 Hagerstown Comm. Coll.	545
15 Merkle Response Svc., Inc	545

Source: Maryland Department of
Commerce.

County Industry Series

<u>Industry</u>	<u>Total Establishments</u>
Trade, Trans., Utilities	877
Professional & Business Svc	498
Education & Health	427
Leisure & Hospitality	387
Construction	338
Financial Activities	320
Other Services	292
Manufacturing	135
Local Government	66
Information	42
Federal Government	33
Natural Resources & Mining	28
State Government	12
Unclassified	9
Total	3,464

Source: Dept. of Labor September 30, 2021.

County Water Quality Systems

	<u>Total # of Services</u>
Full - Service Water	1,350
Full - Service Sewer	7,459
Collection Service Sewer	3,942
Total	12,751

County Building Permits (000's)

	<u>Number</u>	<u>Value</u>
Residential New	232	\$71,510
Other Permits	1,009	\$142,689
Total	1,241	\$214,199

Source: Washington County Department of Budget and Finance

Source: Washington County Department of Plan Review and Permitting.

Top 20 Largest Taxpayers in Washington County

	<u>Taxpayer</u>	<u>Assessed Value</u>
1	Potomac Edison	\$ 104,392,770
2	PR Valley Limited Partnership	97,734,690
3	Preylack Hagerstown, LLC	93,038,100
4	NP Hagerstown Industrial	90,118,775
5	Bowman Group	85,836,632
6	Outlet Village of Hagerstown	84,605,100
7	Liberty Property Management	74,012,200
8	FedEx Ground Package System	60,020,277
9	Walmart Stores/Wal-Mart R.E. Sam's East	51,280,934
10	LNC SNP Hagerstown Multi, LLC	51,539,223
11	2007 East Greencastle Pike	50,469,100
12	Ghattas Enterprise Maugans Ave	45,874,100
13	Western Hagerstown (Ind & Dist)	45,584,133
14	Columbia Gas of Maryland	45,000,850
15	Mack Truck/Volvo Group	38,310,910
16	Norfolk Southern Combined Rail	35,650,180
17	Verizon	29,658,180
18	Intelsat	28,474,930
19	Antietam Cable Television	19,963,120
20	Amazon.Com Services	16,086,460

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





Comprehensive Fiscal Policies

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

OPERATING POLICIES:

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

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

RESERVE POLICIES:

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

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

DEBT POLICIES:

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

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

INVESTMENT POLICIES:

General:

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

Pension:

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

4. The pension committee and its advisor shall monitor the overall performance of the portfolio to ensure that it is meeting objectives. Rebalancing will occur at least annually back to policy targets.
5. The custodian shall provide the pension committee with a report each month that lists all assets held in the portfolio, values of each asset, and all transactions affecting assets within the portfolio, including additions and withdrawals.
6. The asset manager shall manage the asset in accordance with the policy guidelines and objectives expressed in the policy document.

CAPITAL IMPROVEMENT POLICIES:

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

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

SHORT-TERM & LONG-TERM POLICIES:

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

FINANCIAL REPORTING POLICIES:

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



Budget Practices and Process

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

Budget Calendar

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

Budget Process

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

Several essential features that characterize a good budget process are:

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

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

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

Financial and Debt Capacity Analysis Phase:

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

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

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

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

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

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

Budget Development Start:

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

Budget Development Phase:

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

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

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

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

Review/Modification Phase:

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

Adoption Phase:

A Proposed Budget is voted on by the County Commissioners to take to a public hearing to communicate to the General Public for all operating and capital funds. Advertisement is provided in the local newspaper and on the County web site. Documents and handouts are prepared for the public hearing.

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

Start Up:

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

Basis of Accounting and Budgeting

GAAP Basis of Accounting:

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

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

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

Budgetary Basis of Accounting:

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

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

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

Balanced Budget:

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

Costing of Services:

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

Amendment to the Budget

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

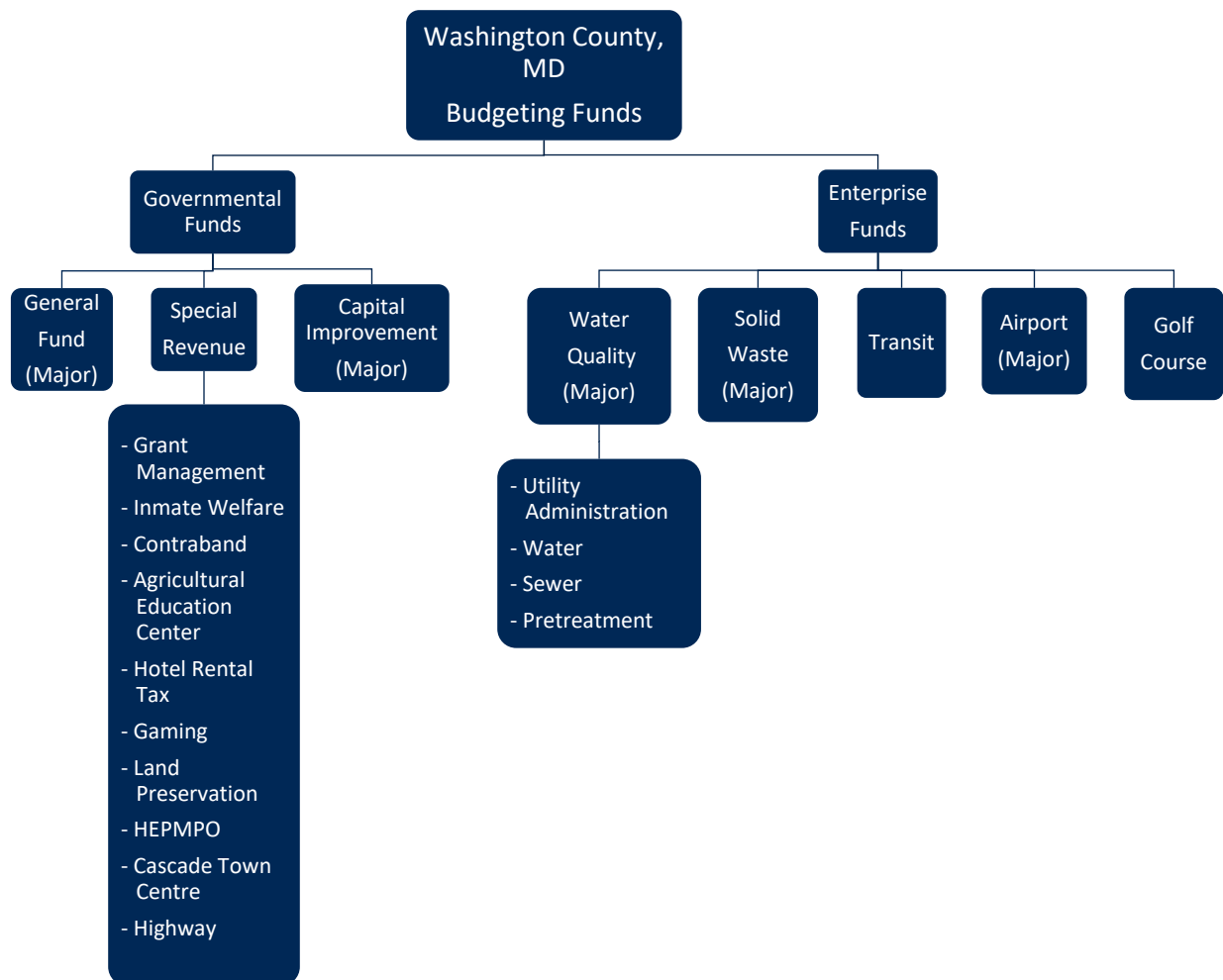
The Chief Financial Officer reviews the project status and revenues before any issuance of debt. Any modifications to a project and or the total debt to be issued based upon this review is required to be approved by the County Commissioners either for an increase or decrease in total borrowing amount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



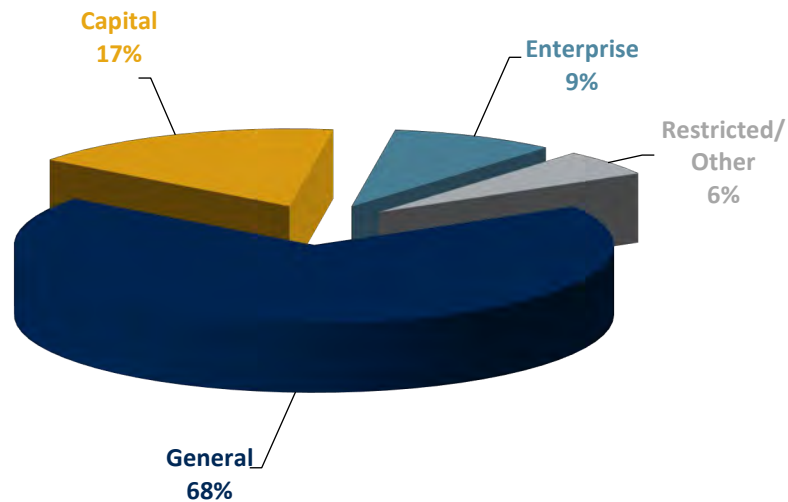
Fund Summaries

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

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



FY 2023 Funds



General Fund:

\$262,814,130

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:

\$65,402,000

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:

\$34,212,410

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

- ◆ **Water Quality Funds** – The Water Quality Funds account for all operating activities necessary to provide water, wastewater, and pretreatment services. This includes, but is not limited to administration, operations and maintenance, financing, and related debt service. (\$18,903,910 – major fund)
- ◆ **Solid Waste Fund** – The Solid Waste Fund accounts for municipal solid waste operations on a cost-of-service basis. This includes operations and maintenance, administration, related debt service on operational sites, closure and post-closure costs, pre-development costs, future construction cost reserves, and closed landfill sites. (\$9,056,160 – major fund).

- ◆ **Transit Fund** – The Transit Fund accounts for the County public transit system funded mainly by Federal and State grants and include all operating activities necessary to provide that service. This includes, but is not limited to administration, operations and maintenance, and public assistance programs. (\$2,885,310 – 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. (\$2,180,910 – 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. (\$1,186,120 – non-major fund)

Other Governmental Funds:
\$20,713,020

These funds are used to account for the proceeds of specific sources that are restricted to expenditures for specified purposes. The County maintains the following 10 separate restricted Governmental Funds:

- ◆ **Highway Fund** – The Highway Fund accounts for all the activities necessary to maintain the County road system. This includes, but is not limited to patching, stabilization, right-of-way, storm damage, snow and ice removal, line striping, signal maintenance, administration, and fleet maintenance costs. (\$11,769,470 non-major fund)
- ◆ **Other Funds** – The County maintains nine other small funds that account for the activities associated with each of the funds mentioned and are immaterial in nature. (\$8,943,550 total – non major fund) They are:

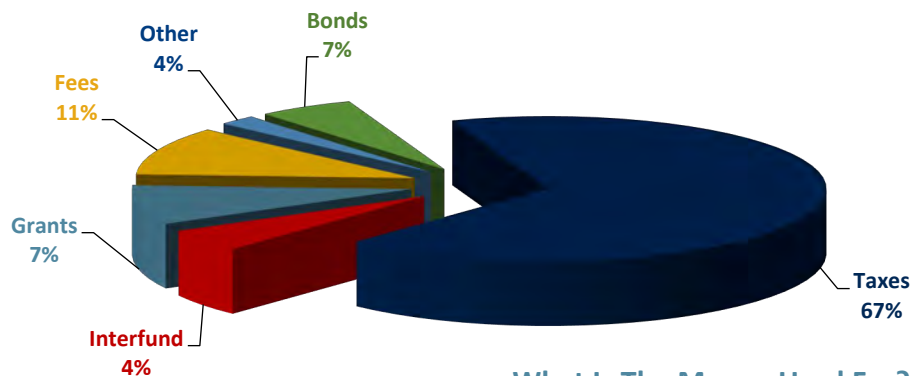
Agricultural Educational Center Fund	\$ 248,270
Grant Management Fund	\$ 451,420
Inmate Welfare Fund	\$ 547,320
Land Preservation Fund	\$ 2,458,250
Gaming Fund	\$ 2,491,000
Hotel Rental Tax Fund	\$ 2,000,000
Contraband Fund	\$ 5,070
HEPMPO Fund	\$ 584,570
Cascade Town Centre Fund	\$ 157,650



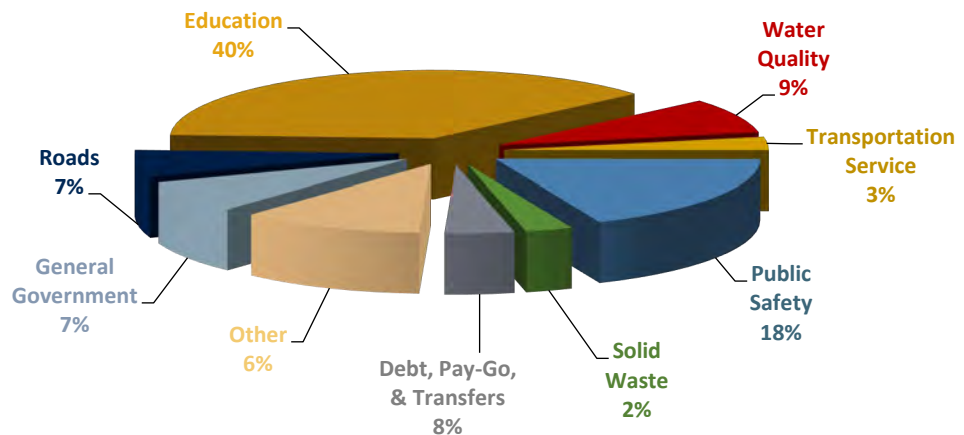
Total Sources and Uses of County Funds

The following represents total County revenues and expenditures, which are used to provide services and programs to the citizens of Washington County. The graph below depicts the total resources and uses of the County for the fiscal year 2023.

Where Does the Money Come From?



What Is The Money Used For?



The County's three major funds are the General, Capital Improvement, and the Enterprise Funds. The following schedule summarizes the revenues and expenditures of those funds for the FY 2023.

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

The County is expected to meet its reserve target on June 30, 2022. This reserve protects the County against unanticipated revenue cuts or economic downturns. The reserve target rate is 17%.

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

Description	Fiscal Year		
	2023 Budget	2022 Budget	2021 Actual
Revenue (By Major Type)			
Property Tax	\$ 134,863,130	\$ 134,671,240	\$ 133,818,994
Income Tax	\$ 109,367,510	\$ 99,282,670	\$ 119,254,813
Other Local Taxes	\$ 9,470,000	\$ 8,785,000	\$ 13,309,609
Highway User	\$ 2,006,120	\$ 1,868,000	\$ 1,956,097
Interest	\$ 600,000	\$ 500,000	\$ 594,245
Fees	\$ 40,029,675	\$ 38,876,740	\$ 41,744,378
Grants	\$ 46,104,110	\$ 31,604,340	\$ 41,011,237
Other	\$ 4,369,310	\$ 797,740	\$ 2,497,667
Bonds	\$ 15,100,000	\$ 20,045,000	\$ 12,196,194
Subtotal	\$ 361,909,855	\$ 336,430,730	\$ 366,383,234
Transfers	\$ 19,328,060	\$ 18,202,590	\$ 46,079,876
Reserves	\$ 1,903,645	\$ 5,201,560	\$ -
Total Revenue	\$ 383,141,560	\$ 359,834,880	\$ 412,463,110
Expenditures (By Function):			
Education	\$ 143,060,360	\$ 136,472,560	\$ 115,766,280
Public Safety	\$ 75,321,330	\$ 66,673,810	\$ 63,185,816
State/Community Promotion	\$ 9,986,290	\$ 8,875,810	\$ 9,137,102
Court System	\$ 6,401,710	\$ 6,186,700	\$ 5,747,571
General Government	\$ 27,796,420	\$ 27,270,430	\$ 56,831,905
Parks and Recreation	\$ 8,514,790	\$ 5,140,490	\$ 6,879,673
Water Quality	\$ 29,792,910	\$ 29,576,500	\$ 15,655,806
Roads/Infrastructure	\$ 29,886,470	\$ 22,740,800	\$ 22,883,131
Land Preservation	\$ 2,458,250	\$ 2,387,330	\$ 2,546,937
Solid Waste	\$ 9,544,160	\$ 10,361,270	\$ 5,536,994
Transit System	\$ 2,885,310	\$ 5,936,170	\$ 3,248,076
Airport	\$ 3,603,910	\$ 5,367,920	\$ 12,615,943
Golf Course	\$ 1,211,120	\$ 1,287,470	\$ 1,147,411
Subtotal	\$ 350,463,030	\$ 328,277,260	\$ 321,182,645
Transfers	\$ 17,398,540	\$ 16,284,830	\$ 34,716,569
Debt Service	\$ 15,279,990	\$ 15,272,790	\$ 15,401,668
Total Expenditures	\$ 383,141,560	\$ 359,834,880	\$ 371,300,882
Excess (Deficiency) of Revenues over Expenditures		\$ -	\$ 41,162,228
Other Sources (Uses)	\$ -	\$ -	\$ -
GAAP Basis Adjustments	\$ -	\$ -	\$ -
Beginning Fund Balance/Net Equity	\$ 331,064,123	\$ 331,064,123	\$ 331,064,123
Estimated Increase (Decrease)	\$ -	\$ -	\$ -
Ending Fund Balance/Net Equity (forecast)	\$ 376,782,477	\$ 376,782,477	\$ 376,782,477

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

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type)					
Property Tax	\$ 134,863,130	\$ -	\$ -	\$ -	\$ 134,863,130
Income Tax	109,367,510	-	-	-	109,367,510
Other Local Taxes	7,425,000	-	-	2,045,000	9,470,000
Highway User	-	-	-	2,006,120	2,006,120
Interest	600,000	-	-	-	600,000
Fees	5,223,900	2,600,000	28,871,955	3,333,820	40,029,675
Grants	5,334,590	36,369,000	1,764,520	2,636,000	46,104,110
Other	-	4,096,000	-	273,310	4,369,310
Bonds	-	15,100,000	-	-	15,100,000
Subtotal	\$ 262,814,130	\$ 58,165,000	\$ 30,636,475	\$ 10,294,250	\$ 361,909,855
Transfers	-	6,115,000	2,794,290	10,418,770	19,328,060
Reserves	-	1,122,000	781,645	-	1,903,645
Total Revenue	\$ 262,814,130	\$ 65,402,000	\$ 34,212,410	\$ 20,713,020	\$ 383,141,560
Expenditures (By Function):					
Education	\$ 122,525,360	\$ 20,535,000	\$ -	\$ -	\$ 143,060,360
Public Safety	67,332,940	6,286,000	-	1,702,390	75,321,330
State/Community Promotion	7,024,870	-	-	2,961,420	9,986,290
Court System	6,401,710	-	-	-	6,401,710
General Government	25,170,200	1,053,000	-	1,573,220	27,796,420
Parks and Recreation	1,680,520	6,586,000	-	248,270	8,514,790
Water Quality	-	10,889,000	18,903,910	-	29,792,910
Roads/Infrastructure	-	18,117,000	-	11,769,470	29,886,470
Land Preservation	-	-	-	2,458,250	2,458,250
Solid Waste	-	488,000	9,056,160	-	9,544,160
Transit System	-	-	2,885,310	-	2,885,310
Airport	-	1,423,000	2,180,910	-	3,603,910
Golf Course	-	25,000	1,186,120	-	1,211,120
Subtotal	\$ 230,135,600	\$ 65,402,000	\$ 34,212,410	\$ 20,713,020	\$ 350,463,030
Transfers	17,398,540	-	-	-	17,398,540
Debt Service	15,279,990	-	-	-	15,279,990
Total Expenditures	\$ 262,814,130	\$ 65,402,000	\$ 34,212,410	\$ 20,713,020	\$ 383,141,560
Beginning Fund Balance/Net Equity	\$ 59,094,772	\$ 98,751,921	\$ 211,086,253	\$ 7,849,531	\$ 376,782,477
Estimated Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance/Net Equity (forecast)	\$ 59,094,772	\$ 98,751,921	\$ 211,086,253	\$ 7,849,531	\$ 376,782,477

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

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type)					
Property Tax	\$ 134,671,240	\$ -	\$ -	\$ -	\$ 134,671,240
Income Tax	99,282,670	-	-	-	99,282,670
Other Local Taxes	6,900,000	-	-	1,885,000	8,785,000
Highway User	-	-	-	1,868,000	1,868,000
Interest	500,000	-	-	-	500,000
Fees	5,240,160	2,600,000	28,034,120	3,002,460	38,876,740
Grants	5,341,030	22,014,000	1,659,440	2,589,870	31,604,340
Other	-	540,000	-	257,740	797,740
Bonds	-	20,045,000	-	-	20,045,000
Subtotal	\$251,935,100	\$45,199,000	\$29,693,560	\$9,603,070	\$336,430,730
Transfers	-	5,197,000	2,666,210	10,339,380	18,202,590
Reserves	-	4,436,000	765,560	-	5,201,560
Total Revenue	\$251,935,100	\$54,832,000	\$33,125,330	\$19,942,450	\$359,834,880
Expenditures (By Function):					
Education	\$ 119,182,560	\$ 17,290,000	\$ -	\$ -	\$ 136,472,560
Public Safety	60,035,260	5,115,000	-	1,523,550	66,673,810
State/Community Promotion	6,155,670	-	-	2,720,140	8,875,810
Court System	6,186,700	-	-	-	6,186,700
General Government	25,427,840	272,000	-	1,570,590	27,270,430
Parks and Recreation	3,389,450	1,487,000	-	264,040	5,140,490
Water Quality	-	10,795,000	18,781,500	-	29,576,500
Roads/Infrastructure	-	11,264,000	-	11,476,800	22,740,800
Land Preservation	-	-	-	2,387,330	2,387,330
Solid Waste	-	1,989,000	8,372,270	-	10,361,270
Transit System	-	3,158,000	2,778,170	-	5,936,170
Airport	-	3,347,000	2,020,920	-	5,367,920
Golf Course	-	115,000	1,172,470	-	1,287,470
Subtotal	\$ 220,377,480	\$ 54,832,000	\$ 33,125,330	\$ 19,942,450	\$ 328,277,260
Transfers	16,284,830	-	-	-	16,284,830
Debt Service	15,272,790	-	-	-	15,272,790
Total Expenditures	\$251,935,100	\$ 54,832,000	\$ 33,125,330	\$ 19,942,450	\$359,834,880
Beginning Fund Balance/Net Equity	\$ 53,926,003	\$ 70,321,005	\$ 201,967,106	\$ 4,850,009	\$ 331,064,123
Estimated Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance/Net Equity (forecast)	\$ 53,926,003	\$ 70,321,005	\$ 201,967,106	\$ 4,850,009	\$ 331,064,123

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

Description	Funds				
	General	Capital	Enterprise	Restricted	Total
Revenue (By Major Type)					
Property Tax	\$ 133,818,994	\$ -	\$ -	\$ -	\$ 133,818,994
Income Tax	119,254,813	-	-	-	119,254,813
Other Local Taxes	11,334,460	-	-	1,975,149	13,309,609
Highway User	-	-	-	1,956,097	1,956,097
Interest	594,245	-	-	-	594,245
Fees	5,584,898	7,039,859	25,935,725	3,183,896	41,744,378
Grants	22,158,043	10,816,018	3,265,283	4,771,893	41,011,237
Other	-	99,767	-	2,397,900	2,497,667
Bonds	-	12,196,194	-	-	12,196,194
Subtotal	\$292,745,453	\$30,151,838	\$29,201,008	\$14,284,935	\$366,383,234
Transfers	-	33,528,274	1,900,152	10,651,450	46,079,876
Reserves	-	-	-	-	-
Total Revenue	\$292,745,453	\$63,680,112	\$31,101,160	\$24,936,385	\$412,463,110
Expenditures (By Function):					
Education	\$ 113,243,390	\$ 2,522,890	\$ -	\$ -	\$ 115,766,280
Public Safety	57,105,922	5,440,020	-	639,874	63,185,816
State/Community Promotion	6,611,426	-	-	2,525,676	9,137,102
Court System	5,746,056	1,515	-	-	5,747,571
General Government	48,867,329	2,720,917	-	5,243,659	56,831,905
Parks and Recreation	6,294,650	352,169	-	232,854	6,879,673
Water Quality	-	1,141,307	14,514,499	-	15,655,806
Roads/Infrastructure	-	12,160,015	-	10,723,116	22,883,131
Land Preservation	-	-	-	2,546,937	2,546,937
Solid Waste	-	129,168	5,407,826	-	5,536,994
Transit System	-	364,908	2,883,168	-	3,248,076
Airport	-	10,754,859	1,861,084	-	12,615,943
Golf Course	-	83,952	1,063,459	-	1,147,411
Subtotal	\$237,868,773	\$ 35,671,720	\$ 25,730,036	\$ 21,912,116	\$321,182,645
Transfers	34,691,822	-	-	24,747	34,716,569
Debt Service	15,401,668	-	-	-	15,401,668
Total Expenditures	\$287,962,263	\$ 35,671,720	\$ 25,730,036	\$ 21,936,863	\$371,300,882
Excess (Deficiency) of Revenues over Expenditures	\$ 4,783,190	\$ 28,008,392	\$ 5,371,124	\$ 2,999,522	\$ 41,162,228
Other Sources (Used)	\$ 385,579	\$ -	\$ -	\$ -	\$ -
Increase (Decrease) in Fund Balance	\$ 5,168,769	\$ 28,008,392	\$ 5,371,124	\$ 2,999,522	\$ 41,162,228
GAAP Basis Adjustments	\$ -	\$ 422,524	\$ 3,748,023	\$ -	\$ -
Beginning Fund Balance/Net Equity	\$ 53,926,003	\$ 70,321,005	\$201,967,106	\$ 4,850,009	\$331,064,123
Ending Fund Balance/Net Equity (forecast)	\$ 59,094,772	\$ 98,751,921	\$211,086,253	\$ 7,849,531	\$376,782,477



General Fund – Revenue Summary

Washington County, Maryland
General Fund Revenues
FY23

	<u>FY22 vs. FY23</u>					
	2022 Operating Budget Approved	2023 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
<u>Property Tax</u>						
400000 - Real Estate Tax	121,831,450	122,128,770	297,320	0.24%	2.73%	46.47%
400120 - Corp. Personal Prop. - Current	14,510,190	14,603,570	93,380	0.64%	0.86%	5.56%
400140 - State Administration Fees	(520,000)	(550,000)	(30,000)	5.77%	(0.28)%	(0.21)%
400200 - Interest on Property Tax	380,000	380,000	0	0.00%	0.00%	0.14%
400210 - Interest - Prior Year	15,000	15,000	0	0.00%	0.00%	0.01%
400220 - County Payment in Lieu of Tax	285,000	285,000	0	0.00%	0.00%	0.11%
400230 - Enterprise Zone Tax Reimb.	548,640	697,440	148,800	27.12%	1.37%	0.27%
400250 - Service Charge Semi-Annual Tax	50,000	0	(50,000)	(100.00)%	(0.46)%	0.00%
400260 - Property Tax Sales	60,000	60,000	0	0.00%	0.00%	0.02%
400300 - Enterprise Zone Tax Credit	(1,097,270)	(1,394,880)	(297,610)	27.12%	(2.74)%	(0.53)%
400320 - County Homeowners Tax Credit	(220,000)	(180,000)	40,000	(18.18)%	0.37%	(0.07)%
400330 - Agricultural Tax Credit	(450,000)	(450,000)	0	0.00%	0.00%	(0.17)%
400345 - Other Tax Credits	(85,000)	(85,000)	0	0.00%	0.00%	(0.03)%
400355 - Disabled Veteran's Credit	(320,000)	(320,000)	0	0.00%	0.00%	(0.12)%
400400 - Discount Allowed on Tax Prop.	(340,000)	(350,000)	(10,000)	2.94%	(0.09)%	(0.13)%
496020 - Fed. Payment in Lieu of Taxes	23,230	23,230	0	0.00%	0.00%	0.01%
	134,671,240	134,863,130	191,890	0.14%	1.76%	51.32%
<u>Local Tax</u>						
400500 - Income Tax	99,282,670	109,367,510	10,084,840	10.16%	92.70%	41.61%
400510 - Admissions & Amusement Tax	150,000	175,000	25,000	16.67%	0.23%	0.07%
400520 - Recordation Tax	6,500,000	7,000,000	500,000	7.69%	4.60%	2.66%
400530 - Trailer Tax	250,000	250,000	0	0.00%	0.00%	0.10%
	106,182,670	116,792,510	10,609,840	9.99%	97.53%	44.44%
<u>Interest</u>						
404400 - Interest - Investments	450,000	500,000	50,000	11.11%	0.46%	0.19%
404410 - Interest - Municipal Investment	50,000	100,000	50,000	100.00%	0.46%	0.04%
	500,000	600,000	100,000	20.00%	0.92%	0.23%
Total General Revenues	241,353,910	252,255,640	10,901,730	4.52%	100.21%	95.98%

Washington County, Maryland
General Fund Revenues
FY23

FY22 vs. FY23

	2022 Operating Budget Approved	2023 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
<u>Program Revenues</u>						
Charges for Services - Other						
<u>Circuit Court</u>						
486070 - Reimb. Expenses - Circuit Court	8,420	8,280	(140)	(1.66)%	(0.00)%	0.00%
486075 - Circuit Court Jurors	75,000	75,000	0	0.00%	0.00%	0.03%
	83,420	83,280	(140)	(0.17)%	(0.00)%	0.03%
<u>State's Attorney</u>						
486000 - Reimburse Exp - State's Atty	0	50,000	50,000	100.00%	0.46%	0.47%
<u>Weed Control</u>						
403120 - Weed Control Fees	321,180	317,510	(3,670)	(1.14)%	(0.03)%	0.12%
<u>General</u>						
403020 - Election Filing Fees	0	100	100	100.00%	0.00%	0.00%
403135 - Sheriff Auxiliary	40,000	50,000	10,000	25.00%	0.09%	0.02%
404510 - Rental - Building	70,000	70,000	0	0.00%	0.00%	0.03%
485000 - Reimburse Administrative	6,500	6,500	0	0.00%	0.00%	0.00%
490000 - Miscellaneous	150,000	150,000	0	0.00%	0.00%	0.06%
490010 - Gain or Loss on Sale of Asset	50,000	50,000	0	0.00%	0.00%	0.02%
490080 - Bad Check Fee	750	750	0	0.00%	0.00%	0.00%
490200 - Registration Fees	3,000	3,000	0	0.00%	0.00%	0.00%
490210 - Sponsorships	24,000	24,000	0	0.00%	0.00%	0.01%
	344,250	354,350	10,100	2.93%	0.09%	0.13%
<u>Plan Review and Permitting</u>						
401040 - Miscellaneous Licenses	700	0	(700)	(100.00)%	(0.01)%	0.00%
401070 - Building Permits - Residential	148,500	0	(148,500)	(100.00)%	(1.37)%	0.00%
401080 - Building Permits - Commercial	135,000	0	(135,000)	(100.00)%	(1.24)%	0.00%
401085 - Municipal Fees	10,000	0	(10,000)	(100.00)%	(0.09)%	0.00%
401090 - Electrical Licenses Fees	7,500	0	(7,500)	(100.00)%	(0.07)%	0.00%
401100 - Electrical Permit - Residential	180,000	0	(180,000)	(100.00)%	(1.65)%	0.00%
401110 - Electrical Permit - Commercial	117,000	0	(117,000)	(100.00)%	(1.08)%	0.00%
401115 - HVAC Registration Fees	10,000	0	(10,000)	(100.00)%	(0.09)%	0.00%
401120 - HVAC Permit - Residential	85,500	0	(85,500)	(100.00)%	(0.79)%	0.00%
401130 - HVAC Permit - Commercial	42,300	0	(42,300)	(100.00)%	(0.39)%	0.00%
401140 - Other Permit Fees	37,800	0	(37,800)	(100.00)%	(0.35)%	0.00%
401160 - Plumbing Licenses Fees	20,000	0	(20,000)	(100.00)%	(0.18)%	0.00%
401170 - Plumbing Permits - Residential	99,000	0	(99,000)	(100.00)%	(0.91)%	0.00%
401180 - Plumbing Permits - Commercial	37,800	0	(37,800)	(100.00)%	(0.35)%	0.00%
403035 - Technology Fees	60,000	0	(60,000)	(100.00)%	(0.55)%	0.00%
403045 - Review Fees	140,400	0	(140,400)	(100.00)%	(1.29)%	0.00%

Washington County, Maryland
General Fund Revenues
FY23

	<u>FY22 vs. FY23</u>					
	2022 Operating Budget Approved	2023 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
440110 - Drawings/ Blue Line Prints	200	0	(200)	(100.00)%	(0.00)%	0.00%
486045 - Reimbursed Expense - Other	10,000	0	(10,000)	(100.00)%	(0.09)%	0.00%
	1,141,700	0	(1,141,700)	(100.00)%	(10.49)%	0.00%
<u>Engineering</u>						
403045 - Review Fees	0	100,000	100,000	100.00%	0.92%	0.04%
440110 - Drawings/Blue Line Prints	0	2,000	2,000	100.00%	0.02%	0.00%
	0	102,000	102,000	100.00%	0.94%	0.04%
<u>Permits and Inspections</u>						
401070 - Building Permits - Residential	0	148,500	148,500	100.00%	1.37%	0.06%
401080 - Building Permits - Commercial	0	175,000	175,000	100.00%	1.61%	0.07%
401085 - Municipal Fees	0	12,000	12,000	100.00%	0.11%	0.00%
401090 - Electrical Licenses Fees	0	70,000	70,000	100.00%	0.64%	0.03%
401100 - Electrical Permit - Residential	0	180,000	180,000	100.00%	1.65%	0.07%
401110 - Electrical Permit - Commercial	0	117,000	117,000	100.00%	1.08%	0.04%
401115 - HVAC Registration Fees	0	5,000	5,000	100.00%	0.05%	0.00%
401120 - HVAC Permit - Residential	0	85,500	85,500	100.00%	0.79%	0.03%
401130 - HVAC Permit - Commercial	0	42,300	42,300	100.00%	0.39%	0.02%
401140 - Other Permit Fees	500	37,500	37,000	7,400.00%	0.34%	0.01%
401145 - Temp. Occupancy Fee - Comm.	900	900	0	0.00%	0.00%	0.00%
401160 - Plumbing Licenses Fees	0	6,500	6,500	100.00%	0.06%	0.00%
401170 - Plumbing Permits - Residential	0	99,000	99,000	100.00%	0.91%	0.04%
401180 - Plumbing Permits - Commercial	0	37,800	37,800	100.00%	0.35%	0.01%
403035 - Technology Fees	250	60,000	59,750	23,900.00%	0.55%	0.02%
403045 - Review Fees	7,000	7,000	0	0.00%	0.00%	0.00%
440110 - Drawings/Blue Line Prints	0	100	100	100.00%	0.00%	0.00%
	8,650	1,084,100	1,075,450	12,432.95%	9.89%	0.41%
<u>Planning and Zoning</u>						
401040 - Miscellaneous Licenses	0	700	700	100.00%	0.01%	0.00%
402020 - Fines & Forfeitures	0	1,000	1,000	100.00%	0.01%	0.00%
403030 - Zoning Appeals	12,000	12,000	0	0.00%	0.00%	0.00%
403035 - Technology Fees	0	6,000	6,000	100.00%	0.06%	0.00%
403040 - Rezoning	7,000	7,000	0	0.00%	0.00%	0.00%
403045 - Review Fees	0	60,000	60,000	100.00%	0.55%	0.02%
403050 - Development Fees	10,000	0	(10,000)	(100.00)%	(0.09)%	0.00%
403055 - Other Planning Fees	400	400	0	0.00%	0.00%	0.00%
486045 - Reimbursed Exp - Other	0	10,000	10,000	100.00%	0.09%	0.00%
	29,400	97,100	67,700	230.27%	0.62%	0.04%
<u>Sheriff Judicial</u>						
402010 - Peace Order Service	5,000	3,000	(2,000)	(40.00)%	(0.02)%	0.00%

Washington County, Maryland
General Fund Revenues
FY23

	<u>FY22 vs. FY23</u>					
	2022 Operating Budget Approved	2023 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
403010 - Sheriff Fees - Judicial	50,000	40,000	(10,000)	(20.00)%	(0.09)%	0.02%
	55,000	43,000	(12,000)	(21.82)%	(0.11)%	0.02%
<u>Sheriff Process Servers</u>						
402010 - Peace Order Service	214,000	115,000	(99,000)	(46.26)%	(0.91)%	0.04%
<u>Sheriff - Patrol</u>						
402000 - Parking Violations	4,000	4,000	0	0.00%	0.00%	0.00%
402040 - School Bus Camera Fines	30,000	15,000	(15,000)	(50.00)%	(0.14)%	0.01%
403000 - Speed Cameras	1,300,000	1,281,300	(18,700)	(1.44)%	(0.17)%	0.49%
486020 - Reimbursed Exp - Patrol	62,660	67,000	4,340	6.93%	0.04%	0.03%
490020 - Sale of Publications	6,500	6,500	0	0.00%	0.00%	0.00%
	1,403,160	1,373,800	(29,360)	(2.09)%	(0.27)%	0.52%
<u>Sheriff - Central Booking</u>						
404510 - Rental Income	15,720	15,720	0	0.00%	0.00%	0.01%
<u>Sheriff Detention Center</u>						
403080 - Housing Federal Prisoners	450	450	0	0.00%	0.00%	0.00%
403090 - Housing State Prisoners	175,000	175,000	0	0.00%	0.00%	0.07%
403100 - Home Detention Fees	18,000	3,000	(15,000)	(83.33)%	(0.14)%	0.00%
486050 - Reimbursed Exp. - Detention	1,500	500	(1,000)	(66.67)%	(0.01)%	0.00%
486055 - Alien Inmate Reimbursement	15,000	0	(15,000)	(100.00)%	(0.14)%	0.00%
486060 - Social Security Income Reimb.	10,000	10,000	0	0.00%	0.00%	0.00%
	219,950	188,950	(31,000)	(14.09)%	(0.28)%	0.07%
<u>Sheriff - Day Reporting Center</u>						
403075 - Day Reporting Fees	10,000	7,500	(2,500)	(25.00)%	(0.02)%	0.00%
<u>Sheriff - Narcotics Task Force</u>						
486030 - Reimbursed Expenses - NTF	404,660	412,520	7,860	1.94%	0.07%	0.16%
<u>Sheriff - Police Academy</u>						
403015 - Academy Fees	59,840	59,840	0	0.00%	0.00%	0.02%
<u>Emergency Services</u>						
403060 - Alarm Term. Fee (False Alarm Fine)	30,000	20,000	(10,000)	(33.33)%	(0.09)%	0.01%
486040 - Reimbursed Exp. Emergency Mgmt.	405,630	405,630	0	0.00%	0.00%	0.15%
403070 - EMCS Salary Reimbursement	15,600	15,600	0	0.00%	0.00%	0.01%
	451,230	441,230	(10,000)	(2.22)%	(0.09)%	0.17%
<u>Wireless Communication</u>						
404520 - Rental - Other	46,000	46,000	0	0.00%	0.00%	0.02%

Washington County, Maryland
General Fund Revenues
FY23

			FY22 vs. FY23			
	2022 Operating Budget Approved	2023 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
<u>Buildings, Grounds & Facilities</u>						
499420 - Fuel	2,000	2,000	0	0.00%	0.00%	0.00%
<u>Martin L. Snook Pool</u>						
404100 - Swimming Pool Fees	57,000	57,000	0	0.00%	0.00%	0.02%
404110 - Swimming Pool Concession Fees	15,000	15,000	0	0.00%	0.00%	0.01%
	72,000	72,000	0	0.00%	0.00%	0.03%
<u>Parks & Recreation</u>						
404000 - Sale of Wood	8,000	8,000	0	0.00%	0.00%	0.00%
404010 - Rental Fees	35,000	35,000	0	0.00%	0.00%	0.01%
404020 - Ballfield Fees	8,000	8,000	0	0.00%	0.00%	0.00%
404030 - Ballfield Lighting Fee	1,000	1,000	0	0.00%	0.00%	0.00%
404040 - Concession Fee	5,000	5,000	0	0.00%	0.00%	0.00%
404300 - Program Fees	300,000	300,000	0	0.00%	0.00%	0.11%
490060 - Contribution From Residents	1,000	1,000	0	0.00%	0.00%	0.00%
	358,000	358,000	0	0.00%	0.00%	0.14%
Total Charges for Services	5,240,160	5,223,900	(16,260)	(0.31)%	(0.15)%	1.99%
<u>Grants</u>						
495000 - Operating Grants	300,000	290,000	(10,000)	(3.33)%	(0.09)%	0.11%
496110 - State Aid - Police Protection	717,440	721,000	3,560	0.50%	0.03%	0.27%
496115 - SAFER	2,693,590	2,693,590	0	0.00%	0.00%	1.02%
496120 - 911 Fees	1,257,000	1,257,000	0	0.00%	0.00%	0.48%
401190 - Marriage Licenses	50,000	50,000	0	0.00%	0.00%	0.02%
401210 - Trader's License	200,000	200,000	0	0.00%	0.00%	0.08%
402020 - Fines & Forfeitures	20,000	20,000	0	0.00%	0.00%	0.01%
403130 - Marriage Ceremony Fees	3,000	3,000	0	0.00%	0.00%	0.00%
496130 - State Park Fees	100,000	100,000	0	0.00%	0.00%	0.04%
Total Grants for Operations	5,341,030	5,334,590	(6,440)	(0.12)%	(0.06)%	2.03%
Total Program Revenues	10,581,190	10,558,490	(22,700)	(0.21)%	(0.21)%	4.02%
Total General Fund Approved Revenue	251,935,100	262,814,130	10,879,030	4.32%	100.00%	100.00%

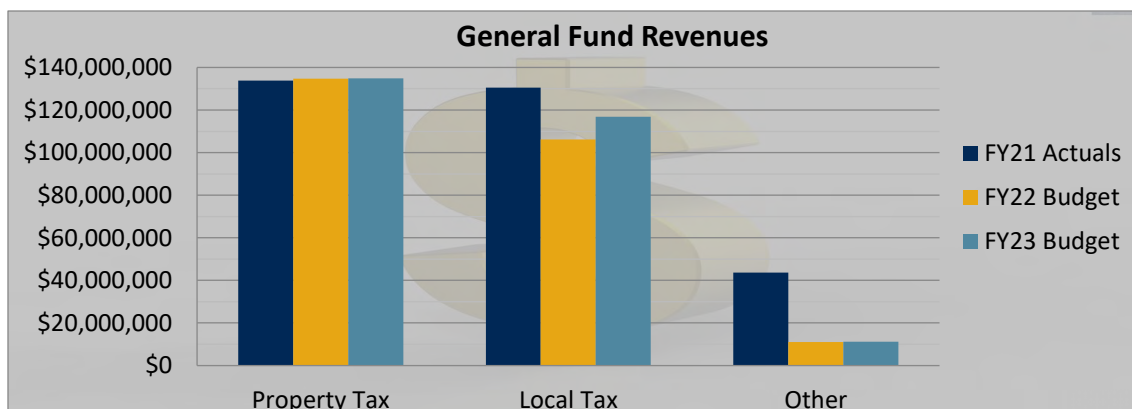
General Fund – Revenue Summary - Continued

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Property Tax	132,213,070	134,671,240	134,863,130	191,890	0.14%
Local Taxes	94,943,080	106,182,670	116,792,510	10,609,840	9.99%
Interest Earnings	500,000	500,000	600,000	100,000	20.00%
Charges for Services:					
Engineering & Division of Permits & Inspections	1,132,550	1,150,350	1,186,100	35,750	3.11%
Planning and Zoning	29,400	29,400	97,100	67,700	230.27%
Parks and Recreation	479,620	432,000	432,000	0	0.00%
Public Safety	3,234,890	2,879,560	2,703,560	(176,000)	-6.11%
Other	720,970	748,850	805,140	56,290	7.52%
Grants for Operations	2,643,000	5,341,030	5,334,590	(6,440)	-0.12%
Total	235,896,580	251,935,100	262,814,130	10,879,030	4.32%

General Fund Revenue Structure

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

Major revenue categories are Property Tax, Local Taxes, Interest Earnings, Charges for Services, and Grants for Operations, which can be seen in the table above. Property Tax and Local Taxes represent the two major revenue sources in the General Fund, as they comprise 93% or \$244.2 million of total General Fund revenues.



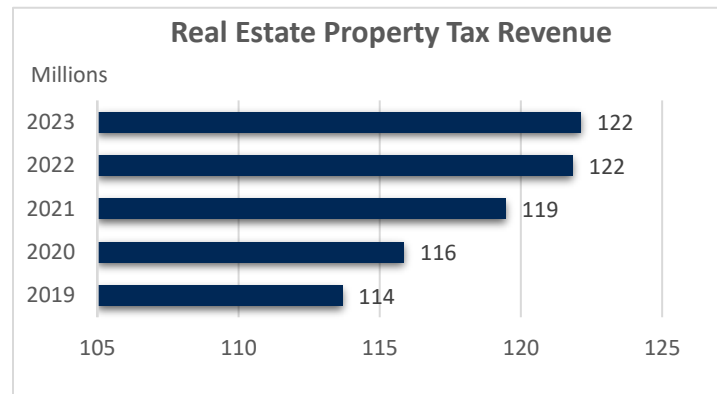


General Fund – Revenue Detail

Property Tax					
Category	2021 Budget	2022 Budget	2023 Budget	Change	
				\$	%
Real Estate Property Tax	119,464,580	121,831,450	122,128,770	297,320	0.24%
Corporate Personal Property Tax	14,057,110	14,510,190	14,603,570	93,380	0.64%
State Administrative Fees	(620,000)	(520,000)	(550,000)	(30,000)	5.77%
interest on Property Taxes	395,000	395,000	395,000	0	0.00%
Payment in Lieu of Taxes	283,100	285,000	285,000	0	0.00%
Enterprise Tax Reimbursement	239,480	548,640	697,440	148,800	27.12%
Service Charge - Semi-Annual	140,000	50,000	0	(50,000)	(100.00)%
Tax Sale Penalty and Other Fees	60,000	60,000	60,000	0	0.00%
Enterprise Zone Tax Credit	(478,950)	(1,097,270)	(1,394,880)	(297,610)	27.12%
Agricultural Tax Credit	(430,000)	(450,000)	(450,000)	0	0.00%
County Homeowners Tax	(220,000)	(220,000)	(180,000)	40,000	(18.18)%
Disabled Veteran's Credit	(275,000)	(320,000)	(320,000)	0	0.00%
Other Credits	(85,000)	(85,000)	(85,000)	0	0.00%
Discount Allowed - Property Tax	(340,000)	(340,000)	(350,000)	(10,000)	2.94%
Federal Payment in Lieu of Taxes	22,750	23,230	23,230	0	0.00%
Total	132,213,070	134,671,240	134,863,130	191,890	0.14%

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 51.32% of General Fund revenues. Property assessments are performed on a triennial basis by the State of Maryland, Department of Assessments and Taxation to determine the property for taxing purposes. Tax billings and collections of the County share of property taxes are performed by the County. During the FY23 budget process the Commissioners voted to decrease the real property tax from \$.918 to \$.928. The real estate tax due is determined by multiplying the assessed value of the property by the tax rate of \$.928 for each \$100 of assessed value. Property tax is estimated at \$134.9 million for FY2023, which is an increase of \$.2 million or .14%. The increase is a result an increase in the County's taxable base because of reassessments partially offset by the decrease in the property tax rate. Property taxes are estimated by several methods, including trend analysis, economic analysis, and real estate analysis. The primary means, however, are the assessments provided by the Maryland Department of Assessments and Taxation, and full detail is provided on their website at www.dat.state.md.us/sdatweb/stats.

Below is a graph showing the trend analysis of Real Estate Property Tax revenue from 2019 to 2023:



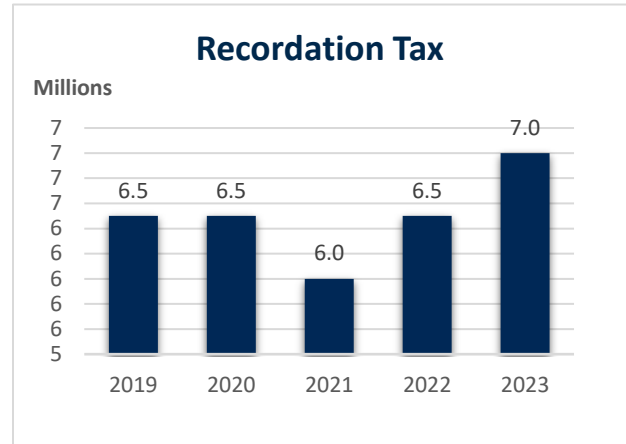
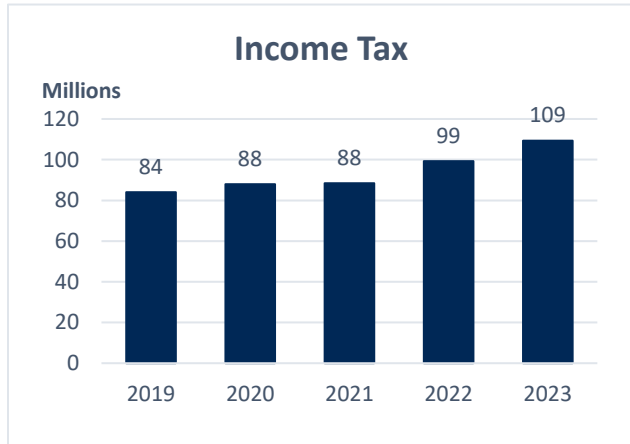
Local Taxes					
Category	2021 Budget	2022 Budget	2023 Budget	Change	
				\$	%
Income Tax	88,483,080	99,282,670	109,367,510	10,084,840	10.16%
Admissions and Amusement Tax	210,000	150,000	175,000	25,000	16.67%
Recordation Tax	6,000,000	6,500,000	7,000,000	500,000	7.69%
Trailer Tax	250,000	250,000	250,000	0	0.00%
Total	94,943,080	106,182,670	116,792,510	10,609,840	9.99%

Local Taxes are projected to increase by \$10.6 million or 9.99% in FY2023. Income and Recordation Tax account for 99.64% of this category. Income Tax is the second largest revenue source for the County, representing 41.61% of General Fund revenues. It is the most economically sensitive revenue in the County and reflects downturns in the local economy much faster than property tax. The income tax rate in Washington County was increased from 2.8% to 3.2% in FY2020. For FY2022 the Commissioners voted to decrease the rate from 3.2% to 3.0%. The Commissioners voted to further reduce the tax rate to 2.95% for FY2023. Revenue from income tax is derived from personal income from County residents such as salaries and social security payments as well as income from capital gains, interest, and some business income. This tax is collected by the State Comptroller of the Treasury and distributions are made to the counties throughout the year based upon collection deadlines. This is the most difficult revenue to project due to its volatility. The Income Tax budget was based on several factors including the expected effect of the COVID-19 pandemic, projected personal income trends, unemployment history, unemployment projections, job growth, state budgetary actions, trend analysis, and the decrease in the tax rate.

Recordation Tax rate is set at \$3.80 per \$500 and is set on instruments conveying title, articles of transfers, and amounts securing debt. Recordation revenue is projected at \$7.0 million and is based on current trends and projected economic outlooks, excluding one-time revenues.

