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BOARD OF COUNTY COMMISSIONERS

March 25, 2025

OPEN SESSION AGENDA

- 8:00 AM INVOCATION AND PLEDGE OF ALLEGIANCE
CALL TO ORDER, *President John F. Barr*
- 8:00 A.M. CITIZEN PARTICIPATION - (*Citizens' participation is scheduled for a minimum of 30 minutes and each citizens' comment will be limited to 3 minutes. This time limit will be strictly enforced by the President. In the event a speaker begins his or her comments prior to the end of the thirty (30) minute citizen participation period, he or she will be permitted to their fully allotted three (3) minutes. To participate in this segment of the meeting, citizens are required to sign up with their name and address by 8:00 a.m. Citizens will be called to speak in the order in which they signed up. There shall be no donating or pooling of time to allow any one person to speak longer than 3 minutes. This portion of the meeting will not be broadcast.*)
- 8:30 AM RECESS
- 9:00 AM INVOCATION AND PLEDGE OF ALLEGIANCE
CALL TO ORDER, *President John F. Barr*
APPROVAL OF MINUTES: *March 4, 2025*
- 9:05 AM COMMISSIONERS' REPORTS AND COMMENTS
- 9:20 AM 1. PROCLAMATION FOR AMERICAN RED CROSS MONTH
Board of County Commissioners to Deborah Fleming, Executive Director, Greater Shenandoah Valley Chapter of the American Red Cross
- 9:25 AM 2. FY2026 GENERAL FUND BUDGET - PROPOSED – DRAFT 2
Kelcee Mace, Chief Financial Officer; Kim Edlund, Director, Budget and Finance
- 9:35 AM 3. FY26 WATER QUALITY BUDGET
Mark Bradshaw, Director, Environmental Management; Kelcee Mace, Chief Financial Officer
- 9:45 AM 4. FY26 HIGHWAY BUDGET
Andrew Eshleman, Director, Public Works; Zane Rowe, Deputy Director, Highways

- 9:55 AM 5. EXPLORATION OF DUPLICATION OF SERVICES
Dr. April Zentmeyer, President, Washington County Board of Education; Michael Guessford, Vice President, Washington County Board of Education; Dr. David Sovine, Superintendent, Washington County Public Schools; Jeff Proulx, Chief Operating Officer, Washington County Public Schools
- 11:00 AM 6. NO-BID TAX SALE PARCELS – OUTSTANDING TAX CHARGE WAIVER
Paul Fulk, Neighborhood Services Manager, City of Hagerstown; Amanda Gregg, Finance Specialist, City of Hagerstown
- 11:10 AM 7. INTERGOVERNMENTAL COOPERATIVE PURCHASE (INTG-25-0181)
EMERGENCY OPERATIONS PLAN FOR EMERGENCY MANAGEMENT AND COMMUNICATIONS
Brandi Kenter, Director, Purchasing; Alan Matheny, Director, Emergency Management and Communications
8. SOLE SOURCE PROCUREMENT (PUR-1673) – MAINTENANCE AGREEMENT FOR LIFEPAK MONITORS/DEFIBRILLATOR DEVICES, AUTOMATED EXTERNAL DEFIBRILLATOR (AED), AND LUCAS CPR DEVICES – YEAR TWO INCREASE
Brandi Kentner, Director, Purchasing; David Chisholm, Deputy Director, Emergency Services
9. SOLE SOURCE PROCUREMENT (PUR-1675) – MAINTENANCE AGREEMENT FOR STRYKER POWERLOAD STRETCHERS – YEAR TWO INCREASE
Brandi Kentner, Director, Purchasing; David Chisholm, Deputy Director, Emergency Services
10. CONTRACT RENEWAL – SOLE SOURCE AWARD (PUR-1624) SCHOOL BASED HEALTH CENTERS
Brandi Kentner, Director, Purchasing; Richard Lesh, Grant Manager, Grant Management
11. PROCLAMATION FOR PURCHASING MONTH
Board of County Commissioners of Washington County to the Washington County Purchasing Department
- 11:25 AM 12. FY25 BUDGET ADJUSTMENT – COUNTY ATTORNEY’S OFFICE
Kelcee Mace, Chief Technical Officer
- 11:30 AM STAFF COMMENTS

11:35 AM CLOSED SESSION – *(To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; or any other personnel matter that affects one or more specific individuals. (1). Confidential personnel matters to be discussed.*

- *Appointment of County Staff Member to Assistant State Fire Marshal*

To consult with counsel to obtain legal advice on a legal matter (7). Providing legal advice to Board would violate attorney/client privilege.

- *County Attorney's Office to provide legal advice to Board re: provisions of contemplated code adoption and pending legal proceedings involving County.*

To conduct collective bargaining negotiations or consider matters that relate to the negotiations (9)

- *Discussion of contract negotiations with IAFF.)*

12:40 PM RECONVENE IN OPEN SESSION

ADJOURNMENT

BOARD OF COUNTY COMMISSIONERS IS ATTENDING A LUNCHEON WITH CARL ANDERTON, DIRECTOR OF RURAL ECONOMIC STRATEGY WITH THE MARYLAND DEPARTMENT OF COMMERCE AT THE GRILLE AT RUNWAYS, 18421 HENSON BOULEVARD, HAGERSTOWN, MARYLAND 21742 AT 12:30 P.M.

Citizens' comments regarding the items on this Agenda or any other item of County business may be directed to the County Commissioners at contactcommissioners@washco-md.net.

You may also contact each Commissioner individually at:

John F. Barr, President: jbarr@washco-md.net or (240) 313-2205;

Jeffrey A. Cline, Vice President: jcline@washco-md.net or (240) 313-2208;

Derek Harvey, Commissioner: [dharvey@washco-md.net](mailto:धारvey@washco-md.net) or (240) 313-2206;

Randall E. Wagner, Commissioner: rwagner@washco-md.net or (240) 313-2207.

Additionally, you may contact Michelle Gordon, County Administrator at mgordon@washco-md.net or (240) 313-2202.



Agenda Report Form

Open Session Item

SUBJECT: American Red Cross Month Proclamation

PRESENTATION DATE: March 25, 2025

PRESENTATION BY: Board of County Commissioners to Deborah Fleming, Executive Director, Greater Shenandoah Valley Chapter of the American Red Cross

REPORT-IN-BRIEF: Proclamation Presentation

WHEREAS, during American Red Cross in March, we recognize the compassion of the people of Washington County and reaffirm our commitment to care for one another in times of crisis, and;

WHEREAS, this generous spirit is woven into the fabric of our community and advances the humanitarian legacy of American Red Cross founder, Clara Barton - one of the most honored women in our country's history – who nobly dedicated herself to alleviating suffering, and;

WHEREAS, today, kindhearted individuals in our community exemplify Barton's commitment as they provide a beacon of hope for our neighbors in need. Through their voluntary and selfless contributions, they make a lifesaving difference in people's darkest hours – whether it is delivering shelter, food and comfort during disasters; providing critical blood donations for hospital patients; supporting military families, veterans, and caregivers through the unique challenges of service; saving lives with first aid, CPR and other skills; or delivering aid and reconnecting loved ones separated by global crises, and;

WHEREAS, the Red Cross assists families impacted by a disaster such as a home fire or flood, installs free smoke alarms making homes safer, educates students in preparedness education, collects blood at local blood drives and provides services to our military members, veterans and their families.

NOW THEREFORE, we the Board of County Commissioners of Washington County, Maryland, hereby recognize the month of March as American Red Cross Month in honor of all those who lead with their hearts to serve people in need and we ask everyone to join in this commitment to strengthen our community.



Open Session Item

SUBJECT: FY2026 General Fund Budget – Proposed – Draft 2

PRESENTATION DATE: March 25, 2025

PRESENTATION BY: Kelcee Mace, Chief Financial Officer; Kim Edlund, Director Budget & Finance

RECOMMENDED MOTION: For informational purposes only.

REPORT-IN-BRIEF: The FY26 Proposed General Fund budget is balanced at \$326,805,540.

DISCUSSION: Major changes from the last proposed version include:

- Increase in Emergency Management to allow for consulting services related to updating the Emergency Management Operations Plan as well as an upgrade for the Director position from grade 17 to grade 18.
- Increase in General Operations Pension to include a 1% COLA for retirees.
- Increase to the Commission on Aging to fully fund the agencies' request.
- Increase in Information Technology budget to add in contracted services for County website maintenance, eliminate the CIO position and add in a Network Security Engineer position grade 16 step 10.
- Slight changes in operating transfers due to wage and insurance calculation changes.
- Decrease in CIP budget is due to decrease in reserves based on necessary increases in other budgets.

Staff is also coming back in front of you to receive further comment and/or direction for the FY26 General Fund budget.

FISCAL IMPACT: \$326,805,540

CONCURRENCES: N/A

ALTERNATIVES: N/A

ATTACHMENTS: Proposed General Fund Revenue Summary, Proposed General Fund Expense Summary, PowerPoint Presentation

AUDIO/VISUAL NEEDS: PowerPoint

Budget & Finance FY2026 General Fund Budget- Proposed



Washington County

M A R Y L A N D

Adjustments

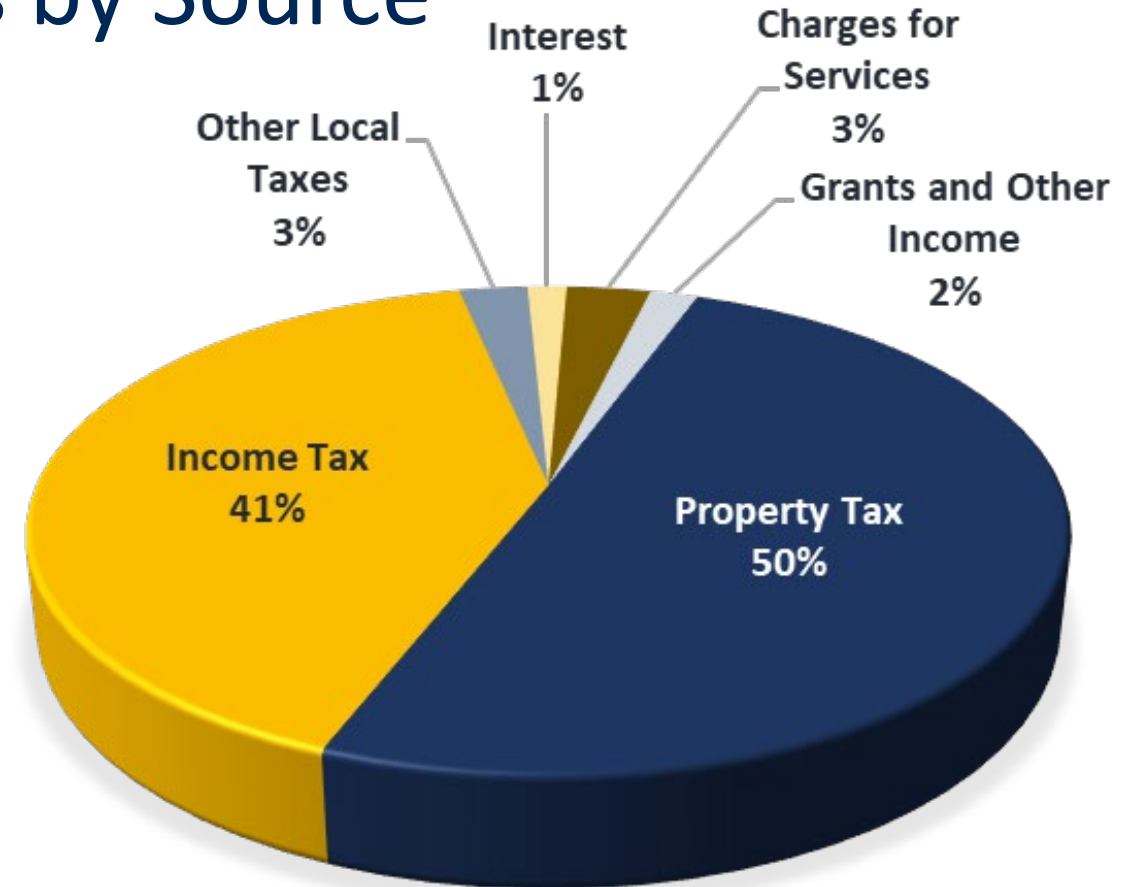
	\$ Change	% Change
Board of Education	0	0.00%
Debt Service	0	0.00%
Wages and Benefits	423,840	0.42%
County Operations	15,000	0.04%
Public Safety Operations	120,770	0.44%
Outside Agencies	50,000	1.58%
Capital Transfers	(632,520)	(5.17%)
Transfers to Other Funds	22,910	0.16%
Capital Outlay	0	0.00%
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	0	0.00%

- Increase retiree COLA to 1%
- Personnel Request changes
- Increase to County Operations for website related services
- Increase to Public Safety Operations for Emergency Operations Plan consulting
- Fully fund Commission on Aging request
- Adjustments to Transfers to Other Funds based on balancing of other fund budgets
- Decreased transfers to Capital Reserve to rebalance

General Fund - Proposed

Revenues by Source

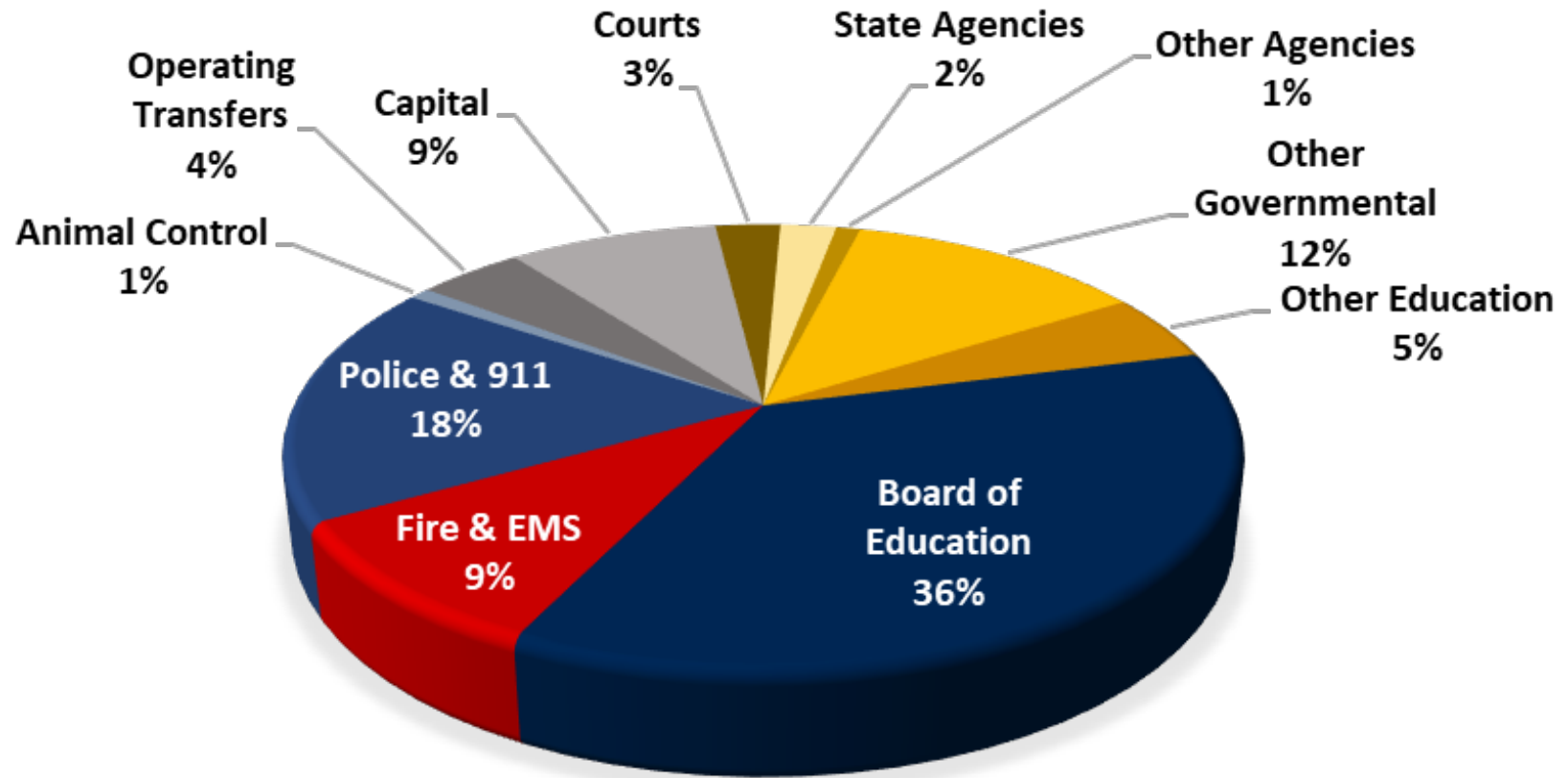
Source	Proposed (in millions)
Property Tax	\$164.8
Income Tax	\$133.0
Other Local Taxes	\$8.3
Interest	\$4.8
Charges for Services	\$10.2
Grants and Other Income	\$5.8
Total	\$326.8



General Fund - Proposed

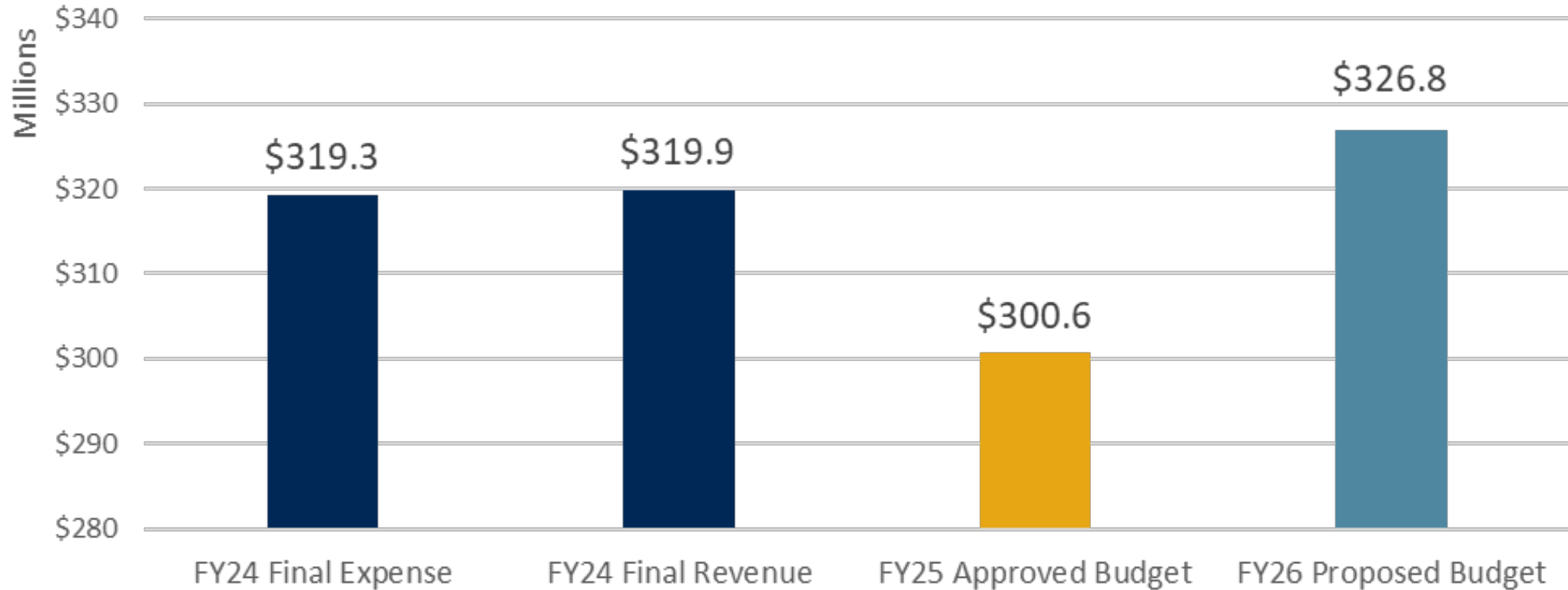
Expenditures by Category

Category	Proposed (in millions)
Other Education	\$16.0
Board of Education	\$118.5
Fire & EMS	\$31.0
Police & 911	\$57.6
Animal Control	\$2.8
Operating Transfers	\$14.0
Capital	\$27.9
Courts	\$8.6
State Agencies	\$7.4
Other Agencies	\$3.2
Other Governmental	\$39.8
Total	\$326.8



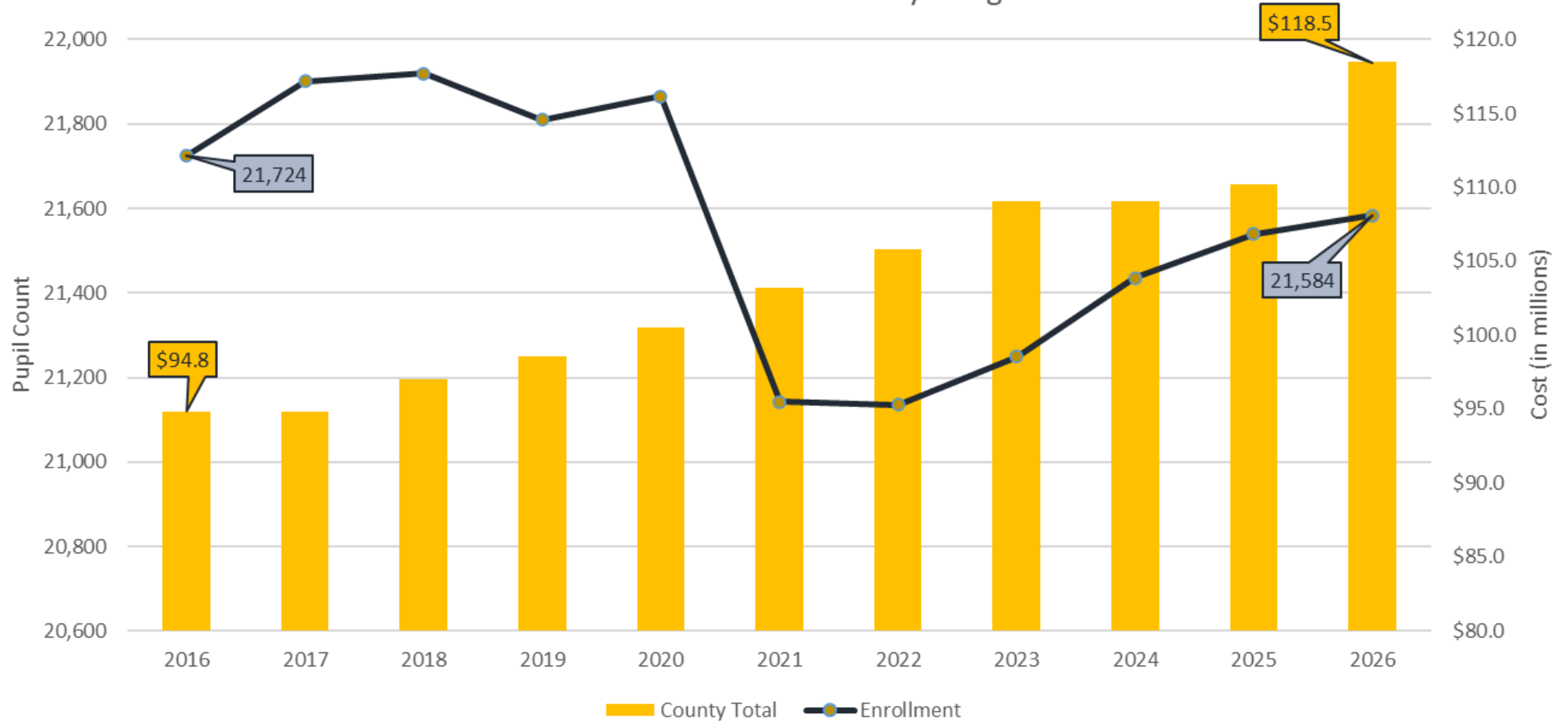
General Fund - Proposed

Year to Year Comparison

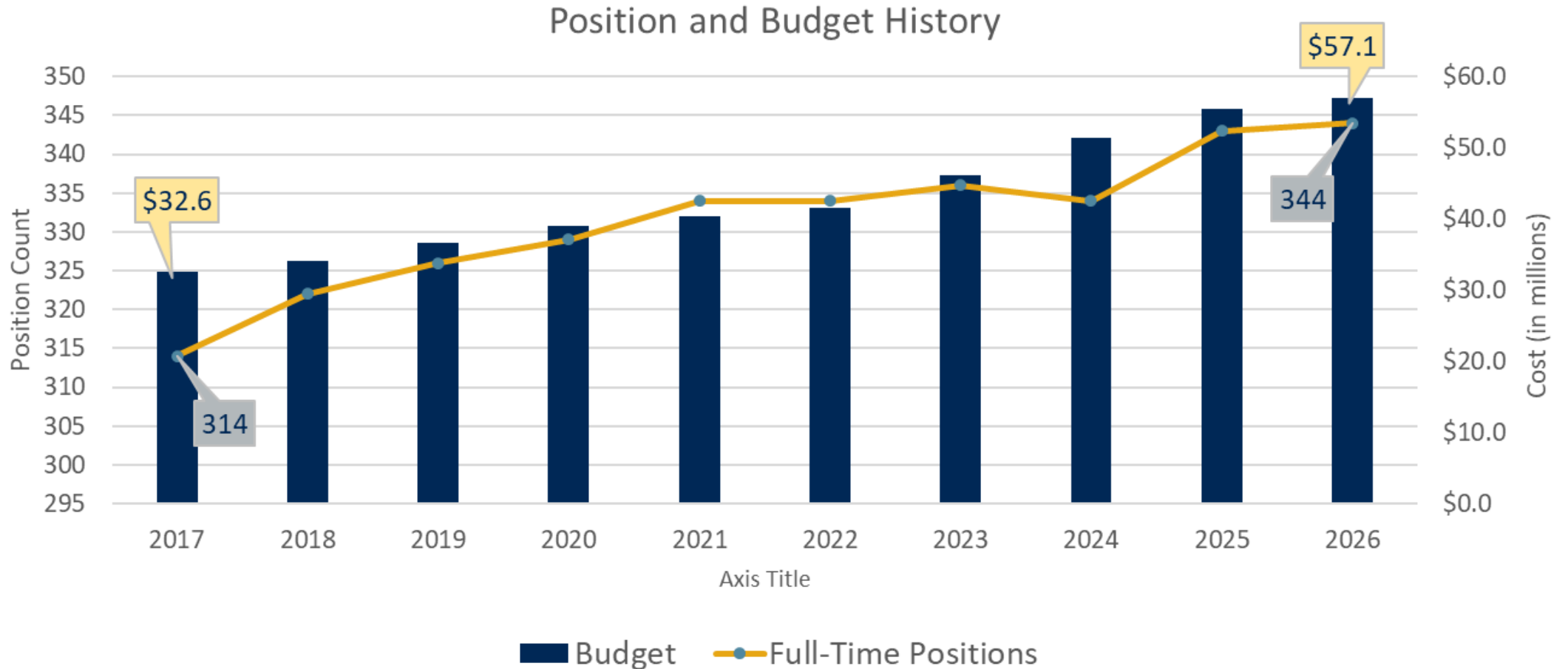


Budget History - WCPS

WCPS Enrollment vs County Budget

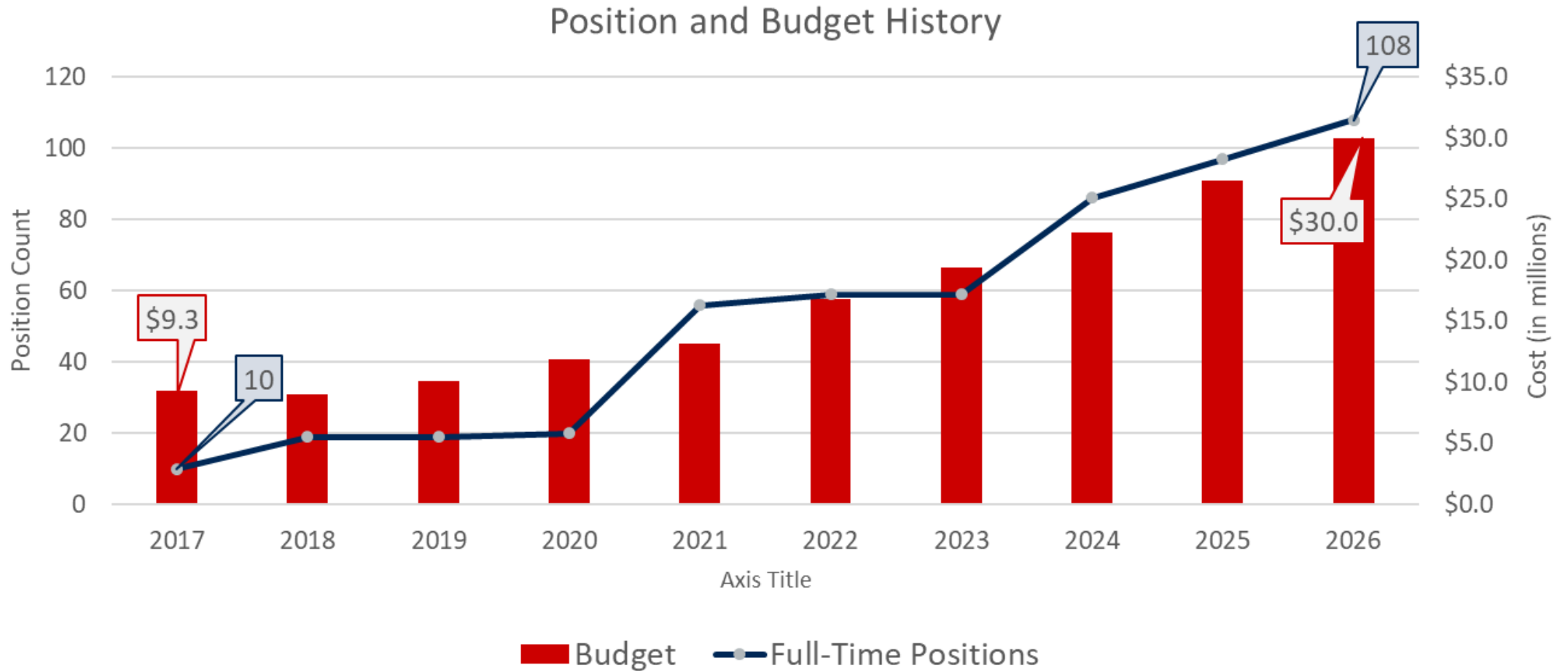


Budget History – Police & 911



Increase of \$24.4M over 10 years, an average of \$2.4M or 7% per year; 30 positions added

Budget History – Fire & EMS



Increase of \$20.7M over 10 years, an average of \$2.1M or 22% per year; 98 positions added (including FY26 proposed)



Washington County

M A R Y L A N D

Thank you

Kelcee Mace, CFO

Kimberly Edlund, Director

Department of Budget & Finance

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Washington County, Maryland
General Fund Revenues - Proposed - Draft 2
FY 2026

Page Ref	Account Number	Funding Source	FY2026 Proposed Budget	\$ Change	% Change	FY2025 Original Budget
<u>General Revenues</u>						
<u>Property Tax</u>						
2-1	400000	Real Estate Tax	153,773,680	15,023,110	10.83%	138,750,570
2-1	400120	Corporate Personal Property - Current	16,154,320	0	0.00%	16,154,320
2-1	400140	State Administration Fees	(575,000)	0	0.00%	(575,000)
2-1	400200	Interest on Property Tax - Current Year	350,000	5,000	1.45%	345,000
2-1	400210	Interest - Prior Year	50,000	0	0.00%	50,000
2-1	400220	County Payment In Lieu of Tax	300,000	15,000	5.26%	285,000
2-1	400230	Enterprise Zone Tax Reimbursement	1,381,990	788,020	132.67%	593,970
2-1	400260	Property Tax Sales	100,000	25,000	33.33%	75,000
2-1	400300	Enterprise Zone Tax Credit	(2,763,980)	(1,576,050)	132.67%	(1,187,930)
2-1	400320	County Homeowners Tax Credit	(155,000)	0	0.00%	(155,000)
2-1	400330	Agricultural Tax Credit	(500,000)	(40,000)	8.70%	(460,000)
5-1	400340	Historical Tax Credit	(6,000)	(6,000)	100.00%	0
2-1	400345	Other Tax Credits	(2,430,000)	(1,780,000)	273.85%	(650,000)
2-1	400355	Disabled Veteran's Credit	(550,000)	(100,000)	22.22%	(450,000)
2-1	400400	Discount Allowed on Property Tax	(400,000)	(15,000)	3.90%	(385,000)
2-1	496020	Federal Payment in Lieu of Taxes	30,140	950	3.25%	29,190
			164,760,150	12,340,030	8.10%	152,420,120
<u>Local Tax</u>						
2-5	400500	Income Tax	133,049,610	11,661,260	9.61%	121,388,350
2-5	400510	Admissions & Amusements Tax	475,000	0	0.00%	475,000
2-5	400520	Recordation Tax	7,606,800	0	0.00%	7,606,800
2-5	400530	Trailer Tax	220,000	20,000	10.00%	200,000
			141,351,410	11,681,260	9.01%	129,670,150
<u>Interest</u>						
2-7	404400	Interest - Investments	4,000,000	0	0.00%	4,000,000
2-7	404410	Interest - Municipal Investment	750,000	0	0.00%	750,000
2-7	404420	Interest, Penalties & Fees	7,500	500	7.14%	7,000
			4,757,500	500	0.01%	4,757,000
		Total General Revenues	310,869,060	24,021,790	8.37%	286,847,270
<u>Program Revenues</u>						
Charges for Services - Other						
<u>Circuit Court</u>						
2-9	486070	Reimbursed Expenses - Circuit Court	8,280	0	0.00%	8,280
2-9	486075	Circuit Court - Jurors	160,000	10,000	6.67%	150,000
			168,280	10,000	6.32%	158,280
<u>State's Attorney</u>						
2-9	486000	Reimbursed Expenses - State's Attorney	81,000	16,600	25.78%	64,400
<u>Weed Control</u>						
2-9	403120	Weed Control Fees	362,860	5,560	1.56%	357,300

Washington County, Maryland
General Fund Revenues - Proposed - Draft 2
FY 2026

Page Ref	Account Number	Funding Source	FY2026 Proposed Budget	\$ Change	% Change	FY2025 Original Budget
<u>General</u>						
2-9	403135	Sheriff Auxiliary	90,200	0	0.00%	90,200
2-9	404,511	Lease Income	70,000	0	0.00%	70,000
2-9	485000	Reimburse Administrative	1,000	0	0.00%	1,000
2-9	490000	Miscellaneous	150,000	(45,700)	(23.35%)	195,700
2-9	490010	Gain or Loss on Sale of Asset	50,000	0	0.00%	50,000
2-9	490080	Bad Check Fee	1,500	500	50.00%	1,000
2-9	490200	Registration Fees	3,000	0	0.00%	3,000
2-9	490210	Sponsorships	5,000	0	0.00%	5,000
2-9	491900	In-Kind Sponsorships	4,280,100	0	0.00%	4,280,100
			4,650,800	(45,200)	(0.96%)	4,696,000
<u>Engineering</u>						
2-12	403045	Review Fees	125,000	0	0.00%	125,000
2-12	440110	Drawings/Blue Line Prints	0	(100)	(100.00%)	100
			125,000	(100)	(0.08%)	125,100
<u>Permits & Inspections</u>						
2-13	401070	Building Permits - Residential	135,000	0	0.00%	135,000
2-13	401080	Building Permits - Commercial	200,000	0	0.00%	200,000
2-13	401085	Municipal Fees	20,000	0	0.00%	20,000
2-13	401090	Electrical Licenses Fees	10,000	0	0.00%	10,000
2-13	401100	Electrical Permit - Residential	160,000	0	0.00%	160,000
2-13	401110	Electrical Permit - Commercial	117,000	0	0.00%	117,000
2-13	401115	HVAC Registration Fees	10,500	6,000	133.33%	4,500
2-13	401120	HVAC Permit - Residential	75,000	0	0.00%	75,000
2-13	401130	HVAC Permit - Commercial	35,000	0	0.00%	35,000
2-13	401140	Other Permit Fees	30,000	0	0.00%	30,000
2-13	401145	Temporary Occupancy Fee - Commercial	1,250	0	0.00%	1,250
2-13	401160	Plumbing Licenses Fees	18,000	11,500	176.92%	6,500
2-13	401170	Plumbing Permits - Residential	100,000	20,000	25.00%	80,000
2-13	401180	Plumbing Permits - Commercial	37,800	0	0.00%	37,800
2-13	402020	Fines & Forfeitures	3,500	(6,500)	(65.00%)	10,000
2-13	403035	Technology Fees	60,000	0	0.00%	60,000
2-13	403045	Review Fees	6,000	0	0.00%	6,000
2-13	440110	Drawings/Blue Line Prints	200	0	0.00%	200
2-13	490000	Miscellaneous	400,000	400,000	100.00%	0
			1,419,250	431,000	43.61%	988,250
<u>Planning and Zoning</u>						
2-16	401040	Miscellaneous Licenses	700	0	0.00%	700
2-16	401140	Other Permit Fees	4,500	1,500	50.00%	3,000
2-16	402020	Fines and Forfeitures	5,000	4,000	400.00%	1,000
2-16	403030	Zoning Appeals	18,000	0	0.00%	18,000
2-16	403035	Technology Fees	8,000	1,000	14.29%	7,000
2-16	403040	Rezoning	5,000	(2,000)	(28.57%)	7,000
2-16	403045	Review Fees	100,000	10,000	11.11%	90,000
2-16	403050	Development Fees	30,000	0	0.00%	30,000
2-16	403055	Other Planning Fees	400	0	0.00%	400
2-16	485000	Reimburse Administrative	0	(100)	(100.00%)	100
2-16	486045	Reimbursed Expense - Other	8,000	3,000	60.00%	5,000
			179,600	17,400	10.73%	162,200

Washington County, Maryland
General Fund Revenues - Proposed - Draft 2
FY 2026

Page Ref	Account Number	Funding Source	FY2026 Proposed Budget	\$ Change	% Change	FY2025 Original Budget
<u>Sheriff - Judicial</u>						
2-18	402010	Peace Order Service	4,000	(1,000)	(20.00%)	5,000
2-18	403010	Sheriff Fees - Judicial	70,000	30,000	75.00%	40,000
			74,000	29,000	64.44%	45,000
<u>Sheriff - Process Servers</u>						
2-18	402010	Peace Order Service	0	(140,000)	(100.00%)	140,000
2-18	402050	District Court Writs Service	140,000	140,000	100.00%	0
			140,000	0	0.00%	140,000
<u>Sheriff - Patrol</u>						
2-18	402000	Parking Violations	3,500	1,000	40.00%	2,500
2-18	402040	School Bus Camera Fines	0	0	0.00%	0
2-18	403000	Speed Cameras	1,031,760	(33,200)	(3.12%)	1,064,960
2-18	486020	Reimbursed Expenses - Patrol	65,000	5,000	8.33%	60,000
2-18	490020	Sale of Publications	6,500	0	0.00%	6,500
			1,106,760	(27,200)	(2.40%)	1,133,960
<u>Sheriff - Central Booking</u>						
2-18	404510	Rental - Building	0	0	0.00%	0
2-18	404511	Lease Income	15,720	0	0.00%	15,720
			15,720	0	0.00%	15,720
<u>Sheriff - Detention Center</u>						
2-18	403080	Housing Federal Prisoners	1,000	0	0.00%	1,000
2-18	403090	Housing State Prisoners	150,000	(25,000)	(14.29%)	175,000
2-18	403100	Home Detention Fees	0	(500)	(100.00%)	500
2-18	486050	Reimbursed Expenses - Detention	500	0	0.00%	500
2-18	486055	Alien Inmate Reimbursement	25,000	0	0.00%	25,000
2-18	486060	Social Security Income Reimbursement	14,690	4,690	46.90%	10,000
			191,190	(20,810)	(9.82%)	212,000
<u>Sheriff - Day Reporting Center</u>						
2-18	403075	Day Reporting Fees	5,000	0	0.00%	5,000
<u>Sheriff - Narcotics Task Force</u>						
2-18	486030	Reimbursed Expenses - NTF	235,180	20,180	9.39%	215,000
<u>Sheriff - Police Academy</u>						
2-18	403,015	Academy Fees	59,830	0	0.00%	59,830
<u>Emergency Services</u>						
2-19	403060	Alarm Termination Fee (False Alarm Fine)	32,000	12,000	60.00%	20,000
2-19	403115	Miscellaneous Fees	665,440	188,560	39.54%	476,880
2-19	486040	Reimbursed Expenses - Emergency Management	102,500	(100,500)	(49.51%)	203,000
			799,940	100,060	14.30%	699,880
<u>Wireless Communications</u>						
2-19	404511	Lease Income	53,600	2,800	5.51%	50,800
2-19	403070	EMCS Salary Reimbursement	15,600	0	0.00%	15,600
			69,200	2,800	4.22%	66,400
<u>Buildings, Grounds & Facilities</u>						
2-22	499420	Fuel	2,000	0	0.00%	2,000
<u>Martin L. Snook Pool</u>						

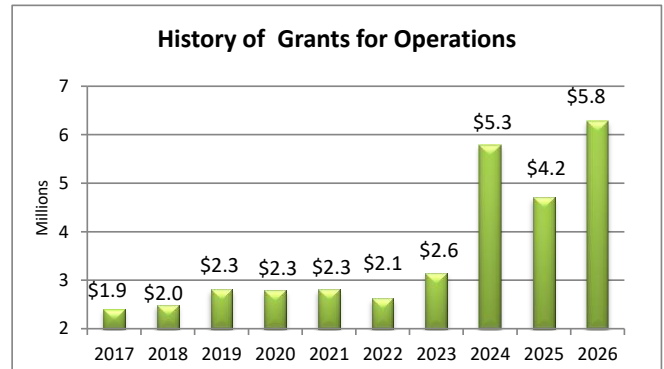
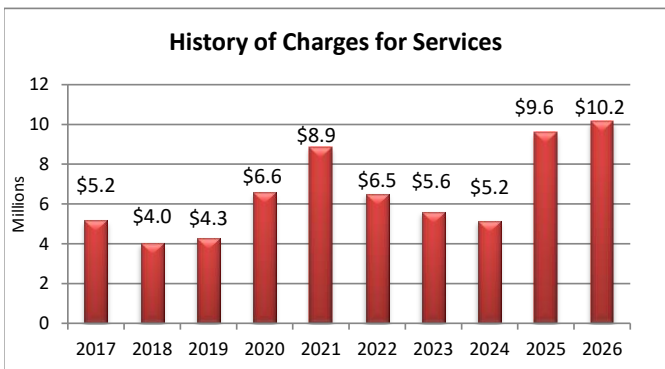
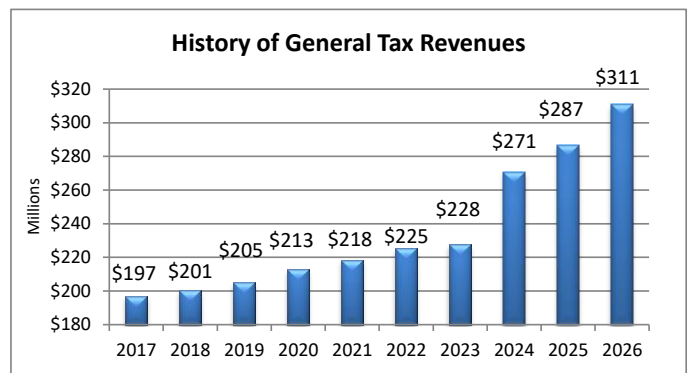
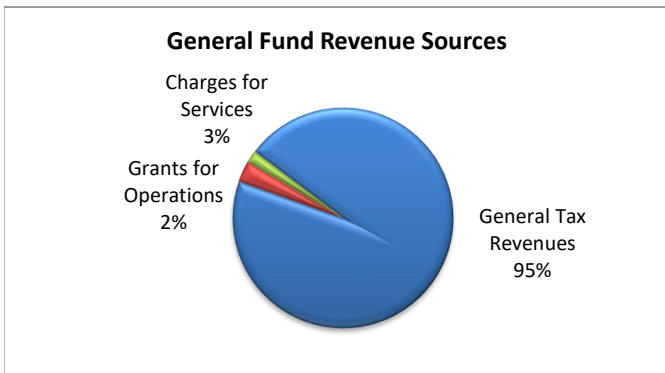
Washington County, Maryland
General Fund Revenues - Proposed - Draft 2
FY 2026

Page Ref	Account Number	Funding Source	FY2026 Proposed Budget	\$ Change	% Change	FY2025 Original Budget
2-22	404100	Swimming Pool Fees	40,000	5,000	14.29%	35,000
2-22	404110	Swimming Pool - Concession Fee	12,000	0	0.00%	12,000
			52,000	5,000	10.64%	47,000
		<u>Parks and Recreation</u>				
2-22	404000	Sale of Wood	0	(900)	(100.00)%	900
2-22	404010	Rental Fees	50,000	10,000	25.00%	40,000
2-22	404020	Ballfield Fees	8,000	0	0.00%	8,000
2-22	404030	Ballfield Lighting Fees	2,000	1,000	100.00%	1,000
2-22	404040	Concession Fees	2,500	0	0.00%	2,500
2-22	404300	Program Fees	350,000	0	0.00%	350,000
2-22	490060	Park Contributions from Residents	1,000	0	0.00%	1,000
			413,500	10,100	2.50%	403,400
		Total Charges for Services	10,151,110	554,390	5.78%	9,596,720
		<u>Grants</u>				
2-24	495000	Operating Grant - Law Enforcement	300,000	0	0.00%	300,000
2-24	496110	State Aid - Police Protection	1,100,000	(50,560)	(4.39)%	1,150,560
2-24	496115	SAFER	498,370	498,370	100.00%	0
2-24	496120	911 Fees	3,150,000	900,000	40.00%	2,250,000
2-24	400700	Cannabis State Sales Tax	90,000	(16,180)	(15.24)%	106,180
2-24	401190	Marriage Licenses	50,000	0	0.00%	50,000
2-24	401210	Trader's License	190,000	0	0.00%	190,000
2-24	402020	Fines & Forfeitures	5,000	0	0.00%	5,000
2-24	403130	Marriage Ceremony Fees	3,000	0	0.00%	3,000
2-24	491732	Oper Transfer - Hotel Rental	249,000	249,000	100.00%	0
2-24	496130	State Park Fees	150,000	0	0.00%	150,000
		Total Grants for Operations	5,785,370	1,580,630	37.59%	4,204,740
		Total Program Revenues	15,936,480	2,135,020	15.47%	13,801,460
		Total General Fund Proposed Revenue	326,805,540	26,156,810	8.70%	300,648,730

