



# Garrett County Government Fiscal Year 2019 Budget July 1, 2018 - June 30, 2019



# Garrett County Government

## FY 2019 Budget Timeline

- Notices sent out at the beginning of January 2018
- Budget requests due back on February 22<sup>nd</sup>
- Board of Education presentation to Commissioners on March 26<sup>th</sup>
- Outside Agencies presentations to the Commissioners on April 2<sup>nd</sup>
- Internal Departments presentations to the Commissioners on April 17<sup>th</sup>
- Commissioners major budget work sessions on May 15<sup>th</sup> & May 29<sup>th</sup>
- Preliminary Budget overview June 4<sup>th</sup>
- FY 2019 Budget adoption on June 19<sup>th</sup> at the Bloomington VFD
- Budget requests came in at almost \$88.5 million, or \$11 million over the projected revenue.



# GENERAL FUND REVENUE

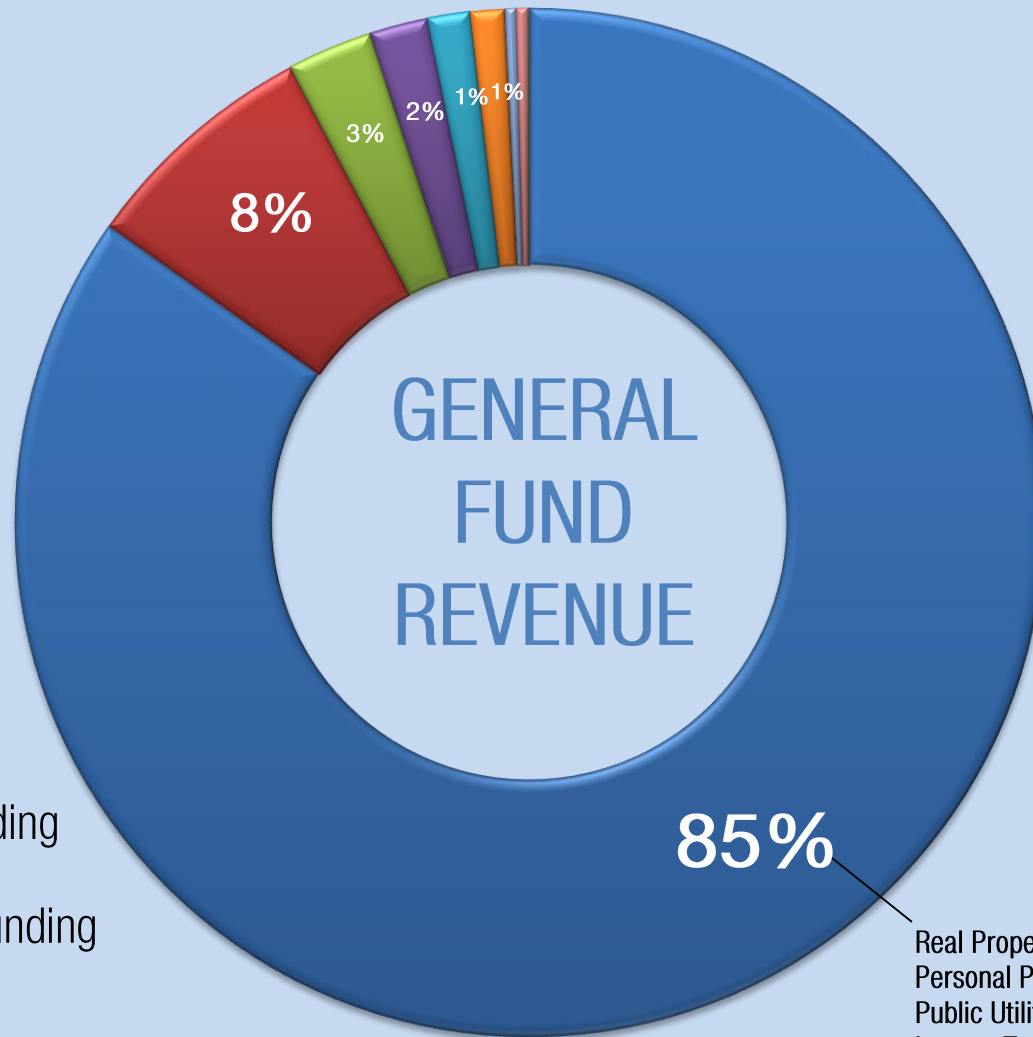
	<b>FY 2018 Original</b>	<b>FY 2019 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>	<b>% of Total Budget</b>
<b>Taxes</b>					
Real Property	42,148,968	42,707,380	558,412	1.32%	53.26%
Personal Property (Windmills)	3,486,211	3,395,357	(90,854)	-2.61%	4.23%
Public Utilities	3,091,847	2,849,016	(242,831)	-7.85%	3.55%
Income Tax	11,950,000	11,950,000	0	0.00%	14.90%
Other	6,660,200	7,096,150	435,950	6.55%	8.85%
<b>Licenses &amp; Permits</b>	284,676	289,850	5,174	1.82%	0.36%
<b>Federal Grants</b>	1,257,113	1,469,068	211,955	16.86%	1.83%
<b>State Grants</b>	4,837,979	6,032,419	1,194,440	24.69%	7.52%
<b>Other Grants</b>	45,412	16,575	(28,837)	-63.50%	0.02%
<b>Charges for Services</b>	1,257,811	1,078,600	(179,211)	-14.25%	1.34%
<b>Investment Income</b>	185,000	290,000	105,000	56.76%	0.36%
<b>Rents &amp; Concessions</b>	842,605	856,873	14,268	1.69%	1.07%
<b>Miscellaneous</b>	10,300	12,300	2,000	19.42%	0.02%
	76,058,122	78,043,588	1,985,467	2.61%	97.32%
<b>Reserves</b>	2,862,500	2,150,000	(712,500)	-24.89%	2.68%
<b>Total General Fund Revenue</b>	78,920,622	80,193,588	1,272,967	1.61%	100.00%



