



# Garrett County Government

## Fiscal Year 2024 Budget



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The Board of County Commissioners of Garrett County, Maryland

**PAUL C. EDWARDS**

Chairman

**RYAN S. SAVAGE**

Commissioner

**LARRY S. TICHNELL**

Commissioner

The mission of Garrett County Government is to provide our citizens the highest quality service in a timely, efficient, and courteous manner. This delivery of services will be provided through the proficient competence of our employees and in partnership with our citizens. To totally achieve this goal, this Government must be operated in an open and accessible atmosphere, be based on comprehensive and strategic long-term and short-term planning and have an appropriate managerial organization of fiscal responsibility.

# THE BOARD OF GARRETT COUNTY COMMISSIONERS

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## Board of Commissioners

Paul C. Edwards  
Ryan S. Savage  
S. Larry Tichnell

## County Administrator

Kevin G. Null

## County Attorney

Gorman E. Getty III

## GARRETT COUNTY GOVERNMENT FISCAL YEAR 2024 BUDGET MESSAGE JUNE 5, 2023

To the Citizens of Garrett County:

This budget reflects our commitment to responsible financial management while addressing the needs and priorities of our community. With careful consideration of the challenges and opportunities ahead, we have developed a comprehensive budget that strives to enhance the quality of life for all residents of Garrett County.

Achieving and maintaining financial stability is crucial for the long-term success of our county. This budget adheres to prudent financial practices and maintains the current property tax rate of \$1.056 per \$100 of assessed value. While the initial operating budget request totaled \$93.7 million, we have carefully reviewed expenditures, identified areas of efficiency, and explored opportunities for cost savings. The FY 2024 Budget reflects a \$91.8 million operating budget and an \$8.4 million capital budget, amounting to a total of \$100.2 million. In addition, we were able to allocate an additional \$524,175 for operating expenses for outside agencies, as well as an extra \$2.5 million for capital projects, bringing the total for outside agencies to \$47.5 million.

Education remains the biggest challenge to the County's financial stability, with projected costs expected to increase by \$13.5 million over the next nine years. In the next three years alone, starting in FY 2025, we anticipate a \$6.6 million increase in operational funding for the Board of Education. In FY 2024, The Board of Education received \$232,674 beyond the required local share set by maintenance of effort and the Blueprint for Maryland's Future. The County has also committed to providing \$14.4 million for capital projects over the next four years. Garrett County bears a large share of the per-pupil educational cost, due to the wealth formula codified in the Blueprint. This has been exacerbated by recent increases in assessments of real property and low public-school enrollment figures.

When considering the constant yield tax rate, we examined revenue projections in relation to projected expenditures and determined when it may become necessary to raise new revenue streams or evaluate the level of service provided. By choosing not to adjust the tax rate to the constant yield tax rate, we can defer the need to raise new revenues or decrease the level of service provided by the County for the next few years, despite the drastic increase in education funding.

Similar to the private sector, the County faces labor challenges in attracting and retaining a workforce. Human resources are essential for providing services in local government. The County, like many other organizations, faces upward pressure on wage rates in the current labor market. To address this, we have increased our investment in the compensation of Public Safety employees and allocated funds for a competitive salary review for other departments.


Budget Highlights:

- Investing over \$1.2 million in broadband expansion and business development.
- Allocating \$1.6 million for workforce housing projects.
- No increase in the Real Property Tax rate, which will remain at \$1.056.
- No increase in the Water & Sewer Ad Valorem Tax Rate.
- A decrease in the Water & Sewer Ad Valorem Tax Rate in 8 districts.
- No Income Tax rate increase, with Garrett County's rate remaining the third lowest in the State.
- No reserves will be used to balance the budget.
- No new General Fund debt.
- Maintaining a 10% 'Rainy Day' fund.

The Board of County Commissioners continues to make decisions based on sound, conservative financial management principles and strategic investments in services that promote the health, safety, and quality of life for all residents of Garrett County.

Finally, we would like to express our gratitude to our employees for their dedication to serving the citizens of Garrett County. Without these hardworking individuals, the County would not be able to provide the services the community relies on and expects.

**BOARD OF GARRETT COUNTY COMMISSIONERS**

  
**PAUL C. EDWARDS**  
Chairman

  
**S. LARRY TICHNELL**  
Commissioner

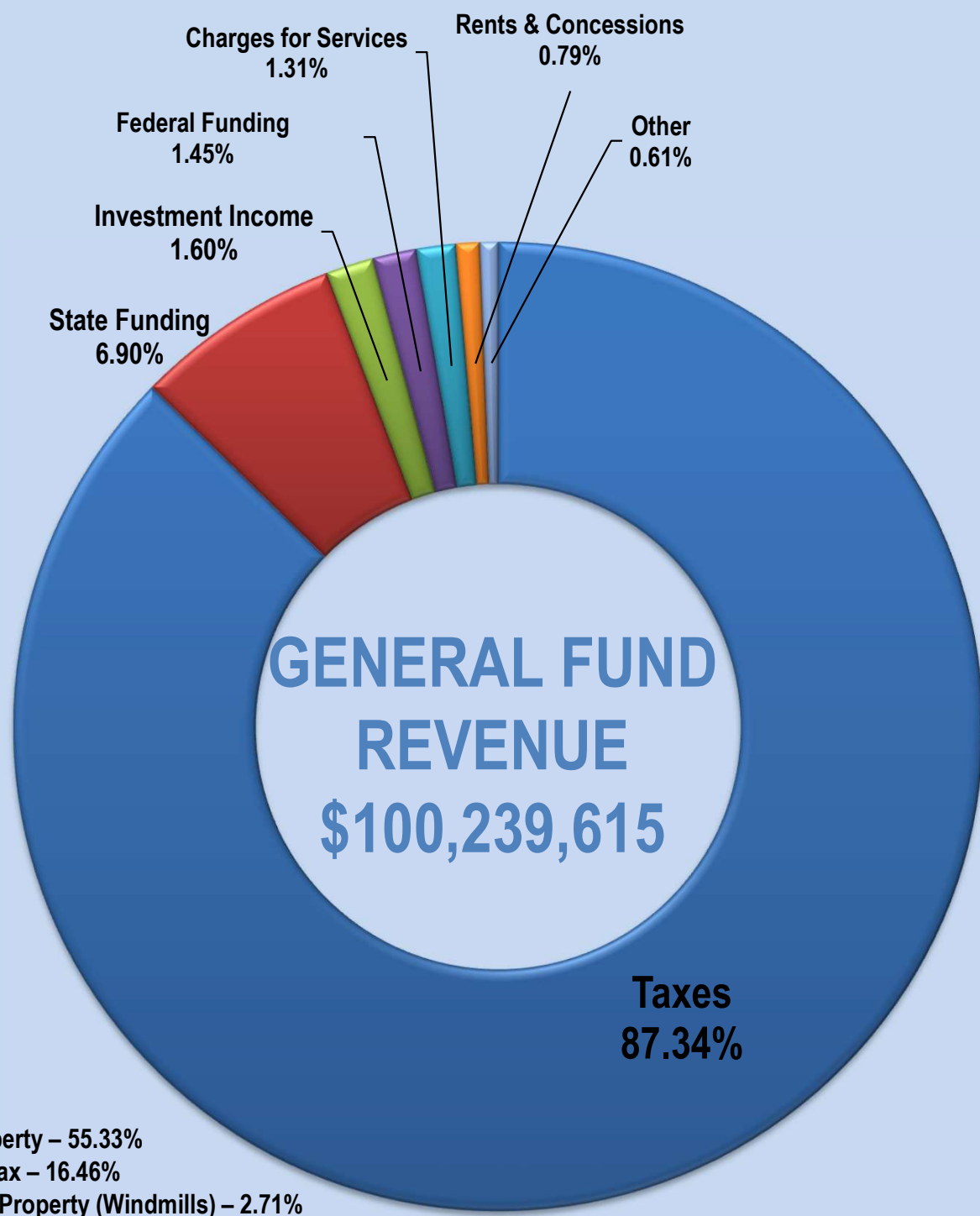
  
**RYAN S. SAVAGE**  
Commissioner





## Fiscal Year 2024 Budget **Revenue**

July 1, 2023 – June 30, 2024



- Real Property – 55.33%
- Income Tax – 16.46%
- Personal Property (Windmills) – 2.71%
- Public Utilities Tax – 3.66%
- Hotel/Motel Tax – 3.99%
- Recordation Tax – 1.80%
- Transfer Tax – 1.80%
- Admission & Amusement Tax – 1.00%
- Other – 0.59%