**Washington County, Maryland
Proposed General Fund Revenue
FY 2026**

Summary of General Fund Revenue Categories

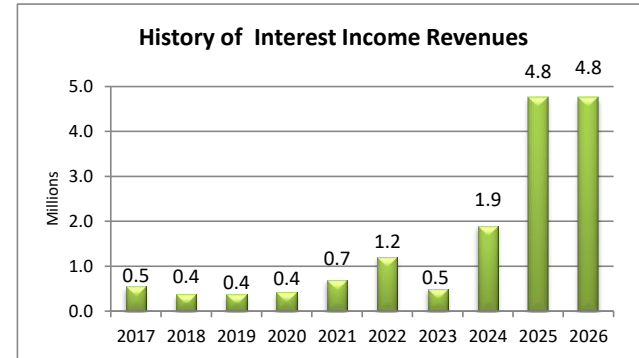
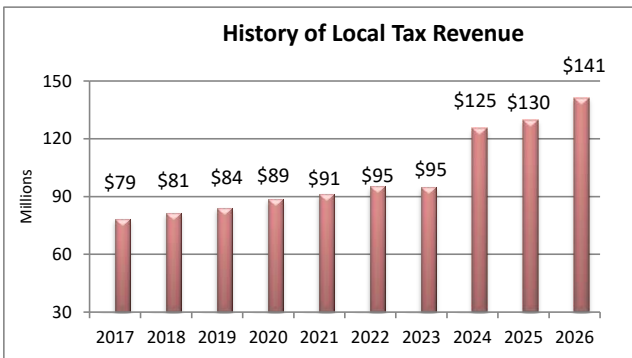
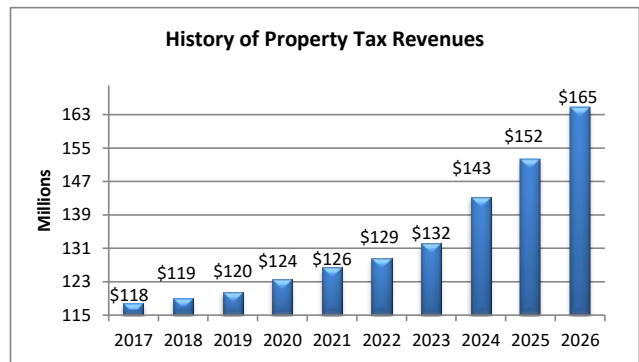
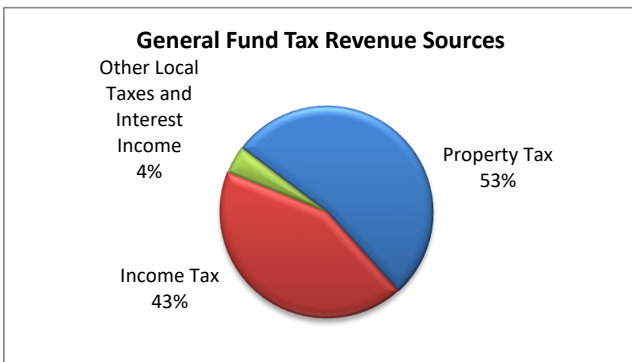
Cost Center	Ref	2024 Prior Year	2025 Prior Year	2026 Proposed	2026 \$ Change	2026 % Change
General Tax Revenues	1	270,621,960	286,847,270	310,869,060	24,021,790	8.37%
Charges for Services	2	5,155,200	9,596,720	10,151,110	554,390	5.78%
Grants for Operations	3	5,283,190	4,204,740	5,785,370	1,580,630	37.59%
General Fund Revenues		281,060,350	300,648,730	326,805,540	26,156,810	8.70%



General Revenues	1	Net property tax increased by \$12,340,030 based on the assessable base increases. The property tax rate remains the same. The income tax revenue increased by \$11,661,260 and is based on the same rate of 2.95%, the disparity grant funding of \$2,507,250, and a 4.3% projected income growth for current withholdings.	\$ 24,021,790
Charges for Services	2	The majority of the increase in this category is related to the new Fire Inspection program which is expected to generate \$400,000 in fees. An increase in EMS billing revenue is expected based on merging additional companies in County operations.	\$ 554,390
Grants for Operations	3	The County will apply for the SAFER grant to fund 65% of salaries and benefits for the proposed additional firefighters. There were increases for raising the 911 fee from \$1.25 to \$1.75 and the transfer of \$249,000 from hotel rental tax to fund the County's 250th anniversary celebration.	\$ 1,580,630
Total			\$ 26,156,810

Washington County, Maryland
Proposed General Fund Revenue
FY 2026
General Tax Revenues

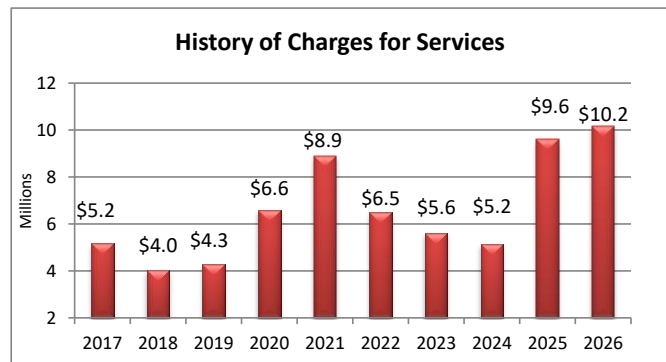
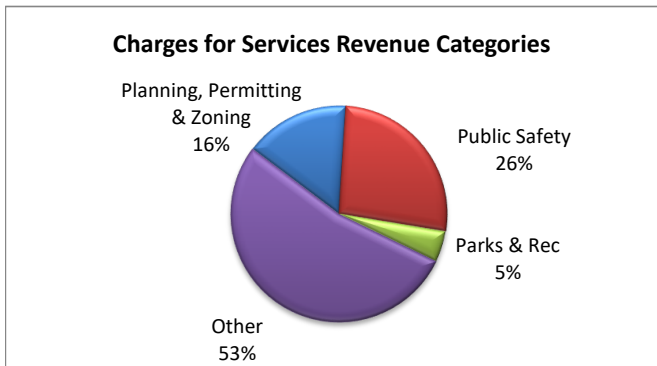
Cost Center	Ref	2024 Prior Year	2025 Prior Year	2026 Proposed	2026 \$ Change	2026 % Change
Net Property Tax	1	143,377,150	152,420,120	164,760,150	12,340,030	8.10%
Income Tax	2	116,692,810	121,388,350	133,049,610	11,661,260	9.61%
Admissions & Amusements Tax	3	0	475,000	475,000	0	0.00%
Recordation Tax	3	8,452,000	7,606,800	7,606,800	0	0.00%
Trailer Tax	3	200,000	200,000	220,000	20,000	10.00%
Interest - Investments	3	1,500,000	4,000,000	4,000,000	0	0.00%
Interest - Municipal Investment	3	400,000	750,000	750,000	0	0.00%
Interest, Penalties & Fees	3	0	7,000	7,500	500	7.14%
General Tax Revenues		270,621,960	286,847,270	310,869,060	24,021,790	8.37%



Cost Center	Ref	Summary Comments	Change
Net Property Tax	1	The real estate tax estimate is based on property assessments from the State of Maryland which include an increase in the assessable base. Corporate personal property tax remained flat based on information received from the State.	\$ 12,340,030
Income Tax	2	Based on the following assumptions: 2.95% income tax rate for the entire year; \$2,507,250 disparity grant; 4.3% income growth for current withholdings.	\$ 11,661,260
Other	3	The budget for trailer tax was increased based on history. There was a small increase budgeted for general interest income based on history. A change was made in the FY26 budget to allocate interest income to other funds. Based on this change, the budget for interest income on investments was held flat.	\$ 20,500
Total			\$ 24,021,790

Washington County, Maryland
Proposed General Fund Revenue
FY 2026
Charges for Services

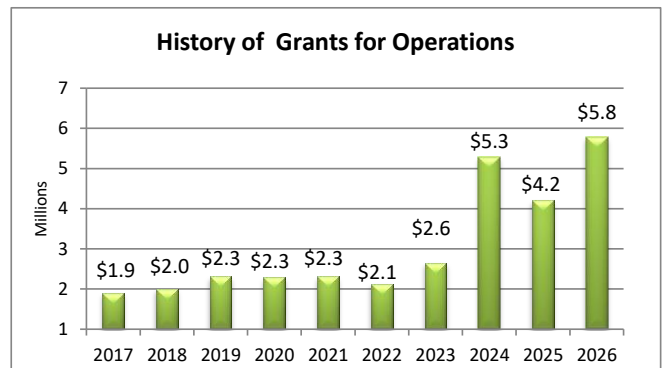
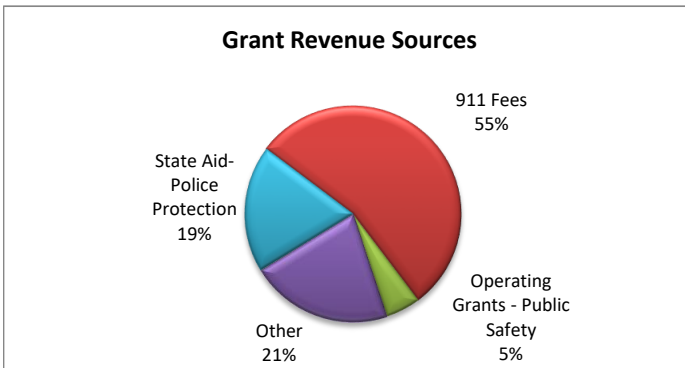
Cost Center	Ref	2024 Prior Year	2025 Prior Year	2026 Proposed	2026 \$ Change	2026 % Change
Circuit Court	1	136,080	158,280	168,280	10,000	6.32%
State's Attorney	1	60,000	64,400	81,000	16,600	25.78%
Engineering	3	102,000	125,100	125,000	(100)	(0.08%)
Permits & Inspections	3	1,055,450	988,250	1,419,250	431,000	43.61%
Weed Control	2	317,550	357,300	362,860	5,560	1.56%
General	2	404,250	4,696,000	4,650,800	(45,200)	(0.96%)
Planning and Zoning	3	102,200	162,200	179,600	17,400	10.73%
Sheriff - Judicial	1	43,000	45,000	74,000	29,000	64.44%
Sheriff - Process Servers	1	115,000	140,000	140,000	0	100.00%
Sheriff - Patrol	1	1,174,080	1,133,960	1,106,760	(27,200)	(2.40)%
Sheriff - Central Booking	1	15,720	15,720	15,720	0	0.00%
Sheriff - Detention Center	1	212,450	212,000	191,190	(20,810)	(9.82%)
Sheriff - Day Reporting	1	7,500	5,000	5,000	0	0.00%
Sheriff - Police Academy	1	59,840	59,830	59,830	0	0.00%
Sheriff - Narcotics Task Force	1	408,450	215,000	235,180	20,180	9.39%
Emergency Services	1	425,630	699,880	799,940	100,060	14.30%
Wireless Communications	1	63,600	66,400	69,200	2,800	0.00%
Buildings, Grounds & Facilities	2	2,000	2,000	2,000	0	0.00%
Martin L. Snook Pool	2	47,000	47,000	52,000	5,000	10.64%
Parks and Recreation	2	403,400	403,400	413,500	10,100	2.50%
Charges for Services		5,155,200	9,596,720	10,151,110	554,390	5.78%



Cost Center	Ref	Summary Comments	Change
Public Safety	1	Speed camera revenue has continued to decrease due to modification of driver's behavior. NTF reimbursed revenues increased due to the anticipated increase in reimbursable expenses. Emergency Services reimbursed revenues decreased due to MOU with the City of Hagerstown that is decreasing the amount the City is reimbursing the County for 911 salaries and benefits. Emergency Services miscellaneous fees increased because of the additional companies merging with the County and billing for those services. The estimated amount from the State for housing prisoners was decreased based on historical trends.	\$ 130,630
General	2	The majority of the decrease is related to budgeting less for miscellaneous revenues which has been trending down. There were small increases in revenues related to parks and recreation.	\$ (24,540)
Permitting & Inspections and Engineering	3	\$400,000 of this increase is related to the new fire inspection fees. The remainder of the increases are based on anticipated increases in construction activity.	\$ 448,300
Total			\$ 554,390

Washington County, Maryland
Proposed General Fund Revenue
FY 2026
Grants for Operations

Cost Center	Ref	2024 Prior Year	2025 Prior Year	2026 Proposed	2026 \$ Change	2026 % Change
Operating Grant - Public Safety	1	350,000	300,000	300,000	0	0.00%
State Aid - Police Protection	1	1,140,000	1,150,560	1,100,000	(50,560)	(4.39%)
SAFER	1	2,020,190	0	498,370	498,370	100.00%
911 Fees	1	1,350,000	2,250,000	3,150,000	900,000	40.00%
Cannabis State Sales Tax	2	0	106,180	90,000	(16,180)	(15.24%)
Marriage Licenses	2	50,000	50,000	50,000	0	0.00%
Trader's License	2	200,000	190,000	190,000	0	0.00%
Fines & Forfeitures	3	20,000	5,000	5,000	0	0.00%
Marriage Ceremony Fees	3	3,000	3,000	3,000	0	0.00%
Oper Transfer - Hotel Rental	3	0	0	249,000	249,000	0.00%
State Park Fees	3	150,000	150,000	150,000	0	0.00%
Grants for Operations		5,283,190	4,204,740	5,785,370	1,580,630	37.59%



Cost Center	Ref	Summary Comments	Change
Public Safety	1	The County plans to apply for the SAFER grant to fund 65% of salaries and benefits for the proposed additional firefighters. The County is proposing to raise 911 fees from \$1.25 to \$1.75 which is expected to increase revenues by \$900,000.	\$ 1,347,810
Licenses	2	The budgeted revenue for cannabis state sales tax was reduced based on history.	\$ (16,180)
Other	3	The \$249,000 budgeted in operating transfer - hotel rental fund is related to the County's 250th anniversary celebration.	\$ 249,000
Totals			\$ 1,580,630

Washington County, Maryland
General Fund Expenditures - Proposed - Draft 2
FY 2026

Page	Cost Center	Department/Agency	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	% Change	FY 2025 Original Budget
<u>Education:</u>								
<u>Direct Primary:</u>								
3-1	90000	Board of Education	118,473,490	0	118,473,490	8,300,650	7.53%	110,172,840
			118,473,490	0	118,473,490	8,300,650	7.53%	110,172,840
<u>Secondary:</u>								
3-3	90040	Hagerstown Community College	10,543,380	0	10,543,380	307,090	3.00%	10,236,290
<u>Other:</u>								
3-5	93400	Free Library	4,924,540	(69,380)	4,855,160	0	0.00%	4,855,160
3-7	10990	Clear Spring Library Building	143,000	0	143,000	0	0.00%	143,000
3-9	10991	Smithsburg Library Building	150,750	0	150,750	0	0.00%	150,750
3-11	10992	Boonsboro Library Building	171,810	0	171,810	0	0.00%	171,810
3-13	10993	Hancock Library Building	141,700	0	141,700	0	0.00%	141,700
			5,531,800	(69,380)	5,462,420	0	0.00%	5,462,420
		Total Education	134,548,670	(69,380)	134,479,290	8,607,740	6.84%	125,871,550
<u>Law Enforcement:</u>								
3-15	11300	Sheriff - Judicial	4,187,630	(5,700)	4,181,930	(14,590)	(0.35%)	4,196,520
3-23	11305	Sheriff - Process Servers	181,750	(200)	181,550	6,600	3.77%	174,950
3-26	11310	Sheriff - Patrol	18,046,870	(157,720)	17,889,150	977,390	5.78%	16,911,760
3-45	11311	Sheriff Auxiliary	90,200	0	90,200	0	0.00%	90,200
3-47	11315	Sheriff - Central Booking	1,522,050	(2,040)	1,520,010	48,410	3.29%	1,471,600
3-53	11320	Sheriff - Detention Center	24,870,210	(61,010)	24,809,200	562,260	2.32%	24,246,940
3-71	11321	Sheriff - Day Reporting Center	550,680	(810)	549,870	15,820	2.96%	534,050
3-79	11330	Sheriff - Narcotics Task Force	707,450	(51,660)	655,790	10,220	1.58%	645,570
3-89	11335	Sheriff - Police Academy	59,830	0	59,830	0	0.00%	59,830
			50,216,670	(279,140)	49,937,530	1,606,110	3.32%	48,331,420
<u>Emergency Services:</u>								
3-94	11420	Air Unit	66,480	0	66,480	(29,410)	(30.67%)	95,890
3-100	11430	Special Operations	256,670	(53,060)	203,610	19,290	10.47%	184,320
3-111	11440	911 - Communications	7,271,740	(155,140)	7,116,600	61,060	0.87%	7,055,540
3-127	11520	EMS Operations	7,969,000	(1,326,530)	6,642,470	462,580	7.49%	6,179,890
3-146	11525	Fire Operations	10,699,030	(1,146,610)	9,552,420	2,564,340	36.70%	6,988,080
3-160	11535	Public Safety Training Center	1,422,090	(175,190)	1,246,900	46,470	3.87%	1,200,430
3-179	93110	Civil Air Patrol	4,400	0	4,400	400	10.00%	4,000
3-181	93130	Fire & Rescue Volunteer Services	12,415,540	(118,580)	12,296,960	429,230	3.62%	11,867,730
			40,104,950	(2,975,110)	37,129,840	3,553,960	10.58%	33,575,880
<u>Other:</u>								
3-200	11530	Emergency Management	404,460	126,040	530,500	259,870	96.02%	270,630
3-211	93100	Animal Control - Humane Society	2,800,000	0	2,800,000	450,000	19.15%	2,350,000
			3,204,460	126,040	3,330,500	709,870	27.09%	2,620,630
		Total Public Safety	93,526,080	(3,128,210)	90,397,870	5,869,940	6.94%	84,527,930

Washington County, Maryland
General Fund Expenditures - Proposed - Draft 2
FY 2026

Page	Cost Center	Department/Agency	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	% Change	FY 2025 Original Budget
<u>Operating/Capital Transfer</u>								
<u>Operating:</u>								
3-213	91020	Highway	10,703,310	0	10,703,310	297,720	2.86%	10,405,590
3-215	91021	Solid Waste	487,170	0	487,170	0	0.00%	487,170
3-217	91023	Agricultural Education Center	255,760	0	255,760	0	0.00%	255,760
3-219	91024	Grant Management	538,470	25,000	563,470	40,960	7.84%	522,510
3-221	91028	Land Preservation	71,960	(1,030)	70,930	47,830	207.06%	23,100
3-223	91029	HEPMPO	6,970	0	6,970	200	2.95%	6,770
3-225	91040	Utility Administration	971,720	(1,060)	970,660	165,820	20.60%	804,840
3-227	91041	Water	176,480	0	176,480	0	0.00%	176,480
3-229	91044	Transit	608,490	0	608,490	(292,820)	(32.49%)	901,310
3-231	91046	Golf Course	158,000	0	158,000	45,070	39.91%	112,930
3-233	92010	Municipality in Lieu of Bank Shares	38,550	0	38,550	0	0.00%	38,550
			14,016,880	22,910	14,039,790	304,780	2.22%	13,735,010
<u>Capital:</u>								
3-235	91230	Capital Improvement Fund	11,490,000	117,480	11,607,480	3,812,160	48.90%	7,795,320
3-237	12700	Debt Service	16,268,190	0	16,268,190	58,110	0.36%	16,210,080
			27,758,190	117,480	27,875,670	3,870,270	16.12%	24,005,400
Total Operating/Capital Transfers			41,775,070	140,390	41,915,460	4,175,050	11.06%	37,740,410
<u>Other Government Programs:</u>								
<u>Courts:</u>								
3-239	10200	Circuit Court	2,799,250	(26,960)	2,772,290	49,330	1.81%	2,722,960
3-252	10210	Orphans Court	34,250	0	34,250	0	0.00%	34,250
3-254	10220	State's Attorney	6,097,290	(286,650)	5,810,640	412,500	7.64%	5,398,140
			8,930,790	(313,610)	8,617,180	461,830	5.66%	8,155,350
<u>State:</u>								
3-270	10400	Election Board	2,843,740	(290,840)	2,552,900	(88,090)	(3.34%)	2,640,990
3-285	12300	Soil Conservation	380,240	0	380,240	10,730	2.90%	369,510
3-287	12400	Weed Control	363,060	(200)	362,860	5,560	1.56%	357,300
3-293	12410	Environmental Pest Management	90,000	(30,000)	60,000	14,500	31.87%	45,500
3-295	94000	Health Department	3,183,620	0	3,183,620	0	0.00%	3,183,620
3-297	94010	Social Services	569,540	(12,580)	556,960	50,630	10.00%	506,330
3-299	94020	University of MD Extension	305,620	0	305,620	15,500	5.34%	290,120
3-301	94030	County Cooperative Extension	38,730	0	38,730	0	0.00%	38,730
			7,774,550	(333,620)	7,440,930	8,830	0.12%	7,432,100
<u>Community Funding:</u>								
3-303	93000	Community Funding	1,200,000	0	1,200,000	0	0.00%	1,200,000

Washington County, Maryland
General Fund Expenditures - Proposed - Draft 2
FY 2026

Page	Cost Center	Department/Agency	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	% Change	FY 2025 Original Budget
<u>General Operations:</u>								
3-305	10300	County Administrator	478,160	(1,350)	476,810	15,150	3.28%	461,660
3-312	10310	Public Relations & Marketing	1,044,010	(134,440)	909,570	256,320	39.24%	653,250
3-325	12500	Business Development	1,175,230	(9,430)	1,165,800	122,520	11.74%	1,043,280
3-336	10100	County Commissioners	356,250	(1,500)	354,750	1,870	0.53%	352,880
3-340	10110	County Clerk	207,540	(1,700)	205,840	35,930	21.15%	169,910
3-345	10530	Treasurer	571,980	(4,030)	567,950	26,790	4.95%	541,160
3-352	10600	County Attorney	1,234,320	(1,220)	1,233,100	(28,680)	(2.27%)	1,261,780
3-360	10700	Human Resources	2,167,820	(287,230)	1,880,590	314,710	20.10%	1,565,880
3-368	11200	General Operations	6,917,110	1,828,910	8,746,020	5,051,100	136.70%	3,694,920
3-372	10500	Budget & Finance	2,650,220	(7,430)	2,642,790	75,630	2.95%	2,567,160
3-382	10510	Independent Accounting & Auditing	75,000	0	75,000	0	0.00%	75,000
3-384	10520	Purchasing	718,170	(1,220)	716,950	8,320	1.17%	708,630
3-392	11000	Information Technology	5,555,810	(890,380)	4,665,430	260,950	5.92%	4,404,480
3-401	11540	Wireless Communications	1,760,110	(8,810)	1,751,300	52,770	3.11%	1,698,530
			24,911,730	480,170	25,391,900	6,193,380	32.26%	19,198,520
<u>Other:</u>								
3-408	11100	Women's Commission	2,000	0	2,000	0	0.00%	2,000
3-410	11120	Veteran's Advisory Committee	2,000	0	2,000	0	0.00%	2,000
3-412	11140	Diversity and Inclusion Committee	2,000	0	2,000	0	0.00%	2,000
3-414	11150	Animal Control Board	7,200	0	7,200	0	0.00%	7,200
3-416	11550	Forensic Investigator	30,000	0	30,000	0	0.00%	30,000
3-418	93230	Commission on Aging	1,854,580	0	1,854,580	250,000	15.58%	1,604,580
3-420	93300	Museum of Fine Arts	142,000	0	142,000	2,000	1.43%	140,000
			2,039,780	0	2,039,780	252,000	14.10%	1,787,780
<u>Public Works:</u>								
3-422	11600	Public Works	451,470	(410)	451,060	93,530	26.16%	357,530
3-432	11910	Buildings Grounds and Facilities	2,953,980	(421,640)	2,532,340	(97,680)	(3.71%)	2,630,020
			3,405,450	(422,050)	2,983,400	(4,150)	(0.14%)	2,987,550
<u>Engineering & Permits & Inspections:</u>								
3-448	11620	Engineering	3,210,930	(4,690)	3,206,240	30,530	0.96%	3,175,710
3-459	11630	Permits & Inspections	3,918,790	(171,200)	3,747,590	397,890	11.88%	3,349,700
			7,129,720	(175,890)	6,953,830	428,420	6.57%	6,525,410
<u>Planning and Zoning:</u>								
3-476	10800	Planning and Zoning	1,619,100	6,600	1,625,700	95,120	6.21%	1,530,580
3-486	10810	Board of Zoning Appeals	68,390	0	68,390	1,150	1.71%	67,240
			1,687,490	6,600	1,694,090	96,270	6.03%	1,597,820

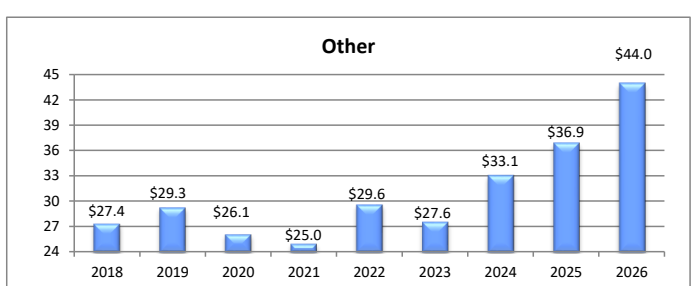
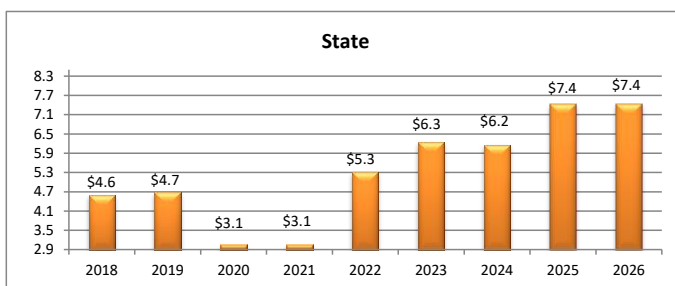
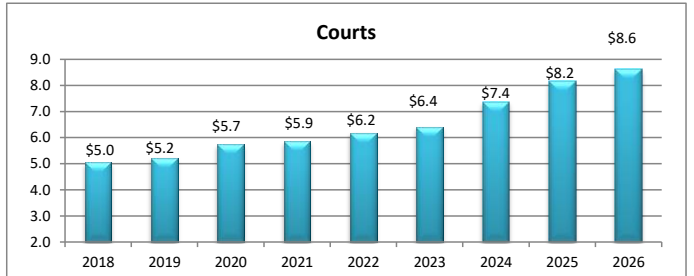
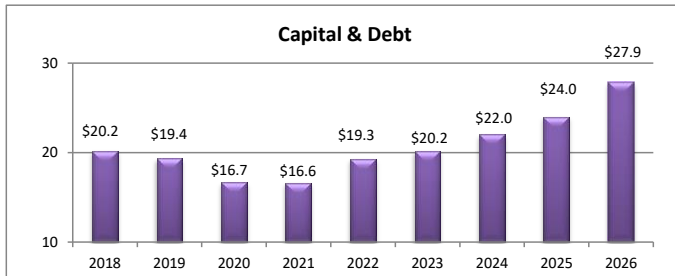
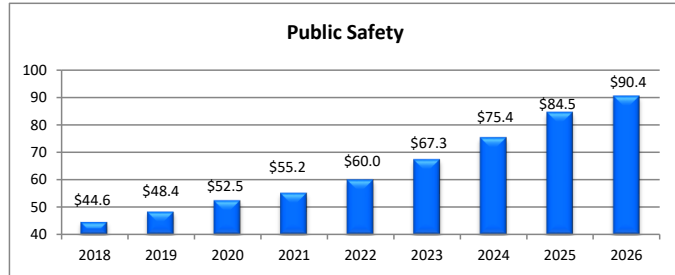
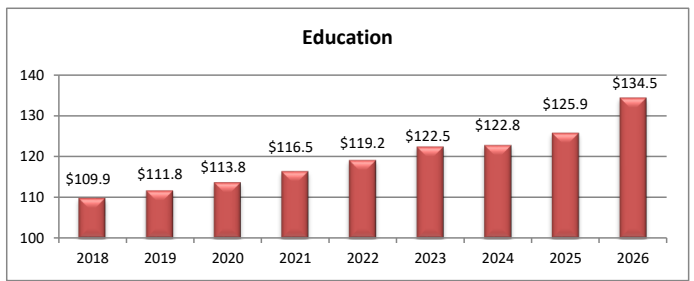
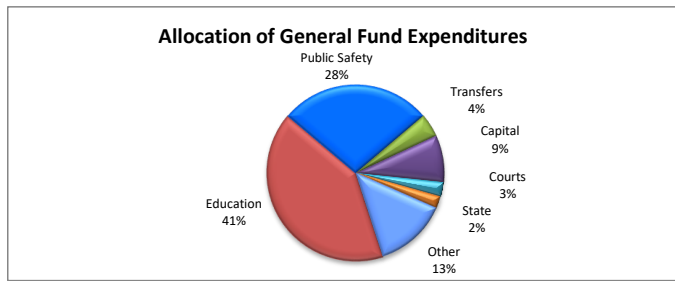
Washington County, Maryland
 General Fund Expenditures - Proposed - Draft 2
 FY 2026

Page	Cost Center	Department/Agency	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	% Change	FY 2025 Original Budget
<u>Parks and Recreation:</u>								
3-488	12000	Martin L. Snook Pool	185,910	0	185,910	6,900	3.85%	179,010
3-491	12200	Parks and Recreation	1,922,990	(1,630)	1,921,360	104,580	5.76%	1,816,780
			2,108,900	(1,630)	2,107,270	111,480	5.59%	1,995,790
<u>Facilities:</u>								
3-499	10900	Martin Luther King Building	101,210	0	101,210	(25,270)	(19.98%)	126,480
3-501	10910	Administration Building	335,910	(5,000)	330,910	(12,970)	(3.77%)	343,880
3-505	10930	Court House	355,630	0	355,630	11,750	3.42%	343,880
3-508	10940	County Office Building	238,850	0	238,850	(18,950)	(7.35%)	257,800
3-511	10950	Administration Annex	156,180	0	156,180	5,580	3.71%	150,600
3-514	10960	Dwyer Center	29,310	0	29,310	(5,080)	(14.77%)	34,390
3-516	10965	Election Board Facility	117,270	(10,000)	107,270	(10,770)	(9.12%)	118,040
3-519	10970	Central Services	136,290	0	136,290	890	0.66%	135,400
3-521	10980	Properties	4,450	0	4,450	2,720	157.23%	1,730
3-523	10985	Senior Center Building	12,210	0	12,210	0	0.00%	12,210
3-525	11325	Public Facilities Annex	122,230	(10,000)	112,230	8,120	7.80%	104,110
			1,609,540	(25,000)	1,584,540	(43,980)	(2.70%)	1,628,520
		Total Other Government Programs	60,797,950	(785,030)	60,012,920	7,504,080	14.29%	52,508,840
		Total Proposed Expenditures	330,647,770	(3,842,230)	326,805,540	26,156,810	8.70%	300,648,730

**Washington County, Maryland
Proposed General Fund Expenditures
FY 2026**

Summary Overview of General Fund Expenditures

Cost Center	ref	Current FY25		Requested		Proposed		
		Budget	Request	\$ Change	% Change	Proposed	\$ Change	% Change
Education	1	125,871,550	134,548,670	8,677,120	6.89%	134,479,290	8,607,740	6.84%
Law Enforcement	2	50,681,420	53,016,670	2,335,250	4.61%	52,737,530	2,056,110	4.06%
Emergency Services	3	33,846,510	40,509,410	6,662,900	19.69%	37,660,340	3,813,830	11.27%
Operating Transfers	4	13,735,010	14,016,880	281,870	2.05%	14,039,790	304,780	2.22%
Capital	5	24,005,400	27,758,190	3,752,790	15.63%	27,875,670	3,870,270	16.12%
Courts	6	8,155,350	8,930,790	775,440	9.51%	8,617,180	461,830	5.66%
State Operations	7	7,432,100	7,774,550	342,450	4.61%	7,440,930	8,830	0.12%
Other	8	36,921,390	44,092,610	7,171,220	19.42%	43,954,810	7,033,420	19.05%
		300,648,730	330,647,770	29,999,040	9.98%	326,805,540	26,156,810	8.70%



Washington County, Maryland
Proposed General Fund Expenditures
FY 2026

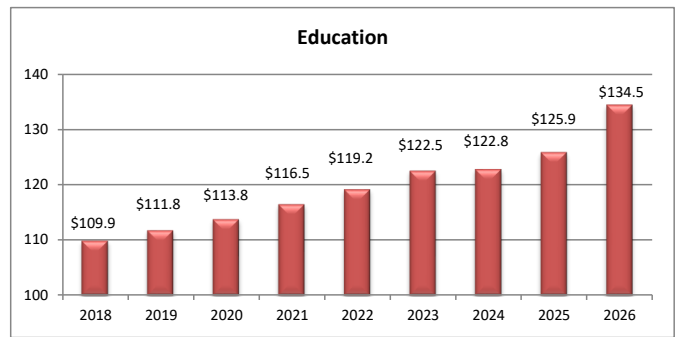
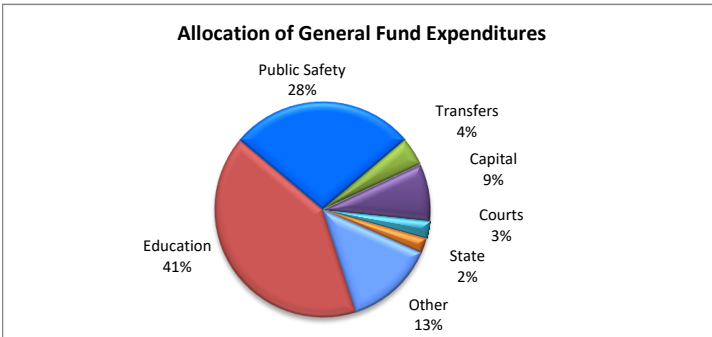
Summary Overview of General Fund Expenditures

Cost Center	ref	Current FY25 Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Education	1	125,871,550	134,548,670	8,677,120	6.89%	134,479,290	8,607,740	6.84%
Law Enforcement	2	50,681,420	53,016,670	2,335,250	4.61%	52,737,530	2,056,110	4.06%
Emergency Services	3	33,846,510	40,509,410	6,662,900	19.69%	37,660,340	3,813,830	11.27%
Operating Transfers	4	13,735,010	14,016,880	281,870	2.05%	14,039,790	304,780	2.22%
Capital	5	24,005,400	27,758,190	3,752,790	15.63%	27,875,670	3,870,270	16.12%
Courts	6	8,155,350	8,930,790	775,440	9.51%	8,617,180	461,830	5.66%
State Operations	7	7,432,100	7,774,550	342,450	4.61%	7,440,930	8,830	0.12%
Other	8	36,921,390	44,092,610	7,171,220	19.42%	43,954,810	7,033,420	19.05%
		300,648,730	330,647,770	29,999,040	9.98%	326,805,540	26,156,810	8.70%

COST CENTER	SUMMARY EXPLANATIONS	CHANGE
Education	1 Provides an increase of \$8,300,650 to the Board of Education which is based on the local share of the Blueprint formula. Also reflects additional funding for HCC in the amount of \$307,090.	\$ 8,607,740
Law Enforcement	2 Wages and benefits increased mainly due to the proposed step and COLA. Increases in operations are a result of increased costs for software contract costs, utilities, ammunition, food and supplies cost increase for inmate meals and increased cost of medical services for inmates.	\$ 2,056,110
Emergency Services	3 The largest increases are due to the proposed step and COLA, a request new positions throughout the division and several reclassifications, and an increase in allocations to the volunteer companies.	\$ 3,813,830
Transfers	4 The increase is mainly due Highway Water fund needing additional support due to increase in wages and insurance and contracted services. Transit had a decrease due to using some fund balance to cover expenses.	\$ 304,780
Capital	5 Capital appropriation increased to provide for capital needs. Debt expenses increased due to an increase in required payments.	\$ 3,870,270
Courts	6 The increases are mainly related to increases in wages and benefits as well as request for new positions.	\$ 461,830
State	7 Decrease is related to the State Board of Elections estimate of services for the Election Board having decreased as well as a decrease in the total hours of contracted Sheriff's Deputies needed.	\$ 8,830
Other	8 The majority of the increases in these departments are due to the proposed step and COLA. The budget also includes a proposed change to the salary scale with a cost to the general fund of approximately \$3,553,100. Utilities, software, and other costs continue to increase.	\$ 7,033,420
Totals		\$ 26,156,810

Washington County, Maryland
Proposed General Fund Expenditures
FY 2026
Educational Expenses

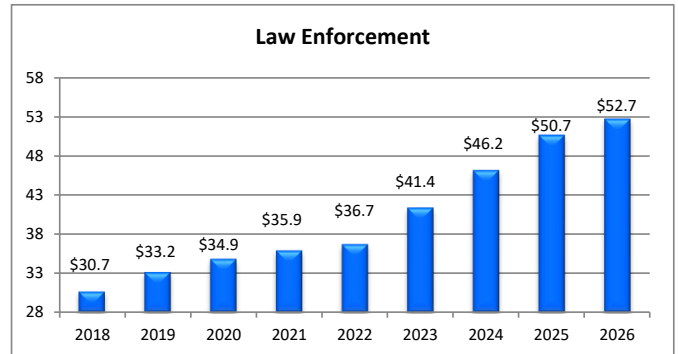
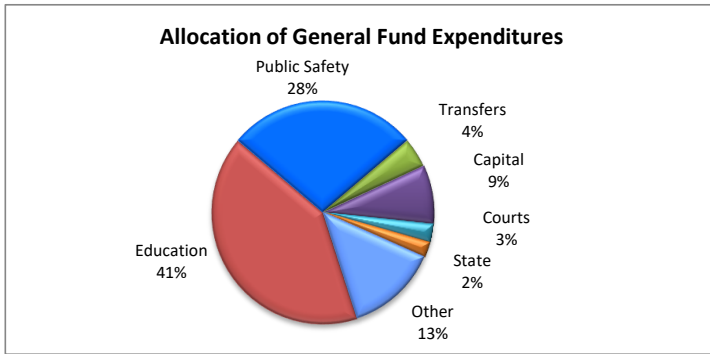
Education	ref	Current FY25	Requested			Proposed		
		Budget	Request	\$ Change	% Change	Proposed	\$ Change	% Change
Board of Education	1	110,172,840	118,473,490	8,300,650	7.53%	118,473,490	8,300,650	7.53%
Hagerstown Community College	2	10,236,290	10,543,380	307,090	3.00%	10,543,380	307,090	3.00%
Free Library	3	4,855,160	4,924,540	69,380	1.43%	4,855,160	0	0.00%
Clear Spring Library Building	4	143,000	143,000	0	0.00%	143,000	0	0.00%
Smithsburg Library Building	5	150,750	150,750	0	0.00%	150,750	0	0.00%
Boonsboro Library Building	6	171,810	171,810	0	0.00%	171,810	0	0.00%
Hancock Library Building	7	141,700	141,700	0	0.00%	141,700	0	0.00%
		125,871,550	134,548,670	8,677,120	6.89%	134,479,290	8,607,740	6.84%



COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Board of Education	1 Change is due to budgeting for the local share of the Blueprint.	\$ -	\$ 8,300,650
HCC	2 A 3% increase for additional operational support.	\$ -	\$ 307,090
Library	3 No change.	\$ -	\$ -
Clear Spring Library	4 No change.	\$ -	\$ -
Smithsburg Library	5 No change.	\$ -	\$ -
Boonsboro Library	6 No change.	\$ -	\$ -
Hancock Library	7 No change.	\$ -	\$ -
Totals		\$ -	\$ 8,607,740

Washington County, Maryland
Proposed General Fund Expenditures
FY 2026
Law Enforcement

Law Enforcement	ref	Current FY25 Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Sheriff - Judicial	1	4,196,520	4,187,630	(8,890)	-0.21%	4,181,930	(14,590)	(0.35%)
Sheriff - Process Servers	2	174,950	181,750	6,800	3.89%	181,550	6,600	3.77%
Sheriff - Patrol	3	16,911,760	18,046,870	1,135,110	6.71%	17,889,150	977,390	5.78%
Sheriff - Central Booking	4	1,471,600	1,522,050	50,450	3.43%	1,520,010	48,410	0.00%
Sheriff - Detention Center	5	24,246,940	24,870,210	623,270	2.57%	24,809,200	562,260	3.29%
Sheriff -Day Reporting	6	534,050	550,680	16,630	3.11%	549,870	15,820	2.32%
Sheriff - NTF	7	645,570	707,450	61,880	9.59%	655,790	10,220	2.96%
Sheriff - Police Academy	8	59,830	59,830	0	0.00%	59,830	0	1.58%
Animal Control	9	2,350,000	2,800,000	450,000	19.15%	2,800,000	450,000	0.00%
Sheriff - Auxiliary	10	90,200	90,200	0	100.00%	90,200	0	0.00%
		50,681,420	53,016,670	2,335,250	4.61%	52,737,530	2,056,110	4.06%



COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Judicial	1 Wages and benefits increased due to the proposed step of 2.5% and COLA of 1% partially offset by savings from retirement and other turnover. Operating expenses decreased primarily due to budgeting \$2.80 per gallon for gasoline instead of \$3.50 per gallon which was what was used in FY25. There are no capital requests for FY26 which is a decrease over FY25.	-	\$ (14,590)
Process Servers	2 Wages and benefits increased due to the proposed step of 2.5% and COLA of 1%. Operating expenses decreased due to budgeting gasoline at \$2.80 per gallon instead of \$3.50 used in FY25.	-	\$ 6,600
Patrol	3 Wages and benefits increased due to the proposed step of 2.5% and 1% COLA as well as the increase in health insurance. Operating costs increased mainly due to increases in software, utilities and ammunition. One time requests of \$180,850 due to providing weapons, ammunition, body armor and portable radios for eight new positions approved in FY25 as well as for the replacement of ten computers and five E-tix scanners.	-	\$ 977,390
Central Booking	4 Wages and benefits increased due to the proposed step of 2.5% and 1% COLA. Operating expenses decreased due to a decrease in insurance and sufficient inventory of office supplies.	-	\$ 48,410
Detention Center	5 Wages and benefits increased due to the proposed 2.5% step and 1% COLA. Operating expenses increased due to inmate food, medical costs and utilities. \$8,010 is being requested in capital outlay for gas masks, tactical gloves and vests with carriers.	-	\$ 562,260

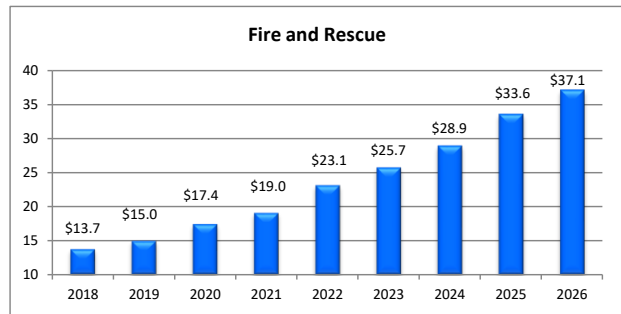
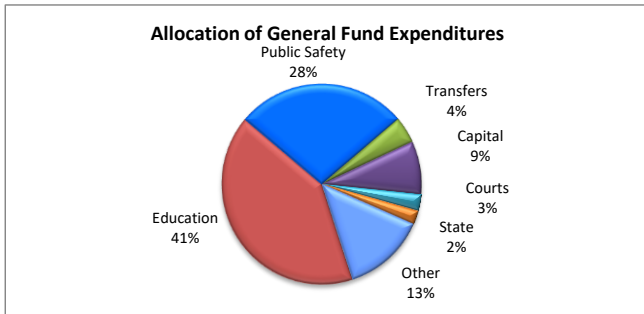
Washington County, Maryland
Proposed General Fund Expenditures
FY 2026
Law Enforcement

Law Enforcement	ref	Current FY25 Budget	Requested			Proposed			
			Request	\$ Change	% Change	Proposed	\$ Change	% Change	
Sheriff - Judicial	1	4,196,520	4,187,630	(8,890)	-0.21%	4,181,930	(14,590)	(0.35%)	
Sheriff - Process Servers	2	174,950	181,750	6,800	3.89%	181,550	6,600	3.77%	
Sheriff - Patrol	3	16,911,760	18,046,870	1,135,110	6.71%	17,889,150	977,390	5.78%	
Sheriff - Central Booking	4	1,471,600	1,522,050	50,450	3.43%	1,520,010	48,410	0.00%	
Sheriff - Detention Center	5	24,246,940	24,870,210	623,270	2.57%	24,809,200	562,260	3.29%	
Sheriff -Day Reporting	6	534,050	550,680	16,630	3.11%	549,870	15,820	2.32%	
Sheriff - NTF	7	645,570	707,450	61,880	9.59%	655,790	10,220	2.96%	
Sheriff - Police Academy	8	59,830	59,830	0	0.00%	59,830	0	1.58%	
Animal Control	9	2,350,000	2,800,000	450,000	19.15%	2,800,000	450,000	0.00%	
Sheriff - Auxiliary	10	90,200	90,200	0	100.00%	90,200	0	0.00%	
		50,681,420	53,016,670	2,335,250	4.61%	52,737,530	2,056,110	4.06%	
Day Reporting	6	The wage and benefit increase related to the proposed step and COLA. Operating expenses had a slight increase due to increased contract costs and lease payments.					\$ -	\$ 15,820	
NTF	7	Wages and benefits are increasing due to the 2.5% step and 1% COLA. Operating expenses increased mainly due to the estimated increase in salaries for laboratory staff.					\$ -	\$ 10,220	
Police Academy	8	No change.					\$ -	0	
Animal Control	9	Based on the existing executed contract.					\$ -	\$ 450,000	
Sheriff Auxiliary	10	No change.					\$ -	\$ -	
Totals								\$ -	\$ 2,056,110

Washington County, Maryland
Proposed General Fund Expenditures
FY 2026
Emergency Services

Emergency Services	ref	Current FY25		Requested		Proposed		
		Budget	Request	\$ Change	% Change	Proposed	\$ Change	% Change
Civil Air Patrol	1	4,000	4,400	400	10.00%	4,400	400	10.00%
Air Unit	2	95,890	66,480	(29,410)	-30.67%	66,480	(29,410)	(30.67%)
Special Operations	3	184,320	256,670	72,350	39.25%	203,610	19,290	10.47%
F&R Volunteer Services	4	11,867,730	12,415,540	547,810	4.62%	12,296,960	429,230	3.62%
911 - Communications	5	7,055,540	7,271,740	216,200	3.06%	7,116,600	61,060	0.87%
EMS Operations	6	6,179,890	7,969,000	1,789,110	28.95%	6,642,470	462,580	7.49%
Fire Operations	7	6,988,080	10,699,030	3,710,950	53.10%	9,552,420	2,564,340	36.70%
Emergency Management	8	270,630	404,460	133,830	49.45%	530,500	259,870	96.02%
Public Safety Training Center	9	1,200,430	1,422,090	221,660	18.47%	1,246,900	46,470	3.87%

33,846,510	40,509,410	6,662,900	19.69%	37,660,340	3,813,830	11.27%
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COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Civil Air Patrol	1 Slight increase of \$400 in operating expenses due to increased hangar rent at the Airport.	-	\$ 400
Air Unit	2 Operating expenses are increasing \$21,690 due to a requested increase for compressor service and fill stations for Self Contained Breathing Apparatus (SCBA). Decrease in overall budget is due to no Capital Outlay being requested in FY26.	-	\$ (29,410)
Special Operations	3 Operating expenses are increasing \$16,370 due to additional training for Water Rescue Program. Increase of \$2,920 in capital outlay upgrade to the gate entry system and hazardous material suits, sonar, headsets and dry suit replacements.	-	\$ 19,290
F&R Volunteer	4 The majority of the increase is due to the following: increase in the appropriation due to increasing allocations by 3% and increases in insurances and incentives. Capital Outlay requests include Surface Pro's and miscellaneous equipment for fire police.	-	\$ 429,230
911	5 There is an increase of \$95,970 in wages primarily due to union negotiations which resulted in employees receiving holiday pay at 1.5 times their pay rate. Operating expenses decreased by \$37,590 primarily due to a decrease in telephone expenses. Capital Outlay of \$2,680 budgeted for replacing worn out bedding and recliners for operators.	-	\$ 61,060
EMS Operations	6 Wages and benefits increased by \$1,366,940 due to the 2.5% step and 1% COLA, the consolidation of an additional rescue company into the County and the proposed addition of two new positions. The net decrease in operating expenses was \$1,003,870 which is primarily due to moving the \$1,000,000 placeholder for future EMS transitions from this departments budget into the General Operations department budget. \$99,510 is proposed for capital outlay for AED's and CPR devices.	-	\$ 462,580

Washington County, Maryland
Proposed General Fund Expenditures
FY 2026
Emergency Services

Emergency Services	ref	Current FY25 Budget	Requested			Proposed		
			Request	\$ Change	% Change	Proposed	\$ Change	% Change
Civil Air Patrol	1	4,000	4,400	400	10.00%	4,400	400	10.00%
Air Unit	2	95,890	66,480	(29,410)	-30.67%	66,480	(29,410)	(30.67%)
Special Operations	3	184,320	256,670	72,350	39.25%	203,610	19,290	10.47%
F&R Volunteer Services	4	11,867,730	12,415,540	547,810	4.62%	12,296,960	429,230	3.62%
911 - Communications	5	7,055,540	7,271,740	216,200	3.06%	7,116,600	61,060	0.87%
EMS Operations	6	6,179,890	7,969,000	1,789,110	28.95%	6,642,470	462,580	7.49%
Fire Operations	7	6,988,080	10,699,030	3,710,950	53.10%	9,552,420	2,564,340	36.70%
Emergency Management	8	270,630	404,460	133,830	49.45%	530,500	259,870	96.02%
Public Safety Training Center	9	1,200,430	1,422,090	221,660	18.47%	1,246,900	46,470	3.87%

		33,846,510	40,509,410	6,662,900	19.69%	37,660,340	3,813,830	11.27%
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Fire Operations 7 \$2,224,480 of the increase in wages and benefits is due to the proposed 2.5% step and 1% COLA as well as the addition of 11 new positions in FY25 and proposing nine new positions in FY26. Operating expenses increased by \$62,370 primarily related to the proposed nine new positions. \$277,490 is being proposed for capital outlay purchases of protective equipment and hoses and nozzles for reserve engines.