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

Below are graphs showing the trend analysis of Income and Recordation tax revenues from 2019 to 2023:



Interest Earnings					
Category	2021 Budget	2022 Budget	2023 Budget	Change	
				\$	%
Interest Income - Investments	450,000	450,000	500,000	50,000	11.11%
Interest Income - Municipal Investments	50,000	50,000	100,000	50,000	100.00%
Total	500,000	500,000	600,000	100,000	20.00%

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

Charges for Services - Divisions of Engineering and Permits & Inspections

Category	2021 Budget	2022 Budget	2023 Budget	Change	
				\$	%
Plan Review & Permitting:					
Miscellaneous Licenses	700	700	0	(700)	(100.00)%
Building Permits - Residential	148,500	148,500	0	(148,500)	(100.00)%
Building Permits - Commercial	135,000	135,000	0	(135,000)	(100.00)%
Municipal Fees	10,000	10,000	0	(10,000)	(100.00)%
Electrical Licenses Fees	7,500	7,500	0	(7,500)	(100.00)%
Electrical Permit - Residential	180,000	180,000	0	(180,000)	(100.00)%
Electrical Permit - Commercial	117,000	117,000	0	(117,000)	(100.00)%
HVAC Registration Fees	3,000	10,000	0	(10,000)	(100.00)%
HVAC - Residential	85,500	85,500	0	(85,500)	(100.00)%
HVAC - Commercial	42,300	42,300	0	(42,300)	(100.00)%
Other Permit Fees	37,800	37,800	0	(37,800)	(100.00)%
Plumbing Licenses Fees	5,000	20,000	0	(20,000)	(100.00)%
Plumbing Permits - Residential	99,000	99,000	0	(99,000)	(100.00)%
Plumbing Permits - Commercial	37,800	37,800	0	(37,800)	(100.00)%
Technology Fees	60,000	60,000	0	(60,000)	(100.00)%
Fines and Forfeitures	100	0	0	0	0.00%
Review Fees	140,400	140,400	0	(140,400)	(100.00)%
Drawings/Blue Line Prints	200	200	0	(200)	(100.00)%
Reimbursed Expense - Other	10,200	10,000	0	(10,000)	(100.00)%
Engineering:					
Review Fees	0	0	100,000	100,000	100.00%
Drawings/Blue Line Prints	3,000	0	2,000	2,000	100.00%
Div. of Permits & Inspections					
Building Permits - Residential	0	0	148,500	148,500	100.00%
Building Permits - Comm	0	0	175,000	175,000	100.00%
Municipal Fees	0	0	12,000	12,000	100.00%
Electrical Licenses Fees	0	0	70,000	70,000	100.00%
Electrical Permit - Residential	0	0	180,000	180,000	100.00%
Electrical Permit - Comm	0	0	117,000	117,000	100.00%
HVAC Registration Fees	0	0	5,000	5,000	100.00%
HVAC Permit Residential	0	0	85,500	85,500	100.00%
HVAC Permit Commercial	0	0	42,300	42,300	100.00%
Other Permit Fees	500	500	37,500	37,000	7,400.00%
Temp Occupancy Fee Comm	1,800	900	900	0	0.00%
Plumbing Licenses Fees	0	0	6,500	6,500	100.00%
Plumbing Permits - Res	0	0	99,000	99,000	100.00%

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

Category	2021 Budget	2022 Budget	2023 Budget	Change	
				\$	%
Plumbing Permits - Comm	0	0	37,800	37,800	100.00%
Technology Fees	250	250	60,000	59,750	23,900.00%
Review Fees	7,000	7,000	7,000	0	0.00%
Drawings/Blue Line Prints	0	0	100	100	100.00%
Total	1,132,550	1,150,350	1,186,100	35,750	3.11%

Revenue from the Divisions of Engineering and Permits & Inspections is projected to increase by \$35,750 for FY2023.

Charges for Services - Planning and Zoning

Category	2021 Budget	2022 Budget	2023 Budget	Change	
				\$	%
Miscellaneous Licenses	0	0	700	700	100.00%
Fines & Forfeitures	0	0	1,000	1,000	100.00%
Technology Fees	0	0	6,000	6,000	100.00%
Rezoning	7,000	7,000	7,000	0	0.00%
Review Fees	0	0	60,000	60,000	100.00%
Development Fees	10,000	10,000	0	(10,000)	(100.00)%
Other Planning Fees	400	400	400	0	0.00%
Reimbursed Exp - Other	0	0	10,000	10,000	100.00%
Zoning Appeals	12,000	12,000	12,000	0	0.00%
Total	29,400	29,400	97,100	67,700	230.27%

Plan review fees are projected to total \$97,100. The major revenue source in this category is review fees which are budgeted to generate \$60,000. During the fiscal year several departments were reorganized which has resulted in changes where the revenues are being recorded and budgeted.

Charges for Services - Parks and Recreation					
Category	2021 Budget	2022 Budget	2023 Budget	Change	
				\$	%
Parks and Recreation:					
Sale of Wood	8,000	8,000	8,000	0	0.00%
Rental Fees	35,000	35,000	35,000	0	0.00%
Ball Field Fees	8,000	8,000	8,000	0	0.00%
Ball Field Lighting Fees	1,000	1,000	1,000	0	0.00%
Concession Stands	5,000	5,000	5,000	0	0.00%
Contributions	1,000	1,000	1,000	0	0.00%
Program Fees	347,620	300,000	300,000	0	0.00%
Buildings, Grounds & Facilities					
Fuel	2,000	2,000	2,000	0	0.00%
Martin L. Snook Pool:					
Pool Fees	57,000	57,000	57,000	0	0.00%
Concession Fees	15,000	15,000	15,000	0	0.00%
Total	479,620	432,000	432,000	0	0.00%

Parks and Recreation revenue are projected to produce \$432,000 for FY2023. Most of this revenue source comes from program fees, rental fees, and pool fees. Program fees are generated from recreation programs such as summer camps, which raise approximately \$300,000 and are based on the cost of the program. Rental fees are estimated at \$35,000 and are generated from pavilion usage. Pool fees are estimated at \$57,000 and are generated from the County owned pool, which is operated during summer months. All revenue estimates are based on current revenue, normal weather patterns, and projected trends.

Charges for Services - Public Safety

Category	2021 Budget	2022 Budget	2023 Budget	Change	
				\$	%
Sheriff - Judicial:					
Sheriff Fees	50,000	50,000	40,000	(10,000)	(20.00)%
Peace Order Service	5,000	5,000	3,000	(2,000)	(40.00)%
Sheriff - Process Servers:					
Peace Order Service	214,000	214,000	115,000	(99,000)	(46.26)%
Sheriff - Patrol:					
Parking Violations	1,000	4,000	4,000	0	0.00%
School Bus Camera Fines	30,000	30,000	15,000	(15,000)	(50.00)%
Sale of Publications	6,500	6,500	6,500	0	0.00%
Reimbursed Expenses	87,000	62,660	67,000	4,340	6.93%
Speed Cameras	1,600,000	1,300,000	1,281,300	(18,700)	(1.44)%
Sheriff - Central Booking:					
Rental Income	15,720	15,720	15,720	0	0.00%
Sheriff - Detention					
Housing Federal Prisoners	450	450	450	0	0.00%
Housing State Prisoners	175,000	175,000	175,000	0	0.00%
Home Detention Fees	11,000	18,000	3,000	(15,000)	(83.33)%
Prisoners Release Program Fees	8,000	0	0	0	0.00%
Alien Inmate Reimbursement	15,000	15,000	0	(15,000)	(100.00)%
Social Security Income	15,000	10,000	10,000	0	0.00%
Reimbursed Expenses	1,500	1,500	500	(1,000)	(66.67)%
Sheriff - Day Reporting Center					
Day Reporting Fee	10,000	10,000	7,500	(2,500)	(25.00)%
Sheriff - Narcotics Task Force					
Reimbursed Expenses	393,490	404,660	412,520	7,860	1.94%
Sheriff - Police Academy					
Academy Fees	99,000	59,840	59,840	0	0.00%
Emergency Services:					
EMCS Salary Reimbursement	15,600	15,600	15,600	0	0.00%
Alarm Termination Fee	30,000	30,000	20,000	(10,000)	(33.33)%
Reimbursed Expenses	405,630	405,630	405,630	0	0.00%
Wireless Communications:					
Rental - Other	46,000	46,000	46,000	0	0.00%
Total	3,234,890	2,879,560	2,703,560	(176,000)	(6.11)%

Public Safety is projected to generate fees of \$2.7 million for FY2023. In FY2023 the speed camera revenue budget is decreased due to citizen's changing habits. The reimbursed expense for Narcotic Task Force Services is the second largest single source of revenue in this category. The City reimburses the County for fifty percent of the costs of this program.

Charges for Services - Other					
Category	2021 Budget	2022 Budget	2023 Budget	Change	
				\$	%
Circuit Court:					
Reimbursed Jurors	75,000	75,000	75,000	0	0.00%
Reimbursed Expense	8,420	8,420	8,280	(140)	(1.66)%
State's Attorney					
Reimbursed Exp -- State's Atty	0	0	50,000	50,000	100.00%
Weed Control:					
Weed Control Fees	323,300	321,180	317,510	(3,670)	(1.14)%
General:					
Election Filing Fees	0	0	100	100	100.00%
Rental - Building and Land	70,000	70,000	70,000	0	0.00%
Reimburse Administrative	6,500	6,500	6,500	0	0.00%
Miscellaneous	150,000	150,000	150,000	0	0.00%
Gain/Loss - Sale of Asset	50,000	50,000	50,000	0	0.00%
Bad Check Fee	750	750	750	0	0.00%
Registration Fees	3,000	3,000	3,000	0	0.00%
Sponsorships	24,000	24,000	24,000	0	0.00%
Sheriff Auxiliary	10,000	40,000	50,000	10,000	25.00%
Total	720,970	748,850	805,140	56,290	7.52%

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 Rental – Building and Land, Reimbursed expenses for the courts, and Weed Control. The County owns various properties that are rented for various rates. Reimbursed expenses for the court system represent (1) reimbursement from the State of Maryland for jurors, based on the number of days; (2) reimbursement for the use of the facility; and (3) reimbursement for salaries of court personnel. Weed Control is a cooperative program with the Maryland Department of Agriculture, Plant Protection and Weed Management Section. Weed Control receives revenues from assisting farmers, landowners, businesses, and government agencies in the control of noxious and invasive weeds.

Grants for Operations

Category	2021 Budget	2022 Budget	2023 Budget	Change	
				\$	%
Operating Grants	300,000	300,000	290,000	(10,000)	(3.33)%
State Aid for Police	712,000	717,440	721,000	3,560	0.50%
911 Fees	1,257,000	1,257,000	1,257,000	0	0.00%
SAFER Grant	0	2,693,590	2,693,590	0	100.00%
Marriage Licenses	50,000	50,000	50,000	0	0.00%
Trader's Licenses	200,000	200,000	200,000	0	0.00%
Fines & Forfeitures	20,000	20,000	20,000	0	0.00%
Marriage Ceremony Fees	4,000	3,000	3,000	0	0.00%
State Park Fees	100,000	100,000	100,000	0	0.00%
Operating Grants	0	0	0	0	0.00%
Total	2,643,000	5,341,030	5,334,590	(6,440)	(0.12)%

In FY2023 the County will receive \$2.7 million in SAFER Grant money to fund 33 additional firefighters. State Aid for Police Protection and 911 Fees represent the other two major revenue sources in this category. State Aid for Police Protection is a grant received from the State of Maryland. Revenues are determined by formula and are administered and calculated by the State of Maryland Police. The formula accounts for agency size, number of sworn officers, county population, net taxable income, and police protection expenditures per capita.

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

Grand Total	235,896,580	251,935,100	262,814,130	10,879,030	4.32%
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General Fund – Expenditure Summary

Washington County, Maryland
General Fund Expenditures
FY23

FY22 vs. FY23

	2022 Operating Budget Approved	2023 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
<u>Direct Primary</u>						
90000 - Board of Education	105,841,710	109,070,360	3,228,650	3.05%	29.68%	41.50%
	105,841,710	109,070,360	3,228,650	3.05%	29.68%	41.50%
<u>Secondary</u>						
90040 - Hagerstown Comm. College	10,035,290	10,035,290	0	0.00%	0.00%	3.82%
	10,035,290	10,035,290	0	0.00%	0.00%	3.82%
<u>Other Education</u>						
93400 - Free Library	3,261,560	3,375,710	114,150	3.50%	1.05%	1.28%
10990 - Clear Spring Library Building	11,000	11,000	0	0.00%	0.00%	0.00%
10991 - Smithsburg Library Building	11,000	11,000	0	0.00%	0.00%	0.00%
10992 - Boonsboro Library Building	11,000	11,000	0	0.00%	0.00%	0.00%
10993 - Hancock Library Building	11,000	11,000	0	0.00%	0.00%	0.00%
	3,305,560	3,419,710	114,150	3.45%	1.05%	1.30%
Total Education	119,182,560	122,525,360	3,342,800	2.80%	30.73%	46.62%
<u>Sheriff</u>						
11300 - Judicial	3,084,340	3,496,820	412,480	13.37%	3.79%	1.33%
11305 - Process Server	170,700	137,880	(32,820)	(19.23)%	(0.30)%	0.05%
11310 - Patrol	13,155,720	14,577,540	1,421,820	10.81%	13.07%	5.55%
11311 - Auxiliary	40,000	50,000	10,000	100.00%	0.09%	0.02%
11315 - Central Booking	1,084,260	1,342,890	258,630	23.85%	2.38%	0.51%
11320 - Detention Center	16,237,630	18,706,300	2,468,670	15.20%	22.69%	7.12%
11321 - Day Reporting Center	471,240	492,280	21,040	4.46%	0.19%	0.19%
11330 - Narcotics Task Force	989,760	1,051,310	61,550	6.22%	0.57%	0.40%
11335 - Police Academy	59,840	59,840	0	0.00%	0.00%	0.02%
	35,293,490	39,914,860	4,621,370	13.09%	42.48%	15.19%
<u>Emergency Services</u>						
11420 - Air Unit	28,060	32,350	4,290	15.29%	0.04%	0.01%
11430 - Special Operations	194,540	233,870	39,330	20.22%	0.36%	0.09%
11440 - 911 Communications	6,276,090	6,275,630	(460)	(0.01)%	(0.00)%	31.06%
11520 - EMS Operations	2,584,350	2,723,800	139,450	5.40%	1.28%	1.04%
11525 - Fire Operations	4,823,100	5,292,030	468,930	9.72%	4.31%	2.01%

Washington County, Maryland
General Fund Expenditures
FY23

FY22 vs. FY23

	2022 Operating Budget Approved	2023 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
11530 - Emergency Management	215,490	229,650	14,160	6.57%	0.13%	0.09%
11535 - Public Safety Training Center	167,740	750,140	582,400	100.00%	5.35%	0.29%
93110 - Civil Air Patrol	3,600	4,000	400	11.11%	0.00%	0.00%
93130 - FR Volunteer Services	9,012,160	10,389,690	1,377,530	15.29%	12.66%	3.95%
	23,305,130	25,931,160	2,626,030	11.27%	24.14%	9.87%
<u>Other Public Safety</u>						
93100 - Humane Society	1,436,640	1,486,920	50,280	3.50%	0.46%	0.57%
	1,436,640	1,486,920	50,280	3.50%	0.46%	0.57%
Total Public Safety	60,035,260	67,332,940	7,297,680	12.16%	67.08%	25.62%
<u>Operating</u>						
91020 - Highway	9,138,300	9,285,350	147,050	1.61%	1.35%	3.53%
91021 - Solid Waste	450,000	450,000	0	0.00%	0.00%	0.17%
91022 - Cascade Town Centre	0	0	0	0.00%	0.00%	0.00%
91023 - Agricultural Education Center	231,340	216,770	(14,570)	(6.30)%	(0.13)%	0.08%
91024 - Grant Management	349,010	313,390	(35,620)	(10.21)%	(0.33)%	0.12%
91028 - Land Preservation	28,930	41,380	12,450	43.03%	0.11%	0.02%
91029 - HEPMPO	10,030	5,700	(4,330)	(43.17)%	(0.04)%	0.00%
91040 - Utility Administration	425,470	517,110	91,640	21.54%	0.84%	0.20%
91041 - Water	187,280	230,040	42,760	22.83%	0.39%	0.09%
91044 - Transit	1,046,100	1,052,540	6,440	0.62%	0.06%	0.40%
91046 - Golf Course	349,820	319,710	(30,110)	(8.61)%	(0.28)%	0.12%
92010 - Muni. in Lieu of Bank Shares	38,550	38,550	0	0.00%	0.00%	0.01%
	12,254,830	12,470,540	215,710	1.76%	1.98%	4.75%
<u>Capital</u>						
91230 - Capital Improvement Fund	4,030,000	4,928,000	898,000	(46.67)%	8.25%	1.88%
12700 - Debt Service	15,272,790	15,279,990	7,200	0.05%	0.07%	5.81%
	19,302,790	20,207,990	905,200	4.69%	8.32%	7.69%
Total Operating and Capital Transfers	31,557,620	32,678,530	1,120,910	3.55%	10.30%	12.43%
<u>Courts</u>						
10200 - Circuit Court	2,011,540	2,140,650	129,110	6.42%	1.19%	0.81%
10210 - Orphans Court	36,150	36,530	380	1.05%	0.00%	0.01%
10220 - State's Attorney	4,139,010	4,224,530	85,520	2.07%	0.79%	1.61%
	6,186,700	6,401,710	215,010	3.48%	1.98%	2.44%
<u>State</u>						
10400 - Election Board	1,667,570	2,384,260	716,690	42.98%	6.59%	0.91%

Washington County, Maryland
General Fund Expenditures
FY23

	<u>FY22 vs. FY23</u>					
	2022 Operating Budget Approved	2023 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
12300 - Soil Conservation	223,680	355,090	131,410	58.75%	1.21%	0.14%
12400 - Weed Control	320,980	317,510	(3,470)	(1.08)%	(0.03)%	0.12%
12410 - Env. Pest Management	45,500	45,500	0	0.00%	0.00%	0.02%
94000 - Health Department	2,339,270	2,339,270	0	0.00%	0.00%	0.89%
94010 - Social Services	446,010	506,330	60,320	13.52%	0.55%	0.19%
94020 - University of MD Extension	244,930	264,180	19,250	7.86%	0.18%	0.10%
94030 - County Cooperative Extension	38,730	38,730	0	0.00%	0.00%	0.01%
	5,326,670	6,250,870	924,200	17.35%	8.50%	2.38%
<u>Community Funding</u>						
93000 - Community Funding	829,000	774,000	(55,000)	(6.63)%	(0.51)%	0.29%
	829,000	774,000	(55,000)	(6.63)%	(0.51)%	0.29%
<u>General Operations</u>						
10100 - County Commissioners	371,210	376,920	5,710	1.54%	0.05%	0.14%
10110 - County Clerk	129,070	147,960	18,890	14.64%	0.17%	0.06%
10300 - County Administrator	383,220	388,020	4,800	1.25%	0.04%	0.15%
10310 - Public Relations and Marketing	485,340	504,590	19,250	3.97%	0.18%	0.19%
10500 - Budget and Finance	1,670,840	1,755,880	85,040	5.09%	0.78%	0.67%
10510 - Ind. Acct. & Auditing	70,000	70,000	0	0.00%	0.00%	0.03%
10520 - Purchasing	519,640	561,520	41,880	8.06%	0.38%	0.21%
10530 - Treasurer	546,760	560,900	14,140	2.59%	0.13%	0.21%
10600 - County Attorney	767,920	804,210	36,290	4.73%	0.33%	0.31%
10700 - Human Resources	1,127,220	1,170,100	42,880	3.80%	0.39%	0.45%
11000 - Information Technology	3,194,470	3,410,170	215,700	6.75%	1.98%	1.30%
11200 - General Operations	4,080,200	1,417,090	(2,663,110)	(65.27)%	(24.48)%	0.54%
12500 - Business Development	715,840	749,760	33,920	4.74%	0.31%	0.29%
11540 - Wireless Communications	1,376,980	1,466,020	89,040	6.47%	0.82%	0.56%
	15,438,710	13,383,140	(2,055,570)	(13.31)%	(18.89)%	5.09%
<u>Other</u>						
11100 - Women's Commission	2,000	2,000	0	0.00%	0.00%	0.00%
11140 - Diversity and Inclusion	2,000	2,000	0	0.00%	0.00%	0.00%
11550 - Forensic Investigator	30,000	30,000	0	0.00%	0.00%	0.01%
93230 - Commission on Aging	841,530	967,760	126,230	15.00%	1.16%	0.37%
93300 - Museum of Fine Arts	120,000	124,200	4,200	3.50%	0.04%	0.05%
	995,530	1,125,960	130,430	13.10%	1.20%	0.43%
<u>Public Works</u>						
11600 - Public Works	256,950	263,990	7,040	2.74%	0.06%	0.10%
11910 - Buildings, Grounds & Facilities	2,344,710	2,287,850	(56,860)	100.00%	(0.52)%	0.87%
	2,601,660	2,551,840	(49,820)	(1.91)%	(0.46)%	0.97%

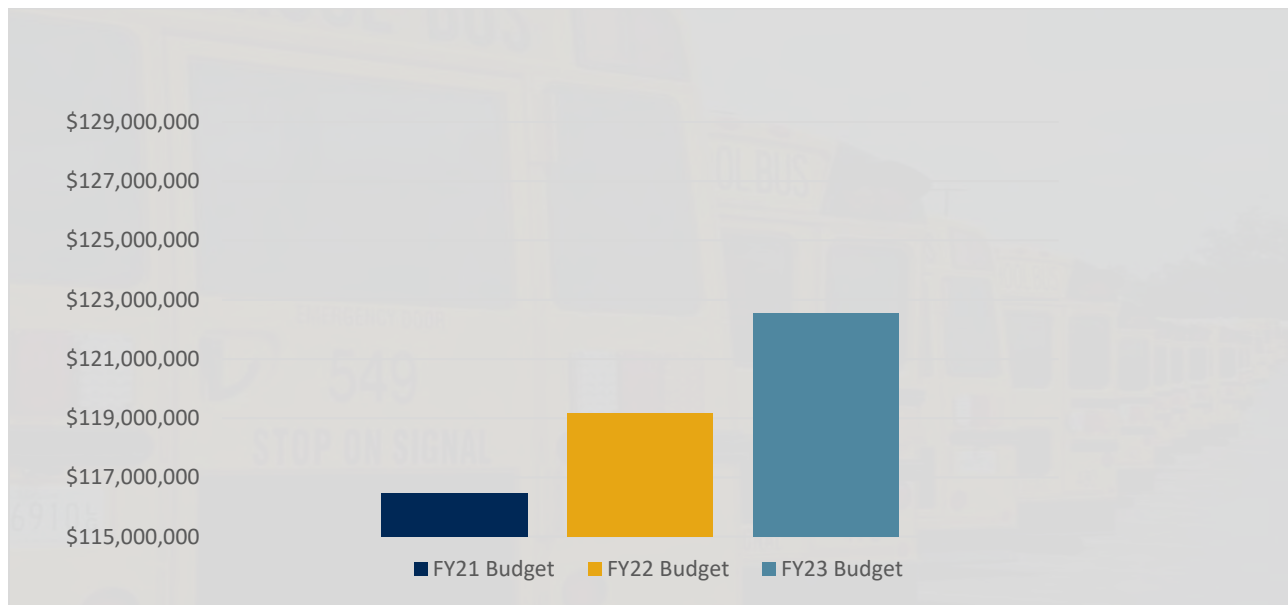
Washington County, Maryland
General Fund Expenditures
FY23

	<u>FY22 vs. FY23</u>					
	2022 Operating Budget Approved	2023 Operating Budget Approved	\$ Change	% Change	% of New Money	% of Total Budget
<u>Plan Review & Permitting</u>						
11610 - Plan Review & Permitting	1,543,690	0	(1,543,690)	(100.00)%	(14.19)%	0.00%
	1,543,690	0	(1,543,690)	(100.00)%	(14.19)%	0.00%
<u>Engineering</u>						
11620 - Engineering	2,307,280	2,656,260	348,980	15.13%	3.21%	1.01%
	2,307,280	2,656,260	348,980	15.13%	3.21%	1.01%
<u>Division of Permits & Inspections</u>						
11630 - Div of Permits & Inspections	2,218,570	2,712,040	493,470	22.24%	4.54%	1.03%
	2,218,570	2,712,040	493,470	22.24%	4.54%	1.03%
<u>Planning & Zoning</u>						
10800 - Planning and Zoning	830,080	1,300,920	470,840	56.72%	4.33%	0.49%
10810 - Zoning Appeals	55,740	55,740	0	0.00%	0.00%	0.02%
	885,820	1,356,660	470,840	53.15%	4.33%	0.52%
<u>Parks & Recreation</u>						
11900 - Parks	0	0	0	0.00%	0.00%	0.00%
12000 - Martin L. Snook Pool	155,830	159,310	3,480	2.23%	0.03%	0.06%
12200 - Parks and Recreation	1,314,640	1,521,210	206,570	15.71%	1.90%	0.58%
	1,470,470	1,680,520	210,050	14.28%	1.93%	0.64%
<u>Facilities</u>						
10900 - Martin Luther King Building	99,420	103,280	3,860	3.88%	0.04%	0.04%
10910 - Administration Building	319,710	319,080	(630)	(0.20)%	(0.01)%	0.12%
10930 - Court House	291,030	291,450	420	0.14%	0.00%	0.11%
10940 - County Office Building	226,050	230,510	4,460	1.97%	0.04%	0.09%
10950 - Administration Annex	55,450	75,500	20,050	36.16%	0.18%	0.03%
10960 - Dwyer Center	33,450	32,280	(1,170)	(3.50)%	(0.01)%	0.01%
10965 - Election Board Facility	100,740	98,580	(2,160)	(2.14)%	(0.02)%	0.04%
10970 - Central Services	130,850	131,220	370	0.28%	0.00%	0.05%
10980 - Rental Properties	6,020	6,020	0	0.00%	0.00%	0.00%
10985 - Senior Center Building	11,000	11,000	0	0.00%	0.00%	0.00%
11325 - Public Facilities Annex	81,840	85,380	3,540	4.33%	0.03%	0.03%
	1,355,560	1,384,300	28,740	2.12%	0.26%	0.53%
Total Other Government Programs	41,159,660	40,277,300	(882,360)	(2.14)%	(8.11)%	15.33%
Total Approved Expenditures	251,935,100	262,814,130	10,879,030	4.32%	100.00%	100.00%



General Fund – Education Summary

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Board of Education	103,208,100	105,841,710	109,070,360	3,228,650	3.05%
Hagerstown Community College	10,035,290	10,035,290	10,035,290	0	0.00%
Free Library	3,182,010	3,261,560	3,375,710	114,150	3.50%
Library Branch Maintenance	44,000	44,000	44,000	0	0.00%
Total	116,469,400	119,182,560	122,525,360	3,342,800	2.80%



General Fund

Board of Education - Department 90000

Contact: TBD

Departmental Function

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

Composite Cost Per Pupil			
Fiscal Year	Budgeted Cost	Pre-K - 12 Enrollment	Cost Per Pupil
2018	270,991,559	22,595	11,993
2019	276,733,895	22,682	12,201
2020	291,086,282	22,923	12,698
2021	297,014,128	21,939	13,538
2022	298,062,787	22,171	13,444

Department 90000 - Board of Education General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	109,070,360	105,841,710	103,208,100
Total Operations	109,070,360	105,841,710	103,208,100
90000 - Board of Education Total	109,070,360	105,841,710	103,208,100

General Fund

Hagerstown Community College - Department 90040

Contact: Dr. James Klauber

Departmental Function

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

Services Provided or Clients Served (Unduplicated)			
Programs	FY2021	FY2022*	Projected FY2023
Credit	4,997	4,828	4,990
Non-Credit	4,508	5,387	5,875
Total**	9,039	10,215	10,675

* 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

Department 90040 - Hagerstown Community College General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	10,035,290	10,035,290	10,035,290
Total Operations	10,035,290	10,035,290	10,035,290
90040 - Hagerstown Community College Total	10,035,290	10,035,290	10,035,290

General Fund

Washington County Free Library - Department 93400

Contact: Jenny Bakos

Departmental Function

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

Services Provided or Clients Served		
Programs	FY2020	FY2021*
Circulation of Library Materials	744,432	344,711
Children's Story Hours	864	79
Children's STEM Classes	146	39
Young Adult Classes	308	62
Informational Programs for Adults	354	83
Registration for New Borrowers	6,597	1,746
Reference Questions Answered	133,688	51,262
Number of Computer Center Users	48,595	10,664

* The COVID-19 pandemic has changed the way we view our statistics. It is difficult to compare many of the numbers contained in this document to prior years due to the library being closed for four months and providing limited services for another four months of the fiscal year

Department 93400 - Free Library General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	3,375,710	3,261,560	3,182,010
Total Operations	3,375,710	3,261,560	3,182,010
93400 - Free Library Total	3,375,710	3,261,560	3,182,010

General Fund

Library Maintenance – Departments 10990 - 10993

Contact: Andrew Eshleman

Departmental Function

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

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

Department 10990 - Clear Spring Library Building General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	9,000	9,000	9,000
526020 - Building Maintenance	1,000	1,000	1,000
526040 - Equipment Maintenance	1,000	1,000	1,000
Total Operations	11,000	11,000	11,000
10990 - Clear Spring Library Building Total	11,000	11,000	11,000

Department 10991 - Smithsburg Library Building General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	9,000	9,000	9,000
526020 - Building Maintenance	1,000	1,000	1,000
526040 - Equipment Maintenance	1,000	1,000	1,000
Total Operations	11,000	11,000	11,000
10991 - Smithsburg Library Building	11,000	11,000	11,000

Department 10992 - Boonsboro Library Building
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	9,000	9,000	9,000
526020 - Building Maintenance	1,000	1,000	1,000
526040 - Equipment Maintenance	1,000	1,000	1,000
Total Operations	11,000	11,000	11,000
10992 - Boonsboro Library Building Total	11,000	11,000	11,000

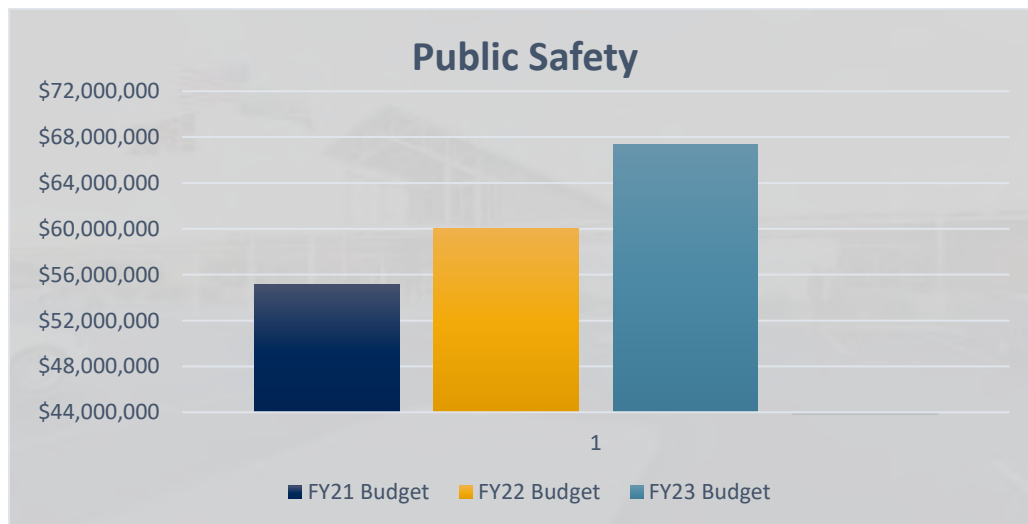
Department 10993 - Hancock Library Building
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	9,000	9,000	9,000
526020 - Building Maintenance	1,000	1,000	1,000
526040 - Equipment Maintenance	1,000	1,000	1,000
Total Operations	11,000	11,000	11,000
10993 - Hancock Library Building Total	11,000	11,000	11,000



General Fund – Public Safety Summary

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Sheriff - Judicial	2,978,600	3,084,340	3,496,820	412,480	13.37%
Sheriff - Process Servers	167,660	170,700	137,880	(32,820)	(19.23)%
Sheriff - Patrol	12,696,080	13,155,720	14,577,540	1,421,820	10.81%
Sheriff - Auxiliary	0	40,000	50,000	10,000	25.00%
Sheriff - Central Booking	1,055,130	1,084,260	1,342,890	258,630	23.85%
Sheriff - Detention Center	16,072,200	16,237,630	18,706,300	2,468,670	15.20%
Sheriff - Day Reporting Center	479,460	471,240	492,280	21,040	4.46%
Sheriff - Narcotics Task Force	956,850	989,760	1,051,310	61,550	6.22%
Washington County Police Academy	99,000	59,840	59,840	0	0.00%
Air Unit	28,720	28,060	32,350	4,290	15.29%
Special Operations	118,840	194,540	233,870	39,330	20.22%
911 Communications	5,896,870	6,276,090	6,275,630	(460)	(0.01)%
EMS Operations	2,785,900	2,584,350	2,723,800	139,450	5.40%
Fire Operations	2,608,540	4,823,100	5,292,030	468,930	9.72%
Emergency Management	226,860	215,490	229,650	14,160	6.57%
Public Safety Training Center	0	167,740	750,140	582,400	347.20%
Civil Air Patrol	3,600	3,600	4,000	400	11.11%
Fire and Rescue Volunteer Services	7,576,420	9,012,160	10,389,690	1,377,530	15.29%
Humane Society of Washington County	1,401,600	1,436,640	1,486,920	50,280	3.50%
Total	55,152,330	60,035,260	67,332,940	7,297,680	12.16%



General Fund

Judicial - Department 11300

Contact: Sheriff Doug Mullendore

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Deputy Sheriff Major	0	1	1
Deputy Sheriff Lieutenant	1	1	1
Deputy Sheriff Sergeant	1	2	2
Deputy Sheriff First Class	5	12	12
Master Deputy	6	0	0
Deputy Sheriff Captain	1	0	0
Deputy Sheriff	5	2	2
Deputy First Class (Security)	4	4	4
Administrative Assistant	1	1	1
Records Unit Supervisor	1	1	1
Senior Office Associate	3	2	2
Total	28	26	26

Summary of Personnel Changes

- ◆ Senior Office Associate position added in FY2023 to help eliminate the backlog of warrants that need to be entered into the system and to maintain timely processing of warrants, peace orders, and protective orders.
- ◆ Sworn Deputy position added in FY2023 by eliminating a part-time deputy and a part-time process server/constable.

Department 11300 - Judicial
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	2,045,430	1,701,340	1,598,870
500005 - Wages - Part Time	61,200	95,560	95,560
500010 - Wages - Overtime	25,000	43,860	43,860
500020 - Shift Differential - 2nd shift	370	370	370
500030 - Shift Differential - 3rd shift	130	130	130
500040 - Other Wages	15,000	22,000	22,000
500100 - FICA - Employer	164,260	142,540	134,640
500120 - Health Insurance	414,550	423,060	443,740
500125 - Other Insurance	13,920	11,060	10,030
500130 - Pension	533,120	442,350	440,280
500140 - Workers Compensation	59,800	49,420	49,420
500170 - Personal Development	3,120	3,240	3,240
500171 - Employee Recognition	2,440	2,500	2,500
500172 - Team Building	650	680	680
Wages and Benefits	3,338,990	2,938,110	2,845,320
505010 - Advertising	0	150	150
505120 - Licenses & Certifications	250	250	250
505130 - Small Office Equipment	150	150	150
505140 - Office Supplies	2,000	2,000	2,000
505170 - Postage	50	50	50
505230 - Travel Expenses	3,000	1,500	3,000
510010 - Fleet Insurance	22,920	9,510	6,810
510030 - Public & Gen Liability Insurance	35,970	32,810	32,760
515000 - Contracted/Purchased Service	12,000	12,000	12,000
515270 - Maintenance Contract Services	500	500	500
515320 - Testing Services	3,900	0	0
515330 - Towing Services	100	100	100
520000 - Training	1,750	1,750	1,750
520040 - Seminars/Conventions	250	250	250
525020 - Janitorial Supplies	300	300	300
526040 - Equipment Maintenance	500	500	500
527060 - Auto Gasoline	51,000	45,720	45,720

Department 11300 - Judicial
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
535010 - Copy Machine Rental	1,580	1,580	1,580
535020 - Equipment Rental	710	710	710
535060 - Uniforms	7,800	7,800	7,800
540010 - Wireless Communication	10,500	10,500	10,500
540020 - Telephone Expenses	0	0	1,300
582010 - Ammunition	2,000	1,500	2,500
582080 - Photographic/Fingerprint	100	100	100
582110 - Restraints	500	500	2,500
Operating Expenses	157,830	130,230	133,280
599999 - Controllable Assets	0	16,000	0
Capital Outlay	0	16,000	0
11300 - Judicial Total	3,496,820	3,084,340	2,978,600

General Fund

Process Server - Department 11305

Contact: Sheriff Doug Mullendore

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Senior Office Associate	1	1	1
Total	1	1	1

Summary of Personnel Changes

- ◆ No changes in FY2023.



Department 11305 - Process Server
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	49,450	47,780	44,550
500005 - Wages - Part Time	36,680	67,090	67,090
500040 - Other Wages	0	0	450
500100 - FICA - Employer	6,620	8,790	8,570
500120 - Health Insurance	25,380	25,380	25,640
500125 - Other Insurance	330	310	300
500130 - Pension	12,860	12,420	12,270
500140 - Workers Compensation	2,020	2,150	2,010
500170 - Personal Development	120	120	120
500171 - Employee Recognition	90	90	90
500172 - Team Building	30	30	30
Wages and Benefits	133,580	164,160	161,120
505140 - Office Supplies	800	800	800
527060 - Auto Gasoline	2,000	3,740	3,740
527090 - Auto Repairs	800	800	800
535060 - Uniforms	200	200	200
540010 - Wireless Communication	500	1,000	1,000
Operating Expenses	4,300	6,540	6,540
11305 - Process Server Total	137,880	170,700	167,660

General Fund

Patrol - Department 11310

Contact: Sheriff Doug Mullendore

Departmental Function

The Patrol Division is the chief law enforcement agency for Washington County. The division responds to citizen's complaints for violations of criminal or traffic law and arrests offenders, as necessary. They enforce County Ordinances and is the primary security division for the Airport. Some of the other responsibilities include warrant/domestic violence order services, crime prevention, canine patrols, etc.

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Sheriff	1	1	1
Chief Deputy	1	1	1
Major	1	1	1
Captain	2	2	2
Lieutenant	6	6	6
Sergeant	17	17	16
Corporal	1	0	2
Deputy First Class	34	30	27
Deputy	26	31	34
Cadet	1	1	1
Office Manager	1	1	1
Administrative Assistant	1	1	1
Senior Office Associate	3	3	3
Auto Services Technician	1	1	1
Public Safety Systems Manager	1	1	1
Drug/Re-entry Coordinator	1	1	1
Public Safety IT Specialist	1	1	1
Property/Planning/Fleet Mgmt./Grants Coordinator	1	1	1
Personnel and Training Coordinator	1	1	1
Sex Offender Registrar	1	1	1
GIS/Crime Analyst	1	1	1
Investigator/Property Clerk	1	1	1
Total	104	104	105

Summary of Personnel Changes

- ◆ No changes in FY2023.

Department 11310 - Patrol
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	7,205,000	6,160,000	5,850,080
500010 - Wages - Overtime	344,000	294,000	274,400
500020 - Shift Differential - 2nd shift	36,540	31,230	31,230
500030 - Shift Differential - 3rd shift	40,180	34,340	34,340
500040 - Other Wages	406,140	347,130	324,060
500100 - FICA - Employer	614,440	526,020	497,490
500120 - Health Insurance	1,804,180	1,611,380	1,719,950
500125 - Other Insurance	44,650	38,160	38,160
500130 - Pension	1,873,300	1,638,000	1,610,920
500140 - Workers Compensation	212,750	176,540	166,670
500161 - Wage Reserve	(300,000)	0	0
500170 - Personal Development	12,600	12,600	12,360
500171 - Employee Recognition	9,420	9,420	9,510
500172 - Team Building	2,630	2,630	2,580
Wages and Benefits	12,305,830	10,881,450	10,571,750
505010 - Advertising	8,000	4,000	7,000
505020 - Community Service Awards	500	750	750
505040 - Books	6,030	0	0
505050 - Dues & Subscriptions	4,000	4,000	4,000
505070 - Food and Supplies	1,000	1,000	1,000
505080 - Freight & Cartage	300	300	300
505130 - Small Office Equipment	500	500	500
505140 - Office Supplies	40,000	40,000	28,250
505170 - Postage	1,200	1,200	1,200
505190 - Professional Fees	350	350	350
505210 - Safety Supplies	2,000	1,000	1,000
505230 - Travel Expenses	15,000	10,000	10,000
505240 - Entertainment/Business Exp	300	300	300
510010 - Fleet Insurance	156,240	155,300	129,320
510020 - Property & Casualty Insurance	3,900	2,980	2,510
510030 - Public & Gen Liability Insurance	152,170	139,990	128,730
515000 - Contracted/Purchased Service	1,620	1,620	1,620
515135 - Accreditation Process	5,500	5,500	5,500

Department 11310 - Patrol
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
515180 - Software	262,820	239,550	233,090
515202 - Inspection Services	500	500	500
515220 - Landfill Fees	100	100	100
515270 - Maintenance Contract Services	45,280	45,280	6,630
515320 - Testing Services	14,620	2,000	2,000
515330 - Towing Services	1,500	1,500	1,500
515400 - Transportation Expense	500	500	2,000
520000 - Training	17,000	12,000	12,000
520010 - Certification Classes	9,000	6,000	9,000
520040 - Seminars/Conventions	750	750	750
520050 - Tuition Assistance	1,000	1,000	1,000
525020 - Janitorial Supplies	3,800	3,800	3,800
525030 - Medical Supplies	3,110	3,110	3,110
525040 - Small Tools & Equipment	4,000	4,000	4,000
526020 - Building Maintenance	10,000	10,000	10,000
526040 - Equipment Maintenance	6,500	6,500	6,500
527035 - Off Road Diesel	100	100	100
527060 - Auto Gasoline	319,780	279,290	279,290
527080 - Auto Motor Oil	9,000	9,000	9,000
527090 - Auto Repairs	52,900	52,900	52,900
527100 - Auto Tires	18,000	18,000	18,000
535010 - Copy Machine Rental	10,000	10,000	10,000
535020 - Equipment Rental	5,500	5,500	5,500
535060 - Uniforms	99,190	99,190	104,190
540010 - Wireless Communication	54,400	54,400	54,400
540020 - Telephone Expenses	0	0	7,500
540022 - Cable TV & Internet Services	2,760	1,440	1,440
545010 - Electric	47,000	40,000	37,930
545050 - Waste/Trash Disposal	1,620	1,620	1,620
582010 - Ammunition	72,200	72,200	87,000
582030 - Canine - Public Safety	13,500	8,000	10,000
582040 - Crime Prevention	3,500	3,500	4,500
582060 - Fire Extinguishers/Refills	500	500	500

Department 11310 - Patrol
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
582080 - Photographic/Fingerprint	5,500	5,500	5,500
582090 - Tear Gas	600	600	600
582100 - Traffic Cones/Flares	1,550	1,550	1,550
582110 - Restraints	2,500	2,500	2,500
592060 - Service Charges	12,000	12,000	12,000
592065 - Speed Camera Fees	726,920	800,000	800,000
Operating Expenses	2,238,110	2,183,170	2,124,330
599999 - Controllable Assets	33,600	91,100	0
Capital Outlay	33,600	91,100	0
11310 - Patrol Total	14,577,540	13,155,720	12,696,080

General Fund

Sheriff Auxiliary - Department 11311

Contact: Sheriff Doug Mullendore

Departmental Function

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

Department 11311 - Sheriff Auxiliary General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	0	20,000	0
505070 - Food and Supplies	1,000	0	0
505150 - Other - Miscellaneous	40,000	10,000	0
515330 - Towing Services	6,000	6,000	0
535060 - Uniforms	3,000	4,000	0
Operating Expenses	50,000	40,000	0
11311 - Sheriff Auxiliary Total	50,000	40,000	0

General Fund

Central Booking - Department 11315

Contact: Sheriff Doug Mullendore

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Lieutenant	1	1	1
Sergeant	1	1	1
Master Deputy	5	0	0
Detention Officer First Class	3	7	7
Detention Officer	0	1	1
Total	10	10	10

Summary of Personnel Changes

- ◆ No changes in FY2023.

Department 11315 - Central Booking
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	780,920	623,020	593,390
500010 - Wages - Overtime	18,130	14,500	13,530
500020 - Shift Differential - 2nd shift	4,620	3,700	3,690
500030 - Shift Differential - 3rd shift	8,120	6,500	6,570
500040 - Other Wages	37,500	30,000	35,000
500100 - FICA - Employer	64,970	51,850	49,800
500120 - Health Insurance	162,830	139,230	139,230
500125 - Other Insurance	4,910	3,930	3,670
500130 - Pension	203,040	161,990	163,400
500140 - Workers Compensation	25,480	20,000	18,690
500170 - Personal Development	1,200	1,200	1,200
500171 - Employee Recognition	900	930	930
500172 - Team Building	250	250	250
Wages and Benefits	1,312,870	1,057,100	1,029,350
505130 - Small Office Equipment	250	250	250
505140 - Office Supplies	2,410	2,410	2,410
505210 - Safety Supplies	500	500	500
510030 - Public & Gen Liability Insurance	13,840	11,350	11,700
515270 - Maintenance Contract Services	1,130	1,130	1,130
525020 - Janitorial Supplies	1,000	1,000	1,000
525040 - Small Tools & Equipment	500	500	500
526020 - Building Maintenance	2,500	2,500	1,000
526040 - Equipment Maintenance	750	750	750
535010 - Copy Machine Rental	2,530	2,170	2,760
535060 - Uniforms	4,090	4,090	1,950
540010 - Wireless Communication	520	510	560
540020 - Telephone Expenses	0	0	1,270
Operating Expenses	30,020	27,160	25,780
11315 - Central Booking Total	1,342,890	1,084,260	1,055,130

General Fund

Detention Center - Department 11320

Contact: Sheriff Doug Mullendore

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Attorney	1	1	0
Detention Major	1	1	1
Detention Captain	2	2	2
Detention Lieutenant	5	5	5
Detention Sergeant	13	13	13
Detention Corporal	0	0	1
Detention Officer First Class	52	59	58
Detention Officer	34	27	31
Classification Counselor	3	3	3
Classification Counselor - Grant Funded	1	1	1
Senior Building Maintenance Mechanic	1	1	1
Building Maintenance Mechanic	3	3	2
Inmate Services Clerk	1	1	1
Senior Office Associate	5	4	4
Administrative Assistant	1	1	1
Addiction Counselor	1	1	0
Peer Recovery Specialist	1	1	0
Inmate Account Administrator	1	1	1
Total	126	125	125

Summary of Personnel Changes

- ◆ Senior Office Associate added to be dedicated to timekeeping, absence tracking and payroll entry.
- ◆ Peer Recovery Specialist and Certified Addictions Counselor were added in FY2022 but were grant funded. These will now be County funded.

Department 11320 - Detention Center
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	8,533,920	6,843,850	6,651,120
500010 - Wages - Overtime	330,000	270,000	251,210
500020 - Shift Differential - 2nd shift	53,000	43,000	40,400
500030 - Shift Differential - 3rd shift	86,000	70,000	65,650
500040 - Other Wages	480,000	390,000	390,000
500100 - FICA - Employer	725,460	582,180	564,970
500120 - Health Insurance	2,070,690	1,992,250	2,220,000
500125 - Other Insurance	57,150	44,400	43,970
500130 - Pension	2,220,410	1,847,120	1,831,490
500140 - Workers Compensation	295,700	236,700	223,720
500161 - Wage Reserve	(450,000)	0	0
500170 - Personal Development	15,000	15,000	14,880
500171 - Employee Recognition	11,260	11,210	11,450
500172 - Team Building	3,130	3,130	3,100
Wages and Benefits	14,431,720	12,348,840	12,311,960
505010 - Advertising	2,500	2,500	2,500
505050 - Dues & Subscriptions	1,120	1,090	1,040
505070 - Food and Supplies	710,130	636,680	614,070
505130 - Small Office Equipment	1,500	1,500	1,500
505140 - Office Supplies	23,600	23,600	20,400
505170 - Postage	250	250	250
505200 - Safety Equipment	2,500	1,000	1,000
505230 - Travel Expenses	5,000	5,000	5,000
510010 - Fleet Insurance	17,710	4,220	4,250
510020 - Property & Casualty Insurance	21,850	16,720	14,460
510030 - Public & Gen Liability Insurance	171,530	157,720	149,780
515000 - Contracted/Purchased Service	0	0	30,000
515180 - Software	61,450	60,350	58,080
515202 - Inspection Services	11,750	11,750	11,150
515270 - Maintenance Contract Services	31,130	35,290	48,860
515280 - Medical Fees	7,700	7,700	5,500
515285 - Inmate Medical Services	2,287,120	2,081,310	1,976,550
515320 - Testing Services	500	500	500

Department 11320 - Detention Center
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
520000 - Training	11,770	5,000	5,000
520040 - Seminars/Conventions	600	590	500
525000 - Supplies/Material Operating	15,000	0	0
525020 - Janitorial Supplies	53,000	70,000	25,000
525040 - Small Tools & Equipment	6,270	6,270	6,270
525050 - Welding Material/Supplies	2,500	500	500
526000 - Supplies/Material Maintenance	20,000	0	0
526020 - Building Maintenance	20,000	40,000	35,860
526040 - Equipment Maintenance	15,000	30,000	30,000
526110 - Snow Removal Materials	500	500	500
527035 - Off Road Diesel	1,450	1,450	1,450
527060 - Auto Gasoline	15,000	15,130	15,120
535010 - Copy Machine Rental	7,090	7,090	7,090
535055 - Lease Payments	4,800	4,800	11,390
535060 - Uniforms	40,480	40,480	37,700
540010 - Wireless Communication	7,570	5,610	5,210
540020 - Telephone Expenses	0	0	7,500
545010 - Electric	300,000	285,000	281,880
545020 - Natural Gas	95,000	87,150	87,150
545050 - Waste/Trash Disposal	8,930	8,810	8,780
545060 - Water	278,900	220,730	222,120
582010 - Ammunition	5,000	5,000	5,000
582060 - Fire Extinguishers/Refills	1,900	1,900	1,470
582080 - Photographic/Fingerprint	600	600	300
582110 - Restraints	1,500	1,500	1,500
582120 - Special Response Team	4,380	3,500	3,500
Operating Expenses	4,274,580	3,888,790	3,745,680
599999 - Controllable Assets	0	0	14,560
Capital Outlay	0	0	14,560
11320 - Detention Center Total	18,706,300	16,237,630	16,072,200

General Fund

Day Reporting Center - Department 11321

Contact: Sheriff Doug Mullendore

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Program Director	1	1	1
Deputy Sheriff	1	1	1
Total	2	2	2

Summary of Personnel Changes

- ◆ No changes in FY2023.



Department 11321 - Day Reporting Center
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	155,250	140,040	150,320
500010 - Wages - Overtime	2,000	0	0
500020 - Shift Differential - 2nd shift	0	100	100
500040 - Other Wages	4,000	4,000	4,000
500100 - FICA - Employer	12,340	11,030	11,820
500120 - Health Insurance	25,150	16,380	25,640
500125 - Other Insurance	1,100	990	930
500130 - Pension	40,360	36,410	41,390
500140 - Workers Compensation	5,530	5,530	5,170
500170 - Personal Development	240	240	240
500171 - Employee Recognition	180	190	190
500172 - Team Building	50	50	50
Wages and Benefits	246,200	214,960	239,850
505120 - Licenses & Certifications	300	0	0
505140 - Office Supplies	2,000	2,000	2,500
505160 - Personal Mileage	300	300	300
505190 - Professional Fees	0	300	300
510010 - Fleet Insurance	1,050	1,060	850
510020 - Property & Casualty Insurance	6,950	5,320	4,270
510030 - Public & Gen Liability Insurance	2,760	2,530	2,350
515000 - Contracted/Purchased Service	186,420	186,420	171,420
515202 - Inspection Services	400	200	70
515270 - Maintenance Contract Services	4,090	1,440	510
515320 - Testing Services	11,000	11,000	11,000
525020 - Janitorial Supplies	1,000	1,000	1,000
526020 - Building Maintenance	600	600	500
527060 - Auto Gasoline	1,430	1,380	1,380
535010 - Copy Machine Rental	2,430	2,390	2,390
535055 - Lease Payments	20,000	35,000	35,000
535060 - Uniforms	630	630	630

Department 11321 - Day Reporting Center
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
540010 - Wireless Communication	2,980	2,970	2,400
540020 - Telephone Expenses	0	0	1,000
545050 - Waste/Trash Disposal	1,740	1,740	1,740
Operating Expenses	246,080	256,280	239,610
11321 - Day Reporting Center Total	492,280	471,240	479,460

General Fund

Narcotics Task Force - Department 11330

Contact: Sheriff Doug Mullendore

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Assistant State's Attorney III	1	1	1
Assistant State's Attorney II	1	1	1
Intelligence Analyst	1	1	1
Senior Office Associate	1	1	1
Legal Secretary	1	1	1
Criminal Gang Intelligence Analyst	1	1	1
Total	6	6	6

Summary of Personnel Changes

- ◆ No changes in FY2023.