# BIG 11 Revenue Categories

93% or \$73 million of Revenue before Reserves

	FY 2018 Original	FY 2019 Proposed	\$ Change	% Change	% of Total Budget
Real Property Tax	42,148,968	42,707,380	558,412	1.32%	54.72%
Income Tax	11,950,000	11,950,000	0	0.00%	15.31%
Personal Property (Windmills) Tax	3,486,211	3,395,357	(90,854)	-2.61%	4.35%
Public Utilities Tax	3,091,847	2,849,016	(242,831)	-7.85%	3.65%
Disparity Grant	2,537,671	2,537,671	0	0.00%	3.25%
Accommodations Tax	2,350,000	2,400,000	50,000	2.13%	3.08%
Recordation Tax	1,600,000	1,700,000	100,000	6.25%	2.18%
Transfer Tax	1,450,000	1,700,000	250,000	17.24%	2.18%
Forestry & Parks	470,000	1,491,000	1,021,000	217.23%	1.91%
Highway User Revenue	774,363	1,109,940	335,577	43.34%	1.42%
Admission & Amusement Tax	875,000	875,000	0	0.00%	1.12%
	<b>70,734,060</b>	<b>72,715,364</b>	<b>1,981,304</b>	<b>2.80%</b>	<b>93.17%</b>



- Taxes
- State Government funding
- Reserves
- Federal Government funding
- Charges for Services
- Rents & Concessions
- Investment Income
- Licenses & Permits
- Other Grant Funded
- Miscellaneous

**85%**

Real Property - \$42,707,380  
 Personal Property (Windmills) - \$3,395,357  
 Public Utilities Tax - \$2,849,016  
 Income Tax - \$11,950,000  
 Recordation Tax - \$1,700,000  
 Transfer Tax - \$1,700,000  
 Hotel/Motel Tax - \$2,400,000  
 Admission & Amusement Tax - \$875,000  
 Other - \$421,150