# GENERAL FUND REVENUE

	FY 2023 Original	FY 2024 Proposed	\$ Change	% Change	% of Total Budget
<b>Taxes</b>					
Real Property	49,907,995	55,465,732	5,557,737	11.14%	55.33%
Personal Property (Windmills)	3,168,000	2,719,200	(448,800)	-14.17%	2.71%
Public Utilities	3,214,555	3,664,929	450,374	14.01%	3.66%
Income Tax	15,500,000	16,500,000	1,000,000	6.45%	16.46%
Other	8,628,380	9,202,500	574,120	6.65%	9.18%
<b>Licenses &amp; Permits</b>	338,300	450,800	112,500	33.25%	0.45%
<b>Federal Grants</b>	4,923,146	1,453,218	(3,469,928)	-70.48%	1.45%
<b>State Grants</b>	6,965,774	6,919,200	(46,574)	-0.67%	6.90%
<b>Other Grants</b>	29,140	30,311	1,171	4.02%	0.03%
<b>Charges for Services</b>	1,146,955	1,316,680	169,725	14.80%	1.31%
<b>Investment Income</b>	95,000	1,600,000	1,505,000	1584.21%	1.60%
<b>Rents &amp; Concessions</b>	800,298	790,977	(9,321)	-1.16%	0.79%
<b>Miscellaneous</b>	13,120	13,120	0	0.00%	0.01%
<b>Other Financing Sources</b>	112,136	112,948	812	0.72%	0.11%
	94,842,799	100,239,615	5,396,816	5.69%	100.00%
<b>Reserves</b>	8,150,000	0	(8,150,000)	0.00%	0.00%
<b>Total General Fund Revenue</b>	102,992,799	100,239,615	(2,753,184)	-2.67%	100.00%





# GENERAL FUND REVENUE

	FY 2022 Actual	FY 2023 Approved Budget	FY 2024 Approved Budget
<b>TAXES</b>			
Local Real Property			
Real Estate Tax	48,394,706	49,307,995	54,865,732
Tax Penalty & Interest	601,546	600,000	600,000
Total	48,996,252	49,907,995	55,465,732
Personal Property & Public Utilities			
Personal Property	3,255,471	3,168,000	2,719,200
Public Utilities/Railroad	3,383,444	3,214,555	3,664,929
Total	6,638,915	6,382,555	6,384,129
Income Tax			
Income Tax	16,789,426	15,500,000	16,500,000
Total	16,789,426	15,500,000	16,500,000
Other Local Taxes			
Coal Severance Tax	33,665	40,000	35,000
Natural Gas	974	300	900
Admission & Amusement Tax	1,320,228	975,000	1,000,000
Recording	4,775,922	1,750,000	1,800,000
Agricultural Transfer Tax	32,516	10,000	10,000
Local Transfer Tax	5,107,219	1,750,000	1,800,000
Franchise Tax	435	400	400
911 Fees	433,127	410,000	460,000
Trailer Court	43,348	37,000	38,000
Coal Tonnage Tax	17,349	16,000	19,000
Hotel Rental Tax	7,001,981	3,600,000	4,000,000
Tax Sale Revenue	53,184	39,680	39,200
Total	18,819,947	8,628,380	9,202,500
<b>TOTAL TAXES</b>	<b>91,244,540</b>	<b>80,418,930</b>	<b>87,552,361</b>
<b>LICENSES &amp; PERMITS</b>			
Traders	67,993	60,000	60,000
Marriage License Fee	1,715	1,800	1,800
ATV Permits	30,125	22,000	26,000
Transient Vacation Rental Units (TVRU) License Fee	115,660	118,000	115,000





## GENERAL FUND REVENUE

	FY 2022 Actual	FY 2023 Approved Budget	FY 2024 Approved Budget
Dog/Cat Tags	4,560	4,000	4,000
Cable TV Franchise Fee	129,847	132,500	244,000
Total	349,899	338,300	450,800
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>349,899</b>	<b>338,300</b>	<b>450,800</b>

### INTERGOVERNMENTAL

#### Grants From Federal Government

USDA - Bankhead Jones Act	4,627	2,500	2,500
US DHS - Emergency Management Performance Grant (EMPG)	71,649	70,694	81,989
US DHS - Homeland Security	101,461	91,899	91,899
US DOJ - Domestic Violence Grant	33,638	35,000	32,375
US DOJ - Bullet Proof Vest Grant	2,090	3,025	3,300
US HHS - DSS/DHR Child Support (Sheriffs Dept)	5,520	15,104	15,104
US HHS - Master's Program	12,413	17,402	18,530
USDT - CARES Act Relief	37,130	0	0
USDT - American Rescue Plan Act	730,280	3,500,000	0
USDT - Relief Act	23,721	0	0
USDT - Emergency Rental Assistance Program (CAC)	703,667	0	0
USDT - Broadband Grants	227,301	0	0
US DOT - Hazardous Materials Emergency Preparedness (HMEP)	4,730	0	0
US DOT - Mass Transit (CAC)	1,409,578	1,183,522	1,203,521
US DOI - Payment In Lieu of Taxes	5,767	4,000	4,000
ARC - Econ Development	11,047	0	0
Total	3,384,617	4,923,146	1,453,218

#### Grants From State Government

Disparity Grant	2,537,671	2,537,671	2,537,671
Forestry & Parks	1,928,770	1,714,176	1,728,971
Program Open Space	1,826	0	0
Local Parks & Playgrounds	319,861	0	0
Fire/Rescue/Ambulance Reserve	312,191	300,000	301,374
Jury Reimbursement	3,615	5,000	9,000
Circuit Court - Family Services	102,887	119,298	189,780
Rural Legacy Program	223,197	0	0



# GENERAL FUND REVENUE

	FY 2022 Actual	FY 2023 Approved Budget	FY 2024 Approved Budget
Police Protection Grant	202,847	365,369	245,980
School Bus Safety Grant	0	22,142	0
Sheriff's Department Sex Offender Compliance (SOCEM)	7,705	8,145	8,341
Sexual Offenders Registration	16,400	12,000	12,000
School Resource Officer Adequate Coverage Grant	84,626	0	0
Opioid Examination and Treatment Grant	0	224,740	0
Emergency Numbers Systems Board	412,543	110,437	232,137
Highway User Tax	1,262,264	1,245,947	1,498,568
CAC - Mass Transit	156,674	292,086	146,615
CAC - Homeless Prevention Program	3,098	3,763	3,763
MD Department of Aging Senior Center Operating Grant	5,000	5,000	5,000
Mountain Maryland Heritage Grant	1,500	0	0
Governor's Office Rural Broadband Grant (DHCD)	137,868	0	0
MD Economic Development Corp (MEDCO)	15,506	0	0
Department of Natural Resources - Dredging Grant	55,274	0	0
Department of Natural Resources - DCL Erosion - Silver Tree	133,298	0	0
Total	7,924,622	6,965,774	6,919,200
<b>Grants From Other Agencies</b>			
Health Department Budget Settlement	561,449	0	0
Drug Free Communities	1,501	4,000	5,907
DSS Visitation	10,292	9,960	9,740
Broadband Grants - Private Contribution	106,182	0	0
Health Department Grants	31,908	0	0
Robotics All Students STEM	11,047	0	0
Special Police Services	19,993	15,180	14,664
Total	742,374	29,140	30,311
<b>TOTAL INTERGOVERNMENTAL</b>	<b>12,051,613</b>	<b>11,918,060</b>	<b>8,402,729</b>
<b>FINES &amp; FORFEITURES</b>			
All Other Fines	7,207	3,000	3,000
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>7,207</b>	<b>3,000</b>	<b>3,000</b>



## GENERAL FUND REVENUE

	FY 2022 Actual	FY 2023 Approved Budget	FY 2024 Approved Budget
<b>CHARGES FOR SERVICES</b>			
Maintenance Agreement - Community Action	12,000	12,000	12,000
Marriage Ceremony Fees	590	550	550
General Charge for Services	7,436	3,500	3,500
Tax Office Convenience Fee	37,673	37,875	45,000
Zoning & Subdivision Fees	20,735	12,000	15,000
Sale of Maps & Publications	1,408	1,000	1,000
Building Codes Inspections	131,723	85,000	125,000
Fire Marshal Inspection Fees	0	0	40,000
Adult Community Service Participant Fee	2,030	2,000	2,000
Sheriff's Fees	3,602	4,000	4,000
Sheriff's Paper Service Fees	9,540	9,000	9,000
Fingerprinting Fees	13,395	20,000	20,000
Inmate SSI Program	200	400	400
State DOC - Temporary Housing State Inmates	22,455	20,000	22,000
Jail - Work Release	16,588	12,000	14,000
Animal Control Boarding & Adoption	26,345	20,000	20,000
Road's Department Miscellaneous Income	17,248	10,000	10,000
Roads Fuel Sales	300,065	363,000	433,811
Emergency Medical Services Cost Share	166,140	160,000	160,000
Emergency Medical Service Patient Billing	293,330	215,000	215,000
Enterprise Funds Indirect Fees	160,840	159,630	164,419
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,243,342</b>	<b>1,146,955</b>	<b>1,316,680</b>
<b>INVESTMENT INCOME</b>			
Interest	195,460	95,000	1,600,000
<b>TOTAL INVESTMENT INCOME</b>	<b>195,460</b>	<b>95,000</b>	<b>1,600,000</b>
<b>CONTRIBUTIONS</b>			
Animal Control Donations	17,725	3,000	3,000
<b>TOTAL CONTRIBUTIONS</b>	<b>17,725</b>	<b>3,000</b>	<b>3,000</b>