Department 11330 - Narcotics Task Force
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	373,250	360,630	336,620
500040 - Other Wages	100	100	0
500100 - FICA - Employer	28,560	27,600	25,750
500120 - Health Insurance	60,700	60,700	60,920
500125 - Other Insurance	2,460	2,460	2,210
500130 - Pension	97,040	93,770	92,700
500140 - Workers Compensation	810	790	790
500170 - Personal Development	720	720	720
500171 - Employee Recognition	540	540	560
500172 - Team Building	150	150	150
Wages and Benefits	564,330	547,460	520,420
505050 - Dues & Subscriptions	600	600	600
505140 - Office Supplies	7,000	7,000	7,000
505150 - Other - Miscellaneous	100	100	100
505160 - Personal Mileage	200	200	200
505170 - Postage	50	50	50
505230 - Travel Expenses	3,000	3,000	3,000
515180 - Software	68,780	39,810	36,810
515210 - Laboratory Services	229,570	180,440	180,440
515270 - Maintenance Contract Services	700	700	700
520040 - Seminars/Conventions	3,500	3,500	3,500
525030 - Medical Supplies	300	300	300
526000 - Supplies/Material-Maintenance	500	500	500
526040 - Equipment Maintenance	2,700	2,700	2,700
527060 - Auto Gasoline	36,000	33,000	33,000
527090 - Auto Repairs	9,000	10,000	10,000
535000 - Rentals	200	200	200
535010 - Copy Machine Rental	3,500	3,500	3,500
535020 - Equipment Rental	0	100	100
535055 - Lease Payments	22,500	22,500	22,500
540010 - Wireless Communication	18,000	18,000	18,000
540020 - Telephone Expenses	0	0	2,000
580050 - Legal Transcripts	100	100	100
582040 - Crime Prevention	25,000	25,000	25,000

Department 11330 - Narcotics Task Force
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
582050 - Evidence Package Supplies	3,000	3,000	3,000
582120 - Special Response Team	25,000	22,000	22,000
Operating Expenses	459,300	376,300	375,300
599999 - Controllable Assets	27,680	31,000	26,130
600300 - Vehicles	0	35,000	35,000
Capital Outlay	27,680	66,000	61,130
11330 - Narcotics Task Force Total	1,051,310	989,760	956,850

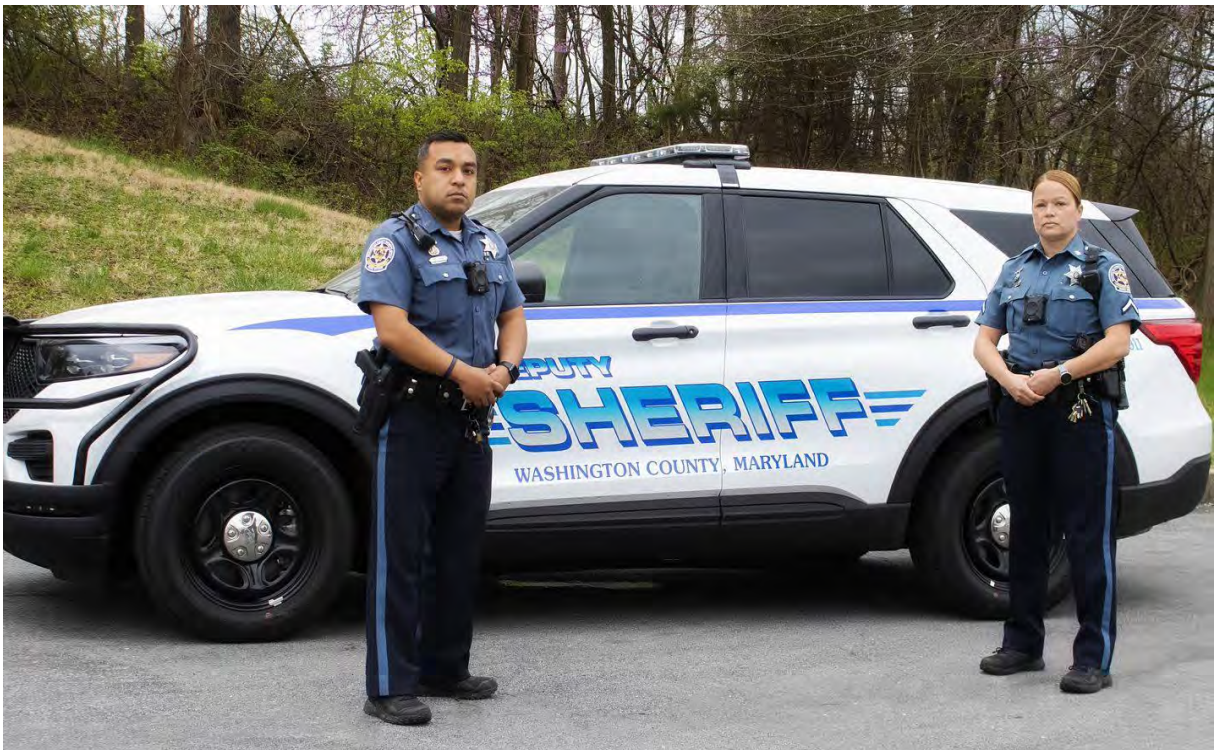
General Fund

Police Academy - Department 11335

Contact: Sheriff Doug Mullendore

Departmental Function

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



Department 11335 - Washington County Police Academy
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
505020 - Community Service Awards	3,000	3,000	3,000
505050 - Dues & Subscriptions	500	500	2,500
505130 - Small Office Equipment	500	500	2,000
505140 - Office Supplies	2,000	2,000	6,720
505170 - Postage	100	100	0
505210 - Safety Supplies	100	100	0
505230 - Travel Expenses	300	300	0
505240 - Entertainment/Business Exp	1,200	1,200	2,480
515180 - Software	0	0	3,100
515270 - Maintenance Contract Services	1,000	1,000	2,000
520000 - Training	4,500	4,500	0
525000 - Supplies/Material - Operating	5,500	5,500	500
525020 - Janitorial Supplies	1,000	1,000	1,000
525030 - Medical Supplies	170	170	170
525040 - Small Tools & Equipment	620	620	2,500
526040 - Equipment Maintenance	500	500	3,000
535000 - Rentals	120	120	0
535010 - Copy Machine Rental	2,800	2,800	7,800
535050 - Rental Payments	500	500	500
535060 - Uniforms	18,000	18,000	35,250
540010 - Wireless Communication	2,280	2,280	2,280
545030 - Propane Gas	150	150	200
582010 - Ammunition	12,000	12,000	14,100
582050 - Evidence Package Supplies	200	200	0
582080 - Photographic/Fingerprint	300	300	0
582090 - Tear Gas	1,000	1,000	4,000
582100 - Traffic Cones/Flares	0	0	1,400
582110 - Restraints	1,500	1,500	1,500
Operating Expenses	59,840	59,840	96,000
599999 - Controllable Assets	0	0	3,000
Capital Outlay	0	0	3,000
11335 - Washington County Police Academy Total	59,840	59,840	99,000

General Fund

Air Unit - Department 11420

Contact: R. David Hays

Departmental Function

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

Department 11420 - Air Unit General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
505130 - Small Office Equipment	400	400	400
505140 - Office Supplies	300	300	300
505200 - Safety Equipment	750	750	750
510010 - Fleet Insurance	4,170	4,220	3,400
510020 - Property & Casualty Insurance	440	340	270
515270 - Maintenance Contract Services	290	290	290
525000 - Supplies/Material - Operating	500	500	500
525020 - Janitorial Supplies	150	150	150
525040 - Small Tools & Equipment	200	200	200
526020 - Building Maintenance	1,000	1,000	1,000
526040 - Equipment Maintenance	2,000	3,000	3,000
527030 - Diesel Fuel	2,550	1,410	1,410
527040 - Diesel Fuel Tax	380	210	210
527060 - Auto Gasoline	390	350	350
527090 - Auto Repairs	7,000	7,000	3,000
535010 - Copy Machine Rental	410	410	410
545010 - Electric	7,500	6,500	6,150
545040 - Sewer	570	580	580
545050 - Waste/Trash Disposal	260	260	260
545060 - Water	190	190	190
582060 - Fire Extinguishers/Refills	200	0	0
Operating Expenses	29,650	28,060	22,820
599999 - Controllable Assets	2,700	0	5,900
Capital Outlay	2,700	0	5,900
11420 - Air Unit Total	32,350	28,060	28,720

General Fund

Special Operations - Department 11430

Contact: R. David Hays

Departmental Function

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

Department 11430 - Special Operations General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
505040 - Books	600	0	0
505140 - Office Supplies	0	500	500
505200 - Safety Equipment	11,000	11,000	11,000
510010 - Fleet Insurance	10,420	11,620	10,210
510020 - Property & Casualty Insurance	3,500	2,680	2,240
515170 - Gas Monitoring	13,000	10,000	7,500
515270 - Maintenance Contract Services	480	480	480
520000 - Training	0	0	1,500
520030 - Food Comp	0	100	100
525000 - Supplies/Material - Operating	8,500	8,500	8,500
525040 - Small Tools & Equipment	500	1,000	1,000
526020 - Building Maintenance	2,500	2,500	2,500
526040 - Equipment Maintenance	10,000	12,000	12,000
526050 - Groundskeeping Maintenance	0	250	250
527000 - Supplies - Automotive	750	750	750
527030 - Diesel Fuel	2,750	2,500	2,500
527040 - Diesel Fuel Tax	410	380	380
527060 - Auto Gasoline	1,130	100	100
527090 - Auto Repairs	22,500	22,500	16,000
527100 - Auto Tires	1,000	1,000	0
535010 - Copy Machine Rental	650	650	650
540010 - Wireless Communication	0	0	1,500
540020 - Telephone Expenses	0	0	1,200

Department 11430 - Special Operations
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
540022 - Cable TV & Internet Services	1,520	1,900	1,000
545010 - Electric	6,000	6,000	6,000
545020 - Natural Gas	5,600	5,600	5,780
545050 - Waste/Trash Disposal	1,020	1,020	1,020
545060 - Water	220	540	540
545070 - Stormwater Fee	680	0	0
582060 - Fire Extinguishers/Refills	120	0	0
Operating Expenses	104,850	103,570	95,200
599999 - Controllable Assets	30,720	60,360	23,640
600400 - Machinery & Equipment	98,300	30,610	0
Capital Outlay	129,020	90,970	23,640
11430 - Special Operations Total	233,870	194,540	118,840

General Fund

911 Communications - Department 11440

Contact: R. David Hays

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Director Fire Rescue & Emergency Management	1	1	1
Director, Training QA/QC	0	0	1
Programs Administrator	1	1	0
Deputy Director Administrative Services	0	1	0
Assistant Director, Emergency Communications	1	1	1
Emergency Services Program Manager	0	0	1
Information Technology Administrator	1	1	1
ECS Supervisor	8	8	8
Operations Manager	1	1	1
CAD/IT Specialist	1	1	1
Emergency Communications Specialist	40	40	39
Emergency Comms QA Training Coordinator	1	1	1
Administrative Assistant	1	1	1
Total	56	57	56

Summary of Personnel Changes

- ◆ Deputy Director Administrative Services will be relocated to the Public Safety Training Facility in FY2023.

Department 11440 - 911 Communications
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	3,017,870	3,050,410	2,814,500
500005 - Wages - Part Time	103,500	100,000	120,000
500010 - Wages - Overtime	382,950	370,000	325,000
500020 - Shift Differential - 2nd shift	27,690	26,750	25,000
500040 - Other Wages	40,000	55,000	50,000
500100 - FICA - Employer	273,260	275,550	255,090
500120 - Health Insurance	831,900	816,410	871,290
500125 - Other Insurance	19,960	19,880	18,000
500130 - Pension	784,050	793,540	770,110
500140 - Workers Compensation	14,500	14,090	12,000
500161 - Wage Reserve	(25,000)	0	0
500170 - Personal Development	6,720	6,600	6,120
500171 - Employee Recognition	5,130	4,930	4,710
500172 - Team Building	1,400	1,380	1,280
Wages and Benefits	5,483,930	5,534,540	5,273,100
505010 - Advertising	250	250	250
505040 - Books	300	300	300
505050 - Dues & Subscriptions	1,330	1,330	1,000
505070 - Food and Supplies	200	200	200
505080 - Freight & Cartage	130	130	130
505120 - Licenses & Certifications	3,900	3,000	3,000
505130 - Small Office Equipment	1,200	2,960	2,960
505140 - Office Supplies	7,500	7,500	7,500
505160 - Personal Mileage	500	280	280
505170 - Postage	100	100	100
505230 - Travel Expenses	7,300	4,400	4,400
510010 - Fleet Insurance	3,130	2,110	1,700
510020 - Property & Casualty Insurance	10	10	10
510030 - Public & Gen Liability Insurance	26,400	24,140	21,680
515000 - Contracted/Purchased Service	4,000	4,000	6,000
515180 - Software	397,440	294,590	266,150
515270 - Maintenance Contract Services	28,000	29,200	29,200
520000 - Training	2,830	2,830	2,830
520040 - Seminars/Conventions	1,340	1,000	1,000

Department 11440 - 911 Communications
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
525000 - Supplies/Material - Operating	2,720	2,720	2,720
525020 - Janitorial Supplies	1,000	1,000	1,000
525030 - Medical Supplies	250	250	250
526020 - Building Maintenance	8,000	4,500	4,500
526040 - Equipment Maintenance	750	750	750
527000 - Supplies - Automotive	100	100	100
527030 - Diesel Fuel	420	580	0
527040 - Diesel Fuel Tax	70	90	0
527060 - Auto Gasoline	2,860	3,250	1,940
527090 - Auto Repairs	5,500	5,500	3,000
535010 - Copy Machine Rental	4,950	4,950	3,050
535060 - Uniforms	10,000	5,000	10,000
540000 - Communications	1,770	1,770	0
540010 - Wireless Communication	14,480	14,480	5,420
540020 - Telephone Expenses	170,000	204,480	204,480
540022 - Cable TV & Internet Services	3,340	3,340	1,500
545010 - Electric	30,000	30,000	25,620
545020 - Natural Gas	6,000	6,000	6,300
545050 - Waste/Trash Disposal	1,020	1,020	1,020
545060 - Water	1,220	1,110	1,030
Operating Expenses	750,310	669,220	621,370
599999 - Controllable Assets	15,230	0	2,400
600200 - Building & Improvements	26,160	72,330	0
Capital Outlay	41,390	72,330	2,400
11440 - 911 Communications Total	6,275,630	6,276,090	5,896,870

General Fund

EMS Operations - Department 11520

Contact: R. David Hays

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Deputy Director - Fire/EMS	0	0	1
EMS Captain - Quality Assurance	1	1	1
Captain - Field Operations	14	14	10
Total	15	15	12

Summary of Personnel Changes

- ◆ Four Captain – Field Operations positions were created during FY2022.

Department 11520 - EMS Operations
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	1,186,870	1,144,500	746,420
500005 - Wages - Part Time	91,500	32,500	30,300
500010 - Wages - Overtime	84,000	84,000	48,480
500040 - Other Wages	56,930	55,000	29,800
500100 - FICA - Employer	108,570	99,530	65,330
500120 - Health Insurance	251,280	262,290	152,530
500125 - Other Insurance	8,000	8,000	3,810
500130 - Pension	309,130	297,570	205,540
500140 - Workers Compensation	112,070	105,000	68,150
500170 - Personal Development	1,800	1,800	1,080
500171 - Employee Recognition	1,350	1,080	830
500172 - Team Building	380	380	230
Wages and Benefits	2,211,880	2,091,650	1,352,500
505050 - Dues & Subscriptions	150	300	300
505070 - Food and Supplies	200	200	200
505120 - Licenses & Certifications	230	300	100
505140 - Office Supplies	800	800	600
505150 - Other - Miscellaneous	0	0	1,000,000
505170 - Postage	0	100	0
505200 - Safety Equipment	2,000	2,000	2,000
505210 - Safety Supplies	250	500	500
505230 - Travel Expenses	1,000	1,000	1,000
510010 - Fleet Insurance	11,280	13,770	8,520
510030 - Public & Gen Liability Insurance	19,560	15,980	9,210
515270 - Maintenance Contract Services	110,000	129,000	111,500
520000 - Training	10,000	8,000	8,000
520040 - Seminars/Conventions	1,000	1,000	1,000
525000 - Supplies/Material - Operating	3,000	2,500	2,500
525030 - Medical Supplies	241,000	225,000	220,000
526040 - Equipment Maintenance	750	750	750
527000 - Supplies - Automotive	500	500	500
527030 - Diesel Fuel	250	250	250
527040 - Diesel Fuel Tax	40	40	40

Department 11520 - EMS Operations
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
527060 - Auto Gasoline	12,060	36,910	28,380
527090 - Auto Repairs	11,500	10,500	10,000
527100 - Auto Tires	1,000	1,000	0
535010 - Copy Machine Rental	1,580	1,580	1,300
535060 - Uniforms	4,000	2,000	2,000
540010 - Wireless Communication	10,200	12,000	11,000
Operating Expenses	442,350	465,980	1,419,650
599999 - Controllable Assets	0	26,720	2,250
600400 - Machinery & Equipment	69,570	0	11,500
Capital Outlay	69,570	26,720	13,750
11520 - EMS Operations Total	2,723,800	2,584,350	2,785,900

General Fund

Fire Operations - Department 11525

Contact: R. David Hays

Departmental Function

This department handles oversight of all fire and rescue services for the County. Its primary mission involves management of programs that are designed to assist volunteer services in the completion of their daily missions (county-wide personalized protective equipment, Reserve fleet, apparatus, and equipment replacement program, etc.). In addition to its responsibilities in those programs, the department will increase its involvement in fire and rescue operations as the system continues to grow.

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Assistant Director Fire Services	0	0	1
Deputy Director Fire/EMS Services	1	1	0
Lieutenant	3	3	0
Firefighter	30	33	33
Fire Captain - Fire	1	1	1
Firefighter II -Tech	5	5	8
Firefighter Paramedic	3	0	0
Operations Manager	1	1	1
Total	44	44	44

Summary of Personnel Changes

- ◆ No changes in FY2023.

Department 11525 - Fire Operations
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	2,222,790	2,151,230	1,100,080
500005 - Wages - Part Time	482,650	412,650	362,650
500010 - Wages - Overtime	225,000	150,000	56,000
500040 - Other Wages	153,880	40,000	25,000
500100 - FICA - Employer	223,170	210,690	93,120
500120 - Health Insurance	679,890	720,000	228,880
500125 - Other Insurance	15,000	15,000	4,730
500130 - Pension	577,930	566,690	210,320
500140 - Workers Compensation	215,000	193,240	101,450
500170 - Personal Development	5,280	5,280	1,200
500171 - Employee Recognition	3,950	3,950	930
500172 - Team Building	1,100	1,100	250
Wages and Benefits	4,805,640	4,469,830	2,184,610
505050 - Dues & Subscriptions	1,510	2,100	2,100
505070 - Food and Supplies	500	500	500
505140 - Office Supplies	800	800	1,000
505160 - Personal Mileage	1,000	0	0
505170 - Postage	50	50	50
505200 - Safety Equipment	5,000	6,000	6,000
505210 - Safety Supplies	500	500	500
510010 - Fleet Insurance	4,170	3,170	2,500
510030 - Public & Gen Liability Insurance	20,370	19,310	4,580
515000 - Contracted/Purchased Service	10,000	0	0
515180 - Software	0	0	15,500
515260 - Legal Services	3,000	0	0
515270 - Maintenance Contract Services	102,850	78,000	78,000
520000 - Training	36,000	42,000	36,000
525000 - Supplies/Material - Operating	500	500	500

Department 11525 - Fire Operations
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
526040 - Equipment Maintenance	250	500	500
527000 - Supplies - Automotive	500	500	500
527030 - Diesel Fuel	0	0	1,500
527040 - Diesel Fuel Tax	0	0	200
527060 - Auto Gasoline	4,530	5,340	5,000
527090 - Auto Repairs	7,500	6,000	6,000
527100 - Auto Tires	1,500	1,500	0
535010 - Copy Machine Rental	0	0	600
535060 - Uniforms	20,000	25,000	67,500
540010 - Wireless Communication	4,000	4,000	2,500
Operating Expenses	224,530	195,770	231,530
599999 - Controllable Assets	261,860	157,500	192,400
Capital Outlay	261,860	157,500	192,400
11525 - Fire Operations Total	5,292,030	4,823,100	2,608,540

General Fund

Emergency Management - Department 11530

Contact: John Martirano

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Assistant Director Emergency Management	0	1	1
Emergency Manager	1	0	0
Emergency Management Specialist	1	1	1
Emergency Management Planner	1	1	1
Total	3	3	3

Summary of Personnel Changes

- ◆ No changes in FY2023.

Department 11530 - Emergency Management
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	115,270	121,200	113,170
500040 - Other Wages	500	500	730
500100 - FICA - Employer	8,860	9,310	8,710
500120 - Health Insurance	42,800	25,320	25,570
500125 - Other Insurance	1,000	1,000	870
500130 - Pension	29,970	31,500	31,160
500140 - Workers Compensation	4,000	4,790	3,520
500170 - Personal Development	360	360	240
500171 - Employee Recognition	270	270	190
500172 - Team Building	80	100	50
Wages and Benefits	203,110	194,350	184,210
505050 - Dues & Subscriptions	300	300	300
505070 - Food and Supplies	250	250	500
505130 - Small Office Equipment	200	200	200
505140 - Office Supplies	1,000	1,000	1,000
505160 - Personal Mileage	0	100	100
505230 - Travel Expenses	2,500	2,500	500
510010 - Fleet Insurance	5,210	3,170	3,400
510030 - Public & Gen Liability Insurance	1,390	1,320	1,260
515180 - Software	0	160	3,190
520000 - Training	0	500	500
520040 - Seminars/Conventions	50	50	50
520050 - Tuition Assistance	1,200	0	0
525000 - Supplies/Material - Operating	800	800	800
526000 - Supplies/Material-Maintenance	0	500	500
526040 - Equipment Maintenance	250	250	500
527000 - Supplies - Automotive	500	500	500
527030 - Diesel Fuel	0	0	500
527040 - Diesel Fuel Tax	0	0	80
527060 - Auto Gasoline	4,990	2,640	2,010
527090 - Auto Repairs	2,000	1,000	5,000
535010 - Copy Machine Rental	0	0	1,900
535060 - Uniforms	1,000	1,000	1,000
540000 - Communications	2,000	2,000	4,000

**Department 11530 - Emergency Management
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
540010 - Wireless Communication	2,400	2,400	12,360
540020 - Telephone Expenses	0	0	2,000
592040 - Promotional Expenses	500	500	500
Operating Expenses	26,540	21,140	42,650
11530 Emergency Management Total	229,650	215,490	226,860

General Fund

Public Safety Training Center - Department 11535

Contact: R. David Hays

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Maintenance Lead Worker	1	1	0
Education Programs Administrator	1	1	0
Lead Instructor - Paramedic Services	1	1	0
Dep. Director Administrative Services	1	0	0
Senior Office Associate	1	1	0
Total	5	4	0

Summary of Personnel Changes

- ◆ Lead Instructor – Paramedic Services was created during FY2022 budget year.
- ◆ Education Programs Administrator position was created during FY2022 budget year.
- ◆ Deputy Director Administrative Services position was moved from 911 Communications Department effective FY2023.

Department 11535 - Public Safety Training Center
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	302,270	22,670	0
500040 - Other Wages	500	0	0
500100 - FICA - Employer	23,160	1,730	0
500120 - Health Insurance	64,000	10,600	0
500125 - Other Insurance	2,280	1,200	0
500130 - Pension	78,590	4,790	0
500140 - Workers Compensation	7,820	700	0
500170 - Personal Development	600	0	0
500171 - Employee Recognition	180	0	0
500172 - Team Building	130	0	0
Wages and Benefits	479,530	41,690	0
505040 - Books	2,000	0	0
505050 - Dues & Subscriptions	770	0	0
505140 - Office Supplies	2,940	340	0
505150 - Other - Miscellaneous	400	100	0
505180 - Printing Expenses	1,000	70	0
505200 - Safety Equipment	1,670	1,670	0
505230 - Travel Expenses	900	0	0
510010 - Fleet Insurance	970	340	0
510020 - Property & Casualty Insurance	9,520	2,670	0
510030 - Public & Gen Liability Insurance	290	270	0
515000 - Contracted/Purchased Service	73,000	0	0
515180 - Software	3,000	0	0
515270 - Maintenance Contract Services	43,340	43,340	0
520000 - Training	5,000	0	0
525020 - Janitorial Supplies	6,680	1,670	0
525030 - Medical Supplies	2,680	670	0
526000 - Supplies/Material-Maintenance	13,360	3,340	0
526020 - Building Maintenance	6,680	1,670	0
526040 - Equipment Maintenance	6,680	1,670	0
526110 - Snow Removal Materials	680	170	0
527060 - Auto Gasoline	2,700	170	0
527090 - Auto Repairs	3,500	500	0
535010 - Copy Machine Rental	5,000	800	0

Department 11535 - Public Safety Training Center
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
535060 - Uniforms	2,800	170	0
540010 - Wireless Communication	2,100	270	0
540022 - Cable TV & Internet Services	1,500	0	0
545010 - Electric	46,250	16,670	0
545030 - Propane Gas	19,320	8,340	0
545040 - Sewer	1,040	800	0
545050 - Waste/Trash Disposal	1,020	1,000	0
545060 - Water	2,980	5,500	0
582060 - Fire Extinguishers/Refills	840	840	0
Operating Expenses	270,610	93,050	0
599999 - Controllable Assets	0	8,000	0
600300 - Vehicles	0	25,000	0
600600 - Computer/Software Equipment	0	0	0
Capital Outlay	0	33,000	0
11535 - Public Safety Training Center Total	750,140	167,740	0

General Fund

Civil Air Patrol - Department 93110

Contact: Katie Gladhill

Agency Function

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

Department 93110 - Civil Air Patrol General Fund FY2022 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	4,000	3,600	3,600
Operating Expenses	4,000	3,600	3,600
93110 - Civil Air Patrol Total	4,000	3,600	3,600

General Fund

Fire & Rescue Volunteer Services - Department 93130

Contact: Dale Fishack

Agency Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Coordinator - Volunteer Services	1	1	1
Total	1	1	1

Summary of Personnel Changes

- ◆ No changes in FY2023.

Department 93130 - Fire and Rescue Volunteer Services
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	66,160	59,180	55,230
500040 - Other Wages	270	270	0
500100 - FICA - Employer	5,080	4,550	4,230
500125 - Other Insurance	35,060	39,180	37,560
500130 - Pension	343,200	615,390	515,210
500140 - Workers Compensation	400,150	578,460	550,130
500170 - Personal Development	120	120	120
500171 - Employee Recognition	90	90	90
500172 - Team Building	30	30	30
Wages and Benefits	850,160	1,297,270	1,162,600
502000 - Appropriations	7,971,890	6,376,740	5,290,700
502300 - Reimbursable Expenses	141,500	126,000	111,000
505150 - Other - Miscellaneous	513,000	453,000	453,000
510010 - Fleet Insurance	198,160	196,260	167,960
510020 - Property & Casualty Insurance	93,860	99,250	89,000
510030 - Public & Gen Liability Insurance	107,930	95,090	86,000
515000 - Contracted/Purchased Service	100,000	100,000	0
515180 - Software	65,000	47,000	47,000
515280 - Medical Fees	117,460	167,460	112,460
527030 - Diesel Fuel	3,600	2,600	0
527040 - Diesel Fuel Tax	540	390	0
527060 - Auto Gasoline	0	0	1,000
527090 - Auto Repairs	500	500	500
535060 - Uniforms	500	0	0
540010 - Wireless Communication	1,040	600	800
584040 - Program Costs	65,000	50,000	50,000
Operating Expenses	9,379,980	7,714,890	6,409,420
599999 - Controllable Assets	25,500	0	4,400
600300 - Vehicles	134,050	0	0
Capital Outlay	159,550	0	4,400
93130 - Fire and Rescue Volunteer Services Total	10,389,690	9,012,160	7,576,420

General Fund

Humane Society - Department 93100

Contact: Colin Berry, Executive Director

Agency Function

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

Programs	Services Provided or Clients Served		
	FY 2023 Projected	FY 2022 Projected	FY 2021
SNAP animals altered	380	380	448
Animal Control - total field calls for service	1,775	1,766	1,789
Total Animals Sheltered	4,500	4,868*	5,230*
Shelter Visitors	33,000	33,000	18,500

*Animal stats are internally tracked and reported to the public by calendar year. The numbers reported (FY 2021) and projected (FY 2022) here are based on the fiscal year and include the animals who were already in the shelter on the first day of the FY and the animals who were in the shelter on the last day of the FY.

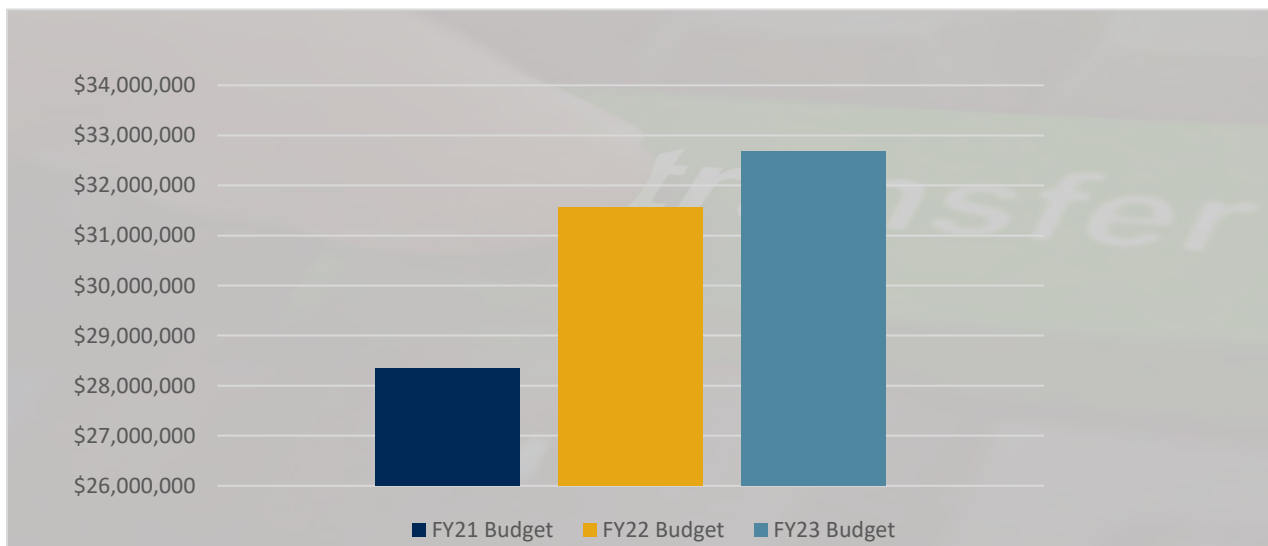
Department 93100 - Washington County Humane Society General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	1,486,920	1,436,640	1,401,600
Operating Expenses	1,486,920	1,436,640	1,401,600
93100 - Washington County Humane Society Total	1,486,920	1,436,640	1,401,600



General Fund – Transfers Summary

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Operating Transfers	11,751,610	12,254,830	12,470,540	215,710	1.76%
Capital Transfers	16,607,270	19,302,790	20,207,990	905,200	4.69%
Total	28,358,880	31,557,620	32,678,530	1,120,910	3.55%



General Fund

Operating Transfers - Departments 91020 - 92010

Contact: Kimberly Edlund

Departmental Summary

- ◆ Highway budget was expected to increase due to COLA and step and to supplant the expected reduction in Highway User Revenue, however, was offset by implementing a budget for vacancy savings.
- ◆ Solid Waste does not need as much support from the General Fund.
- ◆ Utility Administration increased to provide for stormwater management costs which include several personnel requests to meet NPDES requirements.
- ◆ Water Fund revenues are insufficient to cover expenditures.
- ◆ Transit increase is necessary to cover expenditures not covered through grants or fees.
- ◆ Agricultural Education Center, Grant Management, Land Preservation, HEPMPO and Golf Course are in support of general operational costs.
- ◆ Cascade Town Centre has been sold. Ongoing costs are expected to be supported through sale proceeds and not the General Fund.
- ◆ Payments in lieu of bank shares are made in accordance with Annotated Code of Maryland Article 25 which requires that each fiscal year the County shall pay to each incorporated municipality an amount of money equal to the amount received for fiscal year 1967-1968 by such municipality order 30(d) of former Article 81 of the Code of Maryland, relating to apportionment of shares of taxes on banks and finance corporations which the County no longer receives.

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Highway	9,326,620	9,138,300	9,285,350	147,050	1.61%
Solid Waste	496,080	450,000	450,000	0	0.00%
Agricultural Education Center	199,610	231,340	216,770	-14,570	-6.30%
Grant Management	273,080	349,010	313,390	-35,620	-10.21%
Land Preservation	30,880	28,930	41,380	12,450	43.03%
HEPMPO	9,750	10,030	5,700	-4,330	-43.17%
Utility Administration	232,070	425,470	517,110	91,640	21.54%
Water	107,370	187,280	230,040	42,760	22.83%
Transit	699,760	1,046,100	1,052,540	6,440	0.62%
Golf Course	337,840	349,820	319,710	-30,110	-8.61%
Municipality in Lieu of Bank Shares	38,550	38,550	38,550	0	0.00%
Total	11,751,610	12,254,830	12,470,540	215,710	1.76%

**Department 91020 - Highway
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	9,285,350	9,138,300	9,326,620
Operating Expenses	9,285,350	9,138,300	9,326,620
91020 - Highway Transfer Total	9,285,350	9,138,300	9,326,620

**Department 91021 - Solid Waste
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	450,000	450,000	496,080
Operating Expenses	450,000	450,000	496,080
91021 - Solid Waste Transfer Total	450,000	450,000	496,080

**Department 91022 - Cascade Town Centre
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	0	203,880	0
Operating Expenses	0	203,880	0
91022 - Cascade Town Centre Transfer Total	0	203,880	0

Department 91023 - Agricultural Education Center
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	216,770	231,340	199,610
Operating Expenses	216,770	231,340	199,610
91023 - Agricultural Education Center Total	216,770	231,340	199,610

Department 91024 - Grant Management
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	313,390	349,010	273,080
Operating Expenses	313,390	349,010	273,080
91024 - Grant Management Transfer Total	313,390	349,010	273,080

Department 91028 - Land Preservation
General Fund FY22 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	41,380	28,930	30,880
Operating Expenses	41,380	28,930	30,880
91028 - Land Preservation Transfer Total	41,380	28,930	30,880

Department 91029 - HEPMPO
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	5,700	10,030	9,750
Operating Expenses	5,700	10,030	9,750
91029 - HEPMPO Transfer Total	5,700	10,030	9,750

Department 91040 - Utility Administration
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	517,110	425,470	232,070
Operating Expenses	517,110	425,470	232,070
91040 - Utility Administration Transfer Total	517,110	425,470	232,070

Department 91041 - Water
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	230,040	187,280	107,370
Operating Expenses	230,040	187,280	107,370
91041 - Water Transfer Total	230,040	187,280	107,370

**Department 91044 - Transit
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	1,052,540	1,046,100	699,760
Operating Expenses	1,052,540	1,046,100	699,760
91044 - Transit Transfer Total	1,052,540	1,046,100	699,760

**Department 91046 - Golf Course
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	319,710	349,820	337,840
Operating Expenses	319,710	349,820	337,840
91046 - Golf Course Transfer Total	319,710	349,820	337,840

**92010 - Municipality in Lieu of Bank Shares
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	38,550	38,550	38,550
Operating Expenses	38,550	38,550	38,550
92010 - Municipality in Lieu of Bank Shares Total	38,550	38,550	38,550

General Fund

Capital Transfers - Departments 12700 & 91230

Contact: Kelcee Mace

Departmental Summary

- ◆ Debt Service Department – All principal and interest payments for the County’s general obligation bonds, loans and other debt instruments are paid through this department. A Debt Affordability Analysis is prepared each year along with the Capital Improvement and Operating Budgets to determine appropriate debt levels and assure that the debt service stays within the County’s established guidelines.
- ◆ Capital Improvement Projects – This department is used to record all General Fund appropriations to the Capital Improvement Budget for current year projects. Use of General Fund revenue for capital projects is considered pay-go funding.

Category Funding Breakdown					
Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Capital Improvement Projects	800,000	4,030,000	4,928,000	898,000	22.28%
Debt Service	15,807,270	15,272,790	15,279,990	7,200	0.05%
Total	16,607,270	19,302,790	20,207,990	905,200	4.69%

91230 - Capital Improvement Fund
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	4,928,000	4,030,000	800,000
Operating Expenses	4,928,000	4,030,000	800,000
91230 - Capital Improvement Fund Total	4,928,000	4,030,000	800,000

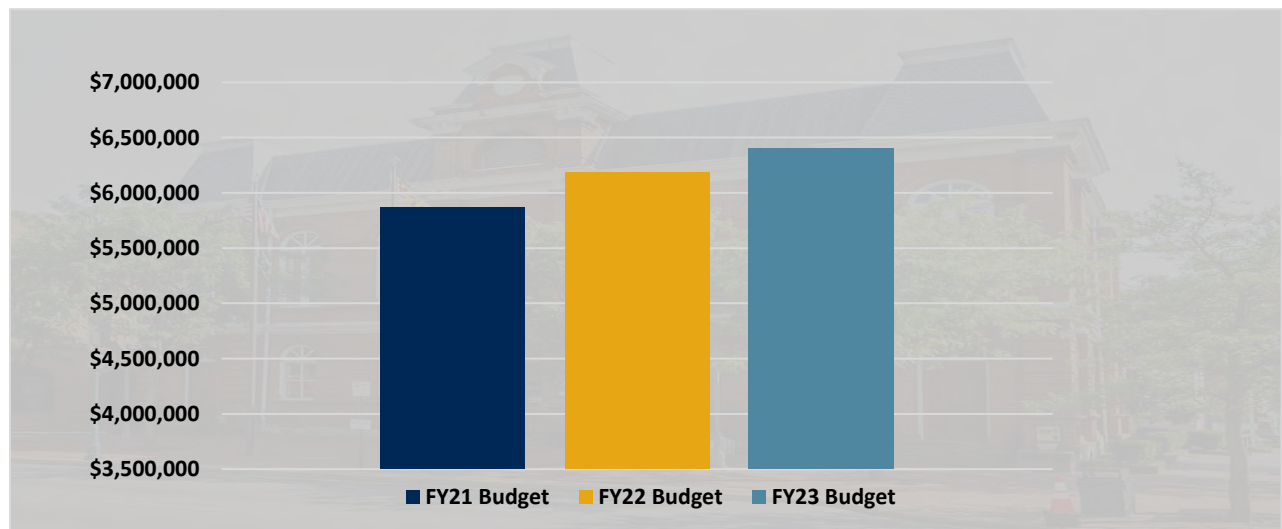
12700 - Debt Service
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
501000 - Debt - Bond Principal	10,081,600	10,035,650	10,557,360
501010 - Debt - State Loan Principal	553,320	514,890	276,010
501050 - Debt - Bond Interest	4,593,860	4,665,890	4,914,780
501060 - Debt - State Loan Interest	16,860	22,010	24,770
501090 - Debt - Administrative Fees	34,350	34,350	34,350
Operating Expenses	15,279,990	15,272,790	15,807,270
12700 - Debt Service Total	15,279,990	15,272,790	15,807,270



General Fund – Court System Summary

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Circuit Court	1,870,730	2,011,540	2,140,650	129,110	6.42%
Orphans Court	36,370	36,150	36,530	380	1.05%
State's Attorney	3,963,170	4,139,010	4,224,530	85,520	2.07%
Total	5,870,270	6,186,700	6,401,710	215,010	3.48%



General Fund

Circuit Court – Department 10200

Contact: Kristin Grossnickle

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Drug Court Coordinator	1	1	1
Drug Court Case Manager	1	0	0
Executive Office Assistant	1	1	1
Family Services Coordinator	1	1	1
Permanency Planning Liaison	1	1	1
Assignment Commissioner	1	0	0
Court Reporter	8	8	8
Assignment Clerk/Jury Coordinator	1	1	1
Assignment Clerk I	3	3	3
Administrative Assistant	1	1	1
Legal Secretary	5	5	5
Total	24	22	22

Summary of Personnel Changes

- ◆ Assignment Commissioner position added to supervise the Assignment Office, court calendars, scheduling, and case management as the case load continues to increase.
- ◆ Drug Court Case Manager position was upgraded from a part-time position to a full-time position. This is a grant funded position.

**10200 - Circuit Court
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	1,030,680	977,100	913,090
500005 - Wages - Part Time	155,000	155,000	105,800
500040 - Other Wages	4,000	4,000	4,000
500100 - FICA - Employer	91,010	86,920	78,240
500120 - Health Insurance	305,610	273,610	259,180
500125 - Other Insurance	7,140	6,360	6,760
500130 - Pension	268,770	254,050	251,430
500140 - Workers Compensation	8,250	5,600	5,600
500170 - Personal Development	2,640	2,640	2,640
500171 - Employee Recognition	1,980	1,980	2,030
500172 - Team Building	550	550	550
Wages and Benefits	1,875,630	1,767,810	1,629,320
505010 - Advertising	70	70	0
505040 - Books	45,000	45,000	45,000
505050 - Dues & Subscriptions	3,500	3,700	3,700
505130 - Small Office Equipment	1,000	2,000	2,000
505140 - Office Supplies	27,000	28,000	28,000
505160 - Personal Mileage	750	750	770
505170 - Postage	6,000	6,000	7,500
505180 - Printing Expenses	5,000	6,000	6,000
505230 - Travel Expenses	350	350	350
520030 - Food Comp	2,000	0	5,000
526040 - Equipment Maintenance	23,000	23,000	21,000
535010 - Copy Machine Rental	5,000	5,000	5,000
540010 - Wireless Communication	5,150	5,150	650
540020 - Telephone Expenses	0	0	6,000
580020 - Jury Fees	106,000	100,000	100,000
Operating Expenses	229,820	225,020	230,970
599999 - Controllable Assets	15,200	18,710	10,440
600600 - Computer/Software Equipment	20,000	0	0
Capital Outlay	35,200	18,710	10,440
10200 - Circuit Court Total	2,140,650	2,011,540	1,870,730

General Fund

Orphans Court – Department 10210

Contact: Jason Malott

Departmental Function

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

Services Provided		
	2021	2022*
Total New Proceedings Established	1219	1255
Personal Representative/Interested Person/Party/Contacts	5862	5883
Safekeeping Wills/Codicils Received	1319	1525
Safekeeping Wills/Codicils Removed	1040	1071
Docket Entries Recorded	18816	19885
Claims Recorded	380	397
Number of Receipts Issued	4484	4691
Number of Billing Invoices Issued	49	63
Number of Disbursements (Checks written)	25	21
Number of Hearings Established	150	136
Number of Hearings Held	146	140
Number of Accounts	545	647

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

**10210 - Orphans Court
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500005 - Wages - Part Time	23,750	23,400	23,400
500100 - FICA - Employer	1,820	1,790	1,790
500130 - Pension	9,400	9,400	9,620
500140 - Workers Compensation	60	60	60
Wages and Benefits	35,030	34,650	34,870
505140 - Office Supplies	500	500	500
505160 - Personal Mileage	300	300	300
505230 - Travel Expenses	400	400	400
520000 - Training	300	300	300
Operating Expenses	1,500	1,500	1,500
10210 - Orphans Court Total	36,530	36,150	36,370

General Fund

State's Attorney – Department 10220

Contact: Gina Cirincion

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
State's Attorney	1	1	1
Deputy State's Attorney	2	2	2
Assistant State's Attorney III	2	2	2
Assistant State's Attorney II	10	10	10
Legal Assistant	1	1	0
Victim/Witness Unit Director	1	1	1
Victim/Witness Coordinator	3	3	3
Diversion Alternative Director	1	1	1
Senior Investigator	1	1	1
Investigator	2	2	2
Caseworker	2	2	2
Office Manager	1	1	1
Legal Secretary	1	1	1
Team Leader - State Attorney	2	2	2
Senior Office Associate	8	8	8
Work Crew Supervisor	1	1	1
Total	39	39	38

Summary of Personnel Changes

- ◆ No changes in FY2023.

**10220 - State's Attorney
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	2,665,190	2,581,630	2,351,580
500005 - Wages - Part Time	0	0	50,000
500040 - Other Wages	5,000	3,000	3,000
500100 - FICA - Employer	204,270	197,700	183,950
500120 - Health Insurance	468,120	482,560	529,000
500125 - Other Insurance	16,130	16,330	14,700
500130 - Pension	692,960	672,520	647,540
500140 - Workers Compensation	5,850	8,350	5,660
500170 - Personal Development	4,680	4,560	4,560
500171 - Employee Recognition	3,510	3,510	3,510
500172 - Team Building	980	950	950
Wages and Benefits	4,066,690	3,971,110	3,794,450
505050 - Dues & Subscriptions	20,500	20,500	17,500
505080 - Freight & Cartage	500	500	500
505140 - Office Supplies	30,700	30,700	30,700
505160 - Personal Mileage	2,400	2,400	2,400
505230 - Travel Expenses	12,750	13,500	10,000
510030 - Public & Gen Liability Insurance	39,320	40,490	40,200
515130 - Consulting Services	0	2,000	2,000
515140 - Court Costs	4,000	4,000	7,000
515180 - Software	16,940	25,080	25,440
520000 - Training	1,000	1,000	1,000
526040 - Equipment Maintenance	7,000	7,000	7,000
527060 - Auto Gasoline	5,480	5,480	5,480
535010 - Copy Machine Rental	7,500	7,500	7,500
540010 - Wireless Communication	8,500	6,500	6,500
540020 - Telephone Expenses	250	250	4,500
580030 - Judicial Briefs	1,000	1,000	1,000
Operating Expenses	157,840	167,900	168,720
10220 - State's Attorney Total	4,224,530	4,139,010	3,963,170

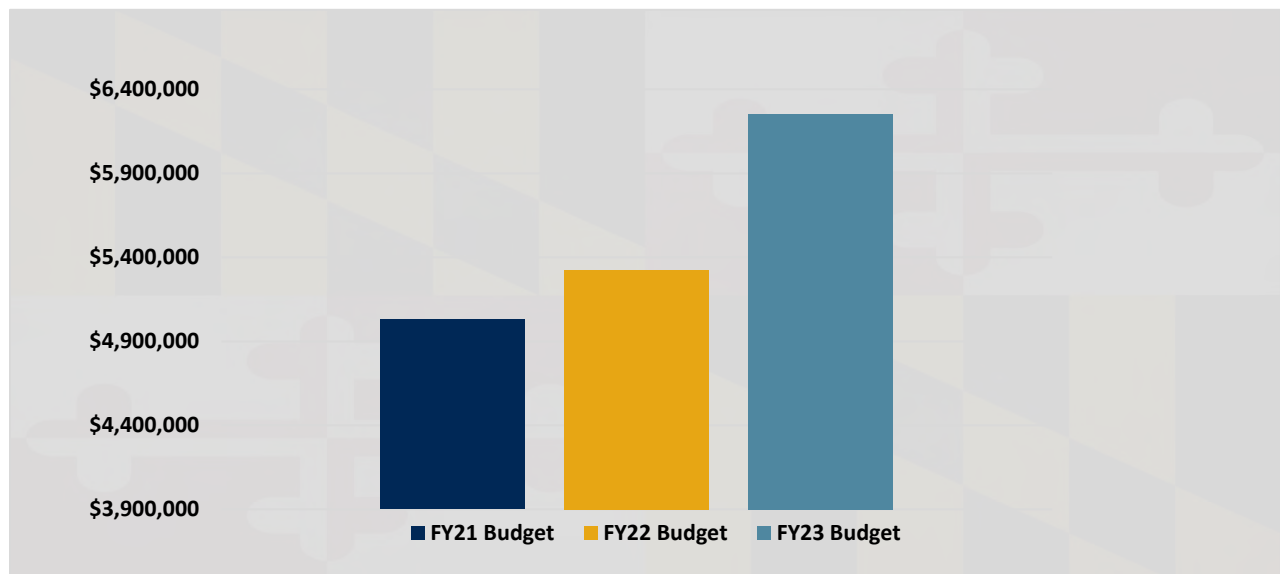


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General Fund – State Functions Summary

Election Board	1,393,740	1,667,570	2,384,260	716,690	42.98%
Soil Conservation	218,180	223,680	355,090	131,410	58.75%
Weed Control	318,200	320,980	317,510	(3,470)	(1.08)%
Environmental Pest Management	45,500	45,500	45,500	0	0.00%
Health Department	2,339,270	2,339,270	2,339,270	0	0.00%
Social Services	435,560	446,010	506,330	60,320	13.52%
University of Maryland/County Cooperative Extension	279,550	283,660	302,910	19,250	6.79%
Total	5,030,000	5,326,670	6,250,870	924,200	17.35%



General Fund

Election Board – Department 10400

Contact: Kaye Robucci

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
IT State Position	1	1	1
Total	1	1	1

Summary of Personnel Changes

- ◆ No changes in FY2023.

10400 - Election Board
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	0	0	18,960
500005 - Wages - Part Time	284,750	189,190	111,150
500040 - Other Wages	0	0	70
500100 - FICA - Employer	14,980	10,930	9,950
500120 - Health Insurance	0	0	4,000
500125 - Other Insurance	0	0	120
500130 - Pension	0	0	4,930
500140 - Workers Compensation	0	9,000	8,450
Wages and Benefits	299,730	209,120	157,630
505010 - Advertising	3,500	3,000	3,000
505050 - Dues & Subscriptions	1,000	1,000	1,000
505070 - Food and Supplies	1,880	1,040	1,040
505120 - Licenses & Certifications	40	40	40
505130 - Small Office Equipment	600	600	600
505140 - Office Supplies	11,500	8,000	8,000
505160 - Personal Mileage	18,130	7,300	7,300
505170 - Postage	71,520	25,200	22,800
505180 - Printing Expenses	81,410	24,000	15,000
505230 - Travel Expenses	20,270	8,690	8,690
510020 - Property & Casualty Insurance	0	0	1,430
515000 - Contracted/Purchased Service	1,684,460	785,070	680,880
515180 - Software	1,010	820	820
520000 - Training	43,240	20,670	20,070
520040 - Seminars/Conventions	4,200	3,000	3,000
526040 - Equipment Maintenance	1,500	3,000	3,000
535000 - Rentals	17,970	12,550	5,050
535010 - Copy Machine Rental	2,720	2,720	2,720
535055 - Lease Payments	99,400	511,940	450,070
540020 - Telephone Expenses	1,200	0	1,600
Operating Expenses	2,065,550	1,418,640	1,236,110

**10400 - Election Board
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
599999 - Controllable Assets	18,980	39,810	0
Capital Outlay	18,980	39,810	0
10400 - Election Board Total	2,384,260	1,667,570	1,393,740

General Fund

Soil Conservation – Department 12300

Contact: Dee Price

Agency Function

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

Services Provided or Clients Served			
	2021 Achieved	2022 Achieved	2023 Goal
Soil Conservation & Water Quality Plans (acres)	4,273	7,684	8,500
Best Management Practices	86	59	70
Cost Share (in dollars)	2,265,909	2,333,029	2,000,000
Forest Conservation Act	3	2	2
Urban Reviews	850	778	750
Cover Crop Acres	11,555	11,225	10,000
Information/Education Projects	2	2	4

12300 - Soil Conservation General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	355,090	223,680	218,180
Operating Expenses	355,090	223,680	218,180
12300 - Soil Conservation Total	355,090	223,680	218,180

General Fund

Weed Control – Department 12400

Contact: Lane Heimer

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Weed Control Management Specialist	1	1	1
Total	1	1	1

Summary of Personnel Changes

- ◆ No changes in FY2023.