# GENERAL FUND EXPENDITURES

	FY 2018 Original	FY 2019 Proposed	\$ Change	% Change	% of Total Budget
<b>General Government</b>	5,928,502	6,294,233	365,731	6.17%	7.85%
<b>Public Safety</b>	11,243,087	12,115,167	872,080	7.76%	15.11%
<b>Public Works</b>	15,970,995	15,930,475	(40,520)	-0.25%	19.87%
<b>Community Health</b>	1,919,000	1,967,000	48,000	2.50%	2.45%
<b>Education</b>					
Garrett County Board of Education					
Maintenance of Effort (MOE)	27,314,472	27,449,974	135,502	0.50%	34.23%
One-time Nonrecurring Costs	0	213,200	213,200	0.00%	0.27%
Garrett College	4,734,000	4,784,000	50,000	1.06%	5.97%
Ruth Enlow Library	990,000	1,065,000	75,000	7.58%	1.33%
Scholarship Program	550,000	550,000	0	0.00%	0.69%
	<b>33,588,472</b>	<b>34,062,174</b>	<b>473,702</b>	<b>1.41%</b>	<b>42.47%</b>
<b>Parks, Recreation, Culture</b>	75,500	75,500	0	0.00%	0.09%
<b>Public Service</b>	222,809	227,299	4,490	2.02%	0.28%
<b>Economic Development</b>	1,552,966	1,586,494	33,528	2.16%	1.98%
<b>Economic Opportunity</b>	1,794,342	1,737,159	(57,183)	-3.19%	2.17%
<b>Miscellaneous</b>	2,580,035	2,806,947	226,912	8.79%	3.50%
	<b>74,875,708</b>	<b>76,802,447</b>	<b>1,926,740</b>	<b>2.57%</b>	<b>95.77%</b>
<b>Capital</b>	4,044,914	3,391,141	(653,773)	-16.16%	4.23%
<b>Total General Fund Expenditures</b>	<b>78,920,622</b>	<b>80,193,588</b>	<b>1,272,967</b>	<b>1.61%</b>	<b>100.00%</b>



# Garrett County Government

## FY 2019 Capital Highlights

### **GENERAL GOVERNMENT**

\$168,374 Facilities & Maintenance vehicle & projects

### **PUBLIC WORKS**

\$688,750 Road's Division-Equipment

\$313,125 Road's Division-Bear Creek Road Guardrail project

\$50,000 Short Span Bridge

\$71,000 Road's Division-Building Improvements

### **PUBLIC SAFETY**

\$158,775 Sheriff's Department & Detention Center vehicle

\$37,500 Sheriff's & 911 equipment

\$72,500 911 Table Rock Tower project

\$132,365 Emergency Medical Services equipment

\$500,000 Emergency Operations Center

### **EDUCATION**

\$392,152 Board of Education - Southern High & Southern Middle School projects

\$685,000 Garrett College Performing Arts Center design

\$100,000 Garrett College IT Infrastructure project (matching ARC grant funds)