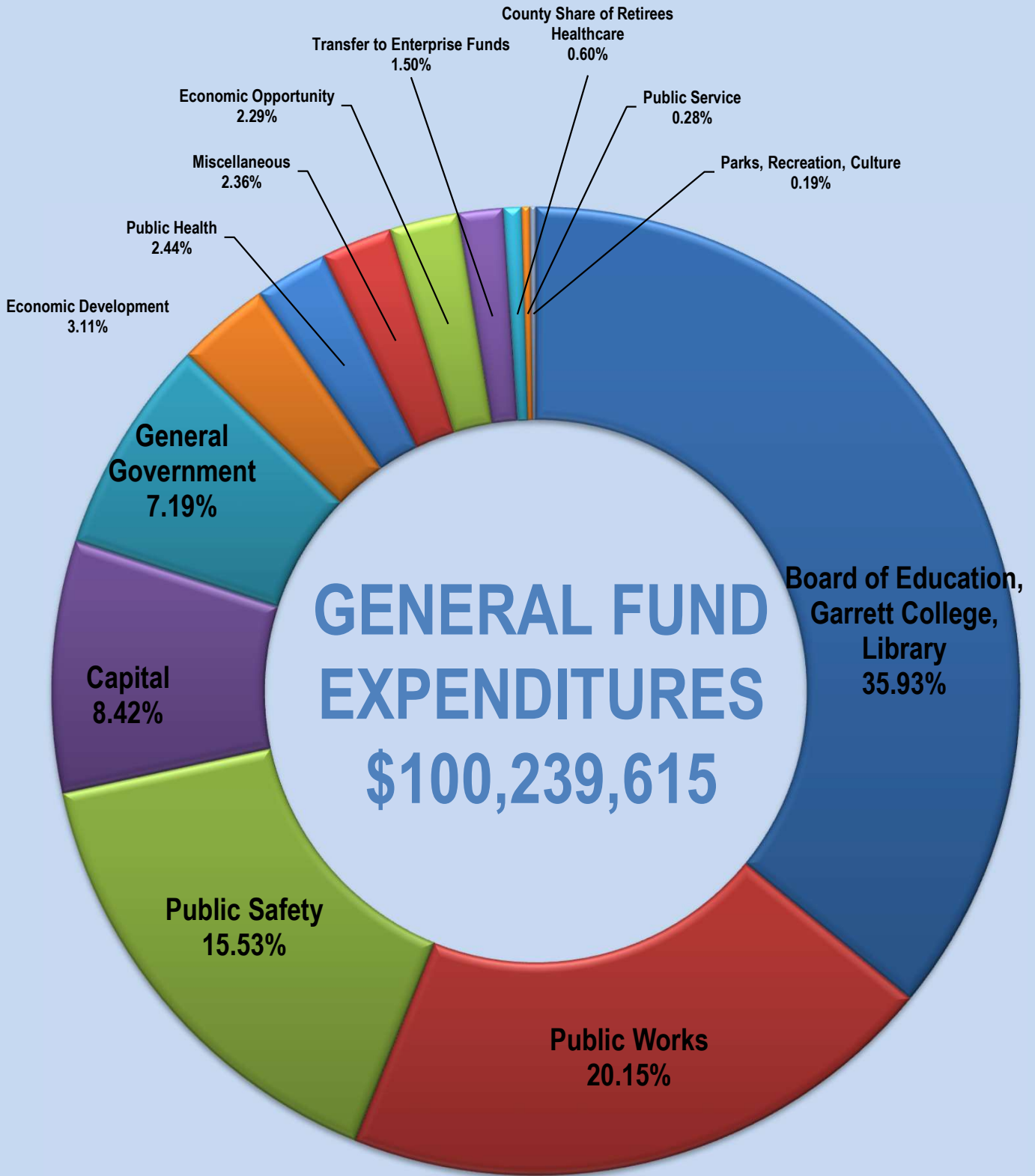
## GENERAL FUND REVENUE

	<b>FY 2022 Actual</b>	<b>FY 2023 Approved Budget</b>	<b>FY 2024 Approved Budget</b>
<b>RENTS &amp; CONCESSIONS</b>			
Rent Income	398,559	341,841	332,520
Health Department Facility Fee	458,457	458,457	458,457
<b>TOTAL RENTS &amp; CONCESSIONS</b>	<b>857,016</b>	<b>800,298</b>	<b>790,977</b>
<b>MISCELLANEOUS</b>			
Miscellaneous	26,519	7,120	7,120
<b>MISCELLANEOUS</b>	<b>26,519</b>	<b>7,120</b>	<b>7,120</b>
<b>OTHER FINANCING SOURCES</b>			
Transfer from Assigned Fund Balance	0	8,150,000	0
Transfer from Other Funds	120,549	112,136	112,948
Disposal of Assets & Public Auction Proceeds	65,300	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>185,849</b>	<b>8,262,136</b>	<b>112,948</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>106,179,171</b>	<b>102,992,799</b>	<b>100,239,615</b>



## Fiscal Year 2024 Budget **Expenditures**

July 1, 2023 – June 30, 2024



# GENERAL FUND EXPENDITURES

	FY 2023 Original	FY 2024 Proposed	\$ Change	% Change	% of Total Budget
<b>General Government</b>	6,853,905	7,210,785	356,880	5.21%	7.19%
<b>Public Safety</b>	14,910,842	15,565,520	654,677	4.39%	15.53%
<b>Public Works</b>	19,610,922	20,200,993	590,071	3.01%	20.15%
<b>Community Health</b>	2,448,180	2,448,180	0	0.00%	2.44%
<b>Education</b>					
Garrett County Board of Education	28,817,097	28,817,097	0	0.00%	28.75%
Garrett College	5,087,850	5,335,593	247,743	4.87%	5.32%
Ruth Enlow Library	1,196,768	1,256,606	59,838	5.00%	1.25%
Scholarship Program	595,000	610,000	15,000	2.52%	0.61%
	35,696,715	36,019,296	322,581	0.90%	35.93%
<b>Parks, Recreation, Culture</b>	179,011	188,160	9,149	5.11%	0.19%
<b>Public Service</b>	269,390	281,547	12,157	4.51%	0.28%
<b>Economic Development</b>	1,999,505	3,119,007	1,119,502	55.99%	3.11%
<b>Economic Opportunity</b>	2,418,295	2,297,823	(120,472)	-4.98%	2.29%
<b>Miscellaneous</b>	4,376,919	4,472,990	96,071	2.19%	4.46%
	88,763,684	91,804,301	3,040,617	3.43%	91.58%
<b>Capital</b>	14,229,115	8,435,314	(5,793,801)	-40.72%	8.42%
<b>Total General Fund Expenditures</b>	102,992,799	100,239,615	(2,753,183)	-2.67%	100.00%





# GENERAL FUND EXPENDITURES

	FY 2022 Actual	FY 2023 Approved Budget	FY 2024 Requested Budget	FY 2024 Approved Budget
<b>GENERAL GOVERNMENT</b>				
<b>Executive - County Commissioners Office</b>				
Salaries & Benefits	438,207	417,598	424,084	424,084
Operating Expense	55,660	61,875	65,465	65,465
	<b>493,867</b>	<b>479,473</b>	<b>489,549</b>	<b>489,549</b>
<b>Finance</b>				
Salaries & Benefits	614,103	767,633	788,469	788,469
Operating Expense	82,227	103,621	105,876	105,876
Non-Recurring Expense	9,846	0	0	0
	<b>706,176</b>	<b>871,254</b>	<b>894,345</b>	<b>894,345</b>
<b>Tax Collections</b>				
Salaries & Benefits	121,170	122,033	188,591	188,591
Operating Expense	124,604	112,935	124,462	124,462
	<b>245,774</b>	<b>234,968</b>	<b>313,053</b>	<b>313,053</b>
<b>Purchasing</b>				
Salaries & Benefits	177,653	124,084	122,077	122,077
Operating Expense	4,458	4,970	3,850	3,850
	<b>182,111</b>	<b>129,054</b>	<b>125,927</b>	<b>125,927</b>
<b>Human Resources</b>				
Salaries & Benefits	277,728	293,203	297,837	297,837
Operating Expense	58,120	77,350	72,860	72,860
	<b>335,848</b>	<b>370,553</b>	<b>370,697</b>	<b>370,697</b>
<b>Risk Management</b>				
Salaries & Benefits	86,494	91,537	92,432	92,432
Operating Expense	70,933	80,970	93,822	89,746
	<b>157,427</b>	<b>172,507</b>	<b>186,254</b>	<b>182,178</b>
<b>Circuit Court</b>				
Salaries & Benefits	234,711	335,206	269,581	269,581
Operating Expense	28,149	32,675	42,175	42,175
Non-Recurring Expense	5,113	0	0	0
	<b>267,972</b>	<b>367,881</b>	<b>311,756</b>	<b>311,756</b>
<b>Circuit Court - Master's Program</b>				
Salaries & Benefits	59,829	65,501	67,644	67,644
Operating Expense	5,592	11,693	11,693	10,393
	<b>65,421</b>	<b>77,194</b>	<b>79,337</b>	<b>78,037</b>
<b>Circuit Court - Family Services</b>				
Salaries & Benefits	92,336	102,273	128,447	128,447
Operating Expense	10,538	17,025	41,030	56,365
	<b>102,873</b>	<b>119,298</b>	<b>169,477</b>	<b>184,812</b>