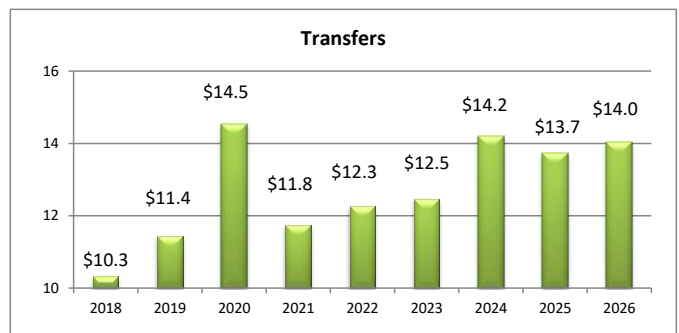
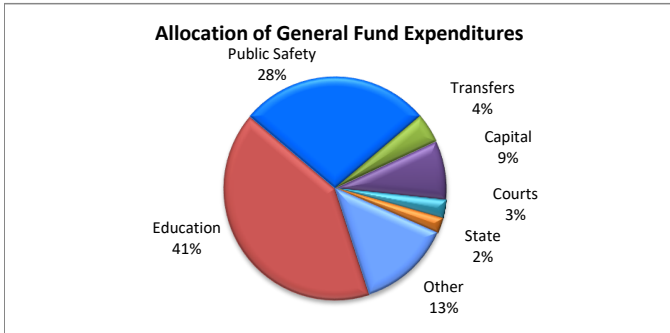
Emergency Management 8 \$132,400 increase in wages due to proposed 2.5% step and 1% COLA, a request for a new position, and an upgrade for the Director position. Operating expenses increased \$125,800 primarily due to an increase in consulting fees for an emergency management plan, and slight increases in the cost of office supplies, travel expense and insurances. Capital Outlay increased \$1,670 for office furniture for proposed new position.

Public Safety Training Center 9 Wages and benefits increased by \$70,890 due to the proposed 2.5% step and 1% COLA, the reclassification of the Senior Office Associate position. Operating expenses decreased \$11,420 due to a decrease in utility costs, groundskeeping maintenance and supplies/materials maintenance. Capital expenses decreased \$13,000 due to no capital requests in FY26.

Totals						\$	-	\$ 3,813,830
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Washington County, Maryland
Proposed General Fund Expenditures
FY 2026
Operating Transfers

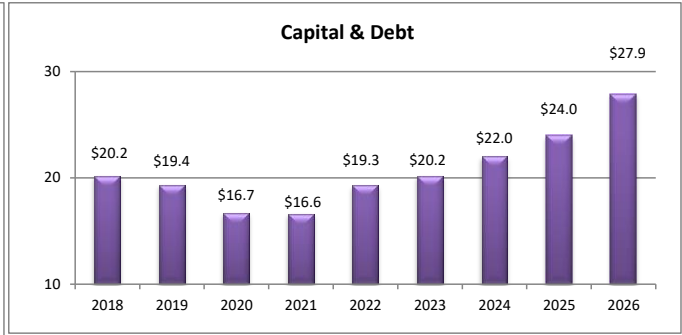
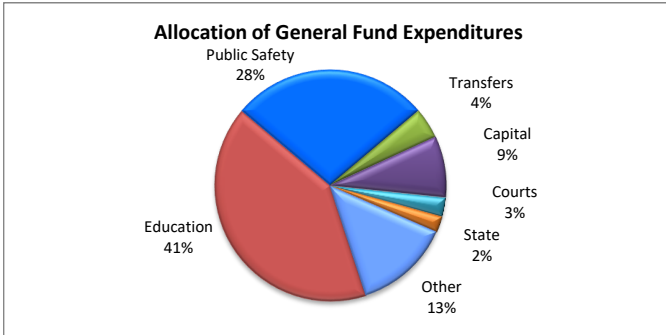
Operating Transfers	ref	Current FY25	Requested			Proposed		
		Budget	Request	\$ Change	% Change	Proposed	\$ Change	% Change
Highway	1	10,405,590	10,703,310	297,720	2.86%	10,703,310	297,720	2.86%
Solid Waste	2	487,170	487,170	0	0.00%	487,170	0	0.00%
Ag Center	3	255,760	255,760	0	0.00%	255,760	0	0.00%
Grant Management	4	522,510	538,470	15,960	3.05%	563,470	40,960	7.84%
Land Preservation	5	23,100	71,960	48,860	211.52%	70,930	47,830	207.06%
HEPMPO	6	6,770	6,970	200	2.95%	6,970	200	2.95%
Utility Administration	7	804,840	971,720	166,880	20.73%	970,660	165,820	20.60%
Water	8	176,480	176,480	0	0.00%	176,480	0	0.00%
Transit	9	901,310	608,490	(292,820)	(32.49%)	608,490	(292,820)	(32.49%)
Golf Course	10	112,930	158,000	45,070	39.91%	158,000	45,070	39.91%
Muni Shares		38,550	38,550	0	0.00%	38,550	0	0.00%
		13,735,010	14,016,880	281,870	2.05%	14,039,790	304,780	2.22%



COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Highway	1 Increase is due to increase in wages and expenses.	\$ -	\$ 297,720
Solid Waste	2 No change in support needed.	\$ -	\$ -
Ag Center	3 No change in support needed.	\$ -	\$ -
Grant Management	4 Increase is due to increase in wages and benefits.	\$ -	\$ 40,960
Land Preservation	5 Increase is to cover the portion of wages and benefits not covered by programs.	\$ -	\$ 47,830
HEPMPO	6 Due to increase in wages.	\$ -	\$ 200
Utility Admin	7 Increase due to increase in wages and benefits and contracted services.	\$ -	\$ 165,820
Water	8 No change in support needed.	\$ -	\$ -
Transit	9 Decrease in expenses due to the use of fund balance.	\$ -	\$ (292,820)
Golf Course	10 Increase due to increasing expenses related to maintaining the course.	\$ -	\$ 45,070
Totals		\$ -	\$ 304,780

Washington County, Maryland
Proposed General Fund Expenditures
FY 2026
Capital Related

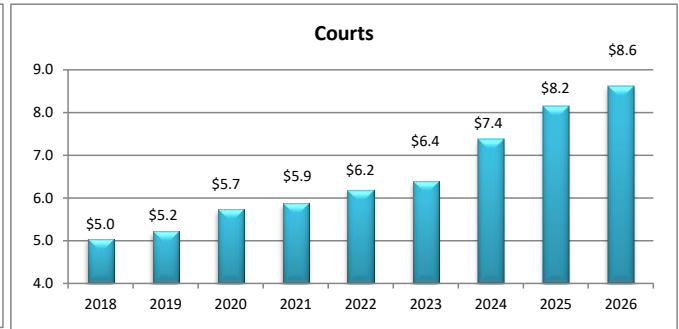
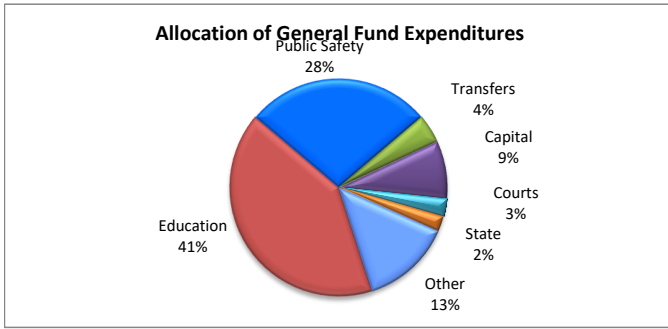
Capital Related	ref	Current FY25 Budget	Requested Request	Requested \$ Change	% Change	Proposed	Proposed \$ Change	% Change
Capital Improvement Fund	1	7,795,320	11,490,000	3,694,680	47.40%	11,607,480	3,812,160	48.90%
Debt Service	2	16,210,080	16,268,190	58,110	0.36%	16,268,190	58,110	0.36%
		24,005,400	27,758,190	3,752,790	15.63%	27,875,670	3,870,270	16.12%



COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Capital Improvement Fund	1 Increased funding to support capital projects.	\$ -	\$ 3,812,160
Debt Service	2 Based on amortization schedules.	\$ -	\$ 58,110
Totals		\$ -	\$ 3,870,270

Washington County, Maryland
Proposed General Fund Expenditures
FY 2026
Courts

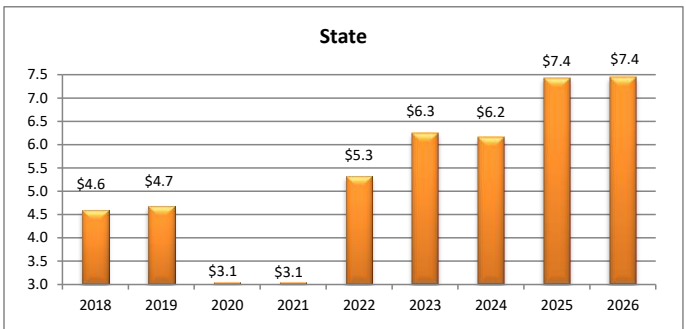
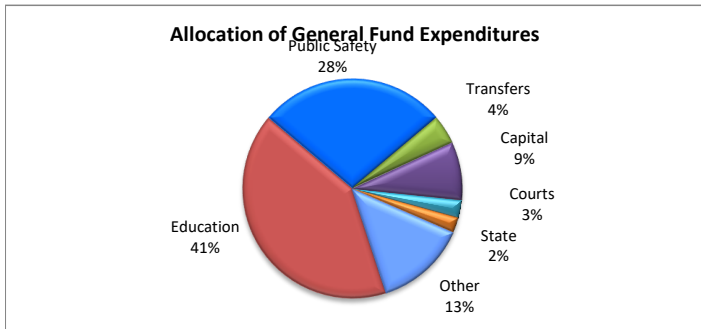
Courts	ref	Current FY25	Requested			Proposed		
		Budget	Request	\$ Change	% Change	Proposed	\$ Change	% Change
Circuit Court	1	2,722,960	2,799,250	76,290	2.80%	2,772,290	49,330	1.81%
Orphans Court	2	34,250	34,250	0	0.00%	34,250	0	0.00%
State's Attorney	3	5,398,140	6,097,290	699,150	12.95%	5,810,640	412,500	7.64%
		8,155,350	8,930,790	775,440	9.51%	8,617,180	461,830	5.66%



COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Circuit Court	The majority of the \$11,850 increase in wages and benefits is due to the proposed 2.5% step and 1% COLA. Operating expenses increased by \$30,830 due to the increase in jurors days and software costs. \$6,650 increase capital outlay is being proposed to replace AV systems in the court rooms that were not replaced in FY25.	\$ -	\$ 49,330
Orphans Court	2 No change.	\$ -	\$ -
State's Attorney	3 Increase of \$405,060 in wage and benefits due to the 2.5% step and 1% COLA as well as two proposed new positions. Operating expenses increase of \$3,200 and capital outlay increase of \$4,240 are related to additional supplies and office furniture for new positions.	\$ -	\$ 412,500
Totals		\$ -	\$ 461,830

Washington County, Maryland
Proposed General Fund Expenditures
FY 2026
State Operations

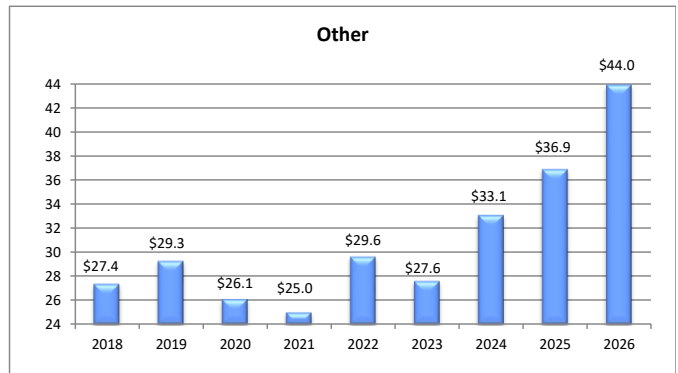
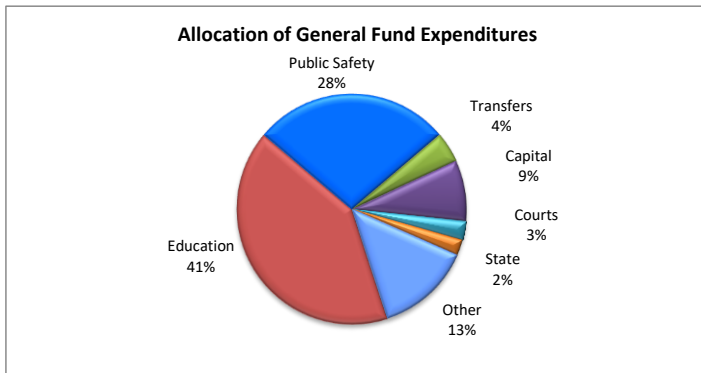
State Operations	ref	Current FY25	Requested			Proposed		
		Budget	Request	\$ Change	% Change	Proposed	\$ Change	% Change
Health Department	1	3,183,620	3,183,620	0	0.00%	3,183,620	0	0.00%
Social Services	2	506,330	569,540	63,210	12.48%	556,960	50,630	10.00%
University of MD Extension	3	290,120	305,620	15,500	5.34%	305,620	15,500	5.34%
Cooperative Extension	4	38,730	38,730	0	0.00%	38,730	0	0.00%
Election Board	5	2,640,990	2,843,740	202,750	7.68%	2,552,900	(88,090)	(3.34%)
Soil Conservation	6	369,510	380,240	10,730	2.90%	380,240	10,730	2.90%
Weed Control	7	357,300	363,060	5,760	1.61%	362,860	5,560	1.56%
Environmental Pest Management	8	45,500	90,000	44,500	97.80%	60,000	14,500	31.87%
		7,432,100	7,774,550	342,450	4.61%	7,440,930	8,830	0.12%



COST CENTER	SUMMARY EXPLANATIONS	CIP	CHANGE
Health Department	1 No change.	\$ -	\$ -
Social Services	2 Increase in appropriations related to alignment of staff compensation to the current State of Maryland pay scale as well as an increase in rent expense and utility costs.	\$ -	\$ 50,630
University of MD Extension	3 Increase in budget is due to the wages being increased by the State of MD.	\$ -	\$ 15,500
Cooperative Extension	4 No change.	\$ -	\$ -
Election Board	5 Overall decrease primarily related to the State Board of Elections estimate of services has been decreased.	\$ -	\$ (88,090)
Soil Conservation	6 Increase reflects a small increase in wages.	\$ -	\$ 10,730
Weed Control	7 Slight increase related to wages and benefits due to proposed 2.5% step and 1% COLA as well as the salary scale adjustment.	\$ -	\$ 5,560
Environmental Pest Management	8 No change.	\$ -	\$ 14,500
Totals		\$ -	\$ 8,830

Washington County, Maryland
Proposed General Fund Expenditures
FY 2026
Other

Other	Current FY25	Requested			Proposed		
	Budget	Request	\$ Change	% Change	Proposed	\$ Change	% Change
Community Funding	1,200,000	1,200,000	0	0.00%	1,200,000	0	0.00%
Commission on Aging	1,604,580	1,854,580	250,000	15.58%	1,854,580	250,000	15.58%
Museum of Fine Arts	140,000	142,000	2,000	1.43%	142,000	2,000	1.43%
County Administrator	461,660	478,160	16,500	3.57%	476,810	15,150	3.28%
Public Relations & Marketing	653,250	1,044,010	390,760	59.82%	909,570	256,320	39.24%
Business Development	1,043,280	1,175,230	131,950	12.65%	1,165,800	122,520	11.74%
County Commissioners	352,880	356,250	3,370	0.95%	354,750	1,870	0.53%
County Clerk	169,910	207,540	37,630	22.15%	205,840	35,930	21.15%
Treasurer	541,160	571,980	30,820	5.70%	567,950	26,790	4.95%
County Attorney	1,261,780	1,234,320	(27,460)	(2.18%)	1,233,100	(28,680)	(2.27%)
Human Resources	1,565,880	2,167,820	601,940	38.44%	1,880,590	314,710	20.10%
General Operations	3,694,920	6,917,110	3,222,190	87.21%	8,746,020	5,051,100	136.70%
Budget and Finance	2,567,160	2,650,220	83,060	3.24%	2,642,790	75,630	2.95%
Auditing & Accounting	75,000	75,000	0	0.00%	75,000	0	0.00%
Purchasing	708,630	718,170	9,540	1.35%	716,950	8,320	1.17%
Information Technology	4,404,480	5,555,810	1,151,330	26.14%	4,665,430	260,950	5.92%
Wireless Communications	1,698,530	1,760,110	61,580	3.63%	1,751,300	52,770	3.11%
Women's Commission	2,000	2,000	0	0.00%	2,000	0	0.00%
Veteran's Advisory Committee	2,000	2,000	0	100.00%	2,000	0	0.00%
Diversity & Inclusion	2,000	2,000	0	0.00%	2,000	0	0.00%
Animal Control Board	7,200	7,200	0	100.00%	7,200	0	0.00%
Forensic Investigator	30,000	30,000	0	0.00%	30,000	0	0.00%
Public Works	357,530	451,470	93,940	26.27%	451,060	93,530	26.16%
Buildings Grounds & Facilities	2,630,020	2,953,980	323,960	12.32%	2,532,340	(97,680)	(3.71%)
Engineering	3,175,710	3,210,930	35,220	1.11%	3,206,240	30,530	0.96%
Permits & Inspections	3,349,700	3,918,790	569,090	16.99%	3,747,590	397,890	11.88%
Planning & Zoning	1,530,580	1,619,100	88,520	5.78%	1,625,700	95,120	6.21%
Zoning Appeals	67,240	68,390	1,150	1.71%	68,390	1,150	1.71%
Martin L. Snook Pool	179,010	185,910	6,900	3.85%	185,910	6,900	3.85%
Parks & Recreation	1,816,780	1,922,990	106,210	5.85%	1,921,360	104,580	5.76%
Martin Luther King Building	126,480	101,210	(25,270)	(19.98%)	101,210	(25,270)	(19.98%)
Administration Building	343,880	335,910	(7,970)	(2.32%)	330,910	(12,970)	(3.77%)
Court House	343,880	355,630	11,750	3.42%	355,630	11,750	3.42%
County Office Building	257,800	238,850	(18,950)	(7.35%)	238,850	(18,950)	(7.35%)
Administration Annex	150,600	156,180	5,580	3.71%	156,180	5,580	3.71%
Dwyer Center	34,390	29,310	(5,080)	(14.77%)	29,310	(5,080)	(14.77%)
Election Board Facility	118,040	117,270	(770)	(0.65%)	107,270	(10,770)	(9.12%)
Central Services	135,400	136,290	890	0.66%	136,290	890	0.66%
Properties	1,730	4,450	2,720	157.23%	4,450	2,720	157.23%
Senior Center Building	12,210	12,210	0	0.00%	12,210	0	0.00%
Public Facilities Annex	104,110	122,230	18,120	17.40%	112,230	8,120	7.80%
	36,921,390	44,092,610	7,171,220	19.42%	43,954,810	7,033,420	19.05%



Washington County, Maryland
Proposed General Fund Expenditures
FY 2026
Other

Other	Current FY25	Requested			Proposed		
	Budget	Request	\$ Change	% Change	Proposed	\$ Change	% Change
Community Funding	1,200,000	1,200,000	0	0.00%	1,200,000	0	0.00%
Commission on Aging	1,604,580	1,854,580	250,000	15.58%	1,854,580	250,000	15.58%
Museum of Fine Arts	140,000	142,000	2,000	1.43%	142,000	2,000	1.43%
County Administrator	461,660	478,160	16,500	3.57%	476,810	15,150	3.28%
Public Relations & Marketing	653,250	1,044,010	390,760	59.82%	909,570	256,320	39.24%
Business Development	1,043,280	1,175,230	131,950	12.65%	1,165,800	122,520	11.74%
County Commissioners	352,880	356,250	3,370	0.95%	354,750	1,870	0.53%
County Clerk	169,910	207,540	37,630	22.15%	205,840	35,930	21.15%
Treasurer	541,160	571,980	30,820	5.70%	567,950	26,790	4.95%
County Attorney	1,261,780	1,234,320	(27,460)	(2.18%)	1,233,100	(28,680)	(2.27%)
Human Resources	1,565,880	2,167,820	601,940	38.44%	1,880,590	314,710	20.10%
General Operations	3,694,920	6,917,110	3,222,190	87.21%	8,746,020	5,051,100	136.70%
Budget and Finance	2,567,160	2,650,220	83,060	3.24%	2,642,790	75,630	2.95%
Auditing & Accounting	75,000	75,000	0	0.00%	75,000	0	0.00%
Purchasing	708,630	718,170	9,540	1.35%	716,950	8,320	1.17%
Information Technology	4,404,480	5,555,810	1,151,330	26.14%	4,665,430	260,950	5.92%
Wireless Communications	1,698,530	1,760,110	61,580	3.63%	1,751,300	52,770	3.11%
Women's Commission	2,000	2,000	0	0.00%	2,000	0	0.00%
Veteran's Advisory Committee	2,000	2,000	0	100.00%	2,000	0	0.00%
Diversity & Inclusion	2,000	2,000	0	0.00%	2,000	0	0.00%
Animal Control Board	7,200	7,200	0	100.00%	7,200	0	0.00%
Forensic Investigator	30,000	30,000	0	0.00%	30,000	0	0.00%
Public Works	357,530	451,470	93,940	26.27%	451,060	93,530	26.16%
Buildings Grounds & Facilities	2,630,020	2,953,980	323,960	12.32%	2,532,340	(97,680)	(3.71%)
Engineering	3,175,710	3,210,930	35,220	1.11%	3,206,240	30,530	0.96%
Permits & Inspections	3,349,700	3,918,790	569,090	16.99%	3,747,590	397,890	11.88%
Planning & Zoning	1,530,580	1,619,100	88,520	5.78%	1,625,700	95,120	6.21%
Zoning Appeals	67,240	68,390	1,150	1.71%	68,390	1,150	1.71%
Martin L. Snook Pool	179,010	185,910	6,900	3.85%	185,910	6,900	3.85%
Parks & Recreation	1,816,780	1,922,990	106,210	5.85%	1,921,360	104,580	5.76%
Martin Luther King Building	126,480	101,210	(25,270)	(19.98%)	101,210	(25,270)	(19.98%)
Administration Building	343,880	335,910	(7,970)	(2.32%)	330,910	(12,970)	(3.77%)
Court House	343,880	355,630	11,750	3.42%	355,630	11,750	3.42%
County Office Building	257,800	238,850	(18,950)	(7.35%)	238,850	(18,950)	(7.35%)
Administration Annex	150,600	156,180	5,580	3.71%	156,180	5,580	3.71%
Dwyer Center	34,390	29,310	(5,080)	(14.77%)	29,310	(5,080)	(14.77%)
Election Board Facility	118,040	117,270	(770)	(0.65%)	107,270	(10,770)	(9.12%)
Central Services	135,400	136,290	890	0.66%	136,290	890	0.66%
Properties	1,730	4,450	2,720	157.23%	4,450	2,720	157.23%
Senior Center Building	12,210	12,210	0	0.00%	12,210	0	0.00%
Public Facilities Annex	104,110	122,230	18,120	17.40%	112,230	8,120	7.80%

	36,921,390	44,092,610	7,171,220	19.42%	43,954,810	7,033,420	19.05%
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OVERALL	SUMMARY EXPLANATIONS (41 department areas)	CIP	CHANGE
Wages and Benefits	Wages and benefits increased due to proposed COLA of 1% and step. \$3,553,100 is budgeted for a proposed scale change. There was an increase to General Operations department of \$1,000,000 due to transfer from EMS Operations budget. Additional increase related to requests for new positions.	\$ -	\$ 4,837,830
Operating	Increases are related to the continued increase in materials and equipment related to operating as well as the increased cost in utilities, insurance and contracted services.		\$ 2,284,900
Capital Outlay	Overall decrease is due to few capital outlay requests being proposed in FY26 as well as the transfer to other requests to be funded out of the CIP VEH008 budget.		\$ (89,310)

Totals		\$ -	\$ -	\$ 7,033,420
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Agenda Report Form

Open Session Item

SUBJECT: FY26 Water Quality Budget

PRESENTATION DATE: March 25, 2025

PRESENTATION BY: Mark Bradshaw, Director of Environmental Management; Kelcee Mace, Chief Financial Officer

RECOMMENDED MOTION(S): For informational purposes

REPORT-IN-BRIEF: The Water Quality Department performs various functions:

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

Water and Sewer Operations provide safe and reliable 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.

DISCUSSION: Water and Sewer revenue requirements show that an increase in both funds is necessary to facilitate the Department of Water Quality's long-range financial plans. Incremental increases over a period of time has been the existing plan in place to work toward a self-supported status for these funds. As part of the FY25 budget process, rates were approved for a three-year period. The FY26 approved rate increase was 5.0% for Water and 3.5% for Sewer for the average residential customer.

Utility Fund -	\$6,897,660
Water Fund -	\$1,649,600
Sewer Fund -	\$16,300,590
Pretreatment Fund -	\$345,600

FISCAL IMPACT: Rate increase provides:

Water - 5.0% increase providing \$48,800 in additional revenue
Sewer - 3.5% increase providing \$468,200 in additional revenue

CONCURRENCES: N/A

ALTERNATIVES: N/A

ATTACHMENTS: FY26 Water Quality Budget

AUDIO/VISUAL TO BE USED: N/A

Washington County, Maryland
Utility Administration Fund Operating Budget
Detailed Summary
Fiscal Year 2026

Page	Category	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	Note	% Change	Original Budget FY 2025
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Expenses

22-13 Utility Administration	2,268,200	10,420	2,278,620	348,800	8	18.07%	1,929,820
22-29 Engineering	662,730	250	662,980	260	9	0.04%	662,720
22-34 Laboratory	768,860	0	768,860	23,770	10	3.19%	745,090
22-40 Maintenance	1,481,810	(6,320)	1,475,490	59,880	11	4.23%	1,415,610
22-49 Stormwater & Watershed	971,720	(1,060)	970,660	165,820	12	20.60%	804,840
22-58 Clean County	307,350	4,250	311,600	14,960	13	5.04%	296,640
22-65 Inspection Projects-Billable	40,250	0	40,250	(7,520)	14	(15.74%)	47,770
22-67 Contract Operations-Billable	389,200	0	389,200	7,780	15	2.04%	381,420

Total Expenses	6,890,120	7,540	6,897,660	613,750	16	9.77%	6,283,910
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8 Utility Administration:
 - Wages and Benefits increased \$306,050 due to the proposed salary and benefit changes related to the salary scale decompression. Operating expenses had a net increase of \$42,750. The larger increases were the appropriation to the CIP, certification class expenses for CDL training moved from the Human Resources budget, fleet insurance and electric expenses. Some of these expenses were offset by decreases in other accounts.

9 Engineering:
 - Wages and Benefits increased \$1,030 offset by reductions in operating expenses of \$770 based on prior year actual

10 Laboratory:
 - Wages and Benefits increased \$33,930 mostly due to proposed increased wages and allocation adjustments.
 - Operating expenses and capital outlay decreased \$10,160. While chemical costs increased, electric and contracted services were reduced based on prior year actuals. Also, there were no capital outlay requests.

11 Maintenance:
 - Wages and Benefits increased \$51,000 due to an increase in proposed wages and personnel requests.
 - Operating expenses increased \$8,880 mainly for contracted/purchased services, supplies/materials and utilities based on usage.

12 Stormwater and Watershed Services:
 - Wages and Benefits increased \$33,360 due to the proposed wage increases.
 - Operating expenses increased \$175,750 mostly in contracted/purchased services for a mowing contract. This was partially offset by a reduction of \$43,290 in capital outlay requests.

13 Clean County:
 - Wages and Benefits increased \$6,590 due to the proposed increase in wages.
 - Operating expenses had a net increase of \$4,310 mainly due to maintenance of the sweeper truck and water usage at Kemps Mill. In addition, capital outlay requests increased \$4,060 to construct a dumpster cover to meet State requirements.

14 Inspection Projects-Billable:
 - Wages and Benefits decreased \$7,520 based on the three-year rolling average of the department.

Washington County, Maryland
Utility Administration Fund Operating Budget
Detailed Summary
Fiscal Year 2026

Page	Category	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	Note	% Change	Original Budget FY 2025
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15 Contract Operations-Billable:
 - Wages and Benefits increased \$10,540 due to proposed wage increases. Operating costs decreased by \$2,760 due to adjustments in supplies/materials, chemicals and contracted/purchased services based on prior year expenses.

16 Category Summary:

Salaries and Benefits	4,892,890	(40,120)	4,852,770	434,980	9.85%	4,417,790
Operating	1,988,620	48,720	2,037,340	224,000	12.35%	1,813,340
Capital Outlay	8,610	(1,060)	7,550	(45,230)	-85.70%	52,780
	6,890,120	7,540	6,897,660	613,750	9.77%	6,283,910

Washington County, Maryland
Utility Administration Fund Revenues
FY26

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
403050 - Development Fees	0	0	0	0	0.00%	0	0	176,010
403055 - Other Planning Fees	25,000	6,300	31,300	14,300	84.12%	17,000	34,514	53,600
404420 - Interest, Penalties & Fees	100	0	100	0	0.00%	100	111	98
440110 - Drawings/Blue Line Prints	4,000	820	4,820	1,820	60.67%	3,000	4,675	4,300
440200 - Lab Testing	100,000	0	100,000	5,000	5.26%	95,000	97,638	96,927
441200 - Utility Admin Charge	5,052,500	(2,770)	5,049,730	411,590	8.87%	4,638,140	4,458,250	3,940,160
485000 - Reimbursed Exp - Admin	0	0	0	0	0.00%	0	28	0
490000 - Miscellaneous	0	0	0	0	0.00%	0	1,831	2,854
490005 - Insurance Recovery	0	0	0	0	0.00%	0	15,913	246
490010 - Gain or Loss on Sale of Asset	0	0	0	0	0.00%	0	32,186	21,365
490045 - Oper Transfer - General Fund	971,720	(1,060)	970,660	165,820	20.60%	804,840	702,970	476,163
490080 - Bad Check Fees	0	0	0	0	0.00%	0	25	25
491735 - Capital Transfer - CIP	307,350	4,250	311,600	14,960	5.04%	296,640	303,380	211,195
498600 - Donations	0	0	0	0	0.00%	0	224	0
498800 - Other - CIP Revenue	0	0	0	0	0.00%	0	4,555	1,801
499500 - Contract Operations	389,200	0	389,200	7,780	2.04%	381,420	253,456	258,483
499510 - Inspection Projects	40,250	0	40,250	(7,520)	(15.74)%	47,770	5,064	29,208
Revenues	6,890,120	7,540	6,897,660	613,750	9.77%	6,283,910	5,914,770	5,229,705

**Washington County, Maryland
Utility Administration Fund
Department 00000 - Default Department
FY26 Revenues**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
403055 - Other Planning Fees	25,000	31,300	Budget increased based on prior year actuals and year to date activity.	Proposed \$100 increase in the infrastructure management program fee. This fee has remained the same since July 1, 2016.
404420 - Interest, Penalties & Fees	100	100		
440110 - Drawings/Blue Line Prints	4,000	4,820	Budget increased based on prior year actuals and year to date activity.	Proposed increases to all engineering fees. The fees have remained the same since July 1, 2016.
440200 - Lab Testing	100,000	100,000	Based on the gradual increase in revenues over the past two years and the current year activity, the budget has been increased.	
441200 - Utility Admin Charge	5,052,500	5,049,730	Increased to meet the operating requirements of the Utility Admin Fund, which supports all Water Quality departments.	Increased CIP appropriations are partially offset by proposed revenue increases.
490045 - Oper Transfer - General Fund	971,720	970,660	Represents operational support for department 40050 - Watershed and Stormwater Services. Increased contract costs and a COLA and step for employees contribute to the rise in the budgeted amount.	Controllable asset requests were reduced which reduced the general fund contribution.

**Washington County, Maryland
Utility Administration Fund
Department 00000 - Default Department
FY26 Revenues**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
491735 - Capital Transfer - CIP	307,350	311,600	Funding for Clean County operations comes from the CIP project DNG039 Stormwater Retrofits. Wages and benefits have increased due to the requested COLA and step for FY26 as well as costs associated with constructing a dumpster cover to comply with Environmental Protection Agency program requirements.	Additional funding needed for water costs at Kemps Mill Park.
499500 - Contract Operations	389,200	389,200	Adjusted to match the total expenses for billable contract operations. Increased costs are due to the requested COLA and step increase for employees.	
499510 - Inspection Projects	40,250	40,250	Adjusted to match the total expenses for billable inspection projects. A decrease in inspection services has resulted in decreased wages and benefits.	
Total	6,890,120	6,897,660		

**Proposed New or Increase Fee Form
Fiscal Year 2026**

Department/Division Name	Utility Administration/Water Quality
Department Number	40010
Account Number	403050
Account Description	Development Fees

Fee Category	Brief Description of Fee or Service	Fee FY2024	Fee FY2025	Proposed Fee FY2026	Change	Total Projected Change in Revenue	Justification
403050	Infrastructure Development Fee	1,000*	1,000*	0*	(1,000)	0	Fee has become obsolete.

*per Sewer EDU

Total New or Increased Fees	\$0
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**Proposed New or Increase Fee Form
Fiscal Year 2026**

Department/Division Name	Utility Administration/Water Quality
Department Number	40010
Account Number	403055
Account Description	Other Planning Fees

Fee Category	Brief Description of Fee or Service	Fee FY2024	Fee FY2025	Proposed Fee FY2026	Change	Total Projected Change in Revenue	Justification
403055	Infrastructure Management Program Fee	400*	400*	500*	100	6,300	This fee provides for upgrades to the wireless communications infrastructure on Washington County owned sewer systems (emergency alarms and communications).

*per Sewer EDU

Total New or Increased Fees	\$6,300
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**Proposed New or Increase Fee Form
Fiscal Year 2026**

Department/Division Name	Utility Administration/Water Quality
Department Number	40010
Account Number	440110
Account Description	Drawings/Blue Line Prints

Fee Category	Brief Description of Fee or Service	Fee FY2024	Fee FY2025	Proposed Fee FY2026	Change	Total Projected Change in Revenue	Justification
440110	Design Review Fees - Drawings One/two lot simplified subdivision plat	25	25	30	5	25	These charges are for personnel to review and make needed corrections for new projects or additions to an existing water/sewer system. Examples would be the construction of a new residential development or a commercial property installing new lines to connect into our existing lines. All water/sewer new construction or anything effecting our existing infrastructure must submit drawings for us to approve and sign by an Engineer to make sure they are built to County standards.
440110	Design Review Fees - Drawings Multiple lot subdivision development plan or preliminary	25*	25*	30*	5	5	
440110	Design Review Fees - Drawings Multiple lot subdivision combined Preliminary/Final	100*	100*	120*	20	780	
440110	Design Review Fees - Drawings Multiple lot subdivision - final plat(s)	25**	25**	30**	5	5	
440110	Design Review Fees - Drawings Architectural/Technical	150*	150*	180*	30	0	

* per drawing

** per set of drawings

Total New or Increased Fees	\$820
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**Proposed New or Increase Fee Form
Fiscal Year 2026**

Department/Division Name	Utility Administration/Water Quality
Department Number	40010
Account Number	440110
Account Description	Drawings/Blue Line Prints

Fee Category	Brief Description of Fee or Service	Fee FY2024	Fee FY2025	Proposed Fee FY2026	Change	Total Projected Change in Revenue	Justification
440110	Design Review Fees - Specification Water Water Distribution	100*	100*	120*	20	0	These charges are for personnel to review and make needed corrections for new projects or additions to an existing water/sewer system. Examples would be the construction of a new residential development or a commercial property installing new lines to connect into our existing lines. All water/sewer new construction or anything effecting our existing infrastructure must submit drawings for us to approve and sign by an Engineer to make sure they are built to County standards.
440110	Design Review Fees - Specification Water Water Supply, Treatment or Storage	150*	150*	180*	30	0	
440110	Design Review Fees - Specification Water Booster pump station	150*	150*	180*	30	0	

* per set

Total New or Increased Fees	\$0
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**Proposed New or Increase Fee Form
Fiscal Year 2026**

Department/Division Name	Utility Administration/Water Quality
Department Number	40010
Account Number	440110
Account Description	Drawings/Blue Line Prints

Fee Category	Brief Description of Fee or Service	Fee FY2024	Fee FY2025	Proposed Fee FY2026	Change	Total Projected Change in Revenue	Justification
440110	Design Review Fees - Specification Sewer Sewer Collection - Gravity all types	100*	100*	120*	20	0	These charges are for personnel to review and make needed corrections for new projects or additions to an existing water/sewer system. Examples would be the construction of a new residential development or a commercial property installing new lines to connect into our existing lines. All water/sewer new construction or anything effecting our existing infrastructure must submit drawings for us to approve and sign by an Engineer to make sure they are built to County standards.
440110	Design Review Fees - Specification Sewer Sewer Collection - Pressure	150*	150*	180*	30	0	
440110	Design Review Fees - Specification Sewer Sewage Pump Station	150*	150*	180*	30	0	
440110	Design Review Fees - Specification Sewer Sewage Treatment Plant (all sizes)	200*	200*	240*	40	0	

* per set

Total New or Increased Fees	\$0
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Washington County, Maryland
Utility Administration Fund Expenditures - Proposed
FY26

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
40010 - Utility Administration	2,268,200	10,420	2,278,620	348,800	18.07%	1,929,820	1,423,059	1,466,465
40020 - Engineering	662,730	250	662,980	260	0.04%	662,720	544,255	536,727
40030 - Laboratory	768,860	0	768,860	23,770	3.19%	745,090	667,913	586,979
40040 - Maintenance	1,481,810	(6,320)	1,475,490	59,880	4.23%	1,415,610	1,242,882	1,199,285
40050 - Stormwater	971,720	(1,060)	970,660	165,820	20.60%	804,840	668,627	476,163
40060 - Clean County	307,350	4,250	311,600	14,960	5.04%	296,640	297,132	220,395
40998 - Billable - Inspection Projects	40,250	0	40,250	(7,520)	(15.74)%	47,770	13	151
40999 - Billable - Contract Operations	389,200	0	389,200	7,780	2.04%	381,420	56,375	52,589
Total Expenditures	6,890,120	7,540	6,897,660	613,750	9.77%	6,283,910	4,900,256	4,538,754

Washington County, Maryland
Utility Administration Fund
Department 40010 - Utility Administration
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	766,180	0	766,180	29,120	3.95%	737,060	611,985	584,096
500040 - Other Wages	6,400	0	6,400	5,310	487.16%	1,090	1,086	1,665
500100 - FICA - Employer	59,060	0	59,060	3,090	5.52%	55,970	45,995	43,205
500120 - Health Insurance	182,190	0	182,190	21,750	13.56%	160,440	110,324	121,379
500125 - Other Insurance	2,870	0	2,870	(140)	(4.65)%	3,010	2,046	2,115
500130 - Pension	199,210	0	199,210	9,260	4.87%	189,950	168,622	156,668
500140 - Workers Compensation	25,820	0	25,820	2,240	9.50%	23,580	9,673	9,019
500145 - Time to Care	13,690	0	13,690	0	0.00%	13,690	0	0
500155 - Personnel Requests	253,380	(33,800)	219,580	219,580	(100.00)%	0	0	0
500160 - Other Post Employment Benefits	32,770	0	32,770	(4,050)	(11.00)%	36,820	36,820	28,240
500161 - Wage Reserve	(63,010)	0	(63,010)	20,000	(100.00)%	(83,010)	0	0
500170 - Employee Investment	4,440	3,100	7,540	3,100	69.82%	4,440	0	0
500171 - Employee Recognition	3,100	(3,100)	0	(3,210)	(100.00)%	3,210	0	0
500172 - Team Building	930	0	930	0	0.00%	930	0	779
Wages and Benefits	1,487,030	(33,800)	1,453,230	306,050	26.68%	1,147,180	986,551	947,166
501000 - Debt - Bond Principal	72,490	0	72,490	2,970	4.27%	69,520	65,456	61,617
501001 - Contra - Bond Principal	0	0	0	0	0.00%	0	(65,456)	(61,617)
501050 - Debt - Bond Interest	29,710	(7,430)	22,280	(8,710)	(28.11)%	30,990	19,650	20,527
501080 - Debt - Lease Interest	40	0	40	(30)	(42.86)%	70	99	109
501090 - Debt - Administrative Fees	40	0	40	10	33.33%	30	41	29
501095 - Bond Issue Cost Expense	0	1,700	1,700	(770)	(31.17)%	2,470	0	274
502000 - Appropriations	285,000	50,000	335,000	152,000	83.06%	183,000	0	15,000
505010 - Advertising	1,000	0	1,000	0	0.00%	1,000	156	1,482
505020 - Community Service Awards	0	0	0	0	0.00%	0	0	36
505050 - Dues & Subscriptions	7,000	0	7,000	2,000	40.00%	5,000	1,809	12,997
505080 - Freight & Cartage	8,000	0	8,000	4,000	100.00%	4,000	9,086	4,912
505120 - Licenses & Certifications	5,000	0	5,000	(4,500)	(47.37)%	9,500	3,584	2,209
505130 - Small Office Equipment	250	0	250	(250)	(50.00)%	500	96	62
505140 - Office Supplies	11,000	0	11,000	0	0.00%	11,000	8,503	10,502

Washington County, Maryland
Utility Administration Fund
Department 40010 - Utility Administration
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
505150 - Other - Miscellaneous	0	0	0	(750)	(100.00)%	750	762	8,115
505160 - Personal Mileage	750	0	750	0	0.00%	750	0	611
505170 - Postage	2,000	200	2,200	(480)	(17.91)%	2,680	2,045	1,915
505200 - Safety Equipment	20,000	0	20,000	1,000	5.26%	19,000	16,460	25,604
505230 - Travel Expenses	4,500	(250)	4,250	(750)	(15.00)%	5,000	0	661
510010 - Fleet Insurance	87,510	0	87,510	12,590	16.80%	74,920	68,717	64,737
510020 - Property & Casualty Insurance	67,070	0	67,070	(1,150)	(1.69)%	68,220	62,025	70,593
510030 - Public & Gen Liability Insurance	37,370	0	37,370	720	1.96%	36,650	34,619	19,102
515000 - Contracted/Purchased Service	30,000	0	30,000	(4,500)	(13.04)%	34,500	7,578	93,552
515040 - Bldg Labor - Eastern	0	0	0	0	0.00%	0	0	10
515180 - Software	19,850	0	19,850	4,150	26.43%	15,700	0	0
515260 - Legal Services	1,000	0	1,000	0	0.00%	1,000	0	0
520000 - Training	10,000	0	10,000	0	0.00%	10,000	5,108	4,930
520010 - Certification Classes	17,000	0	17,000	12,000	240.00%	5,000	0	0
520030 - Food Comp	200	0	200	0	0.00%	200	9	46
520040 - Seminars/Conventions	500	0	500	(500)	(50.00)%	1,000	0	558
520050 - Tuition Assistance	2,500	0	2,500	2,500	100.00%	0	0	449
525000 - Supplies/Material - Operating	2,000	0	2,000	(110)	(5.21)%	2,110	1,241	1,959
525020 - Janitorial Supplies	0	0	0	(1,060)	(100.00)%	1,060	0	831
525040 - Small Tools & Equipment	0	0	0	0	0.00%	0	0	149
525050 - Welding Material/Supplies	0	0	0	0	0.00%	0	0	235
526020 - Building Maintenance	0	0	0	0	0.00%	0	0	292
526040 - Equipment Maintenance	0	0	0	0	0.00%	0	10	0
535020 - Equipment Rental	1,000	0	1,000	0	0.00%	1,000	0	(12)
535055 - Lease Payments	1,870	0	1,870	20	1.08%	1,850	0	0
535057 - Non-Lease Components	260	0	260	0	0.00%	260	259	259
535058 - Lease - Variable Payments	650	0	650	70	12.07%	580	578	576
540010 - Wireless Communication	7,500	0	7,500	(2,500)	(25.00)%	10,000	8,297	8,410
540020 - Telephone Expenses	0	0	0	0	0.00%	0	144	278
545010 - Electric	32,170	0	32,170	6,040	23.12%	26,130	21,407	16,862

Washington County, Maryland
Utility Administration Fund
Department 40010 - Utility Administration
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
545020 - Natural Gas	5,800	0	5,800	0	0.00%	5,800	4,582	4,428
545050 - Waste/Trash Disposal	9,000	0	9,000	(51,100)	(85.02)%	60,100	65,023	45,559
545060 - Water	1,140	0	1,140	(160)	(12.31)%	1,300	922	907
592060 - Service Charges	0	0	0	(80,000)	(100.00)%	80,000	91,476	74,946
Operating Expenses	781,170	44,220	825,390	42,750	5.46%	782,640	434,286	514,701
599999 - Controllable Assets	0	0	0	0	0.00%	0	2,222	4,598
Capital Outlay	0	0	0	0	0.00%	0	2,222	4,598
Total	2,268,200	10,420	2,278,620	348,800	18.07%	1,929,820	1,423,059	1,466,465

**Washington County, Maryland
Utility Administration Fund
Department 40010 - Utility Administration
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	766,180	766,180	The budget is based on a proposed step of 2.5% and a 1% COLA for FY26. Wages are then allocated based on a three-year rolling average and adjusted for any known changes in trends.	
500040 - Other Wages	6,400	6,400	The Other Wages category includes amounts for sick pay bonus and holidays worked for operations that require coverage on holidays. The sick pay bonus is based on prior year actuals with a small increase for employees receiving additional pay for accumulating more consecutive years without using sick time. The holiday worked was increased for the 3.5% wage increases for FY26. The stipend amount was increased \$500 to cover expenses related to last year's approved request.	
500100 - FICA - Employer	59,060	59,060	Budget is based on total wages times 7.65%.	
500120 - Health Insurance	182,190	182,190	The Health Insurance budget was increased by 5% and the dental insurance budget was increased by approximately 15%. This is based on the projected trend analysis in the market, discussions with the County's health insurance administrators, an analysis of the County's self-insured reserve trends and the anticipated reserve balance.	

**Washington County, Maryland
Utility Administration Fund
Department 40010 - Utility Administration
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500125 - Other Insurance	2,870	2,870	This category includes County paid premiums for employee life insurance, dependent life insurance, and long-term disability. The majority of these premiums are based on wages. Due to the proposed wage increase this budget increased approximately 3.5%.	
500130 - Pension	199,210	199,210	The budgeted amount for employer pension is based on full-time wages times 26%.	
500140 - Workers Compensation	25,820	25,820	Workers Compensation is based on projected employee wages times their assigned classification rates.	
500145 - Time to Care	13,690	13,690		
500155 - Personnel Requests	253,380	219,580	\$211,020 place holder for salary scale decompression. Also, \$7,000 to increase stipends for licenses; \$9,444 for step increases for two superintendents to compensate for lack of overtime when called out; \$16,557 step increase for Deputy Director of WQ; and \$9,357 increase in benefits associated with these changes.	\$211,020 place holder for salary scale decompression.; \$8,560 step increase and associated benefits for Deputy Director of WQ.
500160 - Other Post Employment Benefits	32,770	32,770	Based on funding levels of the OPEB trust, the County contribution to OPEB for FY26 will be slightly decreased from the FY25 contribution.	
500161 - Wage Reserve	(63,010)	(63,010)	To budget for vacancy savings.	

