



Garrett County Government Fiscal Year 2021 Budget





Paul C. Edwards
Chairman

S. Larry Tichnell
Commissioner

James C. Hinebaugh, Jr.
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.

Budget Message

Revenue	1
Expenditures	8
Non-Recurring Expense	16
Capital	18
Enterprise Funds	24
Tax Rates	29
Personnel	32

THE BOARD OF GARRETT COUNTY COMMISSIONERS

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Board of Commissioners

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FISCAL YEAR 2021 BUDGET MESSAGE

June 1, 2020

To the citizens of Garrett County:

Last year we stated that fiscal year 2020 was the most difficult and challenging budgets we have faced during our tenure. However, fiscal year 2021 will probably go on record as being the most unprecedented budget ever with a once in a lifetime worldwide pandemic (COVID-19) on our hands and trying to balance a budget with the uncertainty of what our revenues projections would be.

Before the pandemic, our economy was strong. Unemployment was low and revenues for income tax, accommodations tax, and admission and amusement tax were all trending to hit record highs for the fiscal year ending June 30, 2020. Once Governor Hogan ordered that all non-essential businesses must close on March 23, 2020 everything changed.

Because there was considerable uncertainty of the impact the COVID-19 pandemic would have on our economy, we had to adapt and make decisions quickly. We ordered that all unnecessary spending cease and that any capital projects or purchases be put on hold if possible. We also instituted a hiring freeze for any new or replacement positions. We were not only updating and lowering revenue projections by \$2.7 million for fiscal year 2020, but also trying to predict and project revenue for the next fiscal year. We certainly had our work cut out for us.

Budget requests came in at \$3.54 million over our projected revenue. \$3 million of this came from outside agencies not under our control. We knew we would be working with less revenue and we must fund agencies mandated by the State; agencies like the Board of Education, Garrett College, the Health Department, the University of Maryland Extension Service, and the Election Board. In addition to this, the State's minimum wage was increasing by 7% to \$11.75 per hour as of January 1, 2021. These mandates alone increased our recurring fixed costs by \$850,000. On top of that, we knew we were faced with addressing a 20.3% increase in employee healthcare costs equating to about \$1.1 million.

We are proud to present to the taxpayers a balanced operating and capital budget of \$82.6 million, a budget that is actually \$616,408 less than the prior year. While we are projecting decreases in income tax, recordation tax, transfer tax, accommodations tax, admission & amusement tax and investment income by \$2.2 million off of baseline trends, we were still able to absorb these mandated costs, build in a \$1 million contingency, and balance a budget. All without raising taxes or using reserves to balance the budget.

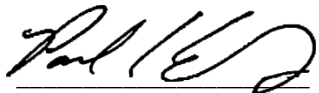
This was not possible without cutting some of our services. The Department of Public Works - Roads Department took the brunt of most of this with a reduction of \$1.5 million in operations, most of which came from paving. We are still on target to pave approximately 35% of what we normally do. In addition, we reduced our capital expenditures by just over \$1 million, still funding \$3.7 million. We were not able to expand any services, add or replace any employees, or provide any salary increases for our employees at this time.

The Board of Education realized the biggest gain during the budget cycle, increasing its local funding by \$435,163 for the required level funding per pupil known as the maintenance of effort. They also received the majority of capital

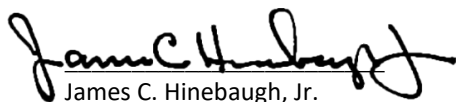
funding at \$2.1 million with the approval of \$1,630,000 for the Southern Garrett High School front façade and \$455,000 for the Southern and Northern Garrett High Schools' turf fields.

While this budget process was challenging, we are proud of what we accomplished to arrive at a balanced budget. We cannot say enough about the cooperation and efforts of our dedicated employees. They have adapted to this pandemic and have worked with us to continue the quality service that our taxpayers deserve. As we continue to monitor the financial impact of this pandemic, we will adjust accordingly and make timely decisions. This Board will continue to prioritize the appropriation of public funds to effectively serve the citizens of Garrett County.

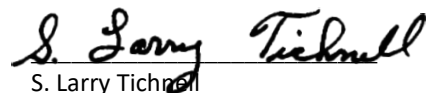
Board of Garrett County Commissioners



Paul C. Edwards, Chairman



James C. Hinebaugh, Jr.