## GENERAL FUND EXPENDITURES

	FY 2022 Actual	FY 2023 Approved Budget	FY 2024 Requested Budget	FY 2024 Approved Budget
<b>Orphan's Court</b>				
Salaries & Benefits	12,527	21,578	21,031	21,031
Operating Expense	2,151	1,000	1,000	1,300
	<u>14,679</u>	<u>22,578</u>	<u>22,031</u>	<u>22,331</u>
<b>State's Attorney</b>				
Salaries & Benefits	728,029	825,869	905,272	905,272
Operating Expense	19,550	21,718	24,117	22,767
Non-Recurring Expense	0	1,500	500	500
	<u>747,578</u>	<u>849,087</u>	<u>929,889</u>	<u>928,539</u>
<b>Election Board</b>				
Salaries & Benefits	329,865	402,419	444,751	444,751
Operating Expense	129,316	230,534	186,984	183,388
Non-Recurring Expense	1,861	750	0	0
	<u>461,043</u>	<u>633,702</u>	<u>631,735</u>	<u>628,139</u>
<b>Legal Counsel</b>				
Salaries & Benefits	90,475	124,931	124,897	124,897
Operating Expense	11,529	16,350	17,850	17,850
	<u>102,004</u>	<u>141,281</u>	<u>142,747</u>	<u>142,747</u>
<b>Planning &amp; Land Management</b>				
Salaries & Benefits	399,087	428,559	481,176	481,176
Operating Expense	36,751	29,998	48,714	34,441
Non-Recurring Expense	452,380	1,600	900	900
	<u>888,218</u>	<u>460,157</u>	<u>530,790</u>	<u>516,517</u>
<b>Facilities &amp; Maintenance</b>				
Salaries & Benefits	1,045,804	1,123,066	1,183,683	1,183,683
Operating Expense	482,198	509,350	523,725	530,975
Non-Recurring Expense	114,432	14,500	29,500	29,500
Capital Outlay	138,320	1,018,500	977,000	895,000
	<u>1,780,753</u>	<u>2,665,416</u>	<u>2,713,908</u>	<u>2,639,158</u>
<b>Department of Assessments &amp; Taxation</b>				
Operating Expense	264,772	278,000	278,000	278,000
	<u>264,772</u>	<u>278,000</u>	<u>278,000</u>	<u>278,000</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>6,816,517</b>	<b>7,872,405</b>	<b>8,189,495</b>	<b>8,105,785</b>
<b>PUBLIC SAFETY</b>				
<b>Permits</b>				
Salaries & Benefits	454,326	475,675	532,128	532,128
Operating Expense	8,313	9,879	35,189	32,193
Non-Recurring Expense	0	0	380	380
	<u>462,639</u>	<u>485,554</u>	<u>567,697</u>	<u>564,701</u>



## GENERAL FUND EXPENDITURES

	FY 2022 Actual	FY 2023 Approved Budget	FY 2024 Requested Budget	FY 2024 Approved Budget
<b>Sheriff's Department</b>				
Salaries & Benefits	3,362,851	3,870,024	4,014,385	4,014,385
Operating Expense	422,469	565,000	645,264	596,834
Non-Recurring Expense	21,471	4,900	26,270	22,670
Capital Outlay	194,543	108,500	0	0
	<b>4,001,334</b>	<b>4,548,424</b>	<b>4,685,919</b>	<b>4,633,889</b>
<b>Detention Center</b>				
Salaries & Benefits	1,716,703	2,223,779	2,138,653	2,138,653
Operating Expense	660,499	781,950	844,265	845,225
Non-Recurring Expense	4,937	24,000	3,365	3,365
Capital Outlay	42,999	121,500	11,000	0
	<b>2,425,138</b>	<b>3,151,229</b>	<b>2,997,283</b>	<b>2,987,243</b>
<b>911 Dispatch</b>				
Salaries & Benefits	843,833	925,379	943,957	943,957
Operating Expense	137,503	328,892	407,182	407,182
Non-Recurring Expense	104,826	3,500	300	300
Capital Outlay	370,491	0	126,000	126,000
	<b>1,456,652</b>	<b>1,257,771</b>	<b>1,477,439</b>	<b>1,477,439</b>
<b>Volunteer Fire Departments</b>				
Operating Expense	2,061,151	2,163,395	2,327,675	2,327,675
	<b>2,061,151</b>	<b>2,163,395</b>	<b>2,327,675</b>	<b>2,327,675</b>
<b>Volunteer Rescue Squads</b>				
Operating Expense	275,652	275,072	290,829	290,829
	<b>275,652</b>	<b>275,072</b>	<b>290,829</b>	<b>290,829</b>
<b>Animal Shelter</b>				
Salaries & Benefits	138,580	149,912	167,072	167,072
Operating Expense	36,117	48,650	48,750	47,400
Non-Recurring Expense	4,240	1,200	480	480
Capital Outlay	34,157	0	0	0
	<b>213,094</b>	<b>199,762</b>	<b>216,302</b>	<b>214,952</b>
<b>Animal Control</b>				
Salaries & Benefits	184,976	172,978	180,330	180,330
Operating Expense	13,039	14,760	15,100	15,100
Non-Recurring Expense	526	1,100	400	400
	<b>198,541</b>	<b>188,838</b>	<b>195,830</b>	<b>195,830</b>
<b>Emergency Management</b>				
Salaries & Benefits	358,783	358,867	301,243	301,243
Operating Expense	58,206	75,441	170,587	91,730
Non-Recurring Expense	25,443	93,250	94,804	94,364
Capital Outlay	66,970	0	60,000	0
	<b>509,403</b>	<b>527,558</b>	<b>626,634</b>	<b>487,337</b>



## GENERAL FUND EXPENDITURES

	FY 2022 Actual	FY 2023 Approved Budget	FY 2024 Requested Budget	FY 2024 Approved Budget
<b>Emergency Medical Services</b>				
Salaries & Benefits	1,702,527	1,853,147	2,098,401	2,098,401
Operating Expense	122,275	154,361	209,961	197,301
Non-Recurring Expense	6,388	13,585	4,775	4,775
Capital Outlay	54,009	16,000	541,755	541,755
	<b>1,885,198</b>	<b>2,037,093</b>	<b>2,854,892</b>	<b>2,842,232</b>
<b>Fire Marshal</b>				
Salaries & Benefits	2,039	304,947	181,068	181,068
Operating Expense	948	15,200	37,718	29,080
Non-Recurring Expense	0	2,000	2,500	1,000
Capital Outlay	0	60,000	0	0
	<b>2,987</b>	<b>382,147</b>	<b>221,286</b>	<b>211,148</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>13,491,791</b>	<b>15,216,843</b>	<b>16,461,786</b>	<b>16,233,275</b>
<b>PUBLIC WORKS</b>				
<b>Roads Division</b>				
Salaries & Benefits	9,008,343	10,059,719	10,370,417	10,370,417
Operating Expense	7,070,476	8,966,373	9,545,905	9,253,956
Non-Recurring Expense	6,586	7,500	31,000	11,000
Capital Outlay	826,140	1,279,730	1,697,317	859,500
	<b>16,911,545</b>	<b>20,313,322</b>	<b>21,644,639</b>	<b>20,494,873</b>
<b>Engineering</b>				
Salaries & Benefits	439,993	466,220	454,820	454,820
Operating Expense	6,954	110,010	88,025	110,800
Non-Recurring Expense	0	1,100	1,100	0
	<b>446,947</b>	<b>577,330</b>	<b>543,945</b>	<b>565,620</b>
<b>TOTAL PUBLIC WORKS</b>	<b>17,358,492</b>	<b>20,890,652</b>	<b>22,188,584</b>	<b>21,060,493</b>
<b>COMMUNITY HEALTH</b>				
<b>Health Department</b>				
Operating Expense	2,320,680	2,448,180	2,448,180	2,448,180
	<b>2,320,680</b>	<b>2,448,180</b>	<b>2,448,180</b>	<b>2,448,180</b>
<b>TOTAL COMMUNITY HEALTH</b>	<b>2,320,680</b>	<b>2,448,180</b>	<b>2,448,180</b>	<b>2,448,180</b>
<b>EDUCATION</b>				
<b>Board of Education</b>				
Operating Expense	28,705,313	28,817,097	28,817,097	28,817,097
Non-Recurring Expense	22,094	0	0	0
Capital Outlay	494,624	1,692,885	5,238,059	5,238,059
	<b>29,222,031</b>	<b>30,509,982</b>	<b>34,055,156</b>	<b>34,055,156</b>