**Washington County, Maryland
Utility Administration Fund
Department 40010 - Utility Administration
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500170 - Employee Investment	4,440	7,540	The personal development incentive budget is \$120 per full-time employee per year. Employees are afforded the opportunity to request annual training of some kind. Training may include physical training and exercise.	Reallocated from 500171 - Employee Recognition due to a change in the program
500171 - Employee Recognition	3,100	0	The employee recognition incentive for a total of \$77,000 is to be distributed equitably by department size. Department heads and division directors may recognize full-time employees who strive to overachieve. Funds may be used for additional training; attendance to industry events; and related travel.	Reallocated to 500170 - Employee Investment due to a change in the program.
500172 - Team Building	930	930	The team building incentive budget is \$25 per full-time employee per year. This allows a department head or division director to offer the occasional celebration or recognize employee achievements in the office setting.	
501000 - Debt - Bond Principal	72,490	72,490	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	
501050 - Debt - Bond Interest	29,710	22,280	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	Updated based on Draft 1 of CIP budget.

**Washington County, Maryland
Utility Administration Fund
Department 40010 - Utility Administration
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
501080 - Debt Lease Interest	40	40	Payments are in accordance with agreed upon monthly installments applied based on individual amortization schedules.	
501090 - Debt - Administrative Fees	40	40	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	
501095 - Bond Issue Cost Expense	0	1,700	This expense varies based on the amount of self supported bonds approved in the CIP plan.	Draft 1 of the CIP budget reflects \$200,000 being issued for project BLD073, General Building Improvements.
502000 - Appropriations	285,000	335,000	Updated to match CIP Plan. Planned projects include security updates at all water and sewer facilities; replacing different types of equipment, including vehicles and lab equipment; and a local limits study.	Draft 1 of the CIP budget includes a new project to update the Water and Sewer Plan now that the Comprehensive Plan is nearing completion.
505010 - Advertising	1,000	1,000		
505050 - Dues & Subscriptions	7,000	7,000	Increase in cost of dues.	
505080 - Freight & Cartage	8,000	8,000	Historically freight charges have been included in the account the item purchased was billed to. These expenses will now be recorded separately so the amount spent in freight alone can be tracked.	
505120 - Licenses & Certifications	5,000	5,000	Moved \$4,500 to account 520010 Certification Classes to better represent costs.	

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**Washington County, Maryland
Utility Administration Fund
Department 40010 - Utility Administration
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
505130 - Small Office Equipment	250	250	Amount was reduced based on current and prior year actuals.	
505140 - Office Supplies	11,000	11,000		
505150 - Other - Miscellaneous	0	0	The majority of expenses in this account can be allocated to more specific accounts so the budget has been eliminated.	
505160 - Personal Mileage	750	750		
505170 - Postage	2,000	2,200	Amount was reduced based on current and prior year actuals.	Adjusted for 7.8% postage increase effective July 2024.
505200 - Safety Equipment	20,000	20,000	Personal safety equipment needs replaced on a regular basis and costs are increasing.	
505230 - Travel Expenses	4,500	4,250	For staff training and to support retaining of licenses.	Moved \$250 to Department 40020, Account 515180 for expected software increases.
510010 - Fleet Insurance	87,510	87,510	There is an overall percentage increase of 3.01% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analyst projected cost of premiums based on industry trends and discussions with industry experts and current service providers.	

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**Washington County, Maryland
Utility Administration Fund
Department 40010 - Utility Administration
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
510020 - Property & Casualty Insurance	67,070	67,070	There is an overall percentage increase of 3.01% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analyst projected cost of premiums based on industry trends and discussions with industry experts and current service providers.	
510030 - Public & Gen Liability Insurance	37,370	37,370	There is an overall percentage increase of 3.01% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analyst projected cost of premiums based on industry trends and discussions with industry experts and current service providers.	
515000 - Contracted/Purchased Service	30,000	30,000	The cost to rewrite water and sewer policies was included as part of the FY25 budget. This year's budget is only slightly reduced because another ordinance is budgeted to be rewritten in FY26.	

**Washington County, Maryland
Utility Administration Fund
Department 40010 - Utility Administration
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
515180 - Software	19,850	19,850	Increase in cost of current software. In addition, more users will be added to the system which will also increase the cost. (\$15,671.29 for 15 users plus four new users at \$1,044 each).	
515260 - Legal Services	1,000	1,000		
520000 - Training	10,000	10,000		
520010 - Certification Classes	17,000	17,000	Increase to cover the costs of CDL previously paid from the Human Resources budget. This will cover three Class B licenses or one Class A license in addition to license certification classes for operators.	
520030 - Food Comp	200	200		
520040 - Seminars/Conventions	500	500	Amount was changed to more accurately reflect prior year expenses.	
520050 - Tuition Assistance	2,500	2,500	Reimbursement for one employee.	
525000 - Supplies/Material - Operating	2,000	2,000	Amount was changed to more accurately reflect prior year expenses.	
525020 - Janitorial Supplies	0	0	Budget eliminated based on prior and year to date actuals.	
535020 - Equipment Rental	1,000	1,000		
535055 - Lease Payments	1,870	1,870	Payments are in accordance with agreed upon monthly installments applied based on individual amortization schedules.	
535057 - Non-Lease Components	260	260		

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**Washington County, Maryland
Utility Administration Fund
Department 40010 - Utility Administration
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
535058 Lease-Variable Payments	650	650	Budget increased based on current year expenses.	
540010 - Wireless Communication	7,500	7,500	Budget reduced based on year-to-date expenses.	
545010 - Electric	32,170	32,170	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
545020 - Natural Gas	5,800	5,800	The natural gas budgets were based on four prior year actuals and forecasted rate changes.	
545050 - Waste/Trash Disposal	9,000	9,000	A part of the budget was transferred to 42010 to better track the sludge dumpster hauling.	
545060 - Water	1,140	1,140	Projected actual x 14% rate increase.	
592060 - Service Charges	0	0	Beginning in FY26 service charges associated with credit card payments will be passed on to the customer.	
Total	2,268,200	2,278,620		

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**Other Personnel Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Utility Admin
Department Number	40010
Account Number	500155
Account Description	Personnel Requests
Employment Category	Reclassification

Explanation and Justification of Request
<p>1. Deputy Director Water Quality - An increase of two steps is proposed. Since being promoted in 2020 the employee has focused on learning all aspects of water and wastewater treatment and has successfully passed MDE's operators exams for three separate licenses. Additional information is provided in attachment. Increase to full time wages is \$6,390.</p>

Wages & Benefits - Increase (Decrease) in Request	
Annual Salary (*)	\$6,390.00
FICA	\$488.84
Pension	\$1,661.40
Worker's Compensation	\$14.06
Total Wages and Benefits	\$8,560.00

Total Personnel Request	\$8,560.00
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**Travel Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Utility Administration
Department Number	40010
Account Number	505230
Account Description	Travel Expenses

Position Title (Do not use employee names)	Destination	Date(s) of Travel	Description/Reason for Travel Request	Cost Breakdown		Dept Request
Plant Operator (2)	Ocean City, MD	August - September 2025	Chesapeake Tri-Association Conference to obtain credits hours necessary to support retaining of licenses.	Transportation	Personal Vehicle	\$0.00
				Lodging	4 Nights	\$2,400.00
				Meals	\$75/person/day	\$600.00
				Other	Tolls	\$0.00
				Other		\$0.00
Total Cost for Travel						\$3,000.00

Position Title (Do not use employee names)	Destination	Date(s) of Travel	Description/Reason for Travel Request	Cost Breakdown		Dept Request
Director	Ocean City, MD	May-26	Chesapeake Tri-Association Conference to obtain credits hours necessary to support retaining of licenses.	Transportation	Personal Vehicle	\$0.00
				Lodging	2 Nights	\$1,100.00
				Meals	\$75/person/day	\$150.00
				Other	Tolls	\$0.00
				Other		\$0.00
Total Cost for Travel						\$1,250.00

Total Travel Request for Department	\$4,250.00
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**Software Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Utility Admin
Department Number	40010
Account Number	515180
Account Description	Software

Vendor Name	Vendor Number	FY25 Board Approval	FY26 Department Request	New Cost Y/N	Product Description
Online ARC GIS	N/A	700	0		No longer budgeted in the Utility Fund.
Limble Solutions, Inc.	30510	15,000	19,847	N	To allow inventory control, fleet management and facility requests to be logged and managed.

Total Software	\$15,700	\$19,850
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**Lease Payment - Copy Machine Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Utility Admin
Department Number	40010
Account Number	535055
Account Description	Lease Payments

Item	Machine Rental	CopyPak (monthly maintenance)	Black & White Overage	Color Overage	Total	Explanation
Ricoh Copier	1,229	259	12	635	2,135	Machine Rental = \$102.41/month CopyPak = \$21.60/month Black & White Overages - 2,170 copies/ \$.0054 per copy Color Overages - 19,250 copies/\$.033 per copy

Total Copier Lease	\$2,140
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Agree to Budget

501080 - Debt Lease Interest	\$12
535055 - Lease Payments	\$1,217
535057 - Non-Lease Components	\$259
535058 - Lease Variable Payments	\$647
	<u>\$2,140</u>

**Lease Purchase or Installment Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Utility Admin
Department Number	40010
Account Number	535055
Account Description	Lease Payments

Item	New or Existing Lease	Quantity	Straight Purchase Price	Number of Years Financed	Final Year of Lease	Annual Payment for FY2026	Total Financed Price (total of all lease payments)	Explanation
Postage Machine	E	1	N/A	5	FY27	683	3,135	Billed quarterly at \$170.73.

Total Lease Purchase/Installment	\$690
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Agree to Budget

501080 - Debt Lease Interest	\$26
535055 - Lease Payments	<u>\$657</u>
	\$683

**Washington County, Maryland
Utility Administration Fund
Department 40020 - Engineering
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	405,710	0	405,710	(4,400)	(1.07)%	410,110	329,699	337,138
500010 - Wages - Overtime	620	0	620	180	40.91%	440	562	834
500040 - Other Wages	290	0	290	40	16.00%	250	248	990
500100 - FICA - Employer	31,110	0	31,110	(320)	(1.02)%	31,430	24,560	24,887
500120 - Health Insurance	96,480	0	96,480	6,420	7.13%	90,060	69,135	67,144
500125 - Other Insurance	1,520	0	1,520	(170)	(10.06)%	1,690	1,411	1,318
500130 - Pension	105,480	0	105,480	(1,150)	(1.08)%	106,630	104,981	90,442
500140 - Workers Compensation	13,670	0	13,670	430	3.25%	13,240	7,989	8,199
Wages and Benefits	654,880	0	654,880	1,030	0.16%	653,850	538,585	530,952
501080 - Debt - Lease Interest	10	0	10	(20)	(66.67)%	30	49	71
505150 - Other - Miscellaneous	0	0	0	0	0.00%	0	0	1
505230 - Travel Expenses	200	(200)	0	(500)	(100.00)%	500	0	0
515180 - Software	3,360	450	3,810	160	4.38%	3,650	3,135	3,336
525040 - Small Tools & Equipment	100	0	100	(150)	(60.00)%	250	0	35
535055 - Lease Payments	2,080	0	2,080	40	1.96%	2,040	0	0
540010 - Wireless Communication	2,100	0	2,100	(300)	(12.50)%	2,400	2,486	1,947
Operating Expenses	7,850	250	8,100	(770)	(8.68)%	8,870	5,670	5,390
599999 - Controllable Assets	0	0	0	0	0.00%	0	0	385
Capital Outlay	0	0	0	0	0.00%	0	0	385
Total	662,730	250	662,980	260	0.04%	662,720	544,255	536,727

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**Washington County, Maryland
Utility Administration Fund
Department 40020 - Engineering
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	405,710	405,710		
500010 - Wages - Overtime	620	620	The budget is based on a proposed step of 2.5% and a 1% COLA for FY26. Wages are then allocated based on a three-year rolling average and adjusted for any known changes in trends.	
500040 - Other Wages	290	290		
500100 - FICA - Employer	31,110	31,110		
500120 - Health Insurance	96,480	96,480		
500125 - Other Insurance	1,520	1,520		
500130 - Pension	105,480	105,480		
500140 - Workers Compensation	13,670	13,670		
501080 - Debt Lease Interest	10	10	Payments are in accordance with agreed upon monthly installments applied based on individual amortization schedules.	
505230 - Travel Expenses	200	0		Reallocated personal mileage for travel to conference to better categorize the expense.
515180 - Software	3,360	3,810	Decreased budget based on current year expenses.	The budget was increased based on prior year actuals and estimating a 4.5% cost increase.
525040 - Small Tools & Equipment	100	100	Reduced based on prior year and current year expenses.	

**Washington County, Maryland
Utility Administration Fund
Department 40020 - Engineering
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
535055 - Lease Payments	2,080	2,080	Payments are in accordance with agreed upon monthly installments applied based on individual amortization schedules. The current lease ends in month 9 of the fiscal year so an estimated rental increase was used for the final three months.	
540010 - Wireless Communication	2,100	2,100	Reduced based on prior year and current year actuals.	
Total	662,730	662,980		

**Software Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Engineering/Utility Admin
Department Number	40020
Account Number	515180
Account Description	Software

Vendor Name	Vendor Number	FY25 Board Approval	FY26 Department Request	New Cost Y/N	Product Description
Carahsoft Technology Corporation	22013	0	500	N	Sewer CAD
Gromanet Consults	30281	2,550	2,860	N	AutoCAD maintenance provides automatic updates allowing the department to utilize the latest version. Telephone technical support is included which allows the department to call and obtain technical advise on resolving an issue.
Gromanet Consults	30281	1,100	450	N	AutoCAD Lite maintenance provides automatic updates allowing the department to utilize the latest version. Telephone technical support is included which allows the department to call and obtain technical advise on resolving an issue.

Total Software Request	\$3,650	\$3,810
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**Lease Payment - Copy Machine Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Engineering/Utility Fund
Department Number	40020
Account Number	535055
Account Description	Lease Payments

Item	Machine Rental	CopyPak (monthly maintenance)	Black & White Overage	Color Overage	Total	Explanation
HP DesignJet T2600 Printer	2,090	0	0	0	2,090	Monthly base payment amount = \$172/mo x 9 months = \$1,548; \$180/mo x 3 months = \$542

Total Copier Lease	\$2,090
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Agree to Budget

501080 - Debt Lease Interest	\$7
535055 - Lease Payments	<u>\$2,083</u>
	\$2,090

**Washington County, Maryland
Utility Administration Fund
Department 40030 - Laboratory
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	342,030	0	342,030	16,470	5.06%	325,560	303,025	245,244
500005 - Wages - Part Time	0	0	0	0	0.00%	0	8,398	8,058
500010 - Wages - Overtime	3,990	0	3,990	(670)	(14.38)%	4,660	1,496	5,893
500040 - Other Wages	5,440	0	5,440	1,730	46.63%	3,710	4,818	3,070
500100 - FICA - Employer	26,890	0	26,890	1,340	5.24%	25,550	23,519	19,099
500120 - Health Insurance	81,330	0	81,330	9,830	13.75%	71,500	64,177	64,999
500125 - Other Insurance	1,280	0	1,280	(60)	(4.48)%	1,340	1,159	970
500130 - Pension	88,930	0	88,930	4,280	5.06%	84,650	84,077	64,961
500140 - Workers Compensation	11,520	0	11,520	1,010	9.61%	10,510	12,137	9,888
Wages and Benefits	561,410	0	561,410	33,930	6.43%	527,480	502,806	422,182
501080 - Debt - Lease Interest	10	0	10	(20)	(66.67)%	30	34	46
501085 - Debt - Subscription Cost	0	0	0	(270)	(100.00)%	270	(931)	931
505080 - Freight & Cartage	0	0	0	0	0.00%	0	52	36
505140 - Office Supplies	0	0	0	0	0.00%	0	0	50
505150 - Other - Miscellaneous	0	0	0	0	0.00%	0	472	0
515000 - Contracted/Purchased Service	57,500	0	57,500	(2,500)	(4.17)%	60,000	39,264	48,515
515180 - Software	13,500	0	13,500	1,270	10.38%	12,230	11,450	0
520010 - Certification Classes	0	0	0	0	0.00%	0	75	25
525000 - Supplies/Material - Operating	38,000	0	38,000	0	0.00%	38,000	20,727	37,902
526000 - Supplies/Material - Maintenance	0	0	0	0	0.00%	0	0	1,392
528000 - Supplies - Chemicals	40,000	0	40,000	4,500	12.68%	35,500	48,779	30,762
535055 - Lease Payments	970	0	970	20	2.11%	950	0	0
535057 - Non-Lease Components	160	0	160	0	0.00%	160	162	162
535058 - Lease - Variable Payments	150	0	150	0	0.00%	150	83	138
535060 - Uniforms	500	0	500	(500)	(50.00)%	1,000	251	698
545010 - Electric	52,110	0	52,110	(6,750)	(11.47)%	58,860	32,646	40,432
545020 - Natural Gas	2,500	0	2,500	0	0.00%	2,500	2,062	1,993
545060 - Water	2,050	0	2,050	90	4.59%	1,960	1,885	1,717
Operating Expenses	207,450	0	207,450	(4,160)	(1.97)%	211,610	157,011	164,799

Washington County, Maryland
Utility Administration Fund
Department 40030 - Laboratory
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
599999 - Controllable Assets	0	0	0	(6,000)	(100.00)%	6,000	8,097	0
Capital Outlay	0	0	0	(6,000)	(100.00)%	6,000	8,097	0
Total	768,860	0	768,860	23,770	3.19%	745,090	667,914	586,981

**Washington County, Maryland
Utility Administration Fund
Department 40030 - Laboratory
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	342,030	342,030		
500010 - Wages - Overtime	3,990	3,990		
500040 - Other Wages	5,440	5,440		
500100 - FICA - Employer	26,890	26,890		
500120 - Health Insurance	81,330	81,330		
500125 - Other Insurance	1,280	1,280		
500130 - Pension	88,930	88,930		
500140 - Workers Compensation	11,520	11,520		
501080 - Debt Lease Interest	10	10	Payments are in accordance with agreed upon installments applied based on individual amortization schedules.	
501085 - Debt - Subscription Interest	0	0	This subscription no longer meets certain requirements of software accounting guidelines, therefore it will be budgeted exclusively in 515180 - Software.	
515000 - Contracted/Purchased Service	57,500	57,500	Budget reduced based on prior year and year to date actual expenses.	
515180 - Software	13,500	13,500	Budget increased 10% based on expected renewal price.	
525000 - Supplies/Material - Operating	38,000	38,000		
528000 - Supplies - Chemicals	40,000	40,000	Budget increased due to increased chemical costs and prior year/year to date actual expenses.	

**Washington County, Maryland
Utility Administration Fund
Department 40030 - Laboratory
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
535055 - Lease Payments	970	970	Lease based on one Ricoh printer.	
535057 - Non-Lease Components	160	160		
535058 - Lease-Variable Payments	150	150	These expenses represent copy overages. Increased based on prior year actuals.	
535060 - Uniforms	500	500	Budget decreased due to prior year/year to date actual expenses.	
545010 - Electric	52,110	52,110	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
545020 - Natural Gas	2,500	2,500	The natural gas budgets were based on four prior year actuals and forecasted rate changes.	
545060 - Water	2,050	2,050	Projected actual x 14% rate increase.	
Total	768,860	768,860		

**Software Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Laboratory/Utility Fund
Department Number	40030
Account Number	515180
Account Description	Software

Vendor Name	Vendor Number	FY25 Board Approval	FY26 Department Request	New Cost Y/N	Product Description
Sunquest Information Systems, Inc	30116	12,500	13,500	N	Annual Service Contract for LIMS(Laboratory Information Management System)/Clinisys Element Software system.

Total Software Request	\$12,500	\$13,500
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**Lease Payment - Copy Machine Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Laboratory/Utility Fund
Department Number	40030
Account Number	535055
Account Description	Lease Payments

Item	Machine Rental	CopyPak (monthly maintenance)	Black & White Overage	Color Overage	Total	Explanation
Ricoh Copier	976	162	0	149	1,287	Machine Rental = \$81.34/month CopyPak = \$13.50/month Black & White Overages - 0 copies/ \$.0054 per copy Color Overages - 55,000 copies/\$.033 per copy

Total Copier Lease	\$1,290
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Agree to Budget

501080 - Debt Lease Interest	\$10
535055 - Lease Payments	\$970
535057 - Non-Lease Components	\$160
535058 - Lease Variable Payments	\$150
	<u>\$1,290</u>

**Washington County, Maryland
Utility Administration Fund
Department 40040 - Maintenance
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	557,570	0	557,570	8,580	1.56%	548,990	435,898	433,543
500005 - Wages - Part Time	51,410	0	51,410	6,920	15.55%	44,490	32,717	25,529
500010 - Wages - Overtime	2,220	0	2,220	(960)	(30.19)%	3,180	645	1,762
500040 - Other Wages	2,130	0	2,130	1,680	373.33%	450	450	180
500100 - FICA - Employer	46,920	0	46,920	1,240	2.71%	45,680	34,431	33,179
500120 - Health Insurance	132,590	0	132,590	12,030	9.98%	120,560	132,794	134,923
500125 - Other Insurance	2,090	0	2,090	(170)	(7.52)%	2,260	1,631	1,672
500130 - Pension	144,970	0	144,970	2,230	1.56%	142,740	120,102	112,283
500140 - Workers Compensation	18,790	0	18,790	1,070	6.04%	17,720	22,698	22,147
500155 - Personnel Requests	24,700	(6,320)	18,380	18,380	100.00%	0	0	0
500170 - Employee Investment	0	0	0	0	0.00%	0	120	0
Wages and Benefits	983,390	(6,320)	977,070	51,000	5.51%	926,070	781,486	765,218
501080 - Debt Lease Interest	1,030	0	1,030	(710)	(40.80)%	1,740	2,160	2,127
505010 - Advertising	0	0	0	0	0.00%	0	0	576
505140 - Office Supplies	0	0	0	0	0.00%	0	27	91
505150 - Other - Miscellaneous	0	0	0	0	0.00%	0	(3)	578
505170 - Postage	0	0	0	0	0.00%	0	18	0
505200 - Safety Equipment	0	0	0	0	0.00%	0	424	0
515000 - Contracted/Purchased Service	20,000	0	20,000	12,000	150.00%	8,000	0	3,708
515180 - Software	16,520	0	16,520	7,650	86.25%	8,870	6,957	7,349
515270 - Maintenance Contract Services	0	0	0	0	0.00%	0	19,817	15,621
515320 - Testing Services	120	0	120	(180)	(60.00)%	300	84	239
515330 - Towing Services	1,500	0	1,500	500	50.00%	1,000	1,438	563
515350 - Accident Repairs	0	0	0	0	0.00%	0	2,743	0
520000 - Training	0	0	0	0	0.00%	0	2,535	268
520030 - Food Comp	300	0	300	100	50.00%	200	94	0
525000 - Supplies/Material - Operating	75,750	0	75,750	75,750	100.00%	0	0	0
525020 - Janitorial Supplies	2,000	0	2,000	500	33.33%	1,500	3,982	750
525040 - Small Tools & Equipment	14,000	0	14,000	0	0.00%	14,000	11,189	9,551
525050 - Welding Material/Supplies	3,000	0	3,000	0	0.00%	3,000	3,488	2,914
526000 - Supplies/Material-Maintenance	0	0	0	(60,750)	(100.00)%	60,750	71,931	50,784
526020 - Building Maintenance	12,000	0	12,000	0	0.00%	12,000	8,905	19,158

**Washington County, Maryland
Utility Administration Fund
Department 40040 - Maintenance
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
526040 - Equipment Maintenance	21,000	0	21,000	0	0.00%	21,000	15,386	51,452
526050 - Groundskeeping Maintenance	3,170	0	3,170	0	0.00%	3,170	3,044	2,023
526110 - Snow Removal Materials	750	0	750	0	0.00%	750	159	878
527010 - Anti-Freeze	900	0	900	(300)	(25.00)%	1,200	444	877
527020 - Auto Batteries	4,000	0	4,000	500	14.29%	3,500	3,233	3,480
527030 - Diesel Fuel	33,000	0	33,000	(13,000)	(28.26)%	46,000	32,021	36,550
527040 - Diesel Fuel Tax	5,150	0	5,150	(350)	(6.36)%	5,500	5,045	4,478
527060 - Auto Gasoline	107,800	0	107,800	(18,200)	(14.44)%	126,000	115,836	112,111
527080 - Auto Motor Oil	6,500	0	6,500	1,000	18.18%	5,500	7,406	4,194
527090 - Auto Repairs	62,000	0	62,000	0	0.00%	62,000	54,945	41,540
527100 - Auto Tires	12,000	0	12,000	(2,000)	(14.29)%	14,000	9,571	10,544
535020 - Equipment Rental	4,000	0	4,000	(1,000)	(20.00)%	5,000	3,613	276
535055 - Lease Payments	29,530	0	29,530	710	2.46%	28,820	0	0
535060 - Uniforms	6,000	0	6,000	(1,750)	(22.58)%	7,750	4,898	4,235
540010 - Wireless Communication	10,000	0	10,000	0	0.00%	10,000	10,392	9,143
545010 - Electric	21,980	0	21,980	10,220	86.90%	11,760	13,773	8,213
545015 - Heating Oil	13,500	0	13,500	(1,500)	(10.00)%	15,000	9,673	13,498
545020 - Natural Gas	4,500	0	4,500	0	0.00%	4,500	3,437	3,321
545030 - Propane Gas	3,000	0	3,000	(500)	(14.29)%	3,500	1,474	2,552
545050 - Waste/Trash Disposal	0	0	0	0	0.00%	0	150	227
545060 - Water	3,420	0	3,420	190	5.88%	3,230	3,030	2,796
Operating Expenses	498,420	0	498,420	8,880	1.81%	489,540	433,319	426,665
599999 - Controllable Assets	0	0	0	0	0.00%	0	28,077	7,402
Capital Outlay	0	0	0	0	0.00%	0	28,077	7,402
Total	1,481,810	(6,320)	1,475,490	59,880	4.23%	1,415,610	1,242,882	1,199,285

**Washington County, Maryland
Utility Administration Fund
Department 40040 - Maintenance
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	557,570	557,570		
500005 - Wages - Part Time	51,410	51,410	The budget is based on a proposed step of 2.5% and a 1% COLA for FY26. Wages are then allocated based on a three-year rolling average and adjusted for any known changes in trends.	
500010 - Wages - Overtime	2,220	2,220		
500040 - Other Wages	2,130	2,130		
500100 - FICA - Employer	46,920	46,920		
500120 - Health Insurance	132,590	132,590		
500125 - Other Insurance	2,090	2,090		
500130 - Pension	144,970	144,970		
500140 - Workers Compensation	18,790	18,790		
500155 - Personnel Requests	24,700	18,380	To create a ladder for Skilled Trades positions as well as a within-grade increase for the Maintenance Superintendent. See support forms for more detail.	Reduced budget as salary committee not proposing the within-grade increase for the Maintenance Superintendent position.
501080 - Debt Lease Interest	1,030	1,030	Payments are in accordance with agreed upon installments applied based on individual amortization schedules.	
515000 - Contracted/Purchased Service	20,000	20,000	Increase in contractor fees and aging infrastructure. This brings the budget in line with prior year and year to date actuals.	

**Washington County, Maryland
Utility Administration Fund
Department 40040 - Maintenance
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
515180 - Software	16,520	16,520	Increase in cost of software support which is critical for operation of wastewater plants.	
515320 - Testing Services	120	120	Emissions and diagnostic testing for fleet.	
515330 - Towing Services	1,500	1,500	Increase in the cost of towing services. We have specialty vehicles that are too big for us to tow.	
520030 - Food Comp	300	300	Increased based on year to date actual expenses.	
525000 - Supplies/Material - Operating	75,750	75,750	Reallocated \$60,750 from 526000 - Supplies/Material Maintenance per Budget and Finance. Budget then adjusted upwards based on prior year and year to date actuals.	
525020 - Janitorial Supplies	2,000	2,000	Increased based on current and prior year trends.	
525040 - Small Tools & Equipment	14,000	14,000		
525050 - Welding Material/Supplies	3,000	3,000		
526000 - Supplies/Material-Maintenance	0	0	Reallocated \$60,750 to 525000- Supplies/Materials Operating per Budget and Finance.	
526020 - Building Maintenance	12,000	12,000		
526040 - Equipment Maintenance	21,000	21,000		
526050 - Groundskeeping Maintenance	3,170	3,170		
526110 - Snow Removal Materials	750	750		

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**Washington County, Maryland
Utility Administration Fund
Department 40040 - Maintenance
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
527010 - Anti-Freeze	900	900	Reduced based on prior year and year to date actual expenses.	
527020 - Auto Batteries	4,000	4,000	Battery prices have increased.	
527030 - Diesel Fuel	33,000	33,000	Estimated budget is 11,000 gallons x \$3.00 = \$33,000, which is based on bids and short-term energy outlook forecasts. Rate is discounted with new bid price including delivery as compared to retail prices.	
527040 - Diesel Fuel Tax	5,150	5,150	11,000 gallons x \$0.4685 = \$5,153.50	
527060 - Auto Gasoline	107,800	107,800	Projected budget is 38,500 gallons x \$2.80 = \$107,800 (includes state gas tax), which is based on bids and short-term energy outlook forecasts. Rate per gallon is discounted with bid price as compared to retail prices.	
527080 - Auto Motor Oil	6,500	6,500	Motor oil costs have increased over the last two years.	
527090 - Auto Repairs	62,000	62,000		
527100 - Auto Tires	12,000	12,000	Decreased based on prior year actual expenses.	
535020 - Equipment Rental	4,000	4,000	Reduced based on current and prior year actual expenses.	
535055 - Lease Payments	29,530	29,530	Payments are in accordance with agreed upon monthly installments applied based on individual amortization schedules.	
535060 - Uniforms	6,000	6,000	Budget reduced based on prior and year to date actual expenses.	

**Washington County, Maryland
Utility Administration Fund
Department 40040 - Maintenance
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
540010 - Wireless Communication	10,000	10,000		
545010 - Electric	21,980	21,980	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
545015 - Heating Oil	13,500	13,500	The Heating oil budget is based on four prior year actuals, forecasted rate changes, and other known circumstances.	
545020 - Natural Gas	4,500	4,500	The natural gas budgets were based on four prior year actuals and forecasted rate changes.	
545030 - Propane Gas	3,000	3,000	The propane budgets were based on four prior year actuals and forecasted rate changes.	
545060 - Water	3,420	3,420	Projected actual \$3,000 x 14% increase = \$3,420.	
Total	1,481,810	1,475,490		

**Other Personnel Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Maintenance/Utility Fund
Department Number	40040
Account Number	500155
Account Description	Personnel Requests
Employment Category	Reclassification

Explanation and Justification of Request
1. Skilled Tradesworker - Creating a ladder approach to this position will allow progressive promotion upon completion of milestones and demonstrated leadership. This approach rewards the employee and aids in retention of staff while not creating another position. Increase of \$13,728 in full time wages.

Wages & Benefits - Increase (Decrease) in Request	
Annual Salary (*)	\$13,728.00
FICA	\$1,050.19
Pension	\$3,569.28
Worker's Compensation	\$30.20
Total Wages and Benefits	\$18,380.00

Total Personnel Request	\$18,380.00
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**Software Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Maintenance/Utility Admin
Department Number	40040
Account Number	515180
Account Description	Software

Vendor Name	Vendor Number	FY25 Board Approval	FY26 Department Request	New Cost Y/N	Product Description
ALLDATA	N/A	1,650	0	N	No longer utilizing.
HMI Software	N/A	1,300	0	N	No longer utilizing.
Katjon, LLC. dba Fluid Secure	24792	1,520	1,520	N	Operating system and technical support for fuel pumps. Includes annual service software and upgrades.
Rexel, Inc.	22898	1,800	5,000	N	Legacy - Annual service for technical support and software upgrades. (Smithsburg Plant)
Rexel, Inc.	22898	600	5,000	N	Allen Bradley Application Software and product support; annual service for technical support and software upgrades. (Winebrenner Plant)
Rexel, Inc.	22898	2,000	5,000	N	Allen Bradley Application Software and product support; annual service for technical support and software upgrades. (Conococheague Plant)

Total Software Request	\$8,870	\$16,520
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**Lease Purchase or Installment Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Maintenance/Utility Fund
Department Number	40040
Account Number	535055
Account Description	Lease Payments

Item	New or Existing Lease	Quantity	Straight Purchase Price	Number of Years Financed	Final Year of Lease	Annual Payment for FY2026	Total Financed Price (total of all lease payments)	Explanation
Diesel Engine Backhoe / Front End Loader	Existing	1	N/A	5	FY27	15,588	77,942	Serial #1T0310SLKPF433325: \$15,588.15/yr includes interest
CAT Mini Hydraulic Excavator	Existing	1	N/A	5	FY26	14,970	74,850	Serial # AN400301: \$14,969.97/year includes interest

Total Lease Purchase/Installment	\$30,560
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Agree to Budget

501080 - Debt Lease Interest	\$1,031
535055 - Lease Payments	<u>\$29,527</u>
	\$30,558

**Washington County, Maryland
Utility Administration Fund
Department 40050 - Stormwater
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	400,350	0	400,350	21,270	5.61%	379,080	347,168	290,541
500005 - Wages - Part Time	8,000	0	8,000	420	5.54%	7,580	3,973	2,726
500040 - Other Wages	500	0	500	40	8.70%	460	456	652
500100 - FICA - Employer	31,280	0	31,280	1,670	5.64%	29,610	25,778	21,458
500120 - Health Insurance	72,770	0	72,770	3,610	5.22%	69,160	66,521	54,229
500125 - Other Insurance	1,460	0	1,460	50	3.55%	1,410	1,306	1,100
500130 - Pension	104,090	0	104,090	5,530	5.61%	98,560	96,574	77,067
500140 - Workers Compensation	11,730	0	11,730	780	7.12%	10,950	9,955	8,119
500170 - Employee Investment	600	420	1,020	420	70.00%	600	120	0
500171 - Employee Recognition	420	(420)	0	(430)	(100.00)%	430	0	0
500172 - Team Building	130	0	130	0	0.00%	130	88	125
Wages and Benefits	631,330	0	631,330	33,360	5.58%	597,970	551,939	456,017
505010 - Advertising	0	0	0	0	0.00%	0	78	0
505050 - Dues & Subscriptions	5,660	0	5,660	0	0.00%	5,660	5,450	5,425
505140 - Office Supplies	250	0	250	(250)	(50.00)%	500	47	292
505150 - Other - Miscellaneous	0	0	0	0	0.00%	0	114	115
505160 - Personal Mileage	300	0	300	(40)	(11.76)%	340	141	162
505200 - Safety Equipment	880	0	880	360	69.23%	520	221	76
505230 - Travel Expenses	1,570	0	1,570	890	130.88%	680	3,691	174
510010 - Fleet Insurance	5,070	0	5,070	(280)	(5.23)%	5,350	4,980	3,923
510030 - Public & Gen Liability Insurance	2,560	0	2,560	50	1.99%	2,510	2,372	0
515000 - Contracted/Purchased Service	299,200	0	299,200	180,300	151.64%	118,900	87,885	0
515320 - Testing Services	40	0	40	40	100.00%	0	0	14
520000 - Training	4,240	0	4,240	(1,260)	(22.91)%	5,500	0	265
520040 - Seminars/Conventions	850	0	850	(570)	(40.14)%	1,420	935	620
520050 - Tuition Assistance	2,500	0	2,500	(2,500)	(50.00)%	5,000	0	0
525000 - Supplies/Material - Operating	250	0	250	(150)	(37.50)%	400	111	26
525040 - Small Tools & Equipment	500	0	500	0	0.00%	500	472	260
526020 - Building Maintenance	0	0	0	0	0.00%	0	0	118

**Washington County, Maryland
Utility Administration Fund
Department 40050 - Stormwater
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
527060 - Auto Gasoline	3,530	0	3,530	(880)	(19.95)%	4,410	3,633	3,426
527090 - Auto Repairs	2,240	0	2,240	(330)	(12.84)%	2,570	704	0
527100 - Auto Tires	800	0	800	(400)	(33.33)%	1,200	519	0
535055 - Lease Payments	220	0	220	0	0.00%	220	0	0
535060 - Uniforms	900	0	900	0	0.00%	900	766	358
540010 - Wireless Communication	3,830	0	3,830	1,070	38.77%	2,760	2,864	2,051
592040 - Promotional Expenses	3,250	0	3,250	(300)	(8.45)%	3,550	1,336	1,342
Operating Expenses	338,640	0	338,640	175,750	107.89%	162,890	116,319	18,647
599999 - Controllable Assets	1,750	(1,060)	690	(1,810)	(72.40)%	2,500	369	1,498
600300 - Vehicles	0	0	0	(41,480)	(100.00)%	41,480	0	0
Capital Outlay	1,750	(1,060)	690	(43,290)	(98.43)%	43,980	369	1,498
Total	971,720	(1,060)	970,660	165,820	20.60%	804,840	668,627	476,162

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**Washington County, Maryland
Utility Administration Fund
Department 40050 - Stormwater
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	400,350	400,350		
500005 - Wages - Part Time	8,000	8,000		
500040 - Other Wages	500	500		
500100 - FICA - Employer	31,280	31,280		
500120 - Health Insurance	72,770	72,770		
500125 - Other Insurance	1,460	1,460		
500130 - Pension	104,090	104,090		
500140 - Workers Compensation	11,730	11,730		
500170 - Employee Investment	600	1,020		Reallocated \$420 from 500171 due to a change in the program.
500171 - Employee Recognition	420	0		Reallocated \$420 to 500170 - Employee Investment due to a change in the program.
500172 - Team Building	130	130		
505050 - Dues & Subscriptions	5,660	5,660		
505140 - Office Supplies	250	250	The construction of a new administration building has been replaced with the purchase and renovation of another property. While the exact timeframe is uncertain it most likely will not occur in FY26.	
505160 - Personal Mileage	300	300	Based on estimated 445 miles x \$.67 = \$298.15.	

**Washington County, Maryland
Utility Administration Fund
Department 40050 - Stormwater
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
505200 - Safety Equipment	880	880	High visibility field jackets for staff and work glove protection.	
505230 - Travel Expenses	1,570	1,570	Geographic Information Systems conferences for stormwater technicians.	
510010 - Fleet Insurance	5,070	5,070	There is an overall percentage increase of 3.01% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analyst projected cost of premiums based on industry trends and discussions with industry experts and current service providers.	
510030 - Public & Gen Liability Insurance	2,560	2,560	There is an overall percentage increase of 3.01% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analyst projected cost of premiums based on industry trends and discussions with industry experts and current service providers.	

**Washington County, Maryland
Utility Administration Fund
Department 40050 - Stormwater
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
515000 - Contracted/Purchased Service	299,200	299,200	Mowing contract - \$126,720; additional ponds added - \$12,480; Stormwater Maintenance - \$160,000.	
515320 - Testing Services	40	40	Several vehicles (units 206, 210, 213) due for VEIP emissions testing.	
520000 - Training	4,240	4,240	National Pollutant Discharge Elimination System (NPDES)/Municipal Separate Storm Sewer System (MS4) training for staff. Provides the credentials for staff to perform MS4 permit compliance and enforcement responsibilities.	
520040 - Seminars/Conventions	850	850	Registration fees for the PA Geographic Information Systems and Towson University Geographic Information Systems Conferences for Stormwater Technicians.	
520050 - Tuition Assistance	2,500	2,500	One staff member participating this year.	
525000 - Supplies/Material - Operating	250	250	Budget reduced based on prior year and year to date actual expenses.	
525040 - Small Tools & Equipment	500	500		
527060 - Auto Gasoline	3,530	3,530	Projected budget is 1,260 gallons x \$2.80 = \$3,528 (includes state gas tax), which is based on bids and short-term energy outlook forecasts. Rate per gallon is discounted with bid price as compared to retail prices.	
527090 - Auto Repairs	2,240	2,240	Reduced based on prior year and year to date actual expenses.	

**Washington County, Maryland
Utility Administration Fund
Department 40050 - Stormwater
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
527100 - Auto Tires	800	800	Replace tires on one vehicle (unit 210).	
535055 - Lease Payments	220	220		
535060 - Uniforms	900	900		
540010 - Wireless Communication	3,830	3,830	Four cellphones and two iPad for 12 months.	
592040 - Promotional Expenses	3,250	3,250	Cost of items handed out to citizens at sponsored events including: 2026 Home show, Marew Books, Pet Waste Bags, Wash Co Ducks.	
599999 - Controllable Assets	1,750	690	For purchase of the following: Chainsaw, bedliner, headache rack for Unit 210, and a trimmer with brush knife.	Proposing to only fund Bedliner and headache rack for Unit 210 due to funding constraints.
Total	971,720	970,660		

**Travel Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Stormwater Watershed Services/Utility Fund
Department Number	40050
Account Number	505230
Account Description	Travel Expenses

Postion Title (Do not use employee names)	Destination	Date(s) of Travel	Description/Reason for Travel Request	Cost Breakdown		Dept Request
Stormwater Technician	Towson University	Aug-25	Geographic Information Systems Conference - two days; allows staff to gain knowledge related to GIS and to network with other government entities regarding mapping of stormwater.	Transportation	County Vehicle	\$0.00
Stormwater Technician				Lodging	N/A	\$0.00
				Meals	\$75/person/day	\$300.00
				Other	Tolls	\$10.00
				Other		\$0.00
				Total Cost for Travel		\$310.00

Postion Title (Do not use employee names)	Destination	Date(s) of Travel	Description/Reason for Travel Request	Cost Breakdown		Dept Request
Stormwater Technician	State College, PA	Apr-26	PA Geographic Information Systems Conference - allows staff to gain knowledge related to GIS and to network with other government entities regarding mapping of stormwater.	Transportation	Personal Vehicle	\$0.00
Stormwater Technician				Lodging	2 Nights	\$940.00
				Meals	\$75/person/day	\$300.00
				Other	Tolls	\$20.00
				Other		\$0.00
				Total Cost for Travel		\$1,260.00

Postion Title (Do not use employee names)	Destination	Date(s) of Travel	Description/Reason for Travel Request	Cost Breakdown		Dept Request

Total Travel Request for Department	\$1,570.00
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**Complete one section for each conference/training being attended. If there is more than one person attending the same training, please include them all in the same section.*

**Lease Payment - Copy Machine Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Stormwater Watershed Services/Utility Fund
Department Number	40050
Account Number	535055
Account Description	Lease Payments

Item	Machine Rental	CopyPak (monthly maintenance)	Black & White Overage	Color Overage	Total	Explanation
Ricoh Copier	220	0	0	0	220	Water Quality bills the 40050 budget for its share of printing, copying, scanning, faxing etc.

Total Copier Lease	\$220
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**Other Capital Outlay (≥\$1 and <\$10,000)
Fiscal Year 2026**

Controllable Assets

Department/Division Name	Stormwater/ Utility Admin Fund
Department Number	40050
Account Number	599999
Account Description	Controllable Assets (≥\$1 and <\$10,000 per item)

Priority Number *	Descriptions	Qty	Unit Cost	Total Cost	N or R	Explain Reason for Request
				Dept. Request		
1	Under Rail Bedliner Kit	1	250	250	N	Prevent damage to bed while conducting Stormwater Maintenance.
2	Headache Rack	1	440	440	N	Truck rack designed to prevent cargo from breaking into the truck cab through the rear window. Will provide fixed mounting point for safety strobe light bar.
3	Stihl Chain Saw	1	600	600	N	Stormwater Maintenance
4	Stihl FS131Z Bike Handled Trimmer w/brush knife	1	460	460	N	Stormwater Maintenance

Total Controllable Assets	\$1,750
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* Requests in accounts 599999 - 600800 need to be prioritized in order of need (highest to lowest) as a whole, with 1 being the highest priority. If there are requests in two or more accounts, there can only be a priority 1, priority 2, priority 3, etc. among all the accounts combined. A priority number can not be repeated throughout the

The County maintains assets that are considered capital assets in nature but are classified as controllable assets, due to the fact that they fall under the capitalization limits, i.e., **the cost of each item is ≥\$1 and <\$10,000** (Transit or Golf Course <\$5,000). Examples of controllable items are, but not limited to, chairs, desks, printers, equipment, machinery, weapons, computers. Controllable assets purchases are not a recurring expenditure and are to be purchased in accordance with the approved items by the County Commissioners. Emergency purchases may be supplanted if warranted.

**Washington County, Maryland
Utility Administration Fund
Department 40060 - Clean County
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	122,370	0	122,370	4,140	3.50%	118,230	104,885	89,007
500040 - Other Wages	0	0	0	(140)	(100.00)%	140	141	0
500100 - FICA - Employer	9,360	0	9,360	300	3.31%	9,060	7,846	6,493
500120 - Health Insurance	18,390	0	18,390	910	5.21%	17,480	17,481	15,464
500125 - Other Insurance	480	0	480	20	4.35%	460	416	362
500130 - Pension	31,820	0	31,820	1,080	3.51%	30,740	29,179	23,623
500140 - Workers Compensation	8,260	0	8,260	280	3.51%	7,980	7,077	5,845
500170 - Employee Investment	240	170	410	170	70.83%	240	0	0
500171 - Employee Recognition	170	(170)	0	(170)	(100.00)%	170	0	0
500172 - Team Building	50	0	50	0	0.00%	50	38	50
Wages and Benefits	191,140	0	191,140	6,590	3.57%	184,550	167,063	140,844
505140 - Office Supplies	100	0	100	0	0.00%	100	10	0
505200 - Safety Equipment	670	0	670	370	123.33%	300	63	164
510010 - Fleet Insurance	5,070	0	5,070	790	18.46%	4,280	3,984	3,923
510030 - Public & Gen Liability Insurance	1,020	0	1,020	10	0.99%	1,010	948	817
515320 - Testing Services	20	0	20	20	100.00%	0	0	0
515330 - Towing Services	500	0	500	0	0.00%	500	0	0
520000 - Training	500	0	500	0	0.00%	500	0	0
525000 - Supplies/Material - Operating	5,570	0	5,570	2,420	76.83%	3,150	1,951	3,508
525040 - Small Tools & Equipment	300	0	300	(2,820)	(90.38)%	3,120	1,566	877
526000 - Supplies/Material-Maintenance	0	0	0	(1,750)	(100.00)%	1,750	2,501	1,882
526040 - Equipment Maintenance	19,800	0	19,800	5,200	35.62%	14,600	15,360	5,149
527030 - Diesel Fuel	18,750	0	18,750	(3,770)	(16.74)%	22,520	16,527	16,076
527040 - Diesel Fuel Tax	2,930	0	2,930	240	8.92%	2,690	2,615	1,928
527050 - Auto Fluids	1,120	0	1,120	0	0.00%	1,120	0	0
527060 - Auto Gasoline	3,640	0	3,640	(350)	(8.77)%	3,990	2,974	2,811
527090 - Auto Repairs	950	0	950	(50)	(5.00)%	1,000	0	705
527100 - Auto Tires	4,000	0	4,000	300	8.11%	3,700	55	1,687
535060 - Uniforms	350	0	350	(650)	(65.00)%	1,000	552	1,036

Washington County, Maryland
Utility Administration Fund
Department 40060 - Clean County
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
540010 - Wireless Communication	1,090	0	1,090	0	0.00%	1,090	1,034	1,034
545050 - Waste/Trash Disposal	42,070	0	42,070	0	0.00%	42,070	61,769	34,125
545060 - Water	900	4,250	5,150	4,350	543.75%	800	557	667
Operating Expenses	109,350	4,250	113,600	4,310	3.94%	109,290	112,466	76,389
599999 - Controllable Assets	6,860	0	6,860	4,060	145.00%	2,800	17,603	3,162
Capital Outlay	6,860	0	6,860	4,060	145.00%	2,800	17,603	3,162
Total	307,350	4,250	311,600	14,960	5.04%	296,640	297,132	220,395

**Washington County, Maryland
Utility Administration Fund
Department 40060 - Clean County
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	122,370	122,370		
500100 - FICA - Employer	9,360	9,360		
500120 - Health Insurance	18,390	18,390		
500125 - Other Insurance	480	480		
500130 - Pension	31,820	31,820		
500140 - Workers Compensation	8,260	8,260		
500170 - Employee Investment	240	410		Reallocated \$170 from 500171 - Employee recognition due to change in the program.
500171 - Employee Recognition	170	0		Reallocated \$170 to 500170 - Employee Investment due to change in the program.
500172 - Team Building	50	50		
505140 - Office Supplies	100	100		
505200 - Safety Equipment	670	670	High visibility class III jackets, high visibility short sleeve shirts, safety cones and reflective tape.	