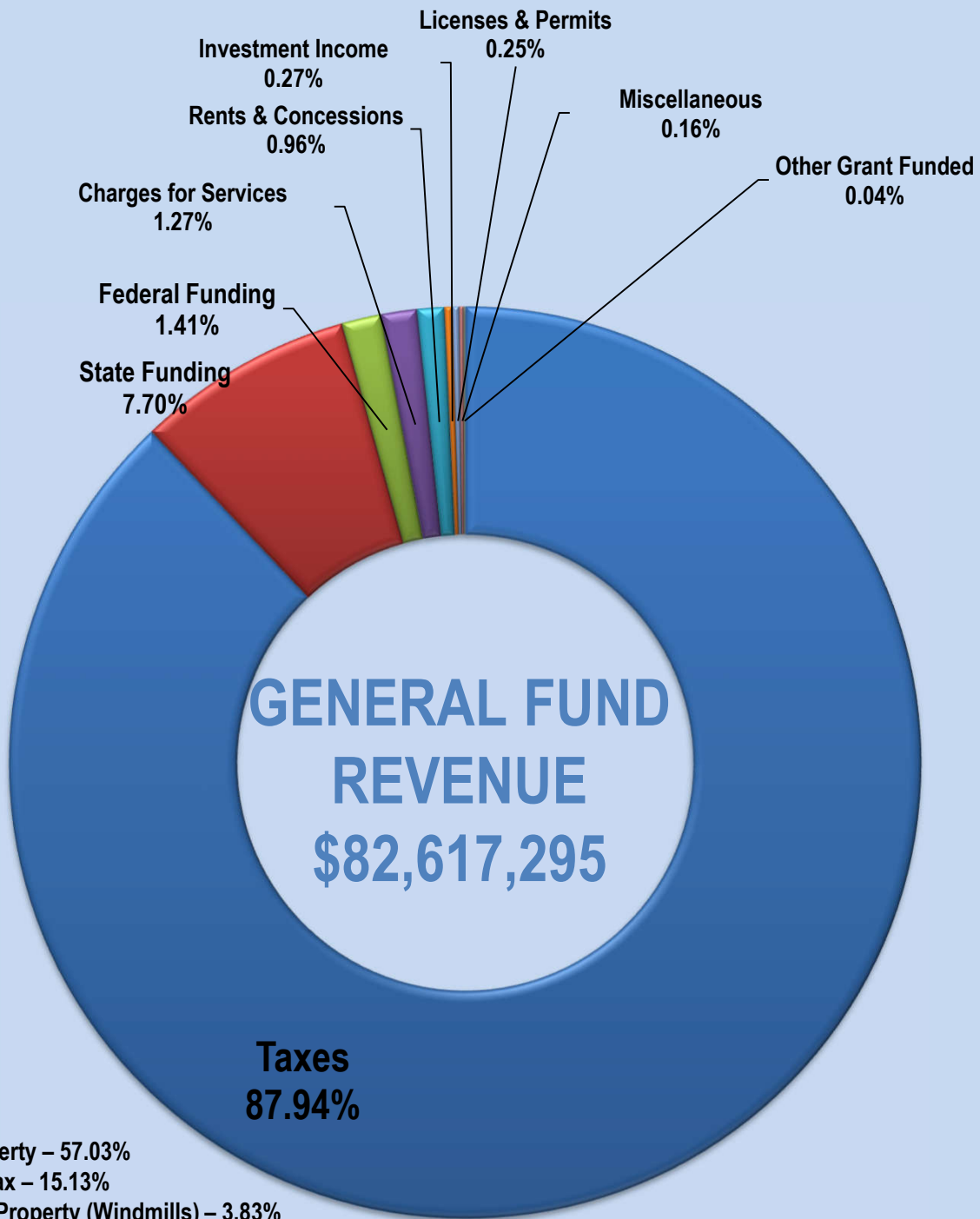
S. Larry Tichnell





Revenue

Fiscal Year 2021 Budget



- Real Property – 57.03%
- Income Tax – 15.13%
- Personal Property (Windmills) – 3.83%
- Hotel/Motel Tax – 3.09%
- Public Utilities Tax – 3.72%
- Recordation Tax – 1.88%
- Transfer Tax – 1.88%
- Admission & Amusement Tax – 0.91%
- Other – 0.47%