## GENERAL FUND EXPENDITURES

	FY 2022 Actual	FY 2023 Approved Budget	FY 2024 Requested Budget	FY 2024 Approved Budget
<b>Garrett College</b>				
Operating Expense	5,087,850	5,087,850	5,335,593	5,335,593
Capital Outlay	2,226,358	1,845,000	860,000	750,000
	<u>7,314,208</u>	<u>6,932,850</u>	<u>6,195,593</u>	<u>6,085,593</u>
<b>Scholarship Program</b>				
Operating Expense	510,075	595,000	610,000	610,000
	<u>510,075</u>	<u>595,000</u>	<u>610,000</u>	<u>610,000</u>
<b>Ruth Enlow Library</b>				
Operating Expense	1,092,107	1,196,768	1,296,768	1,256,606
Capital Outlay	24,843	25,000	25,000	25,000
	<u>1,116,950</u>	<u>1,221,768</u>	<u>1,321,768</u>	<u>1,281,606</u>
<b>TOTAL EDUCATION</b>	<b>38,163,265</b>	<b>39,259,600</b>	<b>42,182,517</b>	<b>42,032,355</b>
<b>PARKS, RECREATION, &amp; CULTURE</b>				
<b>Municipal Parks</b>				
Salaries & Benefits	0	98,511	97,660	97,660
Operating Expense	25,498	26,500	26,500	26,500
Non-Recurring Expense	321,686	0	0	0
	<u>347,184</u>	<u>125,011</u>	<u>124,160</u>	<u>124,160</u>
<b>Culture &amp; Arts</b>				
Operating Expense	48,000	54,000	64,000	64,000
	<u>48,000</u>	<u>54,000</u>	<u>64,000</u>	<u>64,000</u>
<b>TOTAL PARKS, RECREATION, &amp; CULTURE</b>	<b>395,184</b>	<b>179,011</b>	<b>188,160</b>	<b>188,160</b>
<b>PUBLIC SERVICE</b>				
<b>University of Maryland Extension</b>				
Operating Expense	199,357	219,684	231,841	231,841
Non-Recurring Expense	10,200	20,000	20,000	20,000
	<u>209,557</u>	<u>239,684</u>	<u>251,841</u>	<u>251,841</u>
<b>Garrett Soil Conservation</b>				
Operating Expense	19,706	19,706	19,706	19,706
	<u>19,706</u>	<u>19,706</u>	<u>19,706</u>	<u>19,706</u>
<b>Agriculture Land Preservation</b>				
Non-Recurring Expense	0	10,000	10,000	10,000
	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>TOTAL PUBLIC SERVICE</b>	<b>229,263</b>	<b>269,390</b>	<b>281,547</b>	<b>281,547</b>



## GENERAL FUND EXPENDITURES

	FY 2022 Actual	FY 2023 Approved Budget	FY 2024 Requested Budget	FY 2024 Approved Budget
<b>ECONOMIC DEVELOPMENT</b>				
<b>Economic Development</b>				
Salaries & Benefits	255,713	425,042	486,042	486,042
Operating Expense	230,920	297,101	1,399,445	1,202,515
Non-Recurring Expense	627,517	44,316	22,416	5,604
	1,114,150	766,459	1,907,903	1,694,161
<b>Special Promotions</b>				
Garrett County Chamber of Commerce	825,000	825,000	950,000	825,000
Garrett County Agriculture Fair	20,000	20,000	20,000	20,000
Pathway to Homeownership Program	75,000	150,000	301,000	330,000
Other Promotions	251,853	238,046	247,225	249,846
	1,171,853	1,233,046	1,518,225	1,424,846
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>2,286,003</b>	<b>1,999,505</b>	<b>3,426,128</b>	<b>3,119,007</b>
<b>ECONOMIC OPPORTUNITY</b>				
<b>Area Agency on Aging</b>				
Operating Expense	406,237	510,992	510,992	510,992
	406,237	510,992	510,992	510,992
<b>Community Action</b>				
Operating Expense	315,000	345,000	350,000	350,000
Non-Recurring Expense	2,417,823	1,479,371	1,353,899	1,353,899
	2,732,823	1,824,371	1,703,899	1,703,899
<b>Other Economic Opportunity</b>				
Commission on Women	4,000	4,500	4,500	4,500
Tri-County Council for Western Maryland	40,000	40,000	40,000	40,000
Dove Center Operating	38,432	38,432	38,432	38,432
	82,432	82,932	82,932	82,932
<b>TOTAL ECONOMIC OPPORTUNITY</b>	<b>3,221,492</b>	<b>2,418,295</b>	<b>2,297,823</b>	<b>2,297,823</b>
<b>MISCELLANEOUS</b>				
<b>Undistributed Employee Benefits</b>				
County Share of Retirees Health Care	764,900	600,000	600,000	600,000
Other Post Employment Benefits (OPEB)	600,000	600,000	800,000	800,000
Retirement Systems	1,923	14,500	14,500	14,500
	1,366,823	1,214,500	1,414,500	1,414,500
<b>Other Miscellaneous</b>				
Tax Rebates to Municipalities	297,000	297,000	297,000	297,000
Bad Debt Expense	12,857	0	0	0
Finance Corporation Tax Due - Incorporated Towns	5,205	5,205	5,205	5,205
Contingency	0	1,000,000	1,250,000	1,250,000
	315,062	1,302,205	1,552,205	1,552,205



## GENERAL FUND EXPENDITURES

	<b>FY 2022 Actual</b>	<b>FY 2023 Approved Budget</b>	<b>FY 2024 Requested Budget</b>	<b>FY 2024 Approved Budget</b>
<b>Transfer to Other Funds</b>				
Transfer to Airport	-111,651	105,948	198,898	198,898
Transfer to Dept of Technologies & Communications	1,146,641	1,609,175	1,310,187	1,307,387
Transfer to Solid Waste & Recycling	155,632	145,091	0	0
Transfer to Adventure Sports Center	0	0	0	0
Transfer to Sanitary District	205,368	0	0	0
Transfer to Capital Projects Fund	-204,601	8,062,000	32,000	0
	<b>1,191,389</b>	<b>9,922,214</b>	<b>1,541,085</b>	<b>1,506,285</b>
<b>TOTAL MISCELLANEOUS</b>	<b>2,873,275</b>	<b>12,438,919</b>	<b>4,507,790</b>	<b>4,472,990</b>
<b>TOTAL OPERATING &amp; CAPITAL BUDGET</b>	<b>87,155,962</b>	<b>102,992,799</b>	<b>102,172,010</b>	<b>100,239,615</b>



Fiscal Year 2024 Budget  
**Non-Recurring Expense**  
July 1, 2023 – June 30, 2024



## GENERAL FUND NON-RECURRING EXPENSE

	FY 2024 Requested Budget	FY 2024 Approved Budget
<b>State's Attorney</b>		
Office Furniture & Equipment	500	500
	500	500
<b>Planning &amp; Land Management</b>		
Furniture	900	900
	900	900
<b>Permits</b>		
Office Furniture & Equipment	380	380
	380	380
<b>Facilities &amp; Maintenance</b>		
Community Action Software Upgrade	20,000	20,000
Public Service Center Restroom Remodel	7,500	7,500
Other Equipment	2,000	2,000
	29,500	29,500
<b>Sheriff's Dept</b>		
Weapons Equipment	4,470	4,470
Training Equipment	3,800	200
K-9	13,500	13,500
Ballistic Shield	4,500	4,500
	26,270	22,670
<b>Detention Center</b>		
Office Furniture & Equipment	1,205	1,205
Radios	960	960
Weed eaters	1,200	1,200
	3,365	3,365
<b>Communications -911</b>		
Dehumidifier	300	300
	300	300
<b>Animal Control</b>		
Animal Traps	400	400
	400	400
<b>Animal Shelter</b>		
Other Equipment	480	480
	480	480
<b>Emergency Management</b>		
Other Equipment	2,905	2,465
	2,905	2,465





## GENERAL FUND NON-RECURRING EXPENSE

	<b>FY 2024 Requested Budget</b>	<b>FY 2024 Approved Budget</b>
<b>Emergency Medical Services</b>		
Stryker Batteries	1,525	1,525
EU Video Laryngoscope	1,500	1,500
Motorola Radio Batteries	1,500	1,500
iPad Replacement	250	250
	<hr/> 4,775	<hr/> 4,775
<b>Fire Marshal</b>		
Other Equipment	2,500	1,000
	<hr/> 2,500	<hr/> 1,000
<b>Engineering</b>		
Other Equipment	1,100	0
	<hr/> 1,100	<hr/> 0
 <b>TOTAL GENERAL FUND NON-RECURRING EXPENSE</b>	 <b>73,375</b>	 <b>66,735</b>