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**Washington County, Maryland
Utility Administration Fund
Department 40060 - Clean County
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
510010 - Fleet Insurance	5,070	5,070	There is an overall percentage increase of 3.01% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analyst projected cost of premiums based on industry trends and discussions with industry experts and current service providers.	
510030 - Public & Gen Liability Insurance	1,020	1,020	There is an overall percentage increase of 3.01% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analyst projected cost of premiums based on industry trends and discussions with industry experts and current service providers.	
515320 - Testing Services	20	20	Vehicle emissions testing.	
515330 - Towing Services	500	500		
520000 - Training	500	500		

**Washington County, Maryland
Utility Administration Fund
Department 40060 - Clean County
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
525000 - Supplies/Material - Operating	5,570	5,570	Budget moved from 526000 Supplies/Material - Maintenance and adjusted upward based on prior year and year to date actual expenses.	
525040 - Small Tools & Equipment	300	300	Minimal tools needed for FY26. Durable water hose for wash rack, wash brush with 48" handle and 10" brush head and a cargo net.	
526000 - Supplies/Material-Maintenance	0	0	Line item moved to 525000 Supplies/Material - Operating per Budget & Finance.	
526040 - Equipment Maintenance	19,800	19,800	Maintenance on sweeper truck, dump truck, and trailer based on manufacturer's schedule of repairs. Due to age of sweeper, maintenance is increasing. \$18,000 for maintenance + \$1,800 for rebuild of hydraulic cylinders.	
527030 - Diesel Fuel	18,750	18,750	Estimated budget is 6,250 gallons x \$3.00 = \$18,750 (excludes taxes), which is based on bids and short-term energy outlook forecasts. Rate is discounted with new bid price including delivery as compared to retail prices.	
527040 - Diesel Fuel Tax	2,930	2,930	Tax on 6,250 gallons x \$.4685 = \$2,928.13.	
527050 - Auto Fluids	1,120	1,120		

**Washington County, Maryland
Utility Administration Fund
Department 40060 - Clean County
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
527060 - Auto Gasoline	3,640	3,640	Projected budget is 1,300 gallon x \$2.80 = \$3,640 (includes state gas tax), which is based on bids and short-term energy outlook forecasts. Rate per gallon is discounted with bid price as compared to retail prices.	
527090 - Auto Repairs	950	950	Emissions testing moved to account 515320. Remaining budget revised downward based on estimates.	
527100 - Auto Tires	4,000	4,000	One vehicle (unit 198) needs four new tires @ \$200 each and two vehicles (units 194 & 205) need a total of four tires @ \$800 each.	
535060 - Uniforms	350	350	Five pair pants each for two technicians x \$35/pair = \$350	
540010 - Wireless Communication	1,090	1,090		
545050 - Waste/Trash Disposal	42,070	42,070		
545060 - Water	900	5,150	Projected actual x 14% rate increase.	Budget increased \$4,252 to share cost of water used at Kemps Mill Park.
599999 - Controllable Assets	6,860	6,860	Dumpster cover and associated construction cost to comply with NPDES Permit.	
Total	307,350	311,600		

**Other Capital Outlay (≥\$1 and <\$10,000)
Fiscal Year 2026**

Controllable Assets

Department/Division Name	Clean County/Utility Admin Fund
Department Number	40060
Account Number	599999
Account Description	Controllable Assets (≥\$1 and <\$10,000 per item)

Priority Number *	Descriptions	Qty	Unit Cost	Total Cost	N or R	Explain Reason for Request
				Dept. Request		
1	Dumpster Cover	1	6,856	6,856	N	Dumpster cover to meet National Pollutant Discharge Elimination System (NPDES) Stormwater Pollution Prevention Plan (SWPPP) requirements. Cost includes installation costs.
				0		
				0		
				0		
				0		
				0		

Total Controllable Assets	\$6,860
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* Requests in accounts 599999 - 600800 need to be prioritized in order of need (highest to lowest) as a whole, with 1 being the highest priority. If there are requests in two or more accounts, there can only be a priority 1, priority 2, priority 3, etc. among all the accounts combined. A priority number can not be repeated throughout the

The County maintains assets that are considered capital assets in nature but are classified as controllable assets, due to the fact that they fall under the capitalization limits, i.e., **the cost of each item is ≥\$1 and <\$10,000** (Transit or Golf Course <\$5,000). Examples of controllable items are, but not limited to, chairs, desks, printers, equipment, machinery, weapons, computers. Controllable assets purchases are not a recurring expenditure and are to be purchased in accordance with the approved items by the County Commissioners. Emergency purchases may be supplanted if warranted.

Washington County, Maryland
Utility Administration Fund
Department 40998 - Billable - Inspection Projects
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	15,370	0	15,370	(4,810)	(23.84)%	20,180	13	151
500010 - Wages - Overtime	440	0	440	(150)	(25.42)%	590	0	0
500100 - FICA - Employer	1,210	0	1,210	(380)	(23.90)%	1,590	0	0
500120 - Health Insurance	3,650	0	3,650	(780)	(17.61)%	4,430	0	0
500125 - Other Insurance	60	0	60	(20)	(25.00)%	80	0	0
500130 - Pension	4,000	0	4,000	(1,250)	(23.81)%	5,250	0	0
500140 - Workers Compensation	520	0	520	(130)	(20.00)%	650	0	0
Wages and Benefits	25,250	0	25,250	(7,520)	(22.95)%	32,770	13	151
515000 - Contracted/Purchased Service	15,000	0	15,000	0	0.00%	15,000	0	0
Operating Expenses	15,000	0	15,000	0	0.00%	15,000	0	0
Total	40,250	0	40,250	(7,520)	(15.74)%	47,770	13	151

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**Washington County, Maryland
Utility Administration Fund
Department 40998 - Billable - Inspection Projects
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	15,370	15,370		
500010 - Wages - Overtime	440	440		
500100 - FICA - Employer	1,210	1,210		
500120 - Health Insurance	3,650	3,650		
500125 - Other Insurance	60	60		
500130 - Pension	4,000	4,000		
500140 - Workers Compensation	520	520		
515000 - Contracted/Purchased Service	15,000	15,000		
Total	40,250	40,250		

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Washington County, Maryland
Utility Administration Fund
Department 40999 - Billable - Contract Operations
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	204,950	0	204,950	2,700	1.33%	202,250	34,304	30,164
500010 - Wages - Overtime	17,560	0	17,560	(2,870)	(14.05)%	20,430	140	2,998
500040 - Other Wages	8,560	0	8,560	4,990	139.78%	3,570	1,866	1,718
500100 - FICA - Employer	17,680	0	17,680	370	2.14%	17,310	2,558	2,378
500120 - Health Insurance	48,740	0	48,740	4,330	9.75%	44,410	7,362	6,614
500125 - Other Insurance	770	0	770	(60)	(7.23)%	830	127	119
500130 - Pension	53,290	0	53,290	700	1.33%	52,590	9,149	7,788
500140 - Workers Compensation	6,910	0	6,910	380	5.82%	6,530	869	810
Wages and Benefits	358,460	0	358,460	10,540	3.03%	347,920	56,375	52,589
515000 - Contracted/Purchased Service	250	0	250	(250)	(50.00)%	500	0	0
525000 - Supplies/Material - Operating	20,000	0	20,000	10,000	100.00%	10,000	0	0
526000 - Supplies/Material-Maintenance	0	0	0	(12,000)	(100.00)%	12,000	0	0
528000 - Supplies - Chemicals	500	0	500	(800)	(61.54)%	1,300	0	0
545020 - Natural Gas	6,000	0	6,000	0	0.00%	6,000	0	0
545060 - Water	3,990	0	3,990	290	7.84%	3,700	0	0
Operating Expenses	30,740	0	30,740	(2,760)	(8.24)%	33,500	0	0
Total	389,200	0	389,200	7,780	2.04%	381,420	56,375	52,589

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**Washington County, Maryland
Utility Administration Fund
Department 40999 - Billable - Contract Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	204,950	204,950		
500010 - Wages - Overtime	17,560	17,560		
500040 - Other Wages	8,560	8,560		
500100 - FICA - Employer	17,680	17,680		
500120 - Health Insurance	48,740	48,740		
500125 - Other Insurance	770	770		
500130 - Pension	53,290	53,290		
500140 - Workers Compensation	6,910	6,910		
515000 - Contracted/Purchased Service	250	250	Budget reduced based on current and prior year actual expenses.	
525000 - Supplies/Material - Operating	20,000	20,000	Moved budget from 526000 Supplies/Material - Maintenance and adjusted for actual expenses.	
526000 - Supplies/Material-Maintenance	0	0	Budget moved to 525000 Supplies/Material - Operating.	
528000 - Supplies - Chemicals	500	500	Reduced budget based on actual expenses.	
545020 - Natural Gas	6,000	6,000	The natural gas budgets were based on four prior year actuals and forecasted rate changes.	
545060 - Water	3,990	3,990	Projected actual x 14% rate increase.	
Total	389,200	389,200		

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**Washington County, Maryland
Water Fund Operating Budget
Detailed Summary
Fiscal Year 2026**

Page	Category	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	Note	% Change	FY 2025 Original Budget
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General Revenues:

23-3	Interest Leases	41,950	0	41,950	(820)	1	(1.92%)	42,770
23-3	Lease Income	53,080	0	53,080	(36,250)	2	(40.58%)	89,330
23-3	Connection Fees	52,000	3,500	55,500	3,500	3	6.73%	52,000
		147,030	3,500	150,530	(33,570)		(18.23%)	184,100

1 Interest Leases:

- Interest receipts are based upon amortization schedules, which follows guidelines established by the Governmental Accounting Standards Board (GASB).

2 Lease Income:

- Principal receipts are based upon the amortization schedules of the leases, which follow guidelines established by GASB.

3 Connection Fees:

- Adjusted based on a proposed allocation fee increase of \$500 per connection.

Utility Revenues:

23-3	Residential	870,100	0	870,100	54,100	4	6.63%	816,000
23-3	Comm/Industrial I	76,290	0	76,290	22,690	4	42.33%	53,600
23-3	Comm/Industrial II	71,080	0	71,080	10,180	4	16.72%	60,900
23-3	Vol/Public Service	1,900	0	1,900	(1,300)	4	(40.63%)	3,200
		1,019,370	0	1,019,370	85,670		9.18%	933,700

4 Utility Revenues:

- Adjusted based on the pre-approved FY26 fees.

Miscellaneous Revenues:

23-3	Interest, Penalties, & Fees	35,000	2,160	37,160	7,160	5	23.87%	30,000
23-3	Fund Balance Reserve	280,970	(14,910)	266,060	(26,860)	6	(9.17%)	292,920
23-3	General Fund Appropriation	176,480	0	176,480	0		0.00%	176,480
		492,450	(12,750)	479,700	(19,700)		(3.94%)	499,400

5 Interest, Penalties, & Fees:

- Increased based on prior year receipts and proposed fee increases.

6 Fund Balance Reserve:

- Due to proposed fee increases and reduced expenses the amount needed from Fund Balance has decreased.

Total Revenues	1,658,850	(9,250)	1,649,600	32,400	2.00%		1,617,200
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**Washington County, Maryland
Water Fund Operating Budget
Detailed Summary
Fiscal Year 2026**

Page	Category	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	Note	% Change	FY 2025 Original Budget
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Expenses:

23-10 General Operations	667,630	(9,250)	658,380	73,420	7	12.55%	584,960
23-15 Maintenance Treatment Plants	62,920	0	62,920	630	8	1.01%	62,290
23-18 Elk Ridge Treatment Plant	20,030	0	20,030	(7,440)	9	(27.08%)	27,470
23-20 Highfield Treatment Plant	79,570	0	79,570	2,820	9	3.67%	76,750
23-22 Mt. Aetna Treatment Plant	50,940	0	50,940	7,660	9	17.70%	43,280
23-24 Sandy Hook Treatment Plant	21,780	0	21,780	340	9	1.59%	21,440
23-26 Sharpsburg Treatment Plant	377,590	0	377,590	(11,150)	9	(2.87%)	388,740
23-29 Distribution Lines Operations	244,040	0	244,040	(36,780)	10	(13.10%)	280,820
23-33 Distribution Lines Maintenance	134,350	0	134,350	2,900	11	2.21%	131,450

Total Expenses	1,658,850	(9,250)	1,649,600	32,400	12	2.00%	1,617,200
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7 General Operations:

- Wages and Benefits increased \$14,580 due to the proposed salary scale decompression partially offset by projected vacancy
- Operating expenses increased \$63,080 mostly due to the CIP appropriation and Utility Administration Charge increasing.
- Capital Outlay decreased \$4,240.

8 Maintenance Treatment Plants:

- Wages and Benefits increased \$2,020 due to the proposed salary changes offset by a reduction in operating expenses of \$1,390.

9 Treatment Plants:

- Wages and Benefits increased \$260 based on the three-year rolling average of the department.
- Operating expenses decreased by \$8,030 mostly due to chemical usage and contracted/purchased services. These savings were partially offset by increased electric costs.

10 Distribution Lines Operations:

- Wages and Benefits increased \$17,820 due to the proposed salary changes.
- Capital Outlay requests decreased by \$54,600.

11 Distribution Lines Maintenance:

- Wages and Benefits increased \$2,900 due to the proposed salary changes.

Category Summary:

Salaries and Benefits	677,040	0	677,040	37,580		5.88%	639,460
Operating	937,650	(9,250)	928,400	53,660		6.13%	874,740
Capital Outlay	44,160	0	44,160	(58,840)		-57.13%	103,000
	1,658,850	(9,250)	1,649,600	32,400		2.00%	1,617,200

**Washington County, Maryland
Water Fund Revenues
FY26**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
404415 - Interest Leases	41,950	0	41,950	(820)	(1.92)%	42,770	43,637	44,754
404420 - Interest, Penalties & Fees	35,000	2,160	37,160	7,160	23.87%	30,000	41,401	29,361
404511 - Lease Income	53,080	0	53,080	(36,250)	(40.58)%	89,330	89,331	123,782
404520 - Rental - Other	0	0	0	0	0.00%	0	0	169
441000 - Residential	870,100	0	870,100	54,100	6.63%	816,000	861,916	801,350
441010 - Comm/Industrial I	76,290	0	76,290	22,690	42.33%	53,600	58,818	61,459
441020 - Comm/Industrial II	71,080	0	71,080	10,180	16.72%	60,900	70,698	47,206
441030 - Vol/Public Service	1,900	0	1,900	(1,300)	(40.63)%	3,200	4,247	5,348
441100 - Connection Fees	52,000	3,500	55,500	3,500	6.73%	52,000	44,510	23,093
485000 - Reimburse Administrative	0	0	0	0	0.00%	0	12	3,784
490000 - Miscellaneous	0	0	0	0	0.00%	0	1,618	84
490045 - Oper Transfer - General Fund	176,480	0	176,480	0	0.00%	176,480	750,571	230,040
490090 - Fund Balance Reserve	280,970	(14,910)	266,060	(26,860)	(9.17)%	292,920	0	0
495100 - Operating - Federal Grants	0	0	0	0	0.00%	0	4,374	0
498400 - Capital Grant - Federal	0	0	0	0	0.00%	0	0	800,000
498710 - Capital Transfer - General	0	0	0	0	0.00%	0	0	100,000
Revenues	1,658,850	(9,250)	1,649,600	32,400	2.00%	1,617,200	1,971,133	2,070,262

**Washington County, Maryland
Water Fund
Department 00000 - Default Department
FY26 Revenues**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
404415 - Interest Leases	41,950	41,950	Interest receipts are based upon the amortization schedules of the leases, which follows guidelines established by the Governmental Accounting Standards Board (GASB).	
404420 - Interest, Penalties & Fees	35,000	37,160	Increased based on prior year actuals and current year trend.	Various fees related to delinquency notices and disconnection / reconnection fees has been proposed for increases. These fees have remained the same since July 1, 2016.
404511 - Lease Income	53,080	53,080	Principal receipts are based upon the amortization schedules of the leases, which follows guidelines established by GASB.	
441000 - Residential	870,100	870,100	Increase in utility rate of 5%. This increase was already approved in the multi-year rate plan approved in FY25.	
441010 - Comm/Industrial I	76,290	76,290	\$4,490 Proposed fee to support the cost of the mandated Maryland Department of the Environment (MDE) program Cross Connection Control Policy (CCCP); Increase in Utility Rate of 5% which was approved in FY25 multi-year rate plan.	

**Washington County, Maryland
Water Fund
Department 00000 - Default Department
FY26 Revenues**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
441020 - Comm/Industrial II	71,080	71,080	\$1,240 Proposed fee to support the cost of the mandated Maryland Department of the Environment (MDE) program Cross Connection Control Policy (CCCP); Increase in Utility rate of 5% which was approved in FY25 multi-year rate plan.	
441030 - Vol/Public Service	1,900	1,900	Increase in utility rate of 5%. This increase was already approved in the multi-year rate plan approved in FY25.	
441100 - Connection Fees	52,000	55,500		An increase of \$500 for connection fees has been proposed. The current fee has been in effect since July 1, 2021.
490045 - Oper Transfer - General Fund	176,480	176,480		
490090 - Fund Balance Reserve	280,970	266,060	Expenses exceed revenues so a transfer from the fund's reserve balance is needed.	Based on proposed changes to the budget the amount needed to balance has decreased.
Total	1,658,850	1,649,600		

**Proposed New or Increase Fee Form
Fiscal Year 2026**

Department/Division Name	General Operations/Water Fund
Department Number	41010
Account Number	441100
Account Description	Connection Fees

Fee Category	Brief Description of Fee or Service	Fee FY2024	Fee FY2025	Proposed Fee FY2026	Change	Total Projected Change in Revenue	Justification
441100	Allocation fee for water service connection	2,700	2,700	3,200	500	3,500	This fee helps offset the capital costs of new treatment facilities, water distribution lines, water tanks, etc. This fee has been increased once in the past ten years. On July 1, 2021 the fee increased from \$2,500 to \$2,700.

Total New or Increased Fees	\$3,500
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**Proposed New or Increase Fee Form
Fiscal Year 2026**

Department/Division Name	Water Fund
Department Number	00000
Account Number	Various
Account Description	Commercial/Industrial I and II

Fee Category	Brief Description of Fee or Service	Fee FY2024	Fee FY2025	Proposed Fee FY2026	Change	Total Projected Change in Revenue	Justification
441010	Cross Connection Control Policy administration and enforcement annual fee for Commercial I accounts.	0	0	\$65	65	4,485	MDE mandated policy. Fee would be per commercial account and would strictly be to recover costs of contracting the maintenance and enforcement of the program to contractor.
441020	Cross Connection Control Policy administration and enforcement annual fee for Commercial II accounts.	0	0	\$65	65	1,235	MDE mandated policy. Fee would be per commercial account and would strictly be to recover costs of contracting the maintenance and enforcement of the program to contractor.

Total New or Increased Fees	\$5,720
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**Proposed New or Increase Fee Form
Fiscal Year 2026**

Department/Division Name	Water Fund
Department Number	00000
Account Number	404420
Account Description	Interest, Penalties & Fees

Fee Category	Brief Description of Fee or Service	Fee FY2024	Fee FY2025	Proposed Fee FY2026	Change	Total Projected Change in Revenue	Justification
404420	Fee charged when a utility account is not paid within the 10-day period following the late notice.	30	30	33	3	552	Late fees are charged when payment is not received by the due date. The County provides a grace period of ten days before the late fee is assessed. This fee has not been increased in the past ten years.
404420	Fee charged when a utility service is turned off/back on for non-payment	50	50	55	5	1,605	After 60 days of non-payment, the utility is disconnected and the fee is assessed. Once the account is paid in full, including the reconnection fee, the utility is reconnected.
404420	Fee charged when a utility service is turned off/back on for non-payment during non-business hours	75	75	83	8	0	

Total New or Increased Fees	\$2,160
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**Washington County, Maryland
Water Fund Expenditures - Proposed
FY26**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
41010 - General Operations	667,630	(9,250)	658,380	73,420	12.55%	584,960	480,784	428,459
41020 - Maintenance Treatment Plants	62,920	0	62,920	630	1.01%	62,290	69,647	40,535
41100 - Elk Ridge Treatment Plant	20,030	0	20,030	(7,440)	(27.08)%	27,470	17,756	13,228
41120 - Highfield Treatment Plant	79,570	0	79,570	2,820	3.67%	76,750	59,820	63,839
41140 - Mt. Aetna Treatment Plant	50,940	0	50,940	7,660	17.70%	43,280	86,287	41,143
41160 - Sandy Hook Treatment Plant	21,780	0	21,780	340	1.59%	21,440	15,184	12,285
41180 - Sharpsburg Treatment Plant	377,590	0	377,590	(11,150)	(2.87)%	388,740	284,706	233,232
41700 - Distribution Lines Operations	244,040	0	244,040	(36,780)	(13.10)%	280,820	224,239	171,497
41710 - Distribution Lines Maintenance	134,350	0	134,350	2,900	2.21%	131,450	196,688	131,656
Total Expenditures	1,658,850	(9,250)	1,649,600	32,400	2.00%	1,617,200	1,435,111	1,135,874

Washington County, Maryland
Water Fund
Department 41010 - General Operations
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500145 - Time to Care	1,900	0	1,900	0	0.00%	1,900	0	0
500155 - Personnel Requests	18,780	0	18,780	18,780	100.00%	0	0	0
500161 - Wage Reserve	(19,590)	0	(19,590)	(4,410)	(100.00)%	(15,180)	0	0
500170 - Employee Investment	720	500	1,220	620	103.33%	600	0	0
500171 - Employee Recognition	500	(500)	0	(430)	(100.00)%	430	0	0
500172 - Team Building	150	0	150	20	15.38%	130	0	0
Wages and Benefits	2,460	0	2,460	14,580	(120.30)%	(12,120)	0	0
501000 - Debt - Bond Principal	61,470	0	61,470	5,100	9.05%	56,370	19,465	18,575
501001 - Contra - Bond Principal	0	0	0	0	0.00%	0	(19,465)	(18,575)
501050 - Debt - Bond Interest	74,760	(3,790)	70,970	(10,040)	(12.39)%	81,010	68,615	16,498
501090 - Debt - Administrative Fees	120	0	120	90	300.00%	30	94	23
501095 - Bond Issue Cost Expense	5,430	(5,220)	210	(670)	(76.14)%	880	528	8,943
502000 - Appropriations	50,000	0	50,000	35,000	233.33%	15,000	0	0
505010 - Advertising	500	0	500	0	0.00%	500	432	258
505960 - Uncollectible Accounts	0	0	0	0	0.00%	0	140	28
515000 - Contracted/Purchased Service	5,250	0	5,250	(250)	(4.55)%	5,500	0	0
525000 - Supplies/Material - Operating	710	0	710	250	54.35%	460	938	82
525010 - Billing Supplies	1,400	0	1,400	100	7.69%	1,300	1,292	1,063
525040 - Small Tools & Equipment	50	0	50	0	0.00%	50	318	0
526000 - Supplies/Material - Maintenance	0	0	0	0	0.00%	0	0	17
527035 - Off Road Diesel	0	0	0	(1,400)	(100.00)%	1,400	1,160	1,161
590040 - Utility Administration Charge	454,720	(240)	454,480	34,900	8.32%	419,580	401,240	394,020
Operating Expenses	654,410	(9,250)	645,160	63,080	10.84%	582,080	474,757	422,093
599999 - Controllable Assets	10,760	0	10,760	(4,240)	(28.27)%	15,000	6,027	6,366
Capital Outlay	10,760	0	10,760	(4,240)	(28.27)%	15,000	6,027	6,366
Total	667,630	(9,250)	658,380	73,420	12.55%	584,960	480,784	428,459

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**Washington County, Maryland
Water Fund
Department 41010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500145 - Time to Care	1900	1,900		
500155 - Personnel Requests	18,780	18,780	Place holder for salary scale decompression.	
500161 - Wage Reserve	(19,590)	(19,590)	Place holder for salary scale decompression.	
500170 - Employee Investment	720	1,220	The personal development incentive budget is \$120 per full-time employee per year. Employees are afforded the opportunity to request annual training of some kind. Training may include physical training and exercise.	Reallocated \$500 from 500171 - Employee Recognition due to a change in the program.
500171 - Employee Recognition	500	0	The employee recognition incentive for a total of \$77,000 is to be distributed equitably by department size. Department heads and division directors may recognize full-time employees who strive to overachieve. Funds may be used for additional training; attendance to industry events; and related travel.	Reallocated \$500 to 500171 - Employee Investment due to a change in the program.
500172 - Team Building	150	150	The team building incentive budget is \$25 per full-time employee per year. This allows a department head or division director to offer the occasional celebration or recognize employee achievements in the office setting.	

**Washington County, Maryland
Water Fund
Department 41010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
501000 - Debt - Bond Principal	61,470	61,470	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	
501050 - Debt - Bond Interest	74,760	70,970	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	The amount of bonds being issued in Draft 1 of the CIP plan was reduced from \$175,000 to \$25,000.
501090 - Debt - Administrative Fees	120	120	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	
501095 - Bond Issue Cost Expense	5,430	210	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	Draft 1 of the CIP budget proposes a decrease in bond financing from \$590,000 to \$25,000. This reduction results in less fees being charged.
502000 - Appropriations	50,000	50,000	Contribution to CIP for project LIN004 Water Meter Replacement.	
505010 - Advertising	500	500		
515000 - Contracted/Purchased Service	5,250	5,250	Budget reduced based on actual expenses.	
525000 - Supplies/Material - Operating	710	710	Budget increased based on current and prior year actual expenses.	
525010 - Billing Supplies	1,400	1,400	Budget increased based on prior year actuals plus 7.8% postage increase effective July 2024.	
525040 - Small Tools & Equipment	50	50		

**Washington County, Maryland
Water Fund
Department 41010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
527035 - Off Road Diesel	0	0	Expenses are now budgeted in department 41020.	
590040 - Utility Administration Charge	454,720	454,480	Adjusted to be 9% of the Utility Admin Fund deficit.	The amount needed to balance the Utility Fund was reduced so a smaller contribution from the Water Fund is needed.
599999 - Controllable Assets	10,760	10,760	To purchase 4 Hach DR900 Colorimeters and 2 Hach DR300 Colorimeters.	
Total	667,630	658,380		

**Other Capital Outlay (≥\$1 and <\$10,000)
Fiscal Year 2026**

Controllable Assets

Department/Division Name	General Operations/Water Fund
Department Number	41010
Account Number	599999
Account Description	Controllable Assets (≥\$1 and <\$10,000 per item)

Priority Number *	Descriptions	Qty	Unit Cost	Total Cost		N or R	Explain Reason for Request
					Dept. Request		
1	Hach DR900 Colorimeters	4	2,344	9,376		R	These are portable meters that allows quick and easy testing of up to 90 water quality parameters. The current meters are at least 15 years old and the life expectancy is roughly 5-10 years.
2	Hach DR300 Colorimeters	2	690	1,380		R	These are portable meters that measures Chlorine in the water. The current meters are at least 15 years old and the life expectancy is roughly 5-10 years.
				0			
				0			
				0			
				0			

Total Controllable Assets	\$10,760
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* Requests in accounts 599999 - 600800 need to be prioritized in order of need (highest to lowest) as a whole, with 1 being the highest priority. If there are requests in two or more accounts, there can only be a priority 1, priority 2, priority 3, etc. among all the accounts combined. A priority number can not be repeated throughout the

The County maintains assets that are considered capital assets in nature but are classified as controllable assets, due to the fact that they fall under the capitalization limits, i.e., **the cost of each item is ≥\$1 and <\$10,000** (Transit or Golf Course <\$5,000). Examples of controllable items are, but not limited to, chairs, desks, printers, equipment, machinery, weapons, computers. Controllable assets purchases are not a recurring expenditure and are to be purchased in accordance with the approved items by the County Commissioners. Emergency purchases may be supplanted if warranted.

Washington County, Maryland
Water Fund
Department 41020 - Maintenance Treatment Plants
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	22,060	0	22,060	1,080	5.15%	20,980	20,131	15,190
500010 - Wages - Overtime	1,160	0	1,160	(120)	(9.38)%	1,280	594	606
500100 - FICA - Employer	1,780	0	1,780	80	4.71%	1,700	1,526	1,178
500120 - Health Insurance	5,250	0	5,250	640	13.88%	4,610	6,288	3,985
500125 - Other Insurance	80	0	80	(10)	(11.11)%	90	77	61
500130 - Pension	5,740	0	5,740	290	5.32%	5,450	5,686	4,305
500140 - Workers Compensation	740	0	740	60	8.82%	680	1,160	913
Wages and Benefits	36,810	0	36,810	2,020	5.81%	34,790	35,462	26,238
515000 - Contracted/Purchased Service	2,500	0	2,500	0	0.00%	2,500	0	0
515270 - Maintenance Contract Services	0	0	0	0	0.00%	0	2,352	0
525000 - Supplies/Material - Operating	22,500	0	22,500	22,500	100.00%	0	0	1,802
526000 - Supplies/Material-Maintenance	0	0	0	(25,000)	(100.00)%	25,000	18,474	12,495
527035 - Off Road Diesel	1,110	0	1,110	1,110	100.00%	0	0	0
Operating Expenses	26,110	0	26,110	(1,390)	(5.05)%	27,500	20,826	14,297
599999 - Controllable Assets	0	0	0	0	0.00%	0	13,359	0
Capital Outlay	0	0	0	0	0.00%	0	13,359	0
Total	62,920	0	62,920	630	1.01%	62,290	69,647	40,535

23-15

Washington County, Maryland
Water Fund
Department 41020 - Maintenance Treatment Plants
FY26 Expenses

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	22,060	22,060	The budget is based on a proposed step of 2.5% and a 1% COLA for FY26. Wages are then allocated based on a three-year rolling average and adjusted for any known changes in trends.	
500010 - Wages - Overtime	1,160	1,160	The budget is based on a proposed step of 2.5% and a 1% COLA for FY26. Wages are then allocated based on a three-year rolling average and adjusted for any known changes in trends.	
500100 - FICA - Employer	1,780	1,780	Budget is based on total wages times 7.65%.	
500120 - Health Insurance	5,250	5,250	The Health Insurance budget was increased by 5% and the dental insurance budget was increased by approximately 15%. This is based on the projected trend analysis in the market, discussions with the County's health insurance administrators, an analysis of the County's self-insured reserve trends and the anticipated reserve balance.	
500125 - Other Insurance	80	80	This category includes County paid premiums for employee life insurance, dependent life insurance, and long-term disability. The majority of these premiums are based on wages. Due to the proposed wage increase the other insurance increased by approximately 3.5%.	

**Washington County, Maryland
Water Fund
Department 41020 - Maintenance Treatment Plants
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500130 - Pension	5,740	5,740	The budgeted amount for employer pension is based on full-time wages times 26%.	
500140 - Workers Compensation	740	740	Workers Compensation is based on projected employee wages times their assigned classification rates.	
515000 - Contracted/Purchased Service	2,500	2,500		
525000 - Supplies/Material - Operating	22,500	22,500	Reallocated from 526000- Supplies/Materials Maintenance per Budget and Finance. Reduced based on prior year and current year expenses.	
526000 - Supplies/Material-Maintenance	0	0	Reallocated to 525000- Supplies/Materials Operating per Budget and Finance.	
527035 - Off Road Diesel	1,110	1,110	Water treatment plants Off Road Diesel account has been reallocated from department 41010. The estimated budget is 370 gallons x \$3.00 = \$1,110, which is based on bids and short-term energy outlook forecasts.	
Total	62,920	62,920		

**Washington County, Maryland
Water Fund
Department 41100 - Elk Ridge Treatment Plant
FY26 Expenses**

	2026	Adjustment	2026	\$	%	2025	2024	2023
	Operating Budget		Operating Budget	Change	Change	Operating	Actuals	Actuals
	Requested		Proposed			Budget	Final	Final
						Approved		
500000 - Wages - Full Time	8,800	0	8,800	(310)	(3.40)%	9,110	6,382	7,268
500010 - Wages - Overtime	20	0	20	(40)	(66.67)%	60	58	0
500100 - FICA - Employer	670	0	670	(30)	(4.29)%	700	475	539
500120 - Health Insurance	2,090	0	2,090	90	4.50%	2,000	1,483	1,628
500125 - Other Insurance	30	0	30	(10)	(25.00)%	40	23	27
500130 - Pension	2,290	0	2,290	(80)	(3.38)%	2,370	1,661	1,893
500140 - Workers Compensation	300	0	300	10	3.45%	290	161	183
Wages and Benefits	14,200	0	14,200	(370)	(2.54)%	14,570	10,243	11,538
515000 - Contracted/Purchased Service	0	0	0	(10,000)	(100.00)%	10,000	0	0
525000 - Supplies/Material - Operating	810	0	810	0	0.00%	810	3,935	699
525040 - Small Tools & Equipment	200	0	200	0	0.00%	200	220	112
528000 - Supplies - Chemicals	1,000	0	1,000	190	23.46%	810	1,267	303
545010 - Electric	3,820	0	3,820	2,740	253.70%	1,080	2,091	576
Operating Expenses	5,830	0	5,830	(7,070)	(54.81)%	12,900	7,513	1,690
Total	20,030	0	20,030	(7,440)	(27.08)%	27,470	17,756	13,228

23-18

**Washington County, Maryland
Water Fund
Department 41100 - Elk Ridge Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	8,800	8,800		
500010 - Wages - Overtime	20	20		
500100 - FICA - Employer	670	670		
500120 - Health Insurance	2,090	2,090		
500125 - Other Insurance	30	30		
500130 - Pension	2,290	2,290		
500140 - Workers Compensation	300	300		
515000 - Contracted/Purchased Service	0	0	Prior year's budget was for spent filter media. It does not need replaced yearly so a budget isn't required this year.	
525000 - Supplies/Material - Operating	810	810		
525040 - Small Tools & Equipment	200	200		
528000 - Supplies - Chemicals	1,000	1,000	Budget increased based on usage.	
545010 - Electric	3,820	3,820	The electric budget is based on four prior year actual, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
Total	20,030	20,030		

23-19

**Washington County, Maryland
Water Fund
Department 41120 - Highfield Treatment Plant
FY26 Expenses**

	2026		2026	\$	%	2025	2024	2023
	Operating Budget Requested	Adjustment	Operating Budget Proposed	Change	Change	Operating Budget Approved	Actuals Final	Actuals Final
500000 - Wages - Full Time	19,270	0	19,270	520	2.77%	18,750	14,639	15,969
500010 - Wages - Overtime	1,190	0	1,190	380	46.91%	810	1,294	702
500040 - Other Wages	0	0	0	0	0.00%	0	852	1,300
500100 - FICA - Employer	1,570	0	1,570	70	4.67%	1,500	1,261	1,334
500120 - Health Insurance	4,580	0	4,580	460	11.17%	4,120	2,118	5,040
500125 - Other Insurance	70	0	70	(10)	(12.50)%	80	62	70
500130 - Pension	5,010	0	5,010	130	2.66%	4,880	4,291	4,660
500140 - Workers Compensation	650	0	650	40	6.56%	610	420	452
Wages and Benefits	32,340	0	32,340	1,590	5.17%	30,750	24,937	29,527
525000 - Supplies/Material - Operating	5,700	0	5,700	0	0.00%	5,700	6,715	4,432
525040 - Small Tools & Equipment	280	0	280	0	0.00%	280	228	29
528000 - Supplies - Chemicals	15,000	0	15,000	(2,080)	(12.18)%	17,080	11,492	14,175
545010 - Electric	26,250	0	26,250	3,310	14.43%	22,940	16,448	15,676
Operating Expenses	47,230	0	47,230	1,230	2.67%	46,000	34,883	34,312
Total	79,570	0	79,570	2,820	3.67%	76,750	59,820	63,839

23-20

**Washington County, Maryland
Water Fund
Department 41120 - Highfield Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	19,270	19,270		
500010 - Wages - Overtime	1,190	1,190		
500100 - FICA - Employer	1,570	1,570		
500120 - Health Insurance	4,580	4,580		
500125 - Other Insurance	70	70		
500130 - Pension	5,010	5,010		
500140 - Workers Compensation	650	650		
525000 - Supplies/Material - Operating	5,700	5,700		
525040 - Small Tools & Equipment	280	280		
528000 - Supplies - Chemicals	15,000	15,000	Budget reduced based on prior year actual expenses.	
545010 - Electric	26,250	26,250	The electric budget is based on four prior year actuals, forecasted rate changes, and other know circumstances. The projection also takes into account current year actuals with annualized estimations.	
Total	79,570	79,570		

23-21

**Washington County, Maryland
Water Fund
Department 41140 - Mt. Aetna Treatment Plant
FY26 Expenses**

	2026		2026	\$	%	2025	2024	2023
	Operating Budget Requested	Adjustment	Operating Budget Proposed	Change	Change	Operating Budget Approved	Actuals Final	Actuals Final
500000 - Wages - Full Time	23,290	0	23,290	2,900	14.22%	20,390	18,094	18,305
500010 - Wages - Overtime	1,320	0	1,320	(30)	(2.22)%	1,350	780	1,122
500040 - Other Wages	0	0	0	0	0.00%	0	1,131	1,024
500100 - FICA - Employer	1,880	0	1,880	220	13.25%	1,660	1,464	1,519
500120 - Health Insurance	5,540	0	5,540	1,060	23.66%	4,480	5,262	5,757
500125 - Other Insurance	90	0	90	10	12.50%	80	76	81
500130 - Pension	6,060	0	6,060	760	14.34%	5,300	5,391	5,532
500140 - Workers Compensation	780	0	780	120	18.18%	660	500	515
Wages and Benefits	38,960	0	38,960	5,040	14.86%	33,920	32,698	33,855
515000 - Contracted/Purchased Service	0	0	0	0	0.00%	0	42,086	0
525000 - Supplies/Material - Operating	1,610	0	1,610	0	0.00%	1,610	1,898	1,085
525040 - Small Tools & Equipment	250	0	250	0	0.00%	250	251	111
528000 - Supplies - Chemicals	5,000	0	5,000	0	0.00%	5,000	5,843	4,351
545010 - Electric	5,120	0	5,120	2,620	104.80%	2,500	3,511	1,741
Operating Expenses	11,980	0	11,980	2,620	27.99%	9,360	53,589	7,288
Total	50,940	0	50,940	7,660	17.70%	43,280	86,287	41,143

23-22

**Washington County, Maryland
Water Fund
Department 41140 - Mt. Aetna Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	23,290	23,290		
500010 - Wages - Overtime	1,320	1,320		
500100 - FICA - Employer	1,880	1,880		
500120 - Health Insurance	5,540	5,540		
500125 - Other Insurance	90	90		
500130 - Pension	6,060	6,060		
500140 - Workers Compensation	780	780		
525000 - Supplies/Material - Operating	1,610	1,610		
525040 - Small Tools & Equipment	250	250		
528000 - Supplies - Chemicals	5,000	5,000		
545010 - Electric	5,120	5,120	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
Total	50,940	50,940		

23-23

**Washington County, Maryland
Water Fund
Department 41160 - Sandy Hook Treatment Plant
FY26 Expenses**

	2026	Adjustment	2026	\$	%	2025	2024	2023
	Operating Budget		Operating Budget	Change	Change	Operating	Actuals	Actuals
	Requested		Proposed			Budget	Final	Final
						Approved		
500000 - Wages - Full Time	8,690	0	8,690	20	0.23%	8,670	7,552	6,537
500010 - Wages - Overtime	310	0	310	(590)	(65.56)%	900	317	184
500100 - FICA - Employer	690	0	690	(40)	(5.48)%	730	592	509
500120 - Health Insurance	2,070	0	2,070	170	8.95%	1,900	0	0
500125 - Other Insurance	30	0	30	(10)	(25.00)%	40	27	24
500130 - Pension	2,260	0	2,260	10	0.44%	2,250	2,045	1,719
500140 - Workers Compensation	290	0	290	10	3.57%	280	198	169
Wages and Benefits	14,340	0	14,340	(430)	(2.91)%	14,770	10,731	9,142
525000 - Supplies/Material - Operating	1,440	0	1,440	0	0.00%	1,440	893	1,166
525040 - Small Tools & Equipment	500	0	500	0	0.00%	500	363	0
526040 - Equipment Maintenance	0	0	0	0	0.00%	0	378	0
528000 - Supplies - Chemicals	1,000	0	1,000	(900)	(47.37)%	1,900	0	0
545010 - Electric	4,500	0	4,500	1,670	59.01%	2,830	2,819	1,978
Operating Expenses	7,440	0	7,440	770	11.54%	6,670	4,453	3,144
Total	21,780	0	21,780	340	1.59%	21,440	15,184	12,286

23-24

**Washington County, Maryland
Water Fund
Department 41160 - Sandy Hook Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	8,690	8,690		
500010 - Wages - Overtime	310	310		
500100 - FICA - Employer	690	690		
500120 - Health Insurance	2,070	2,070		
500125 - Other Insurance	30	30		
500130 - Pension	2,260	2,260		
500140 - Workers Compensation	290	290		
525000 - Supplies/Material - Operating	1,440	1,440		
525040 - Small Tools & Equipment	500	500		
528000 - Supplies - Chemicals	1,000	1,000	Budget reduced based on prior year actual expenses.	
545010 - Electric	4,500	4,500	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
Total	21,780	21,780		

23-25

**Washington County, Maryland
Water Fund
Department 41180 - Sharpsburg Treatment Plant
FY26 Expenses**

	2026	Adjustment	2026	\$	%	2025	2024	2023
	Operating Budget Requested		Operating Budget Proposed	Change	Change	Operating Budget Approved	Actuals Final	Actuals Final
500000 - Wages - Full Time	173,100	0	173,100	(7,220)	(4.00)%	180,320	130,432	116,360
500010 - Wages - Overtime	14,340	0	14,340	1,350	10.39%	12,990	15,275	7,848
500040 - Other Wages	5,410	0	5,410	1,060	24.37%	4,350	4,228	4,383
500100 - FICA - Employer	14,750	0	14,750	(370)	(2.45)%	15,120	11,198	9,691
500120 - Health Insurance	41,160	0	41,160	1,560	3.94%	39,600	20,054	12,414
500125 - Other Insurance	650	0	650	(90)	(12.16)%	740	500	464
500130 - Pension	45,010	0	45,010	(1,870)	(3.99)%	46,880	36,577	32,435
500140 - Workers Compensation	5,830	0	5,830	10	0.17%	5,820	3,731	3,211
500150 - Unemployment Compensation	0	0	0	0	0.00%	0	3,440	0
Wages and Benefits	300,250	0	300,250	(5,570)	(1.82)%	305,820	225,435	186,806
515000 - Contracted/Purchased Service	7,610	0	7,610	0	0.00%	7,610	6,875	7,138
525000 - Supplies/Material - Operating	8,630	0	8,630	0	0.00%	8,630	9,292	7,710
525040 - Small Tools & Equipment	1,000	0	1,000	0	0.00%	1,000	1,035	864
528000 - Supplies - Chemicals	37,500	0	37,500	(2,500)	(6.25)%	40,000	25,944	17,385
535060 - Uniforms	600	0	600	0	0.00%	600	204	0
545010 - Electric	19,000	0	19,000	(3,080)	(13.95)%	22,080	8,043	13,329
Operating Expenses	74,340	0	74,340	(5,580)	(6.98)%	79,920	51,393	46,426
599999 - Controllable Assets	3,000	0	3,000	0	0.00%	3,000	7,878	0
Capital Outlay	3,000	0	3,000	0	0.00%	3,000	7,878	0
Total	377,590	0	377,590	(11,150)	(2.87)%	388,740	284,706	233,232

**Washington County, Maryland
Water Fund
Department 41180 - Sharpsburg Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	173,100	173,100		
500010 - Wages - Overtime	14,340	14,340		
500040 - Other Wages	5,410	5,410		
500100 - FICA - Employer	14,750	14,750		
500120 - Health Insurance	41,160	41,160		
500125 - Other Insurance	650	650		
500130 - Pension	45,010	45,010		
500140 - Workers Compensation	5,830	5,830		
515000 - Contracted/Purchased Service	7,610	7,610		
525000 - Supplies/Material - Operating	8,630	8,630		
525040 - Small Tools & Equipment	1,000	1,000		
528000 - Supplies - Chemicals	37,500	37,500	Reduced budget based on prior year and year to date actual expenses.	
535060 - Uniforms	600	600		
545010 - Electric	19,000	19,000	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
599999 - Controllable Assets	3,000	3,000	To purchase new UV bulbs.	
Total	377,590	377,590		

23-27

**Other Capital Outlay (≥\$1 and <\$10,000)
Fiscal Year 2026**

Controllable Assets

Department/Division Name	Sharpsburg Treatment Plant/Water Fund
Department Number	41180
Account Number	599999
Account Description	Controllable Assets (≥\$1 and <\$10,000 per item)

Priority Number *	Descriptions	Qty	Unit Cost	Total Cost	N or R	Explain Reason for Request
				Dept. Request		
1	UV bulb/sleeve replacement	2	1,500	3,000	R	To maintain the UV system and meet disinfectant requirements.
				0		
				0		
				0		
				0		
				0		

Total Controllable Assets	\$3,000
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* Requests in accounts 599999 - 600800 need to be prioritized in order of need (highest to lowest) as a whole, with 1 being the highest priority. If there are requests in two or more accounts, there can only be a priority 1, priority 2, priority 3, etc. among all the accounts combined. A priority number can not be repeated throughout the

The County maintains assets that are considered capital assets in nature but are classified as controllable assets, due to the fact that they fall under the capitalization limits, i.e., **the cost of each item** is ≥\$1 and <\$10,000 (Transit or Golf Course <\$5,000). Examples of controllable items are, but not limited to, chairs, desks, printers, equipment, machinery, weapons, computers. Controllable assets purchases are not a recurring expenditure and are to be purchased in accordance with the approved items by the County Commissioners. Emergency purchases may be supplanted if warranted.

Washington County, Maryland
Water Fund
Department 41700 - Distribution Lines Operations
FY26 Expenses

	2026	Adjustment	2026	\$	%	2025	2024	2023
	Operating Budget Requested		Operating Budget Proposed	Change	Change	Operating Budget Approved	Actuals Final	Actuals Final
500000 - Wages - Full Time	107,120	0	107,120	5,480	5.39%	101,640	89,348	79,475
500010 - Wages - Overtime	16,290	0	16,290	4,470	37.82%	11,820	17,058	11,926
500040 - Other Wages	2,090	0	2,090	2,070	10,350.00%	20	20	450
500100 - FICA - Employer	9,600	0	9,600	920	10.60%	8,680	7,991	6,824
500120 - Health Insurance	25,470	0	25,470	3,150	14.11%	22,320	15,911	22,504
500125 - Other Insurance	400	0	400	(20)	(4.76)%	420	336	302
500130 - Pension	27,850	0	27,850	1,420	5.37%	26,430	24,881	21,442
500140 - Workers Compensation	3,610	0	3,610	330	10.06%	3,280	2,667	2,302
Wages and Benefits	192,430	0	192,430	17,820	10.21%	174,610	158,212	145,225
515000 - Contracted/Purchased Service	4,200	0	4,200	(2,800)	(40.00)%	7,000	4,810	4,910
515180 - Software	5,620	0	5,620	2,520	81.29%	3,100	3,000	2,890
525000 - Supplies/Material - Operating	8,620	0	8,620	280	3.36%	8,340	7,810	10,967
525040 - Small Tools & Equipment	1,000	0	1,000	0	0.00%	1,000	881	819
526000 - Supplies/Material-Maintenance	0	0	0	0	0.00%	0	0	663
528000 - Supplies - Chemicals	1,770	0	1,770	0	0.00%	1,770	1,676	0
Operating Expenses	21,210	0	21,210	0	0.00%	21,210	18,177	20,249
599999 - Controllable Assets	30,400	0	30,400	30,400	100.00%	0	27,805	6,023
600400 - Machinery & Equipment	0	0	0	(35,000)	(100.00)%	35,000	20,045	0
600800 - Facilities, Lines & Mains	0	0	0	(50,000)	(100.00)%	50,000	0	0
Capital Outlay	30,400	0	30,400	(54,600)	(64.24)%	85,000	47,850	6,023
Total	244,040	0	244,040	(36,780)	(13.10)%	280,820	224,239	171,497

**Washington County, Maryland
Water Fund
Department 41700 - Distribution Lines Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	107,120	107,120		
500010 - Wages - Overtime	16,290	16,290		
500040 - Other Wages	2,090	2,090		
500100 - FICA - Employer	9,600	9,600		
500120 - Health Insurance	25,470	25,470		
500125 - Other Insurance	400	400		
500130 - Pension	27,850	27,850		
500140 - Workers Compensation	3,610	3,610		
515000 - Contracted/Purchased Service	4,200	4,200	Budget reduced to quoted amount.	
515180 - Software	5,620	5,620	Quoted amount for software support and set up fee for annual maintenance contract for Neptune meter reading software.	
525000 - Supplies/Material - Operating	8,620	8,620	Increased budget based on year to date and prior year actual expenses.	
525040 - Small Tools & Equipment	1,000	1,000		
528000 - Supplies - Chemicals	1,770	1,770		
599999 - Controllable Assets	30,400	30,400	To replace old fire hydrants throughout the County system.	
Total	244,040	244,040		

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**Software Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Distribution Lines Operations/Water Fund
Department Number	41700
Account Number	515180
Account Description	Software

Vendor Name	Vendor Number	FY25 Board Approval	FY26 Department Request	New Cost Y/N	Product Description
Core & Main	2825	3,100	5,620	N	Annual maintenance contract and set up fee for Neptune meter reading software.