12400 - Weed Control
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	58,300	57,740	55,770
500005 - Wages - Part Time	130,670	126,250	126,250
500010 - Wages - Overtime	2,000	2,000	1,310
500040 - Other Wages	270	270	270
500100 - FICA - Employer	14,640	14,250	14,030
500120 - Health Insurance	16,000	16,000	16,000
500125 - Other Insurance	360	350	600
500130 - Pension	15,160	15,010	14,500
500140 - Workers Compensation	11,600	11,600	11,600
500170 - Personal Development	120	120	0
500171 - Employee Recognition	90	90	0
500172 - Team Building	30	30	0
Wages and Benefits	249,240	243,710	240,330
505040 - Books	200	200	200
505140 - Office Supplies	1,800	2,800	2,800
505200 - Safety Equipment	3,000	5,000	5,000
505210 - Safety Supplies	1,500	1,500	1,500
515180 - Software	0	0	200
520000 - Training	1,500	1,500	1,500
525000 - Supplies/Material - Operating	3,000	3,000	3,000
525040 - Small Tools & Equipment	500	500	500
526000 - Supplies/Material-Maintenance	8,000	13,000	13,000
526040 - Equipment Maintenance	5,300	2,300	2,300
527030 - Diesel Fuel	3,100	3,100	3,100
527040 - Diesel Fuel Tax	470	470	470
527060 - Auto Gasoline	7,400	7,400	7,400
527090 - Auto Repairs	16,000	20,000	20,000
528030 - Herbicide	8,500	8,500	8,500
540010 - Wireless Communication	8,000	8,000	8,000
540020 - Telephone Expenses	0	0	400
Operating Expenses	68,270	77,270	77,870
12400 - Weed Control Total	317,510	320,980	318,200

General Fund

Environmental Pest Management – Department 12410 Contact: Andrew Eshleman

Departmental Function

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

12410 - Environmental Pest Management General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515000 - Contracted/Purchased Service	45,500	45,500	45,500
Operating Expenses	45,500	45,500	45,500
12410 - Environmental Pest Management Total	45,500	45,500	45,500

General Fund

Health Department – Department 94000

Contact: Earl Stoner

Agency Function

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

Clients/Contacts				
Programs	FY 2021 Actual		FY 2022* (3/31/22)	
	Clients	Contacts	Clients	Contacts
Behavioral Health:				
Cameo	**	**	**	**
Catoctin Summit Adolescent Program (CSAP)	**	**	**	**
Jail Substance Abuse (JSAP)	**	**	**	**
Trauma/Addiction/Mental Health/Recovery (TAMAR)	**	**	**	**
Community Services/Outreach	**	**	**	**
Family Investment Screenings	**	**	**	**
Community First Choice:				
Adult (Geriatric) Evaluation/Assessment	365	**	260	**
Nurse Monitoring	207	624	184	502
Community Health:				
HIV Case Management	147	2,900	142	1,760
<i>Communicable Disease Control</i>				
School Influenza Vaccine	29	29	174	174
HIV Testing & Counseling	100	100	268	268
Pre & Post Exposure Rabies Prophylaxis	108	**	78	**
Adult Immunizations	28	**	20	**
Child Immunizations	649	**	823	**
Family Planning/Reproductive Health	243	1,219	170	230

Programs	Clients/Contacts			
	FY 2021 Actual		FY 2022 Actual*	
	Clients	Contacts	Clients	Contacts
Bathing Beach Permits	1	1	1	1
Sexually Transmitted Disease Control	11	22	179	257
PrEP	30	120	12	48
Tuberculosis Control	5	22	45	259
Environmental Health:***				
Complaints	**	**	**	**
Permits:				
Septic Permits	44	154	95	333
New Permits	25	88	47	165
Repair Permits	19	67	48	168
Well Permits	52	182	146	511
Building Permits	**	**	249	623
Campground Permits	4	4	12	12
Mobile Home Permits	5	5	28	28
Spa Permits	0	0	8	8
Pool Permits	27	43	21	37
Food Permits	61	153	1,490	3,725
Environmental Inspections	**	**	**	**
Monitoring Inspections	**	**	**	**
Opening Inspections	**	**	**	**
Pre-Opening Inspections	**	**	**	**
Re-Inspections	**	**	**	**
Temporary Food Permits	99	111	223	234
Remodeled Food Facility Plan Review	8	20	17	26
New Food Facility Plan Review	11	18	24	29
Tests:				
Daycares	1	25	59	60
COP's Issued	13	0	28	0
Health Department Tested	0	0	0	0
Private Lab	13	0	28	0
Animal Bites:	402	804	248	496
Number of Positives	7	14	6	12
Number of Quarantines	215	323	118	177

*FY2022 Includes first three quarters only

** Unable to pull data

***Numbers include all Environmental Health programs: Food; Air Quality; Rabies; Swimming Pools; Spas; Exotic Birds; Individual On-site water supplies (daycare, foster & adoption homes, new wells); Individual on-site sewage disposal systems; mobile home parks; campgrounds; non-community water supplies; body adornment procedures.

**94000 - Health Department
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	2,331,770	2,331,770	2,331,770
515000 - Contracted/Purchased Service	7,500	7,500	7,500
Operating Expenses	2,339,270	2,339,270	2,339,270
94000 - Health Department Total	2,339,270	2,339,270	2,339,270

General Fund

Social Services – Department 94010

Contact: Michael Piercy

Agency Function

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

Services Provided or Clients Served		
Programs	FY 2022 Actual	FY 2023 Estimate
Adult Foster Care	30	30
School Family Liaison (Family School Partnership):		
Families	85	95
Children	200	215
Family Support Center:		
Adults	75	100
Children	75	100
Total	465	540

94010 - Social Services General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	506,330	446,010	435,560
Operating Expenses	506,330	446,010	435,560
94010 - Social Services Total	506,330	446,010	435,560

General Fund

University of MD Extension – Departments 94020 & 94030

Contact: Dr. Jennifer Bentlejewski

Agency Function

University of Maryland (UME) – Washington County Office is committed to contributing to the well-being of County residents by providing them with reliable, research-based education. Programs cover a range of topics, including agricultural production, agricultural nutrient management, home horticulture, natural resources, food safety, nutrition and healthy lifestyles, financial management, 4-H youth development and volunteer development. Our programs provide current, practical information through workshops, seminars, clinics, camps, on-farm visits, one-on-one consultations, and social media. UME strives to positively impact the lives of the residents of Washington County through this vital community outreach. UME is a joint partnership with Washington County Government, the College of Agriculture and Natural Resources at the University of Maryland, College Park, and the U.S. Department of Agriculture.

94020 - University of Maryland Extension General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	264,180	244,930	240,820
Operating Expenses	264,180	244,930	240,820
94020 - University of Maryland Extension Total	264,180	244,930	240,820

94030 - County Cooperative Extension General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	38,730	38,730	38,730
Operating Expenses	38,730	38,730	38,730
94030 - County Cooperative Extension Total	38,730	38,730	38,730

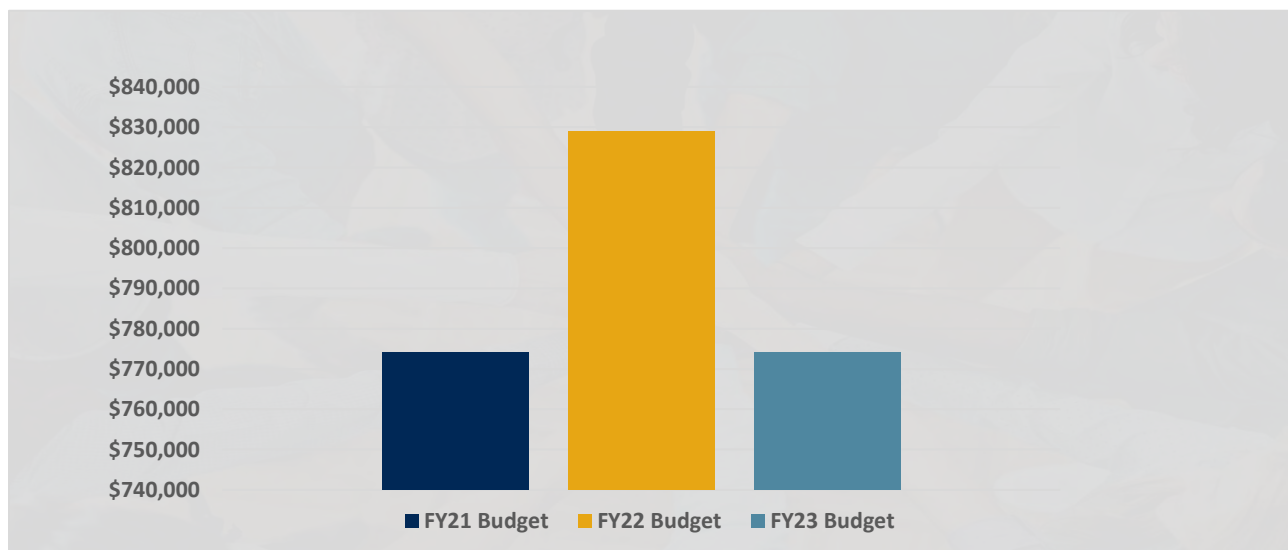
Services Provided or Clients Served		
Programs	FY 2020*	FY 2021*
Agriculture & Natural Resources	<ul style="list-style-type: none"> ◆ 1,044 clients reached through 133 workshops, webinars, and farm visits. ◆ Provided solutions for 785 agricultural producers through calls, emails, and texts. ◆ Reached an infinite number of clients through social media live demonstrations, videos, local news column, television interviews, etc. 	<ul style="list-style-type: none"> ◆ 1,263 clients reached through 123 workshops, webinars, farm visits and direct consultations. ◆ Provided solutions for 683 agricultural producers through calls, emails, and texts. ◆ Reached an infinite number of clients through social media, live demonstrations, videos, local news column, television interviews, etc.
Nutrient Management Plans Written and Updated	<ul style="list-style-type: none"> ◆ 119 nutrient management plans written and/or updated for 25,871 acres. 	<ul style="list-style-type: none"> ◆ 136 nutrient management plans written and/or updated for 28,787 acres.
Home Horticulture	<ul style="list-style-type: none"> ◆ 100 Master Gardeners volunteered 1,576 hours to conduct in-person and virtual education reaching 4,500 clients. ◆ 860 consultations were conducted to solve horticulture-related problems for local residents. ◆ Reached an infinite number of clients through blogs, social media posts, local newspaper column, television interviews etc. 	<ul style="list-style-type: none"> ◆ 100 Master Gardeners volunteered 2,413 hours to conduct in-person and virtual education reaching 5,000 clients. ◆ 875 consultations were conducted to solve horticulture-related problems for local residents. ◆ Reached an infinite number of clients through blogs, social media posts, local newspaper column, television interviews etc.
Family & Consumer Sciences -Health and Financial Literacy	<ul style="list-style-type: none"> ◆ 5,254 clients reached through 176 virtual and in-person health and finance workshops and seminars. 	<ul style="list-style-type: none"> ◆ 1,405 clients reached through 87 virtual and in-person health and finance workshops and seminars.
SNAP-Ed Program	<ul style="list-style-type: none"> ◆ 1,375 youth and adults reached with virtual and in-person nutrition education at elementary schools, food pantries, farmer's markets, Girls Inc., Head Start, etc. 	<ul style="list-style-type: none"> ◆ 813 youth and adults reached with virtual and in-person nutrition education at elementary schools, food pantries, farmer's markets, Girls Inc., Head Start, etc.
4-H Youth Development Programs	<ul style="list-style-type: none"> ◆ 821 youth and adults reached through school enrichment. ◆ 292 youth enrolled in Washington County 4-H club program with 90 volunteers donating 7,200 hours. 	<ul style="list-style-type: none"> ◆ 1,249 youth and adults reached through 45 programs including school enrichment. ◆ 202 youth enrolled in Washington County 4-H club program with 72 volunteers donating 5,760 hours.

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



General Fund – Community Funding Summary

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Community Funding	774,000	829,000	774,000	(55,000)	(6.63)%
Total	774,000	829,000	774,000	(55,000)	(6.63)%



General Fund

Community Funding – Department 93000

Contact: Susan Buchanan

Agency Function

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

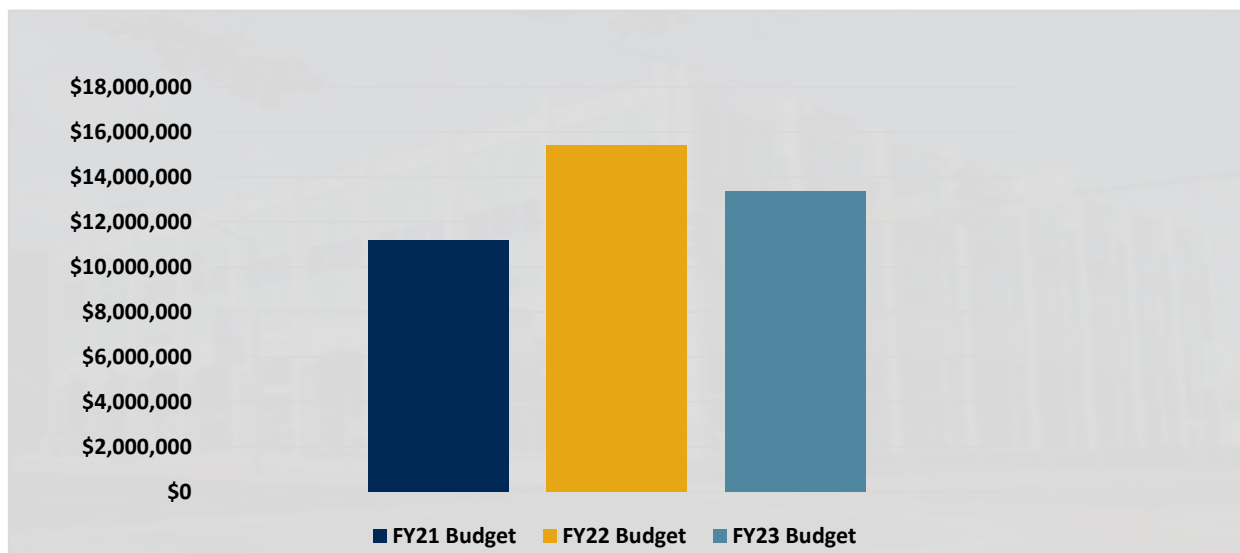
93000 - Community Funding General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	774,000	829,000	774,000
Operating Expenses	774,000	829,000	774,000
93000 - Community Funding Total	774,000	829,000	774,000



General Fund – General Operations Summary

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
County Commissioners	339,730	371,210	376,920	5,710	1.54%
County Clerk	190,100	129,070	147,960	18,890	14.64%
County Administrator	356,470	383,220	388,020	4,800	1.25%
Public Relations and Marketing	467,100	485,340	504,590	19,250	3.97%
Budget and Finance	1,566,430	1,670,840	1,755,880	85,040	5.09%
Independent Accounting & Auditing	70,000	70,000	70,000	0	0.00%
Purchasing	502,630	519,640	561,520	41,880	8.06%
Treasurer	551,740	546,760	560,900	14,140	2.59%
County Attorney	738,650	767,920	804,210	36,290	4.73%
Human Resources	1,064,010	1,127,220	1,170,100	42,880	3.80%
Information Technology	2,670,900	3,194,470	3,410,170	215,700	6.75%
General Operations	643,180	4,080,200	1,417,090	(2,663,110)	-65.27%
Business Development	694,220	715,840	749,760	33,920	4.74%
Wireless Communications	1,329,300	1,376,980	1,466,020	89,040	6.47%
Total	11,184,460	15,438,710	13,383,140	(2,055,570)	-13.31%



General Fund

County Commissioners – Department 10100

Contact: Jeffrey Cline

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Commissioner - President	1	1	1
Commissioner	4	4	4
Total	5	5	5

Summary of Personnel Changes

- ◆ No changes in FY2023.

**10100 - County Commissioners
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	193,000	193,000	193,000
500100 - FICA - Employer	14,760	14,760	14,760
500120 - Health Insurance	59,410	53,700	20,250
500125 - Other Insurance	1,300	1,300	1,300
500130 - Pension	50,180	50,180	51,350
500140 - Workers Compensation	430	430	430
Wages and Benefits	319,080	313,370	281,090
505050 - Dues & Subscriptions	40,000	40,000	40,000
505140 - Office Supplies	2,280	2,280	2,280
505160 - Personal Mileage	1,820	1,820	1,820
505230 - Travel Expenses	3,500	3,000	3,800
520040 - Seminars/Conventions	1,000	700	700
540010 - Wireless Communication	3,240	3,240	3,240
540020 - Telephone Expenses	0	1,800	1,800
592040 - Promotional Expenses	6,000	5,000	5,000
Operating Expenses	57,840	57,840	58,640
10100 - County Commissioners Total	376,920	371,210	339,730

General Fund

County Clerk – Department 10110

Contact: Krista Hart

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
County Clerk	1	1	1
Administrative Assistant	0	0	1
Total	1	1	2

Summary of Personnel Changes

- ♦ Administrative Assistant Position was changed to a part-time position during FY2022.

10110 - County Clerk
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	80,630	66,600	193,000
500040 - Other Wages	270	0	0
500100 - FICA - Employer	6,190	5,100	14,760
500120 - Health Insurance	16,230	16,230	20,250
500125 - Other Insurance	490	430	1,300
500130 - Pension	20,960	17,320	51,350
500140 - Workers Compensation	190	160	430
500170 - Personal Development	120	240	240
500171 - Employee Recognition	90	180	180
500172 - Team Building	30	50	50
Wages and Benefits	125,200	106,310	281,560
505010 - Advertising	500	500	500
505050 - Dues & Subscriptions	20,250	20,250	20,250
505140 - Office Supplies	1,580	1,580	1,580
505160 - Personal Mileage	150	150	150
505190 - Professional Fees	80	80	80
592040 - Promotional Expenses	200	200	200
Operating Expenses	22,760	22,760	22,760
10110 - County Clerk Total	147,960	129,070	304,320

General Fund

County Administrator – Department 10300

Contact: John Martirano

Departmental Function

The County Administrator is the Chief Administrative Officer of Washington County as outlined in the code of Public Local Laws of Washington County and is under the supervision of the Board of County Commissioners. The County Administrator is responsible for the day-to-day operations of County Government. A major function of the County Administrator is to interpret and execute the policies of the Board of County Commissioners as they pertain to County matters. The current County Administrator was appointed by the Board of County Commissioners in December 2020.

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
County Administrator	1	1	1
Executive Office Assistant	1	1	1
Total	2	2	2

Summary of Personnel Changes

- ◆ No changes in FY2023.

10300 - County Administrator
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	231,940	225,230	220,290
500040 - Other Wages	250	250	300
500100 - FICA - Employer	17,760	17,250	16,890
500120 - Health Insurance	41,380	41,380	17,600
500125 - Other Insurance	1,170	1,170	870
500130 - Pension	60,310	58,560	61,050
500140 - Workers Compensation	510	500	480
500170 - Personal Development	2,040	2,520	2,520
500171 - Employee Recognition	1,940	1,940	1,940
500172 - Team Building	430	530	530
Wages and Benefits	357,730	349,330	322,470
505020 - Community Service Awards	500	500	500
505050 - Dues & Subscriptions	5,000	5,000	5,000
505120 - Licenses & Certifications	500	500	500
505140 - Office Supplies	5,000	5,000	5,000
505160 - Personal Mileage	250	250	250
505230 - Travel Expenses	2,500	3,000	3,000
505240 - Entertainment/Business Exp	500	1,000	1,000
515000 - Contracted/Purchased Service	500	500	500
520040 - Seminars/Conventions	2,600	3,100	3,100
525000 - Supplies/Material - Operating	4,000	5,100	5,100
525040 - Small Tools & Equipment	0	500	500
527060 - Auto Gasoline	0	500	500
527090 - Auto Repairs	300	300	300
535010 - Copy Machine Rental	3,500	4,000	4,000
540010 - Wireless Communication	2,640	2,640	2,640
540020 - Telephone Expenses	0	0	110
592040 - Promotional Expenses	2,500	2,000	2,000
Operating Expenses	30,290	33,890	34,000
10300 - County Administrator Total	388,020	383,220	356,470

General Fund

Public Relations & Marketing – Department 10310

Contact: Danielle N. Weaver

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Director of Public Relations & Marketing	1	1	1
Public Relations Coordinator	1	1	1
Digital Marketing Specialist	1	1	1
Multimedia Specialist	1	1	1
Total	4	4	4

Summary of Personnel Changes

- ◆ No changes in FY2023.

10310 - Public Relations and Marketing
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	266,380	257,380	240,180
500040 - Other Wages	1,000	450	450
500100 - FICA - Employer	20,460	19,730	18,410
500120 - Health Insurance	43,960	35,400	35,870
500125 - Other Insurance	1,670	1,620	1,550
500130 - Pension	69,260	66,920	65,830
500140 - Workers Compensation	590	570	530
500170 - Personal Development	480	480	480
500171 - Employee Recognition	360	360	370
500172 - Team Building	100	100	100
Wages and Benefits	404,260	383,010	363,770
505010 - Advertising	75,000	75,000	75,000
505050 - Dues & Subscriptions	3,500	3,500	3,500
505130 - Small Office Equipment	500	1,000	1,000
505140 - Office Supplies	1,600	2,000	2,000
505160 - Personal Mileage	1,200	700	700
505180 - Printing Expenses	500	500	500
505230 - Travel Expenses	3,000	3,000	3,000
505240 - Entertainment/Business Exp	500	500	500
515000 - Contracted/Purchased Service	4,000	4,000	4,000
515180 - Software	2,400	2,400	2,400
520040 - Seminars/Conventions	2,030	2,130	2,130
527060 - Auto Gasoline	500	1,000	1,000
527090 - Auto Repairs	500	500	0
535010 - Copy Machine Rental	0	1,500	1,500
540010 - Wireless Communication	3,000	2,500	2,500
540020 - Telephone Expenses	0	0	1,000
592040 - Promotional Expenses	2,100	2,100	2,600
Operating Expenses	100,330	102,330	103,330
10310 - Public Relations and Marketing Total	504,590	485,340	467,100

General Fund

Budget and Finance – Department 10500

Contact: Kelcee Mace

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Chief Financial Officer	1	1	1
Director of Budget and Finance	1	1	1
Deputy Director of Budget and Finance	1	1	1
Accounting Supervisor	1	1	1
Senior Accountant	1	1	1
Accountant	1	1	1
Budget Analyst	1	1	1
Fiscal Analyst	1	1	1
Accounts Payable Supervisor	1	1	1
Accounts Receivable Supervisor	1	1	1
Payroll Manager	1	1	1
Assistant Payroll Manager/Fiscal Analyst	1	1	0
Accounts Receivable Specialist	2	2	2
Accounts Receivable Technician	2	2	2
Total	16	16	15

Summary of Personnel Changes

- ◆ No changes in FY2023.

10500 - Budget and Finance
General Fund FY23 Expenses

	2023	2022	2021
	Operating Budget	Operating	Operating
	Approved	Budget	Budget
		Approved	Approved
500000 - Wages - Full Time	1,058,410	993,890	902,440
500040 - Other Wages	2,300	2,000	2,000
500100 - FICA - Employer	81,150	76,190	69,190
500120 - Health Insurance	265,000	276,950	279,830
500125 - Other Insurance	6,290	6,320	5,680
500130 - Pension	275,190	258,410	248,500
500140 - Workers Compensation	2,320	2,190	1,980
500170 - Personal Development	1,920	1,800	1,800
500171 - Employee Recognition	1,140	1,390	1,390
500172 - Team Building	400	380	380
Wages and Benefits	1,694,120	1,619,520	1,513,190
505050 - Dues & Subscriptions	4,000	4,000	4,000
505120 - Licenses & Certifications	1,500	1,700	1,700
505130 - Small Office Equipment	500	500	500
505140 - Office Supplies	21,940	23,500	23,500
505160 - Personal Mileage	650	1,300	1,300
505170 - Postage	150	150	150
505180 - Printing Expenses	300	500	500
505230 - Travel Expenses	3,000	4,000	4,000
515000 - Contracted/Purchased Service	500	500	500
515180 - Software	12,620	120	120
520010 - Certification Classes	5,000	6,000	6,000
520040 - Seminars/Conventions	250	250	250
520050 - Tuition Assistance	2,500	4,000	4,000
535010 - Copy Machine Rental	3,500	3,500	3,500
535020 - Equipment Rental	500	500	500
540010 - Wireless Communication	800	800	800
540020 - Telephone Expenses	0	0	1,920
Operating Expenses	57,710	51,320	53,240
599999 - Controllable Assets	3,750	0	0
Capital Outlay	3,750	0	0
10500 - Budget and Finance Total	1,755,580	1,670,840	1,566,430

General Fund

Independent Accounting & Audit – Department 10510

Contact: Kim Edlund

Departmental Function

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

10510 - Independent Accounting and Auditing General Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515010 - Auditing Services	70,000	70,000	70,000
Operating Expenses	70,000	70,000	70,000
10510 – Ind. Accounting and Auditing Total	70,000	70,000	70,000

General Fund

Purchasing – Department 10520

Contact: Rick Curry

Departmental Function

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

Services Provided		
	2021 Actual	2022*
Total Number of Purchase Orders	1,400	1,423
Total Dollar Value of Purchase Orders & Add'l Grant Contracts	\$ 61,736,382	\$ 60,150,713
Number of Service Contracts	78	84

*Projected

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Purchasing Director	1	1	1
Buyer	1	1	1
Procurement Specialist I	1	1	1
Procurement Specialist II	1	1	1
Procurement Technician	2	2	2
Total	6	6	6

Summary of Personnel Changes

- ◆ No changes in FY2023.

10520 - Purchasing
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	321,840	310,960	290,040
500040 - Other Wages	900	500	450
500100 - FICA - Employer	24,660	23,830	22,230
500120 - Health Insurance	77,360	77,360	84,890
500125 - Other Insurance	2,050	2,020	1,910
500130 - Pension	83,680	80,850	79,640
500140 - Workers Compensation	710	690	640
500170 - Personal Development	720	720	720
500171 - Employee Recognition	540	540	560
500172 - Team Building	150	150	150
Wages and Benefits	512,610	497,620	481,230
505010 - Advertising	300	300	300
505050 - Dues & Subscriptions	3,000	2,660	2,500
505120 - Licenses & Certifications	300	600	600
505140 - Office Supplies	2,100	2,100	2,100
505160 - Personal Mileage	700	700	700
505170 - Postage	100	100	100
505230 - Travel Expenses	7,400	3,000	5,000
515130 - Consulting Services	1,100	1,100	500
515180 - Software	25,710	0	0
520010 - Certification Classes	4,000	7,260	4,400
520050 - Tuition Assistance	3,500	3,500	3,500
527060 - Auto Gasoline	100	100	100
535010 - Copy Machine Rental	600	600	600
540020 - Telephone Expenses	0	0	1,000
Operating Expenses	48,910	22,020	21,400
10520 - Purchasing Total	561,520	519,640	502,630

General Fund

Treasurer – Department 10530

Contact: Todd Hershey

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Treasurer	1	1	1
Chief Deputy Treasurer	1	1	1
Deputy Treasurer	2	2	2
Accounts Receivable Technician	1	1	1
Total	5	5	5

Summary of Personnel Changes

- ◆ No changes in FY2023.

10530 - Treasurer
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	302,570	292,350	284,810
500005 - Wages - Part Time	11,700	11,300	11,300
500040 - Other Wages	1,010	1,010	1,010
500100 - FICA - Employer	24,120	23,310	22,720
500120 - Health Insurance	92,300	92,300	102,100
500125 - Other Insurance	1,950	1,880	1,820
500130 - Pension	78,660	76,020	78,430
500140 - Workers Compensation	700	700	660
500170 - Personal Development	600	600	600
500171 - Employee Recognition	460	460	460
500172 - Team Building	130	130	130
Wages and Benefits	514,200	500,060	504,040
505130 - Small Office Equipment	600	600	600
505140 - Office Supplies	6,600	6,600	6,600
505160 - Personal Mileage	500	500	500
505170 - Postage	27,000	26,000	26,000
515000 - Contracted/Purchased Service	10,000	11,000	11,000
535010 - Copy Machine Rental	2,000	2,000	2,000
540020 - Telephone Expenses	0	0	1,000
Operating Expenses	46,700	46,700	47,700
10530 - Treasurer Total	560,900	546,760	551,740

General Fund

County Attorney – Department 10600

Contact: Kirk Downey

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
County Attorney	1	1	1
Deputy County Attorney	1	1	1
Assistant County Attorney	1	1	1
Legal Assistant	1	1	1
Legal Secretary	1	1	1
Total	5	5	5

Summary of Personnel Changes

- ◆ No changes in FY2023.

**10600- County Attorney
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	423,700	414,800	387,040
500040 - Other Wages	730	730	730
500100 - FICA - Employer	32,470	31,790	29,660
500120 - Health Insurance	116,540	100,540	101,170
500125 - Other Insurance	2,550	2,460	2,280
500130 - Pension	110,160	107,850	106,570
500140 - Workers Compensation	930	920	850
500170 - Personal Development	600	600	600
500171 - Employee Recognition	450	450	470
500172 - Team Building	130	130	130
Wages and Benefits	688,260	660,270	629,500
505010 - Advertising	5,500	6,500	6,500
505050 - Dues & Subscriptions	28,000	28,000	29,000
505130 - Small Office Equipment	250	250	250
505140 - Office Supplies	1,450	1,450	1,450
505150 - Other - Miscellaneous	10,000	0	0
505160 - Personal Mileage	100	100	100
505230 - Travel Expenses	500	500	500
515000 - Contracted/Purchased Service	60,000	60,000	60,000
515140 - Court Costs	600	600	600
515180 - Software	6,000	6,000	6,000
520040 - Seminars/Conventions	1,000	1,000	1,000
535010 - Copy Machine Rental	2,550	2,550	2,550
540010 - Wireless Communication	0	700	700
540020 - Telephone Expenses	0	0	500
Operating Expenses	115,950	107,650	109,150
10600 - County Attorney Total	804,210	767,920	738,650

General Fund

Human Resources – Department 10700

Contact: Deb Condo

Departmental Function

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

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

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Director of Human Resources	1	1	1
Deputy Director of Human Resources	1	1	1
Risk Management Coordinator	1	1	1
Safety Compliance/Training Coordinator	1	1	1
Benefits Coordinator	1	1	1
Human Resources Recruiter	1	1	1
HR Coordinator	1	1	1
Office Associate	1	1	1
Total	8	8	8

Summary of Personnel Changes

- ◆ No changes in FY2023.

**10700- Human Resources
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	553,200	534,480	479,230
500040 - Other Wages	1,600	1,260	1,260
500100 - FICA - Employer	42,440	40,990	36,750
500120 - Health Insurance	153,490	169,510	171,760
500125 - Other Insurance	3,380	3,060	3,060
500130 - Pension	143,830	138,970	131,960
500140 - Workers Compensation	1,210	1,150	1,050
500170 - Personal Development	960	960	840
500171 - Employee Recognition	720	720	650
500172 - Team Building	200	200	180
Wages and Benefits	901,030	891,300	826,740
505010 - Advertising	2,500	2,500	2,500
505050 - Dues & Subscriptions	1,750	1,750	1,750
505060 - Employee Programs	42,770	42,770	42,770
505130 - Small Office Equipment	1,000	500	500
505140 - Office Supplies	5,000	5,000	5,000
505150 - Other - Miscellaneous	800	1,000	1,000
505160 - Personal Mileage	600	600	600
505180 - Printing Expenses	200	200	200
505210 - Safety Supplies	15,000	9,000	9,000
505230 - Travel Expenses	1,000	1,000	1,000
515000 - Contracted/Purchased Service	11,000	11,000	11,000
515130 - Consulting Services	25,000	10,000	10,000
515180 - Software	10,000	7,650	6,650
515280 - Medical Fees	116,450	116,450	116,450
520010 - Certification Classes	1,500	1,500	1,500
520020 - In-House Training	24,000	14,500	14,500
520040 - Seminars/Conventions	4,000	4,000	4,000
535010 - Copy Machine Rental	4,000	4,000	4,000
540010 - Wireless Communication	2,500	2,500	2,500
540020 - Telephone Expenses	0	0	1,500
Operating Expenses	269,070	235,920	236,420

**10700- Human Resources
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
599999 - Controllable Assets	0	0	850
Capital Outlay	0	0	850
10700 - Human Resources Total	1,170,100	1,127,220	1,064,010

General Fund

Information Technology – Department 11000

Contact: Joshua O' Neal

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Director of Information Systems	1	1	1
Deputy Director of IS-Software Support & Training	1	1	1
Deputy Director of Infrastructure/Operations	1	1	1
GIS Manager	1	1	1
GIS Analyst	1	1	1
GIS Database Administrator	1	1	1
Help Desk Support Analyst II	1	1	0
Information Technologies Services Specialist	0	0	2
Information Technologies Training Specialist	1	1	1
Software Support Analyst	1	1	1
Senior IT Services Specialist	1	1	1
Network Engineer III	1	1	0
Senior Technical Support Analyst	0	0	1
Web Application Specialist I	1	0	0
Technical Support Analyst I	1	1	1
Technical Support Analyst II	1	1	0
Technical Support Analyst III	1	1	1
Total	15	14	14

Summary of Personnel Changes

- ♦ Web Application Specialist I position created in FY2023 to manage and maintain County back-end applications.

11000- Information Technology General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	1,076,720	1,006,890	949,410
500040 - Other Wages	2,200	1,800	1,800
500100 - FICA - Employer	82,550	77,170	72,760
500120 - Health Insurance	279,120	270,540	266,690
500125 - Other Insurance	7,030	6,310	6,110
500130 - Pension	280,340	261,790	261,440
500140 - Workers Compensation	4,610	3,530	3,160
500170 - Personal Development	1,680	1,680	1,680
500171 - Employee Recognition	1,260	1,260	1,300
500172 - Team Building	350	350	350
Wages and Benefits	1,735,860	1,631,320	1,564,700
505050 - Dues & Subscriptions	500	500	500
505140 - Office Supplies	3,000	3,000	3,000
505160 - Personal Mileage	500	500	500
505230 - Travel Expenses	100	100	100
515180 - Software	1,282,210	1,066,250	877,700
515270 - Maintenance Contract Services	150,700	94,000	107,300
520000 - Training	3,000	3,000	3,000
525000 - Supplies/Material - Operating	18,000	15,000	15,000
525040 - Small Tools & Equipment	2,500	5,000	0
526000 - Supplies/Material-Maintenance	60,000	52,000	52,000
527060 - Auto Gasoline	1,000	1,000	1,000
527090 - Auto Repairs	1,000	1,000	1,000
535010 - Copy Machine Rental	500	500	500
540000 - Communications	0	0	22,500
540010 - Wireless Communication	5,200	5,200	5,200
540020 - Telephone Expenses	103,400	98,400	1,700
540022 - Cable TV & Internet Services	42,500	42,500	15,000
545050 - Waste/Trash Disposal	200	200	200
Operating Expenses	1,674,310	1,388,150	1,106,200

**11000- Information Technology
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
600600 - Computer/Software Equipment	0	175,000	0
Capital Outlay	0	175,000	0
11000 - Information Technology Total	3,410,170	3,194,470	2,670,900

General Fund

General Operations – Department 11200

Contact: Kimberly Edlund

Departmental Function

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

11200- General Operations General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500130 - Pension	520,000	0	0
500150 - Unemployment Compensation	125,000	125,000	125,000
500160 - Other Post-Employment Benefits	225,370	0	0
Wages and Benefits	870,370	125,000	125,000
502100 - Grants	25,000	25,000	25,000
505150 - Other - Miscellaneous	100,000	100,000	100,000
505906 - Operating Reserves	0	3,452,830	0
510010 - Fleet Insurance	125,260	127,960	113,040
510020 - Property & Casualty Insurance	126,080	98,870	120,660
510030 - Public & Gen Liability Insurance	120,380	115,540	124,480
592060 - Service Charges	50,000	35,000	35,000
Operating Expenses	546,720	3,955,200	518,180
11200 - General Operations Total	1,417,090	4,080,200	643,180

General Fund

Business Development – Department 12500

Contact: Susan Grimes

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Director of Business Development	1	1	1
Business Specialist	1	1	1
Business Leader	1	1	1
Agriculture Business Specialist	1	1	1
Business Support Specialist	1	1	1
Office Manager	1	1	1
Total	6	6	6

Summary of Personnel Changes

- ◆ No changes in FY2023.

**12500- Business Development
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	395,430	382,050	356,470
500040 - Other Wages	900	720	450
500100 - FICA - Employer	30,310	29,280	27,300
500120 - Health Insurance	43,300	34,300	34,490
500125 - Other Insurance	2,570	2,400	2,230
500130 - Pension	102,810	99,340	98,160
500140 - Workers Compensation	880	840	790
500170 - Personal Development	720	720	720
500171 - Employee Recognition	540	540	560
500172 - Team Building	150	150	150
Wages and Benefits	577,610	550,340	521,320
505010 - Advertising	42,150	47,150	47,150
505050 - Dues & Subscriptions	9,000	7,750	7,750
505140 - Office Supplies	3,900	3,900	3,900
505160 - Personal Mileage	3,200	3,500	3,500
505230 - Travel Expenses	7,600	7,600	7,600
505240 - Entertainment/Business Exp	4,880	6,200	6,200
515000 - Contracted/Purchased Service	35,770	35,550	35,550
515180 - Software	12,400	2,400	8,900
520000 - Training	5,000	5,000	5,000
520040 - Seminars/Conventions	6,900	7,900	7,900
527060 - Auto Gasoline	3,000	3,000	3,000
527090 - Auto Repairs	3,250	3,250	3,250
535010 - Copy Machine Rental	2,600	1,300	1,300
540010 - Wireless Communication	5,500	4,000	4,000
540020 - Telephone Expenses	0	0	900
584100 - Business Development Events	27,000	27,000	27,000
Operating Expenses	172,150	165,500	172,900
12500 - Business Development Total	749,760	715,840	694,220

General Fund

Wireless Communications – Department 11540

Contact: Thomas Weber

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Deputy Director - Wireless Communications	1	1	1
Communications Technician I	1	0	0
Wireless Communications Specialist	3	3	3
Total	5	4	4

Summary of Personnel Changes

- ◆ Communications Technician I position recreated in FY2023 to perform simple radio core maintenance and installation duties.

11540- Wireless Communications
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	309,870	285,980	266,730
500010 - Wages - Overtime	1,310	1,310	1,310
500040 - Other Wages	500	500	510
500100 - FICA - Employer	23,750	22,020	20,540
500120 - Health Insurance	73,340	59,340	59,790
500125 - Other Insurance	2,240	1,820	1,680
500130 - Pension	80,980	74,360	73,450
500140 - Workers Compensation	6,630	6,240	5,820
500170 - Personal Development	480	480	600
500171 - Employee Recognition	360	360	460
500172 - Team Building	100	100	130
Wages and Benefits	499,560	452,510	431,020
505050 - Dues & Subscriptions	100	100	100
505140 - Office Supplies	500	500	500
505170 - Postage	200	20	20
505230 - Travel Expenses	1,000	1,000	1,000
515180 - Software	470,000	454,000	435,700
515270 - Maintenance Contract Services	350,000	390,000	383,750
520000 - Training	1,000	1,000	1,000
525000 - Supplies/Material - Operating	500	300	300
525020 - Janitorial Supplies	200	0	0
525040 - Small Tools & Equipment	15,000	20,000	18,000
526040 - Equipment Maintenance	60,000	0	0
527035 - Off Road Diesel	2,500	1,000	1,000
527060 - Auto Gasoline	10,800	9,900	9,900
527090 - Auto Repairs	5,500	3,010	3,010
540010 - Wireless Communication	3,500	3,500	3,500
540020 - Telephone Expenses	0	0	1,500
545010 - Electric	40,000	38,000	37,000
545030 - Propane Gas	4,640	2,140	2,000
Operating Expenses	965,440	924,470	898,280

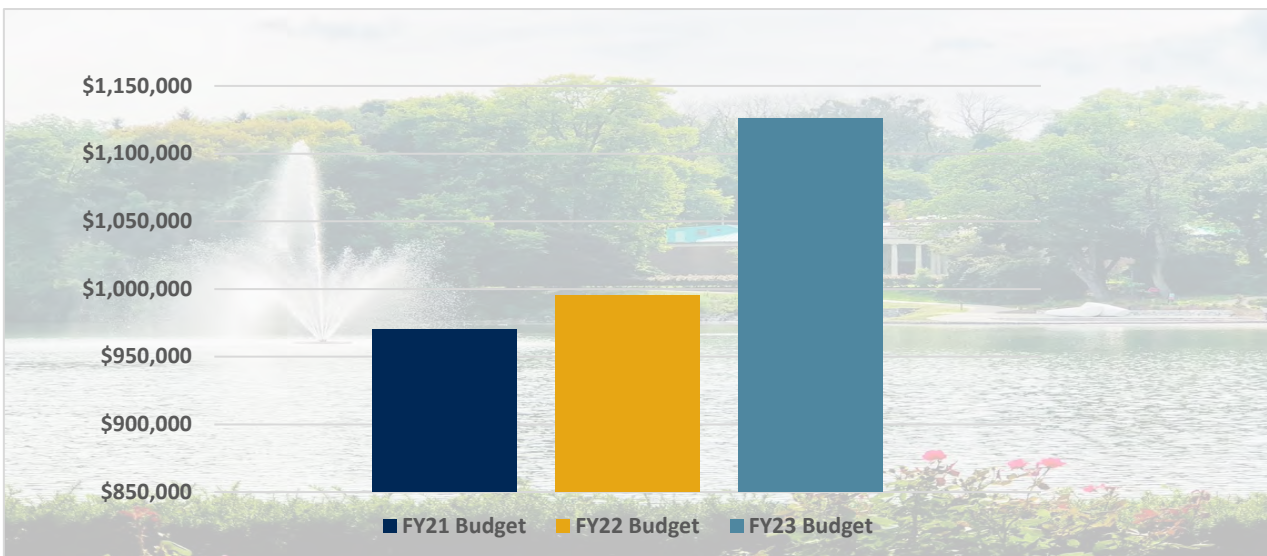
**11540- Wireless Communications
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
599999 - Controllable Assets	1,020	0	0
Capital Outlay	1,020	0	0
11540 - Wireless Communications Total	1,466,020	1,376,980	1,329,300



General Fund – Other Summary

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Women's Commission	2,000	2,000	2,000	0	0.00%
Diversity and Inclusion Committee	2,000	2,000	2,000	0	0.00%
Forensic Investigator	25,000	30,000	30,000	0	0.00%
Commission on Aging	821,000	841,530	967,760	126,230	15.00%
Museum of Fine Arts	120,000	120,000	124,200	4,200	3.50%
Total	970,000	995,530	1,125,960	130,430	13.10%



General Fund

Women's Commission – Department 11100

Contact: Krista Hart

Departmental Function

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

11100- Women's Commission General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
505010 - Advertising	50	50	50
505050 - Dues & Subscriptions	50	50	50
505070 - Food and Supplies	100	100	100
505140 - Office Supplies	150	150	150
505180 - Printing Expenses	320	320	320
515000 - Contracted/Purchased Service	100	100	100
520000 - Training	200	200	200
584040 - Program Costs	1,030	1,030	1,030
Operating Expenses	2,000	2,000	2,000
11100 - Women's Commission Total	2,000	2,000	2,000

General Fund

Diversity and Inclusion Committee – Department 11400

Contact: Krista Hart

Departmental Function

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

11140 - Diversity and Inclusion Committee General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	2,000	2,000	2,000
Operating Expenses	2,000	2,000	2,000
11140 - Diversity and Inclusion Committee Total	2,000	2,000	2,000

General Fund

Forensic Investigator – Department 11550

Contact: Krista Hart

Departmental Function

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

11550 - Forensic Investigator General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515000 Contracted/Purchased Service	30,000	30,000	25,000
Operating Expenses	30,000	30,000	25,000
11550 - Forensic Investigator Total	30,000	30,000	25,000

General Fund

Commission on Aging – Department 93230

Contact: Amy Olack

Departmental Function

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

93230 - Commission on Aging General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	967,760	841,530	821,000
Operating Expenses	967,760	841,530	821,000
93230 - Commission on Aging Total	967,760	841,530	821,000

General Fund

Museum of Fine Arts – Department 93300

Contact: Sarah Hall

Departmental Function

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

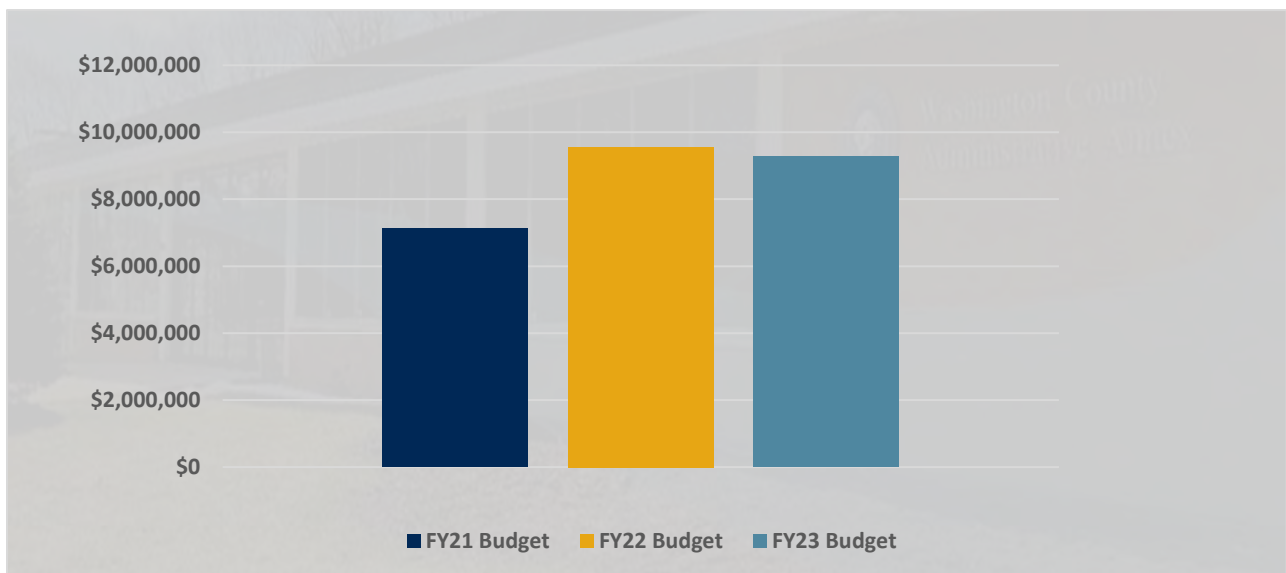
Department 93300 - Museum of Fine Arts General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	20221 Operating Budget Approved
502000 - Appropriations	124,200	120,000	120,000
Total Operations	124,200	120,000	120,000
93300 - Museum of Fine Arts Total	124,200	120,000	120,000



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

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Public Works	246,120	256,950	263,990	7,040	2.74%
Buildings Grounds & Facilities	0	2,344,710	2,287,850	(56,860)	100.00%
Plan Review and Permitting	1,520,230	1,543,690	0	(1,543,690)	-100.00%
Engineering	2,344,110	2,307,280	2,656,260	348,980	15.13%
Permits & Inspections	2,147,450	2,218,570	2,712,040	493,470	22.24%
Planning & Zoning	805,250	830,080	1,300,920	470,840	56.72%
Zoning Appeals	55,840	55,740	55,740	0	0.00%
Total	7,119,000	9,557,020	9,276,800	(280,220)	-2.93%



General Fund

Public Works – Department 11600

Contact: Andrew Eshleman

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Director of Public Works	1	1	1
Office Manager	1	1	1
Total	2	2	2

Summary of Personnel Changes

- ◆ No changes in FY2023.

11600 - Public Works
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	159,210	153,820	143,540
500040 - Other Wages	270	270	0
500100 - FICA - Employer	12,200	11,790	10,980
500120 - Health Insurance	34,150	34,150	34,400
500125 - Other Insurance	970	970	890
500130 - Pension	41,400	39,990	39,530
500140 - Workers Compensation	350	340	310
500170 - Personal Development	240	240	240
500171 - Employee Recognition	180	180	190
500172 - Team Building	50	50	50
Wages and Benefits	249,020	241,800	230,130
505040 - Books	200	200	200
505050 - Dues & Subscriptions	500	500	500
505070 - Food and Supplies	2,450	2,250	2,250
505140 - Office Supplies	1,000	1,000	1,000
505150 - Other - Miscellaneous	300	300	300
505160 - Personal Mileage	100	300	300
505180 - Printing Expenses	0	180	180
505230 - Travel Expenses	1,000	1,000	1,000
515180 - Software	500	500	500
520040 - Seminars/Conventions	1,250	1,250	1,250
527060 - Auto Gasoline	1,380	1,380	1,520
527090 - Auto Repairs	2,250	2,250	2,250
535010 - Copy Machine Rental	2,690	2,690	2,690
540010 - Wireless Communication	1,350	1,350	1,350
540020 - Telephone Expenses	0	0	700
Operating Expenses	14,970	15,150	15,990
11600 - Public Works Total	263,990	256,950	246,120

General Fund

Buildings, Grounds & Facilities – Department 11910

Contact: Andrew Eshleman

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Deputy Director of Public Works - Buildings, Grounds & Facilities	1	1	0
Supervisor of Grounds & Facilities	1	1	0
Building Maintenance Supervisor	1	1	0
Senior Office Associate	1	1	0
Maintenance Lead Worker - Facilities	1	1	0
Park/Playground Inspector	1	1	0
Maintenance Worker - Facilities	1	1	0
Maintenance Lead Worker - Buildings	1	1	0
Equipment Operator Mechanic	2	2	0
Maintenance Trades Worker	2	2	0
Maintenance Lead Worker - Parks	2	2	0
Maintenance Worker -Parks	4	4	0
Total	18	18	0

Summary of Personnel Changes

- ◆ No changes in FY2023.

11910 - Buildings, Grounds & Facilities
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	939,540	943,320	0
500005 - Wages - Part Time	150,000	265,000	0
500010 - Wages - Overtime	6,000	6,000	0
500020 - Shift Differential - 2nd shift	1,000	1,000	0
500040 - Other Wages	3,000	3,000	0
500100 - FICA - Employer	84,120	93,210	0
500120 - Health Insurance	344,920	340,860	0
500125 - Other Insurance	6,020	8,630	0
500130 - Pension	244,280	245,270	0
500140 - Workers Compensation	30,000	40,200	0
500170 - Personal Development	2,160	0	0
500171 - Employee Recognition	1,620	0	0
500172 - Team Building	450	0	0
Wages and Benefits	1,813,110	1,946,490	0
505010 - Advertising	500	500	0
505050 - Dues & Subscriptions	150	150	0
505080 - Freight & Cartage	200	200	0
505120 - Licenses & Certifications	200	200	0
505130 - Small Office Equipment	800	800	0
505140 - Office Supplies	2,030	2,030	0
505150 - Other - Miscellaneous	500	500	0
505180 - Printing Expenses	400	400	0
505200 - Safety Equipment	2,200	2,200	0
505210 - Safety Supplies	1,100	1,100	0
515000 - Contracted/Purchased Service	5,000	5,000	0
515120 - Construction - Pur Services	2,000	2,000	0
515270 - Maintenance Contract Services	17,000	15,000	0
520000 - Training	1,600	1,600	0
520010 - Certification Classes	500	500	0
520030 - Food Comp	500	500	0
520040 - Seminars/Conventions	750	750	0
525000 - Supplies/Material - Operating	1,500	1,500	0
525020 - Janitorial Supplies	10,000	8,000	0

11910 - Buildings, Grounds & Facilities
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
525030 - Medical Supplies	500	500	0
525040 - Small Tools & Equipment	10,000	9,500	0
525050 - Welding Material/Supplies	750	750	0
526000 - Supplies/Material-Maintenance	12,000	12,000	0
526020 - Building Maintenance	12,600	12,000	0
526040 - Equipment Maintenance	8,510	8,100	0
526050 - Groundskeeping Maintenance	28,000	26,000	0
526090 - Painting Supplies	3,000	3,000	0
526100 - Seed/Sod	600	500	0
526110 - Snow Removal Materials	2,500	2,500	0
526120 - Top Dressing Materials	7,150	7,150	0
527000 - Supplies - Automotive	1,250	1,250	0
527020 - Auto Batteries	1,250	1,000	0
527030 - Diesel Fuel	13,000	9,500	0
527035 - Off Road Diesel	3,500	3,500	0
527040 - Diesel Fuel Tax	1,930	1,430	0
527050 - Auto Fluids	1,500	1,500	0
527060 - Auto Gasoline	51,150	55,000	0
527070 - Auto Grease	200	200	0
527080 - Auto Motor Oil	2,000	2,000	0
527090 - Auto Repairs	35,000	35,000	0
527100 - Auto Tires	4,500	4,500	0
528000 - Supplies - Chemicals	200	200	0
528040 - Insecticide	600	500	0
535000 - Rentals	5,000	5,000	0
535010 - Copy Machine Rental	2,300	2,300	0
535020 - Equipment Rental	500	500	0
535055 - Lease Payments	25,450	31,670	0
535060 - Uniforms	5,000	5,000	0
540010 - Wireless Communication	7,000	7,000	0
545010 - Electric	36,000	36,000	0
545020 - Natural Gas	4,500	4,310	0
545040 - Sewer	7,910	7,750	0
545050 - Waste/Trash Disposal	6,000	6,000	0

11910 - Buildings, Grounds & Facilities
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
545060 - Water	9,250	8,980	0
545070 - Stormwater Fee	6,010	0	0
582060 - Fire Extinguishers/Refills	1,200	1,200	0
Operating Expenses	364,740	356,220	0
599999 - Controllable Assets	0	19,900	0
600400 - Machinery & Equipment	110,000	22,100	0
Capital Outlay	110,000	42,000	0
11910 - Buildings, Grounds & Facilities Total	2,287,850	2,344,710	0

General Fund

Plan Review & Permitting – Department 11610

Contact: N/A

Departmental Function

This department was merged into departments 11620 – Engineering; department 11630 – Division of Permits and Inspections; and 10800 – Planning and Zoning due to a reorganization.

General Fund

Engineering – Department 11620

Contact: Scott Hobbs

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Director of Engineering	1	1	1
Chief of Plan Review	1	1	0
Chief of Design	1	1	1
Chief Project Manager	1	1	1
Senior Architectural Project Manager	1	1	1
Civil Engineer	2	2	2
Structural Engineer	1	1	1
Transportation Engineer	1	1	1
Real Property Administrator	1	1	1
Chief of Surveys	1	1	1
Project Manager	3	3	3
Survey Party Chief	1	1	1
GIS Analyst	1	1	1
Engineering Technician III	3	3	3
Technology Coordinator	1	1	1
Survey Technician	1	1	1
Sr. Plan Review, Flood Plain Manager	1	1	0
Plan Reviewer	1	1	0
Administrative Assistant	1	1	1
Total	24	24	21

Summary of Personnel Changes

- ◆ No changes in FY2023. All changes were made in FY2022 due to a reorganization.