## Fiscal Year 2024 Budget **Capital**

July 1, 2023 – June 30, 2024



# GENERAL FUND CAPITAL OUTLAY

	<b>FY 2024 Requested Budget</b>	<b>FY 2024 Approved Budget</b>
<b>Facilities &amp; Maintenance</b>		
Vehicle	57,000	0
Utility Vehicle	25,000	0
Portable Generator	120,000	120,000
HVAC Units Ag Center	25,000	25,000
Courthouse Exterior Renovations (Architectural services)	350,000	350,000
Community Action Roof (potentially grant funded)	125,000	125,000
Health Center Siding	275,000	275,000
	977,000	895,000
<b>Detention Center</b>		
Mower	11,000	0
	11,000	0
<b>Communications -911</b>		
Radio Traffic Server	126,000	126,000
	126,000	126,000
<b>Emergency Management</b>		
Vehicle	60,000	0
	60,000	0
<b>Emergency Medical Services</b>		
Ambulance	541,755	541,755
	541,755	541,755
<b>Roads Division</b>		
Single Axle Trucks	220,000	220,000
Crewcabs	140,000	140,000
Dump Truck	90,000	90,000
Tar Distributor	124,817	0
Backhoe	155,000	155,000
Brushhog	194,000	194,000
Plows & Spreader	44,500	44,500
Dump Truck (Stormwater)	90,000	0
Chipper (Stormwater)	19,000	0
Dump Trailer (Stormwater)	17,000	16,000
Tractor with Implements (Stormwater)	47,000	0
Savage River Slide Restoration	556,000	0
	1,697,317	859,500



## GENERAL FUND CAPITAL OUTLAY

	<b>FY 2024 Requested Budget</b>	<b>FY 2024 Approved Budget</b>
<b>Board of Education</b>		
Southern Grade Band Project - Southern Middle, Broadford, Southern High School Renovations (\$14,398,653 committed over 4 yrs)	5,238,059	5,238,059
	<u>5,238,059</u>	<u>5,238,059</u>
<b>Garrett College</b>		
College Capital Plan	750,000	750,000
Athletic Improvements Feasibility Study	25,000	0
Vehicles (Van & Security Vehicle)	85,000	0
	<u>860,000</u>	<u>750,000</u>
<b>Ruth Enlow Library</b>		
IT Equipment	25,000	25,000
	<u>25,000</u>	<u>25,000</u>
<b>TOTAL GENERAL FUND CAPITAL OUTLAY</b>	<b>9,536,131</b>	<b>8,435,314</b>



**CAPITAL PROJECTS FUND**

	<b>FY 2023 Amended Budget</b>	<b>FY 2024 Requested Budget</b>	<b>FY 2024 Approved Budget</b>
<b>Emergency Management</b>			
Emergency Operations Center	20,000	0	0
	<u>20,000</u>	<u>0</u>	<u>0</u>
<b>Roads Division</b>			
Glendale Road Realignment	3,335,288	0	0
ARC (MD-17548)	(627,355)	0	0
ARC (MD-16077)	(463,305)	0	0
ARC (MD-16077-R1)	(128,113)	0	0
ARC (MD-19456)	(787,520)	0	0
	<u>1,328,995</u>	<u>0</u>	<u>0</u>
Swallow Falls Bridge G-20	5,192,901	32,000	0
Federal Bridge Funding-Swallow Falls	(3,754,320)	0	0
	<u>1,438,581</u>	<u>32,000</u>	<u>0</u>
Snowy Creek Bridge	600,903	0	0
<b>Economic Development</b>			
Keyser's Ridge Business Park Local Access Road Phase I	116,068	0	0
ARC (MD-18349)	(116,068)	0	0
Keyser's Ridge Business Park Local Access Road Phase II	750,000	0	0
ARC (MD-18750)	(750,000)	0	0
Keyser's Ridge Business Park Local Access Road Phase III	880,000	0	0
ARC (MD-19455)	(580,000)	0	0
	<u>300,000</u>	<u>0</u>	<u>0</u>
Grantsville (Springs Road) Local Access Road	1,895,771	0	0
Grantsville (Springs Road) matching funding for ARC Grant	197,500	0	0
ARC (MD-19871)	(897,671)	0	0
	<u>1,195,600</u>	<u>0</u>	<u>0</u>
Economic & Community Development Projects	7,000,000	0	0
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>11,884,079</b>	<b>32,000</b>	<b>0</b>



	APPROVED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
<b>Facilities &amp; Maintenance</b>					
Portable Generator	120,000	0	0	0	0
HVAC Units Ag Center	25,000	0	0	0	0
Courthouse Exterior Renovations (Architectural services)	350,000	0	0	0	0
Community Action Roof (potentially grant funded)	125,000	0	0	0	0
Health Center Siding	275,000	0	0	0	0
Kitzmilller School Boiler & Piping	0	250,000	0	0	0
Health Center Paving	0	150,000	0	0	0
Center Street Boiler	0	0	100,000	0	0
Health Center Retaining Wall	0	0	150,000	0	0
Health Center Boiler	0	0	0	100,000	0
Sidewalk-2nd Street Facility	0	0	0	200,000	0
Visitors Center Paving	0	0	0	0	50,000
F&M Maintenance Facility/Warehouse	0	0	0	0	750,000
<b>Total</b>	<b>895,000</b>	<b>400,000</b>	<b>250,000</b>	<b>300,000</b>	<b>800,000</b>
<b>Permits &amp; Inspections</b>					
Vehicle	0	0	0	30,000	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>
<b>Sheriff's Department</b>					
Vehicles	0	180,000	180,000	200,000	200,000
Office Furniture	0	10,000	10,000	0	0
Camera System	0	75,000	0	0	0
<b>Total</b>	<b>0</b>	<b>265,000</b>	<b>190,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Detention Center</b>					
Mower	0	12,000	0	0	0
<b>Total</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Communications - 911</b>					
Radio Traffic Server	126,000	0	0	0	0
Phone System Refresh - Backup Center (ENSB)	0	800,000	800,000	0	0
<b>Total</b>	<b>126,000</b>	<b>800,000</b>	<b>800,000</b>	<b>0</b>	<b>0</b>
<b>Emergency Services</b>					
Ambulance	541,755	0	0	0	0
<b>Total</b>	<b>541,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Roads Division</b>					
Single Axle Trucks	220,000	400,000	415,000	207,000	410,000
Crew Cabs	140,000	0	140,000	0	0
Dump Truck	90,000	0	0	0	0
Backhoe	155,000	0	0	275,000	0
Brush Hog	194,000	0	0	0	0
Plows & Spreader	44,500	0	0	0	0
Dump Trailer (Stormwater)	16,000	0	0	0	0
Triaxle Trucks	0	225,000	230,000	235,000	245,000
Graders	0	0	0	0	300,000
Loaders	0	225,000	235,000	245,000	0
Roller	0	75,000	0	0	0
Skid Steer	0	75,000	0	0	0
Savage River Slide Restoration	0	556,000	0	0	0
Swallow Falls Bridge G-20	0	1,200,000	0	0	0



	<b>APPROVED FY 2024</b>	<b>PROJECTED FY 2025</b>	<b>PROJECTED FY 2026</b>	<b>PROJECTED FY 2027</b>	<b>PROJECTED FY 2028</b>
Sang Run Road over Yough Bridge G-64	0	120,000	0	0	0
Mill Run Road over Mill Run Bridge G-82	0	0	336,000	0	0
Old Morgantown East Bridge G-76	0	0	0	216,240	0
State Park Road Bridge G-34	0	0	9,000	90,000	0
Maple Grove Bridge G-103	0	0	0	381,600	0
Buffalo Run Road Bridge G-72	0	0	250,000	0	0
Grove Road over Mill Run Bridge G-81	0	0	175,000	0	0
Third Street over Little Youth Bridge G-01	0	0	50,000	400,000	0
Old Selbysport Road Bridge G-77	0	0	0	200,000	0
Friendsville Addison Bridge G-79	0	0	0	15,000	150,000
<b>Total</b>	<b>859,500</b>	<b>2,876,000</b>	<b>1,840,000</b>	<b>2,264,840</b>	<b>1,105,000</b>
<b>Board of Education</b>					
High School Renovations (\$14,398,653 committed over 4 yrs.)	5,238,059	3,053,531	3,053,531	3,053,532	0
<b>Total</b>	<b>5,238,059</b>	<b>3,053,531</b>	<b>3,053,531</b>	<b>3,053,532</b>	<b>0</b>
<b>Garrett College</b>					
College Capital Plan	750,000	0	0	0	0
<b>Total</b>	<b>750,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ruth Enlow Library</b>					
IT Equipment	25,000	30,000	30,000	30,000	30,000
Oakland Repairs/Improvements	0	0	15,000	30,000	0
Friendsville Library	0	250,000	250,000	0	0
<b>Total</b>	<b>25,000</b>	<b>280,000</b>	<b>295,000</b>	<b>60,000</b>	<b>30,000</b>
<b>Total Capital Projects &amp; Capital Outlay</b>	<b>8,435,314</b>	<b>7,686,531</b>	<b>6,428,531</b>	<b>5,908,372</b>	<b>2,135,000</b>