Total Software Request	\$3,100	\$5,620
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Other Capital Outlay (≥\$1 and <\$10,000)
Fiscal Year 2026

Controllable Assets

Department/Division Name	Distribution Lines Operations/Water Fund
Department Number	41700
Account Number	599999
Account Description	Controllable Assets (≥\$1 and <\$10,000 per item)

Priority Number *	Descriptions	Qty	Unit Cost	Total Cost		N or R	Explain Reason for Request
					Dept. Request		
1	Fire Hydrants	8	3,800	30,400		R	Fire hydrant replacement
				0			
				0			
				0			
				0			
				0			

Total Controllable Assets	\$30,400
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* Requests in accounts 599999 - 600800 need to be prioritized in order of need (highest to lowest) as a whole, with 1 being the highest priority. If there are requests in two or more accounts, there can only be a priority 1, priority 2, priority 3, etc. among all the accounts combined. A priority number can not be repeated throughout the

The County maintains assets that are considered capital assets in nature but are classified as controllable assets, due to the fact that they fall under the capitalization limits, i.e., **the cost of each item** is ≥\$1 and <\$10,000 (Transit or Golf Course <\$5,000). Examples of controllable items are, but not limited to, chairs, desks, printers, equipment, machinery, weapons, computers. Controllable assets purchases are not a recurring expenditure and are to be purchased in accordance with the approved items by the County Commissioners. Emergency purchases may be supplanted if warranted.

**Washington County, Maryland
Water Fund
Department 41710 - Distribution Lines Maintenance
FY26 Expenses**

	2026	Adjustment	2026	\$	%	2025	2024	2023
	Operating Budget Requested		Operating Budget Proposed	Change	Change	Operating Budget Approved	Actuals Final	Actuals Final
500000 - Wages - Full Time	26,690	0	26,690	2,040	8.28%	24,650	36,716	13,724
500010 - Wages - Overtime	2,070	0	2,070	(800)	(27.87)%	2,870	1,530	614
500100 - FICA - Employer	2,200	0	2,200	90	4.27%	2,110	2,823	1,063
500120 - Health Insurance	6,350	0	6,350	940	17.38%	5,410	9,793	4,277
500125 - Other Insurance	100	0	100	0	0.00%	100	148	56
500130 - Pension	6,940	0	6,940	530	8.27%	6,410	10,595	3,904
500140 - Workers Compensation	900	0	900	100	12.50%	800	2,189	864
Wages and Benefits	45,250	0	45,250	2,900	6.85%	42,350	63,794	24,502
515000 - Contracted/Purchased Service	45,770	0	45,770	0	0.00%	45,770	3,575	0
515270 - Maintenance Contract Services	0	0	0	0	0.00%	0	37,208	34,556
520030 - Food Comp	200	0	200	0	0.00%	200	0	0
525000 - Supplies/Material - Operating	43,130	0	43,130	43,130	100.00%	0	0	0
526000 - Supplies/Material-Maintenance	0	0	0	(43,130)	(100.00)%	43,130	92,111	50,780
535020 - Equipment Rental	0	0	0	0	0.00%	0	0	790
Operating Expenses	89,100	0	89,100	0	0.00%	89,100	132,894	86,126
599999 - Controllable Assets	0	0	0	0	0.00%	0	0	20,046
600800 - Facilities, Lines & Mains	0	0	0	0	0.00%	0	0	982
Capital Outlay	0	0	0	0	0.00%	0	0	21,028
Total	134,350	0	134,350	2,900	2.21%	131,450	196,688	131,656

**Washington County, Maryland
Water Fund
Department 41710 - Distribution Lines Maintenance
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	26,690	26,690		
500010 - Wages - Overtime	2,070	2,070		
500100 - FICA - Employer	2,200	2,200		
500120 - Health Insurance	6,350	6,350		
500125 - Other Insurance	100	100		
500130 - Pension	6,940	6,940		
500140 - Workers Compensation	900	900		
515000 - Contracted/Purchased Service	45,770	45,770		
520030 - Food Comp	200	200		
525000 - Supplies/Material - Operating	43,130	43,130	Reallocated \$43,130 from 526000 Supplies/Material - Maintenance per Budget and Finance.	
526000 - Supplies/Material-Maintenance	0	0	Reallocated \$43,130 to 525000 Supplies/Material-Operating per Budget and Finance.	
Total	134,350	134,350		

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**Washington County, Maryland
Sewer Fund Operating Budget
Detailed Summary
Fiscal Year 2026**

Page	Category	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	Note	% Change	Original Budget FY 2025
<u>Allocation Revenues:</u>								
24-4	Connection Fees	900,000	162,400	1,062,400	948,400	1	831.93%	114,000
24-4	Grinder Pump Fees	5,000	0	5,000	(4,000)	1	(44.44%)	9,000
		905,000	162,400	1,067,400	944,400		767.80%	123,000
1	Allocation Revenues: - Connection Fees are increased based on prior year and current year to date actuals. In addition, an increase to connection fees has been proposed for FY26. - Grinder Pump Fees decreased based on prior year and current year to date actuals.							
<u>Utility Revenues:</u>								
24-4	Residential	6,749,700	0	6,749,700	(323,100)	2	(4.57%)	7,072,800
24-4	Comm/Industrial I	218,400	500	218,900	24,800	2	12.78%	194,100
24-4	Comm/Industrial II	2,147,300	500	2,147,800	175,700	2	8.91%	1,972,100
24-4	Vol/Public Service	6,400	0	6,400	1,500	2	30.61%	4,900
24-4	Dist/Coll Service	1,488,200	0	1,488,200	371,100	2	33.22%	1,117,100
		10,610,000	1,000	10,611,000	250,000		2.41%	10,361,000
2	Utility Revenues: - Adjusted based on rate model calculations, the pre-approved FY26 fees and a proposed increase to the deduct meter fee.							
<u>Other Service Revenues:</u>								
24-4	Sludge	50,000	5,150	55,150	5,150	3	10.30%	50,000
24-4	Pretreatment Permit Fees	10,000	0	10,000	0		0.00%	10,000
		60,000	5,150	65,150	5,150		8.58%	60,000
	Wholesale Revenues:	1,928,400	0	1,928,400	80,500	4	4.36%	1,847,900
<u>Miscellaneous Revenues:</u>								
24-4	Interest, Penalties & Fees	200,000	10,520	210,520	60,520	5	40.35%	150,000
24-4	Reimburse Administrative	4,000	0	4,000	500	5	14.29%	3,500
24-4	Operating Grants	0	0	0	(150,000)	5	(100.00%)	150,000
24-4	Fund Balance Reserve	2,807,210	(393,090)	2,414,120	597,970	6	32.93%	1,816,150
		3,011,210	(382,570)	2,628,640	508,990		24.01%	2,119,650
3	Other Service Revenues: - An increase is proposed from \$.06/gallon to \$.07/gallon.							
4	Wholesale Revenues: - Adjusted based on rate model calculations and the pre-approved FY26 fee increase.							
5	Miscellaneous Revenues: - Adjusted based on current and prior year actuals and a proposed fee increase related to delinquency notices. Any operating grants will be budgeted for once approval is received.							
6	Fund Balance Reserve: - Utility revenues are insufficient to cover all proposed expenditures, therefore the use of Fund Balance is necessary to balance the budget.							
Total Revenues		16,514,610	(214,020)	16,300,590	1,789,040		12.33%	14,511,550

**Washington County, Maryland
Sewer Fund Operating Budget
Detailed Summary
Fiscal Year 2026**

Page	Category	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	Note	% Change	Original Budget FY 2025
Expenses:								
	24-9 General Operations	9,117,350	(214,020)	8,903,330	1,008,050	7	12.77%	7,895,280
	24-17 Maintenance Treatment Plants	297,650	0	297,650	53,810	8	22.07%	243,840
	24-19 Antietam Treatment Plant	528,960	0	528,960	56,040	9	11.85%	472,920
	24-22 Conococheague Treatment Plt	2,217,700	0	2,217,700	64,780	10	3.01%	2,152,920
	24-28 Sandy Hook Treatment Plant	59,700	0	59,700	(390)	11	(0.65%)	60,090
	24-30 Smithsburg Treatment Plant	854,250	0	854,250	201,880	12	30.95%	652,370
	24-34 Winebrenner Treatment Plant	682,680	0	682,680	64,960	13	10.52%	617,720
	24-38 Collection Lines Operations	1,869,970	0	1,869,970	247,410	14	15.25%	1,622,560
	24-44 Collection Lines Maintenance	886,350	0	886,350	92,500	15	11.65%	793,850
Total Expenses		16,514,610	(214,020)	16,300,590	1,789,040	16	12.33%	14,511,550

- 7 General Operations:**
- Wages and Benefits increased \$42,490. Increases based on proposed salary changes were partially offset by allocation changes based on the three-year rolling average.
- Operating costs increased \$965,560. The largest contributors to this increase are debt service costs, the appropriation to CIP, Utility Admin charge, waste/trash disposal and billing supplies.
- 8 Maintenance Treatment Plants:**
- Wages and Benefits increased \$5,580 due to the proposed step and COLA along with allocation changes based on the three-year rolling average.
- Operating expenses increased \$48,230 mostly due to aging infrastructure in need of repair and the rising cost of materials.
- 9 Antietam Treatment Plant:**
- Wages and Benefits increased \$14,730 due to the proposed step and COLA along with allocation changes based on the three-year rolling average.
- Operating expenses increased \$41,310 mostly due to contracted services and increased electric expenses.
- 10 Conococheague Treatment Plant:**
- Wages and Benefits decreased \$18,450. Increases due to the proposed step and COLA were offset by allocation changes based on the three-year rolling average.
- Operating costs increased \$48,230. Sludge hauling expenses have been moved to this department for better tracking.
- Capital Outlay requests increased \$35,000 for UV bulb replacements and to purchase a new shear mill.
- 11 Sandy Hook Treatment Plant:**
- Wages and Benefits increased \$1,560 due to the proposed step and COLA along with allocation changes based on the three-year rolling average.
- Operating expenses decreased \$1,950 mainly due to decreased chemical usage, partially offset by increasing electric costs.
- 12 Smithsburg Treatment Plant:**
- Wages and Benefits increased \$79,040 due to the proposed step and COLA along with allocation changes based on the three-year rolling average.
- Operating costs increased \$115,500 mostly due to expected increase in chemical usage after plant upgrade/expansion and increased electric costs.
- Capital outlay request of \$7,340 to replace 12 filter cloth/frame assemblies.
- 13 Winebrenner Treatment Plant:**
- Wages and Benefits increased \$30,670 due to the proposed step and COLA along with allocation changes based on the three-year rolling average.
- Operating costs increased \$20,880 due to increased electric costs partially offset by a reduction in chemicals, based on prior year actuals.
- Capital outlay request of \$13,410 to replace 12 UV lamps and one chemical feed pump.

**Washington County, Maryland
Sewer Fund Operating Budget
Detailed Summary
Fiscal Year 2026**

Page	Category	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	Note	% Change	Original Budget FY 2025
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14 Collection Lines Operations:
 - Wages and Benefits increased \$130,620 due to the proposed step and COLA along with allocation changes based on the three-year rolling average.
 - Operating costs increased \$114,790 mostly due to contracted/purchased services, electric and sewage collection.
 - An increase of \$2,000 in capital outlay to continue replacing air release valves.

15 Collection Lines Maintenance:
 - Wages and Benefits increased \$68,620 due to the proposed step and COLA along with allocation changes based on the three-year rolling average.
 - Operating costs increased \$23,880 mostly for Supplies/Materials and Contracted Services.

16 Category Summary:

Salaries and Benefits	4,070,450	(20,770)	4,049,680	354,860		9.60%	3,694,820
Operating	12,363,410	(193,250)	12,170,160	1,376,430		12.75%	10,793,730
Capital Outlay	80,750	0	80,750	57,750		251.09%	23,000
	16,514,610	(214,020)	16,300,590	1,789,040		12.33%	14,511,550

**Washington County, Maryland
Sewer Fund Revenues
FY26**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
400270 - Cash Drawer over/under	0	0	0	0	0.00%	0	30	60
404420 - Interest, Penalties & Fees	200,000	10,520	210,520	60,520	40.35%	150,000	221,263	170,695
441000 - Residential	6,749,700	0	6,749,700	(323,100)	(4.57)%	7,072,800	5,623,876	5,463,956
441010 - Comm/Industrial I	218,400	500	218,900	24,800	12.78%	194,100	218,054	197,874
441020 - Comm/Industrial II	2,147,300	500	2,147,800	175,700	8.91%	1,972,100	1,980,744	2,045,672
441030 - Vol/Public Service	6,400	0	6,400	1,500	30.61%	4,900	4,698	4,234
441040 - Dist/Coll Service	1,488,200	0	1,488,200	371,100	33.22%	1,117,100	1,312,265	1,311,138
441100 - Connection Fees	900,000	162,400	1,062,400	948,400	831.93%	114,000	1,318,200	1,375,700
441110 - Grinder Pump Fees	5,000	0	5,000	(4,000)	(44.44)%	9,000	1,745	56,914
442300 - Wholesale	1,928,400	0	1,928,400	80,500	4.36%	1,847,900	1,635,374	1,674,379
442310 - Sludge	50,000	5,150	55,150	5,150	10.30%	50,000	32,672	71,913
443240 - Pretreatment Permit Fees	10,000	0	10,000	0	0.00%	10,000	8,464	8,107
485000 - Reimburse Administrative	4,000	0	4,000	500	14.29%	3,500	4,222	4,165
490010 - Gain or Loss on Sale of Asset	0	0	0	0	0.00%	0	368,726	0
490090 - Fund Balance Reserve	2,807,210	(393,090)	2,414,120	597,970	32.93%	1,816,150	0	0
491800 - Contributed Capital	0	0	0	0	0.00%	0	148,000	1,626,460
495110 - Operating - State Grants	0	0	0	(150,000)	(100.00)%	150,000	437,178	248,755
498400 - Capital Grant - Federal	0	0	0	0	0.00%	0	0	7,000,000
498740 - Capital Transfer - Utility	0	0	0	0	0.00%	0	0	15,000
Total Revenues	16,514,610	(214,020)	16,300,590	1,789,040	12.33%	14,511,550	12,578,059	21,274,902

**Washington County, Maryland
Sewer Fund
Department 00000 - Default Department
FY26 Revenues**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
404420 - Interest, Penalties & Fees	200,000	210,520	Increase is based on current and prior year actuals.	Fees related to delinquency notices has been proposed for increases, These fees have remained the same since July 1, 2016.
441000 - Residential	6,749,700	6,749,700	Increase in Utility Rate of 3.5%. This rate was approved in the FY25 multi-year rate increase.	
441010 - Comm/Industrial I	218,400	218,900	Increase in Utility Rate of 3.5%. This rate was approved in the FY25 multi-year rate increase.	An increase of \$5 has been proposed to the deduct meter fee. The fee has not changed since July 1, 2016.
441020 - Comm/Industrial II	2,147,300	2,147,800	Increase in Utility Rate of 3.5%. This rate was approved in the FY25 multi-year rate increase.	An increase of \$5 has been proposed to the deduct meter fee. The fee has not changed since July 1, 2016.
441030 - Vol/Public Service	6,400	6,400	Increase in Utility Rate of 3.5%. This rate was approved in the FY25 multi-year rate increase.	
441040 - Dist/Coll Service	1,488,200	1,488,200	Increase in Utility Rate of 3.5%. This rate was approved in the FY25 multi-year rate increase.	
441100 - Connection Fees	900,000	1,062,400	Budget increased based on year to date and prior year actuals.	An increase to connection fees has been proposed. The last increase was July 1, 2021. The fee charged for connections in the Joint Sewer Service Area have not been changed since July 1, 2016.
441110 - Grinder Pump Fees	5,000	5,000	Reduced budget based on current and prior year actuals.	

**Washington County, Maryland
Sewer Fund
Department 00000 - Default Department
FY26 Revenues**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
442300 - Wholesale	1,928,400	1,928,400	Increase in Utility Rate of 3.5%. This rate was approved in the FY25 multi-year rate increase.	
442310 - Sludge	50,000	55,150		A fee increase is being proposed from \$.06/gallon to \$.07/gallon. The fee has not been increased since July 1, 2016.
443240 - Pretreatment Permit Fees	10,000	10,000		
485000 - Reimburse Administrative	4,000	4,000	Increased budget based on current and prior year actuals.	
490090 - Fund Balance Reserve	2,807,210	2,414,120	Revenues are insufficient to cover expenses so a transfer from Fund Balance is needed.	Based on proposed changes to the budget the amount needed to balance has decreased.
495110 - Operating - State Grants	0	0	Notification of grant approval is not received until the fall. Since the grant is not guaranteed and approval is received after the budget is finalized not including as a revenue source.	
Total	16,514,610	16,300,590		

**Proposed New or Increase Fee Form
Fiscal Year 2026**

Department/Division Name	General Operations/Sewer Fund
Department Number	42010
Account Number	Various
Account Description	Various

Fee Category	Brief Description of Fee or Service	Fee FY2024	Fee FY2025	Proposed Fee FY2026	Change	Total Projected Change in Revenue	Justification
404420	Interest, Penalties & Fees	30	30	33	3	10,530	Late fees are charged when payment is not received by the due date. The County provides a grace period of ten days before the late fee is assessed. This fee has not been increased in the past ten years.
441010 441020	Deduct Meter Fee	25	25	30	5	1,000	Quarterly readings of certain commercial meters are necessary because their water usage does not enter the sewer system (e.g. fountain soda machines at convenience stores). This rate has remained the same since 2016.
441100	Connection Fees	7,200	7,200	8,600	1,400	162,400	Increase the Allocation Fee for sewer service connections. This fee helps offset the capital costs of new treatment facilities, sewer capacity expansion improvements, etc. This fee has been increased once in the past ten years. On July 1, 2021 the fee increased from \$6,900 to \$7,200.
441100	Connection Fees	2,500	2,500	3,000	500		Increase the connection fee for areas jointly served by the City of Hagerstown and DWQ. This fee helps offset the costs of upgrading the sewer system and for routine/emergency maintenance. There has not been a fee increase in ten years.
442310	Sludge	.06/gal	.06/gal	.07/gal	.01/gal	5,150	Sludge is dewatered in a mechanical/chemical process and transported to the landfill for local wastewater treatment plants. This fee is for sludge less than 4% solids. Due to increased costs of electric, service contracts, chemicals and outdated equipment an increase is necessary to support the cost of the program. There has not been an increase in ten years.
442310	Sludge	.06/gal + tipping fee	.06/gal + tipping fee	.07/gal + tipping fee	.01/gal	0	This is for sludge between 4% and 7% solids. Due to increased costs of electric, service contracts, chemicals and outdated equipment an increase is necessary to support the cost of the program. There has not been an increase in the past ten years.

Total New or Increased Fees	\$179,080
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**Washington County, Maryland
Sewer Fund Expenditures - Approved
FY26**

	2026 Budget Requested	Adjustment	2026 Budget Proposed	\$ Change	% Change	2025 Budget Approved	2024 Actuals Final	2023 Actuals Final
42010 - General Operations	9,117,350	(214,020)	8,903,330	1,008,050	12.77%	7,895,280	4,985,244	4,474,414
42020 - Maintenance Treatment Plants	297,650	0	297,650	53,810	22.07%	243,840	305,568	247,126
42100 - Antietam Treatment Plant	528,960	0	528,960	56,040	11.85%	472,920	334,959	339,659
42120 - Conococheague Treatment Plant	2,217,700	0	2,217,700	64,780	3.01%	2,152,920	1,663,656	1,582,521
42160 - Sandy Hook Treatment Plant	59,700	0	59,700	(390)	(0.65)%	60,090	43,167	36,861
42180 - Smithsburg Treatment Plant	854,250	0	854,250	201,880	30.95%	652,370	651,019	578,809
42200 - Winebrenner Treatment Plant	682,680	0	682,680	64,960	10.52%	617,720	521,179	465,049
42700 - Collection Lines Operations	1,869,970	0	1,869,970	247,410	15.25%	1,622,560	1,678,225	1,348,596
42710 - Collection Lines Maintenance	886,350	0	886,350	92,500	11.65%	793,850	1,129,332	981,513
Total Expenditures	16,514,610	(214,020)	16,300,590	1,789,040	12.33%	14,511,550	11,312,349	10,054,548

Washington County, Maryland
Sewer Fund
Department 42010 - General Operations
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	13,360	0	13,360	(58,300)	(81.36)%	71,660	2,731	304
500010 - Wages - Overtime	10	0	10	10	100.00%	0	16	0
500100 - FICA - Employer	1,020	0	1,020	(3,030)	(74.81)%	4,050	201	22
500120 - Health Insurance	3,180	0	3,180	(8,440)	(72.63)%	11,620	541	142
500125 - Other Insurance	50	0	50	(170)	(77.27)%	220	11	1
500130 - Pension	3,470	0	3,470	(10,290)	(74.78)%	13,760	691	84
500140 - Workers Compensation	450	0	450	(1,260)	(73.68)%	1,710	154	10
500145 - Time to Care	10,800	0	10,800	0	0.00%	10,800	0	0
500155 - Personnel Requests	118,930	(20,770)	98,160	98,160	100.00%	0	0	0
500161 - Wage Reserve	(24,420)	0	(24,420)	26,140	(100.00)%	(50,560)	0	0
500170 - Employee Investment	3,600	2,510	6,110	2,390	64.25%	3,720	0	0
500171 - Employee Recognition	2,510	(2,510)	0	(2,690)	(100.00)%	2,690	0	618
500172 - Team Building	750	0	750	(30)	(3.85)%	780	0	132
Wages and Benefits	133,710	(20,770)	112,940	42,490	60.31%	70,450	4,345	1,313
501000 - Debt - Bond Principal	1,788,530	0	1,788,530	97,200	5.75%	1,691,330	1,584,920	1,454,244
501001 - Contra - Bond Principal	0	0	0	0	0.00%	0	(1,584,920)	(1,454,244)
501010 - Debt - State Loan Principal	413,980	0	413,980	26,740	6.91%	387,240	221,986	220,232
501011 - Contra - State Principal	0	0	0	0	0.00%	0	(221,986)	(220,232)
501050 - Debt - Bond Interest	926,070	9,230	935,300	(3,960)	(0.42)%	939,260	756,529	770,806
501060 - Debt - State Loan Interest	93,610	0	93,610	(6,330)	(6.33)%	99,940	21,525	23,341
501090 - Debt - Administrative Fees	12,400	0	12,400	(7,960)	(39.10)%	20,360	12,324	11,938
501095 - Bond Issue Cost Expense	10,450	50	10,500	6,140	140.83%	4,360	7,250	9,600
502000 - Appropriations	925,000	(200,000)	725,000	375,000	107.14%	350,000	0	0
505010 - Advertising	500	0	500	0	0.00%	500	621	0
505110 - Laboratory Testing	6,000	0	6,000	0	0.00%	6,000	4,862	6,156
505150 - Other - Miscellaneous	0	0	0	0	0.00%	0	3,899	(2)
505180 - Printing Expenses	0	0	0	0	0.00%	0	0	840
505960 - Uncollectible Accounts	0	0	0	0	0.00%	0	(709)	815
515000 - Contracted/Purchased Service	10,000	0	10,000	(5,000)	(33.33)%	15,000	11,464	2,999

**Washington County, Maryland
Sewer Fund
Department 42010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
515180 - Software	4,140	0	4,140	(60)	(1.43)%	4,200	0	1,540
525000 - Supplies/Material - Operating	500	0	500	0	0.00%	500	1,710	548
525010 - Billing Supplies	125,000	0	125,000	42,500	51.52%	82,500	90,378	86,511
527035 - Off Road Diesel	4,680	0	4,680	(400)	(7.87)%	5,080	5,657	5,438
545050 - Waste/Trash Disposal	65,000	0	65,000	65,000	100.00%	0	0	0
590040 - Utility Administration Charge	4,597,780	(2,530)	4,595,250	376,690	8.93%	4,218,560	4,057,010	3,546,140
Operating Expenses	8,983,640	(193,250)	8,790,390	965,560	12.34%	7,824,830	4,972,520	4,466,670
599999 - Controllable Assets	0	0	0	0	0.00%	0	8,379	6,431
Capital Outlay	0	0	0	0	0.00%	0	8,379	6,431
Total	9,117,350	(214,020)	8,903,330	1,008,050	12.77%	7,895,280	4,985,244	4,474,414

**Washington County, Maryland
Sewer Fund
Department 42010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	13,360	13,360	The budget is based on a proposed step of 2.5% and a 1% COLA for FY26. Wages are then allocated based on a three-year rolling average and adjusted for any known changes in trends.	
500010 - Wages - Overtime	10	10	The budget is based on a proposed step of 2.5% and a 1% COLA for FY26. Wages are then allocated based on a three-year rolling average and adjusted for any known changes in trends.	
500100 - FICA - Employer	1,020	1,020	Budget is based on total wages times 7.65%.	
500120 - Health Insurance	3,180	3,180	The Health Insurance budget was increased by 5% and the dental insurance budget was increased by approximately 15%. This is based on the projected trend analysis in the market, discussions with the County's health insurance administrators, an analysis of the County's self-insured reserve trends and the anticipated reserve balance.	
500125 - Other Insurance	50	50	This category includes County paid premiums for employee life insurance, dependent life insurance, and long-term disability. The majority of these premiums are based on wages. Due to the proposed wage increase the other insurance increased by approximately 3.5%.	

**Washington County, Maryland
Sewer Fund
Department 42010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500130 - Pension	3,470	3,470	The budgeted amount for employer pension is based on full-time wages times 26%.	
500140 - Workers Compensation	450	450	Workers Compensation is based on projected employee wages times their assigned classification rates.	
500145 - Time to Care	10,800	10,800		
500155 - Personnel Requests	118,930	98,160	\$98,160 Place holder for salary scale decompression; \$19,250 for increased stipends and \$1,515 in associated benefits for carrying multiple certifications.	Reduced due to salary committee not proposing stipends in the next fiscal year.
500161 - Wage Reserve	(24,420)	(24,420)	To budget for vacancy savings.	
500170 - Employee Investment	3,600	6,110	The personal development incentive budget is \$120 per full-time employee per year. Employees are afforded the opportunity to request annual training of some kind. Training may include physical training and exercise.	Reallocated \$2,510 from 500171 - Employee Recognition due to change in the program.
500171 - Employee Recognition	2,510	0	The employee recognition incentive for a total of \$77,000 is to be distributed equitably by department size. Department heads and division directors may recognize full-time employees who strive to overachieve. Funds may be used for additional training; attendance to industry events; and related travel.	Reallocated to 500170 - Employee Investment due to change in the program.

**Washington County, Maryland
Sewer Fund
Department 42010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500172 - Team Building	750	750	The team building incentive budget is \$25 per full-time employee per year. This allows a department head or division director to offer the occasional celebration or recognize employee achievements in the office setting.	
501000 - Debt - Bond Principal	1,788,530	1,788,530	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	
501010 - Debt - State Loan Principal	413,980	413,980	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	
501050 - Debt - Bond Interest	926,070	935,300	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	The amount of bonds being issued in Draft 1 of the CIP plan was increased from \$1,135,000 to \$1,235,000.
501060 - Debt - State Loan Interest	93,610	93,610	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	
501090 - Debt - Administrative Fees	12,400	12,400	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	

**Washington County, Maryland
Sewer Fund
Department 42010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
501095 - Bond Issue Cost Expense	10,450	10,500	Debt cost is based on fixed agreed upon payments with bondholders and State agencies. Payments are in accordance with amortization schedules.	The proposed bond amount is \$1,235,000. These funds will finance projects for pump station upgrades and general wastewater treatment plant improvements.
502000 - Appropriations	925,000	725,000	Contribution to the CIP for projects relating to heavy equipment/vehicle replacements and grinder pump replacements.	Provides funding for various CIP projects including replacing grinder pumps and the purchase of a vac-con truck.
505010 - Advertising	500	500		
505110 - Laboratory Testing	6,000	6,000		
515000 - Contracted/Purchased Service	10,000	10,000	Budget reduced based on prior year actual expenses.	
515180 - Software	4,140	4,140	Renewal quote for pre-treatment software.	
525000 - Supplies/Material - Operating	500	500		
525010 - Billing Supplies	125,000	125,000	Increased budget based on addition of 1,700 new customers.	
527035 - Off Road Diesel	4,680	4,680	Estimated budget is 1,560 gallons x \$3.00 = \$4,680, which is based on bids and short-term energy outlook forecasts. Rate is discounted with new bid price including delivery as compared to retail prices.	
545050 - Waste/Trash Disposal	65,000	65,000	Moved budget from department 40010 to better track sludge hauling.	

**Washington County, Maryland
Sewer Fund
Department 42010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
590040 - Utility Administration Charge	4,597,780	4,595,250	Adjusted to be 91% of the Utility Administration Fund deficit.	The amount needed to balance the Utility Fund was reduced so a smaller contribution from the Sewer Fund is needed.
Total	9,117,350	8,903,330		

**Software Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	General Operations/Sewer Fund
Department Number	42010
Account Number	515180
Account Description	Software

Vendor Name	Vendor Number	FY25 Board Approval	FY26 Department Request	New Cost Y/N	Product Description
Linko Technology, Inc	8011	4,200	4,140	N	Linko Support and Maintenance. This software is used to maintain pretreatment records.

Total Software Request	\$4,200	\$4,140
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Washington County, Maryland
Sewer Fund
Department 42020 - Maintenance Treatment Plants
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	98,190	0	98,190	2,290	2.39%	95,900	80,903	74,742
500010 - Wages - Overtime	1,030	0	1,030	30	3.00%	1,000	1,027	1,173
500100 - FICA - Employer	7,590	0	7,590	180	2.43%	7,410	5,999	5,583
500120 - Health Insurance	23,350	0	23,350	2,290	10.87%	21,060	26,200	23,700
500125 - Other Insurance	370	0	370	(20)	(5.13)%	390	310	302
500130 - Pension	25,530	0	25,530	600	2.41%	24,930	20,512	20,610
500140 - Workers Compensation	3,310	0	3,310	210	6.77%	3,100	4,108	3,853
Wages and Benefits	159,370	0	159,370	5,580	3.63%	153,790	139,059	129,963
501090 - Debt - Administrative Fees	0	0	0	0	0.00%	0	0	319
515000 - Contracted/Purchased Service	6,000	0	6,000	(500)	(7.69)%	6,500	0	2,190
515270 - Maintenance Contract Services	0	0	0	0	0.00%	0	994	3,812
525000 - Supplies/Material - Operating	125,000	0	125,000	125,000	100.00%	0	0	863
526000 - Supplies/Material-Maintenance	0	0	0	(75,270)	(100.00)%	75,270	101,645	63,309
527080 - Auto Motor Oil	7,000	0	7,000	(1,000)	(12.50)%	8,000	5,280	0
586025 - Salt - Supplies	280	0	280	0	0.00%	280	0	0
Operating Expenses	138,280	0	138,280	48,230	53.56%	90,050	107,919	70,493
599999 - Controllable Assets	0	0	0	0	0.00%	0	58,590	46,670
Capital Outlay	0	0	0	0	0.00%	0	58,590	46,670
Total	297,650	0	297,650	53,810	22.07%	243,840	305,568	247,126

**Washington County, Maryland
Sewer Fund
Department 42020 - Maintenance Treatment Plants
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	98,190	98,190		
500010 - Wages - Overtime	1,030	1,030		
500100 - FICA - Employer	7,590	7,590		
500120 - Health Insurance	23,350	23,350		
500125 - Other Insurance	370	370		
500130 - Pension	25,530	25,530		
500140 - Workers Compensation	3,310	3,310		
515000 - Contracted/Purchased Service	6,000	6,000	Reduced budget based on actual expenses.	
525000 - Supplies/Material - Operating	125,000	125,000	Reallocated \$75,270 from 526000 - Supplies/Material - Maintenance. Due to rising cost of materials, long lead times, and aging infrastructure in need of repair or replacement, the budget was also increased.	
526000 - Supplies/Material-Maintenance	0	0	Reallocated \$75,270 to 525000- Supplies/Material - Operating per Budget and Finance.	
527080 - Auto Motor Oil	7,000	7,000	Reduced budget based on actual expenses.	
586025 - Salt - Supplies	280	280		
Total	297,650	297,650		

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**Washington County, Maryland
Sewer Fund
Department 42100 - Antietam Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	267,040	0	267,040	3,590	1.36%	263,450	197,579	202,477
500010 - Wages - Overtime	3,440	0	3,440	790	29.81%	2,650	3,934	2,882
500040 - Other Wages	8,110	0	8,110	2,810	53.02%	5,300	3,107	4,546
500100 - FICA - Employer	21,310	0	21,310	550	2.65%	20,760	15,154	15,617
500120 - Health Insurance	63,500	0	63,500	5,640	9.75%	57,860	25,083	23,405
500125 - Other Insurance	1,000	0	1,000	(80)	(7.41)%	1,080	733	783
500130 - Pension	69,430	0	69,430	930	1.36%	68,500	49,504	52,940
500140 - Workers Compensation	9,000	0	9,000	500	5.88%	8,500	5,091	5,228
Wages and Benefits	442,830	0	442,830	14,730	3.44%	428,100	300,185	307,878
515000 - Contracted/Purchased Service	30,000	0	30,000	29,500	5,900.00%	500	0	0
525000 - Supplies/Material - Operating	5,380	0	5,380	0	0.00%	5,380	1,842	7,419
525040 - Small Tools & Equipment	250	0	250	(250)	(50.00)%	500	0	0
526000 - Supplies/Material-Maintenance	0	0	0	0	0.00%	0	0	993
527020 - Auto Batteries	0	0	0	0	0.00%	0	840	0
528000 - Supplies - Chemicals	5,000	0	5,000	0	0.00%	5,000	1,775	0
535060 - Uniforms	0	0	0	0	0.00%	0	125	0
545010 - Electric	45,500	0	45,500	12,060	36.06%	33,440	28,504	23,362
545015 - Heating Oil	0	0	0	0	0.00%	0	1,688	0
Operating Expenses	86,130	0	86,130	41,310	92.17%	44,820	34,774	31,774
Total	528,960	0	528,960	56,040	11.85%	472,920	334,959	339,652

**Washington County, Maryland
Sewer Fund
Department 42100 - Antietam Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	267,040	267,040		
500010 - Wages - Overtime	3,440	3,440		
500040 - Other Wages	8,110	8,110	The Other Wages category includes amounts for sick pay bonus, holidays worked for operations that require coverage on holidays and an annual stipend for employees with multiple certifications. The sick pay bonus is based on prior year actuals with a small increase for employees receiving additional pay for accumulating more consecutive years without using sick time. The holiday worked was increased for the 3.5% wage increases for FY26.	
500100 - FICA - Employer	21,310	21,310		
500120 - Health Insurance	63,500	63,500		
500125 - Other Insurance	1,000	1,000		
500130 - Pension	69,430	69,430		
500140 - Workers Compensation	9,000	9,000		
515000 - Contracted/Purchased Service	30,000	30,000	Budget increased for approved sludge hauling contract.	
525000 - Supplies/Material - Operating	5,380	5,380		
525040 - Small Tools & Equipment	250	250	The budget was reduced based on prior year actual expenses.	

**Washington County, Maryland
Sewer Fund
Department 42100 - Antietam Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
528000 - Supplies - Chemicals	5,000	5,000		
545010 - Electric	45,500	45,500	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
Total	528,960	528,960		

Washington County, Maryland
Sewer Fund
Department 42120 - Conococheague Treatment Plant
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	363,000	0	363,000	(19,020)	(4.98)%	382,020	311,484	246,080
500010 - Wages - Overtime	6,050	0	6,050	1,030	20.52%	5,020	7,854	4,387
500020 - Shift Differential - 2nd shift	0	0	0	(60)	(100.00)%	60	0	54
500040 - Other Wages	10,030	0	10,030	3,540	54.55%	6,490	4,856	2,987
500100 - FICA - Employer	29,000	0	29,000	(1,110)	(3.69)%	30,110	23,855	18,600
500120 - Health Insurance	86,320	0	86,320	2,430	2.90%	83,890	58,859	53,705
500125 - Other Insurance	1,360	0	1,360	(210)	(13.38)%	1,570	1,176	975
500130 - Pension	94,380	0	94,380	(4,950)	(4.98)%	99,330	78,207	66,719
500140 - Workers Compensation	12,230	0	12,230	(100)	(0.81)%	12,330	8,027	6,266
Wages and Benefits	602,370	0	602,370	(18,450)	(2.97)%	620,820	494,318	399,773
515000 - Contracted/Purchased Service	20,000	0	20,000	0	0.00%	20,000	6,611	0
515180 - Software	3,000	0	3,000	(1,200)	(28.57)%	4,200	2,300	1,400
525000 - Supplies/Material - Operating	20,000	0	20,000	0	0.00%	20,000	9,838	16,604
525040 - Small Tools & Equipment	1,100	0	1,100	0	0.00%	1,100	1,498	1,013
528000 - Supplies - Chemicals	315,000	0	315,000	(10,000)	(3.08)%	325,000	238,257	246,658
535060 - Uniforms	3,000	0	3,000	(500)	(14.29)%	3,500	2,733	2,796
545010 - Electric	799,010	0	799,010	(5,070)	(0.63)%	804,080	513,106	561,894
545020 - Natural Gas	10,000	0	10,000	0	0.00%	10,000	8,248	7,971
545050 - Waste/Trash Disposal	65,000	0	65,000	65,000	100.00%	0	0	0
545060 - Water	5,220	0	5,220	0	0.00%	5,220	4,915	4,583
590030 - Sludge Dewatering	324,000	0	324,000	0	0.00%	324,000	381,832	330,641
Operating Expenses	1,565,330	0	1,565,330	48,230	3.18%	1,517,100	1,169,338	1,173,560
599999 - Controllable Assets	50,000	(35,780)	14,220	(780)	(5.20)%	15,000	0	9,188
600400 - Machinery & Equipment	0	35,780	35,780	35,780	100.00%	0	0	0
Capital Outlay	50,000	0	50,000	35,000	233.33%	15,000	0	9,188
Total	2,217,700	0	2,217,700	64,780	3.01%	2,152,920	1,663,656	1,582,521

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**Washington County, Maryland
Sewer Fund
Department 42120 - Conococheague Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	363,000	363,000		
500010 - Wages - Overtime	6,050	6,050		
500020 - Shift Differential - 2nd shift	0	0	The budget was removed based on last year's expenses.	
500040 - Other Wages	10,030	10,030		
500100 - FICA - Employer	29,000	29,000		
500120 - Health Insurance	86,320	86,320		
500125 - Other Insurance	1,360	1,360		
500130 - Pension	94,380	94,380		
500140 - Workers Compensation	12,230	12,230		
515000 - Contracted/Purchased Service	20,000	20,000		
515180 - Software	3,000	3,000	Win-911 service contract. The budget was reduced based on prior year actual expenses.	
525000 - Supplies/Material - Operating	20,000	20,000		
525040 - Small Tools & Equipment	1,100	1,100		
528000 - Supplies - Chemicals	315,000	315,000	Budget reduced based on actual expenses.	
535060 - Uniforms	3,000	3,000	Budget reduced based on actual expenses.	

**Washington County, Maryland
Sewer Fund
Department 42120 - Conococheague Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
545010 - Electric	799,010	799,010	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
545020 - Natural Gas	10,000	10,000		
545050 - Waste/Trash Disposal	65,000	65,000	\$51,100 moved from department 40010 to better track sludge hauling. An additional amount was added based on prior year actuals.	
545060 - Water	5,220	5,220		
590030 - Sludge Dewatering	324,000	324,000		
599999 - Controllable Assets	50,000	14,220	42 UV bulbs and 84 wiper rings; shear mill.	The shear mill was moved to account 600400.
600400 - Machinery & Equipment	0	35,780		A new shear mill is proposed.
Total	2,217,700	2,217,700		

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**Software Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Conococheague Treatment Plant/Sewer Fund
Department Number	42120
Account Number	515180
Account Description	Software

Vendor Name	Vendor Number	FY25 Board Approval	FY26 Department Request	New Cost Y/N	Product Description
Smartsights, LLC	30062	4,200	3,000	N	WIN-911. This is an alarm system that monitors Conococheague Treatment Plant and calls operators when alerted.

Total Software Request	\$4,200	\$3,000
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**Other Capital Outlay (≥\$1 and <\$10,000)
Fiscal Year 2026**

Controllable Assets

Department/Division Name	Conococheague Treatment Plant/Sewer Fund
Department Number	42120
Account Number	599999
Account Description	Controllable Assets (≥\$1 and <\$10,000 per item)

Priority Number *	Descriptions	Qty	Unit Cost	Total Cost		N or R	Explain Reason for Request
					Dept. Request		
1	UV Lamps, Ecoray	42	249	10,446		R	Annual cyclical replacement to offset the expense of purchasing 168 lamps in one budget year. These lamps are changed every four years to meet discharge permits.
2	Wiper Rings	84	45	3,776		R	Also changed with the UV Lamps as part of UV system.
				0			
				0			
				0			

Total Controllable Assets	\$14,220
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* Requests in accounts 599999 - 600800 need to be prioritized in order of need (highest to lowest) as a whole, with 1 being the highest priority. If there are requests in two or more accounts, there can only be a priority 1, priority 2, priority 3, etc. among all the accounts combined. A priority number can not be repeated throughout the

The County maintains assets that are considered capital assets in nature but are classified as controllable assets, due to the fact that they fall under the capitalization limits, i.e., **the cost of each item is ≥\$1 and <\$10,000** (Transit or Golf Course <\$5,000). Examples of controllable items are, but not limited to, chairs, desks, printers, equipment, machinery, weapons, computers. Controllable assets purchases are not a recurring expenditure and are to be purchased in accordance with the approved items by the County Commissioners. Emergency purchases may be supplanted if warranted.

**Capital Outlay - Machinery & Equipment
Fiscal Year 2026**

Capital Outlay - Machinery and Equipment

Department/Division Name	Conococheague Treatment Plant/Sewer Fund
Department Number	42120
Account Number	600400
Account Description	Machinery and Equipment ≥\$10,000 per item

Priority Number *	Descriptions	Qty	Unit Cost	Total Cost	N or R	Explain Reason For Equipment Need and Disposition of Old, if Any. Number of hours, etc.
				Dept. Request		
3	Shear Mill	1	35,778	35,778	R	A quote has been requested for a new shear mill. This piece of equipment spins the mixed solids at a high rate of speed to separate the solids from magnetite. There currently is only one shear mill running the entire system. This will allow a backup to maintain operations in the event of a failure.
				0		
				0		
				0		
				0		
				0		

Total Capital Outlay - Machinery & Equipment	\$35,780
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* Requests in accounts 599999 - 600800 need to be prioritized in order of need (highest to lowest) as a whole, with 1 being the highest priority. If there are requests in two or more accounts, there can only be a priority 1, priority 2, priority 3, etc. among all the accounts combined. A priority number can not be repeated throughout the accounts.

Machinery and equipment are physical assets, which:

- * Are not attached permanently to land, buildings, or land improvements; have unique serial numbers; are capable of being moved; and can be acquired under a capital lease.

- * Costs of machinery and equipment include the purchase price, net of purchase discounts, plus trade-in allowance, transportation charges, installation costs, taxes and any other costs required to prepare the asset for its intended use. Machinery and equipment assets should be reported as acquisitions when the County receives the asset, not at the time when it pays the vendor for the acquisition. Examples are mowers and construction equipment.

**Washington County, Maryland
Sewer Fund
Department 42160 - Sandy Hook Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	18,360	0	18,360	690	3.90%	17,670	15,713	13,781
500010 - Wages - Overtime	360	0	360	90	33.33%	270	634	0
500100 - FICA - Employer	1,430	0	1,430	60	4.38%	1,370	1,226	1,036
500120 - Health Insurance	4,370	0	4,370	490	12.63%	3,880	0	0
500125 - Other Insurance	70	0	70	0	0.00%	70	56	51
500130 - Pension	4,770	0	4,770	180	3.92%	4,590	3,830	3,500
500140 - Workers Compensation	620	0	620	50	8.77%	570	407	345
Wages and Benefits	29,980	0	29,980	1,560	5.49%	28,420	21,866	18,713
525000 - Supplies/Material - Operating	2,000	0	2,000	(530)	(20.95)%	2,530	761	1,056
528000 - Supplies - Chemicals	5,000	0	5,000	(3,000)	(37.50)%	8,000	3,668	2,323
545010 - Electric	22,720	0	22,720	1,580	7.47%	21,140	14,236	14,769
Operating Expenses	29,720	0	29,720	(1,950)	(6.16)%	31,670	18,665	18,148
599999 - Controllable Assets	0	0	0	0	0.00%	0	2,636	0
Capital Outlay	0	0	0	0	0.00%	0	2,636	0
Total	59,700	0	59,700	(390)	(0.65)%	60,090	43,167	36,861

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**Washington County, Maryland
Sewer Fund
Department 42160 - Sandy Hook Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	18,360	18,360		
500010 - Wages - Overtime	360	360		
500100 - FICA - Employer	1,430	1,430		
500120 - Health Insurance	4,370	4,370		
500125 - Other Insurance	70	70		
500130 - Pension	4,770	4,770		
500140 - Workers Compensation	620	620		
525000 - Supplies/Material - Operating	2,000	2,000	Budget reduced based on prior year actual expenses.	
528000 - Supplies - Chemicals	5,000	5,000	Budget reduced based on prior year actual expenses.	
545010 - Electric	22,720	22,720	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
Total	59,700	59,700		

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Washington County, Maryland
Sewer Fund
Department 42180 - Smithsburg Treatment Plant
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	308,560	0	308,560	42,790	16.10%	265,770	265,989	243,883
500010 - Wages - Overtime	5,190	0	5,190	1,720	49.57%	3,470	7,309	1,170
500040 - Other Wages	8,240	0	8,240	2,890	54.02%	5,350	4,113	4,161
500100 - FICA - Employer	24,630	0	24,630	3,620	17.23%	21,010	20,079	18,182
500120 - Health Insurance	73,370	0	73,370	15,010	25.72%	58,360	76,396	71,726
500125 - Other Insurance	1,150	0	1,150	60	5.50%	1,090	1,030	998
500130 - Pension	80,230	0	80,230	11,130	16.11%	69,100	66,911	66,947
500140 - Workers Compensation	10,400	0	10,400	1,820	21.21%	8,580	6,900	6,190
Wages and Benefits	511,770	0	511,770	79,040	18.27%	432,730	448,727	413,257
515000 - Contracted/Purchased Service	56,650	0	56,650	1,650	3.00%	55,000	51,300	56,250
520030 - Food Comp	0	0	0	0	0.00%	0	46	0
525000 - Supplies/Material - Operating	20,000	0	20,000	0	0.00%	20,000	24,388	15,280
525040 - Small Tools & Equipment	750	0	750	0	0.00%	750	820	703
528000 - Supplies - Chemicals	31,000	0	31,000	11,000	55.00%	20,000	16,886	6,509
535060 - Uniforms	1,900	0	1,900	(180)	(8.65)%	2,080	1,648	1,694
545010 - Electric	224,840	0	224,840	103,030	84.58%	121,810	107,204	85,116
Operating Expenses	335,140	0	335,140	115,500	52.59%	219,640	202,292	165,552
599999 - Controllable Assets	7,340	0	7,340	7,340	100.00%	0	0	0
Capital Outlay	7,340	0	7,340	7,340	100.00%	0	0	0
Total	854,250	0	854,250	201,880	30.95%	652,370	651,019	578,809

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**Washington County, Maryland
Sewer Fund
Department 42180 - Smithsburg Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	308,560	308,560		
500010 - Wages - Overtime	5,190	5,190		
500040 - Other Wages	8,240	8,240		
500100 - FICA - Employer	24,630	24,630		
500120 - Health Insurance	73,370	73,370		
500125 - Other Insurance	1,150	1,150		
500130 - Pension	80,230	80,230		
500140 - Workers Compensation	10,400	10,400		
515000 - Contracted/Purchased Service	56,650	56,650	Increase by 3% per existing sludge hauling contract.	
525000 - Supplies/Material - Operating	20,000	20,000		
525040 - Small Tools & Equipment	750	750		
528000 - Supplies - Chemicals	31,000	31,000	Budget increased due to anticipated use of more chemicals after completion of plant upgrade.	
535060 - Uniforms	1,900	1,900	Budget reduced based on prior year actual expenses.	