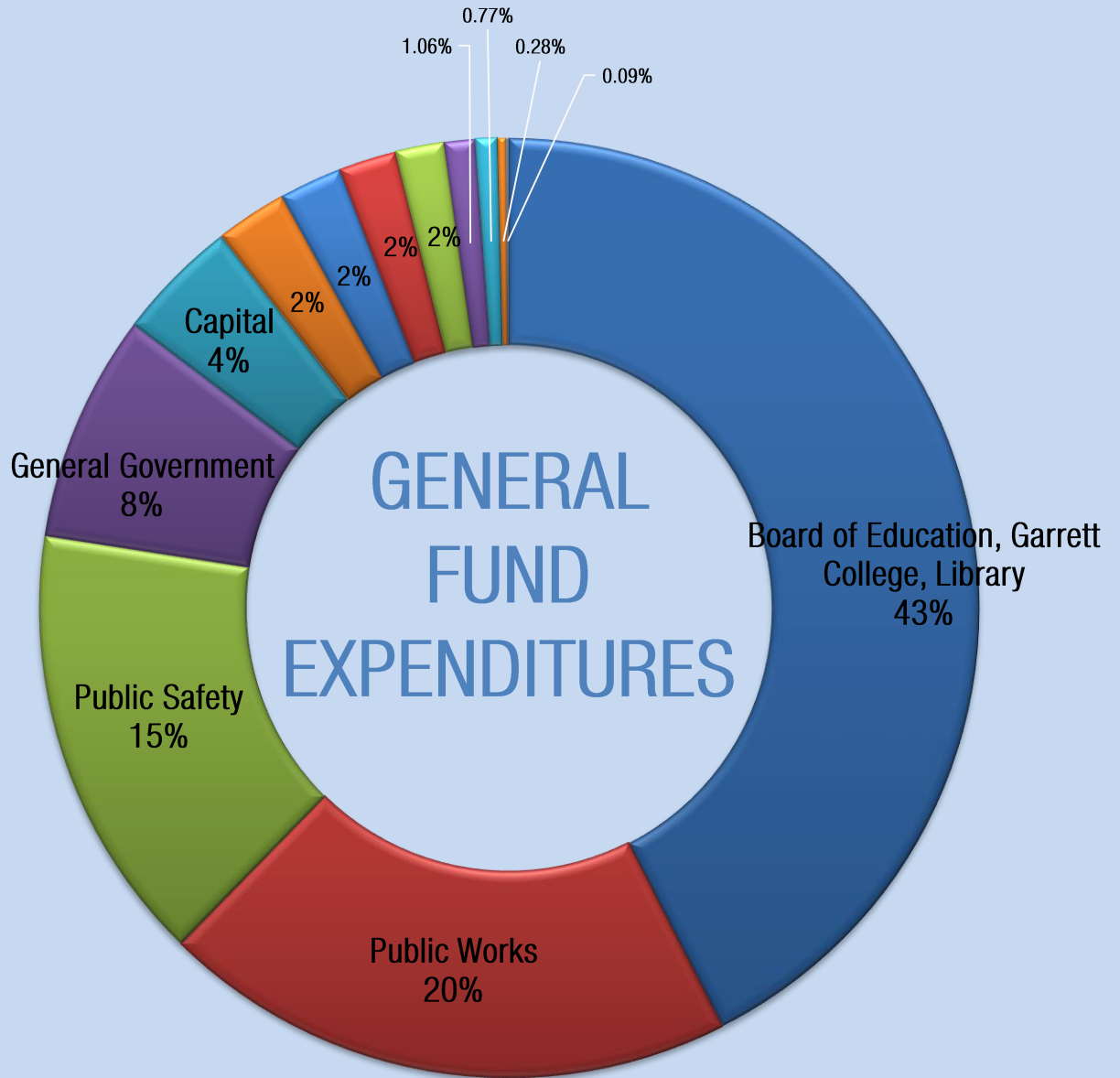
\$21,600 Ruth Enlow Library IT equipment

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**\$3,391,141**



# GENERAL FUND EXPENDITURES



- Board of Education, Garrett College, Library
- Public Works
- Public Safety
- General Government
- Capital
- Public Health
- Economic Opportunity
- Economic Development
- Transfer to Enterprise Funds
- County Share of Retirees Healthcare
- Miscellaneous
- Public Service





# Garrett County Government

## FY 2019 Expenditure Highlights

- Proposing a \$80.2 million budget
- Utilizing \$2.15 million of Capital Reserves to fund \$3.4 million of Capital Expenditures.
- \$1.2 million of operating revenues fund proposed Capital.
- Largest dollar increase by function to Public Safety
- 3 new positions in Public Safety with two overlapping in Animal Control
- \$128,000 for Volunteer Fire & Rescue for workers compensation insurance.
- Largest percentage increase - Miscellaneous category with \$300,000 going toward GASB 75 OPEB liability
- Increases to Education operating budgets - \$473,000
- Holding real estate tax rate to constant yield rate of \$.9899
- No new General Fund debt
- Maintain \$3.5 million rainy day fund