## Fiscal Year 2024 Budget

### **Enterprise Funds**

July 1, 2023 – June 30, 2024





## SOLID WASTE & RECYCLING FUND

	<b>FY 2023 Approved Budget</b>	<b>FY 2024 Approved Budget</b>
<b>REVENUE</b>		
Customer Payments/Scales	1,230,000	1,250,000
Resident Permits	540,000	534,500
Recycling Income	55,000	55,000
Landfill Interest Income	55,000	200,000
Transfer from Garrett County General Fund for Operating	5,891	0
Transfer from Garrett County General Fund for Capital	139,200	0
<b>TOTAL REVENUE</b>	<b>2,025,091</b>	<b>2,039,500</b>
<b>OPERATING EXPENDITURES</b>		
Salaries & Fringe Benefits	960,141	976,629
Maintenance & Repairs	73,000	73,000
Supplies	65,350	75,000
Tools	600	600
Electric	18,300	16,400
Fuel & Natural Gases	4,500	6,000
Water & Sewer	131,000	131,000
Network & Communications	6,700	5,000
Transportation	12,800	13,200
Software/Maintenance Agreement	2,400	2,400
Legal and Professional	9,000	10,000
Contracted Services	257,000	293,400
Insurance & Bonds	15,600	15,000
Office Expense	20,000	18,000
Travel & Training	1,000	1,000
Uniforms	2,000	2,000
Safety Supplies & Equipment	4,100	3,900
Small Equipment	2,500	2,500
Equipment Rental	1,000	1,000
Recycling Expense	58,900	64,600
Closure/Postclosure Expense	240,000	328,871
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,885,891</b>	<b>2,039,500</b>
<b>CAPITAL EXPENDITURES</b>		
Ecomister	139,200	0
Recycling & Refuse Containers (4)	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>139,200</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>2,025,091</b>	<b>2,039,500</b>



# GARRETT COUNTY SANITARY DISTRICT FUND

	<b>FY 2023 Approved Budget</b>	<b>FY 2024 Approved Budget</b>
<b>REVENUE</b>		
Operation & Maintenance Fees	4,623,727	5,173,084
Tap, Connection & Impact Fees	580,000	700,000
Connection Charges	155,000	250,000
Impact Fees	160,000	200,000
Warehouse Public Sales	550,000	800,000
Debt Service Revenue - Tap Fees	68,000	63,000
Septage Receiving Fees	55,000	55,000
Penalties, Interest & Transfer Fees	60,000	100,000
Miscellaneous Revenue	60,000	75,000
Projected Grant/Loan Funding	141,389	7,304,601
Ad Valorem Tax	2,977,902	2,954,316
<b>TOTAL REVENUE</b>	<b>9,431,018</b>	<b>17,675,001</b>
<b>OPERATING EXPENDITURES</b>		
Salaries & Fringe Benefits	2,269,319	2,330,024
Maintenance & Repairs	860,000	989,000
Supplies	475,000	546,250
Cost of Goods Sold	425,000	615,000
Tools	50,000	50,000
Electric	485,000	520,000
Natural Gas & Fuel Oil	27,000	27,000
Water & Sewer	169,000	202,500
Network & Communications	28,000	28,000
Trash	27,500	27,500
Sludge Disposal	32,500	32,500
Transportation	125,000	125,000
Transportation - MES	70,000	70,000
Software/Maintenance Agreement	25,000	26,250
Legal and Professional	23,400	30,000
Contracted Services	145,000	145,000
Contracted Services - MES	996,000	1,106,812
Insurance & Bonds	105,000	105,000
Office Expense	57,600	72,500
Travel & Training	7,500	7,500
Uniforms	10,000	10,000
Dues, Subscriptions & Reference Materials	2,000	2,000
Licenses & Permits	3,800	3,800
Safety Supplies & Equipment	15,000	15,000
Small Equipment	15,000	15,000
Rent Expense	1,000	1,000



# GARRETT COUNTY SANITARY DISTRICT FUND

	FY 2023 Approved Budget	FY 2024 Approved Budget
Equipment Rental	20,000	20,000
Debt Service	2,977,902	2,954,316
Transfer to Reserve Fund	(328,503)	(569,656)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,119,018</b>	<b>9,507,296</b>

## CAPITAL EXPENDITURES

Capital Equipment	312,000	1,371,000
Capital Projects	0	6,796,705
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>312,000</b>	<b>8,167,705</b>

## TOTAL EXPENDITURES

**9,431,018      17,675,001**

## CAPITAL EQUIPMENT

Vac Truck	750,000
Deep Creek Lab AC Replacement	14,000
Fork Truck for Warehouse	60,000
Maintenance Trucks	150,000
Fleet Vehicle	30,000
Excavator	90,000
DCL Sewer Manhole Replacement/Rehab	100,000
Generator Fuel Tanks	12,000
Carmel Cove WTP Rehab	150,000
Enclosed Trailer	15,000
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>1,371,000</b>

## CAPITAL PROJECTS

WISP Mountain Tank Project	2,500,000
McHenry Water - Hoye's Run Water Treatment Plant	1,000,000
Gorman Well Development Project	1,400,000
MLP Wtr Line Rehab	100,000
Deep Creek Lake Water Study	250,000
Deep Creek Lake Sewer Study	192,013
Friendsville Water Source - PER	70,000
OTR Wastewater Treatment Plant	450,992
Trout Run Conveyance	683,700
Jennings/Chestnut Ridge PER	150,000
<b>TOTAL CAPITAL PROJECTS</b>	<b>6,796,705</b>



## AIRPORT FUND

	FY 2023 Approved Budget	FY 2024 Approved Budget
<b>REVENUE</b>		
Fuel Sales	154,140	154,140
Tie Down Fees	800	500
Parking	450	900
Hangar Leases	85,627	86,927
Car Rentals	1,000	0
Miscellaneous Income	2,169	2,245
Federal Aviation Administration Grant	32,000	270,000
Transfer from County General Fund	105,948	198,898
<b>TOTAL REVENUE</b>	<b>382,134</b>	<b>713,610</b>
<b>OPERATING EXPENDITURES</b>		
Salaries & Fringe Benefits	153,262	167,978
Maintenance & Repairs	14,450	17,650
Cost of Goods Sold	119,868	124,668
Electric	14,000	14,000
Natural Gas/Fuel Oil	400	600
Water & Sewer	968	968
Network & Communications	5,616	6,216
Cable	1,141	1,142
Transportation	3,254	3,379
Legal and Professional	5,800	5,000
Contracted Services	6,635	6,780
Insurance & Bonds	5,672	6,241
Office Expense	8,078	8,738
Travel & Training	1,900	1,900
Uniforms	0	600
Memberships & Subscriptions	100	250
Advertising & Promotions	590	600
Safety Supplies & Equipment	400	400
Small Equipment	2,000	38,000
Diesel Fuel	3,000	4,500
Gasoline	3,000	4,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>350,134</b>	<b>413,610</b>
<b>CAPITAL EXPENDITURES</b>		
Terminal Roof & Flooring	32,000	0
PAPI Rehab	0	300,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>32,000</b>	<b>300,000</b>
<b>TOTAL EXPENDITURES</b>	<b>382,134</b>	<b>713,610</b>



## DEPARTMENT OF TECHNOLOGY & COMMUNICATIONS FUND

	<b>FY 2023 Approved Budget</b>	<b>FY 2024 Approved Budget</b>
<b>REVENUE</b>		
Internet & Network Connectivity Fee	260,000	260,000
EDA - 219 South Broadband	960,000	0
MD DHCD - 219 South Broadband	150,000	0
USDA-Rt. 135 Broadband	883,573	0
Transfer from County General Fund	1,609,175	1,307,387
<b>TOTAL REVENUE</b>	<b>3,862,748</b>	<b>1,567,387</b>
<b>OPERATING EXPENDITURES</b>		
Salaries & Fringe Benefits	652,328	669,017
Electric	36,000	36,000
Network & Communications	207,330	227,690
Transportation	4,500	4,500
Software/Maintenance Agreement	208,579	281,067
Contracted Services	50,000	230,000
Legal and Professional	5,300	5,300
Insurance & Bonds	563	563
Office Expense	1,500	1,500
Travel & Training	10,000	10,000
Memberships & Subscriptions	750	3,250
Safety	0	1,000
Small Equipment/Projects	307,800	97,500
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,484,650</b>	<b>1,567,387</b>
<b>CAPITAL EXPENDITURES</b>		
219 South Broadband Expansion	1,200,000	0
135 Broadband Expansion	1,178,098	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>2,378,098</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>3,862,748</b>	<b>1,567,387</b>



## PARKS & RECREATION FUND (ADVENTURE SPORTS CENTER, INC.)

	FY 2023 Approved Budget	FY 2024 Approved Budget
<b>REVENUE</b>		
Rental Revenue	30,000	30,000
Transfer from County General Fund	0	0
<b>TOTAL REVENUE</b>	<b>30,000</b>	<b>30,000</b>
<b>OPERATING EXPENDITURES</b>		
Maintenance & Repairs	1,000	1,000
Legal and Professional	10,100	10,100
Insurance & Bonds	15,400	15,400
Taxes	3,500	3,500
<b>TOTAL OPERATING EXPENDITURES</b>	<b>30,000</b>	<b>30,000</b>