**Washington County, Maryland
Sewer Fund
Department 42180 - Smithsburg Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
545010 - Electric	224,840	224,840	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The budget also includes an estimated amount for additional usage due to the upgrade/expansion of the plant. Once completed, the electric demand will be greater due to the increase of equipment.	
599999 - Controllable Assets	7,340	7,340	To replace original antiquated equipment.	
Total	854,250	854,250		

**Other Capital Outlay (≥\$1 and <\$10,000)
Fiscal Year 2026**

Controllable Assets

Department/Division Name	Smithsburg Treatment Plant/Sewer Fund
Department Number	42180
Account Number	599999
Account Description	Controllable Assets (≥\$1 and <\$10,000 per item)

Priority Number *	Descriptions	Qty	Unit Cost	Total Cost	N or R	Explain Reason for Request
				Dept. Request		
1	Filter cloth, Frame assembly	12	612	7,344	R	During the upgrade the filters and assemblies will need removed. This could potentially compromise the integrity of the current cloths since they need to remain wet, otherwise they will deteriorate. We are proposing to replace this equipment so the units will be totally rehabbed.
				0		
				0		
				0		
				0		
				0		

Total Controllable Assets	\$7,344
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Washington County, Maryland
Sewer Fund
Department 42200 - Winebrenner Treatment Plant
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	196,040	0	196,040	16,400	9.13%	179,640	164,130	132,739
500010 - Wages - Overtime	7,410	0	7,410	(420)	(5.36)%	7,830	8,636	4,432
500040 - Other Wages	5,810	0	5,810	1,160	24.95%	4,650	3,017	3,567
500100 - FICA - Employer	16,000	0	16,000	1,300	8.84%	14,700	12,933	10,319
500120 - Health Insurance	46,620	0	46,620	7,170	18.17%	39,450	40,904	43,176
500125 - Other Insurance	730	0	730	(10)	(1.35)%	740	651	559
500130 - Pension	50,970	0	50,970	4,260	9.12%	46,710	41,178	36,465
500140 - Workers Compensation	6,610	0	6,610	810	13.97%	5,800	4,362	3,505
Wages and Benefits	330,190	0	330,190	30,670	10.24%	299,520	275,811	234,762
515000 - Contracted/Purchased Service	30,900	0	30,900	900	3.00%	30,000	29,400	28,800
525000 - Supplies/Material - Operating	10,470	0	10,470	0	0.00%	10,470	20,562	12,218
525040 - Small Tools & Equipment	500	0	500	0	0.00%	500	459	297
528000 - Supplies - Chemicals	127,500	0	127,500	(7,500)	(5.56)%	135,000	89,241	89,806
535060 - Uniforms	750	0	750	0	0.00%	750	480	284
545010 - Electric	166,960	0	166,960	27,980	20.13%	138,980	104,603	97,121
545015 - Heating Oil	2,000	0	2,000	(500)	(20.00)%	2,500	623	1,761
Operating Expenses	339,080	0	339,080	20,880	6.56%	318,200	245,368	230,287
599999 - Controllable Assets	13,410	0	13,410	13,410	100.00%	0	0	0
Capital Outlay	13,410	0	13,410	13,410	100.00%	0	0	0
Total	682,680	0	682,680	64,960	10.52%	617,720	521,179	465,049

**Washington County, Maryland
Sewer Fund
Department 42200 - Winebrenner Treatment Plant
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	196,040	196,040		
500010 - Wages - Overtime	7,410	7,410		
500040 - Other Wages	5,810	5,810		
500100 - FICA - Employer	16,000	16,000		
500120 - Health Insurance	46,620	46,620		
500125 - Other Insurance	730	730		
500130 - Pension	50,970	50,970		
500140 - Workers Compensation	6,610	6,610		
515000 - Contracted/Purchased Service	30,900	30,900	Increase by 3% per existing sludge hauling contract.	
525000 - Supplies/Material - Operating	10,470	10,470		
525040 - Small Tools & Equipment	500	500		
528000 - Supplies - Chemicals	127,500	127,500	Budget reduced based on prior year actual expenses.	
535060 - Uniforms	750	750		
545010 - Electric	166,960	166,960	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
545015 - Heating Oil	2,000	2,000	The heating oil budget is based on four year actuals, forecasted rate changes, and other known circumstances.	

Washington County, Maryland
Sewer Fund
Department 42200 - Winebrenner Treatment Plant
FY26 Expenses

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
599999 - Controllable Assets	13,410	13,410	Twelve UV lamps and one chemical feed pump are needed to maintain discharge permit.	
Total	682,680	682,680		

**Other Capital Outlay (≥\$1 and <\$10,000)
Fiscal Year 2026**

Controllable Assets

Department/Division Name	Winebrenner Treatment Plant/Sewer Fund
Department Number	42200
Account Number	599999
Account Description	Controllable Assets (≥\$1 and <\$10,000 per item)

Priority Number *	Descriptions	Qty	Unit Cost	Total Cost		N or R	Explain Reason for Request
					Dept. Request		
1	UV lamps	12	452	5,423		R	Replaced every 3 years to meet discharge permit.
2	Chemical feed pump, Blue White Pump	1	7,983	7,983		R	Replace 10 year old antiquated poly feed pump. This pump is used to meet discharge permit.
				0			
				0			
				0			
				0			

Total Controllable Assets	\$13,410
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Washington County, Maryland
Sewer Fund
Department 42700 - Collection Lines Operations
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	728,530	0	728,530	76,060	11.66%	652,470	662,196	497,372
500010 - Wages - Overtime	81,820	0	81,820	(3,650)	(4.27)%	85,470	66,808	65,873
500020 - Shift Differential - 2nd shift	4,620	0	4,620	(210)	(4.35)%	4,830	4,621	4,424
500040 - Other Wages	4,890	0	4,890	(330)	(6.32)%	5,220	11,816	45
500100 - FICA - Employer	62,720	0	62,720	5,500	9.61%	57,220	54,282	41,193
500120 - Health Insurance	173,240	0	173,240	29,950	20.90%	143,290	211,464	164,713
500125 - Other Insurance	2,720	0	2,720	30	1.12%	2,690	2,631	2,219
500130 - Pension	189,420	0	189,420	19,780	11.66%	169,640	171,558	153,672
500140 - Workers Compensation	24,550	0	24,550	3,490	16.57%	21,060	18,564	14,044
Wages and Benefits	1,272,510	0	1,272,510	130,620	11.44%	1,141,890	1,203,940	943,555
505150 - Other - Miscellaneous	0	0	0	0	0.00%	0	24	0
505192 - Property Tax Expense	70	0	70	(80)	(53.33)%	150	0	67
515000 - Contracted/Purchased Service	30,000	0	30,000	10,000	50.00%	20,000	25,019	19,181
515180 - Software	2,640	0	2,640	0	0.00%	2,640	0	0
520030 - Food Comp	1,500	0	1,500	0	0.00%	1,500	1,298	333
525000 - Supplies/Material - Operating	5,800	0	5,800	0	0.00%	5,800	6,118	4,365
525040 - Small Tools & Equipment	2,400	0	2,400	0	0.00%	2,400	2,079	2,187
526000 - Supplies/Material-Maintenance	0	0	0	0	0.00%	0	0	1,021
528000 - Supplies - Chemicals	41,800	0	41,800	0	0.00%	41,800	34,577	17,514
535060 - Uniforms	5,200	0	5,200	(800)	(13.33)%	6,000	4,864	3,974
540010 - Wireless Communication	8,500	0	8,500	0	0.00%	8,500	7,951	7,980
545010 - Electric	365,080	0	365,080	74,930	25.82%	290,150	228,326	202,756
545020 - Natural Gas	1,000	0	1,000	150	17.65%	850	802	759
545030 - Propane Gas	800	0	800	500	166.67%	300	438	0
545060 - Water	2,670	0	2,670	90	3.49%	2,580	2,348	2,330
590020 - Sewage Collection	120,000	0	120,000	30,000	33.33%	90,000	160,441	94,057
Operating Expenses	587,460	0	587,460	114,790	24.29%	472,670	474,285	356,524
599999 - Controllable Assets	10,000	0	10,000	2,000	25.00%	8,000	0	7,820

Washington County, Maryland
Sewer Fund
Department 42700 - Collection Lines Operations
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
600800 - Facilities, Lines & Mains	0	0	0	0	0.00%	0	0	40,697
Capital Outlay	10,000	0	10,000	2,000	25.00%	8,000	0	48,517
Total	1,869,970	0	1,869,970	247,410	15.25%	1,622,560	1,678,225	1,348,596

**Washington County, Maryland
Sewer Fund
Department 42700 - Collection Lines Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	728,530	728,530		
500010 - Wages - Overtime	81,820	81,820		
500020 - Shift Differential - 2nd shift	4,620	4,620	Employees working 2nd shift receive hourly rate plus 3%. The FY26 budget increased by approximately 3.5% due to the FY26 proposed wage increase.	
500040 - Other Wages	4,890	4,890		
500100 - FICA - Employer	62,720	62,720		
500120 - Health Insurance	173,240	173,240		
500125 - Other Insurance	2,720	2,720		
500130 - Pension	189,420	189,420		
500140 - Workers Compensation	24,550	24,550		
505192 - Property Tax Expense	70	70	Budget reduced based on prior year actual expenses.	
515000 - Contracted/Purchased Service	30,000	30,000	Increased volume of Miss Utility tickets and increased costs of plumbing bills and contracted hauling.	
515180 - Software	2,640	2,640		
520030 - Food Comp	1,500	1,500		
525000 - Supplies/Material - Operating	5,800	5,800		
525040 - Small Tools & Equipment	2,400	2,400		

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**Washington County, Maryland
Sewer Fund
Department 42700 - Collection Lines Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
528000 - Supplies - Chemicals	41,800	41,800		
535060 - Uniforms	5,200	5,200	Budget reduced based on actual expenses.	
540010 - Wireless Communication	8,500	8,500		
545010 - Electric	365,080	365,080	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
545020 - Natural Gas	1,000	1,000	The natural gas budgets were based on four prior year actuals and forecasted rate changes.	
545030 - Propane Gas	800	800	The propane budgets were based on four prior year actuals and forecasted rate changes.	
545060 - Water	2,670	2,670	Projected average usage of \$2,340 x 14% increase = \$2,667.60.	
590020 - Sewage Collection	120,000	120,000	Budget increased based on actual expenses.	
599999 - Controllable Assets	10,000	10,000		
Total	1,869,970	1,869,970		

Software Request Cost Estimate Form
Fiscal Year 2026

Department/Division Name	Sewer - Collection Lines Operations
Department Number	42700
Account Number	515180
Account Description	Software

Vendor Name	Vendor Number	FY25 Board Approval	FY26 Department Request	New Cost Y/N	Product Description
POSM Software	24118	2,640	2,640	N	Software contract (camera vehicle).

Total Software Request	\$2,640	\$2,640
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**Other Capital Outlay (≥\$1 and <\$10,000)
Fiscal Year 2026**

Controllable Assets

Department/Division Name	Collection Lines Operations/Sewer Fund
Department Number	42700
Account Number	599999
Account Description	Controllable Assets (≥\$1 and <\$10,000 per item)

Priority Number *	Descriptions	Qty	Unit Cost	Total Cost	N or R	Explain Reason for Request
				Dept. Request		
1	Air Release Valves	4	2,500	10,000	R	Continue to replace failing air release valves in the Collections system.
				0		
				0		
				0		
				0		
				0		

Total Controllable Assets	\$10,000
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* Requests in accounts 599999 - 600800 need to be prioritized in order of need (highest to lowest) as a whole, with 1 being the highest priority. If there are requests in two or more accounts, there can only be a priority 1, priority 2, priority 3, etc. among all the accounts combined. A priority number can not be repeated throughout the accounts.

The County maintains assets that are considered capital assets in nature but are classified as controllable assets, due to the fact that they fall under the capitalization limits, i.e., **the cost of each item** is ≥\$1 and <\$10,000 (Transit or Golf Course <\$5,000). Examples of controllable items are, but not limited to, chairs, desks, printers, equipment, machinery, weapons, computers. Controllable assets purchases are not a recurring expenditure and are to be purchased in accordance with the approved items by the County Commissioners. Emergency purchases may be supplanted if warranted.

Washington County, Maryland
Sewer Fund
Department 42710 - Collection Lines Maintenance
FY26 Expenses

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	356,150	0	356,150	38,630	12.17%	317,520	342,636	258,698
500010 - Wages - Overtime	12,730	0	12,730	250	2.00%	12,480	11,124	11,325
500100 - FICA - Employer	28,220	0	28,220	2,970	11.76%	25,250	25,952	19,892
500120 - Health Insurance	84,690	0	84,690	14,960	21.45%	69,730	105,808	80,620
500125 - Other Insurance	1,330	0	1,330	20	1.53%	1,310	1,336	1,048
500130 - Pension	92,600	0	92,600	10,040	12.16%	82,560	87,637	72,502
500140 - Workers Compensation	12,000	0	12,000	1,750	17.07%	10,250	19,584	14,936
Wages and Benefits	587,720	0	587,720	68,620	13.22%	519,100	594,077	459,021
515000 - Contracted/Purchased Service	5,500	0	5,500	3,780	219.77%	1,720	5,470	525
515270 - Maintenance Contract Services	0	0	0	0	0.00%	0	7,318	5,435
520030 - Food Comp	400	0	400	100	33.33%	300	120	130
525000 - Supplies/Material - Operating	292,080	0	292,080	292,080	100.00%	0	0	0
526000 - Supplies/Material-Maintenance	0	0	0	(272,080)	(100.00)%	272,080	361,659	245,188
526040 - Equipment Maintenance	0	0	0	0	0.00%	0	0	2,712
527020 - Auto Batteries	0	0	0	0	0.00%	0	0	32
545010 - Electric	0	0	0	0	0.00%	0	393	0
545060 - Water	0	0	0	0	0.00%	0	0	1,003
586025 - Salt - Supplies	650	0	650	0	0.00%	650	0	0
Operating Expenses	298,630	0	298,630	23,880	8.69%	274,750	374,960	255,025
599999 - Controllable Assets	0	0	0	0	0.00%	0	160,295	244,591
600800 - Facilities, Lines & Mains	0	0	0	0	0.00%	0	0	22,876
Capital Outlay	0	0	0	0	0.00%	0	160,295	267,467
Total	886,350	0	886,350	92,500	11.65%	793,850	1,129,332	981,513

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**Washington County, Maryland
Sewer Fund
Department 42710 - Collection Lines Maintenance
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	356,150	356,150		
500010 - Wages - Overtime	12,730	12,730		
500100 - FICA - Employer	28,220	28,220		
500120 - Health Insurance	84,690	84,690		
500125 - Other Insurance	1,330	1,330		
500130 - Pension	92,600	92,600		
500140 - Workers Compensation	12,000	12,000		
515000 - Contracted/Purchased Service	5,500	5,500	Budget increased based on actual expenses.	
515270 - Maintenance Contract Services	400	400	Budget increased based on prior expenses previously allocated to other departments.	
520030 - Food Comp	292,080	292,080	Reallocated \$272,080 from 526000-Supplies/Material-Maintenance per Budget and Finance. Adjusted upwards due to the cost of material increasing.	
526000 - Supplies/Material-Maintenance	0	0	Reallocated \$272,080 to 525000-Supplies/Material - Operating per Budget and Finance.	
586025 - Salt - Supplies	650	650		
Total	886,350	886,350		

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Washington County, Maryland
Proposed Pretreatment Fund Operating Budget
Detailed Summary
Fiscal Year 2026

Page	Category	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	Note	% Change	FY 2025 Original Budget
<u>Revenues</u>								
	25-2 Pretreatment Revenues	345,600	0	345,600	(97,960)	1	(22.08)%	443,560
1	Pretreatment Revenues: - Lease income is split between principal and interest based upon the amortization schedule of the lease. The schedule is based on guidelines established by the Governmental Accounting Standards Board (GASB).							
Total Revenues		345,600	0	345,600	(97,960)		(22.08)%	443,560
<u>Expenses</u>								
	25-4 General Operations	345,600	0	345,600	(97,960)	2	(22.08)%	443,560
2	General Operations: - Excess revenue is budgeted to operating reserves.							
Total Expenses		345,600	0	345,600	(97,960)		(22.08)%	443,560

**Washington County, Maryland
Pretreatment Fund Revenues
FY26**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
404415 - Interest Leases	301,780	0	301,780	(1,030)	(0.34)%	302,810	303,896	305,807
404511 - Lease Income	43,820	0	43,820	(96,930)	(68.87)%	140,750	140,749	140,749
490010 - Gain or Loss on Sale of Asset	0	0	0	0	0.00%	0	(1,430)	0
Revenues	345,600	0	345,600	(97,960)	(22.08)%	443,560	443,215	446,556

**Washington County, Maryland
Pretreatment Fund
Department 00000 - Default Department
FY26 Revenues**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
404415 - Interest Leases	301,780	301,780	Interest receipts are based upon the amortization schedule of the lease, which follows guidelines established by the Governmental Accounting Standards Board (GASB).	
404511 - Lease Income	43,820	43,820	Principal receipts are based upon the amortization schedule of the lease, which follows guidelines established by GASB.	
Total	345,600	345,600		

**Washington County, Maryland
Pretreatment Fund
Department 43010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
501010 - Debt - State Loan Principal	0	0	0	0	0.00%	0	11,063	450,000
501011 - Contra - State Principal	0	0	0	0	0.00%	0	(11,063)	(450,000)
501060 - Debt - State Loan Interest	0	0	0	0	0.00%	0	6,096	13,483
501090 - Debt - Administrative Fees	0	0	0	0	0.00%	0	21,019	21,019
505906 - Operating Reserves	345,600	0	345,600	(97,960)	(22.08)%	443,560	0	0
Operating Expenses	345,600	0	345,600	(97,960)	(22.08)%	443,560	27,115	34,502
Total	345,600	0	345,600	(97,960)	(22.08)%	443,560	27,115	34,502

**Washington County, Maryland
Pretreatment Fund
Department 43010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
505906 - Operating Reserves	345,600	345,600	The amount budgeted revenues exceed expenses.	
Total	345,600	345,600		



Agenda Report Form

Open Session Item

SUBJECT: FY26 Highway Budget

PRESENTATION DATE: March 25, 2025

PRESENTATION BY: Andrew Eshleman, Director of Public Works; Zane Rowe, Deputy Director of Highway

RECOMMENDED MOTION(S): For informational purposes

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

DISCUSSION: The Highway budget increased over FY25 by \$696,440 or 5.01%. The increase is mainly the result of the 2.5% step and 1% COLA, the proposed salary scale adjustment. Additional increase is due to road maintenance.

The General Fund contribution to Highway has increased by \$297,720 to account for the wage increase.

FISCAL IMPACT: \$ 14,610,550

CONCURRENCES: N/A

ALTERNATIVES: N/A

ATTACHMENTS: FY26 Highway Budget

AUDIO/VISUAL TO BE USED: N/A

**Washington County, Maryland
Highway Fund Operating Budget
Detailed Summary
Fiscal Year 2026**

Page	Category by Function	FY 2026 Requested Budget	Adjustment	FY 2026 Proposed Budget	\$ Change	Note	% Change	Budget FY 2025
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Revenues:

12-2	Highway User Revenues	3,432,900	0	3,432,900	402,860	1	13.30%	3,030,040
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1 Highway User Revenues:
- Estimate by the State.

Reimbursed Expenses:

12-2	Projects	30,000	0	30,000	0		0.00%	30,000
12-2	Street Lighting	37,000	0	37,000	0		0.00%	37,000
12-2	Fuel	279,340	0	279,340	(45,140)		-13.91%	324,480
12-2	Guardrails	5,000	0	5,000	0		0.00%	5,000
12-2	Auto Repair	30,000	0	30,000	0		0.00%	30,000
		381,340	0	381,340	(45,140)	2	-10.58%	426,480

2 Reimbursed Expenses:
- Decrease in Fuel cost from prior year.

Other Revenues:

12-2	Recycling Revenues	4,000	0	4,000	0		0.00%	4,000
12-2	Miscellaneous	10,000	0	10,000	0		0.00%	10,000
12-2	Gain or Loss on Sale of Asset	79,000	0	79,000	41,000		107.89%	38,000
12-2	General Fund Appropriation	10,703,310	0	10,703,310	297,720	3	2.86%	10,405,590
		10,796,310	0	10,796,310	338,720		3.24%	10,457,590

3 General Fund Appropriation:
- Increased due to salary COLA's and step increase and proposed salary scale adjustment.

	Total Revenues	14,610,550	0	14,610,550	696,440		5.01%	13,914,110
12-5	General Operations	1,810,360	0	1,810,360	246,860		15.79%	1,563,500
12-16	Road Maintenance	7,555,010	(13,440)	7,541,570	260,250		3.57%	7,281,320
12-19	Snow Removal	1,319,760	0	1,319,760	3,590		0.27%	1,316,170
12-22	Storm Damage	60,100	0	60,100	45,020		298.54%	15,080
12-24	Traffic Control	861,310	0	861,310	77,230		9.85%	784,080
12-26	Fleet Management	3,004,010	13,440	3,017,450	63,490		2.15%	2,953,960
	Total Expenses	14,610,550	0	14,610,550	696,440	4	5.01%	13,914,110

4 Total Expenses:
- Increased due to Salary COLA's, step and proposed salary scale adjustment. Increase is costs for road maintenance.

Category Summary:

Salaries and Benefits	10,018,600	0	10,018,600	488,610	5.13%	9,529,990
Operating	4,545,950	0	4,545,950	178,830	4.09%	4,367,120
Capital Outlay	46,000	0	46,000	29,000	170.59%	17,000
	14,610,550	0	14,610,550	696,440	5.01%	13,914,110

**Washington County, Maryland
Highway Fund Revenues
FY26**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
404420 - Interest, Penalties & Fees	0	0	0	0	0.00%	0	95	119
420100 - Recycling Revenues	4,000	0	4,000	0	0.00%	4,000	2,917	1,955
485000 - Reimburse Administrative	0	0	0	0	0.00%	0	0	60
490000 - Miscellaneous	10,000	0	10,000	0	0.00%	10,000	4,579	0
490005 - Insurance Recovery	0	0	0	0	0.00%	0	71,588	15,871
490010 - Gain or Loss on Sale of Asset	79,000	0	79,000	41,000	107.89%	38,000	80,744	33,832
490045 - Oper Transfer - General Fund	10,703,310	0	10,703,310	297,720	2.86%	10,405,590	10,096,340	9,285,350
490080 - Bad Check Fees	0	0	0	0	0.00%	0	0	25
491810 - Lease Inception	0	0	0	0	0.00%	0	0	1,330,745
496200 - Highway User Revenues	3,432,900	0	3,432,900	402,860	13.30%	3,030,040	2,532,568	2,151,524
499400 - Projects	30,000	0	30,000	0	0.00%	30,000	24,414	8,147
499410 - Street Lighting	37,000	0	37,000	0	0.00%	37,000	29,012	28,836
499420 - Fuel	279,340	0	279,340	(45,140)	(13.91)%	324,480	303,575	320,498
499430 - Guardrails	5,000	0	5,000	0	0.00%	5,000	0	0
499470 - Auto Repair	30,000	0	30,000	0	0.00%	30,000	50,567	27,074
Revenues	14,610,550	0	14,610,550	696,440	5.01%	13,914,110	13,196,399	13,204,036

**Washington County, Maryland
Highway Fund
FY26 Revenues**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
420100 - Recycling Revenues	4,000	4,000	Increase based on average of prior year actuals.	
490000 - Miscellaneous	10,000	10,000		
490010 - Gain or Loss on Sale of Asset	79,000	79,000	Sale of five 25- ton Trail King tag-along trailers, two full size dump trucks 39,000 GVW, four mid size dump trucks 26,000 GVW, plus miscellaneous sales.	
490045 - Oper Transfer - General Fund	10,703,310	10,703,310	Represents general fund support for road maintenance costs. Supplants lost Highway User Revenues cut by State of Maryland	
496200 - Highway User Revenues	3,432,900	3,432,900	Based on estimates from the State of Maryland.	
499400 - Projects	30,000	30,000		
499410 - Street Lighting	37,000	37,000		
499420 - Fuel	279,340	279,340	71,450 gallons gas @ \$2.80/gallon = \$200,060. 26,425 gallons diesel @ \$3.00/gallon = \$79,280.	
499430 - Guardrails	5,000	5,000		
499470 - Auto Repair	30,000	30,000		
Totals	14,610,550	14,610,550		

**Washington County, Maryland
Highway Fund Expenditures - Proposed
FY26**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
20010 - General Operations	1,810,360	0	1,810,360	246,860	15.79%	1,563,500	1,385,473	1,711,090
20020 - Road Maintenance	7,555,010	(13,440)	7,541,570	260,250	3.57%	7,281,320	6,544,076	5,665,758
20030 - Snow Removal	1,319,760	0	1,319,760	3,590	0.27%	1,316,170	1,233,223	349,206
20040 - Storm Damage	60,100	0	60,100	45,020	298.54%	15,080	7,534	0
20050 - Traffic Control	861,310	0	861,310	77,230	9.85%	784,080	705,007	665,170
20060 - Fleet Management	3,004,010	13,440	3,017,450	63,490	2.15%	2,953,960	2,762,285	3,608,244
Total Expenditures	14,610,550	0	14,610,550	696,440	5.01%	13,914,110	12,637,598	11,999,468

**Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	340,980	0	340,980	(55,850)	(14.07)%	396,830	287,540	259,119
500010 - Wages - Overtime	470	0	470	140	42.42%	330	169	228
500040 - Other Wages	720	0	720	(900)	(55.56)%	1,620	1,620	1,350
500100 - FICA - Employer	26,180	0	26,180	(4,310)	(14.14)%	30,490	21,671	19,289
500120 - Health Insurance	92,310	0	92,310	15,280	19.84%	77,030	51,697	51,741
500125 - Other Insurance	2,090	0	2,090	30	1.46%	2,060	1,035	996
500130 - Pension	88,650	0	88,650	(14,450)	(14.02)%	103,100	78,948	72,458
500140 - Workers Compensation	720	0	720	30	4.35%	690	640	571
500145 - Time to Care	22,940	0	22,940	0	0.00%	22,940	0	0
500155 - Personnel Requests	282,250	0	282,250	282,250	100.00%	0	0	0
500160 - Other Post Employment Benefits	36,460	0	36,460	(4,050)	(10.00)%	40,510	40,510	31,480
500161 - Wage Reserve	(109,490)	0	(109,490)	1,450	(1.31)%	(110,940)	0	0
500170 - Employee Investment	10,560	7,650	18,210	7,650	72.44%	10,560	0	0
500171 - Employee Recognition	7,650	(7,650)	0	(7,650)	(100.00)%	7,650	1,761	3,494
500172 - Team Building	2,200	0	2,200	0	0.00%	2,200	1,711	0
Wages and Benefits	804,690	0	804,690	219,620	37.54%	585,070	487,302	440,726
501030 - Debt Lease Principal	0	0	0	0	0.00%	0	2,820	317,883
501080 - Debt Lease Interest	0	0	0	0	0.00%	0	17	39
502000 - Appropriations	500,000	0	500,000	0	0.00%	500,000	500,000	500,000
505010 - Advertising	300	0	300	(200)	(40.00)%	500	152	154
505050 - Dues & Subscriptions	1,500	0	1,500	0	0.00%	1,500	1,300	2,398
505080 - Freight & Cartage	8,500	0	8,500	500	6.25%	8,000	8,884	7,850
505120 - Licenses & Certifications	25,000	0	25,000	(5,600)	(18.30)%	30,600	2,607	1,571
505140 - Office Supplies	10,500	0	10,500	3,700	54.41%	6,800	11,272	9,236
505150 - Other - Miscellaneous	500	0	500	100	25.00%	400	412	107
505230 - Travel Expenses	3,000	0	3,000	(2,100)	(41.18)%	5,100	2,123	2,750
510010 - Fleet Insurance	140,770	0	140,770	23,030	19.56%	117,740	109,549	102,987
510020 - Property & Casualty Insurance	19,710	0	19,710	3,430	21.07%	16,280	15,319	15,167
510030 - Public & Gen Liability Insurance	45,050	0	45,050	860	1.95%	44,190	41,733	40,764
515000 - Contracted/Purchased Service	98,300	0	98,300	0	0.00%	98,300	0	0
515020 - Bldg Labor - Central	16,300	0	16,300	0	0.00%	16,300	4,394	11,301

**Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
515270 - Maintenance Contract Services	0	0	0	0	0.00%	0	87,358	95,146
515280 - Medical Fees	400	0	400	0	0.00%	400	0	0
520010 - Certification Classes	0	0	0	(1,100)	(100.00)%	1,100	3,972	1,701
520040 - Seminars/Conventions	2,500	0	2,500	(1,000)	(28.57)%	3,500	1,428	2,819
520050 - Tuition Assistance	0	0	0	0	0.00%	0	0	981
525000 - Supplies/Material - Operating	31,600	0	31,600	0	0.00%	31,600	30,818	27,092
535020 - Equipment Rental	0	0	0	0	0.00%	0	0	29
535050 - Rental Payments	2,500	0	2,500	0	0.00%	2,500	1,379	1,797
535055 - Lease Payments	5,000	0	5,000	0	0.00%	5,000	188	621
535057 - Non-Lease Components	0	0	0	0	0.00%	0	600	600
535058 - Lease-Variable Payments	0	0	0	0	0.00%	0	1,567	1,357
540010 - Wireless Communication	13,500	0	13,500	(1,000)	(6.90)%	14,500	12,104	12,474
545010 - Electric	34,040	0	34,040	4,210	14.11%	29,830	21,328	20,843
545015 - Heating Oil	11,000	0	11,000	(6,000)	(35.29)%	17,000	6,937	15,215
545020 - Natural Gas	22,000	0	22,000	5,000	29.41%	17,000	17,183	14,841
545040 - Sewer	6,000	0	6,000	3,410	131.66%	2,590	5,291	10,687
545060 - Water	0	0	0	0	0.00%	0	329	0
545070 - Stormwater Fee	7,700	0	7,700	0	0.00%	7,700	5,778	0
Operating Expenses	1,005,670	0	1,005,670	27,240	2.78%	978,430	896,842	1,218,410
599999 - Controllable Assets	0	0	0	0	0.00%	0	1,329	4,424
600100 - Land & Improvements	0	0	0	0	0.00%	0	0	14,030
600200 - Building & Improvements	0	0	0	0	0.00%	0	0	33,500
Capital Outlay	0	0	0	0	0.00%	0	1,329	51,954
Total	1,810,360	0	1,810,360	246,860	15.79%	1,563,500	1,385,473	1,711,090

**Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	340,980	340,980	The budget is based on a proposed step of 2.5% and a 1% COLA for FY26. Wages are then allocated based on a three-year rolling average and adjusted for any known changes in trends.	
500010 - Wages - Overtime	470	470	The budget is based on a proposed step of 2.5% and a 1% COLA for FY26. Wages are then allocated based on a three-year rolling average and adjusted for any known changes in trends.	
500040 - Other Wages	720	720	The Other Wages category includes amounts for sick pay bonus. The sick pay bonus is based on prior year actuals with a small increase for employees receiving additional pay for accumulating more consecutive years without using sick time.	
500100 - FICA - Employer	26,180	26,180	Budget is based on total wages times 7.65%.	
500120 - Health Insurance	92,310	92,310	The Health Insurance budget was increased by 5% and the dental insurance budget was increased by approximately 15%. This is based on the projected trend analysis in the market, discussions with the County's health insurance administrators, an analysis of the County's self-insured reserve trends and the anticipated reserve balance.	

**Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500125 - Other Insurance	2,090	2,090	This category includes County paid premiums for employee life insurance, dependent life insurance, and long-term disability. The majority of these premiums are based on wages. Due to the proposed wage increase the other insurance increased by approximately 3.5%.	
500130 - Pension	88,650	88,650	The budgeted amount for employer pension is based on full-time wages times 26%.	
500140 - Workers Compensation	720	720	Workers Compensation is based on projected employee wages times their assigned classification rates.	
500145 - Time to Care	22,940	22,940		
500155 - Personnel Requests	282,250	282,250	Placeholder for salary scale decompression.	
500160 - Other Post Employment Benefits	36,460	36,460	Benefits received after employment in exchange for employees' current service. Examples are medical, dental, and vision. This number may change as it is subject to actuarial audit every two years.	
500161 - Wage Reserve	(109,490)	(109,490)	To budget for vacancy savings.	

**Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500170 - Employee Investment	10,560	18,210	The personal development incentive budget is \$120 per full-time employee per year. Employees are afforded the opportunity to request annual training of some kind. Training may include physical training and exercise.	Due to a change in the program, \$7,650 reallocated from 500171 - Employee Recognition to this account.
500171 - Employee Recognition	7,650	0	The employee recognition incentive for a total of \$77,000 is to be distributed equitably by department size.	Due to a change in the program, \$7,650 reallocated to 500170 - Employee Investment.
500172 - Team Building	2,200	2,200	The team building incentive budget is \$25 per full-time employee per year. This allows a department head or division director to offer the occasional celebration or recognize employee achievements in the office setting.	
502000 - Appropriations	500,000	500,000		
505010 - Advertising	300	300	Decreased based on FY23 and FY24 actuals.	
505050 - Dues & Subscriptions	1,500	1,500		
505080 - Freight & Cartage	8,500	8,500	Increased based on FY23 and FY24 actuals.	
505120 - Licenses & Certifications	25,000	25,000	Adjusted after one years usage. This is for CDL driving school classes which is a unknown number of individuals and ASE certification test for our auto mechanics.	
505140 - Office Supplies	10,500	10,500	Increased based on FY23 and FY24 actuals.	

**Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
505150 - Other - Miscellaneous	500	500	Increased based on FY24 actuals and year-to-date usage.	
505230 - Travel Expenses	3,000	3,000	Adjusted for less expected travel.	
510010 - Fleet Insurance	140,770	140,770	There is an overall percentage increase of 3.01% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analysts projected cost of premiums based on industry trends and discussions with industry experts and current service providers.	
510020 - Property & Casualty Insurance	19,710	19,710	There is an overall percentage increase of 3.01% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analysts projected cost of premiums based on industry trends and discussions with industry experts and current service providers.	

**Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
510030 - Public & Gen Liability Insurance	45,050	45,050	There is an overall percentage increase of 3.01% for all funds combined over prior year budget. The percentage decrease/increase varies by department or fund. Changes related to volume and/or claims experience paid in various departments. Human Resources insurance analysts projected cost of premiums based on industry trends and discussions with industry experts and current service providers.	
515000 - Contracted/Purchased Service	98,300	98,300		
515030 - Bldg. Matl - Central	16,300	16,300		
515280 - Medical Fees	400	400		
520010 - Certification Classes	0	0	Reallocated to 505120 - Licenses & Certifications to better categorize the expense and help offset the increase in that account.	
520040 - Seminars/Conventions	2,500	2,500	Adjusted for fewer seminars.	
525000 - Supplies/Material - Operating	31,600	31,600		
535050 - Rental Payments	2,500	2,500		
535055 - Lease Payments	5,000	5,000		
540010 - Wireless Communication	13,500	13,500	Decreased based on FY23 and FY24 actuals.	

**Washington County, Maryland
Highway Fund
Department 20010 - General Operations
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
545010 - Electric	34,040	34,040	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations	
545015 - Heating Oil	11,000	11,000	The Heating Oil budget is based on four prior year actuals, forecasted rate changes, and other known circumstances	
545020 - Natural Gas	22,000	22,000	The natural gas budgets were based on four prior years actuals and forecasted rate changes	
545040 - Sewer	6,000	6,000	Projected actual x rate increase	
545070 - Stormwater Fee	7,700	7,700	Storm water Protection Fee charged by the City of Hagerstown. Fee is \$1,926 per quarter.	
Total	1,810,360	1,810,360		

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**Travel Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Highway
Department Number	20010
Account Number	505230
Account Description	Travel Expenses

Position Title (Do not use employee names)	Destination	Date(s) of Travel	Description/Reason for Travel Request	Cost Breakdown		Dept Request
Deputy Director Public Works-Highways	Ocean City, MD	Sep-25	CEAM Conference	Transportation	County Vehicle	\$0.00
				Lodging	4 Nights	\$1,500.00
Supervisor of Operations	Ocean City, MD	Sep-25	CEAM Conference	Meals	\$75/person/day	\$900.00
				Other	Tolls	\$18.00
Safety Supervisor	Ocean City, MD	Sep-25	CEAM Conference	Other		\$0.00
				Total Cost for Travel		\$2,418.00

Position Title (Do not use employee names)	Destination	Date(s) of Travel	Description/Reason for Travel Request	Cost Breakdown		Dept Request
				Transportation	County Vehicle	\$0.00
				Lodging	2 Nights	\$0.00
				Meals	\$75/person/day	\$0.00
				Other	Tolls	\$0.00
				Other		\$0.00
				Total Cost for Travel		\$0.00

Total Travel Request for Department	\$2,420.00
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**Complete one section for each conference/training being attended. If there is more than one person attending the same training, please include them all in the same section.*

**Lease Payment - Copy Machine Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Highway Department
Department Number	20010
Account Number	535055
Account Description	Lease Payments

Item	Machine Rental	CopyPak (monthly maintenance)	Black & White Overage	Color Overage	Total	Explanation
Minolta Copier - two copiers in this line	1,272	0	135	2,730	4,137	Machine Rental = \$106 each /month Black & White Overages - 30,000 copies/ \$.0045 per copy Color Overages - 70,000 copies/\$.039 per copy

Total Copier Lease	\$4,140
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**Lease Purchase or Installment Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Highway
Department Number	20
Account Number	535055
Account Description	Lease Payments

Item	New or Existing Lease	Quantity	Straight Purchase Price	Number of Years Financed	Final Year of Lease	Annual Payment for FY2026	Total Financed Price (total of all lease payments)	Explanation
Pitney Bowes Postage Machine	Existing	1	N/A	5	2029	854	4,270	Rental of machine only, postage refill is not included.

Total Lease Purchase/Installment	\$860
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**Washington County, Maryland
Highway Fund
Department 20020 - Road Maintenance
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	3,998,210	0	3,998,210	34,890	0.88%	3,963,320	3,366,733	2,905,867
500005 - Wages - Part Time	164,500	0	164,500	16,410	11.08%	148,090	158,935	132,407
500010 - Wages - Overtime	133,340	0	133,340	4,280	3.32%	129,060	44,545	44,416
500040 - Other Wages	2,880	0	2,880	630	28.00%	2,250	2,348	1,791
500100 - FICA - Employer	328,870	0	328,870	4,300	1.32%	324,570	262,450	225,803
500120 - Health Insurance	1,082,370	0	1,082,370	168,430	18.43%	913,940	1,006,125	901,789
500125 - Other Insurance	24,510	0	24,510	130	0.53%	24,380	12,955	11,993
500130 - Pension	1,039,530	0	1,039,530	9,070	0.88%	1,030,460	924,274	824,630
500140 - Workers Compensation	259,600	0	259,600	8,750	3.49%	250,850	220,778	189,202
Wages and Benefits	7,033,810	0	7,033,810	246,890	3.64%	6,786,920	5,999,143	5,237,898
505120 - Licenses & Certifications	0	0	0	0	0.00%	0	68	0
515000 - Contracted/Purchased Service	105,000	(5,000)	100,000	0	0.00%	100,000	127,215	83,118
515350 - Accident Repairs	0	0	0	0	0.00%	0	25,379	0
520030 - Food Comp	1,200	0	1,200	0	0.00%	1,200	1,140	176
525000 - Supplies/Material - Operating	370,000	(8,440)	361,560	11,560	3.30%	350,000	303,339	312,637
535020 - Equipment Rental	4,000	0	4,000	(1,000)	(20.00)%	5,000	3,070	436
535060 - Uniforms	0	0	0	0	0.00%	0	4,081	0
545030 - Propane Gas	1,000	0	1,000	(200)	(16.67)%	1,200	464	696
545050 - Waste/Trash Disposal	40,000	0	40,000	3,000	8.11%	37,000	80,178	30,797
Operating Expenses	521,200	(13,440)	507,760	13,360	2.70%	494,400	544,934	427,860
Total	7,555,010	(13,440)	7,541,570	260,250	3.57%	7,281,320	6,544,077	5,665,758

**Washington County, Maryland
Highway Fund
Department 20020 - Road Maintenance
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	3,998,210	3,998,210		
500005 - Wages - Part Time	164,500	164,500		
500010 - Wages - Overtime	133,340	133,340		
500040 - Other Wages	2,880	2,880		
500100 - FICA - Employer	328,870	328,870		
500120 - Health Insurance	1,082,370	1,082,370		
500125 - Other Insurance	24,510	24,510		
500130 - Pension	1,039,530	1,039,530		
500140 - Workers Compensation	259,600	259,600		
515000 - Contracted/Purchased Service	105,000	100,000	Adjusted 5% using FY23 and FY24 actuals. Also anticipating the need to use our tree removal contractor more due to not receiving our new bucket truck that was supposed to be delivered to the County by the end of the year 2024. We are now being told delivery will not be until October of 2025.	Decrease due to higher than expected quote received on controllable assets in Department 20060. Reallocated budget to that department/account.
520030 - Food Comp	1,200	1,200		
525000 - Supplies/Material - Operating	370,000	361,560	Adjusted 5.7% for inflation. Additionally, in July of FY25 we started a road side spray program requiring extra money for spray material.	Decrease due to higher than expected quote received on controllable assets in Department 20060. Reallocated budget to that department/account.
535020 - Equipment Rental	4,000	4,000	Decreased based on FY24 actuals.	
545030 - Propane Gas	1,000	1,000	The propane budgets were based on four prior year actuals and forecasted rate changes.	

**Washington County, Maryland
Highway Fund
Department 20020 - Road Maintenance
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
545050 - Waste/Trash Disposal	40,000	40,000	Adjusted using FY23 actual. FY 24 was high due to cleaning out three stone arch bridges and hauling debris to landfill to pay for tipping fees. Also this covers our regular tipping fees at the landfill	
Total	7,555,010	7,541,570		

**Washington County, Maryland
Highway Fund
Department 20030 - Snow Removal
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	28,400	0	28,400	(37,260)	(56.75)%	65,660	36,080	12,162
500010 - Wages - Overtime	201,370	0	201,370	10,990	5.77%	190,380	160,163	13,978
500040 - Other Wages	0	0	0	0	0.00%	0	0	5,893
500100 - FICA - Employer	17,580	0	17,580	(2,010)	(10.26)%	19,590	14,561	2,373
500120 - Health Insurance	7,690	0	7,690	(7,450)	(49.21)%	15,140	44,956	8,206
500125 - Other Insurance	170	0	170	(230)	(57.50)%	400	560	98
500130 - Pension	7,380	0	7,380	(9,690)	(56.77)%	17,070	39,115	6,918
500140 - Workers Compensation	7,070	0	7,070	240	3.51%	6,830	11,087	1,706
Wages and Benefits	269,660	0	269,660	(45,410)	(14.41)%	315,070	306,522	51,334
515000 - Contracted/Purchased Service	200,000	0	200,000	42,000	26.58%	158,000	216,778	26,975
515180 - Software	2,600	0	2,600	0	0.00%	2,600	2,577	2,577
520030 - Food Comp	15,000	0	15,000	0	0.00%	15,000	17,820	4,634
525000 - Supplies/Material - Operating	30,000	0	30,000	(2,000)	(6.25)%	32,000	31,638	10,590
586025 - Salt - Supplies	800,000	0	800,000	9,000	1.14%	791,000	657,054	252,282
586030 - Anti-skid Supplies	2,500	0	2,500	0	0.00%	2,500	834	813
Operating Expenses	1,050,100	0	1,050,100	49,000	4.89%	1,001,100	926,701	297,871
Total	1,319,760	0	1,319,760	3,590	0.27%	1,316,170	1,233,223	349,205

**Washington County, Maryland
Highway Fund
Department 20030 - Snow Removal
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	28,400	28,400		
500010 - Wages - Overtime	201,370	201,370		
500100 - FICA - Employer	17,580	17,580		
500120 - Health Insurance	7,690	7,690		
500125 - Other Insurance	170	170		
500130 - Pension	7,380	7,380		
500140 - Workers Compensation	7,070	7,070		
515000 - Contracted/Purchased Service	200,000	200,000	Added \$42,000 to come in line with FY24 actual amount. This line pays for our snow removal contractors which is weather dependent.	
515180 - Software	2,600	2,600		
520030 - Food Comp	15,000	15,000		
525000 - Supplies/Material - Operating	30,000	30,000	Adjusted using FY23 and FY24 actuals. Applied \$2,000 dollars to line item 515000.	
586025 - Salt - Supplies	800,000	800,000	Adjusted 1.15% for inflation. FY23 and FY24 actuals are not a true reflection of average winter snow events.	
586030 - Anti-skid Supplies	2,500	2,500		
Total	1,319,760	1,319,760		

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Software Request Cost Estimate Form
Fiscal Year 2026

Department/Division Name	Highway - Snow Removal
Department Number	20030
Account Number	515180
Account Description	Software

Vendor Name	Vendor Number	FY25 Board Approval	FY26 Department Request	New Cost Y/N	Product Description
AccuWeather, Inc	9562	2,600	2,600	N	Professional IT1863 Snow Warning Service - 12 month maintenance agreement & software updates.