General Fund

Permits & Inspections – Department 11630

Contact: Richard Eichelberger

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Director of Permits and Inspections	1	1	1
Deputy Code Official	1	1	1
Chief of Permitting	1	1	0
Chief Building Inspector	1	1	1
Combination Inspector	1	1	1
Chief Site Inspector	1	1	1
Electrical Inspector I	2	2	2
Electrical Inspector II	1	1	1
Plumbing Inspector I	1	1	1
Plumbing Inspector II	1	1	1
Building Inspector I	3	3	3
Plans Examiner II	2	2	2
Construction Inspector	5	5	5
Senior Office Associate	1	1	0
Office Manager	1	1	0
Permits Technician I	4	4	0
Administrative Assistant	1	1	1
Total	28	28	21

Summary of Personnel Changes

- ◆ No changes in FY2023. All changes were made in FY2022 due to a reorganization.

11630 - Permits and Inspections
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	1,594,420	1,320,360	1,235,000
500010 - Wages - Overtime	1,040	1,000	1,520
500040 - Other Wages	2,590	2,500	2,500
500100 - FICA - Employer	122,260	101,280	94,780
500120 - Health Insurance	423,380	289,640	303,920
500125 - Other Insurance	9,970	8,260	7,630
500130 - Pension	414,550	343,290	340,080
500140 - Workers Compensation	44,600	45,920	41,950
500161 - Wage Reserve	(50,000)	0	0
500170 - Personal Development	3,360	2,520	2,520
500171 - Employee Recognition	2,520	1,890	1,940
500172 - Team Building	700	530	530
Wages and Benefits	2,569,390	2,117,190	2,032,370
505040 - Books	18,170	4,950	2,500
505050 - Dues & Subscriptions	1,000	1,400	1,650
505120 - Licenses & Certifications	2,320	850	1,000
505130 - Small Office Equipment	430	160	160
505140 - Office Supplies	12,000	4,950	4,950
505160 - Personal Mileage	100	100	100
505170 - Postage	110	110	110
505180 - Printing Expenses	1,740	920	920
505200 - Safety Equipment	300	300	300
505210 - Safety Supplies	200	200	200
505230 - Travel Expenses	0	1,000	1,360
515180 - Software	3,300	3,300	3,000
520000 - Training	5,000	2,600	3,600
520010 - Certification Classes	2,770	2,770	2,770
520040 - Seminars/Conventions	2,450	1,720	1,720
525040 - Small Tools & Equipment	500	500	500
526000 - Supplies/Material-Maintenance	1,000	1,000	1,000
527060 - Auto Gasoline	36,000	33,000	33,000
527090 - Auto Repairs	21,500	21,500	21,500
535010 - Copy Machine Rental	6,200	2,200	2,200

11630 - Permits and Inspections
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
535055 - Lease Payments	360	1,250	1,340
535060 - Uniforms	1,500	0	0
540010 - Wireless Communication	16,700	16,600	14,950
540020 - Telephone Expenses	0	0	1,750
Operating Expenses	133,650	101,380	100,580
599999 - Controllable Assets	9,000	0	14,500
Capital Outlay	9,000	0	14,500
11630 - Permits & Inspections Total	2,712,040	2,218,570	2,147,450

General Fund

Planning and Zoning – Department 10800

Contact: Jill Baker

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Planning and Zoning Director	1	1	1
Deputy Director Planning and Zoning	1	1	1
GIS Coordinator	1	1	1
Senior Office Associate	1	1	0
GIS Analyst	1	1	1
Comprehensive Planner	1	1	1
Administrative Assistant	1	1	1
GIS Technician	1	1	1
Zoning Inspector	1	1	0
Senior Planner	1	1	0
Planner	2	2	1
Zoning Coordinator	1	1	0
Total	13	13	8

Summary of Personnel Changes

- ◆ No changes in FY2023. All changes were made in FY2022 due to a reorganization.

10800 - Planning and Zoning
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	798,190	470,840	440,940
500005 - Wages - Part Time	28,750	28,750	27,780
500010 - Wages - Overtime	1,100	1,050	1,010
500040 - Other Wages	1,000	450	610
500100 - FICA - Employer	63,430	38,340	35,980
500120 - Health Insurance	160,900	142,520	151,100
500125 - Other Insurance	4,980	3,070	2,900
500130 - Pension	207,530	122,420	121,420
500140 - Workers Compensation	3,510	1,100	1,010
500161 - Wage Reserve	(25,000)	0	0
500170 - Personal Development	1,560	960	960
500171 - Employee Recognition	1,170	720	740
500172 - Team Building	350	200	200
Wages and Benefits	1,247,470	810,420	784,650
505010 - Advertising	5,000	5,000	6,000
505050 - Dues & Subscriptions	1,200	2,100	1,500
505120 - Licenses & Certifications	2,000	0	0
505130 - Small Office Equipment	1,600	0	0
505140 - Office Supplies	2,500	2,000	2,240
505150 - Other - Miscellaneous	150	150	150
505160 - Personal Mileage	250	500	200
505180 - Printing Expenses	700	300	300
505230 - Travel Expenses	500	500	500
515000 - Contracted/Purchased Service	12,000	0	0
520000 - Training	6,000	3,000	1,700
520040 - Seminars/Conventions	850	0	0
527060 - Auto Gasoline	1,500	690	690
527090 - Auto Repairs	600	300	300
535010 - Copy Machine Rental	3,200	3,200	3,200
535055 - Lease Payments	2,520	1,920	1,920
540010 - Wireless Communication	1,600	0	0
540020 - Telephone Expenses	0	0	1,900
Operating Expenses	42,170	19,660	20,600

10800 - Planning and Zoning
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
599999 - Controllable Assets	11,280	0	0
Capital Outlay	11,280	0	0
10800 - Planning and Zoning Total	1,300,920	830,080	805,250

General Fund

Zoning Appeals – Department 10810

Contact: Jill Baker

Departmental Function

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

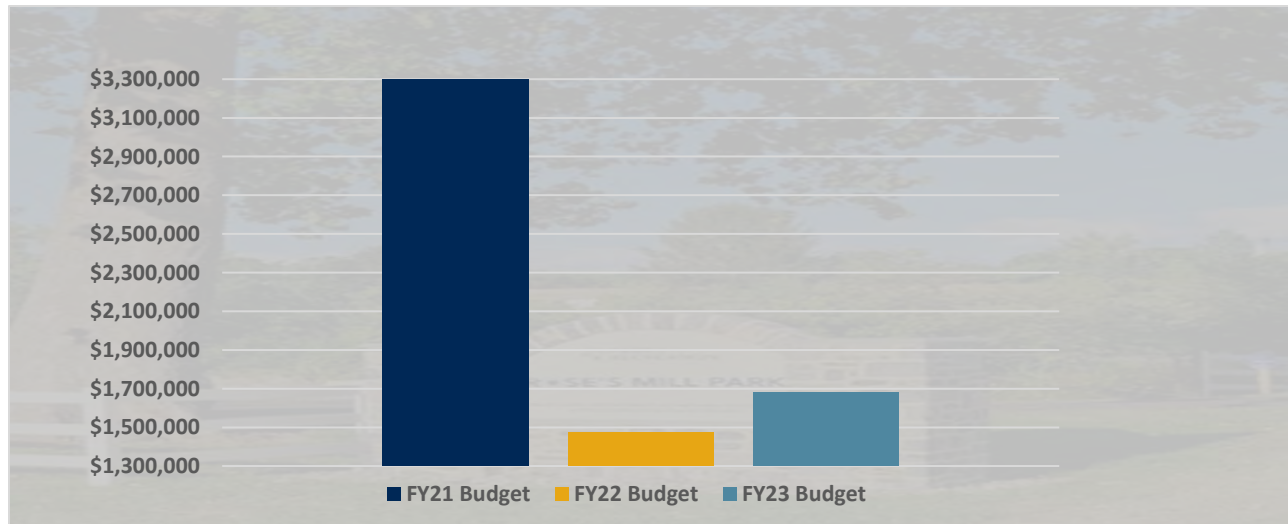
10810 - Zoning Appeals General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500005 - Wages - Part Time	24,700	24,700	24,700
500100 - FICA - Employer	1,890	1,890	1,890
500140 - Workers Compensation	50	50	50
Wages and Benefits	26,640	26,640	26,640
505010 - Advertising	10,000	10,000	10,000
505140 - Office Supplies	550	550	550
505170 - Postage	50	50	50
505180 - Printing Expenses	500	500	500
515000 - Contracted Purchased Service	18,000	18,000	18,000
540020 - Telephone Expenses	0	0	100
Operating Expenses	29,100	29,100	29,200
10810 - Zoning Appeals Total	55,740	55,740	55,840



General Fund – Parks and Recreation Summary

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Parks	2,205,190	0	0	0	0%
Martin L. Snook Pool	149,000	155,830	159,310	3,480	2.23%
Parks and Recreation	1,035,260	1,314,640	1,521,210	206,570	15.71%
Total	3,389,450	1,470,470	1,680,520	210,050	14.28%



General Fund

Parks – Department 11900

Contact: Andrew Eshleman

Departmental Function

This department was merged into Department 11910 – Buildings, Grounds and Facilities due to a reorganization in FY2021.

General Fund

Martin L. Snook Pool - Department 12000

Contact: Dave Brooks

Departmental Function

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



12000 - Martin L. Snook Pool
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500005 - Wages - Part Time	105,000	105,000	98,260
500010 - Wages - Overtime	7,000	2,900	2,720
500100 - FICA - Employer	8,570	8,250	7,730
500140 - Workers Compensation	3,100	3,100	2,900
Wages and Benefits	123,670	119,250	111,610
505130 - Small Office Equipment	150	300	300
505140 - Office Supplies	250	250	250
505150 - Other - Miscellaneous	100	100	100
515000 - Contracted/Purchased Service	100	100	100
515270 - Maintenance Contract Services	2,500	2,500	2,500
525020 - Janitorial Supplies	550	550	550
526020 - Building Maintenance	800	800	800
526040 - Equipment Maintenance	2,000	3,000	3,000
526050 - Groundskeeping Maintenance	300	300	300
528000 - Supplies - Chemicals	6,000	6,000	6,000
540020 - Telephone Expenses	0	0	700
545010 - Electric	2,050	2,050	2,050
545040 - Sewer	3,105	3,000	1,830
545060 - Water	3,605	3,500	4,780
582060 - Fire Extinguishers/Refills	200	200	200
584010 - Life Guard Supplies	700	700	700
584030 - Purch/Resale Food	10,230	10,230	10,230
584060 - Swimming Pool Supplies	3,000	3,000	3,000
Operating Expenses	35,640	36,580	37,390
12000 - Martin L. Snook Pool Total	159,310	155,830	149,000

General Fund

Parks and Recreation - Department 12200

Contact: Jaime Dick

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Deputy Director Public Works - Parks & Recreation	1	1	1
Recreation & Fitness Supervisor	1	1	1
Recreation Program Coordinator	2	2	2
Senior Office Associate	2	2	2
Parks Supervisor	1	1	1
Parks Manager	1	1	1
Total	8	8	8

Summary of Personnel Changes

- ◆ No changes in FY2023.

12200 - Parks and Recreation
General Fund FY23 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	482,920	469,660	302,300
500005 - Wages - Part Time	535,000	380,000	362,320
500010 - Wages - Overtime	1,000	1,000	2,420
500040 - Other Wages	2,500	1,500	1,500
500100 - FICA - Employer	78,140	65,190	51,140
500120 - Health Insurance	119,560	110,420	78,750
500125 - Other Insurance	3,010	1,820	1,880
500130 - Pension	125,560	122,180	83,240
500140 - Workers Compensation	30,000	22,000	20,770
500170 - Personal Development	960	960	600
500171 - Employee Recognition	720	450	460
500172 - Team Building	200	200	130
Wages and Benefits	1,379,570	1,175,380	905,510
505010 - Advertising	5,250	5,250	5,000
505050 - Dues & Subscriptions	150	150	0
505130 - Small Office Equipment	150	300	100
505140 - Office Supplies	2,000	2,000	2,000
505160 - Personal Mileage	100	100	100
505170 - Postage	6,000	8,000	8,000
505180 - Printing Expenses	0	800	0
510030 - Public & Gen Liability Insurance	890	560	2,100
515000 - Contracted/Purchased Service	28,000	28,000	28,000
520000 - Training	1,440	1,440	1,040
520040 - Seminars/Conventions	2,250	250	0
527060 - Auto Gasoline	5,000	2,000	2,000
527090 - Auto Repairs	500	500	500
535010 - Copy Machine Rental	3,500	3,500	3,500
540010 - Wireless Communication	2,500	2,500	2,500

12200 - Parks and Recreation
General Fund FY23 Expenses

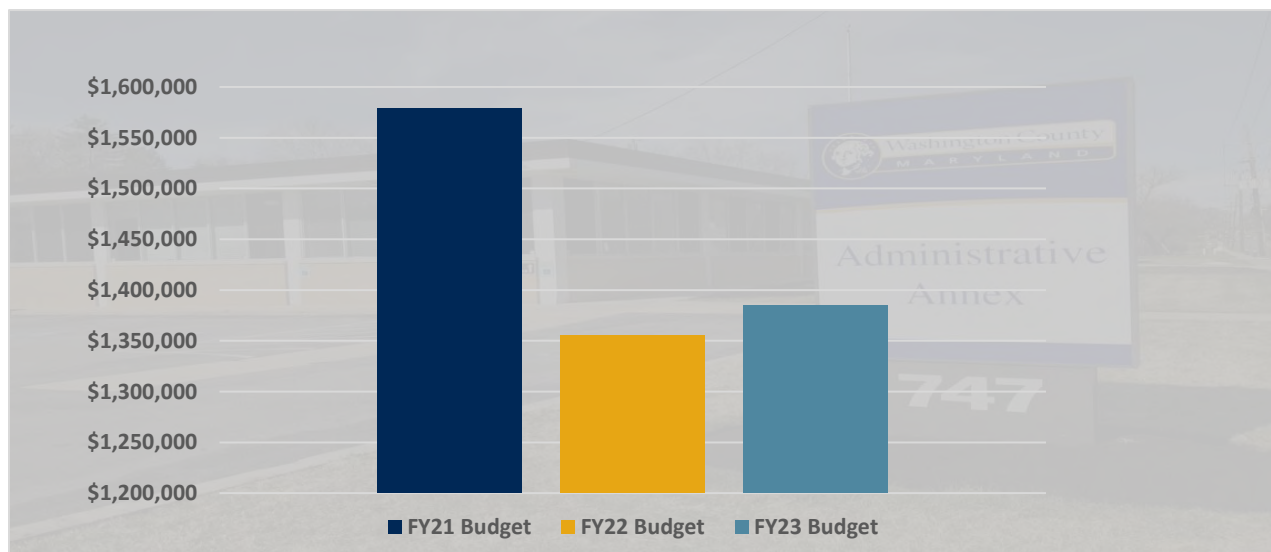
	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
540020 - Telephone Expenses	0	0	2,500
582080 - Photographic/Fingerprint	2,500	2,500	2,500
584040 - Program Costs	81,410	81,410	69,910
Operating Expenses	141,640	139,260	129,750
12200 - Parks and Recreation Total	1,521,210	1,314,640	1,035,260





General Fund – Facilities Summary

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Martin Luther King Building	99,100	99,420	103,280	3,860	3.88%
Administration Building	316,600	319,710	319,080	(630)	(0.20)%
Court House	578,090	291,030	291,450	420	0.14%
County Office Building	213,230	226,050	230,510	4,460	1.97%
Administrative Annex	55,110	55,450	75,500	20,050	36.16%
Dwyer Center	33,590	33,450	32,280	(1,170)	(3.50)%
Election Board Facility	60,170	100,740	98,580	(2,160)	(2.14)%
Central Services	128,300	130,850	131,220	370	0.28%
Rental Properties	6,000	6,020	6,020	0	0.00%
Senior Center Building	11,000	11,000	11,000	0	100.00%
Public Facilities Annex	77,600	81,840	85,380	3,540	4.33%
Total	1,578,790	1,355,560	1,384,300	28,740	2.12%



General Fund

Facilities - Departments 10900 - 11325

Contact: Andrew Eshleman

Departmental Function

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

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

10900 - Martin Luther King Building General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	15,000	10,000	7,080
525020 - Janitorial Supplies	4,000	4,000	4,000
526020 - Building Maintenance	7,490	8,490	8,490
526040 - Equipment Maintenance	4,000	5,600	5,600
545010 - Electric	17,870	17,870	17,870
545015 - Heating Oil	43,000	43,000	45,710
545020 - Natural Gas	1,500	1,730	1,730
545050 - Waste/Trash Disposal	5,170	4,920	4,920
545060 - Water	3,930	3,810	3,700
545070 - Stormwater Fee	1,320	0	0
Operating Expenses	103,280	99,420	99,100
10900 - Martin Luther King Building Total	103,280	99,420	99,100

10910 - Administration Building
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
505130 - Small Office Equipment	1,000	2,000	2,000
505140 - Office Supplies	770	770	770
505150 - Other - Miscellaneous	500	500	500
515270 - Maintenance Contract Services	143,790	137,050	130,520
525020 - Janitorial Supplies	5,650	5,650	4,900
525030 - Medical Supplies	2,000	2,000	2,000
525040 - Small Tools & Equipment	750	750	750
526020 - Building Maintenance	18,000	19,000	21,600
526040 - Equipment Maintenance	13,000	13,000	13,000
526090 - Painting Supplies	800	1,000	1,000
535010 - Copy Machine Rental	2,800	2,800	2,800
540010 - Wireless Communication	2,000	2,000	2,000
540020 - Telephone Expenses	0	0	2,700
545010 - Electric	90,000	97,000	96,000
545020 - Natural Gas	29,300	29,300	29,300
545050 - Waste/Trash Disposal	2,710	2,580	2,580
545060 - Water	4,440	4,310	4,180
545070 - Stormwater Fee	1,570	0	0
Operating Expenses	319,080	319,710	316,600
10910 - Administration Building Total	319,080	319,710	316,600

10930 - Court House
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	0	0	161,560
500010 - Wages - Overtime	0	0	1,720
500020 - Shift Differential - 2nd shift	0	0	1,820
500040 - Other Wages	0	0	1,500
500100 - FICA - Employer	0	0	12,740
500120 - Health Insurance	0	0	68,410
500125 - Other Insurance	0	0	1,050
500130 - Pension	0	0	44,490
500140 - Workers Compensation	0	0	4,960
500170 - Personal Development	0	0	600
500171 - Employee Recognition	0	0	460
500172 - Team Building	0	0	130
Wages and Benefits	0	0	299,440
515270 - Maintenance Contract Services	138,020	137,420	130,880
525020 - Janitorial Supplies	4,250	4,250	3,500
525030 - Medical Supplies	800	1,000	1,000
526020 - Building Maintenance	11,000	11,000	11,000
526040 - Equipment Maintenance	10,300	10,300	10,300
526090 - Painting Supplies	250	500	500
540020 - Telephone Expenses	0	0	3,000
545010 - Electric	85,000	85,000	83,000
545015 - Heating Oil	700	700	800
545020 - Natural Gas	28,000	29,000	23,100
545050 - Waste/Trash Disposal	2,020	1,920	1,920
545060 - Water	10,240	9,940	9,650
545070 - Stormwater Fee	870	0	0
Operating Expenses	291,450	291,030	278,650
10930 - Court House Total	291,450	291,030	578,090

10940 - County Office Building
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
505150 - Other - Miscellaneous	200	200	200
515000 - Contracted/Purchased Service	1,500	1,700	1,700
515270 - Maintenance Contract Services	96,010	96,010	91,440
525020 - Janitorial Supplies	3,250	3,250	2,500
525030 - Medical Supplies	1,000	1,000	1,000
526020 - Building Maintenance	7,860	7,860	7,860
526040 - Equipment Maintenance	5,000	3,000	3,000
526090 - Painting Supplies	250	500	500
540020 - Telephone Expenses	0	0	1,000
545010 - Electric	72,000	72,000	70,000
545020 - Natural Gas	35,000	33,000	26,570
545050 - Waste/Trash Disposal	5,420	5,160	5,160
545060 - Water	2,440	2,370	2,300
545070 - Stormwater Fee	580	0	0
Operating Expenses	230,510	226,050	213,230
10940 - County Office Building Total	230,510	226,050	213,230

**10950 - Administration Annex
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	42,400	30,400	30,400
525020 - Janitorial Supplies	3,300	2,750	2,000
525030 - Medical Supplies	500	500	500
526020 - Building Maintenance	2,400	2,000	2,000
526040 - Equipment Maintenance	840	700	700
540020 - Telephone Expenses	1,300	1,300	1,300
545010 - Electric	14,400	12,000	12,300
545020 - Natural Gas	3,600	3,000	3,150
545050 - Waste/Trash Disposal	1,500	1,500	1,500
545060 - Water	1,340	1,300	1,260
545070 - Stormwater Fee	3,920	0	0
Operating Expenses	75,500	55,450	55,110

10950 - Administration Annex Total	75,500	55,450	55,110
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**10960 - Dwyer Center
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	13,860	13,860	13,860
526020 - Building Maintenance	2,000	2,000	2,000
526040 - Equipment Maintenance	500	500	500
545010 - Electric	5,500	7,000	7,170
545020 - Natural Gas	6,000	6,350	6,350
545050 - Waste/Trash Disposal	2,770	2,640	2,640
545060 - Water	1,130	1,100	1,070
545070 - Stormwater Fee	520		
Operating Expenses	32,280	33,450	33,590

10960 - Dwyer Center Total	32,280	33,450	33,590
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**10965 - Election Board Facility
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
510020 - Property & Casualty Insurance	1,430	1,430	0
515270 - Maintenance Contract Services	35,000	30,000	10,000
525020 - Janitorial Supplies	2,000	2,000	400
526020 - Building Maintenance	10,600	10,600	10,600
526040 - Equipment Maintenance	2,000	6,650	6,650
545010 - Electric	35,000	37,000	25,620
545020 - Natural Gas	8,000	7,500	4,900
545040 - Sewer	800	1,000	0
545050 - Waste/Trash Disposal	1,950	2,500	0
545060 - Water	1,800	2,060	2,000
Operating Expenses	98,580	100,740	60,170

10965 - Election Board Facility Total	98,580	100,740	60,170
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**10970 - Central Services
General Fund FY23 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
505140 - Office Supplies	1,000	2,000	2,000
505170 - Postage	97,850	97,850	95,000
535010 - Copy Machine Rental	4,000	4,000	4,000
535055 - Lease Payments	28,370	27,000	27,000
540020 - Telephone Expenses	0	0	300
Operating Expenses	131,220	130,850	128,300

10970 - Central Services Total	131,220	130,850	128,300
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10980 - Rental Properties
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	3,000	3,000	3,000
545010 - Electric	2,500	2,500	2,500
545060 - Water	520	520	500
Operating Expenses	6,020	6,020	6,000
10980 - Rental Properties Total	6,020	6,020	6,000

10985 - Senior Center Building
General Fund FY23 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	9,000	9,000	9,000
526020 - Building Maintenance	1,000	1,000	1,000
526040 - Equipment Maintenance	1,000	1,000	1,000
Operating Expenses	11,000	11,000	11,000
10985 - Senior Center Building Total	11,000	11,000	11,000

**11325 - Public Facilities Annex
General Fund FY23 Expenses**

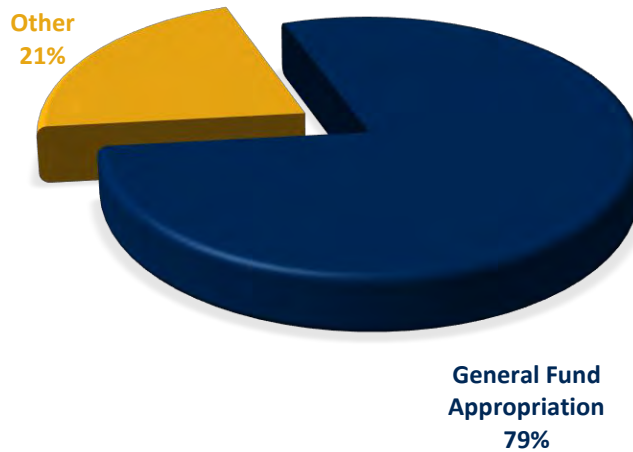
	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	10,000	10,000	10,000
525020 - Janitorial Supplies	300	300	300
526020 - Building Maintenance	13,000	13,000	13,000
526040 - Equipment Maintenance	4,000	5,000	5,000
545010 - Electric	42,000	39,000	34,850
545020 - Natural Gas	13,000	11,550	11,550
545060 - Water	3,080	2,990	2,900
Operating Expenses	85,380	81,840	77,600
11325 - Public Facilities Annex Total	85,380	81,840	77,600





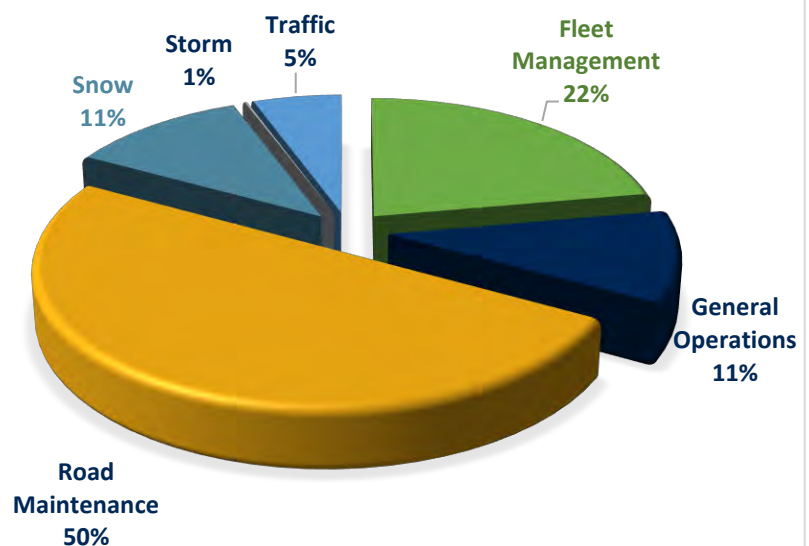
Highway Fund Summary

HIGHWAY REVENUE



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

HIGHWAY EXPENSE



Highway Fund Revenues

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
420100 - Recycling Revenues	4,000	4,000	4,000	0	0.00%
490000 - Miscellaneous	30,000	30,000	30,000	0	0.00%
490010 - Gain or Loss on Sale of Asset	50,000	69,000	76,500	7,500	10.87%
490045 - Oper Transfer - General Fund	9,326,620	9,138,300	9,285,350	147,050	1.61%
496200 - Highway User Revenues	1,992,080	1,868,000	2,006,120	138,120	7.39%
499400 - Projects	30,000	30,000	30,000	0	0.00%
499410 - Street Lighting	37,000	37,000	37,000	0	0.00%
499420 - Fuel	221,650	262,000	262,000	0	0.00%
499430 - Guardrails	5,000	5,000	5,000	0	0.00%
499470 - Auto Repair	40,000	33,500	33,500	0	0.00%
Total Highway Revenue	11,736,350	11,476,800	11,769,470	292,670	2.55%

Highway Fund Expenditures

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
20010 - General Operations	1,347,550	1,361,030	1,287,020	(74,010)	(5.44)%
20020 - Road Maintenance	5,852,230	5,562,710	5,866,470	303,760	5.46%
20030 - Snow removal	1,293,210	1,195,350	1,329,420	134,070	11.22%
20040 - Storm Damage	20,730	20,900	15,100	(5,800)	(27.75)%
20050 - Traffic Control	640,590	677,300	662,740	(14,560)	(2.15)%
20060 - Fleet Management	2,582,040	2,659,510	2,608,720	(50,790)	(1.91)%
Total	11,736,350	11,476,800	11,769,470	292,670	2.55%

Highway Fund

Fund 20 - Departments 20010 - 20060

Contact: Zane Rowe

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Deputy Director of Public Works - Highways	1	1	1
Office Manager	1	1	1
Senior Office Associate	1	1	1
Supervisor of Operations	1	1	1
Section Supervisor	4	4	4
Supervisor Central Section	1	1	1
Assistant Section Supervisor	3	3	3
Lead Construction Specialist	1	1	1
Equipment Operator III	12	12	12
Crew Coordinator/Equip Operator II	1	1	1
Equipment Operator II	42	42	45
Equipment Operator I	4	4	1
Traffic Control and Safety Supervisor	1	1	1
Sign Mechanic	3	3	3
Fleet Manager	1	1	1
Assistant Fleet Manager	1	1	1
Automotive Service Technician	5	5	5
Fleet Services Coordinator	1	1	1
Welder	1	1	1
Auto Services Assistant	1	1	1
Automotive Body/Paint Technician	1	1	1
Office Associate	1	1	1
Total	88	88	88

Summary of Personnel Changes

- ◆ No changes in FY2023.

Highway Fund Revenues FY 2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
420100 - Recycling Revenues	4,000	4,000	4,000
490000 - Miscellaneous	30,000	30,000	30,000
490010 - Gain or Loss on Sale of Asset	76,500	69,000	50,000
490045 - Oper Transfer - General Fund	9,285,350	9,138,300	9,326,620
496200 - Highway User Revenues	2,006,120	1,868,000	1,992,080
499400 - Projects	30,000	30,000	30,000
499410 - Street Lighting	37,000	37,000	37,000
499420 - Fuel	262,000	262,000	221,650
499430 - Guardrails	5,000	5,000	5,000
499470 - Auto Repair	33,500	33,500	40,000
Highway Fund Revenues	11,769,470	11,476,800	11,736,350

Department 20010 - General Operations
Highway Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	251,370	240,830	236,620
500010 - Wages - Overtime	270	320	710
500040 - Other Wages	1,620	1,800	1,620
500100 - FICA - Employer	19,380	18,590	18,280
500120 - Health Insurance	74,380	88,930	86,820
500125 - Other Insurance	1,510	1,760	1,660
500130 - Pension	65,360	62,620	63,670
500140 - Workers Compensation	520	530	510
500160 - Other Post-Employment Benefits	31,480	0	0
500161 - Wage Reserve	(100,000)	0	0
500170 - Personal Development	10,680	10,680	10,680
500171 - Employee Recognition	7,980	7,980	8,220
500172 - Team Building	2,230	2,230	2,230
Wages and Benefits	366,780	436,270	431,020
502000 - Appropriations	500,000	500,000	500,000
505010 - Advertising	1,500	1,500	1,500
505050 - Dues & Subscriptions	1,500	1,500	1,500
505080 - Freight & Cartage	10,000	10,000	10,000
505120 - Licenses & Certifications	2,500	2,500	2,500
505140 - Office Supplies	5,000	5,000	5,000
505150 - Other - Miscellaneous	400	400	400
505160 - Personal Mileage	1,000	1,000	1,000
505230 - Travel Expenses	2,100	1,400	1,200
510010 - Fleet Insurance	120,830	129,950	102,950
510020 - Property & Casualty Insurance	12,970	10,430	9,100
510030 - Public & Gen Liability Insurance	40,750	39,140	37,510
515020 - Bldg. Labor - Central	0	0	500
515030 - Bldg. Matl - Central	15,500	15,500	15,000
515270 - Maintenance Contract Services	93,200	93,200	93,200
515280 - Medical Fees	400	400	400
520010 - Certification Classes	1,000	1,000	1,000
520030 - Food Comp	0	1,000	1,000
520040 - Seminars/Conventions	6,000	6,000	6,000
520050 - Tuition Assistance	2,500	0	0

Department 20010 - General Operations
Highway Fund FY2023 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
525000 - Supplies/Material - Operating	30,000	30,000	30,000
535010 - Copy Machine Rental	5,000	5,000	5,000
535050 - Rental Payments	2,500	2,500	2,500
540010 - Wireless Communication	14,500	14,500	14,500
540020 - Telephone Expenses	0	0	6,000
545010 - Electric	22,000	24,000	24,600
545015 - Heating Oil	9,500	9,500	9,830
545020 - Natural Gas	17,000	16,750	16,750
545040 - Sewer	2,590	2,590	2,590
Operating Expenses	920,240	924,760	901,530
600200 - Building & Improvements	0	0	15,000
Capital Outlay	0	0	15,000
20010 - General Operations Total	1,287,020	1,361,030	1,347,550

Department 20020 - Road Maintenance
Highway Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	3,095,020	2,804,160	2,951,730
500005 - Wages - Part Time	116,760	116,760	116,760
500010 - Wages - Overtime	58,220	56,640	46,240
500040 - Other Wages	4,950	2,610	4,000
500100 - FICA - Employer	250,540	227,990	238,270
500120 - Health Insurance	915,780	953,830	1,083,070
500125 - Other Insurance	18,540	22,090	20,780
500130 - Pension	804,710	784,200	794,310
500140 - Workers Compensation	186,190	189,170	180,370
Wages and Benefits	5,450,710	5,157,450	5,435,530
515000 - Contracted/Purchased Service	50,000	39,500	26,000
525000 - Supplies/Material - Operating	315,000	315,000	340,000
535020 - Equipment Rental	15,000	15,000	15,000
545030 - Propane Gas	760	760	700
545050 - Waste/Trash Disposal	35,000	35,000	35,000
Operating Expenses	415,760	405,260	416,700
20020 - Road Maintenance	5,866,470	5,562,710	5,852,230

Department 20030 - Snow Removal
Highway Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	99,930	89,230	102,160
500010 - Wages - Overtime	187,740	179,450	182,940
500100 - FICA - Employer	22,010	20,560	21,820
500120 - Health Insurance	29,570	32,950	37,490
500125 - Other Insurance	600	650	710
500130 - Pension	25,980	23,200	27,490
500140 - Workers Compensation	18,090	3,810	25,100
Wages and Benefits	383,920	349,850	397,710
515000 - Contracted/Purchased Service	150,000	100,000	100,000
515180 - Software	2,600	2,600	0
520030 - Food Comp	10,000	10,000	10,000
525000 - Supplies/Material - Operating	30,400	30,400	33,000
586025 - Salt - Supplies	750,000	700,000	750,000
586030 - Anti-skid Supplies	2,500	2,500	2,500
Operating Expenses	945,500	845,500	895,500
20030 - Snow Removal	1,329,420	1,195,350	1,293,210

Department 20040 - Storm Damage
Highway Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	0	2,040	2,070
500010 - Wages - Overtime	5,470	7,800	6,960
500100 - FICA - Employer	420	760	700
500120 - Health Insurance	0	750	760
500125 - Other Insurance	0	10	20
500130 - Pension	0	530	560
500140 - Workers Compensation	210	10	660
Wages and Benefits	6,100	11,900	11,730
515000 - Contracted/Purchased Service	6,000	6,000	0
525000 - Supplies/Material - Operating	3,000	3,000	3,000
535020 - Equipment Rental	0	0	6,000
Operating Expenses	9,000	9,000	9,000
20040 - Storm Damage	15,100	20,900	20,730

Department 20050 - Traffic Control
Highway Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	226,110	222,460	209,950
500010 - Wages - Overtime	12,630	12,250	11,110
500040 - Other Wages	270	810	900
500100 - FICA - Employer	18,290	18,020	16,990
500120 - Health Insurance	66,900	82,150	77,040
500125 - Other Insurance	1,350	1,630	1,480
500130 - Pension	58,790	57,840	56,500
500140 - Workers Compensation	14,000	15,940	15,220
Wages and Benefits	398,340	411,100	389,190
505160 - Personal Mileage	0	200	200
505230 - Travel Expenses	0	0	200
515000 - Contracted/Purchased Service	155,000	155,000	135,000
520030 - Food Comp	400	400	400
525000 - Supplies/Material - Operating	45,000	45,000	50,000
545010 - Electric	64,000	65,600	65,600
Operating Expenses	264,400	266,200	251,400
20050 - Traffic Control	662,740	677,300	640,590

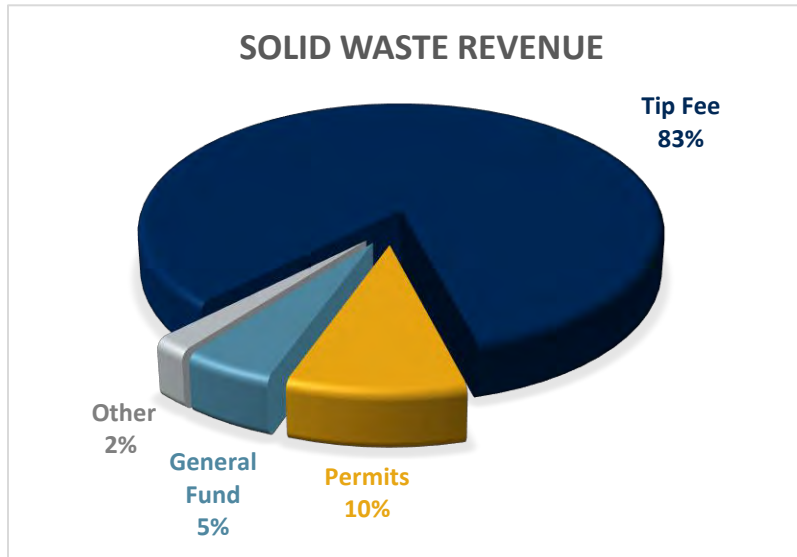
Department 20060 - Fleet Management
Highway Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	685,660	678,600	654,160
500010 - Wages - Overtime	3,370	2,190	1,940
500040 - Other Wages	1,620	1,620	1,620
500100 - FICA - Employer	52,840	52,210	50,320
500120 - Health Insurance	202,880	250,600	240,030
500125 - Other Insurance	4,110	4,970	4,610
500130 - Pension	178,270	176,440	176,040
500140 - Workers Compensation	9,670	11,490	10,860
Wages and Benefits	1,138,420	1,178,120	1,139,580
505150 - Other - Miscellaneous	19,000	19,000	19,000
515180 - Software	18,500	14,100	18,250
515270 - Maintenance Contract Services	50,600	50,600	50,600
520030 - Food Comp	1,000	1,000	1,000
525040 - Small Tools & Equipment	10,000	10,000	10,000
527010 - Anti-Freeze	5,000	5,000	5,000
527020 - Auto Batteries	10,000	10,000	10,000
527030 - Diesel Fuel	295,000	295,000	287,500
527040 - Diesel Fuel Tax	38,000	38,000	38,000
527060 - Auto Gasoline	242,000	242,000	242,000
527070 - Auto Grease	2,500	2,500	2,500
527080 - Auto Motor Oil	25,000	25,000	25,000
527090 - Auto Repairs	300,000	300,000	300,000
527100 - Auto Tires	65,000	65,000	65,000
535055 - Lease Payments	335,700	351,190	303,410
535060 - Uniforms	35,000	35,000	35,000
586010 - Body Shop Material	8,000	8,000	8,000
586040 - Welding Shop Material	10,000	10,000	10,000
Operating Expenses	1,470,300	1,481,390	1,430,260
600400 - Machinery & Equipment	0	0	12,200
Capital Outlay	0	0	12,200
20060 - Fleet Management	2,608,720	2,659,510	2,582,040

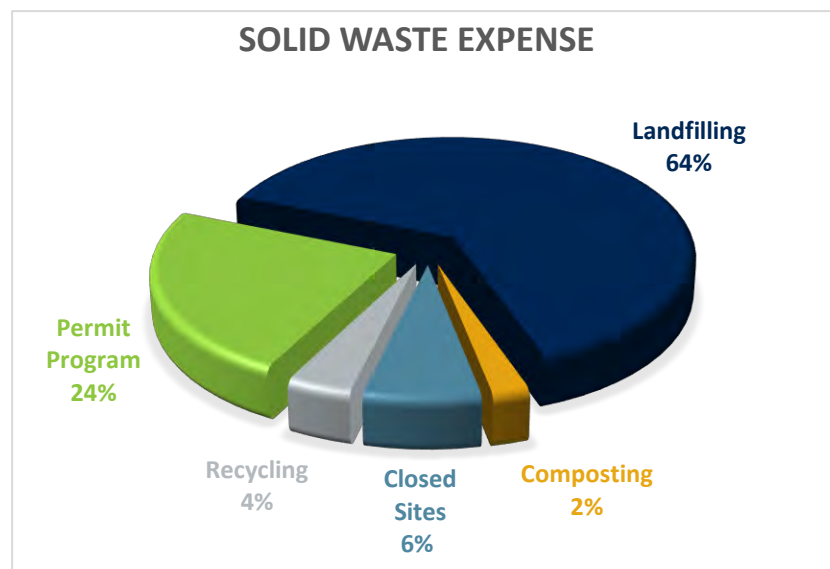




Solid Waste Fund Summary



The Solid Waste operation generates 83% of total revenue of \$7,549,120 from tipping fees and 10% or \$879,340 from permit fees. The General Fund appropriation covers costs associated with closed landfill sites that no longer accept waste or generate a revenue stream. These sites never collected fees due to pre-regulatory operation or the sites only collected fees for a portion of their useful capacity once new regulatory guidelines were enacted. The General Fund appropriation is required to closure and post-closure costs on these sites in which insufficient revenues and/or reserves exist to support the future costs of these sites. The current landfilling and composting programs and activities are self-supporting from fees. The program/activity costs on these are determined based on a full cost accounting analysis. The analysis determines the total cost of service for each activity or program from which rates can then be set.



Solid Waste Fund Revenues

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
404420 - Interest, Penalties & Fees	2,000	2,000	2,000	0	0.00%
421000 - Permit Fees	866,130	873,630	879,340	5,710	0.65%
421010 - Licensing Fee - Comm Haulers	1,100	1,100	1,100	0	0.00%
421035 - Tipping Fees - 40 West	6,605,300	6,855,040	7,549,120	694,080	10.13%
421040 - Mulch/Compost Taxable	40,000	40,000	24,000	(16,000)	(40.00)%
421050 - Mulch/Compost Non-Taxable	500	500	600	100	20.00%
490000 - Miscellaneous	100,000	100,000	100,000	0	0.00%
490045 - Oper Transfer - General Fund	496,080	450,000	450,000	0	0.00%
490100 - Recycling Fees	40,000	50,000	50,000	0	0.00%
Total Solid Waste Revenue	8,151,110	8,372,270	9,056,160	683,890	8.17%

Solid Waste Fund Expenditures

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
21010 - General Operations	2,452,870	2,517,610	2,620,240	102,630	4.08%
21020 - Forty West Landfill	3,724,770	3,842,900	4,361,270	518,370	13.49%
21025 - Composting	171,890	183,940	202,430	18,490	10.05%
21030 - Resh Landfill	156,680	160,480	162,530	2,050	1.28%
21040 - Rubble Landfill	114,590	111,990	113,560	1,570	1.40%
21050 - Old City/County Landfill	362,820	344,950	349,700	4,750	1.38%
21060 - Hancock	5,300	5,300	5,550	250	4.72%
21100 - Transfer Station	823,090	841,050	886,230	45,180	5.37%
21200 - Recycling Operations	339,100	364,050	354,650	(9,400)	(2.58)%
Total Solid Waste Fund Expenditures	8,151,110	8,372,270	9,056,160	683,890	8.17%

Solid Waste Fund

Fund 21 - Departments 21010 - 21200

Contact: David Mason

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Deputy Director Solid Waste & Watershed	1	1	1
Superintendent of Landfill Operations	1	1	1
Weigh Clerk	3	3	3
Administrative Assistant	1	1	1
Senior Office Associate	1	1	1
Auto Service Specialist	2	2	2
Solid Waste Equipment Operator	8	8	8
Landfill Attendant	4	4	4
Solid Waste Maintenance Worker	1	0	0
Recycling/Operations Coordinator	1	1	1
Total	23	22	22

Summary of Personnel Changes

- ♦ Solid Waste Maintenance Worker position added in FY2023. Due to the steady increase in tonnage, an additional equipment operator is needed. In an effort to save costs, the department proposed to hire a maintenance worker to assume some of the duties currently being done by the Equipment Operator to allow the Operator to work as the position is intended.

Solid Waste Fund Revenues
FY 2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
404420 - Interest, Penalties & Fees	2,000	2,000	2,000
421000 - Permit Fees	879,340	873,630	866,130
421010 - Licensing Fee - Comm Haulers	1,100	1,100	1,100
421035 - Tipping Fees - 40 West	7,549,120	6,855,040	6,605,300
421040 - Mulch/Compost Taxable	24,000	40,000	40,000
421050 - Mulch/Compost Non-Taxable	600	500	500
490000 - Miscellaneous	100,000	100,000	100,000
490045 - Oper Transfer - General Fund	450,000	450,000	496,080
490100 - Recycling Fees	50,000	50,000	40,000
Solid Waste Fund Revenues	9,056,160	8,372,270	8,151,110

Department 21010 - General Operations
Solid Waste Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	302,410	263,040	262,350
500005 - Wages - Part Time	34,000	31,580	30,590
500010 - Wages - Overtime	12,500	12,000	10,920
500040 - Other Wages	450	270	270
500100 - FICA - Employer	26,730	23,480	23,190
500120 - Health Insurance	91,300	77,030	74,990
500125 - Other Insurance	2,090	1,970	2,030
500130 - Pension	78,630	68,390	70,600
500140 - Workers Compensation	6,660	2,270	2,950
500160 - Other Post-Employment Benefits	7,870	0	0
500170 - Personal Development	2,520	2,520	2,520
500171 - Employee Recognition	1,940	1,940	1,940
500172 - Team Building	530	530	530
Wages and Benefits	567,630	485,020	482,880
501000 - Debt - Bond Principal	630,640	691,340	1,116,770
501010 - Debt - State Loan Principal	906,130	806,490	156,110
501050 - Debt - Bond Interest	272,160	299,830	346,870
501060 - Debt - State Loan Interest	11,870	20,080	21,780
501090 - Debt - Administrative Fees	23,030	23,530	23,400
501095 - Bond Issue Cost Expense	880	880	0
502000 - Appropriations	138,000	88,000	183,000
505160 - Personal Mileage	530	500	500
505170 - Postage	500	500	500
505230 - Travel Expenses	6,650	1,650	1,650
505906 - Operating Reserves	9,420	27,990	73,620
505960 - Uncollectible Accounts	2,000	2,000	2,000
510010 - Fleet Insurance	18,750	17,960	13,610
510020 - Property & Casualty Insurance	7,580	6,390	6,570
510030 - Public & Gen Liability Insurance	10,180	9,660	8,750
515010 - Auditing Services	1,090	1,090	1,090
520030 - Food Comp	200	200	200
525000 - Supplies/Material - Operating	500	22,000	500
535010 - Copy Machine Rental	2,200	2,200	2,200
540010 - Wireless Communication	2,800	2,800	2,800

Department 21010 - General Operations
Solid Waste Fund FY2023 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
540020 - Telephone Expenses	5,000	5,000	5,000
545010 - Electric	2,500	2,500	3,070
Operating Expenses	2,052,610	2,032,590	1,969,990
21010 - General Operations Total	2,620,240	2,517,610	2,452,870

Department 21020 - Forty West Landfill
Solid Waste Fund FY2023 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	610,730	548,820	535,590
500005 - Wages - Part Time	12,110	14,510	17,950
500010 - Wages - Overtime	281,800	249,000	250,340
500040 - Other Wages	270	270	540
500100 - FICA - Employer	69,230	62,170	61,500
500120 - Health Insurance	189,680	160,710	153,100
500125 - Other Insurance	4,570	4,110	4,130
500130 - Pension	185,530	169,060	171,560
500140 - Workers Compensation	35,420	33,000	35,210
Wages and Benefits	1,389,340	1,241,650	1,229,920
501600 - Closure/Post closure Care Costs	500,000	500,000	500,000
505010 - Advertising	1,500	5,000	5,000
505080 - Freight & Cartage	5,000	5,000	5,000
505140 - Office Supplies	4,500	4,500	4,500
515000 - Contracted/Purchased Service	3,800	3,800	3,000
515160 - Engineering Services	36,000	46,000	36,000
515170 - Gas Monitoring	550	550	550
515180 - Software	8,250	5,500	5,500
515210 - Laboratory Services	22,000	22,000	21,000
515220 - Landfill Fees	6,500	6,500	6,500
515230 - Leachate Hauling	204,620	194,870	194,870
515240 - Leachate Testing	2,500	2,500	2,500
515250 - Leachate Treatment	663,000	663,000	637,000
515270 - Maintenance Contract Services	150,000	200,000	200,000
520000 - Training	3,000	0	0
525000 - Supplies/Material - Operating	150,000	100,000	100,000
525020 - Janitorial Supplies	2,500	2,500	2,500
525040 - Small Tools & Equipment	5,000	1,750	1,750
526110 - Snow Removal Materials	700	700	0
527020 - Auto Batteries	1,250	1,250	1,250
527030 - Diesel Fuel	150,000	150,000	150,000
527040 - Diesel Fuel Tax	3,710	18,530	18,730
527060 - Auto Gasoline	9,000	8,250	8,250

Department 21020 - Forty West Landfill
Solid Waste Fund FY2023 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
527070 - Auto Grease	1,200	1,200	1,200
527080 - Auto Motor Oil	7,500	7,500	7,500
527090 - Auto Repairs	150,000	150,000	150,000
527100 - Auto Tires	30,000	30,000	30,000
535055 - Lease Payments	754,220	406,000	350,000
535060 - Uniforms	10,000	10,000	0
545010 - Electric	51,250	51,250	51,250
545030 - Propane Gas	300	500	1,000
Operating Expenses	2,937,850	2,598,650	2,494,850
599999 - Controllable Assets	34,080	2,600	0
Capital Outlay	34,080	2,600	0
21020 - Forty West Landfill Total	4,361,270	3,842,900	3,724,770

**Department 21025 - Composting
Solid Waste Fund FY2023 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	78,610	69,410	64,660
500010 - Wages - Overtime	36,300	35,100	31,980
500100 - FICA - Employer	8,800	8,000	7,400
500120 - Health Insurance	23,730	20,330	18,480
500125 - Other Insurance	540	520	500
500130 - Pension	24,370	21,840	20,980
500140 - Workers Compensation	6,980	6,740	5,890
Wages and Benefits	179,330	161,940	149,890
515210 - Laboratory Services	1,000	0	0
515220 - Landfill Fees	100	0	0
527030 - Diesel Fuel	15,000	15,000	15,000
527090 - Auto Repairs	7,000	7,000	7,000
Operating Expenses	23,100	22,000	22,000
21025 – Composting Total	202,430	183,940	171,890

**Department 21030 - Resh Landfill
Solid Waste Fund FY2023 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515170 - Gas Monitoring	550	500	500
515210 - Laboratory Services	14,500	14,000	13,500
515230 - Leachate Hauling	31,480	29,980	29,980
515240 - Leachate Testing	2,500	2,500	2,500
515250 - Leachate Treatment	102,000	102,000	98,000
515270 - Maintenance Contract Services	2,000	2,000	2,000
525000 - Supplies/Material - Operating	2,000	2,000	2,000
545010 - Electric	7,500	7,500	8,200
Operating Expenses	162,530	160,480	156,680
21030 - Resh Landfill Total	162,530	160,480	156,680

**Department 21040 - Rubble Landfill
Solid Waste Fund FY2023 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515170 - Gas Monitoring	110	100	100
515210 - Laboratory Services	15,500	15,000	14,000
515230 - Leachate Hauling	22,050	20,990	22,490
515240 - Leachate Testing	1,500	1,500	1,500
515250 - Leachate Treatment	71,400	71,400	73,500
515270 - Maintenance Contract Services	2,000	2,000	2,000
525000 - Supplies/Material - Operating	1,000	1,000	1,000
Operating Expenses	113,560	111,990	114,590
21040 - Rubble Landfill Total	113,560	111,990	114,590

Department 21050 - Old City/County Landfill
Solid Waste Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515170 - Gas Monitoring	500	500	500
515210 - Laboratory Services	4,000	4,000	4,000
515230 - Leachate Hauling	78,700	74,950	82,450
515240 - Leachate Testing	2,500	2,500	2,500
515250 - Leachate Treatment	255,000	255,000	269,500
525000 - Supplies/Material - Operating	3,000	3,000	3,000
545010 - Electric	6,000	5,000	870
Operating Expenses	349,700	344,950	362,820
21050 - Old City/County Landfill Total	349,700	344,950	362,820

Department 21060 - Hancock Landfill
Solid Waste Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515170 - Gas Monitoring	550	500	500
515210 - Laboratory Services	5,000	4,800	4,800
Operating Expenses	5,550	5,300	5,300
21060 - Hancock Total	5,550	5,300	5,300

**Department 21100 - Transfer Station
Solid Waste Fund FY2023 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	152,600	143,100	137,210
500005 - Wages - Part Time	101,780	88,830	81,800
500040 - Other Wages	810	540	810
500100 - FICA - Employer	19,530	17,790	16,610
500120 - Health Insurance	46,070	41,910	39,220
500125 - Other Insurance	1,050	1,070	1,060
500130 - Pension	39,680	37,210	36,920
500140 - Workers Compensation	9,300	9,760	8,620
Wages and Benefits	370,820	340,210	322,250
505140 - Office Supplies	4,200	4,200	4,200
505160 - Personal Mileage	500	500	500
515170 - Gas Monitoring	500	500	500
515190 - Hauling Services	498,900	484,330	484,330
515210 - Laboratory Services	1,600	1,600	1,600
525000 - Supplies/Material - Operating	5,500	5,500	5,500
526020 - Building Maintenance	1,750	1,750	1,750
545010 - Electric	2,460	2,460	2,460
Operating Expenses	515,410	500,840	500,840
21100 - Transfer Station Total	886,230	841,050	823,090

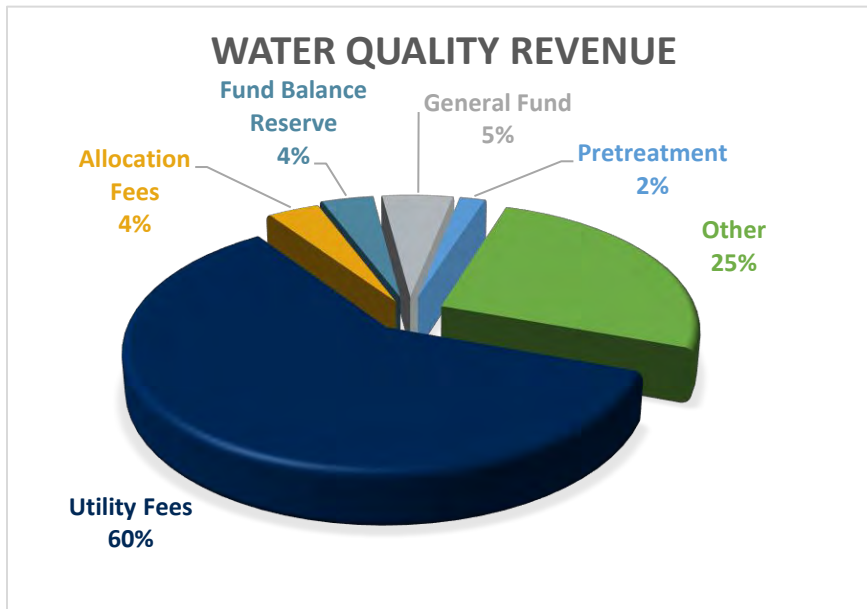
Department 21200 - Recycling Operations
Solid Waste Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	73,550	65,930	61,230
500010 - Wages - Overtime	12,500	12,300	11,400
500040 - Other Wages	270	0	0
500100 - FICA - Employer	6,610	5,990	5,570
500120 - Health Insurance	22,210	19,310	17,500
500125 - Other Insurance	510	490	470
500130 - Pension	19,120	17,140	16,480
500140 - Workers Compensation	170	180	160
Wages and Benefits	134,940	121,340	112,810
505010 - Advertising	2,000	2,000	2,000
505230 - Travel Expenses	250	250	250
515150 - Drop-Off	152,060	152,060	139,140
520000 - Training	400	400	400
525000 - Supplies/Material - Operating	1,000	1,000	1,000
588030 - Recycle - Tires	24,000	24,000	24,000
588040 - Recycle - Other	40,000	63,000	59,500
Operating Expenses	219,710	242,710	226,290
21200 - Recycling Operations Totals	354,650	364,050	339,100

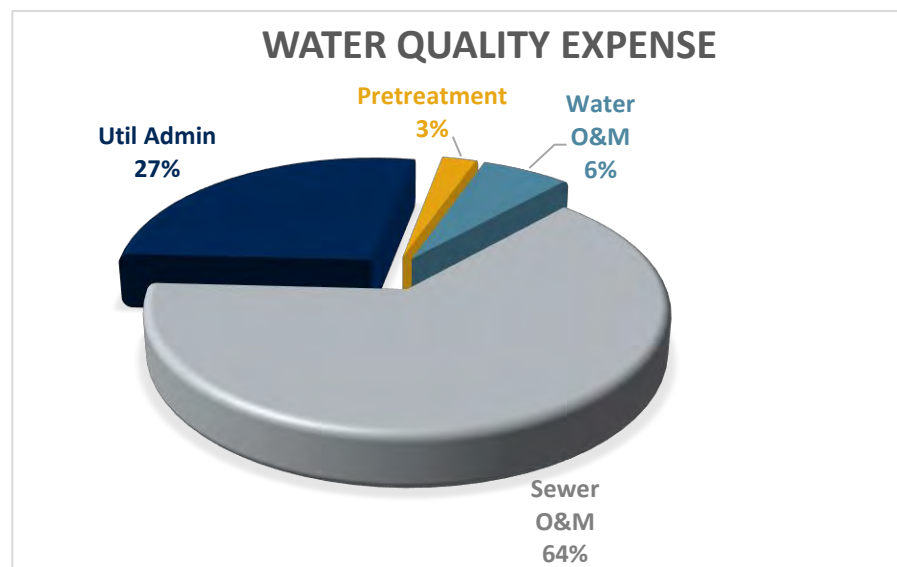




Water Quality Fund Summary



The Water Quality Fund bills utility customers quarterly and \$11,327,475 has been budgeted for FY2023 or 60% of its annual budget. Utility rates are set each year and are determined using a cost based financial model. The Pretreatment Plant revenue from the lease agreement, along with funds from the County, will cover debt service at a substantial savings to the County due to privatization of the facility. The revenue projections are calculated using history of customer base and any known factors of growth. Allocation fees are budgeted at \$703,000 or 4% of budget. The allocation fees are projected based on average growth factors in addition to any new service areas.