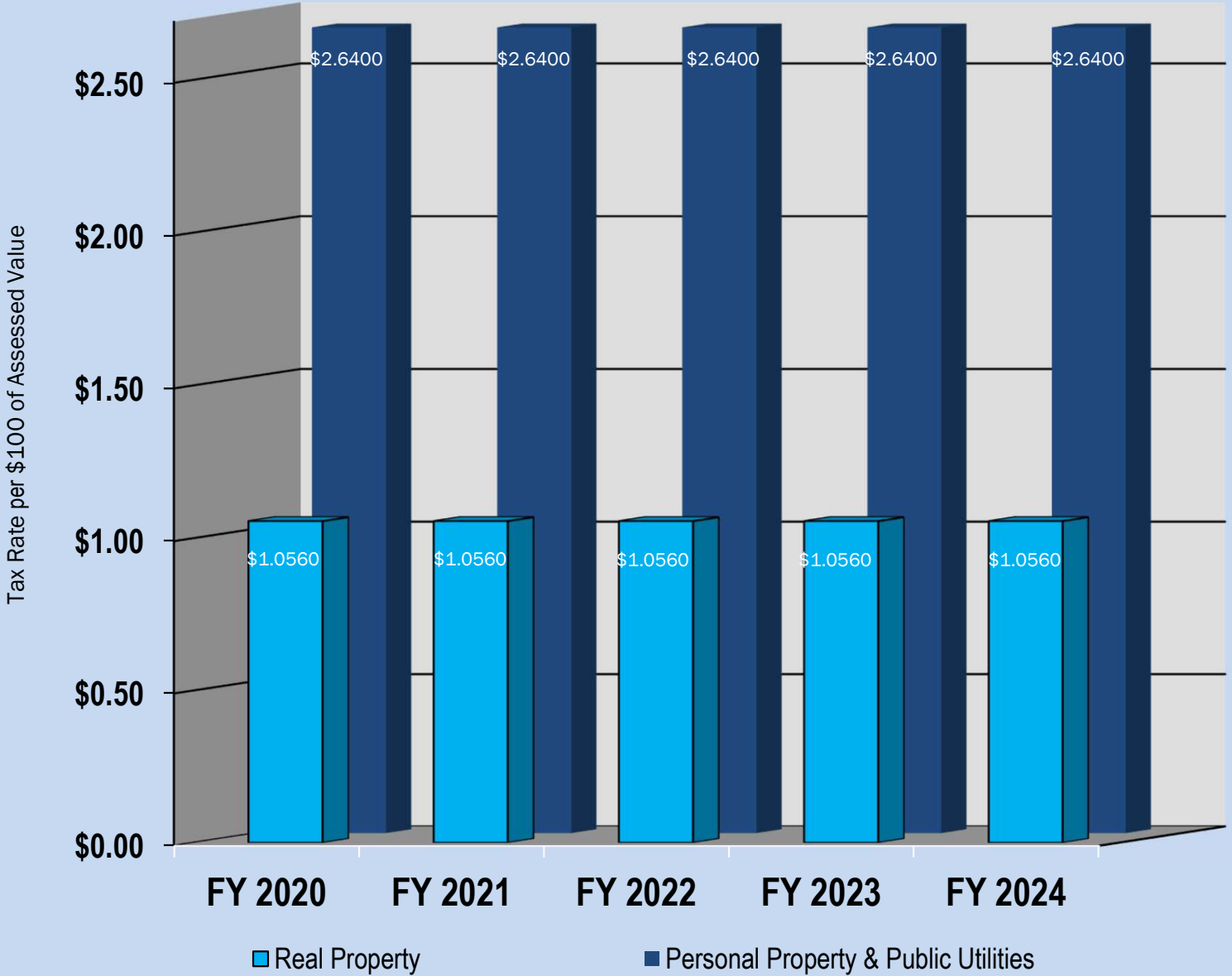


## Fiscal Year 2024 Budget

### **Tax Rates**

July 1, 2023 – June 30, 2024

# PROPERTY TAX RATES



- Real Property Gross Assessable Base = \$5,259,689,212
- Gross Real Property Tax Generated = \$54,874,228
- One penny generates \$525,969 of Gross Real Property Tax Revenue
- Personal Property & Public Utilities Assessable Base = \$241,908,000
- Gross Personal Property & Public Utilities Tax Generated = \$6,383,723
- One penny on the Real Property Tax Rates generates \$60,477 of Gross Personal Property & Public Utilities Tax Revenue



# REAL PROPERTY, PERSONAL PROPERTY, & PUBLIC UTILITIES TAX RATES OF Garrett County, Maryland

## THE REAL PROPERTY TAX RATES FOR FISCAL YEAR 2024 SHALL BE:

Real Property Tax Rate - All Areas Excluding Mtn. Lake Park	\$1.0560
Real Property Tax Rate - Mtn. Lake Park	\$0.9991



## THE PERSONAL PROPERTY & PUBLIC UTILITIES TAX RATES FOR FISCAL YEAR 2024 SHALL BE:

Personal Property & Public Utilities Tax Rate - All Areas Excluding Mtn. Lake Park	\$2.6400
Personal Property & Public Utilities Tax Rate - Mtn. Lake Park	\$2.4978

### ATTEST:

*Kevin G. Null*

Kevin G. Null, County Administrator

*June 5, 2023*

Date Adopted

### APPROVED:

*Paul C. Edwards*

Paul C. Edwards, Chairman

*S. Larry Tichnell*

S. Larry Tichnell, Commissioner

*Ryan S. Savage*

Ryan S. Savage, Commissioner

# SUPPLEMENTAL LEVY FOR SPECIAL TAXING AREAS OF Garrett County, Maryland

As Provided in Section 9-694 of the Environment Article of the Annotated Code of Maryland, the Board of County Commissioners for Garrett County, Maryland, for the fiscal year 2024 are hereby authorized and empowered to demand and receive from the taxpayers of the following special taxing areas of Garrett County, Maryland, taxes at the rates herein stated, on each one hundred (\$100.00) dollars of assessable property located within the said district.

**THE AD VALOREM TAX FOR THE GARRETT COUNTY SANITARY DISTRICT, INC. SHALL BE:**

Bloomington Water Sanitary District	\$0.14
Chestnut Ridge Sewer Sanitary District	\$0.18
Deep Creek Lake Water Sanitary District	\$0.10
Deep Creek Lake Sewer Sanitary District	\$0.07
Deer Park Water Sanitary District	\$0.15
Deer Park Sewer Sanitary District	\$0.11
Friendsville Sewer Sanitary District	\$0.05
Jennings Sewer Sanitary District	\$0.05
Keyser's Ridge Water Sanitary District	\$0.07
Meadow Mountain Sewer Sanitary District	\$0.05
Mtn. Lake Park-Loch Lynn Water Sanitary District	\$0.04
Mtn. Lake Park-Loch Lynn Sewer Sanitary District	\$0.03



**ATTEST:**

*Kevin G. Null*

Kevin G. Null, County Administrator

*June 5, 2023*

Date Adopted

**APPROVED:**

*Paul C. Edwards*

Paul C. Edwards, Chairman

*S. Larry Tichnell*

S. Larry Tichnell, Commissioner

*Ryan S. Savage*

Ryan S. Savage, Commissioner



## Fiscal Year 2024 Budget

### **Personnel**

July 1, 2023 – June 30, 2024



## POSITION ALLOCATION TABLE

	<b>FY 2023 Approved Positions</b>	<b>FY 2024 Approved Positions</b>	<b>Change In Total Positions</b>
Airport	2.50	2.50	0.00
Animal Control	3.00	3.00	0.00
Animal Shelter	2.00	2.00	0.00
Circuit Court	6.00	6.00	0.00
Commissioners' Staff	2.50	2.50	0.00
County Commissioners	3.00	2.50	(0.50)
Communications - 911	13.00	13.00	0.00
Detention Center	28.00	26.00	(2.00)
Domestic Violence	1.00	1.00	0.00
Economic Development	4.00	5.00	1.00
Election Office	3.00	3.00	0.00
Emergency Management	4.00	4.00	0.00
Emergency Medical Services	26.00	26.00	0.00
Engineering	4.00	4.00	0.00
Facilities & Maintenance	17.50	17.50	0.00
Finance	8.00	8.00	0.00
Fire Marshall	3.00	2.00	(1.00)
Human Resources	3.00	3.00	0.00
Information Technologies	6.00	6.00	0.00
Legal	1.00	1.00	0.00
Parks & Recreation	1.00	1.00	0.00
Permits & Inspections	6.00	7.00	1.00
Planning & Zoning	6.00	6.00	0.00
Purchasing	1.00	1.00	0.00
Public Utilities	26.50	27.00	0.50
Risk Management	1.00	1.00	0.00
Roads Division	124.00	126.00	2.00
Sheriff's Department	41.00	40.00	(1.00)
Solid Waste Admin. Staff	9.00	9.00	0.00
Solid Waste Site Attendants	8.00	8.00	0.00
State's Attorney	10.00	9.00	(1.00)
Tax Collections	2.00	3.00	1.00
<b>Total Personnel</b>	<b>376.00</b>	<b>376.00</b>	<b>0.00</b>



## POSITION ALLOCATION TABLE

<b>Boards &amp; Commissions</b>	<b>Members</b>
Planning Commission	7.00
Deep Creek Zoning Appeals Board	7.00
Liquor Control Board	3.00
Board of Election Supervisors	5.00
Judges of the Orphan's Court	3.00
Police Accountability Boards	10.00
<b>Total Members</b>	<b>35.00</b>



# Garrett County Government Organizational Chart