Total Software	\$2,600	\$2,600
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**Washington County, Maryland
Highway Fund
Department 20040 - Storm Damage
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	2,040	0	2,040	1,050	106.06%	990	2,553	0
500010 - Wages - Overtime	3,020	0	3,020	(670)	(18.16)%	3,690	1,628	0
500100 - FICA - Employer	390	0	390	30	8.33%	360	306	0
500120 - Health Insurance	550	0	550	320	139.13%	230	1,306	0
500125 - Other Insurance	10	0	10	0	0.00%	10	15	0
500130 - Pension	530	0	530	270	103.85%	260	1,068	0
500140 - Workers Compensation	340	0	340	20	6.25%	320	251	0
Wages and Benefits	6,880	0	6,880	1,020	17.41%	5,860	7,127	0
515000 - Contracted/Purchased Service	50,000	0	50,000	44,000	733.33%	6,000	0	0
520030 - Food Comp	1,000	0	1,000	0	0.00%	1,000	407	0
525000 - Supplies/Material - Operating	2,220	0	2,220	0	0.00%	2,220	0	0
Operating Expenses	53,220	0	53,220	44,000	477.22%	9,220	407	0
Total	60,100	0	60,100	45,020	298.54%	15,080	7,534	0

12-22

**Washington County, Maryland
Highway Fund
Department 20040 - Storm Damage
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	2,040	2,040		
500010 - Wages - Overtime	3,020	3,020		
500100 - FICA - Employer	390	390		
500120 - Health Insurance	550	550		
500125 - Other Insurance	10	10		
500130 - Pension	530	530		
500140 - Workers Compensation	340	340		
515000 - Contracted/Purchased Service	50,000	50,000	Increase is due to the cleaning of Broadfording Road bridge. FY24 billing was \$24,685 and FY25 billing was \$33,781. The same bridge will have to be cleaned once again the spring or summer of 2025. This is only one of approximately 8-10 stone arch bridges that are susceptible to debris back up.	
520030 - Food Comp	1,000	1,000		
525000 - Supplies/Material - Operating	2,220	2,220		
Total	60,100	60,100		

12-23

**Washington County, Maryland
Highway Fund
Department 20050 - Traffic Control
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ Change	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	291,370	0	291,370	9,210	3.26%	282,160	249,622	224,096
500010 - Wages - Overtime	23,600	0	23,600	3,590	17.94%	20,010	9,906	8,515
500040 - Other Wages	270	0	270	0	0.00%	270	470	0
500100 - FICA - Employer	24,120	0	24,120	980	4.24%	23,140	19,145	16,957
500120 - Health Insurance	78,880	0	78,880	13,810	21.22%	65,070	73,794	75,906
500125 - Other Insurance	1,790	0	1,790	50	2.87%	1,740	936	911
500130 - Pension	75,760	0	75,760	2,400	3.27%	73,360	66,745	62,643
500140 - Workers Compensation	18,660	0	18,660	640	3.55%	18,020	17,610	15,657
Wages and Benefits	514,450	0	514,450	30,680	6.34%	483,770	438,228	404,685
515000 - Contracted/Purchased Service	200,000	0	200,000	31,000	18.34%	169,000	170,144	153,403
520030 - Food Comp	0	0	0	0	0.00%	0	60	46
525000 - Supplies/Material - Operating	47,250	0	47,250	2,250	5.00%	45,000	34,047	46,727
535060 - Uniforms	0	0	0	0	0.00%	0	125	0
545010 - Electric	99,610	0	99,610	13,300	15.41%	86,310	62,402	60,309
Operating Expenses	346,860	0	346,860	46,550	15.50%	300,310	266,778	260,485
Total	861,310	0	861,310	77,230	9.85%	784,080	705,006	665,170

**Washington County, Maryland
Highway Fund
Department 20050 - Traffic Control
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	291,370	291,370		
500010 - Wages - Overtime	23,600	23,600		
500040 - Other Wages	270	270		
500100 - FICA - Employer	24,120	24,120		
500120 - Health Insurance	78,880	78,880		
500125 - Other Insurance	1,790	1,790		
500130 - Pension	75,760	75,760		
500140 - Workers Compensation	18,660	18,660		
515000 - Contracted/Purchased Service	200,000	200,000	Adjusted 18.5% due to the price per foot to paint roads lines going from \$0.08 mile to \$0.11 per mile for a 38% increase.	
525000 - Supplies/Material - Operating	47,250	47,250	Adjusted 5% for inflation.	
545010 - Electric	99,610	99,610	The electric budget is based on four prior year actuals, forecasted rate changes, and other known circumstances. The projection also takes into account current year actuals with annualized estimations.	
Total	861,310	861,310		

12-25

**Washington County, Maryland
Highway Fund
Department 20060 - Fleet Management
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ hange	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
500000 - Wages - Full Time	845,850	0	845,850	4,820	0.57%	841,030	700,068	636,712
500010 - Wages - Overtime	8,730	0	8,730	(5,800)	(39.92)%	14,530	(469)	3,243
500040 - Other Wages	1,530	0	1,530	90	6.25%	1,440	1,260	1,350
500100 - FICA - Employer	65,500	0	65,500	(70)	(0.11)%	65,570	51,743	47,402
500120 - Health Insurance	228,980	0	228,980	35,040	18.07%	193,940	193,353	179,705
500125 - Other Insurance	5,190	0	5,190	20	0.39%	5,170	2,511	2,432
500130 - Pension	219,920	0	219,920	1,250	0.57%	218,670	179,399	166,461
500140 - Workers Compensation	13,410	0	13,410	460	3.55%	12,950	11,250	10,261
Wages and Benefits	1,389,110	0	1,389,110	35,810	2.65%	1,353,300	1,139,115	1,047,566
501030 - Debt Lease Principal	0	0	0	0	0.00%	0	303,809	0
501080 - Debt Lease Interest	0	0	0	0	0.00%	0	31,288	20,013
505150 - Other - Miscellaneous	24,000	0	24,000	4,000	20.00%	20,000	25,650	23,086
515000 - Contracted/Purchased Service	56,000	(2,700)	53,300	0	0.00%	53,300	0	0
515180 - Software	27,500	0	27,500	7,530	37.71%	19,970	23,258	18,187
515270 - Maintenance Contract Services	0	0	0	0	0.00%	0	48,033	40,166
520030 - Food Comp	0	0	0	0	0.00%	0	0	19
525040 - Small Tools & Equipment	19,000	(6,000)	13,000	2,000	18.18%	11,000	14,130	13,222
527010 - Anti-Freeze	5,000	0	5,000	0	0.00%	5,000	5,950	1,662
527020 - Auto Batteries	10,000	0	10,000	0	0.00%	10,000	12,438	7,246
527030 - Diesel Fuel	318,000	0	318,000	(10,000)	(3.05)%	328,000	278,679	338,851
527040 - Diesel Fuel Tax	23,000	0	23,000	1,610	7.53%	21,390	23,645	19,466
527060 - Auto Gasoline	266,000	0	266,000	(35,000)	(11.63)%	301,000	319,919	307,801
527070 - Auto Grease	2,000	0	2,000	(1,000)	(33.33)%	3,000	1,756	776
527080 - Auto Motor Oil	25,000	0	25,000	0	0.00%	25,000	37,352	20,045
527090 - Auto Repairs	325,000	0	325,000	8,500	2.69%	316,500	342,037	300,013
527100 - Auto Tires	65,000	0	65,000	(3,600)	(5.25)%	68,600	51,731	60,772
535000 - Rentals	0	0	0	0	0.00%	0	-57,045	0
535055 - Lease Payments	336,000	0	336,000	0	0.00%	336,000	57,045	0
535060 - Uniforms	45,000	0	45,000	0	0.00%	45,000	31,400	35,917
586010 - Body Shop Material	8,400	0	8,400	0	0.00%	8,400	6,720	8,583
586040 - Welding Shop Material	14,000	0	14,000	2,500	21.74%	11,500	14,577	14,108
Operating Expenses	1,568,900	(8,700)	1,560,200	(23,460)	(1.48)%	1,583,660	1,572,372	1,229,933

12-26

**Washington County, Maryland
Highway Fund
Department 20060 - Fleet Management
FY26 Expenses**

	2026 Operating Budget Requested	Adjustment	2026 Operating Budget Proposed	\$ hange	% Change	2025 Operating Budget Approved	2024 Actuals Final	2023 Actuals Final
599999 - Controllable Assets	0	16,000	16,000	16,000	100.00%	0	34,512	0
600400 - Machinery & Equipment	46,000	6,140	52,140	35,140	206.71%	17,000	16,285	0
600900 - Leases - Capital Outlay	0	0	0	0	0.00%	0	0	1,330,745
Capital Outlay	46,000	22,140	68,140	51,140	300.82%	17,000	50,797	1,330,745
Total	3,004,010	13,440	3,017,450	63,490	2.15%	2,953,960	2,762,284	3,608,244

**Washington County, Maryland
Highway Fund
Department 20060 - Fleet Management
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
500000 - Wages - Full Time	845,850	845,850		
500010 - Wages - Overtime	8,730	8,730		
500040 - Other Wages	1,530	1,530		
500100 - FICA - Employer	65,500	65,500		
500120 - Health Insurance	228,980	228,980		
500125 - Other Insurance	5,190	5,190		
500130 - Pension	219,920	219,920		
500140 - Workers Compensation	13,410	13,410		
505150 - Other - Miscellaneous	24,000	24,000	Increase based on prior year actuals.	
515000 - Contracted/Purchased Service	56,000	53,300	Adjusted 5% for inflation. This is outsourced work and for oil and lube jobs contracted out. A high percentage of oil changes for all County vehicles are sourced out.	Decrease due to higher than expected quote received on controllable assets. Reallocated budget to that account.
515180 - Software	27,500	27,500	All software is directly used for the Counties fueling system and repair and maintenance of the Counties fleet of vehicles and equipment.	
525040 - Small Tools & Equipment	19,000	13,000	Added 5% for inflation. Tools are for vehicle and heavy duty truck repair and to improve continuity of work flow.	Decrease due to higher than expected quote received on controllable assets. Reallocated budget to that account.
527010 - Anti-Freeze	5,000	5,000		

**Washington County, Maryland
Highway Fund
Department 20060 - Fleet Management
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
527020 - Auto Batteries	10,000	10,000		
527030 - Diesel Fuel	318,000	318,000	Estimated budget is 106,000 gallons X \$3.00 = \$318,000 (excludes taxes), which is based on bids and short-term energy outlook forecasts. Rate is discounted with new bid price including delivery as compared to retail prices.	
527040 - Diesel Fuel Tax	23,000	23,000	Adjusted using FY23 and FY24 average.	
527060 - Auto Gasoline	266,000	266,000	Projected budget is 95,000 X \$2.80 = \$266,000 (includes state gas tax), which is based on bids and short-term energy outlook forecasts. Rate per gallon is discounted with bid price as compare to retail prices.	
527070 - Auto Grease	2,000	2,000	Decreased using FY23 and FY24 actuals.	
527080 - Auto Motor Oil	25,000	25,000		
527090 - Auto Repairs	325,000	325,000	Decreased using FY23 and FY24 actuals.	
527100 - Auto Tires	65,000	65,000	Decreased using FY23 and FY24 actuals.	
535055 - Lease Payments	336,000	336,000	Needed to pay for Washington Counties lease agreements for equipment. Lease agreements are fixed so no need for variance.	
535060 - Uniforms	45,000	45,000		
586010 - Body Shop Material	8,400	8,400		

**Washington County, Maryland
Highway Fund
Department 20060 - Fleet Management
FY26 Expenses**

	2026 Operating Budget Requested	2026 Operating Budget Proposed	2026 Variance Comments Requested	2026 Variance Comments Proposed
586040 - Welding Shop Material	14,000	14,000	Adjusted using FY23 and FY24 actuals.	
599999 - Controllable Assets	0	16,000		Moved \$16,000 for the tool chests as this is the appropriate account for all capital requests less than \$10,000 each piece.
600400 - Machinery & Equipment	46,000	52,140	Added \$30,000 for replacement of fuel pedestals at (3) of our County fuel sites. The Gasboy system that we have now is becoming obsolete for tech support. The pedestals will be upgraded to Gasboy Prime which will allow for full tech support. The pedestals are used for reading vehicle key fobs to record vehicle information at time of fueling. The 30,000 dollars was a verbal quote and is not a hard figure.	Moved \$16,000 to 599999 - Controllable Assets for the tool chests as that is the appropriate account for all capital requests less than \$10,000 each piece. Increase related to higher than anticipated quote for pedestals due to installation costs.
Total	3,004,010	3,017,450		

**Software Request Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Highway - Fleet Management
Department Number	20060
Account Number	515180
Account Description	Software

Vendor Name	Vendor Number	FY25 Board Approval	FY26 Department Request	New Cost Y/N	Product Description
GE Software, Inc dba EKOS	28102	850	7,400	Y	Annual maintenance agreement and software updates for Gasboy IT2163 EKOS.& IT2272
Identifix	P-Card	1,428	1,430	N	Annual contract and two hotline vehicles per month for Solera Vehicle Repair.
Helm-Ford Diagnostic	P-Card	898	760	N	Ford ID Package/VCM2 Software - annual maintenance agreement and software updates.
Ron Turley Associated Inc.	2908	10,120	10,130	N	SaaS - 12 month maintenance agreement and software updates.
Mitchell1	P-Card	1,904	1,910	N	Annual subscription for ShopKey Automobile IT1859 for light truck and auto repair data.
Mack Volvo Fleet	P-Card	700	850	N	12 month subscription renewal to maintain software technical support for Mack Volvo scan tool.
Mack Volvo	P-Card	230	260	N	12 month subscription software updates to maintain Mack Volvo scan tool.
Gasboy Tech Support (four sites)	N/A	3,840	0	N	This software is under GE Software, INC. dba EKOS.
Autel	TBD	0	1,480	Y	Annual update subscription fee for Autel MS909CV heavy-duty scan tool.
Autel	TBD	0	1,480	Y	Annual update subscription fee for Autel MSULTRA heavy-duty scan tool.
Caterpillar	TBD	0	1,800	Y	Annual subscription fee for ET pass-through laptop diagnostic software updates.

Total Software	\$19,970	\$27,500
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* This form is to be used for existing contracts and for the purchase of new software less than \$10,000.

**Lease Purchase or Installment Cost Estimate Form
Fiscal Year 2026**

Department/Division Name	Highway Fleet Management
Department Number	20060
Account Number	535055
Account Description	Lease Payments

Item	New or Existing Lease	Quantity	Straight Purchase Price	Number of Years Financed	Final Year of Lease	Annual Payment for FY2026	Total Financed Price (total of all lease payments)	Explanation
Telescopic Aerial Device i.e.. Bucket Truck	E	3	100,622	6	2027	57,100	342,516	30 foot mounted on Class Five truck cab chassis.
Backhoe	E	6	438,013	5	2028	91,100	455,424	Machine costs per actual JESCO FY2017 bid PUR-1327. Guaranteed buyback per machine of \$62,000. Deere 310SL.
Rubber Tire Wheel Loader	E	6	550,182	5	2028	114,500	572,052	Machine costs per actual JESCO FY2017 bid PUR-1327. Guaranteed buyback per machine of \$105,000. Deere 544L.
Mini Hydraulic Excavator	E	2	344,770	5	2026	73,300	356,663	CAT 309CR.

Total Lease Purchase/Installment	\$336,000
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**Other Capital Outlay (≥\$1 and <\$10,000)
Fiscal Year 2026**

Controllable Assets

Department/Division Name	Highway Fleet
Department Number	20060
Account Number	599999
Account Description	Controllable Assets (≥\$1 and <\$10,000 per item)

Priority Number *	Descriptions	Qty	Unit Cost	Total Cost	N or R	Explain Reason for Request
				Dept. Request		
2	Tool Chests	5	3,200	16,000	N	Mobile tool cabinets to allow techs to move around shop floor versus having stationary tool chest in one location eliminating wasted time and improve continuity.
				0	N	
				0	N	
				0	N	
					N	
				0	N	

Total Controllable Assets	\$16,000
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* Requests in accounts 599999 - 600800 need to be prioritized in order of need (highest to lowest) as a whole, with 1 being the highest priority. If there are requests in two or more accounts, there can only be a priority 1, priority 2, priority 3, etc. among all the accounts combined. A priority number can not be repeated throughout the

The County maintains assets that are considered capital assets in nature but are classified as controllable assets, due to the fact that they fall under the capitalization limits, i.e., **the cost of each item is ≥\$1 and <\$10,000** (Transit or Golf Course <\$5,000). Examples of controllable items are, but not limited to, chairs, desks, printers, equipment, machinery, weapons, computers. Controllable assets purchases are not a recurring expenditure and are to be purchased in accordance with the approved items by the County Commissioners. Emergency purchases may be supplanted if warranted.

Capital Outlay - Machinery & Equipment
Fiscal Year 2026

Capital Outlay - Machinery and Equipment

Department/Division Name	Highway Fleet
Department Number	20060
Account Number	600400
Account Description	Machinery and Equipment ≥\$10,000 per item

Priority Number *	Descriptions	Qty	Unit Cost	Total Cost	N or R	Explain Reason For Equipment Need and Disposition of Old, if Any. Number of hours, etc.
				Dept. Request		
1	Fuel Pedestals	3	17,380	52,140	N	Current version of Gasboy is becoming obsolete for tech support. The new pedestals will be upgraded to "Prime" which is the new version & will allow for full tech support.
				0		
				0		
				0		
				0		
				0		

Total Capital Outlay - Machinery & Equipment	\$52,140
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* Requests in accounts 599999 - 600800 need to be prioritized in order of need (highest to lowest) as a whole, with 1 being the highest priority. If there are requests in two or more accounts, there can only be a priority 1, priority 2, priority 3, etc. among all the accounts combined. A priority number can not be repeated throughout the accounts.

Machinery and equipment are physical assets, which:

- * Are not attached permanently to land, buildings, or land improvements; have unique serial numbers; are capable of being moved; and can be acquired under a capital lease.

- * Costs of machinery and equipment include the purchase price, net of purchase discounts, plus trade-in allowance, transportation charges, installation costs, taxes and any other costs required to prepare the asset for its intended use. Machinery and equipment assets should be reported as acquisitions when the County receives the asset, not at the time when it pays the vendor for the acquisition. Examples are mowers and construction equipment.



Open Session Item

SUBJECT: Exploration of Duplication of Services

PRESENTATION DATE: March 25, 2025

PRESENTATION BY: Dr. April Zentmeyer, President, Washington County Board of Education
Michael Guessford, Vice President, Washington County Board of Education
Dr. David Sovine, Superintendent
Jeff Proulx, Chief Operating Officer

RECOMMENDED MOTION: N/A

REPORT-IN-BRIEF: Washington County Board of County Commissioners and Washington County Board of Education will discuss the possibility of merging operations and/or equipment to reduce costs to both organizations.

DISCUSSION: The Washington County Board of Education would like to discuss duplication of services by Washington County Public Schools and Washington County Government including: health insurance, library services, fuel, snow removal, and bucket trucks to determine if cost savings could be achieved by consolidating services.

FISCAL IMPACT: TBD – Potential Savings by Consolidating Services

CONCURRENCES: N/A

ATTACHMENTS: N/A



Open Session Item

SUBJECT: No-Bid Tax Sale Parcels- Outstanding Tax Charge Waiver

PRESENTATION DATE: March 25th, 2025

PRESENTATION BY: Paul Fulk, Neighborhood Services Manager and Amanda Gregg, Finance Specialist, City of Hagerstown

RECOMMENDED MOTION: The City of Hagerstown is requesting the BOCC to waive \$55,099.96 in uncollectable taxes on no-bid tax sale parcels within the City of Hagerstown's Corporate Boundary.

REPORT-IN-BRIEF: See attached memo

DISCUSSION: These 6 parcels have been offered to tax sale for many years but have not sold due to specific factors related to the properties. The City wishes to take ownership of the parcels for subsequent transfer, preferably to non-profit entities, upon condition that those owners use the properties for affordable housing and return them to the tax roll. Empty parcels that are not large enough to be developed under current law will be offered to adjacent landowners for inclusion into their plat.

FISCAL IMPACT: Negligible as the properties are chronically delinquent and thus is it unlikely the current owners will pay the outstanding taxes. However, the purpose of this process is to transfer properties to private owners who will pay taxes. Therefore, the County should recognize a gain after the properties are transferred to the final owners.

CONCURRENCES:

ATTACHMENTS: 2



TO: Honorable John F. Barr, President
Washington County Board of County Commissioners

FROM: Paul Fulk, Neighborhood Services Manager and Amanda Gregg, Finance Specialist, City of Hagerstown

DATE: March 13th, 2025

RE: Tax Sale Properties

Staff will attend the March 25th, 2025, meeting of the Board of County Commissioners to discuss next steps for withholding six chronically tax-delinquent properties from the June 2025 tax sale by the Washington County Treasurer's Office for the purposes of converting the properties into affordable housing.

Staff worked with the Washington County Treasurer's office to determine the outstanding taxes owed to Washington County and Maryland. At this time, City staff request the County agree to withhold these properties from the June 2025 tax sale with an agreement to waive the taxes owed to Washington County, as listed in the attached document, after the City takes ownership of the property. **The City's request to the County Commissioners will be a waiver of \$55,099.96 for the 6 parcels identified for acquisition by the city through state law and City Code Chapter 224.** The city will waive the \$187,230.72 owed in City taxes and liens on the 6 parcels.

The taxes owed to the State of Maryland cannot be waived and will be paid by the city. The next step would be for the Treasurer to transfer the tax sale certificates to the City and the City to foreclose the right of redemption.

Attachments:

- 2024 All Taxes Owed on delinquent properties

C: Michelle Gordon, County Administrator
Scott Nicewarner, City Administrator
Ann Marie Rotz, City Attorney
Jason Morton, City Attorney

Account	Address	County Portion	State Portion	Interest	Tax Sale	Total Due
25018605	237 Winter Street	2,538.52	347.24	2,172.14	-	5,057.90
25004698	204 Devonshire	2,845.84	396.93	588.83	1,548.55	5,380.15
25010477	148 W. North St	1,509.64	210.56	512.23	2,332.27	4,564.70
22008110	316 Liberty St	3,019.99	416.31	2,664.92	6,123.77	12,224.99
25020537	323 Wakefield	7,143.66	982.23	4,551.77	2,932.74	15,610.40
25015045	319 Wakefield	5,496.76	758.01	2,799.12	3,207.93	12,261.82
GRAND TOTALS		22,554.41	3,111.28	13,289.01	16,145.26	55,099.96

Amanda Gregg

From: AGregg@hagerstownmd.org
Subject: RE: Delinquent property tax

From: Amanda Gregg <AGregg@hagerstownmd.org>
Sent: Monday, March 3, 2025 1:42 PM
To: Beth Everhart <BEverhart@hagerstownmd.org>
Cc: Amanda Gregg <AGregg@hagerstownmd.org>
Subject: RE: Delinquent property tax

237 Winter Street (25018605)	\$29837.99 (all good through 3/31/2025)
204 Devonshire (25004698)	\$6423.26
148 W North (25010477)	\$98564.07
316 Liberty Street (22008110)	\$13070.73
323 Wakefield (25020537)	\$24393.78
319 Wakefield (25015045)	\$14940.89



Amanda Gregg
Business & Community Development Finance Specialist
Department of Community & Economic Development
Phone: 301-739-8577 Ext 131
Direct: 301-797-6291
Cell : 240-675-1337
Email: agregg@hagerstownmd.org
14 N. Potomac Street, Suite 200A
Hagerstown, MD 21740

www.hagerstownmd.org/DCED





Open Session Item

SUBJECT: Intergovernmental Cooperative Purchase (INTG-25-0181) Emergency Operations Plan for Emergency Management and Communications

PRESENTATION DATE: March 25, 2025

PRESENTATION BY: Brandi Kentner, CPPO, Director of Purchasing; Alan Matheny, Director, Washington County Department of Emergency Management

RECOMMENDED MOTION: Move to authorize by Resolution for the Washington County Department of Emergency Management to purchase services from Tetra Tech to support the county in updating its Emergency Operations Plan (EOP) based on its proposal dated February 17, 2025 for a total proposed price of \$59,841.60 and to utilize another jurisdictions contract (#HP08-21) that was awarded by the Houston-Galveston Area County (HGAC) Cooperative Purchasing Program. .

REPORT-IN-BRIEF: Washington County's Emergency Operation Plan (EOP) is required to be revised every 5 (five) years and a maintenance review completed every year. During COVID the EOP saw significant changes and additions. Due to the complexity of these changes, an outside consulting firm will be completing these major plan renovations.

The Emergency Operation Plan is based on the fundamental principle that for most incidents, emergency management and homeland security operations start locally and expand to include other resources as the affected jurisdiction requires additional support. Plans strengthen communications across different levels of government to create and maintain a common operational focus. Plans foster communication among individual agencies and departments, the private sector and mutual aid partners, and should help each entity understand and execute their defined assignments. An integrated plan helps to optimize incident response and recovery efforts. Upon completion of this project, future planning cycles will be more efficient and effective, which will simplify plan maintenance.

DISCUSSION: The Code of Public Laws of Washington County, Maryland (the Public Local Laws) §1-106.3 provides that the Board of County Commissioners may procure goods and services through a contract entered into by another governmental entity, in accordance with the terms of the contract, regardless of whether the County was a party to the original contract. The Houston-Galveston Area County (HGAC) Cooperative Purchasing Program took the lead in soliciting the resulting agreement. If the Board of County Commissioners determines that participation by Washington County would result in cost benefits or administrative efficiencies, it could approve the purchase of these services in accordance with the Public Local Laws referenced above by resolving that participation would result in cost benefits or in administrative efficiencies.

The County will benefit from direct cost savings in the purchase of these services because of the economies of scale this buying group leveraged. I am confident that any bid received as a result of an independent County solicitation would exceed the spending savings that the Houston-Galveston Area County (HGAC) Cooperative Purchasing Program contract provides through this agreement.

Additionally, the County will realize savings through administrative efficiencies as a result of not preparing, soliciting and evaluating a bid. This savings/cost avoidance would, I believe, be significant.

FISCAL IMPACT: Funds are available in account 515000-30-10500-ADM002 for this purchase.

CONCURRENCES: N/A

ALTERNATIVES: N/A

ATTACHMENTS: Tetra Tech price proposal dated 2/17/25

RESOLUTION NO. RS-2025-

(Intergovernmental Cooperative Purchase [INTG-25-0181] Emergency Operations Plan for Emergency Management and Communications)

RECITALS

The Code of Public Local Laws of Washington County, Maryland (the "Public Local Laws"), § 1-106.3, provides that the Board of County Commissioners of Washington County, Maryland (the "Board"), "may procure goods and services through a contract entered into by another governmental entity in accordance with the terms of the contract, regardless of whether the county was a party to the original contract."

Subsection (c) of § 1-106.3 provides that "A determination to allow or participate in an intergovernmental cooperative purchasing arrangement under subsection (b) of this section shall be by resolution and shall either indicate that the participation will provide cost benefits to the county or result in administrative efficiencies and savings or provide other justifications for the arrangement."

The Washington County Department of Emergency Management seeks to purchase services from Tetra Tech to support the County in updating its Emergency Operations Plan (EOP) based on its proposal dated February 17, 2025, for a total proposed price of \$59,841.60, and to utilize another jurisdiction's contract (#HP08-21) that was awarded by the Houston-Galveston Area County (H-GAC) Cooperative Purchasing Program.

Eliminating the County's bid process will result in administrative and cost savings for the County. The County will benefit with direct cost savings because of the economies of scale the aforementioned contract has leveraged. Additionally, the County will realize administrative efficiencies and savings as a result of not preparing, soliciting, and evaluating bids.

NOW, THEREFORE, BE IT RESOLVED by the Board, pursuant to § 1-106.3 of the Public Local Laws, that the Department of Emergency Management is hereby authorized to purchase services from Tetra Tech to support the county in updating its Emergency Operations Plan (EOP) based on its proposal dated February 17, 2025, for a total proposed price of \$59,841.60, and to utilize another jurisdiction's contract (#HP08-21) that was awarded by the Houston-Galveston Area County (H-GAC) Cooperative Purchasing Program.

Adopted and effective this ____ day of March, 2025.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND

Dawn L. Marcus, County Clerk

BY: _____
John F. Barr, President

Approved as to form
and legal sufficiency:

Zachary J. Kieffer
County Attorney

Mail to:
Office of the County Attorney
100 W. Washington Street, Suite 1101
Hagerstown, MD 21740

Price Proposal

Tetra Tech will conduct the work outlined in this proposal for a **firm fixed price of \$59,841.60**. Costs are outlined in the table below based on the Homeland Security and Emergency Management Consulting/Planning hourly rates in Tetra Tech’s H-GAC Buy contract HP08-21 All Hazards Preparedness, Planning, Consulting & Recovery Services.

Labor Category	Hourly Rate	Hours by Task								Total Hours
		1	2	3	4	5	6	7	8	
Program Manager	\$189.60	16	2	4	4	4	2	2	2	36
Planner III	\$162.00	8	8	16	40	12	16	12	12	124
Planner I	\$132.00	0	12	64	72	24	16	16	0	204
Planning Aide	\$96.00	0	0	16	12	4	0	0	0	40
Subject Matter Expert	\$270.00	0	0	8	0	0	0	0	0	8

Tetra Tech will invoice Washington County on a milestone basis as outlined in the table below.

Task	Cost
Project Initiation and Management	\$5,097.60
Background Research	\$3,259.20
Plan Development	\$15,494.40
Draft Plan Review	\$17,894.40
Workshop Planning	\$6,254.40
Workshop Conduct	\$5,083.20
Plan Finalization	\$4,435.20
Final Plan Presentation	\$2,323.20
Total	\$59,841.60

This cost proposal is valid for 60 days.

Assumptions and Limitations

Tetra Tech’s proposal is based on the current understanding of the project needs and the following assumptions and limitations:

- **Agreement.** Tetra Tech assumes the performance of the work under mutually agreeable contractual terms and conditions. Terms will align with the Houston-Galveston Area County (HGAC) Cooperative Purchasing Program.
- **Period of Performance.** To the extent the period of performance is required to be extended due to reasons beyond the Tetra Tech Team’s control, such unforeseen circumstances may result in an increase in the project timeline and budget.
- **Invoicing.** Tetra Tech proposes milestone invoicing for this project. Invoice terms are net 30 days.
- **Project Management.** Washington County will assign a Project Sponsor to serve as the primary point of contact for this project. The Project Sponsor will have the authority to coordinate with Tetra Tech’s Project Manager to amend the deliverables and schedules assuming that the changes do not exceed the agreed-upon contract value.
- **Requested Data and Data Accuracy.** The Project Sponsor, to the extent possible, shall provide requested data within one week of request. Tetra Tech will rely on information furnished by other parties in performing its services under this project. In relying on such information, Tetra Tech will strive to provide

the best level of accuracy; however, Tetra Tech does not assume an obligation to investigate or independently verify the accuracy or completeness of such information.

- **Project Documentation.** The Project Sponsor will be the responsible entities for the approval of all project documents.
 - Deliverables will be submitted to the Project Sponsor in draft format. Comments on documents should be aggregated by the Project Sponsor and delivered to the Tetra Tech PM electronically. Comments should be provided within one weeks in order to meet the period of performance timeframe, unless otherwise noted in the technical approach. Absent comments within a one-week review, Tetra Tech will assume the document has been accepted as presented.
 - It is understood that comments regarding the draft documents and final reports may be offered by external stakeholders, or others at any time throughout the process, and Tetra Tech will make every reasonable attempt to address these comments in the documents. However, in the interest of schedule and budget, it shall remain the discretion of Tetra Tech to consider and address comments offered after mutually agreed-upon review/response deadlines.
- **Meetings and Workshops.**
 - In-person meetings shall be scheduled at least three weeks in advance.
 - Meetings shall not be held the day prior to nor the day after a recognized holiday weekend.
 - Meetings will be held between 8:00 am – 5:00 pm Monday – Friday Eastern.
 - Tetra Tech assumes that all meeting and workshop venues will be obtained at no cost to Tetra Tech.
 - The Project Sponsor will identify locations that are Americans with Disabilities Act (ADA) accessible. Washington County will be responsible for any requests for resources to achieve ADA compliance.
 - Washington County will be responsible for coordinating the procurement of any and all audio/visual requirements to support meetings and workshop activities.
 - Tetra Tech assumes that each venue will have conference call equipment and capability to allow for both virtual and in-person attendance.
 - Washington County will be responsible for procuring food/beverages for meetings, if needed, at no expense to Tetra Tech.
- **Printing.** Tetra Tech will print project materials (non-color format, double-sided, with corner staples) for in-person meetings, up to 30 copies for in-person meetings and up to 50 copies for workshop. For virtual meetings, Tetra Tech will provide electronic copies of meeting materials.
 - This requires Tetra Tech to finalize and send all materials to the print shop one week prior to the delivery date.
 - Tetra Tech will not duplicate any plans, policies, procedures, or other materials provided by Washington County or its partners for this project, including to support workshop activities.
- **Additional Services.** Any additional services not defined in the scope of work relevant to updating, developing, or reviewing additional documents will not be assumed by Tetra Tech under this contract.
- **Final Deliverables.** At the conclusion of the project, Tetra Tech will provide the Project Sponsor with:
 - An editable digital copy (Microsoft Word/PDF) of all project files
 - Washington County will be responsible for producing additional copies of the final project deliverables.
- **Proposal.** This proposal is based on Tetra Tech’s current understanding of the project. Revisions will be subject to mutual agreement on the final work scope/schedule and other technical/management requirements desired by Washington County. The final approved proposal will be part of the awarded contract by reference or incorporated as an exhibit.



Agenda Report Form

Open Session Item

SUBJECT: Sole Source Procurement (PUR-1673) – Maintenance Agreement for LifePak Monitors/Defibrillator Devices, Automated External Defibrillators (AED), and Lucas CPR devices – Year Two Increase

PRESENTATION DATE: March 25, 2025

PRESENTATION BY: Brandi Kentner, CPPO, Director of Purchasing; David Chisholm, Deputy Director, Division of Emergency Services (DES)

RECOMMENDED MOTION: Move to approve an increase for year number two (2) on a Sole Source procurement for the preventive maintenance, inspection, repair, parts, labor, and travel with battery coverage for the Division of Emergency Service’s Life Pak Monitors/Defibrillator Devices, AEDs, and Lucas CPR devices, originally approved by the Board of County Commissioners of Washington County on March 5, 2024. The original amount of \$97,674.30 increased by \$4,411.11 due to expiration of equipment warranty. The new total amount for this three-year contract is \$297,434.01 (maintenance agreement over three (3) year period) from Stryker Medical (formerly Physio Control, Inc.) of Chicago, IL.

Year One Maintenance Cost	Year Two Maintenance Cost	Year Three Maintenance Cost
\$97,674.30	\$102,085.41	\$97,674.30 *Could Increase or Decrease
Three (3) Year Total		\$297,434.01

REPORT-IN-BRIEF: The original request was approved by the Board of County Commissioners of Washington County on March 5, 2024. This is a maintenance agreement to ensure that eight (8) LifePak 1000 AEDs, thirty-five (35) LP 15 monitor defibrillators and twenty-four (24) Lucas automated CPR devices are biomedically certified on an annual basis. Additionally, the agreement also covers repairs and software upgrades for these devices as well as reduced pricing on disposables. These services are for a contract period that commenced January 24, 2024, and end January 24, 2027.

DISCUSSION: The service provided under this agreement is needed to ensure that the devices function as required. This bio-medical inspection ensures that the devices are operating as

expected. The maintenance agreement saves a considerable amount of money in parts, labor, and travel.

FISCAL IMPACT: Funds in the amount of \$102,086 are available in account 515000-10-11520.

CONCURRENCES: Division Director

ALTERNATIVES: N/A

ATTACHMENTS: Stryker Sales Corporation's Quote dated January 27, 2025

AUDIO/VISUAL NEEDS: N/A



TREATMENT PREVENT

Quote Number: 11039239

Version: 1

Prepared For: WASHINGTON COUNTY DIV OF EMER SVCS

Attn:

Rep: Tom Delore

Email: Tom.Delore1@stryker.com

Phone Number:

GPO: CUSTOMER CONTRACT

Service Rep: Pete Toebe

Quote Date: 01/27/2025

Expiration Date: 04/27/2025

Contract Start: 01/25/2025

Contract End: 01/24/2026

Delivery Address

Name: WASHINGTON COUNTY DIV OF EMER SVCS

Account #: 20188619

Address: 16232 ELLIOTT PKWY

WILLIAMSPORT

Maryland 21795-4083

Bill To Account

Name: WASHINGTON COUNTY DIV OF EMER SVCS

Account #: 20188619

Address: 16232 ELLIOTT PKWY

WILLIAMSPORT

Maryland 21795-4083

ProCare Products:

#	Product	Description	Months	Qty	List Price	Discount %	Sell Price	Total
1.0	LUCAS-FLD-PROCARE	PROCARE-SVC-LUCAS-FIELD-REPAIR Parts, Labor, Travel Preventative Maintenance Batteries Service	12	1	\$1,779.00	10.0%	\$1,601.10	\$1,601.10
2.0	LIFEPK-FLD-PROCARE	PROCARE-SVC-LIFEPK-FIELD-REPAIR Parts, Labor, Travel Preventative Maintenance Batteries Service	12	4	\$2,281.00	10.0%	\$2,052.90	\$8,211.60
3.0	LIFEPK-FLD-PROCARE	PROCARE-SVC-LIFEPK-FIELD-REPAIR Parts, Labor, Travel Preventative Maintenance Batteries Service	12	16	\$2,281.00	10.0%	\$2,052.90	\$32,846.40
4.0	AED-FIELD-PROCARE	PROCARE-SVC-AED-FIELD-REPAIR Preventative Maintenance Batteries Service	12	6	\$472.00	10.0%	\$424.80	\$2,548.80
5.0	LIFEPK-FLD-PROCARE	PROCARE-SVC-LIFEPK-FIELD-REPAIR Parts, Labor, Travel Preventative Maintenance Batteries Service	12	8	\$2,281.00	10.0%	\$2,052.90	\$16,423.20
6.0	AED-FIELD-PROCARE	PROCARE-SVC-AED-FIELD-REPAIR Preventative Maintenance Batteries Service	12	2	\$472.00	10.0%	\$424.80	\$849.60
7.0	LIFEPK35-FLD-PRO	ProCare-SVC-LP35-FIELD-REPAIR 09/17/2025 - 01/24/2026 Parts, Labor, Travel	4	6	\$1,314.00	10.0%	\$394.20	\$2,365.20
8.0	LUCAS-FLD-PROCARE	PROCARE-SVC-LUCAS-FIELD-REPAIR Parts, Labor, Travel Preventative Maintenance Batteries Service	12	12	\$1,779.00	10.0%	\$1,601.10	\$19,213.20



TREATMENT PREVENT

Quote Number: 11039239

Version: 1

Prepared For: WASHINGTON COUNTY DIV OF EMER SVCS

Attn:

Rep: Tom Delore

Email: Tom.Delore1@stryker.com

Phone Number:

GPO: CUSTOMER CONTRACT

Service Rep: Pete Toebe

Quote Date: 01/27/2025

Expiration Date: 04/27/2025

Contract Start: 01/25/2025

Contract End: 01/24/2026

#	Product	Description	Months	Qty	List Price	Discount %	Sell Price	Total
9.0	LUCAS-FLD-PROCARE	PROCARE-SVC-LUCAS-FIELD-REPAIR 01/25/2025 - 12/31/2025 Parts, Labor, Travel Preventative Maintenance Batteries Service	11	11	\$1,779.00	10.0%	\$1,467.68	\$16,144.48
10.0	LIFEPK-FLD-PROCARE	PROCARE-SVC-LIFEPK-FIELD-REPAIR 02/21/2025 - 01/24/2026 Parts, Labor, Travel Preventative Maintenance Batteries Service	11	1	\$2,281.00	10.0%	\$1,881.83	\$1,881.83

Price Totals:

Grand Total: \$102,085.41

Authorized Customer Signer (Printed) Date

Stryker Authorized Signature (Printed) Date

Authorized Customer Signature Date

Stryker Authorized Signature Date



Agenda Report Form

Open Session Item

SUBJECT: Sole Source Procurement (PUR-1675) Maintenance Agreement for Stryker PowerLoad Stretchers - Year Two Increase

PRESENTATION DATE: March 25, 2025

PRESENTATION BY: Brandi Kentner, CPPO, Director of Purchasing; David Chisholm, Deputy Director, Division of Emergency Services (DES)

RECOMMENDED MOTION: Move to approve an increase for year two (2) of the Sole Source procurement of a Maintenance Agreement for the Division of Emergency Services for Stryker Power Load Stretchers in the amount of \$13,342.62 from Stryker Sales Corporation (formally Physio Control, Inc.) of Chicago, IL. The original request was approved by the Board of County Commissioners of Washington County on March 5, 2024. Year two (2) pricing has increased due to additional equipment being added to the maintenance agreement. The final count of equipment for year number three (3) will be confirmed prior to the processing of the final year's payment and brought back before the board if it exceeds the initial approved amount.

Year 1	Year 2	Year 3
\$70,940.58	\$84,283.20	\$70,940.58
		*Could Increase or Decrease

REPORT-IN-BRIEF: This is a maintenance agreement to ensure that the twenty-six (26) Power Load systems and twenty-one (21) power stretchers are maintained and inspected on an annual basis. Additionally, the agreement also covers parts, labor and travel for repairs. The services are for a contract period that commenced January 24, 2024 and end January 24, 2027.

DISCUSSION: These devices are essential pieces of equipment for safely moving and transporting our patients. They provide a safe environment for our clinicians to move patients in and out of transport units. of our patients and clinicians. There are currently twenty-six (26) PowerLoad systems and twenty-one (21) power stretchers in use throughout the County; having these devices in good working order by ensuring annual inspections and maintenance is imperative to ensuring the safety and wellbeing of our patients and clinicians.

FISCAL IMPACT: Funds is available in the department's operation budget account 515000-10-11520 for this procurement.

CONCURRENCES: Division Director

ALTERNATIVES: N/A

ATTACHMENTS: Stryker Sales Corporation's Quote dated January 28, 2025

AUDIO/VISUAL NEEDS: N/A



TRANSPORT PREVENT

Quote Number: 11039715
 Version: 1
 Prepared For: WASHINGTON COUNTY DIV OF EMER SVCS
 Attn:

Rep: Tom Delore
 Email: Tom.Delore1@stryker.com
 Phone Number:

GPO: CUSTOMER CONTRACT
 Quote Date: 01/28/2025
 Expiration Date: 04/28/2025
 Contract Start: 01/25/2025
 Contract End: 01/24/2026

Service Rep: Jacob Pyle
 Email: jacob.pyle@stryker.com

#	Product	Description	Months	Qty	List Price	Discount %	Sell Price	Total
8.0	POWERPRO-PROCARE	PROCARE-SVC-POWERPRO 10/10/2025 - 01/24/2026 Parts, Labor, Travel Preventative Maintenance Batteries Service	4	1	\$1,656.00	10.0%	\$496.80	\$496.80

Price Totals:

Grand Total: \$84,283.20

 Authorized Customer Signer (Printed) Date

 Stryker Authorized Signature (Printed) Date

 Authorized Customer Signature Date

 Stryker Authorized Signature Date

 Purchase Order Number



TRANSPORT PREVENT

Quote Number: 11039715

Version: 1

Prepared For: WASHINGTON COUNTY DIV OF EMER SVCS
Attn:

Rep: Tom Delore

Email: Tom.Delore1@stryker.com

Phone Number:

GPO: CUSTOMER CONTRACT

Quote Date: 01/28/2025

Expiration Date: 04/28/2025

Contract Start: 01/25/2025

Contract End: 01/24/2026

Service Rep: Jacob Pyle

Email: jacob.pyle@stryker.com

Service Terms and Conditions:

The Terms and Conditions of this quote and any subsequent purchase order of the Customer are governed by the Terms and Conditions located at <https://techweb.stryker.com> The terms and conditions referenced in the immediately preceding sentence do not apply where Customer and Stryker are parties to a Master Service Agreement.



Open Session Item

SUBJECT: Contract Renewal - Sole Source Procurement Award (PUR-1624) School Based Health Centers

PRESENTATION DATE: March 25, 2025

PRESENTATION BY: Brandi Kentner, CPPO, Director of Purchasing; Richard Lesh, Grant Manager, Office of Grant Management

RECOMMENDED MOTION: Move to renew the contract for a Sole Source procurement to Meritus Medical Center in the amount of \$278,235 for Operating expenses of School Based Health Centers operated at Western Heights Middle School and South Hagerstown High School.

REPORT-IN-BRIEF: The purpose of the services provided are to fulfill the requirements contained in a grant agreement entered into and dated on July 1, 2023, by and between the Board of County Commissioners of Washington County, Maryland and the State of Maryland acting through the Maryland State Department of Health which, in turn, is acting through the Washington County Office of Grant Management (OGM). The contract was for one year commencing July 1, 2023, and ending June 30, 2024, with an option by the Board to renew for two (2) additional consecutive years through fiscal year 2026. This is the final one-year renewal. It is the intent of the Local Management Board supported by the contract with the Maryland State Department of Health to support the operations of the School Based Health Centers, which is operated by Meritus Medical Center.

DISCUSSION: The OGM wishes to apply Section 1-106.2(a)(1) of the Code of Local Public Laws of Washington County, Maryland, to the procurement requested. This section states that sole source procurements are authorized and permissible when: (1) Only one source exists that meets the County's requirements.

This request requires the approval of four (4) of the five (5) Commissioners in order to proceed with a sole source procurement. If approved, the following remaining steps of the process will occur as outlined by the law: 1) Not more than ten (10) days after the execution and approval of a contract under this section, the procurement agency shall publish notice of the award in a newspaper of general circulation in the County, and 2) An appropriate record of the sole source procurement shall be maintained as required.

FISCAL IMPACT: The total funding allocated is \$278,235. No county funds are requested.

CONCURRENCES: The Local Management Board recommends this award.

ALTERNATIVES: N/A



Open Session Item

SUBJECT: Proclamation for Purchasing Month

PRESENTATION DATE: March 25, 2025

PRESENTATION BY: Board of County Commissioner of Washington County to Washington County Purchasing Department

RECOMMENDED MOTION: N/A

REPORT-IN-BRIEF: Proclamation Presentation

WHEREAS, the purchasing and materials management profession has a significant role in the quality, efficiency, and profitability of business and government throughout Washington County and the State of Maryland; and

WHEREAS, in addition to the purchasing of goods and services, the purchasing and materials management professionals engage in, or have direct responsibility for functions such as executing, implementing, and administering contracts, developing forecast and procurement strategies, supervising and/or monitoring the flow and storage of materials, and developing working relationships with suppliers and other departments within organizations; and

WHEREAS, purchasing professionals make important contributions to assure the efficient use of taxpayer dollars by providing cost-effective service while maintaining the highest standards.

NOW THEREFORE, we, the Board of County Commissioners of Washington County, Maryland, hereby proclaim the month of March, 2025 as “Purchasing Month”. We ask the citizens of Washington County to join us in celebrating the role of the public procurement profession and acknowledging an elite group of professionals that make a difference in governmental efficiency and effectiveness.



Open Session Item

SUBJECT: FY25 Budget Adjustment – County Attorney’s Office

PRESENTATION DATE: March 25, 2025

PRESENTATION BY: Kelcee Mace, Chief Financial Officer

RECOMMENDED MOTION: A motion to approve a budget transfer in the amount of \$290,630 from General Fund Department 11200 – General Operations to Department 10600 – County Attorney.

REPORT-IN-BRIEF: A budget adjustment is being requested to transfer funds for contracted services.

DISCUSSION: Staff is requesting the transfer of funds to pay technical consultant assisting with a Division of Environmental Management project. The transfer will come from the amount budgeted for premiums under the Time to Care Act that will not be required in FY25 and additional vacancy savings created from new positions that are not yet filled.

FISCAL IMPACT: \$0 net

CONCURRENCES: Zachary Kieffer, County Attorney; Michelle Gordon, County Administrator

ALTERNATIVES: N/A

ATTACHMENTS: Budget Adjustment Form

AUDIO/VISUAL NEEDS: N/A



Washington County, Maryland

Budget Adjustment Form

Are external signatures needed?

Yes No

(?)

Budget Amendment

Budget Transfer

Fiscal Year *

2025

BOCC Approval Date (if known)

03/25/2025

Preparer, if applicable

Sign

Department Head Authorization

Sign

Division Director / Elected Official Authorization

Sign

Click here to reorder rows

Expenditure / Account Number	Fund Number	Department Number	Project Number	Grant Number	Activity Code	Department and Amount Description	Increase (Decrease) +/-	
515000	10	10600			▼	County Attorney - Cc	290,630	×
500145	10	11200			▼	General Ops - Time t	-255,150	×
500161	10	11200			▼	General Ops - Wage	-35,480	×

[Add another row](#)

Explain Budget Adjustment *

Budget transfer is needed to pay technical consultant assisting with a Division of Environmental Management project. The transfer will come from the amount budgeted for premiums under the Time to Care Act that will not be required in FY25 and additional vacancy savings created from new positions that are not yet filled.

Attach Additional Items

Upload

Save as Draft