Water Quality Fund

Funds 40 - 43

Contact: Mark Bradshaw

Departmental Function

The Water Quality Department performs various functions:

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

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

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Director of Environmental Management	1	1	1
Deputy Director of Water Quality Operations	1	1	1
Deputy Director of Collections & Maintenance	0	0	1
Deputy Director of Engineering Services	1	1	1
Operations Superintendent	1	1	1
Collection Superintendent	1	1	1
Environmental Engineer	1	1	1
Assistant Collection Superintendent	1	1	1
Assistant Operations Superintendent	0	0	1
Maintenance Superintendent	1	1	1
Assistant Maintenance Superintendent	1	1	1
Pretreatment Manager	1	1	2
Watershed Specialist	1	1	1
Stormwater Management Coordinator	1	1	1
Capacity Management/Engineer Technician II	1	1	1
Administrative Assistant	1	1	1
Allocations/Permit Specialist	1	1	1

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Senior Office Associate	1	1	2
Chief of Lab Testing	1	1	1
Chemist	1	1	1
Lab Technician III	1	1	0
Lab Technician II	1	1	2
Lab Technician I	1	1	1
Senior Electrician	1	1	1
Electrician	2	2	2
Distribution Systems Manager	1	1	1
Distribution Systems Operator Trainee	1	1	0
Project Manager	1	1	1
Water Quality Operations Project Manager	1	1	0
Senior Skilled Trades worker	0	0	1
Skilled Trades worker	2	2	2
Systems Mechanic III	1	1	1
Systems Mechanic II	1	1	2
Systems Mechanic I	1	1	1
Utilities Construction Inspector	1	1	1
Automotive Services Technician	1	1	1
Inventory Clerk/Equipment Operator	1	1	1
Equipment Operator III	1	1	2
Utility Worker II	2	2	3
Utility Worker I	1	1	1
Treatment Plant Superintendent	6	6	6
Senior Plant Operator	11	11	15
Plant Operator	1	1	0
Plant Operator Trainee	4	4	1
Senior Collection Operator	8	8	8
Collection Operator Trainee	4	4	7
Electronics Technician	1	1	1
Clean County Technician	2	2	2
Stormwater Technician	2	2	0
Stormwater Inspector	1	0	0
Wastewater Treatment Plant Operator Apprentice	0	0	2
Total	80	79	88

Summary of Personnel Changes

- ◆ Stormwater Inspector added to consolidate responsibilities into one department.

Utility Administration Fund Revenues

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
403050 - Development Fees	1,000	1,000	750	(250)	(25.00)%
403055 - Other Planning Fees	40,000	40,000	50,000	10,000	25.00%
404420 - Interest, Penalties, Fees	200	200	100	(100)	(50.00)%
440110 - Drawings/Blueprints	7,000	7,000	6,500	(500)	(7.14)%
440200 - Lab Testing	120,000	100,000	90,000	(10,000)	(10.00)%
441200 - Utility Admin Charge	3,868,670	4,094,790	3,940,160	(154,630)	(3.78)%
490045 - Oper Transfer - General Fund	232,070	425,470	517,110	91,640	21.54%
491735 - Capital Transfer - CIP	193,240	207,540	224,890	17,350	8.36%
499500 - Contract Operations	281,480	274,200	262,070	(12,130)	(4.42)%
499510 - Inspections Projects	28,840	30,180	37,370	7,190	23.82%
Total Utility Administration Revenue	4,772,500	5,180,380	5,128,950	(51,430)	(0.99)%

Utility Administration Fund Expenditures

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
40010 - Utility Administration	1,469,080	1,534,340	1,531,810	(2,530)	(0.16)%
40020 - Engineering	632,320	676,400	622,570	(53,830)	(7.96)%
40030 - Laboratory	687,390	716,610	688,590	(28,020)	(3.91)%
40040 - Maintenance	1,248,080	1,315,640	1,244,540	(71,100)	(5.40)%
40050 - Stormwater	232,070	425,470	517,110	91,640	21.54%
40060 - Clean County	193,240	207,540	224,890	17,350	8.36%
40998 - Inspection Projects	28,840	30,180	37,370	7,190	23.82%
40999 - Billable - Contract Operations	281,480	274,200	262,070	(12,130)	(4.42)%
Total Utility Administration Expenses	4,772,500	5,180,380	5,128,950	(51,430)	(0.99)%

Utility Administration Fund Revenues
FY 2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
403050 - Development Fees	750	1,000	1,000
403055 - Other Planning Fees	50,000	40,000	40,000
404420 - Interest, Penalties & Fees	100	200	200
440110 - Drawings/Blue Line Prints	6,500	7,000	7,000
440200 - Lab Testing	90,000	100,000	120,000
441200 - Utility Admin Charge	3,940,160	4,094,790	3,868,670
490045 - Oper Transfer - General Fund	517,110	425,470	232,070
491735 - Capital Transfer - CIP	224,890	207,540	193,240
499500 - Contract Operations	262,070	274,200	281,480
499510 - Inspection Projects	37,370	30,180	28,840
Utility Administration Fund Revenues	5,128,950	5,180,380	4,772,500

Department 40010 - Utility Administration
Utility Administration Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	526,420	529,010	475,970
500010 - Wages - Overtime	80	190	280
500040 - Other Wages	2,000	1,650	1,500
500100 - FICA - Employer	40,430	40,610	36,550
500120 - Health Insurance	145,600	160,270	162,440
500125 - Other Insurance	3,390	3,310	3,530
500130 - Pension	136,870	137,540	130,750
500140 - Workers Compensation	17,180	17,940	16,740
500150 - Unemployment Compensation	750	0	0
500160 - Other Post-Employment Benefits	28,240	0	0
500170 - Personal Development	4,200	5,400	5,520
500171 - Employee Recognition	3,340	4,040	4,250
500172 - Team Building	880	1,130	1,150
Wages and Benefits	909,380	901,090	838,680
501000 - Debt - Bond Principal	61,620	58,890	56,410
501050 - Debt - Bond Interest	23,610	25,120	27,520
501090 - Debt - Administrative Fees	30	30	30
501095 - Bond Issue Cost Expense	150	0	0
502000 - Appropriations	105,000	155,000	180,000
505010 - Advertising	500	200	200
505050 - Dues & Subscriptions	14,500	14,500	14,500
505080 - Freight & Cartage	5,400	5,400	5,400
505130 - Small Office Equipment	1,000	1,200	1,200
505140 - Office Supplies	17,000	18,530	18,530
505150 - Other - Miscellaneous	750	500	500
505160 - Personal Mileage	1,000	1,000	1,000
505170 - Postage	2,680	2,680	2,000
505200 - Safety Equipment	19,000	20,000	20,000
505230 - Travel Expenses	5,000	5,000	5,000
510010 - Fleet Insurance	70,840	87,690	69,770
510020 - Property & Casualty Insurance	62,230	47,680	43,210
510030 - Public & Gen Liability Insurance	32,410	37,310	37,100
515000 - Contracted/Purchased Service	9,500	9,500	10,000
515180 - Software	500	500	500

Department 40010 - Utility Administration
Utility Administration Fund Expenses FY2023

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
515260 - Legal Services	1,000	1,000	1,000
520000 - Training	21,000	13,500	13,500
520030 - Food Comp	200	200	0
520040 - Seminars/Conventions	3,000	3,500	3,500
520050 - Tuition Assistance	1,500	1,500	3,500
525000 - Supplies/Material - Operating	1,500	1,000	1,000
525020 - Janitorial Supplies	1,000	1,500	1,500
525040 - Small Tools & Equipment	250	1,000	1,000
535010 - Copy Machine Rental	3,000	5,240	5,240
535020 - Equipment Rental	1,000	0	0
540010 - Wireless Communication	18,360	32,360	32,360
540020 - Telephone Expenses	0	0	10,000
540022 - Cable TV & Internet Services	0	0	1,350
545010 - Electric	25,000	25,000	15,370
545020 - Natural Gas	5,000	6,500	6,830
545050 - Waste/Trash Disposal	60,100	6,500	0
545060 - Water	1,300	1,320	1,380
592060 - Service Charges	45,000	40,000	40,000
Operating Expenses	620,930	630,850	630,400
599999 - Controllable Assets	1,500	2,400	0
Capital Outlay	1,500	2,400	0
40010 - Utility Administration Total	1,531,810	1,534,340	1,469,080

Department 40020 - Engineering
Utility Administration Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	369,640	394,170	353,500
500010 - Wages - Overtime	690	880	5,010
500040 - Other Wages	1,260	500	690
500100 - FICA - Employer	28,430	30,260	27,480
500120 - Health Insurance	102,240	119,420	120,640
500125 - Other Insurance	2,380	2,470	2,620
500130 - Pension	96,110	102,480	97,100
500140 - Workers Compensation	12,060	13,370	12,430
Wages and Benefits	612,810	663,550	619,470
505130 - Small Office Equipment	700	1,000	1,000
505230 - Travel Expenses	500	500	500
515180 - Software	3,650	3,650	3,650
520010 - Certification Classes	1,500	1,500	1,500
525040 - Small Tools & Equipment	250	500	500
535055 - Lease Payments	2,060	2,700	2,700
540010 - Wireless Communication	1,100	3,000	3,000
Operating Expenses	9,760	12,850	12,850
40020 - Engineering Total	622,570	676,400	632,320

Department 40030 - Laboratory
Utility Administration Fund Expenses FY2023

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500000 - Wages - Full Time	294,550	320,420	299,620
500010 - Wages - Overtime	4,280	3,940	3,230
500040 - Other Wages	3,690	3,790	5,380
500100 - FICA - Employer	23,140	25,100	23,580
500120 - Health Insurance	81,470	97,080	102,250
500125 - Other Insurance	1,900	2,010	2,220
500130 - Pension	76,580	83,310	82,310
500140 - Workers Compensation	9,610	10,870	10,530
Wages and Benefits	495,220	546,520	529,120
505150 - Other - Miscellaneous	0	300	300
515000 - Contracted/Purchased Service	60,000	60,000	60,000
515180 - Software	9,960	9,200	9,000
525000 - Supplies/Material - Operating	35,000	35,000	35,500
525020 - Janitorial Supplies	200	200	200
528000 - Supplies - Chemicals	35,500	35,500	35,000
535010 - Copy Machine Rental	2,000	3,100	3,100
535060 - Uniforms	1,250	1,750	750
545010 - Electric	45,000	20,000	9,230
545020 - Natural Gas	2,500	3,000	3,150
545060 - Water	1,960	2,040	2,040
Operating Expenses	193,370	170,090	158,270
40030 - Laboratory Total	688,590	716,610	687,390

Department 40040 - Maintenance
Utility Administration Fund Expenses FY2023

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

Department 40040 - Maintenance
Utility Administration Fund Expenses FY2023

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

Department 40050 - Stormwater
Utility Administration Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	249,060	143,950	134,330
500005 - Wages - Part Time	3,250	9,240	8,210
500040 - Other Wages	990	450	450
500100 - FICA - Employer	19,380	11,750	10,940
500120 - Health Insurance	51,520	33,700	26,680
500125 - Other Insurance	1,570	830	840
500130 - Pension	64,760	37,430	36,150
500140 - Workers Compensation	7,210	2,920	2,820
500155 - Personnel Requests	79,190	164,220	0
500170 - Personal Development	480	0	0
500171 - Employee Recognition	360	0	0
500172 - Team Building	100	0	0
Wages and Benefits	477,870	404,490	220,420
505050 - Dues & Subscriptions	4,500	2,500	2,500
505140 - Office Supplies	350	250	250
505160 - Personal Mileage	340	340	220
505200 - Safety Equipment	300	400	100
505230 - Travel Expenses	500	250	250
510010 - Fleet Insurance	4,170	2,950	0
510030 - Public & Gen Liability Insurance	1,850	0	0
515180 - Software	500	1,500	1,250
520000 - Training	3,400	3,400	3,400
520040 - Seminars/Conventions	700	700	700
520050 - Tuition Assistance	10,000	0	0
525000 - Supplies/Material - Operating	200	0	0
525040 - Small Tools & Equipment	400	250	200
527060 - Auto Gasoline	4,500	0	0
527090 - Auto Repairs	2,000	0	0
535010 - Copy Machine Rental	220	0	0
535060 - Uniforms	400	300	0
540010 - Wireless Communication	2,540	1,280	1,280
592040 - Promotional Expenses	1,300	1,500	1,500
Operating Expenses	38,170	15,620	11,650

**Department 40050 - Stormwater
Utility Administration Fund Expenses FY2023**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
599999 - Controllable Assets	1,070	5,360	0
Capital Outlay	1,070	5,360	0
40050 - Stormwater Total	517,110	425,470	232,070

Department 40060 - Clean County
Utility Administration Fund Expenses FY2023

	2023	2022	2021
	Operating Budget	Operating	Operating
	Approved	Budget	Budget
		Approved	Approved
500000 - Wages - Full Time	85,380	82,540	77,000
500040 - Other Wages	0	0	100
500100 - FICA - Employer	6,530	6,310	5,900
500120 - Health Insurance	25,150	17,480	17,590
500125 - Other Insurance	560	520	500
500130 - Pension	22,200	21,460	20,720
500140 - Workers Compensation	5,760	5,570	5,380
500170 - Personal Development	240	0	0
500171 - Employee Recognition	180	0	0
500172 - Team Building	50	0	0
Wages and Benefits	146,050	133,880	127,190
505200 - Safety Equipment	300	300	200
505230 - Travel Expenses	250	2,100	0
510010 - Fleet Insurance	3,120	3,930	0
510030 - Public & Gen Liability Insurance	930	0	0
515330 - Towing Services	500	500	500
520000 - Training	500	500	500
520050 - Tuition Assistance	2,500	0	0
525040 - Small Tools & Equipment	300	300	300
526040 - Equipment Maintenance	10,090	10,090	16,300
527030 - Diesel Fuel	15,000	13,500	12,150
527040 - Diesel Fuel Tax	2,220	2,000	1,820
527050 - Auto Fluids	730	730	730
527060 - Auto Gasoline	2,400	2,640	3,300
535060 - Uniforms	1,000	1,400	1,400
540010 - Wireless Communication	1,030	480	480
545050 - Waste/Trash Disposal	33,700	33,700	26,880
545060 - Water	1,490	1,490	1,490
Operating Expenses	76,060	73,660	66,050
599999 - Controllable Assets	2,780	0	0
Capital Outlay	2,780	0	0
40060 - Clean County Total	224,890	207,540	193,240

Department 40998 - Billable - Inspection Projects
Utility Administration Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	8,550	8,210	6,890
500010 - Wages - Overtime	220	130	600
500100 - FICA - Employer	670	640	570
500120 - Health Insurance	2,370	2,490	2,350
500125 - Other Insurance	60	50	50
500130 - Pension	2,220	2,130	1,890
500140 - Workers Compensation	280	280	240
Wages and Benefits	14,370	13,930	12,590
515000 - Contracted/Purchased Service	23,000	16,250	16,250
Operating Expenses	23,000	16,250	16,250
40998 - Billable - Inspection Projects Total	37,370	30,180	28,840

Department 40999 - Billable - Contract Operations
Utility Administration Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	132,600	137,590	137,600
500010 - Wages - Overtime	13,210	11,960	12,970
50020 - Shift Differential - 2nd shift	10	0	0
500040 - Other Wages	3,450	2,870	1,450
500100 - FICA - Employer	11,420	11,660	11,630
500120 - Health Insurance	36,670	41,690	46,960
500125 - Other Insurance	850	860	1,020
500130 - Pension	34,480	35,770	37,800
500140 - Workers Compensation	4,330	4,670	4,840
Wages and Benefits	237,020	247,070	254,270
515000 - Contracted/Purchased Service	1,000	2,000	2,000
525000 - Supplies/Material - Operating	10,000	10,000	10,000
526000 - Supplies/Material-Maintenance	7,000	5,000	5,000
528000 - Supplies - Chemicals	500	2,700	2,700
545020 - Natural Gas	3,000	3,700	3,780
545060 - Water	3,550	3,730	3,730
Operating Expenses	25,050	27,130	27,210
40999 - Billable - Contract Operations Total	262,070	274,200	281,480

Water Fund Revenues

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
404420 - Interest Penalties & Fees	30,000	30,000	30,000	0	0.00%
404520 - Rental - Other	114,140	112,940	120,280	7,340	6.50%
441000 - Residential	759,400	769,300	744,500	(24,800)	(3.22)%
441010 - Comm/Industrial I	36,200	35,800	41,500	5,700	15.92%
441020 - Comm/Industrial II	51,800	39,200	38,500	(700)	(1.79)%
441030 - Vol/Public Service	1,600	1,600	1,600	0	0.00%
441100 - Connection Fees	2,830	3,000	3,000	0	0.00%
490045 - Oper Transfer - General Fund	107,370	187,280	230,040	42,760	22.83%
Total Water Revenue	1,103,340	1,179,120	1,209,420	30,300	2.57%

Water Fund Expenditures

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
41010 - General Operations	435,490	458,530	455,120	(3,410)	(0.74)%
41020 - Maintenance Treatment Plants	62,840	52,370	45,260	(7,110)	(13.58)%
41100 - Elk Ridge Treatment Plant	10,780	10,340	10,920	580	5.61%
41120 - Highfield Treatment Plant	63,420	62,620	56,570	(6,050)	(9.66)%
41140 - Mt. Aetna Treatment Plant	42,480	42,470	34,790	(7,680)	(18.08)%
41160 - Sandy Hook Treatment Plant	25,120	19,410	17,360	(2,050)	(10.56)%
41180 - Sharpsburg Treatment Plant	252,570	301,810	324,000	22,190	7.35%
41700 - Distribution Lines Operations	113,040	124,620	143,160	18,540	14.88%
41710 - Distribution Lines Maintenance	97,600	106,950	122,240	15,290	14.30%
Total Water Expenses	1,103,340	1,179,120	1,209,420	30,300	2.57%

Water Fund Revenues FY 2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
404420 - Interest, Penalties & Fees	30,000	30,000	30,000
404520 - Rental - Other	120,280	112,940	114,140
441000 - Residential	744,500	769,300	759,400
441010 - Comm/Industrial I	41,500	35,800	36,200
441020 - Comm/Industrial II	38,500	39,200	51,800
441030 - Vol/Public Service	1,600	1,600	1,600
441100 - Connection Fees	3,000	3,000	2,830
490045 - Oper Transfer - General Fund	230,040	187,280	107,370
Water Fund Revenues Total	1,209,420	1,179,120	1,103,340

Department 41010 - General Operations
Water Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500170 - Personal Development	600	600	600
500171 - Employee Recognition	450	450	460
500172 - Team Building	130	130	130
Wages and Benefits	1,180	1,180	1,190
501000 - Debt - Bond Principal	18,580	14,720	14,060
501050 - Debt - Bond Interest	15,820	13,780	14,300
501090 - Debt - Administrative Fees	20	0	0
501095 - Bond Issue Cost Expense	0	480	0
502000 - Appropriations	15,000	15,000	15,000
505010 - Advertising	500	500	0
505170 - Postage	0	0	680
525000 - Supplies/Material - Operating	400	400	400
525010 - Billing Supplies	1,200	1,200	1,200
525040 - Small Tools & Equipment	50	700	700
527035 - Off Road Diesel	1,750	1,090	1,090
590040 - Utility Administration Charge	394,020	409,480	386,870
Operating Expenses	447,340	457,350	434,300
599999 - Controllable Assets	6,600	0	0
Capital Outlay	6,600	0	0
41010 - General Operations Total	455,120	458,530	435,490

Department 41020 - Maintenance Treatment Plants
Water Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	14,680	18,490	22,940
500010 - Wages - Overtime	930	1,210	1,290
500100 - FICA - Employer	1,190	1,510	1,850
500120 - Health Insurance	4,060	5,600	7,830
500125 - Other Insurance	90	120	170
500130 - Pension	3,820	4,810	6,300
500140 - Workers Compensation	480	630	810
Wages and Benefits	25,250	32,370	41,190
515270 - Maintenance Contract Services	1,310	3,000	6,650
526000 - Supplies/Material-Maintenance	18,700	17,000	15,000
Operating Expenses	20,010	20,000	21,650
41020 - Maintenance Treatment Plants Total	45,260	52,370	62,840

Department 41100 - Elk Ridge Treatment Plant
Water Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	5,070	4,330	4,380
500010 - Wages - Overtime	40	50	10
500100 - FICA - Employer	390	340	340
500120 - Health Insurance	1,400	1,310	1,490
500125 - Other Insurance	30	30	30
500130 - Pension	1,320	1,130	1,200
500140 - Workers Compensation	170	150	150
Wages and Benefits	8,420	7,340	7,600
525000 - Supplies/Material - Operating	700	700	200
525040 - Small Tools & Equipment	200	200	700
528000 - Supplies - Chemicals	600	600	600
545010 - Electric	1,000	1,500	1,680
Operating Expenses	2,500	3,000	3,180
41100 - Elk Ridge Treatment Plant Total	10,920	10,340	10,780

Department 41120 - Highfield Treatment Plant
Water Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	13,380	13,710	13,430
500010 - Wages - Overtime	210	100	90
500100 - FICA - Employer	1,040	1,060	1,030
500120 - Health Insurance	3,700	4,150	4,580
500125 - Other Insurance	90	90	100
500130 - Pension	3,480	3,560	3,690
500140 - Workers Compensation	440	470	470
Wages and Benefits	22,340	23,140	23,390
515000 - Contracted/Purchased Service	600	1,200	1,200
525000 - Supplies/Material - Operating	5,700	4,500	3,500
525040 - Small Tools & Equipment	280	280	1,280
528000 - Supplies - Chemicals	12,650	11,500	11,500
545010 - Electric	15,000	22,000	22,550
Operating Expenses	34,230	39,480	40,030
41120 - Highfield Treatment Plant Total	56,570	62,620	63,420

Department 41140 - Mt. Aetna Treatment Plant
Water Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	15,740	19,160	18,140
500010 - Wages - Overtime	790	600	480
500100 - FICA - Employer	1,260	1,510	1,420
500120 - Health Insurance	4,350	5,800	6,190
500125 - Other Insurance	100	120	130
500130 - Pension	4,090	4,980	4,980
500140 - Workers Compensation	510	650	640
Wages and Benefits	26,840	32,820	31,980
515000 - Contracted/Purchased Service	0	1,000	1,000
525000 - Supplies/Material - Operating	1,400	1,400	900
525040 - Small Tools & Equipment	250	250	750
528000 - Supplies - Chemicals	3,300	3,000	3,000
545010 - Electric	3,000	4,000	4,850
Operating Expenses	7,950	9,650	10,500
41140 - Mt. Aetna Treatment Plant Total	34,790	42,470	42,480

Department 41160 - Sandy Hook Treatment Plant
Water Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	5,990	8,100	10,940
500010 - Wages - Overtime	640	60	60
500100 - FICA - Employer	510	620	840
500120 - Health Insurance	1,660	2,450	3,730
500125 - Other Insurance	40	50	80
500130 - Pension	1,560	2,110	3,010
500140 - Workers Compensation	200	270	380
Wages and Benefits	10,600	13,660	19,040
525000 - Supplies/Material - Operating	1,000	1,000	1,000
525040 - Small Tools & Equipment	500	150	750
528000 - Supplies - Chemicals	1,760	1,600	1,100
545010 - Electric	3,500	3,000	3,230
Operating Expenses	6,760	5,750	6,080
41160 - Sandy Hook Treatment Plant Total	17,360	19,410	25,120

Department 41180 - Sharpsburg Treatment Plant
Water Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	146,430	138,210	94,910
500010 - Wages - Overtime	13,970	12,570	10,910
500040 - Other Wages	4,020	200	3,000
500100 - FICA - Employer	12,580	11,550	9,850
500120 - Health Insurance	40,500	41,870	39,180
500125 - Other Insurance	940	870	850
500130 - Pension	38,070	35,930	31,540
500140 - Workers Compensation	4,780	4,690	4,040
Wages and Benefits	261,290	245,890	194,280
515000 - Contracted/Purchased Service	7,610	7,610	7,610
525000 - Supplies/Material - Operating	7,500	5,500	2,500
525040 - Small Tools & Equipment	1,000	1,300	1,300
528000 - Supplies - Chemicals	34,000	30,910	30,910
535060 - Uniforms	600	600	600
545010 - Electric	12,000	10,000	15,370
Operating Expenses	62,710	55,920	58,290
41180 - Sharpsburg Treatment Plant Total	324,000	301,810	252,570

Department 41700 - Distribution Lines Operations
Water Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	63,870	57,800	51,620
500010 - Wages - Overtime	8,400	8,660	7,860
500040 - Other Wages	1,080	450	360
500100 - FICA - Employer	5,610	5,120	4,580
500120 - Health Insurance	17,670	17,510	17,620
500125 - Other Insurance	410	360	380
500130 - Pension	16,610	15,030	14,180
500140 - Workers Compensation	2,080	1,960	1,820
Wages and Benefits	115,730	106,890	98,420
515000 - Contracted/Purchased Service	5,500	5,200	4,870
515180 - Software	3,000	2,600	1,600
525000 - Supplies/Material - Operating	7,250	7,250	5,800
525040 - Small Tools & Equipment	1,000	1,000	1,000
528000 - Supplies - Chemicals	1,680	1,680	1,350
Operating Expenses	18,430	17,730	14,620
599999 - Controllable Assets	9,000	0	0
Capital Outlay	9,000	0	0
41700 - Distribution Lines Operation Total	143,160	124,620	113,040

Department 41710 - Distribution Lines Maintenance
Water Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	26,710	24,610	23,050
500010 - Wages - Overtime	4,100	4,340	3,860
500100 - FICA - Employer	2,360	2,210	2,060
500120 - Health Insurance	7,390	7,460	7,870
500125 - Other Insurance	170	150	170
500130 - Pension	6,940	6,400	6,330
500140 - Workers Compensation	870	830	810
Wages and Benefits	48,540	46,000	44,150
515270 - Maintenance Service Contracts	36,000	23,350	23,350
520030 - Food Comp	200	100	100
526000 - Supplies/Material - Maintenance	37,500	37,500	30,000
Operating Expenses	73,700	60,950	53,450
41710 - Distribution Lines Maintenance Total	122,240	106,950	97,600



Sewer Fund Revenues

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
404420 - Interest, Penalties, & Fees	100,000	100,000	110,000	10,000	10.00%
441000 - Residential	5,055,900	5,275,300	5,315,400	40,100	0.76%
441010 - Comm/Industrial I	159,400	169,300	179,200	9,900	5.85%
441020 - Comm/Industrial II	1,645,400	1,735,600	1,775,100	39,500	2.28%
441030 - Vol/Public Service	4,400	4,600	4,600	0	0.00%
441040 - Dist/Coll Service	1,249,600	1,293,340	1,291,839	(1,501)	(0.12)%
441100 - Connection Fees	500,000	700,000	700,000	0	0.00%
441110 - Grinder Pump Fees	6,500	6,500	6,500	0	0.00%
442300 - Wholesale	1,851,790	1,838,200	1,935,236	97,036	5.28%
442310 - Sludge	36,000	20,000	20,000	0	0.00%
443240 - Pretreatment Permit Fees	25,000	15,000	15,000	0	0.00%
485000 - Reimburse Administrative	3,000	3,000	3,000	0	0.00%
490090 - Fund Balance Reserve	1,072,180	626,460	586,805	(39,655)	(6.33)%
495110 - Operating - State Grants	150,000	150,000	150,000	0	0.00%
Total Sewer Revenue	11,859,170	11,937,300	12,092,680	155,380	1.30%

Sewer Fund Expenditures

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
42010 - General Operations	6,584,160	6,636,690	6,833,810	197,120	2.97%
42020 - Maintenance Treatment Plants	296,010	233,300	202,410	(30,890)	(13.24)%
42100 - Antietam Treatment Plant	264,700	307,590	332,500	24,910	8.10%
42120 - Conococheague Treatment Plant	1,849,620	1,866,990	1,804,790	(62,200)	(3.33)%
42160 - Sandy Hook Treatment Plant	60,950	47,310	42,030	(5,280)	(11.16)%
42180 - Smithsburg Treatment Plant	343,050	383,160	434,340	51,180	13.36%
42200 - Winebrenner Treatment Plant	381,750	405,160	457,210	52,050	12.85%
42700 - Collection Lines Operations	1,438,740	1,425,360	1,356,630	(68,730)	(4.82)%
42710 - Collection Lines Maintenance	640,190	631,740	628,960	(2,780)	(0.44)%
Total Sewer Expenses	11,859,170	11,937,300	12,092,680	155,380	1.30%

Sewer Fund Revenues FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
404420 - Interest, Penalties & Fees	110,000	100,000	100,000
441000 - Residential	5,315,400	5,275,300	5,055,900
441010 - Comm/Industrial I	179,200	169,300	159,400
441020 - Comm/Industrial II	1,775,100	1,735,600	1,645,400
441030 - Vol/Public Service	4,600	4,600	4,400
441040 - Dist/Coll Service	1,291,839	1,293,340	1,249,600
441100 - Connection Fees	700,000	700,000	500,000
441110 - Grinder Pump Fees	6,500	6,500	6,500
442300 - Wholesale	1,935,236	1,838,200	1,851,790
442310 - Sludge	20,000	20,000	36,000
443240 - Pretreatment Permit Fees	15,000	15,000	25,000
485000 - Reimburse Administrative	3,000	3,000	3,000
490090 - Fund Balance Reserve	586,805	626,460	1,072,180
495110 - Operating - State Grants	150,000	150,000	150,000
Sewer Fund Revenues Total	12,092,680	11,937,300	11,859,170

Department 42010 - General Operations
Sewer Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	93,770	92,220	81,920
500100 - FICA - Employer	7,170	7,050	6,270
500120 - Health Insurance	25,930	27,940	27,960
500125 - Other Insurance	600	580	610
500130 - Pension	24,380	23,980	22,500
500140 - Workers Compensation	3,060	3,130	2,880
500170 - Personal Development	3,840	3,840	4,080
500171 - Employee Recognition	2,790	2,870	3,140
500172 - Team Building	800	800	850
Wages and Benefits	162,340	162,410	150,210
501000 - Debt - Bond Principal	1,454,240	1,274,230	1,130,410
501010 - Debt - State Loan Principal	220,230	218,490	426,000
501050 - Debt - Bond Interest	1,006,820	777,840	799,350
501060 - Debt - State Loan Interest	24,020	25,760	31,040
501090 - Debt - Administrative Fees	12,170	11,340	21,910
501095 - Bond Issue Cost Expense	49,960	44,850	40,260
502000 - Appropriations	244,000	330,000	194,000
505110 - Laboratory Testing	6,000	6,000	6,000
505906 - Operating Reserves	0	0	196,760
515000 - Contracted/Purchased Service	15,000	16,000	22,000
515180 - Software	1,540	1,460	1,420
525000 - Supplies/Material - Operating	500	2,000	2,000
525010 - Billing Supplies	80,000	75,000	75,000
527035 - Off Road Diesel	4,250	6,000	6,000
590040 - Utility Administration Charge	3,546,140	3,685,310	3,481,800
Operating Expenses	6,664,870	6,474,280	6,433,950
599999 - Controllable Assets	6,600	0	0
Capital Outlay	6,600	0	0
42010 - General Operations Total	6,833,810	6,636,690	6,584,160

Department 42020 - Maintenance Treatment Plant
Sewer Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	78,080	93,740	132,310
500010 - Wages - Overtime	870	740	1,290
500100 - FICA - Employer	6,040	7,230	10,220
500120 - Health Insurance	21,590	28,400	45,160
500125 - Other Insurance	500	590	980
500130 - Pension	20,300	24,370	36,350
500140 - Workers Compensation	2,550	3,180	4,650
Wages and Benefits	129,930	158,250	230,960
515270 - Maintenance Contract Services	6,750	15,000	15,000
526000 - Supplies/Material-Maintenance	65,450	59,500	49,500
586025 - Salt - Supplies	280	550	550
Operating Expenses	72,480	75,050	65,050
42020 - Maintenance Treatment Plant Total	202,410	233,300	296,010

Department 42100 - Antietam Treatment Plant
Sewer Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	170,620	152,370	123,800
500005 - Wages - Part Time	1,350	1,220	1,150
500010 - Wages - Overtime	7,180	6,100	4,530
500100 - FICA - Employer	13,700	12,220	9,910
500120 - Health Insurance	47,190	46,160	42,250
500125 - Other Insurance	1,100	950	920
500130 - Pension	44,360	39,620	34,010
500140 - Workers Compensation	5,570	5,170	4,350
Wages and Benefits	291,070	263,810	220,920
515000 - Contracted/Purchased Service	700	700	700
525000 - Supplies/Material - Operating	4,680	4,680	4,680
525040 - Small Tools & Equipment	500	500	500
528000 - Supplies - Chemicals	4,950	4,500	4,500
535060 - Uniforms	600	600	600
545010 - Electric	30,000	32,800	32,800
Operating Expenses	41,430	43,780	43,780
42100 - Antietam Treatment Plant Total	332,500	307,590	264,700

Department 42120 - Conococheague Treatment Plant
Sewer Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	453,330	496,720	438,130
500010 - Wages - Overtime	5,480	5,350	6,270
50020 - Shift Differential - 2nd Shift	290	0	0
500040 - Other Wages	7,490	10,300	9,040
500100 - FICA - Employer	35,690	39,200	34,690
500120 - Health Insurance	125,380	150,490	149,520
500125 - Other Insurance	2,920	3,110	3,250
500130 - Pension	117,870	129,150	120,350
500140 - Workers Compensation	14,800	16,850	15,400
Wages and Benefits	763,250	851,170	776,650
515000 - Contracted/Purchased Service	30,000	77,000	77,000
515180 - Software	1,220	0	0
525000 - Supplies/Material - Operating	15,500	15,500	15,500
525040 - Small Tools & Equipment	1,100	1,100	1,100
528000 - Supplies - Chemicals	260,000	197,000	197,000
535060 - Uniforms	3,500	3,500	3,500
545010 - Electric	360,000	390,000	410,000
545020 - Natural Gas	10,000	13,000	13,650
545060 - Water	5,220	5,220	5,220
590030 - Sludge Dewatering	330,000	313,500	350,000
Operating Expenses	1,016,540	1,015,820	1,072,970
600400 - Machinery & Equipment	25,000	0	0
Capital Outlay	25,000	0	0
42120 - Conococheague Treatment Plant Total	1,804,790	1,866,990	1,849,620

Department 42160 - Sandy Hook Treatment Plant
Sewer Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	10,530	15,130	22,480
500010 - Wages - Overtime	170	200	230
500100 - FICA - Employer	820	1,170	1,740
500120 - Health Insurance	2,910	4,580	7,670
500125 - Other Insurance	70	90	170
500130 - Pension	2,740	3,930	6,180
500140 - Workers Compensation	340	510	790
Wages and Benefits	17,580	25,610	39,260
525000 - Supplies/Material - Operating	2,200	2,200	2,200
525040 - Small Tools & Equipment	0	0	200
528000 - Supplies - Chemicals	8,250	7,500	7,500
545010 - Electric	14,000	12,000	11,790
Operating Expenses	24,450	21,700	21,690
42160 - Sandy Hook Treatment Plant Total	42,030	47,310	60,950

Department 42180 - Smithsburg Treatment Plant
Sewer Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	130,460	110,790	105,260
500010 - Wages - Overtime	5,160	4,290	3,860
500040 - Other Wages	4,910	730	1,030
500100 - FICA - Employer	10,750	8,860	8,430
500120 - Health Insurance	36,080	33,570	35,920
500125 - Other Insurance	840	690	780
500130 - Pension	33,920	28,810	28,910
500140 - Workers Compensation	4,260	3,760	3,700
Wages and Benefits	226,380	191,500	187,890
515000 - Contracted/Purchased Service	50,000	40,500	4,000
525000 - Supplies/Material - Operating	16,000	16,000	16,000
525040 - Small Tools & Equipment	750	1,500	1,500
528000 - Supplies - Chemicals	31,130	31,130	31,130
535060 - Uniforms	2,080	2,080	2,080
545010 - Electric	108,000	100,450	100,450
Operating Expenses	207,960	191,660	155,160
42180 - Smithsburg Treatment Plant Total	434,340	383,160	343,050

Department 42200 Winebrenner Treatment Plant
Sewer Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	129,020	128,140	112,530
500010 - Wages - Overtime	9,370	7,100	6,840
500040 - Other Wages	2,290	3,500	2,180
500100 - FICA - Employer	10,760	10,610	9,300
500120 - Health Insurance	35,690	38,820	38,400
500125 - Other Insurance	830	800	830
500130 - Pension	33,550	33,320	30,910
500140 - Workers Compensation	4,210	4,350	3,960
Wages and Benefits	225,720	226,640	204,950
515000 - Contracted/Purchased Service	4,400	5,100	5,100
525000 - Supplies/Material - Operating	9,100	9,100	9,100
525040 - Small Tools & Equipment	500	1,000	1,000
528000 - Supplies - Chemicals	100,000	76,630	76,630
535060 - Uniforms	1,890	1,890	1,890
545010 - Electric	115,000	83,000	80,980
545015 - Heating Oil	600	1,800	2,100
Operating Expenses	231,490	178,520	176,800
42200 - Winebrenner Treatment Plant Total	457,210	405,160	381,750

Department 42700 Collection Lines Operations
Sewer Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	519,780	568,280	556,600
500010 - Wages - Overtime	75,540	66,240	69,670
500020 - Shift Differential - 2nd shift	3,780	2,980	2,980
500040 - Other Wages	6,890	300	0
500100 - FICA - Employer	46,360	48,790	48,140
500120 - Health Insurance	143,760	172,170	189,950
500125 - Other Insurance	3,350	3,560	4,120
500130 - Pension	135,140	147,750	152,900
500140 - Workers Compensation	16,960	19,280	19,570
Wages and Benefits	951,560	1,029,350	1,043,930
505192 - Property Tax Expense	150	1,760	1,760
515000 - Contracted/Purchased Service	18,000	18,000	18,000
515180 - Software	2,500	0	0
520030 - Food Comp	1,500	1,500	1,500
525000 - Supplies/Material - Operating	5,500	6,600	6,600
525040 - Small Tools & Equipment	2,400	5,500	5,500
528000 - Supplies - Chemicals	41,800	38,000	38,000
535060 - Uniforms	6,000	6,000	6,000
540010 - Wireless Communication	10,000	3,000	1,500
545010 - Electric	228,570	228,570	228,570
545020 - Natural Gas	790	790	790
545030 - Propane Gas	300	0	300
545060 - Water	2,360	2,090	2,090
590020 - Sewage Collection	78,000	77,000	77,000
Operating Expenses	397,870	388,810	387,610
599999 - Controllable Assets	7,200	7,200	7,200
Capital Outlay	7,200	7,200	7,200
42700 - Collection Lines Operations Total	1,356,630	1,425,360	1,438,740

Department 42710 Collection Lines Maintenance
Sewer Fund Expenses FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	235,380	243,080	239,430
500010 - Wages - Overtime	9,790	11,150	12,380
500100 - FICA - Employer	18,760	19,450	19,260
500120 - Health Insurance	65,100	73,640	81,710
500125 - Other Insurance	1,520	1,520	1,770
500130 - Pension	61,200	63,200	65,770
500140 - Workers Compensation	7,680	8,250	8,420
Wages and Benefits	399,430	420,290	428,740
515270 - Maintenance Contract Services	1,630	4,000	4,000
520030 - Food Comp	100	100	100
526000 - Supplies/Material-Maintenance	227,150	206,500	206,500
545030 - Propane Gas	0	300	300
586025 - Salt -Supplies	650	550	550
Operating Expenses	229,530	211,450	211,450
42710 - Collection Lines Maintenance Total	628,960	631,740	640,190



Pretreatment Fund Revenues

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
404511 - Lease Income	345,600	345,600	345,600	0	0.00%
490090 - Fund Balance Reserve	125,880	139,100	127,260	(11,840)	-8.51%
Total Pretreatment Revenue	471,480	484,700	472,860	(11,840)	-2.44%

Pretreatment Fund Expenditures

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
43010 - General Operations	471,480	484,700	472,860	(11,840)	-2.44%
Total Pretreatment Expense	471,480	484,700	472,860	(11,840)	-2.44%

Pretreatment Fund Revenues
FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
404511 - Lease Income	345,600	345,600	345,600
490090 - Fund Balance Reserve	127,260	139,100	125,880
Pretreatment Fund Revenues Total	472,860	484,700	471,480

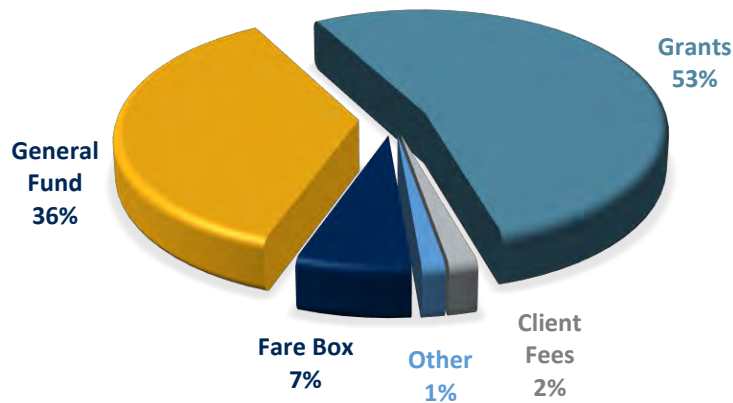
Department 43010 General Operations
Pretreatment Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
501010 - Debt - State Loan Principal	450,000	460,000	445,000
501060 - Debt - State Loan Interest	1,840	3,680	5,460
501090 - Debt - Administrative Fees	21,020	21,020	21,020
Operating Expenses	472,860	484,700	471,480
43010 - General Operations Total	472,860	484,700	471,480



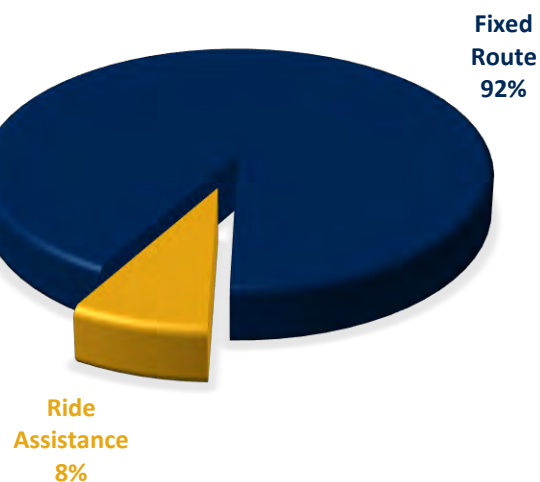
Transit Fund Summary

TRANSIT REVENUE



*The Transit Fund's main support is from Federal, State, and Local grants, which account for 54% or \$1,542,020 of the total budget. Client Fees are collections from the participants of the ADA, STAP, and DSS programs. These fees supplement the grants that support these programs. Fare Box revenue from the Fixed Route service represents 7% of the budget or \$200,000. The Transit Fund by nature is heavily dependent on grants and will continue to require that support to maintain the same level of service.

TRANSIT EXPENSE



Transit Fund Revenues

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
44020 - Fixed Route Services					
444030 - Fare Box Collections	286,000	200,000	200,000	0	0.00%
444040 - Advertising	10,000	10,000	10,000	0	0.00%
444110 - ADA Client Fees	20,000	20,000	20,000	0	0.00%
444300 - DSS Program	139,000	109,000	109,000	0	0.00%
486120 - Reimbursed Expenses - STAP	0	30,750	30,750	0	100.00%
490045 - Oper Transfer - General Fund	699,760	997,130	1,003,570	6,440	0.65%
490090 - Fund Balance Reserve	45,260	0	0	0	0.00%
495100 - Operating - Federal Grants	933,540	933,540	1,034,240	100,700	10.79%
495110 - Operating - State Grants	314,820	251,860	251,860	0	0.00%
44030 - Ride Assistance Program					
444200 - STAP Program	146,920	146,920	146,920	0	0.00%
444210 - STAP Client Fees	40,000	30,000	30,000	0	0.00%
486120 - Reimbursed Expenses - STAP	30,750	0	0	0	0.00%
490045 - Oper Transfer - General Fund	0	48,970	48,970	0	100.00%
Total Transit Revenue	2,666,050	2,778,170	2,885,310	107,140	3.86%

Transit Fund Expenditures

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
44020 - Fixed Route Service	2,449,880	2,552,280	2,659,420	107,140	4.20%
44030 - Ride Assistance Program	216,170	225,890	225,890	0	0.00%
Total Transit Expenses	2,666,050	2,778,170	2,885,310	107,140	3.86%

Transit Fund

Fund 44 - Departments 44020 - 44030

Contact: Kevin Cerrone

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Director of Transit	1	1	1
Deputy Director - Transit	1	1	1
Transit - Fiscal Technician	1	1	1
Office Associate	2	2	2
Bus Operator	8	8	8
Transit Fleet & Facility Manager	1	1	1
Transit Fleet Technician	2	2	2
Transit Maintenance Worker	1	1	1
Driver Supervisor	1	1	1
Total	18	18	18

Summary of Personnel Changes

- ◆ No changes in FY2023.

Transit Fund Revenues FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
44020 - Fixed Route Service			
444030 - Fare Box Collections	200,000	200,000	286,000
444040 - Advertising	10,000	10,000	10,000
444110 - ADA Client Fees	20,000	20,000	20,000
444300 - DSS Program	109,000	109,000	139,000
486120 - Reimbursed Expenses - STAP	30,750	30,750	0
490045 - Oper Transfer - General Fund	1,003,570	997,130	699,760
490090 - Fund Balance Reserve	0	0	45,260
495100 - Operating - Federal Grants	1,034,240	933,540	933,540
495110 - Operating - State Grants	251,860	251,860	314,820
44030 - Ride Assistance Program			
444200 - STAP Program	146,920	146,920	146,920
444210 - STAP Client Fees	30,000	30,000	40,000
486120 - Reimbursed Expenses - STAP	0	0	30,750
490045 - Oper Transfer - General Fund	48,970	48,970	0
Transit Fund Revenues Total	2,885,310	2,778,170	2,666,050

Department 44020 - Fixed Route Service
Transit Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	853,400	828,470	794,970
500005 - Wages - Part Time	525,000	525,000	482,500
500010 - Wages - Overtime	85,500	65,500	63,300
500040 - Other Wages	14,220	14,100	13,980
500100 - FICA - Employer	111,930	109,630	101,860
500120 - Health Insurance	238,320	229,400	231,550
500125 - Other Insurance	5,840	5,840	7,550
500130 - Pension	221,890	215,400	213,730
500140 - Workers Compensation	51,300	50,300	46,280
500160 - Other Post-Employment Benefits	6,440	0	0
500170 - Personal Development	2,160	2,160	2,160
500171 - Employee Recognition	1,620	1,620	1,660
500172 - Team Building	450	450	450
Wages and Benefits	2,118,070	2,047,870	1,959,990
502000 - Appropriations	21,530	18,620	17,950
505010 - Advertising	2,000	2,000	2,000
505050 - Dues & Subscriptions	1,000	1,000	1,000
505080 - Freight & Cartage	1,000	1,000	1,000
505090 - Hauling Expense	100	100	100
505120 - Licenses & Certifications	250	250	250
505140 - Office Supplies	3,000	3,000	3,000
505160 - Personal Mileage	300	300	300
505170 - Postage	100	100	100
505210 - Safety Supplies	300	300	300
505230 - Travel Expenses	0	0	1,000
510010 - Fleet Insurance	23,070	25,060	19,810
510020 - Property & Casualty Insurance	2,920	2,230	1,870
510030 - Public & Gen Liability Insurance	8,330	7,910	7,500
515000 - Contracted/Purchased Service	10,000	10,000	10,000
515180 - Software	69,000	31,000	24,300
515270 - Maintenance Contract Services	7,000	7,000	7,000
515330 - Towing Services	2,000	2,000	2,000
515350 - Accident Repairs	1,000	1,000	1,000

Department 44020 - Fixed Route Service
Transit Fund FY2023 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
520000 - Training	1,000	1,000	1,000
520030 - Food Comp	4,000	4,000	4,000
520040 - Seminars/Conventions	1,000	1,000	1,000
525000 - Supplies/Material - Operating	25,000	25,000	25,000
525030 - Medical Supplies	200	200	200
525040 - Small Tools & Equipment	2,000	2,000	2,000
526000 - Supplies/Material-Maintenance	30,000	30,000	30,000
526020 - Building Maintenance	4,010	4,010	3,700
526040 - Equipment Maintenance	1,600	1,600	1,600
527030 - Diesel Fuel	177,800	178,330	177,500
527040 - Diesel Fuel Tax	430	430	430
527050 - Auto Fluids	9,800	9,800	9,800
527060 - Auto Gasoline	27,000	31,630	31,350
527090 - Auto Repairs	20,000	20,000	20,000
527100 - Auto Tires	17,700	17,700	17,700
535010 - Copy Machine Rental	2,720	2,720	2,720
535055 - Lease Payments	30,000	30,000	26,100
535060 - Uniforms	3,620	3,620	3,620
540010 - Wireless Communication	3,360	3,360	3,360
540020 - Telephone Expenses	0	0	2,000
545010 - Electric	10,000	11,500	12,710
545020 - Natural Gas	10,000	8,500	8,500
545040 - Sewer	3,110	1,040	1,020
545050 - Waste/Trash Disposal	1,500	1,500	1,500
582060 - Fire Extinguishers/Refills	500	500	500
592060 - Service Charges	2,100	2,100	2,100
Operating Expenses	541,350	504,410	489,890
44020 - Fixed Route Service Total	2,659,420	2,552,280	2,449,880

Department 44030 - Ride Assistance Program
Transit Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	43,340	42,000	39,210
500040 - Other Wages	1,490	1,440	1,330
500100 - FICA - Employer	3,430	3,320	3,100
500120 - Health Insurance	17,480	17,480	17,590
500125 - Other Insurance	270	270	120
500130 - Pension	11,270	10,920	10,550
500140 - Workers Compensation	100	100	90
Wages and Benefits	77,380	75,530	71,990
505140 - Office Supplies	1,050	1,050	1,050
515000 - Contracted/Purchased Service	114,210	115,260	109,080
525000 - Supplies/Material - Operating	1,500	1,500	1,500
535000 - Rentals	30,750	30,750	30,750
535010 - Copy Machine Rental	1,000	1,000	1,000
540020 - Telephone Expenses	0	0	800
Operating Expenses	148,510	149,560	144,180
44030 - Ride Assistance Program Total	225,890	225,090	216,170

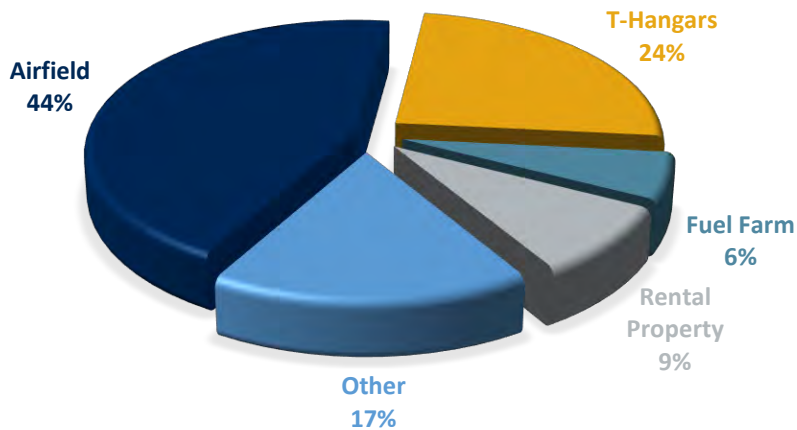


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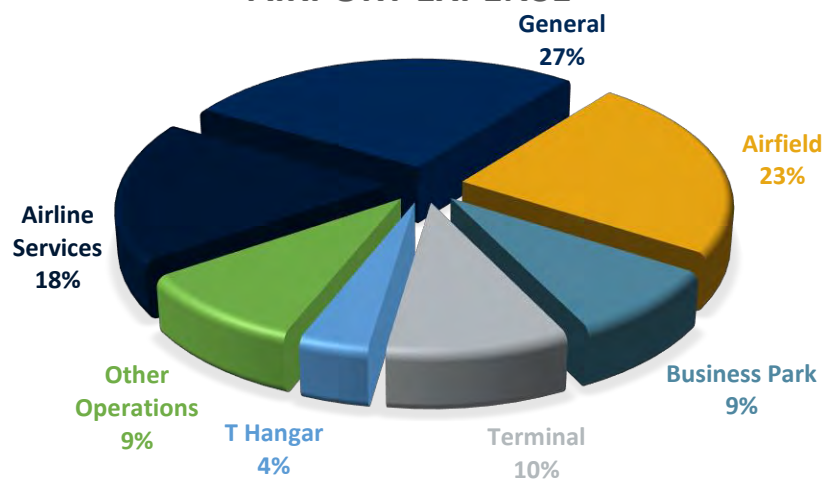
Airport Fund Summary

AIRPORT REVENUE



*T-Hangar revenue accounts for 24% or \$32,630 of Airport revenue. It is generated from individual and corporate accounts and supports many of the operations costs of the Airport. Fuel Farm revenue is 6% or \$128,380 of total revenue, consisting of fees for the use of fuel and maintenance of the Fuel Farm. Revenue from the Airfield is 44% or \$955,640 of total revenue, which is mainly from rental of Corporate Hangars. The Other revenue is comprised of grants, terminal rent, reserves, and concession fees. The Other Operations expense includes the Fuel Farm, Firefighting, and Rental departments.

AIRPORT EXPENSE



Airport Fund Revenues

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
404520 - Rental - Other	176,610	178,260	191,280	13,020	7.30%
445020 - Landing Fees	16,780	16,780	22,310	5,530	32.96%
445050 - Rent - Corporate Hangars	854,090	915,210	933,330	18,120	1.98%
445110 - Light Box Advertising	12,700	0	0	0	0.00%
445120 - Concession Fees	86,500	86,500	93,500	7,000	8.09%
445130 - Snack Sales	0	24,500	24,500	0	0.00%
445150 - Rent- Terminals	32,780	33,000	33,300	300	0.91%
4445210 - Rent - T-Hangars	517,950	517,950	532,630	14,680	2.83%
445240 - Fuel Flow Fees - Fuel Farm	73,450	68,450	68,470	20	0.03%
445250 - Maintenance Fees - Fuel Farm	72,500	67,500	59,910	(7,590)	(11.24)%
486045 - Reimbursed Exp - Other	28,050	28,050	65,000	36,950	131.73%
490090 - Fund Balance Reserve	0	0	67,580	67,580	100.00%
491732 - Oper Transfer - Hotel Rental	50,000	50,000	50,000	0	0.00%
495000 - Operating Grants	6,900	6,900	6,900	0	0.00%
495100 - Operating - Federal Grants	11,220	11,220	15,600	4,380	39.04%
499420 - Fuel	100	100	100	0	0.00%
499500 - Contract Operations	40,000	16,500	16,500	0	0.00%
Total Airport Revenue	1,979,630	2,020,920	2,180,910	159,990	7.92%

Airport Fund Expenditures

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
45010 - General Operations	609,490	621,050	598,650	(22,400)	(3.61)%
45020 - Airfield Operations	440,800	439,260	509,240	69,980	15.93%
45030 - Business Parks	181,050	184,180	187,910	3,730	2.03%
45040 - Terminals	249,040	218,200	210,940	(7,260)	(3.33)%
45050 - T-Hangar	89,510	86,550	80,730	(5,820)	(6.72)%
45060 - Fuel Farm Operations	8,290	10,550	11,780	1,230	11.66%
45070 - Rental Properties - FAA	58,590	36,300	43,090	6,790	18.71%
45080 - Airport Firefighters Service	120,400	140,080	150,810	10,730	7.66%
45090 - Airline Services	222,460	284,750	387,760	103,010	36.18%
Total Airport Expenses	1,979,630	2,020,920	2,180,910	159,990	7.92%

Airport Fund

Fund 45 - Departments 45010 - 45090

Contact: TBD

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Airport Director	1	1	1
Operations Manager	1	1	1
Maintenance Supervisor	1	1	1
Administrative Assistant	1	1	1
Office Associate	1	1	1
Airline Station Leader	1	1	1
Equipment Operator	1	1	1
Equipment Operator/Firefighter	1	1	2
Maintenance and Equipment Operator	1	1	0
Facilities Manager	1	1	1
Total	10	10	10

Summary of Personnel Changes

- ◆ No changes in FY2023.

Airport Fund Revenue FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
404520 - Rental - Other	191,280	178,260	176,610
445020 - Landing Fees	22,310	16,780	16,780
445050 - Rent Corporate Hangars	933,330	915,210	854,090
445110 - Light Box Advertising	0	0	12,700
445120 - Concession Fees	93,500	86,500	86,500
445130 - Snack Sales	24,500	24,500	0
445150 - Rent - Terminals	33,300	33,000	32,780
445210 - Rent - T Hangars	532,630	517,950	517,950
445240 - Fuel Flow Fees - Fuel Farm	68,470	68,450	73,450
445250 - Maintenance Fees - Fuel Farm	59,910	67,500	72,500
486045 - Reimbursed Exp - Other	65,000	28,050	28,050
490090 - Fund Balance Reserve	67,580	0	0
491732 - Oper Transfer - Hotel Rental	50,000	50,000	50,000
495000 - Operating Grants	6,900	6,900	6,900
495100 - Operating - Federal Grants	15,600	11,220	11,220
499420 - Fuel	100	100	100
499500 - Contract Operations	16,500	16,500	40,000
Airport Fund Revenues Total	2,180,910	2,020,920	1,979,630

Department 45010 - General Operations
Airport Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	264,400	270,520	232,540
500005 - Wages - Part Time	3,520	1,910	1,650
500010 - Wages - Overtime	9,080	9,650	5,810
500040 - Other Wages	1,530	1,830	3,340
500100 - FICA - Employer	21,310	21,720	18,590
500120 - Health Insurance	69,890	87,350	75,590
500125 - Other Insurance	1,700	1,740	1,910
500130 - Pension	68,470	70,340	61,430
500140 - Workers Compensation	9,690	9,380	5,350
500160 - Other Post-Employment Benefits	3,580	0	0
500170 - Personal Development	1,200	1,200	1,200
500171 - Employee Recognition	900	920	920
500172 - Team Building	250	250	250
Wages and Benefits	455,520	476,810	408,580
502000 - Appropriations	35,000	15,000	1,000
505010 - Advertising	1,500	0	0
505050 - Dues & Subscriptions	3,700	3,700	3,700
505070 - Food and Supplies	200	200	200
505120 - Licenses & Certifications	100	100	100
505130 - Small Office Equipment	500	500	500
505140 - Office Supplies	2,000	2,000	2,000
505160 - Personal Mileage	500	500	500
505170 - Postage	800	1,300	1,300
505191 - Property Acquisition	500	500	500
505220 - Security	500	35,320	35,320
505230 - Travel Expenses	5,140	5,140	5,140
505240 - Entertainment/Business Exp	300	300	300
505906 - Operating Reserves	0	0	77,070
510010 - Fleet Insurance	14,580	11,620	10,210
510020 - Property & Casualty Insurance	30,270	23,310	18,930
510030 - Public & Gen Liability Insurance	26,670	24,900	19,290
515000 - Contracted/Purchased Service	6,050	6,050	6,050
515130 - Consulting Services	6,500	5,000	5,000

Department 45010 - General Operations
Airport Fund FY2023 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
515260 - Legal Services	0	30	30
520030 - Food Comp	150	150	150
520040 - Seminars/Conventions	3,370	3,370	3,370
535010 - Copy Machine Rental	3,300	3,300	3,300
540010 - Wireless Communication	1,000	1,450	1,450
540020 - Telephone Expenses	0	0	5,000
592040 - Promotional Expenses	500	500	500
Operating Expenses	143,130	144,210	200,880
45010 - General Operations Total	598,650	621,020	609,460

Department 45020 - Airfield Operations
Airport Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	116,370	121,350	133,520
500005 - Wages - Part Time	7,880	7,640	7,650
500010 - Wages - Overtime	7,280	6,710	9,630
500040 - Other Wages	0	0	270
500100 - FICA - Employer	10,060	10,380	11,540
500120 - Health Insurance	30,760	39,180	44,860
500125 - Other Insurance	740	780	890
500130 - Pension	30,260	31,550	35,930
500140 - Workers Compensation	4,740	4,690	4,790
Wages and Benefits	208,090	222,280	249,080
502000 - Appropriations	89,000	16,000	0
505120 - Licenses & Certifications	250	250	100
505140 - Office Supplies	200	200	150
505210 - Safety Supplies	800	800	800
505230 - Travel Expenses	1,930	1,930	1,930
515000 - Contracted/Purchased Service	1,520	10,710	12,500
515180 - Software	9,480	0	0
515202 - Inspection Services	1,030	1,030	1,000
515270 - Maintenance Contract Services	800	0	0
520000 - Training	1,500	700	850
520030 - Food Comp	500	500	500
520040 - Seminars/Conventions	990	990	990
525020 - Janitorial Supplies	200	200	200
525030 - Medical Supplies	100	100	100
525040 - Small Tools & Equipment	3,640	3,640	3,640
526000 - Supplies/Material-Maintenance	8,000	8,000	12,790
526010 - Asphalt Repair	5,000	500	500
526020 - Building Maintenance	5,000	5,000	500
526040 - Equipment Maintenance	10,000	10,000	13,000
526090 - Painting Supplies	15,000	12,270	12,270
527020 - Auto Batteries	1,000	200	200
527030 - Diesel Fuel	11,000	8,880	8,000
527040 - Diesel Fuel Tax	0	1,320	600
527060 - Auto Gasoline	7,000	11,000	10,020

Department 45020 - Airfield Operations
Airport Fund FY2023 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
527080 - Auto Motor Oil	1,000	1,000	1,000
527090 - Auto Repairs	1,000	1,500	1,500
527100 - Auto Tires	4,000	4,000	4,000
528000 - Supplies - Chemicals	32,000	25,000	25,000
528030 - Herbicide	4,000	3,500	3,500
535000 - Rentals	100	100	100
535020 - Equipment Rental	200	200	200
535060 - Uniforms	1,000	1,000	1,000
540022 - Cable TV & Internet Services	1,000	800	800
545010 - Electric	66,750	64,000	60,470
545020 - Natural Gas	10,000	8,000	7,350
545050 - Waste/Trash Disposal	1,020	1,020	1,020
545060 - Water	2,340	2,340	2,340
586030 - Anti-skid Supplies	800	800	800
592040 - Promotional Expenses	2,000	2,000	2,000
Operating Expenses	301,150	209,480	191,720
599999 - Controllable Assets	0	0	0
600100 - Land & Improvements	0	7,500	0
Capital Outlay	0	7,500	0
45020 - Airfield Operations Total	509,240	439,260	440,800

Department 45030 - Business Parks
Airport Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	2,440	3,750	10,440
500005 - Wages - Part Time	1,880	1,560	1,750
500100 - FICA - Employer	330	410	930
500120 - Health Insurance	640	1,210	3,510
500125 - Other Insurance	20	20	70
500130 - Pension	630	980	2,810
500140 - Workers Compensation	220	240	460
Wages and Benefits	6,160	8,170	19,970
501000 - Debt - Bond Principal	113,330	106,330	100,000
501050 - Debt - Bond Interest	6,770	11,030	15,030
502000 - Appropriations	45,000	15,000	0
515000 - Contracted/Purchased Service	8,000	8,000	8,000
515270 - Maintenance Contract Services	250	250	250
526000 - Supplies/Material-Maintenance	2,000	2,000	2,000
526020 - Building Maintenance	3,000	3,000	3,000
526090 - Painting Supplies	200	200	200
545010 - Electric	1,000	3,000	4,200
545060 - Water	1,700	1,700	2,900
592040 - Promotional Expenses	500	500	500
Operating Expenses	181,750	151,010	136,080
600100 - Land & Improvements	0	25,000	25,000
Capital Outlay	0	25,000	25,000
45030 - Business Parks Total	187,910	184,180	181,050

Department 45040 - Terminals
Airport Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	23,310	27,290	30,330
500005 - Wages - Part Time	43,910	39,860	41,470
500010 - Wages - Overtime	2,850	2,520	2,740
500100 - FICA - Employer	5,360	5,330	5,610
500120 - Health Insurance	6,160	8,810	10,190
500125 - Other Insurance	150	180	200
500130 - Pension	6,060	7,100	8,160
500140 - Workers Compensation	4,000	3,650	4,080
Wages and Benefits	91,800	94,740	102,780
505070 - Food and Supplies	0	150	150
505140 - Office Supplies	550	520	480
505210 - Safety Supplies	300	300	300
515000 - Contracted/Purchased Service	6,880	6,880	6,300
515270 - Maintenance Contract Services	5,810	5,810	5,810
520030 - Food Comp	100	100	100
525000 - Supplies/Material - Operating	5,700	1,630	50
525020 - Janitorial Supplies	1,630	5,700	5,700
525030 - Medical Supplies	100	100	100
525040 - Small Tools & Equipment	300	300	100
526000 - Supplies/Material-Maintenance	4,000	4,000	4,000
526020 - Building Maintenance	3,000	3,000	3,000
526040 - Equipment Maintenance	1,000	500	500
526070 - Landscaping Supplies	1,000	1,000	1,000
526090 - Painting Supplies	100	100	100
526110 - Snow Removal Materials	800	200	200
535060 - Uniforms	500	300	300
540022 - Cable TV & Internet Services	150	150	150
545010 - Electric	49,000	49,000	49,000
545020 - Natural Gas	17,000	22,500	21,000
545050 - Waste/Trash Disposal	1,020	1,020	1,020
545060 - Water	20,000	20,000	16,700
592040 - Promotional Expenses	200	200	200
Operating Expenses	119,140	123,460	116,260

**Department 45040 - Terminals
Airport Fund FY2023 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
599999 - Controllable Assets	0	0	30,000
Capital Outlay	0	0	30,000
45040 - Terminals Total	210,940	218,200	249,040

**Department 45050 - T-Hangar
Airport Fund FY2023 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	5,580	7,440	9,040
500005 - Wages - Part Time	1,110	1,900	1,910
500010 - Wages - Overtime	0	80	410
500040 - Other Wages	0	0	40
500100 - FICA - Employer	510	720	870
500120 - Health Insurance	1,470	2,400	3,040
500125 - Other Insurance	40	50	60
500130 - Pension	1,450	1,940	2,430
500140 - Workers Compensation	280	380	420
Wages and Benefits	10,440	14,910	18,220
502000 - Appropriations	28,000	33,000	33,000
515000 - Contracted/Purchased Service	500	500	150
525040 - Small Tools & Equipment	0	50	50
526000 - Supplies/Material-Maintenance	2,500	2,500	2,500
526010 - Asphalt Repair	5,000	0	0
526020 - Building Maintenance	1,500	1,500	1,500
526040 - Equipment Maintenance	500	100	100
526090 - Painting Supplies	1,000	1,000	1,000
545010 - Electric	27,000	28,700	28,700
545050 - Waste/Trash Disposal	1,740	1,740	1,740
545060 - Water	2,550	2,550	2,550
Operating Expenses	70,290	71,640	71,290
45050 - T-Hangar Total	80,730	86,550	89,510

Department 45060 - Fuel Farm Operations
Airport Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	50	210	290
500005 - Wages - Part Time	90	80	220
500010 - Wages - Overtime	0	0	20
500100 - FICA - Employer	10	20	40
500120 - Health Insurance	10	70	100
500130 - Pension	20	60	80
500140 - Workers Compensation	0	10	30
Wages and Benefits	180	450	780
505210 - Safety Supplies	800	100	100
515000 - Contracted/Purchased Service	6,000	6,000	5,000
515320 - Testing Services	2,500	2,500	900
526000 - Supplies/Material-Maintenance	1,000	1,000	1,000
526040 - Equipment Maintenance	1,000	0	0
545010 - Electric	300	500	510
Operating Expenses	11,600	10,100	7,510
45060 - Fuel Farm Operations Total	11,780	10,550	8,290

Department 45070 - Rental Properties - FAA
Airport Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	15,650	7,380	11,680
500005 - Wages - Part Time	2,220	1,100	900
500010 - Wages - Overtime	310	130	110
500100 - FICA - Employer	1,390	660	970
500120 - Health Insurance	4,140	2,380	3,920
500125 - Other Insurance	100	50	80
500130 - Pension	4,070	1,920	3,140
500140 - Workers Compensation	710	330	420
Wages and Benefits	28,590	13,950	21,220
502000 - Appropriations	0	0	15,000
515000 - Contracted/Purchased Service	2,000	5,500	5,500
515202 - Inspection Services	500	500	500
526000 - Supplies/Material-Maintenance	5,000	7,000	7,000
526020 - Building Maintenance	4,000	6,000	6,000
526040 - Equipment Maintenance	0	50	50
526090 - Painting Supplies	500	500	500
545010 - Electric	500	800	720
545015 - Heating Oil	300	500	500
545020 - Natural Gas	300	0	0
545030 - Propane Gas	300	400	500
545050 - Waste/Trash Disposal	100	100	100
545060 - Water	1,000	1,000	1,000
Operating Expenses	14,500	22,350	37,370
45070 - Rental Properties - FAA Total	43,090	36,300	58,590

Department 45080 - Airport & Rescue Firefighters Services
Airport Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	30,310	39,030	27,100
500005 - Wages - Part Time	14,450	15,370	10,440
500010 - Wages - Overtime	2,980	4,120	2,390
500040 - Other Wages	10	10	180
500100 - FICA - Employer	3,650	4,480	3,050
500120 - Health Insurance	8,030	12,600	9,110
500125 - Other Insurance	190	250	180
500130 - Pension	7,880	10,150	7,290
500140 - Workers Compensation	2,130	2,400	1,630
Wages and Benefits	69,630	88,410	61,370
502000 - Appropriations	2,000	0	8,000
505050 - Dues & Subscriptions	150	150	150
505070 - Food and Supplies	0	150	150
505130 - Small Office Equipment	50	50	50
505140 - Office Supplies	300	200	200
505200 - Safety Equipment	4,800	3,000	3,000
505230 - Travel Expenses	1,410	1,410	1,410
515000 - Contracted/Purchased Service	1,000	1,940	1,940
515202 - Inspection Services	4,060	4,060	3,050
515270 - Maintenance Contract Services	1,500	1,750	1,400
520000 - Training	12,100	12,100	12,100
520040 - Seminars/Conventions	820	820	820
525020 - Janitorial Supplies	120	120	120
525030 - Medical Supplies	320	320	320
525040 - Small Tools & Equipment	200	200	200
526000 - Supplies/Material-Maintenance	5,000	1,000	1,000
526020 - Building Maintenance	500	500	500
526040 - Equipment Maintenance	6,000	4,000	3,000
526090 - Painting Supplies	250	0	0
527030 - Diesel Fuel	800	800	800
527100 - Auto Tires	22,000	1,000	1,000
528000 - Supplies - Chemicals	5,000	4,000	4,000
535060 - Uniforms	900	900	900
540020 - Telephone Expenses	0	0	1,200

Department 45080 - Airport & Rescue Firefighters Services
Airport Fund FY2023 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
545010 - Electric	8,000	9,000	9,230
545020 - Natural Gas	3,800	4,100	4,390
592040 - Promotional Expenses	100	100	100
Operating Expenses	81,180	51,670	59,030
45080 - Airport & Rescue Firefighters Svc Total	150,810	140,080	120,400

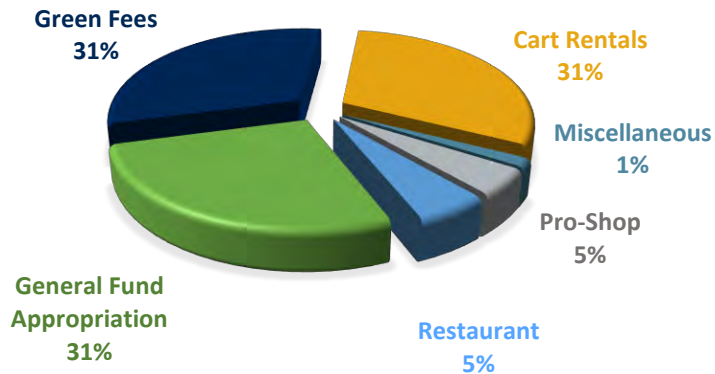
Department 45090 - Airline Services
Airport Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	66,480	56,550	41,510
500005 - Wages - Part Time	56,490	48,310	43,720
500010 - Wages - Overtime	17,500	16,800	11,890
500040 - Other Wages	2,840	2,540	1,440
500100 - FICA - Employer	11,000	9,500	7,440
500120 - Health Insurance	17,570	18,260	13,950
500125 - Other Insurance	430	360	270
500130 - Pension	17,280	14,700	11,170
500140 - Workers Compensation	5,750	5,340	4,680
Wages and Benefits	195,340	172,360	136,070
505010 - Advertising	50,000	50,000	50,000
505070 - Food and Supplies	0	50	50
505140 - Office Supplies	300	100	100
505210 - Safety Supplies	500	500	200
505220 - Security	50,700	0	0
505230 - Travel Expenses	7,560	6,860	6,860
515000 - Contracted/Purchased Service	46,000	13,580	13,580
515130 - Consulting Services	17,660	10,000	10,000
520040 - Seminars/Conventions	700	700	700
525000 - Supplies/Material - Operating	500	500	500
525040 - Small Tools & Equipment	0	100	100
526000 - Supplies/Material-Maintenance	300	300	300
526040 - Equipment Maintenance	1,500	1,500	1,500
535060 - Uniforms	1,500	1,500	1,500
592020 - Cost of Sales	11,000	22,500	0
592040 - Promotional Expenses	3,000	3,000	1,000
592060 - Service Charge Expenses	1,200	1,200	0
Operating Expenses	192,420	112,390	86,390
45090 - Airline Services Total	387,760	284,750	222,460



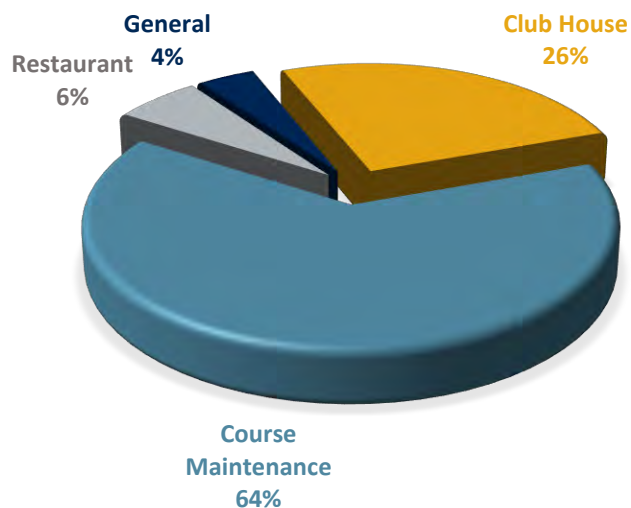
Black Rock Golf Course Fund Summary

GOLF COURSE REVENUE



Most of the Golf Course operations funds are derived from Greens Fees, generating \$368,590 or 31% of revenues. Green Fees average \$23 per round, which includes 18 holes weekday and weekend play. Cart rental accounts for \$362,700 or 31%. Together, green fees and cart rental account for \$731,290 or 62% of revenue. The largest expense for the operational side of the golf course is maintenance of the golf course which accounts for \$763,480 or 64% of the budget and includes salaries, chemicals, irrigations, and capital outlay costs.

GOLF COURSE EXPENSE



Golf Course Fund Revenues

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
404200 - Pavilion Fee	300	0	0	0	0.00%
404500 - Rental - Land	5,600	4,620	4,620	0	0.00%
404510 - Rental - Building	10,800	10,800	10,800	0	0.00%
446000 - Green Fees - 18 Holes	310,160	276,740	285,130	8,390	3.03%
446010 - Green Fees - 9 Holes	39,900	36,590	31,020	(5,570)	(15.22)%
446020 - Green Holes - Twilight	36,520	35,400	39,300	3,900	100.00%
446030 - Cart Rentals -18 Holes	216,000	246,600	288,000	41,400	100.00%
446040 - Cart Rentals - 9 Holes	16,500	22,000	31,000	9,000	40.91%
446050 - Cart Rentals - Twilight	13,500	13,500	13,500	0	0.00%
446060 - Cart - Golf Card	13,360	30,200	30,200	0	0.00%
446070 - Driving Range	10,000	10,000	10,000	0	0.00%
446080 - Golf Simulator	0	3,000	3,140	140	0.00%
446100 - Pro-Shop Sales	45,000	46,000	55,000	9,000	19.57%
446200 - Food Sales	25,000	20,000	7,000	(13,000)	(65.00)%
446210 - Soft Drink Sales	17,000	15,000	8,000	(7,000)	(46.67)%
446220 - Beer & Wine Sales	45,000	45,000	45,000	0	0.00%
446230 - Misc. Restaurant Sales	5,000	5,000	2,500	(2,500)	(50.00)%
446300 - Advertising - Hole Markers	500	500	500	0	0.00%
490045 - Oper Transfer - General Fund	337,840	349,820	319,710	(30,110)	(8.61)%
499420 - Fuel	1,700	1,700	1,700	0	0.00%
Total Golf Course Revenue	1,149,680	1,172,470	1,186,120	13,650	1.16%

Golf Course Fund Expenditures

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
46010 - General Operations	48,950	52,370	46,650	(5,720)	(10.92)%
46020 - Club House Operations	266,390	270,630	304,210	33,580	12.41%
46030 - Course Maintenance	731,140	749,500	763,480	13,980	1.87%
46040 - Restaurant Operations	103,200	99,970	71,780	(28,190)	(28.20)%
Total Golf Course Expenses	1,149,680	1,172,470	1,186,120	13,650	1.16%

Black Rock Golf Course Fund

Fund 46 - Departments 46010 - 46040

Contact: Ryan Crabtree

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Golf Course Manager	1	1	0
Golf Course Superintendent	1	1	1
Assistant Golf Course Superintendent	1	1	1
Golf Course Mechanic	1	1	1
Golf Maintenance Worker	2	2	2
Grill Cook I	0	0	1
Total	6	6	6

Summary of Personnel Changes

- ◆ No changes in FY2023.

Black Rock Golf Course Revenues FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
404200 - Pavilion Fee	0	0	300
404500 - Rental - Land	4,620	4,620	5,600
404510 - Rental - Building	10,800	10,800	10,800
446000 - Green Fees - 18 Holes	285,130	276,740	310,160
446010 - Green Fees - 9 Holes	31,020	36,590	39,900
446020 - Green Holes - Twilight	39,300	35,400	36,520
446030 - Cart Rentals - 18 Holes	288,000	246,600	216,000
446040 - Cart Rentals - 9 Holes	31,000	22,000	16,500
446050 - Cart Rentals - Twilight	13,500	13,500	13,500
446060 - Cart - Golf Card	30,200	30,200	13,360
446070 - Driving Range	10,000	10,000	10,000
446080 - Golf Simulator	3,140	3,000	0
446100 - Pro-Shop Sales	55,000	46,000	45,000
446200 - Food Sales	7,000	20,000	25,000
446210 - Soft Drink Sales	8,000	15,000	17,000
446220 - Beer & Wine Sales	45,000	45,000	45,000
446230 - Misc. Restaurant Sales	2,500	5,000	5,000
446300 - Advertising - Hole Markers	500	500	500
490045 - Oper Transfer - General Fund	319,710	349,820	337,840
499420 - Fuel	1,700	1,700	1,700
Golf Course Revenues Total	1,186,120	1,172,470	1,149,680

Department 46010 - General Operations
Black Rock Golf Course FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500150 - Unemployment Compensation	0	3,890	0
500160 - Other Post-Employment Benefits	2,150	0	0
500170 - Personal Development	840	840	840
500171 - Employee Recognition	630	630	650
500172 - Team Building	180	180	180
Wages and Benefits	3,800	5,540	1,670
505010 - Advertising	5,800	5,800	6,300
505050 - Dues & Subscriptions	750	750	750
505140 - Office Supplies	550	550	650
505150 - Other - Miscellaneous	1,800	1,800	2,000
505180 - Printing Expenses	300	300	0
510010 - Fleet Insurance	3,130	5,280	4,250
510020 - Property & Casualty Insurance	2,580	2,110	2,020
510030 - Public & Gen Liability Insurance	2,780	3,080	2,910
515010 - Auditing Services	560	560	550
515270 - Maintenance Contract Services	300	300	300
525000 - Supplies/Material - Operating	500	500	500
525020 - Janitorial Supplies	1,000	1,000	1,000
526020 - Building Maintenance	3,500	3,500	3,500
526040 - Equipment Maintenance	300	300	250
540020 - Telephone Expenses	0	0	1,800
545010 - Electric	19,000	21,000	20,500
Operating Expenses	42,850	46,830	47,280
46010 - General Operations Total	46,650	52,370	48,950

Department 46020 - Club House Operations
Black Rock Golf Course FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	61,250	59,180	55,200
500005 - Wages - Part Time	60,360	53,080	56,490
500010 - Wages - Overtime	560	540	500
500040 - Other Wages	270	270	270
500100 - FICA - Employer	9,580	9,000	8,950
500120 - Health Insurance	8,920	0	0
500125 - Other Insurance	380	370	350
500130 - Pension	16,640	16,580	16,030
500140 - Workers Compensation	1,650	1,650	1,650
Wages and Benefits	159,610	140,670	139,440
505140 - Office Supplies	100	100	100
505150 - Other - Miscellaneous	300	300	300
515270 - Maintenance Contract Services	200	200	200
525000 - Supplies/Material - Operating	50	50	300
526000 - Supplies/Material-Maintenance	320	320	320
526020 - Building Maintenance	1,760	1,760	1,000
527060 - Auto Gasoline	12,600	10,310	8,710
535010 - Copy Machine Rental	1,490	1,490	1,490
535030 - Golf Carts Rental	59,780	59,780	59,780
545050 - Waste/Trash Disposal	3,000	3,000	3,000
592010 - Commission - Pro Shop Sales	2,750	4,600	4,500
592020 - Cost of Sales	44,000	36,800	36,000
592030 - Oper Exp - Golf Carts	250	250	250
592060 - Service Charges	18,000	11,000	11,000
Operating Expenses	144,600	129,960	126,950
46020 - Club House Operations Total	304,210	270,630	266,390

Department 46030 - Golf Course Maintenance
Black Rock Golf Course FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	261,160	256,490	241,480
500005 - Wages - Part Time	97,250	86,180	82,700
500010 - Wages - Overtime	14,000	14,000	14,000
500040 - Other Wages	3,400	2,330	1,330
500100 - FICA - Employer	28,750	27,460	25,720
500120 - Health Insurance	85,600	92,680	94,760
500125 - Other Insurance	1,670	1,620	1,550
500130 - Pension	67,900	66,690	64,640
500140 - Workers Compensation	5,000	5,000	5,000
Wages and Benefits	564,730	552,450	531,180
505140 - Office Supplies	660	160	160
505200 - Safety Equipment	2,000	2,500	2,500
515000 - Contracted/Purchased Service	2,500	2,500	2,500
515180 - Software	0	0	7,650
515270 - Maintenance Contract Services	190	190	190
520040 - Seminars/Conventions	300	300	300
525040 - Small Tools & Equipment	1,500	1,500	1,500
526000 - Supplies/Material-Maintenance	13,760	13,760	15,760
526020 - Building Maintenance	5,500	5,500	3,500
526040 - Equipment Maintenance	26,000	26,000	26,000
526060 - Irrigation	10,760	10,760	9,750
526070 - Landscaping Supplies	1,000	1,000	1,000
526100 - Seed/Sod	8,000	8,000	7,500
526120 - Top Dressing Materials	7,500	7,500	8,000
527030 - Diesel Fuel	11,000	11,230	11,350
527040 - Diesel Fuel Tax	30	30	30
527060 - Auto Gasoline	5,000	5,170	5,500
528010 - Fertilizer	12,500	12,500	12,500
528020 - Fungicide	40,760	40,760	40,000
528030 - Herbicide	16,500	16,500	16,500
528040 - Insecticide	2,500	2,500	2,500
535000 - Rentals	1,000	1,000	1,000
540010 - Wireless Communication	2,300	2,300	2,300

Department 46030 - Golf Course Maintenance
Black Rock Golf Course FY2023 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
540020 - Telephone Expenses	0	0	240
540022 - Cable TV & Internet Services	930	930	930
545012 - Electric - Irrigation	11,000	9,000	4,000
545013 - Electric - Building	7,000	7,000	8,300
545015 - Heating Oil	2,700	2,700	2,800
545060 - Water	5,860	5,760	5,700
Operating Expenses	198,750	197,050	199,960
46030 - Golf Course Maintenance Total	763,480	749,500	731,140

Department 46040 - Restaurant Operations
Black Rock Golf Course FY2023 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
500005 - Wages - Part Time	31,210	48,090	47,320
500010 - Wages - Overtime	600	700	800
500100 - FICA - Employer	2,430	3,730	3,680
500140 - Workers Compensation	600	600	500
Wages and Benefits	34,840	53,120	52,300
505120 - Licenses & Certifications	1,500	1,500	1,500
525020 - Janitorial Supplies	1,000	1,000	1,000
526040 - Equipment Maintenance	1,200	1,200	1,200
545030 - Propane Gas	1,500	1,500	1,800
592020 - Cost of Sales	31,740	41,650	45,400
Operating Expenses	36,940	46,850	50,900
46040 - Restaurant Operations Total	71,780	99,970	103,200



Other Governmental Funds Summary

Other Governmental Funds Revenues

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Cascade Town Centre	183,650	184,150	157,650	(26,500)	-14.39%
Agricultural Education Fund	257,280	264,040	248,270	(15,770)	-5.97%
Grant Management	443,710	479,900	451,420	(28,480)	-5.93%
Inmate Welfare	497,500	530,000	547,320	17,320	3.27%
Gaming	1,955,490	2,168,960	2,491,000	322,040	14.85%
Hotel Rental Tax	1,840,000	1,840,000	2,000,000	160,000	8.70%
Land Preservation	2,151,680	2,387,330	2,458,250	70,920	2.97%
HEPMPO	590,980	606,200	584,570	(21,630)	-3.57%
Contraband	0	5,070	5,070	0	100.00%
Total Other Govt. Fund Revenue	7,920,290	8,465,650	8,943,550	477,900	5.65%

Other Governmental Funds Expenditures

Category	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Cascade Town Centre	183,650	184,150	157,650	(26,500)	-14.39%
Agricultural Education Fund	257,280	264,040	248,270	(15,770)	-5.97%
Grant Management	443,710	479,900	451,420	(28,480)	-5.93%
Inmate Welfare	497,500	530,000	547,320	17,320	3.27%
Gaming	1,955,490	2,168,960	2,491,000	322,040	14.85%
Hotel Rental Tax	1,840,000	1,840,000	2,000,000	160,000	8.70%
Land Preservation	2,151,680	2,387,330	2,458,250	70,920	2.97%
HEPMPO	590,980	606,200	584,570	(21,630)	-3.57%
Contraband	0	5,070	5,070	0	100.00%
Total Other Govt. Fund Expenses	7,920,290	8,465,650	8,943,550	477,900	5.65%



Cascade Town Centre Fund

Fund 22 – Department 22020

Contact: Andrew Eshleman

Departmental Function

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

Cascade Town Centre Revenues FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
404520 - Rental - Other	10,500	8,500	8,500
490060 - Park Contributions from Residents	12,500	12,500	12,500
490090 - Fund Balance Reserve	134,650	163,150	162,650
Cascade Town Centre Revenues Total	157,650	184,150	183,650

Cascade Town Centre Expenses FY2023 22020 - General Operations

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	125,000	150,000	150,000
505192 - Property Tax Expense	4,000	4,000	4,000
510020 - Property & Casualty Insurance	0	1,500	1,000
515270 - Maintenance Contract Services	25,000	25,000	25,000
525040 - Small Tools & Equipment	250	250	250
526020 - Building Maintenance	3,000	3,000	3,000
545050 - Waste/Trash Disposal	200	200	2,000
582060 - Fire Extinguishers/Refills	200	200	200
Operating Expenses	157,650	184,150	183,650
22020 - General Operations Total	157,650	184,150	183,650



Agricultural Education Fund

Fund 23 – Departments 23010 – 23050

Contact: Andrew Eshleman

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Facility Administrator	1	1	0
Administrative Assistant	0	0	1
Total	1	1	1

Summary of Personnel Changes

- ◆ No changes in FY2023.

Agricultural Education Center Fund Revenues FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
404010 - Rental Fees	30,000	30,000	19,250
486045 - Reimbursed Exp - Other	1,500	2,700	2,700
490045 - Oper Transfer - General Fund	216,770	231,340	199,610
490090 - Fund Balance Reserve	0	0	35,720
Agricultural Education Center Revenues Total	248,270	264,040	257,280

Department 23010 - General Operations
Agricultural Education Center Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	48,500	46,870	43,700
500100 - FICA - Employer	3,710	3,590	3,340
500120 - Health Insurance	25,380	25,380	25,640
500125 - Other Insurance	320	310	290
500130 - Pension	12,610	12,190	11,760
500140 - Workers Compensation	110	100	90
500160 - Other Post-Employment Benefits	360	0	0
500170 - Personal Development	120	120	120
500171 - Employee Recognition	90	90	90
500172 - Team Building	30	30	30
Wages and Benefits	91,230	88,680	85,060
505010 - Advertising	550	550	550
505050 - Dues & Subscriptions	500	500	500
505140 - Office Supplies	1,000	1,000	1,000
505150 - Other - Miscellaneous	500	500	500
505180 - Printing Expenses	100	100	100
510020 - Property & Casualty Insurance	7,050	5,410	4,530
510030 - Public & Gen Liability Insurance	420	4,480	3,050
515270 - Maintenance Service Contracts	550	0	0
515010 - Auditing Services	900	550	1,640
525020 - Janitorial Supplies	770	770	770
535010 - Copy Machine Rental	1,800	1,800	1,800
540020 - Telephone Expenses	1,200	1,200	1,200
Operating Expenses	15,340	16,860	15,640
23010 - General Operations Total	106,570	105,540	100,700

Department 23030 - Rental Area
Agricultural Education Center Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	7,600	4,000	4,000
525020 - Janitorial Supplies	1,500	1,500	1,500
525040 - Small Tools & Equipment	350	350	350
526000 - Supplies/Material-Maintenance	5,000	5,000	5,000
526020 - Building Maintenance	2,000	2,000	2,000
526040 - Equipment Maintenance	2,500	2,500	2,500
526050 - Groundskeeping Maintenance	2,300	2,300	2,300
545010 - Electric	20,000	19,000	16,400
545030 - Propane Gas	7,000	14,000	13,030
582060 - Fire Extinguishers/Refills	250	250	250
Operating Expenses	48,500	50,900	47,330

23030 - Rental Area Total	48,500	50,900	47,330
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Department 23040 - Museum
Agricultural Education Center Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	1,500	1,500	1,500
525040 - Small Tools & Equipment	100	100	100
526000 - Supplies/Material-Maintenance	200	200	200
526020 - Building Maintenance	500	500	500
526040 - Equipment Maintenance	200	200	200
545010 - Electric	15,000	25,000	26,650
545015 - Heating Oil	6,000	7,000	7,000
582060 - Fire Extinguishers/Refills	50	50	50
Operating Expenses	23,550	34,550	36,200

23040 - Museum Total	23,550	34,550	36,200
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Department 23050 - Extension Office
Agricultural Education Center Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515270 - Maintenance Contract Services	34,080	34,080	34,080
525020 - Janitorial Supplies	100	100	100
526000 - Supplies/Material-Maintenance	1,500	1,500	1,500
526020 - Building Maintenance	4,000	4,000	4,000
526040 - Equipment Maintenance	4,000	4,000	4,000
526050 - Groundskeeping Maintenance	650	650	650
545010 - Electric	18,000	20,500	20,500
545015 - Heating Oil	6,000	7,000	7,000
545050 - Waste/Trash Disposal	1,120	1,020	1,020
582060 - Fire Extinguishers/Refills	200	200	200
Operating Expenses	69,650	73,050	73,050
23050 - Extension Office Total	69,650	73,050	73,050

Grant Management Fund

Fund 24 – Departments 24010 - 24040

Contact: Susan Buchanan

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Director - Office of Grant Management	1	1	1
Senior Grant Manager	1	1	1
Grant Manager	1	1	1
Grant Analyst	1	1	1
Total	4	4	4

Summary of Personnel Changes

- ◆ No changes in FY2023.

Grant Management Fund Revenues FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
490045 - Oper Transfer - General Fund	313,390	349,010	273,080
490090 - Fund Balance Reserve	0	0	7,600
495100 - Operating - Federal Grants	0	5,000	25,000
495110 - Operating - State Grants	138,030	125,890	138,030
Grant Management Revenues Total	451,420	479,900	443,710

Department 24010 - General Operations
Grant Management Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	123,850	133,470	94,460
500040 - Other Wages	770	640	990
500100 - FICA - Employer	9,540	10,260	7,300
500120 - Health Insurance	12,440	36,770	19,390
500125 - Other Insurance	800	850	620
500130 - Pension	32,300	34,740	25,310
500140 - Workers Compensation	270	290	210
500160 - Other Post-Employment Benefits	1,430	0	0
500170 - Personal Development	480	480	480
500171 - Employee Recognition	360	360	370
500172 - Team Building	100	100	100
Wages and Benefits	182,340	217,960	149,230
505010 - Advertising	300	300	250
505020 - Community Service Awards	1,600	1,600	1,600
505050 - Dues & Subscriptions	300	300	250
505140 - Office Supplies	1,550	1,800	1,800
505160 - Personal Mileage	750	1,000	1,000
505170 - Postage	250	250	250
505230 - Travel Expenses	500	1,000	1,000
505240 - Entertainment/Business Exp	250	250	250
515000 - Contracted/Purchased Service	950	950	350
520000 - Training	2,100	2,100	2,100
520050 - Tuition Assistance	1,000	0	0
535010 - Copy Machine Rental	1,500	1,500	1,500
540020 - Telephone Expenses	0	0	500
Operating Expenses	11,050	11,050	10,850
24010 - General Operations Total	193,390	229,010	160,080

Department 24011 - School Based Mental Health
Grant Management Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
515000 - Contracted/Purchased Service	120,000	120,000	120,000
Operating Expenses	120,000	120,000	120,000
24011 - School Based Mental Health Total	120,000	120,000	120,000

Department 24015 - Dept of Housing & Community Development Grants
Grant Management Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	0	2,790	14,800
500100 - FICA - Employer	0	210	1,130
500120 - Health Insurance	0	1,240	4,960
500125 - Other Insurance	0	20	100
500130 - Pension	0	730	3,980
500140 - Workers Compensation	0	10	30
Wages and Benefits	0	5,000	25,000
24015 - Dept of Housing & Comm Dev Total	0	5,000	25,000

**Department 24020 - Governor's Office of Children Grant
Grant Management Fund FY2023 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	76,440	62,380	67,370
500100 - FICA - Employer	5,840	4,770	5,160
500120 - Health Insurance	17,630	23,890	27,920
500125 - Other Insurance	490	390	440
500130 - Pension	19,820	16,190	18,360
500140 - Workers Compensation	180	140	150
Wages and Benefits	120,400	107,760	119,400
505140 - Office Supplies	1,000	1,500	1,000
Operating Expenses	1,000	1,500	1,000
599999 - Controllable Assets		0	1,000
Capital Outlay	0	0	1,000
24020 - Governor's Office of Children Total	121,400	109,260	121,400

**Department 24040 - MD State Department of Education Grants
Grant Management Fund FY2023 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	9,750	8,910	8,640
500100 - FICA - Employer	750	680	670
500120 - Health Insurance	3,500	4,650	4,870
500125 - Other Insurance	70	60	60
500130 - Pension	2,540	2,310	2,370
500140 - Workers Compensation	20	20	20
Wages and Benefits	16,630	16,630	16,630
24040 - MD State Department of Education Total	16,630	16,630	16,630



Inmate Welfare Fund

Fund 25 – Department 25010

Contact: Major Craig Rowe

Departmental Function

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

Inmate Welfare Fund Revenues FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
403111 - Commissary Revenue	422,320	415,000	380,000
490070 - Telephone Commission	125,000	115,000	117,500
Inmate Welfare Fund Revenues Total	547,320	530,000	497,500

Department 25010 - General Operations
Inmate Welfare Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500005 - Wages - Part Time	23,700	23,700	23,700
500100 - FICA - Employer	1,820	1,820	1,820
500140 - Workers Compensation	650	650	650
Wages and Benefits	26,170	26,170	26,170
505040 - Books	2,500	2,500	2,000
505050 - Dues & Subscriptions	100	100	100
505070 - Food and Supplies	3,000	3,000	3,000
505130 - Small Office Equipment	300	300	300
505140 - Office Supplies	2,000	2,000	2,000
505170 - Postage	2,000	2,000	2,000
515000 - Contracted/Purchased Service	3,800	3,800	3,800
515010 - Auditing Services	2,800	2,800	2,800
515180 - Software	67,480	65,190	54,670
515285 - Inmate Medical Services	2,000	2,000	2,000
515320 - Testing Services	0	0	900
525000 - Supplies/Material - Operating	131,650	131,650	118,080
540020 - Telephone Expenses	720	720	720
540022 - Cable TV & Internet Services	2,530	2,530	4,080
592020 - Cost of Sales	285,480	285,240	274,880
Operating Expenses	506,360	503,830	471,330
599999 - Controllable Assets	14,790	0	0
600400 - Machinery & Equipment		0	0
Capital Outlay	14,790	0	0
25010 - General Operations Total	547,320	530,000	497,500

Gaming Fund

Fund 26 – Departments 26010 – 26020

Contact: Susan Buchanan

Departmental Function

The Office of Community Grant Management interprets, implements, and enforces State law, County rules and regulations as well as all policies governing tip jar and bingo gaming activity with Washington County. The Office has sole authority to approve or deny license requests. Also, compliance of gaming laws and regulations of non-profit clubs and for-profit taverns and restaurants is monitored. Responsibilities include the accurate collection and management of monies deposited to the Gaming Fund for distributions which are then allocated by an appointed seven-member panel to fire and rescue companies and local charities. This office also issues licenses and regulates coin-operated amusement devices throughout the County.

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Charitable Gaming Manager	1	1	1
Senior Office Associate	1	1	1
Total	2	2	2

Summary of Personnel Changes

- ◆ No changes in FY2023.

Gaming Fund Revenues FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
401010 - Gaming Commission - Licenses	26,000	27,000	30,810
401020 - Gaming Commission - Stickers	115,000	115,000	115,000
401030 - Gaming Commission - Fees	2,300,000	1,976,960	1,759,680
401050 - Video Games - Licenses	50,000	50,000	50,000
Gaming Fund Revenues Total	2,491,000	2,168,960	1,955,490

Department 26010 - General Operations
Gaming Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	99,750	100,290	101,910
500005 - Wages - Part Time	19,750	19,080	17,790
500040 - Other Wages	900	900	900
500100 - FICA - Employer	9,200	9,210	9,220
500120 - Health Insurance	17,580	18,550	20,850
500125 - Other Insurance	640	630	650
500130 - Pension	25,890	26,070	27,260
500140 - Workers Compensation	980	960	910
500160 - Other Post-Employment Benefits	720	0	0
500170 - Personal Development	240	240	240
500171 - Employee Recognition	180	180	190
500172 - Team Building	50	50	50
Wages and Benefits	175,880	176,160	179,970
505130 - Small Office Equipment	500	500	500
505140 - Office Supplies	2,500	2,500	2,000
505150 - Other - Miscellaneous	0	0	50
505160 - Personal Mileage	4,000	4,000	4,000
505180 - Printing Expenses	3,500	3,500	3,500
505230 - Travel Expenses	500	500	500
505240 - Entertainment/Business Exp	500	500	500
505906 - Operating Reserves	1,370	2,090	2,090
515000 - Contracted/Purchased Service	750	750	100
535010 - Copy Machine Rental	1,500	1,500	1,500
540020 - Telephone Expenses	0	0	500
Operating Expenses	15,120	15,840	15,240
599999 - Controllable Assets	0	0	600
Capital Outlay	0	0	600
26010 - General Operations Total	191,000	192,000	195,810

Department 26020 - Gaming Distribution
Gaming Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502110 - Gaming - Fire and Rescue	1,150,000	988,480	879,840
502120 - Gaming - Nonprofit	1,150,000	988,480	879,840
Operating Expenses	2,300,000	1,976,960	1,759,680
26020 - Gaming Distribution Total	2,300,000	1,976,960	1,759,680



Hotel Rental Tax Fund

Fund 27 – Departments 27010 - 27030

Contact: Kelcee Mace

Departmental Function

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

Hotel Rental Tax Fund Revenues FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
400540 - Hotel-Motel Tax	2,000,000	1,840,000	1,840,000
Hotel Rental Tax Fund Revenues Total	2,000,000	1,840,000	1,840,000

Department 27010 - General Operations Hotel Rental Tax Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
502000 - Appropriations	640,000	588,240	588,240
Operating Expenses	640,000	588,240	588,240
27010 - General Operations Total	640,000	588,240	588,240

Department 27020 - Convention & Visitor's Bureau (CVB)
Hotel Rental Tax Fund FY2023 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
502000 - Appropriations	1,000,000	920,000	920,000
Operating Expenses	1,000,000	920,000	920,000
27020 - CVB Total	1,000,000	920,000	920,000

Department 27030 - Municipality
Hotel Rental Tax Fund FY2023 Expenses

	2023	2022	2021
	Operating	Operating	Operating
	Budget	Budget	Budget
	Approved	Approved	Approved
502000 - Appropriations	360,000	331,760	331,760
Operating Expenses	360,000	331,760	331,760
27030 - Municipality Total	360,000	331,760	331,760

Land Preservation Fund

Fund 28 – Departments 28010 - 28070

Contact: Chris Boggs

Departmental Function

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

Personnel

Summary of Full Time Positions	FY 2023	FY 2022	FY 2021
Land Preservation Planner	0	0	1
Rural Preservation Administrator	1	1	0
Total	0	0	1

Summary of Personnel Changes

- ◆ In mid-year FY2022 there was a change in title for the staff member in this department.

Land Preservation Fund Revenues
FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
400600 - State Agricultural Transfer Tax	75,000	75,000	75,000
400601 - Contra - Ag Tax Revenue	(30,000)	(30,000)	(30,000)
490045 - Oper Transfer - General Fund	41,380	28,930	30,880
495110 - Operating - State Grants	1,971,870	1,913,400	1,675,800
498640 - Transfer Tax	400,000	400,000	400,000
Land Preservation Fund Revenues Total	2,458,250	2,387,330	2,151,680

Department 28010 - General Operations
Land Preservation Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	24,270	16,570	11,250
500100 - FICA - Employer	1,860	1,260	850
500120 - Health Insurance	8,140	6,400	5,170
500125 - Other Insurance	150	110	70
500130 - Pension	6,310	4,310	3,350
500140 - Workers Compensation	50	30	30
500160 - Other Post-Employment Benefits	360	0	0
500170 - Personal Development	120	120	120
500171 - Employee Recognition	90	100	190
500172 - Team Building	30	30	30
Wages and Benefits	41,380	28,930	21,060
28010 - General Operations Total	41,380	28,930	21,060

**Department 28020 - State Agricultural Transfer Tax
Land Preservation Fund FY2023 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	17,180	16,700	16,340
500100 - FICA - Employer	1,310	1,280	1,250
500120 - Health Insurance	5,770	6,440	6,800
500125 - Other Insurance	110	100	110
500130 - Pension	4,460	4,340	4,400
500140 - Workers Compensation	40	40	40
Wages and Benefits	28,870	28,900	28,940
515010 - Auditing Services	1,130	1,100	1,060
586020 - Development Rights	15,000	15,000	15,000
Operating Expenses	16,130	16,100	16,060
28020 - State Agricultural Transfer Tax Total	45,000	45,000	45,000

**Department 28040 - Installment Purchase Program
Land Preservation Fund FY2023 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
505906 - Operating Reserves	203,020	199,380	195,750
586020 - Development Rights	196,980	200,620	204,250
Operating Expenses	400,000	400,000	400,000
28040 - Installment Purchase Program Total	400,000	400,000	400,000

**Department 28050 - Rural Legacy Program
Land Preservation Fund FY2023 Expenses**

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	25,160	27,780	24,400
500100 - FICA - Employer	1,920	2,130	1,870
500120 - Health Insurance	8,450	10,730	9,820
500125 - Other Insurance	160	170	160
500130 - Pension	6,540	7,220	6,340
500140 - Workers Compensation	50	60	50
Wages and Benefits	42,280	48,090	42,640
510000 - Insurance	7,050	5,610	4,980
515000 - Contracted/Purchased Service	1,420	4,810	4,270
515130 - Consulting Services	14,100	10,000	0
515260 - Legal Services	4,230	4,810	4,270
586020 - Development Rights	1,409,770	1,593,630	1,422,480
Operating Expenses	1,436,570	1,618,860	1,436,000
28050 - Rural Legacy Program Total	1,478,850	1,666,950	1,478,640

Department 28060 - Conservation Res Enhancement Program
Land Preservation Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	8,310	4,100	8,760
500100 - FICA - Employer	640	310	670
500120 - Health Insurance	2,790	1,580	3,650
500125 - Other Insurance	50	30	60
500130 - Pension	2,160	1,070	2,360
500140 - Workers Compensation	20	10	20
Wages and Benefits	13,970	7,100	15,520
510000 - Insurance	2,330	830	660
515000 - Contracted/Purchased Service	470	710	570
515130 - Consulting Services	9,310	3,600	0
515260 - Legal Services	1,400	710	570
586020 - Development Rights	465,540	233,500	189,660
Operating Expenses	479,050	239,350	191,460
28060 - Conservation Res Enhancement Total	493,020	246,450	206,980



HEPMPO Fund

Fund 29 – Department 29010

Contact: Jill Baker

Departmental Function

The Hagerstown/Eastern Panhandle Metropolitan Planning Organization (HEPMPO) is the Federal and State designated regional transportation planning body for the urbanized areas in Berkeley and Jefferson counties in West Virginia; Washington County, Maryland; and a small portion of Franklin County Pennsylvania. The HEPMPPO coordinates the federally mandated transportation planning process in the Hagerstown-Martinsburg Urbanized Area, a designation resulting from the 1990 and 2000 Census. An important part of this planning process is the public's participation in developing short and long-term goals for the regional transportation system. The public is invited to search the website, review the information, and provide HEPMPPO with any feedback regarding transportation issues facing the region today and in the future.

HEPMPO Fund Revenues FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
490000 - Miscellaneous	31,240	31,970	31,490
490045 - Oper Transfer - General Fund	5,700	10,030	9,750
491731 - Oper Transfer - Transit	21,530	18,620	17,950
495100 - Operating - Federal Grants	467,640	484,960	472,700
495110 - Operating - State Grants	58,460	60,620	59,090
HEPMPO Fund Revenues Total	584,570	606,200	590,980

Department 29010 - HEPMPO
HEPMPO Fund FY2023 Expenses

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
500000 - Wages - Full Time	35,450	41,920	39,120
500100 - FICA - Employer	2,720	3,210	3,000
500120 - Health Insurance	12,270	13,020	13,240
500125 - Other Insurance	220	220	230
500130 - Pension	9,120	10,800	10,530
500140 - Workers Compensation	70	90	90
Wages and Benefits	59,850	69,260	66,210
505010 - Advertising	5,000	5,000	3,500
505050 - Dues & Subscriptions	2,500	2,500	2,500
505130 - Small Office Equipment	500	500	500
505140 - Office Supplies	500	600	600
505160 - Personal Mileage	2,500	5,000	5,000
505170 - Postage	200	200	200
505180 - Printing Expenses	200	200	200
505230 - Travel Expenses	2,500	2,500	5,000
510030 - Public & Gen Liability Insurance	2,000	2,000	3,200
515000 - Contracted/Purchased Service	210,000	196,750	225,000
515130 - Consulting Services	272,870	296,940	252,840
515180 - Software	14,200	14,200	15,680
520040 - Seminars/Conventions	1,000	1,000	1,000
535000 - Rentals	100	100	100
535010 - Copy Machine Rental	1,800	1,800	1,800
535055 - Lease Payments	8,400	7,200	7,200
540010 - Wireless Communication	150	150	150
540020 - Telephone Expenses	300	300	300
Operating Expenses	524,720	536,940	524,770
29010 - HEPMPO Total	584,570	606,200	590,980

Contraband Fund

Fund 51 – Department 51010

Contact: Sheriff Douglas Mullendore

Departmental Function

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

Contraband Revenues FY2023

	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
490030 – Sheriff – Contraband Revenue	5,070	5,070	0
Contraband Fund Revenues Total	5,070	5,070	0

Department 51010 - General Operations Contraband Fund FY2023 Expenses

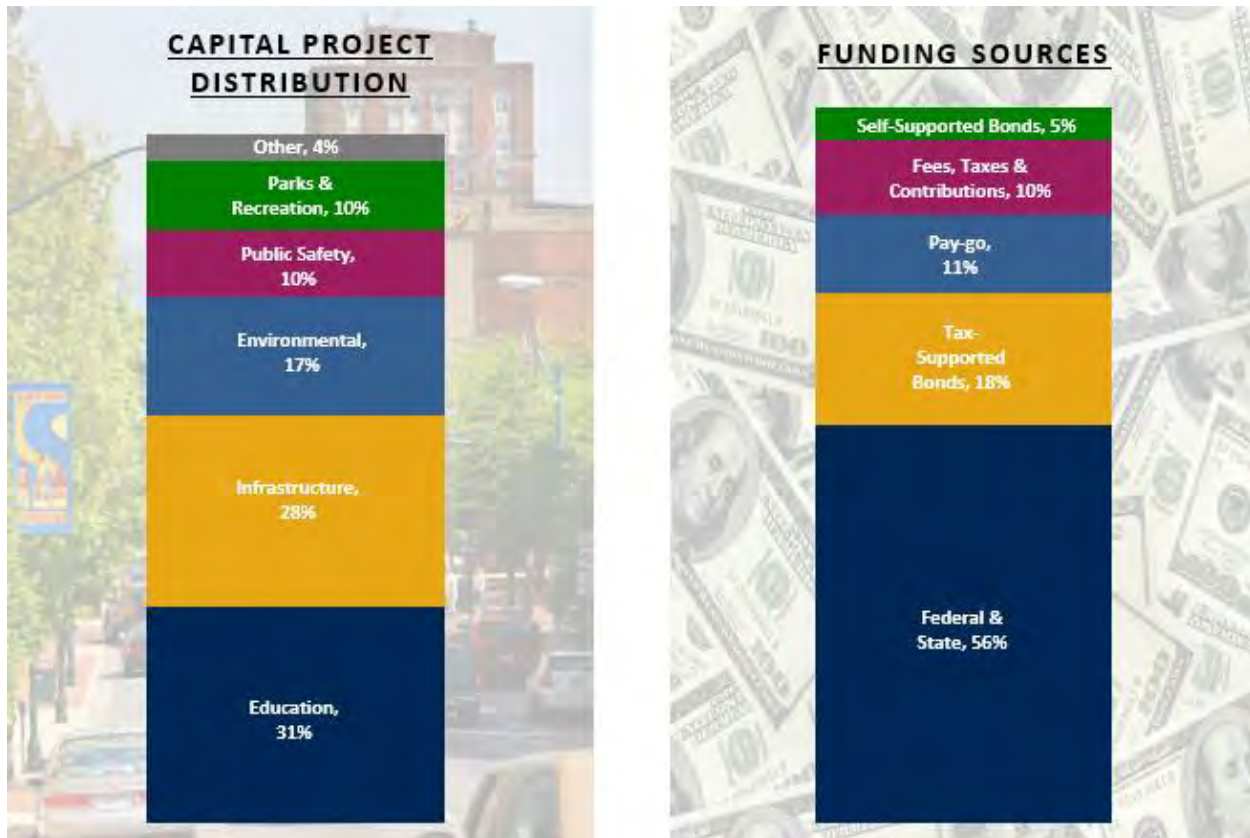
	2023 Operating Budget Approved	2022 Operating Budget Approved	2021 Operating Budget Approved
599999 - Controllable Assets	5,070	5,070	0
Capital Outlay	5,070	5,070	0
51010 - General Operations Total	5,070	5,070	0





Capital Improvement Budget Overview

A graphic illustration of planned capital project distribution and funding sources for fiscal year 2023 is shown below. The fiscal year 2023 Capital Improvement Budget is funded mainly from: tax-supported and self-supported bonds, pay-go funds, Federal and State funds, and developer-based fees.



Operating Impact of Capital Improvement Projects

The operating impact of capital projects are reviewed and considered during the Capital Improvement Plan review process. Estimated new revenues and or operational efficiency savings associated with projects are also taken into consideration. The operating costs of the projects are identified and considered during the ranking evaluation. The operating costs of projects to be completed and in-service during the budget year are identified and justified as part of the operating budget process. Additions or eliminations of personnel, significant start-up costs, as well as operation and maintenance costs of the new facilities are included in the operating budget. These conservative operating cost estimates include personnel, equipment maintenance, building maintenance, and other major costs anticipated at the completion of the project. An important consideration in the County's Capital Improvement Budget is the fiscal impact on the Operating Budget due to the additional debt service cost. Total debt service cost for fiscal 2023 is approximately \$20.3 million.

The ten-year operating budget impact for major projects approved in the fiscal year 2023 Capital Budget are presented on the following pages.

Project Detail of Major Projects – Fiscal Year 2023

Project Name	Project Description	Project Budget	Operating Impact
Capital Maintenance - BOE	Projects vary depending on the conditions, safety, security, and utility requirements. The Comprehensive Maintenance Plan outlines specific projects over the next five years. Projects which qualify for State funding of 79% of construction costs are included here. Projects are targeted to reduce deferred maintenance.	\$14,036,000	\$0
Second Entrance Drive Widening Project	With more traffic using the second entrance, due to the new bridge from Eastern Boulevard, the College is trying to improve pedestrian safety. The project consists of improving the roadway from Yale Drive by creating a traffic circle at the second entrance to the campus located at the top of the ridge west of the Amphitheater. Scholar Drive (west side) will intersect with the circle by relocating it behind Parking Lot 1. The east part of Scholar Drive will be located behind the ARCC. By relocating the road from in front of the ARCC to behind the building it will allow for better access to the building and allow direct access to the athletic fields. Also, the project calls for updated signage across campus that will allow for visitors as well as students to navigate their way on our campus.	5,939,000	0
Capacity Management Project	Capacity Management has been expanded to include the following: Phase I – Construct a new regional pump station to service the Maugansville area. The new pump station will pump the sewage to the Cedar Lawn area where it will be discharged into the County's gravity collection system. Gravity lines will be constructed from the new station to Maugansville and Maugans Meadow's pump stations. Once the new station is on-line the existing Maugansville and Maugans Meadow's pump stations will be taken off-line. Phase II – Construct a new gravity line from the regional station to the Garden Spot pump station. At this time, the Garden Spot pump station will be taken off-line. Phase III – Construct a new gravity line from Garden Spot pump station to Freedom Hills pump station. At this time, the Freedom Hill pump station will be taken off-line.	5,000,000	0

Project Name	Project Description	Project Budget	Operating Impact
Pavement Maintenance and Rehab Program	This project includes the modification of county-wide pavement maintenance program targeting rehabilitation of county highway pavement, as required. Techniques may include but not be limited to road reclamation, bituminous concrete overlay, crack sealing, and surface treatment. Individual projects will be determined on an annual basis consistent with the County's overall Pavement Management Program.	\$4,250,000	\$0
Agriculture Education Center Indoor Multipurpose Building	Approximately a 36,000 - 40,000 square foot multipurpose building capable of hosting various special events, livestock shows, recreational activities. Anticipated to serve as a primary emergency response site, storage and/or shelter facility. Located to the north of the kennel building.	4,050,000	0
Professional Boulevard Extended Phase II	The project involves the extension of Professional Court from a point 200 feet east of the proposed Antietam Creek Bridge (Project 1072) to Yale Drive Extended (Project 1093). The roadway length is approximately 2,700 feet. The project includes construction of a four-lane closed section divided roadway that will connect into the roundabout intersection at Yale Drive.	3,000,000	3,000
Smithsburg WwTP ENR Upgrade	The project will upgrade the facility to address Maryland Department of the Environment (MDE) strategy for Enhanced Nutrient Removal (ENR) and expand capacity to address growth needs of the area.	3,000,000	10,000
Stormwater Retrofits	This project includes the construction of SWM systems based on Best Management Practices such as bio-swales, bio-filters, permeable pavements, ponds, wetlands, etc. along roadways, in parks, and on other county properties to satisfy the National Pollutant Discharge Elimination Systems (NPDES) requirements established by the MDE.	1,900,000	0
Emergency Services Equipment & Vehicle Program	The project is a 10-year capital equipment and vehicle replacement program for the County's Division of Emergency Services. DES needs to have a sustainable plan to replace critical vehicles utilized for emergency response.	1,900,000	0
Halfway Boulevard Bridges W0912	The project involves repairing the eastbound and westbound bridges of Halfway Boulevard over the Norfolk Southern railroad (ADC Map 20, H-8). The project will include cleaning and painting of steel beams, replacement of bearings and expansion joints, concrete repairs to the substructure and superstructure, traffic barrier improvements, and minor paving work.	1,600,000	0

Project Name	Project Description	Project Budget	Operating Impact
MLK Gymnasium Upgrade	Gymnasium upgrades to include new flooring, lighting, and HVAC.	\$1,500,000	\$0
Wright Road	The project involves the relocation of Wright Road between Hopewell Road and the railroad crossing on Wright Road. The project includes construction of a closed section roadway and will include culvert improvements on Wright Road and Hopewell Road. The project length is approximately 2,000 LF.	1,400,000	1,000
Airport Infrastructure Grant	The U.S. Department of Transportation is providing funding to help Maryland airports prepare for future growth and better serve passengers through infrastructure funding. In FY23, the funding will be used for mill and overlay of asphalt pavement areas, drainage improvements, and pavement markings. Proposed work areas include the main terminal apron, Taxiway P apron, pavement within the Taxiway C Safety area at the west apron, and T-hanger taxi lanes. Projects for funds in FY24-FY27 will be identified as the guidelines for eligibility are developed.	1,100,000	0
Burn Building – Public Safety Training Center	This project has cost associated with the purchase and installation of a modular constructed burn building at the new PSTC located off Sharpsburg Pike. Total cost of the building is expected to be \$1 million, with associated site preparation construction of \$500,000.	1,000,000	0
Halfway Boulevard Extended	The project involves the construction of a new four-lane open section roadway, including a large culvert, connecting existing Halfway Boulevard to MD Route 63. Intersection improvements at Halfway Boulevard extended and MD Route 63 include a traffic signal.	1,000,000	2,000
Highway – Vehicle & Equipment Replacement Program	This project will replace vehicles and heavy/specialized equipment for maintenance and construction activity.	907,000	0
P25 UHF Public Safety Radio Communications System Upgrade	P25 UHF Public Safety Radio Communications System Upgrade focuses on the upgrade of the system's core components to enable IP simulcast and P25 Phase 2 compatibility. Payments are stretched over ten (10) years.	875,000	0
Law Enforcement - Vehicle & Equipment Replacement Program	This project is for the replacement of public safety fleet inventory.	872,000	0

Project Name	Project Description	Project Budget	Operating Impact
Crystal Falls Drive W3051	The project is located just outside Smithsburg town limits on Crystal Falls Drive (ADC Map 23, F-4). The project will replace a two-span concrete bridge with a two-cell concrete box culvert and include traffic barrier approach road improvements	\$800,000	\$0
Keedysville Road Bridge W5651	This bridge is located in the 18900 block of Keedysville Road, one half mile west of Keedysville (ADC Map 31, E-7). The project will rehabilitate a stone arch structure. The structure is considered eligible for the National Register of Historic Places. Rehabilitation will include concrete fill, traffic barrier upgrades, scour repair, stone masonry reconstruction, and repointing.	800,000	0
Professional Boulevard Extended Phase III	The project involves the construction of a segment of Professional Boulevard south from the second Yale Drive roundabout continuing southeast towards Phase IV and Robinwood Drive. The roadway length is approximately 900 feet. The project includes construction of a four-lane closed section roadway.	718,000	1,000
Detention Center Systemic Projects	This project allows for major repairs and/or building improvements as needed for the Detention Center.	670,000	\$0
Mt. Aetna Water System Improvements	The project includes general plant and system improvements.	599,000	\$0
WQ Main Replacement	The project will replace aging water mains in various water distribution systems.	566,000	\$0
Gardenhour Road Bridge W2431	This project is located in the 22500 block of Gardenhour Road (ADC Map 12, D-10). The project involves the replacement of an existing one lane, single span bridge with a two-lane concrete bridge with traffic barrier and approach road improvements.	500,000	\$0

Project Name	Project Description	Project Budget	Operating Impact
Multi-Roof Project	The College has several roof replacements projects that include the Amphitheater, Kepler Theater facility, Learning Resource Center (LRC), Central plant, Learning Support Center (LSC), Administration and Student Affairs Building (ASA). Most show signs of age and are beginning to have recurring problems, which HCC's Maintenance Department addresses as necessary. The roofs listed below will be over twenty years old and their life expectancies will expire by the anticipated project year: 1. Kepler Theater (original building) - Build-up asphalt roof, last replaced in 2004, 2. Student Center (original building) - Built-up asphalt roof, last replaced in 2002, 3. Central Plant - modified bituminous membrane roof, last replaced in 2005, 4. Learning Support Center - Membrane roof, last replaced in 2005, 5. Administration and Student Affairs Building (ASA) - Built-up asphalt roof, last replaced in 2004, 6. Center for Business and Entrepreneurial Studies Wet-Lab Addition - TPO roof, last replaced 2008.	\$500,000	\$0
Systemic Improvements - Building	This project includes a variety of upgrades and/or replacements including, but not limited to, air conditioning, weatherproofing, roofing, and other building improvements.	500,000	0
Patrol Services Relocation Renovation	Relocation of Patrol Services to the County's Phoenix Color Building.	500,000	\$0

Capital Improvement Ten Year Detail

Fiscal Year 2023- 2032

	Budget Year		Ten Year Capital Program					
	Total	Prior Appr.	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future
Project Costs								
<u>Airport</u>								
T-Hangar 1, 2, & 3 Replacement	502,000	145,000	28,000	34,000	35,000	35,000	36,000	189,000
Airport Roof Replacement Project	349,627	54,627	45,000	35,000	55,000	25,000	15,000	120,000
Capital Equipment - Airport	3,280,640	819,640	250,000	375,000	363,000	650,000	210,000	613,000
Land Acquisition-Airport	5,820,000	5,430,000	0	390,000	0	0	0	0
Taxiway F Rehabilitation	6,300,000	300,000	0	6,000,000	0	0	0	0
Airport Infrastructure Grant	5,500,000	0	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	0
Proposed Taxiway S	1,180,000	0	0	0	0	0	118,000	1,062,000
Runway 9 MALSR	1,580,000	0	0	0	0	0	0	1,580,000
Runway 2/20 Rehabilitation	3,872,000	0	0	0	372,000	0	3,500,000	0
Runway 9/27 Lighting and Signage Replacement	829,000	0	0	0	79,000	750,000	0	0
Snow Removal Equipment Storage Building Expansion	3,514,000	0	0	0	0	0	0	3,514,000
Taxiway A Rehabilitation	3,875,000	0	0	375,000	0	3,500,000	0	0
Taxiway G Rehabilitation	1,920,000	0	0	0	0	0	0	1,920,000
Taxiway H Rehabilitation	300,000	0	0	0	0	0	0	300,000
Taxiway T Construction	159,000	0	0	0	0	0	0	159,000
Airport Total	38,981,267	6,749,267	1,423,000	8,309,000	2,004,000	6,060,000	4,979,000	9,457,000
<u>Bridges</u>								
Bridge Inspection and Inventory	503,533	146,533	0	138,000	0	24,000	0	195,000
Crystal Falls Drive W3051	2,498,500	1,698,500	800,000	0	0	0	0	0
Keedysville Road Bridge W5651	2,564,600	1,764,600	800,000	0	0	0	0	0
Mousetown Road Culvert 06/02	526,300	376,300	150,000	0	0	0	0	0
Cleaning & Painting of Steel Bridges	358,000	108,000	0	100,000	0	0	0	150,000
Halfway Boulevard Bridges W0912	4,489,000	2,889,000	1,600,000	0	0	0	0	0
Country Store Lane Culvert 16/06	335,000	0	35,000	300,000	0	0	0	0
Gardenhour Road Bridge W2431	1,945,000	0	500,000	25,000	0	1,420,000	0	0
Greenspring Furnace Road Culvert 15/15	406,000	0	40,000	179,000	187,000	0	0	0
Kretsinger Road Culvert 14/01	316,000	0	137,000	179,000	0	0	0	0
Appletown Road Bridge W2184	474,000	0	0	0	0	0	0	474,000
Ashton Road Culvert 04/06	399,000	0	0	0	0	0	0	399,000
Bowie Road Culvert	305,000	0	0	0	0	0	0	305,000
Burnside Bridge Road Culvert 01/03	329,000	0	0	0	114,000	215,000	0	0
Draper Road Culvert 04/07	428,000	0	0	0	0	0	0	428,000
Draper Road Culvert 04/08	379,000	0	0	0	0	0	0	379,000
Greenbrier Road Culvert 16/14	268,000	0	0	0	0	0	0	268,000
Gruber Road Bridge 04/10	288,000	0	0	0	0	0	0	288,000
Harpers Ferry Road Culvert 11/02	541,000	0	0	0	0	82,000	459,000	0
Henline Road Culvert 05/05	465,000	0	0	0	0	0	32,000	433,000
Hoffman's Inn Road Culvert 05/06	313,000	0	0	0	0	0	0	313,000
Lanes Road Culvert 15/12	317,000	0	0	32,000	285,000	0	0	0
Long Hollow Road Culvert 05/07	316,000	0	0	0	0	66,000	250,000	0
Mercersburg Road Culvert 04/16	384,000	0	0	0	0	0	0	384,000
Mooreville Road Culvert 15/21	355,000	0	0	0	0	0	0	355,000
Poplar Grove Road Bridge W2432	1,581,000	0	0	0	0	0	0	1,581,000
Remsburg Road Culvert	287,000	0	0	0	119,000	168,000	0	0
Rinehart Road Culvert 14/03	332,000	0	0	332,000	0	0	0	0
Stone Masonry Bridge Repairs	270,000	0	0	0	0	0	0	270,000
Taylors Landing Road Bridge W7101	545,000	0	0	0	0	0	0	545,000
Willow Road Culvert 05/10	323,000	0	0	0	0	0	0	323,000
Yarrowsburg Road Bridge W6191	2,102,000	0	0	0	0	0	0	2,102,000
Bridges Total	24,942,933	6,982,933	4,062,000	1,285,000	705,000	1,975,000	741,000	9,192,000

	Budget Year				Ten Year Capital Program			
	Total	Prior Appr.	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future
Project Costs								
Drainage								
Stream Restoration at Various Locations	1,906,782	1,056,782	0	250,000	0	0	250,000	350,000
Stormwater Retrofits	14,703,027	4,553,027	1,900,000	1,000,000	900,000	900,000	900,000	4,550,000
Drainage Improvements at Various Locations	775,000	225,000	75,000	50,000	50,000	50,000	50,000	275,000
Broadfording Church Road Culvert	231,000	0	0	57,000	174,000	0	0	0
Draper Road Drainage Improvements	509,000	0	0	0	0	0	259,000	250,000
Harpers Ferry Road Drainage, 3600 Block	376,000	0	0	75,000	301,000	0	0	0
Shank Road Drainage	153,000	0	0	0	153,000	0	0	0
Trego Mountain Road Drainage	315,000	0	0	0	0	0	0	315,000
University Road Culvert	203,000	0	0	0	0	203,000	0	0
Drainage Total	19,171,809	5,834,809	1,975,000	1,432,000	1,578,000	1,153,000	1,459,000	5,740,000
Education								
Board of Education								
Capital Maintenance - BOE	162,673,224	15,653,224	14,036,000	13,776,000	13,916,000	15,008,000	13,888,000	76,396,000
Replacement Elementary School	36,320,000	0	0	0	1,500,000	16,000,000	16,020,000	2,800,000
Board of Education Total	198,993,224	15,653,224	14,036,000	13,776,000	15,416,000	31,008,000	29,908,000	79,196,000
Hagerstown Community College								
Second Entrance Drive Widening Project	6,979,000	0	5,939,000	1,040,000	0	0	0	0
ARCC Renovation	12,210,000	0	0	0	0	0	0	12,210,000
ATC Renovation	7,114,000	0	0	0	894,000	5,015,000	600,000	605,000
Campus Road & Parking Lot Overlays	1,000,000	0	0	0	0	0	0	1,000,000
Multi-Roof Project	1,500,000	0	500,000	0	500,000	0	500,000	0
Hagerstown Community College Total	28,803,000	0	6,439,000	1,040,000	1,394,000	5,015,000	1,100,000	13,815,000
Public Libraries								
Systemic Projects - Library	166,492	66,492	10,000	10,000	10,000	10,000	10,000	50,000
Williamsport Library Replacement	50,000	0	50,000	0	0	0	0	0
Public Libraries Total	216,492	66,492	60,000	10,000	10,000	10,000	10,000	50,000
Education Total	228,012,716	15,719,716	20,535,000	14,826,000	16,820,000	36,033,000	31,018,000	93,061,000
General Government								
Cost of Bond Issuance	853,615	53,615	80,000	80,000	80,000	80,000	80,000	400,000
Systemic Improvements - Building	6,097,822	1,183,822	500,000	425,000	750,000	750,000	750,000	1,739,000
Facilities Roof Repairs	2,175,000	1,450,000	50,000	100,000	50,000	50,000	100,000	375,000
Equipment and Vehicle Wash Facility	325,000	0	75,000	250,000	0	0	0	0
Information Systems Replacement Program	1,186,318	186,318	100,000	100,000	100,000	100,000	100,000	500,000
Financial System Management & Upgrades	260,029	94,029	31,000	15,000	15,000	15,000	15,000	75,000
County Wireless Infrastructure	69,122	12,122	17,000	20,000	20,000	0	0	0
General - Equipment and Vehicle Replacement Program	1,866,765	766,765	200,000	100,000	100,000	100,000	100,000	500,000
Courthouse Courtroom 1 Renovation	1,150,000	0	0	0	0	0	0	1,150,000
General Government Total	13,983,671	3,746,671	1,053,000	1,090,000	1,115,000	1,095,000	1,145,000	4,739,000
Parks and Recreation								
Black Rock Capital Equipment Program	359,618	29,618	25,000	25,000	100,000	25,000	25,000	130,000
Agriculture Education Center Indoor Multipurpose Building	4,750,000	0	4,050,000	450,000	250,000	0	0	0
Hardcourt Playing Surfaces	342,890	105,890	126,000	0	15,000	15,000	6,000	75,000
Ag Center Land Development	198,000	98,000	100,000	0	0	0	0	0
Park Land Acquisition - RECD33	593,800	193,800	400,000	0	0	0	0	0
Park Equipment/Surfacing	1,969,674	934,674	160,000	0	175,000	0	0	700,000
Replacement, Various Locations								
Parking Lot Repair/Overlay, Various Locations	475,896	75,896	0	0	50,000	50,000	50,000	250,000

	Budget Year				Ten Year Capital Program			
	Total	Prior Appr.	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future
Project Costs								
Antietam Creek Water Trail	362,000	192,000	50,000	50,000	15,000	55,000	0	0
County Parks - Bathroom/Drinking Fountain Upgrades	435,000	185,000	50,000	0	50,000	0	50,000	100,000
MLK Gymnasium Upgrade	1,700,000	200,000	1,500,000	0	0	0	0	0
Roof Replacements Various Locations	362,500	187,500	25,000	0	25,000	0	0	125,000
Field Improvements at Marty Snook and Regional Parks	125,000	0	125,000	0	0	0	0	0
Ag Center Show Area Floor	50,000	0	0	50,000	0	0	0	0
Black Rock Bunker Rehabilitation	250,000	0	0	0	0	250,000	0	0
Conococheague Creek Water Trail	310,000	0	0	0	0	10,000	180,000	120,000
Doubs Woods Disc Golf	50,000	0	0	0	0	0	0	50,000
Kemps Mill Park Trails	100,000	0	0	100,000	0	0	0	0
Marty Snook Park Fitness Trail	300,000	0	0	0	0	300,000	0	0
Marty Snook Park Pool Accessible Entrance	150,000	0	0	0	0	150,000	0	0
Mt. Briar Wetland Preserve Trails and Conservation Area	100,000	0	0	100,000	0	0	0	0
North Central County Park	2,000,000	0	0	0	100,000	100,000	300,000	1,500,000
Park Entrances and Security Upgrades	200,000	0	0	0	0	100,000	100,000	0
Pen Mar-Fort Ritchie-Cascade Trail Connection	290,000	0	0	50,000	120,000	0	0	120,000
Recreational Field Bleachers	100,000	0	0	100,000	0	0	0	0
Regional Park Dog Park	75,000	0	0	75,000	0	0	0	0
Parks and Recreation Total	15,649,378	2,202,378	6,611,000	1,000,000	900,000	1,055,000	711,000	3,170,000
Public Safety								
Detention Center - Systemic Projects	3,654,361	264,361	670,000	190,000	350,000	350,000	450,000	1,380,000
Burn Building - PSTC Training Center	1,500,000	500,000	1,000,000	0	0	0	0	0
Patrol Services Relocation Renovation	4,500,000	0	500,000	2,000,000	2,000,000	0	0	0
Communication Tower(s) Various	576,806	266,806	0	90,000	0	110,000	0	110,000
P25 UHF Public Safety Radio	10,200,000	8,200,000	875,000	1,125,000	0	0	0	0
Communications System Upgrade								
Portable Radio Replacement Program - Sheriff	1,410,062	218,062	112,000	114,000	116,000	118,000	120,000	612,000
Portable Radio Replacement Program - Emergency Services	4,235,000	2,139,000	296,000	200,000	200,000	200,000	200,000	1,000,000
Law Enforcement - Vehicle & Equipment Replacement Program	11,643,027	1,069,027	872,000	955,000	984,000	1,014,000	1,044,000	5,705,000
Emergency Services Equipment & Vehicle Program	9,056,590	5,406,590	1,900,000	150,000	200,000	200,000	200,000	1,000,000
Canteen/Rehab Unit Replacement	450,000	45,000	45,000	45,000	45,000	45,000	45,000	180,000
Incident Safety Officer Vehicle Replacement Program	160,000	0	16,000	16,000	16,000	16,000	16,000	80,000
Police Indoor Firing Range	3,500,000	0	0	0	0	500,000	500,000	2,500,000
PSTC Apparatus Operator / Defensive Driving Track	250,000	0	0	0	0	0	0	250,000
PSTC Tactical Village / Simulation Training Area	4,900,000	0	0	0	0	0	0	4,900,000
911 Center Building Expansion	1,800,000	0	0	0	528,000	1,272,000	0	0
Public Safety Total	57,835,846	18,108,846	6,286,000	4,885,000	4,439,000	3,825,000	2,575,000	17,717,000
Railroad Crossings								
Railroad Crossing Improvements	1,686,450	936,450	0	0	0	0	200,000	550,000
Railroad Crossings Total	1,686,450	936,450	0	0	0	0	200,000	550,000

	Budget Year				Ten Year Capital Program			
	Total	Prior Appr.	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future
Project Costs								
Road Improvement								
Intersection & Signal Improvements	854,384	328,384	200,000	0	250,000	0	0	76,000
Transportation ADA	862,829	327,829	50,000	50,000	50,000	50,000	50,000	285,000
Pavement Maintenance and Rehab Program	60,921,474	10,721,474	4,250,000	4,450,000	4,500,000	5,000,000	5,000,000	27,000,000
Longmeadow Road	2,105,000	0	0	0	0	310,000	432,000	1,363,000
Eastern Boulevard Extended	7,603,000	0	0	0	0	359,000	1,970,000	5,274,000
Eastern Boulevard Widening Phase II	5,772,300	2,691,300	0	385,000	1,274,000	1,422,000	0	0
Professional Boulevard Extended Phase II	7,859,200	4,859,200	3,000,000	0	0	0	0	0
Professional Boulevard Extended Phase III	1,853,000	1,135,000	718,000	0	0	0	0	0
Valley Mall Area Road Improvements Phase II	586,000	0	0	0	361,000	225,000	0	0
Showalter Road Extended East	1,010,000	510,000	0	0	0	0	0	500,000
Halfway Boulevard Extended	6,854,000	5,473,000	1,000,000	381,000	0	0	0	0
Wright Road	3,000,000	1,273,000	1,400,000	200,000	127,000	0	0	0
Robinwood Drive Sidewalk Extension	750,000	0	0	0	0	0	250,000	500,000
Burnside Bridge Road Spot Improvements	544,000	0	0	0	0	0	544,000	0
E. Oak Ridge Drive/South Pointe Signal	461,000	0	0	0	0	350,000	111,000	0
Marsh Pike from MD60 to Longmeadow	1,497,000	0	0	0	0	0	0	1,497,000
Mt Aetna Road Spot Improvements	2,422,000	0	0	0	0	0	0	2,422,000
Rockdale Road and Independence Road Spot Improvements	1,025,000	0	0	0	0	0	0	1,025,000
Sandstone Drive Spot Improvements	500,000	0	0	0	0	0	0	500,000
Highway - Vehicle & Equipment Replacement Program	13,302,187	1,770,187	907,000	1,125,000	1,150,000	1,150,000	1,200,000	6,000,000
Highway Maintenance Shop - Western Section	374,000	0	374,000	0	0	0	0	0
Highway Western Section - Fuel Tank Replacement	847,000	666,000	181,000	0	0	0	0	0
Road Improvement Total	121,003,374	29,755,374	12,080,000	6,591,000	7,712,000	8,866,000	9,557,000	46,442,000
Solid Waste								
Contingency - Solid Waste	587,000	83,000	30,000	30,000	35,000	35,000	60,000	314,000
40 West Storage Building Replacement	350,000	0	350,000	0	0	0	0	0
40 West Fuel System Upgrades	75,000	0	75,000	0	0	0	0	0
SW Equipment & Vehicle Replacement	520,417	169,417	33,000	34,000	34,000	35,000	35,000	180,000
40 West Landfill - Cell 5 Construction	4,083,000	0	0	440,000	3,472,000	171,000	0	0
Mechanics Crane Truck Replacement	150,000	0	0	150,000	0	0	0	0
Solid Waste Total	5,765,417	252,417	488,000	654,000	3,541,000	241,000	95,000	494,000
Transit								
Vehicle Preventive Maintenance	3,120,307	495,307	0	0	0	375,000	375,000	1,875,000
Fixed Route Bus Replacement Program	4,823,644	3,923,644	0	0	0	0	900,000	0
ADA Bus Replacement	509,508	89,508	0	0	0	105,000	0	315,000
Transportation Development Plan	100,000	0	0	0	0	0	100,000	0
Transit Total	8,553,459	4,508,459	0	0	0	480,000	1,375,000	2,190,000

	Budget Year				Ten Year Capital Program			
	Total	Prior Appr.	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future
Project Costs								
<u>Water Quality</u>								
<u>Utility Administration</u>								
Contingency - Utility Admin	139,177	44,177	0	0	0	0	0	95,000
General Building Improvements	964,000	30,000	40,000	300,000	594,000	0	0	0
Lab Equipment Replacement	404,117	160,117	25,000	23,000	23,000	24,000	24,000	125,000
WQ Equip/Vehicle Replacement Program	1,223,580	333,580	80,000	80,000	85,000	85,000	90,000	470,000
Utility Administration Total	2,730,874	567,874	145,000	403,000	702,000	109,000	114,000	690,000
<u>Wastewater Utility</u>								
Contingency - Sewer	176,939	26,939	0	0	0	0	0	150,000
Replace Grinder Pumps	1,238,710	143,710	125,000	125,000	125,000	125,000	125,000	470,000
Pump Station Upgrades - Various Stations	5,443,447	1,955,447	153,000	0	200,000	885,000	0	2,250,000
Collection System Rehabilitation Project	3,228,398	158,398	0	0	670,000	0	900,000	1,500,000
Capacity Management Project	16,202,160	11,202,160	5,000,000	0	0	0	0	0
Sandy Hook Collection System Upgrades	175,000	100,000	25,000	25,000	25,000	0	0	0
Smithsburg WWTP ENR Upgrade	26,875,557	8,375,557	3,000,000	0	0	0	0	15,500,000
General WwTP Improvements	1,350,000	0	250,000	250,000	300,000	250,000	300,000	0
Heavy Sewer EQP and VEH Replacement	1,270,354	281,354	94,000	200,000	200,000	200,000	105,000	190,000
Potomac Edison Pump Station & Force Main	1,700,000	0	0	0	0	0	0	1,700,000
Wastewater Utility Total	57,660,565	22,243,565	8,647,000	600,000	1,520,000	1,460,000	1,430,000	21,760,000
<u>Water Utility</u>								
Sharpsburg Water Meter Cradle Replacement	1,000,000	625,000	375,000	0	0	0	0	0
Water Meter Replacement	290,339	140,339	15,000	15,000	15,000	15,000	15,000	75,000
Mt Aetna Water System Improvements	729,000	130,000	599,000	0	0	0	0	0
Sharpsburg Well	330,000	30,000	300,000	0	0	0	0	0
WQ Main Replacement	2,366,000	0	566,000	100,000	100,000	0	0	1,600,000
Sharpsburg Water Treatment Plant	655,343	65,343	0	0	0	590,000	0	0
General WTP Improvements	1,391,000	69,000	242,000	290,000	0	0	290,000	500,000
Highfield/Sharpsburg Water Storage Tank	336,000	0	0	0	0	0	0	336,000
Water Utility Total	7,097,682	1,059,682	2,097,000	405,000	115,000	605,000	305,000	2,511,000
Water Quality Total	67,489,121	23,871,121	10,889,000	1,408,000	2,337,000	2,174,000	1,849,000	24,961,000
TOTAL	603,075,441	118,668,441	65,402,000	41,480,000	41,151,000	62,957,000	55,704,000	217,713,000

	Budget Year			Ten Year Capital Program				
	Total	Prior Appr.	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Future
Funding Sources								
General Fund	89,592,998	32,964,998	4,928,000	5,300,000	5,300,000	5,550,000	5,550,000	30,000,000
Highway Fund	5,876,000	876,000	500,000	500,000	500,000	500,000	500,000	2,500,000
Cascade Fund	13,000	13,000	0	0	0	0	0	0
Solid Waste Fund	1,298,417	218,417	138,000	214,000	69,000	70,000	95,000	494,000
Utility Admin Fund	1,763,900	534,900	105,000	103,000	108,000	109,000	114,000	690,000
Water Fund	431,339	281,339	15,000	15,000	15,000	15,000	15,000	75,000
Sewer Fund	4,630,540	2,321,540	244,000	350,000	350,000	325,000	230,000	810,000
Airport Fund	1,738,892	401,892	185,000	419,000	140,000	110,000	101,000	382,000
Tax-Supported Bond	139,115,424	19,115,424	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	60,000,000
Self-Supported Bond	50,081,198	16,143,198	3,100,000	1,355,000	5,011,000	1,896,000	1,175,000	21,401,000
State Loan	3,972,170	3,972,170	0	0	0	0	0	0
Transfer Tax	23,008,072	3,008,072	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Excise Tax - Schools	4,235,000	385,000	385,000	385,000	385,000	385,000	385,000	1,925,000
Excise Tax - Roads	1,530,320	270,320	126,000	126,000	126,000	126,000	126,000	630,000
Excise Tax - Other	319,000	29,000	29,000	29,000	29,000	29,000	29,000	145,000
Excise Tax - Library	100,000	0	10,000	10,000	10,000	10,000	10,000	50,000
Excise Tax - Non-Residential	550,000	50,000	50,000	50,000	50,000	50,000	50,000	250,000
APFO Fees - Roads	300,000	300,000	0	0	0	0	0	0
Capital Reserve - General	1,612,303	490,303	1,122,000	0	0	0	0	0
Capital Reserve - Transfer Tax	1,500,000	1,500,000	0	0	0	0	0	0
Capital Reserve - Excise Tax - Schools	500,000	500,000	0	0	0	0	0	0
Capital Reserve - Excise Tax - Non-Residential	335,000	335,000	0	0	0	0	0	0
Federal Grant	77,093,857	22,187,857	19,415,000	7,664,000	1,682,000	6,659,000	5,725,000	13,761,000
State Grant	167,850,829	12,562,829	16,954,000	10,651,000	11,777,000	26,701,000	21,993,000	67,212,000
Contributions	25,627,182	207,182	4,096,000	309,000	1,599,000	6,422,000	5,606,000	7,388,000
TOTAL	603,075,441	118,668,441	65,402,000	41,480,000	41,151,000	62,957,000	55,704,000	217,713,000



Frequently Asked Questions

Q: Why does the County require cash reserves?

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

Q: What are the County's tax rates?

A:

Major Tax Rates					
Type	Rate	Basis	Date of Last Tax Rate Change	If rates were increased by:	It would generate additional revenue of:
Real Estate	\$0.928	\$100 assessed value	2023	\$0.01	\$1,368,350
Income Tax	2.95%	Taxable Income	2023	\$0.01	\$332,729
Recordation Tax	\$3.80	\$500 value	N/A	N/A	N/A

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

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

Q: How much tax dollars are spent on education?

A: General Fund monies of \$127.8 million are used to support various activities related to educational funding. These include operating funds and debt service costs. In addition to operational funding, the County also provides funding for the Capital Improvement Plan of those various organizations. In fiscal year 2023 the Capital Improvement budget reflects \$5.1 million in additional local County funds for educational related projects. Total educational funding is \$132.9 million.

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

A: The Constant Yield Tax Rate is the rate the County could set if it wanted to collect the same amount in property tax revenue as it had the previous year, after changes in property values are considered. State law requires the County to calculate and publicize the Constant Yield Rate if it is less than the actual current rate, to make clear the amount of a budget increase that is attributable to rising property values. In years when the assessed values of properties go up, the Constant Yield Rate is lower than the rate the Commissioners set. The current property tax rate is \$.928, and the Constant Yield Rate is \$.9295. That rate is 1.5 thousandths of a cent higher than the current rate.

Q: Why does the County issue debt?

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



Contact Information

For additional information, please contact:

County Commissioners	
Jeffrey A. Cline	240-313-2208
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Wayne K. Keefer	240-313-2209
Randall E. Wagner	240-313-2207
County Administrator	
John Martirano	240-313-2200
Chief Financial Officer	
Kelcee Mace, Interim	240-313-2300

Additional documentation can be located:

Budget Documents	
2023 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.

Balanced Budget:

A budget in which all expenditures are equaled by all revenues. By State Law, the County's budget must be balanced.

Bond:

A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date), together with periodic interest at a specific rate.

Glossary of Terms

Bond Rating:

An evaluation by investor advisory services indicating the probability of timely repayment of principal and interest on bonded indebtedness. These ratings significantly influence the interest rate that a borrowing government must pay on its bond issues. Washington County bonds are rated by three major advisory services: Moody's Investors Service, Standard and Poor's Corporation, and Fitch Investor Service.

Budget:

A complete plan of financial operations for a given period embodying an estimate of proposed expenditures and the proposed means of financing them. It is a means of allocating scarce resources.

Capital Budget:

The current fiscal year proposed budget for capital expenditures and the means of financing them.

Capital Improvement Plan (CIP):

A 10-year plan for the provision of the County's long-term facility and infrastructure needs (buildings, roads, parks, and other elements). The plan, which is updated annually, schedules by fiscal year the proposed capital construction phases and related expenditure and financing needs expected to occur during the 10-year period. It is integral to the County's financial plan and is the basis for bond issuance. The funding of projects in the five years beyond the Capital Budget Year is not appropriated and therefore is subject to change with each new budget year.

Capital Improvement Program:

A comprehensive program that provides a means for coordinating all departmental and agency project requests into one document. The program is used to forecast the future needs and priorities of the community and plans for the appropriate funding required. Multiple departments are involved in the program to assure all areas of interest and concern are reviewed.

Capital Outlay:

An appropriation and expenditure category for government assets with a value of \$10,000 or more and a useful life of five or more years.

Glossary of Terms

Capital Project:

Governmental effort involving expenditures and funding for the creation, expansion, renovation, or replacement of permanent facilities and other public assets having relatively long life. Expenditures within capital projects may include costs of planning, design, and construction management; land; site improvements; utilities; construction; and initial furnishings and equipment required to make a facility operational.

Cash Basis of Accounting:

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Constant Yield Tax Rate:

A rate which, when applied to the coming year's assessable base, exclusive of the estimated assessed value of property appearing on the tax rolls for the first time (new construction), will produce tax revenue equal to that produced in the current tax year. State law prohibits local taxing authorities from levying a tax rate in excess of the Constant Yield Tax Rate unless they advertise and hold public hearings on their intent to levy a higher rate.

Debt Service:

The annual requirement to finance the County's outstanding indebtedness. It includes both the periodic payment of interest and the redemption of principal.

Depreciation:

The expiration of the useful life of a fixed asset over a determined period of time attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. Also, the portion of the cost of a fixed asset charged as an expense during a particular period.

Encumbrances:

Obligations in the form of purchase orders, contracts, or other commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise extinguished.

Enterprise Fund:

A fund used to record the fiscal transactions of government activities financed and operated in a manner similar to private enterprise, with the intent that the costs of providing goods and services, including financing, are wholly recovered through charges to consumers or users.

Glossary of Terms

Expenditure:

A decrease in the net financial resources of the County generally due to the purchase of goods and services, the payment of salaries and benefits, and the payment of debt service.

Fiscal Policy:

The County Government's policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides for an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year:

The 12-month period to which the annual operating and capital budgets and their appropriations apply. The Washington County fiscal year starts on July 1 and ends on June 30.

Fixed Assets:

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Fringe Benefits:

Personnel cost (Social Security Taxes, life/disability insurance premiums, medical/dental insurance premiums, workers compensation, etc.) supplemental to employees' salary and wages which are paid wholly or in part by the County.

Fund:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance:

The difference between assets and liabilities reported in a governmental fund. The balance in this account is the cumulative result of actual revenues exceeding expenditures over time.

Full-Time Equivalent:

A method to measure or estimate the number of full-time employees. Employees working less than 2,080 hours a year are counted as .5.

GAAP:

Generally Accepted Accounting Principle. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Glossary of Terms

<u>General Fund:</u>	The principal operating fund for the County Government. It is used to account for all financial resources except those required to be accounted for in another fund.
<u>General Obligation Bonds:</u>	Bonds that are secured by the full faith and credit of the issuing body and generally are considered to be payable from taxes and other general revenues.
<u>Governmental Funds:</u>	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, debt service fund, capital projects fund, and permanent funds.
<u>Grant:</u>	A payment from one level of government to another or from a private organization to a government. Grants are made for specified purposes and must be spent only for that purpose.
<u>Homestead Tax Credit:</u>	A State property tax credit program that limits the increase in residential taxable assessments each year to a fixed percentage. Each County is required to limit taxable assessment increases to 10% or less.
<u>Infrastructure:</u>	Road, bridges, curbs and gutters, buildings, streets, sidewalks, drainage systems, and lighting systems installed for the common good.
<u>Interfund Transfer:</u>	A transfer of resources from one fund to another as required by law or appropriation.
<u>Investments:</u>	Securities and real estate held for income in the form of interest, dividends, rentals, or lease payments.
<u>Mandated Program:</u>	A program required by State or Federal statutes.
<u>Major Fund:</u>	Governmental fund or enterprise fund reported as a separated column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.
<u>Modified Accrual:</u>	The basis of accounting under which revenues are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recorded at the time liabilities are incurred.

Glossary of Terms

Operating Budget:

The annual budget that supports day-to-day operations of the County agencies for a single fiscal year. It includes all services and programs planned, their expenditure requirements and revenue estimates to support the stated level of activity.

Operating Expense:

Those costs, other than expenditures for wages and benefits and capital outlay, that are necessary to support the operation of the department, such as charges for contractual services, telephones, printing, and office supplies.

Pay-As-You-Go Basis:

A term used to describe a financial policy by which capital projects are financed from current revenue in the operating budget rather than through borrowing.

Positions:

Identified jobs into which persons may be hired either on a full-time or part-time basis.

Public Hearings:

Opportunities for citizens and constituent groups to voice opinions and concerns to public officials. Public hearings are advertised in the local papers. Speakers register to testify. If it is not possible to testify in person at the hearings, written testimony is acceptable and encouraged.

Reserve:

An account used either to set aside budgeted resources that are not required for expenditure in the current budget year or to earmark resources for a specific future purpose.

Resources:

Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue:

All funds the County receives, including tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Tax Rate:

The amount of tax levied for each one hundred dollars of assessed value.

Tipping Fee:

A fee charged for each ton of solid waste disposed of, or “tipped” at the Solid Waste Transfer Station or Landfill. Each year the County Administrator recommends, and the County Commissioners approves, a tipping fee based on the full cost accounting analysis and market conditions.



Acronyms

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

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

Acronyms

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
HVAC	Heating, Ventilation, and Air Conditioning Systems
IT	Information Technology
MaCo	Maryland Association of Counties
MCE	Maryland Cooperative Extension
MDA	Maryland Department of Agriculture
MDE	Maryland Department of the Environment
MOE	Maintenance of Effort
NIMS	National Incident Management System
PAYGO	“Pay As You Go” Financing
STEM	Science, Technology, Engineering and Math

Acronyms

WCHD Washington County Health Department

WCPS Washington County Public Schools