GENERAL FUND REVENUE

	FY 2020 Original	FY 2021 Approved	\$ Change	% Change	% of Total Budget
Taxes					
Real Property	46,114,355	47,117,357	1,003,002	2.18%	57.03%
Personal Property (Windmills)	3,471,968	3,168,000	(303,968)	-8.75%	3.83%
Public Utilities	2,878,867	3,071,193	192,326	6.68%	3.72%
Income Tax	11,950,000	12,500,000	550,000	4.60%	15.13%
Other	7,984,135	6,800,840	(1,183,295)	-14.82%	8.23%
Licenses & Permits	205,500	207,200	1,700	0.83%	0.25%
Federal Grants	1,196,814	1,161,306	(35,508)	-2.97%	1.41%
State Grants	6,213,797	6,363,763	149,966	2.41%	7.70%
Other Grants	17,950	35,530	17,580	97.94%	0.04%
Charges for Services	1,039,946	1,049,950	10,004	0.96%	1.27%
Investment Income	450,000	225,000	(225,000)	-50.00%	0.27%
Rents & Concessions	794,198	795,377	1,179	0.15%	0.96%
Miscellaneous	13,200	12,500	(700)	-5.30%	0.02%
Other Financing Sources	102,973	109,279	6,306	6.12%	0.13%
	82,433,703	82,617,295	183,592	0.22%	100.00%
Reserves	800,000	0	(800,000)	-100.00%	0.00%
Total General Fund Revenue	83,233,703	82,617,295	(616,408)	-0.74%	100.00%





GENERAL FUND REVENUE

	FY 2019 Actual	FY 2020 Approved Budget	FY 2021 Projected Budget	FY 2021 Approved Budget
TAXES				
Local Real Property				
Real Estate Tax	42,470,671	45,619,498	46,416,082	46,416,082
Tax Penalty & Interest	460,353	500,000	700,000	700,000
Enterprise Zone Tax Refund	47,344	39,857	41,275	41,275
County Supplemental Homeowners Tax Credit	-38,783	-45,000	-40,000	-40,000
Total	42,939,543	46,114,355	47,117,357	47,117,357
Personal Property & Public Utilities				
Personal Property	3,420,007	3,471,968	3,168,000	3,168,000
Public Utilities/Railroad	2,719,496	2,878,867	3,071,193	3,071,193
Total	6,139,503	6,350,835	6,239,193	6,239,193
Income Tax				
Income Tax	14,272,901	11,950,000	12,500,000	12,500,000
Total	14,272,901	11,950,000	12,500,000	12,500,000
Other Local Taxes				
Coal Severance Tax	50,158	55,000	50,000	50,000
Natural Gas	735	675	440	440
Admission & Amusement Tax	999,433	900,000	750,000	750,000
Recording	1,887,652	1,750,000	1,550,000	1,550,000
Agricultural Transfer Tax	11,130	3,500	8,000	8,000
Local Transfer Tax	2,073,634	1,750,000	1,550,000	1,550,000
Franchise Tax	440	400	400	400
911 Fees	180,903	185,000	205,000	205,000
Trailer Court	37,516	36,000	36,000	36,000
Coal Tonnage Tax	63,370	54,560	61,000	61,000
Hotel Rental Tax	3,093,760	3,200,000	2,550,000	2,550,000
Tax Sale Revenue	43,902	49,000	40,000	40,000
Total	8,442,632	7,984,135	6,800,840	6,800,840
TOTAL TAXES	71,794,579	72,399,325	72,657,390	72,657,390
LICENSES & PERMITS				
Traders	69,482	69,000	69,000	69,000
Marriage License Fee	1,730	1,800	1,800	1,800
ATV Permits	19,550	14,000	15,000	15,000
Transient Vacation Rental Units (TVRU) License Fee	124,238	101,500	101,500	101,500
Entrance Permits	2,070	1,200	1,200	1,200
Stormwater Fees	10,443	9,000	10,000	10,000
Plumbing Permits	1,630	1,200	1,500	1,500
Electrical Permits	2,890	2,200	2,200	2,200



	FY 2019 Actual	FY 2020 Approved Budget	FY 2021 Projected Budget	FY 2021 Approved Budget
Dog/Cat Tags	5,779	5,600	5,000	5,000
Total	237,811	205,500	207,200	207,200
TOTAL LICENSES & PERMITS	237,811	205,500	207,200	207,200
INTERGOVERNMENTAL				
Grants From Federal Government				
USDA - Bankhead Jones Act	9,440	1,000	2,500	2,500
US DHS - Federal Emergency Management Association (FEMA)	41,999	0	0	0
US DOJ - Domestic Violence Grant	34,993	35,000	35,000	35,000
US DHS - Emergency Management Performance Grant (EMPG)	70,693	70,694	70,694	70,694
US DOT - Hazardous Materials Emergency Preparedness (HMEP)	5,785	0	0	0
Bullet Proof Vest Grant	2,941	1,875	516	516
US HHS - DSS/DHR Child Support (Sheriffs Dept)	15,624	13,999	13,999	13,999
US DOJ - BJAG - Sheriff Equipment	47,100	0	0	0
US DOT - Aggressive Driver Grant	810	0	0	0
US DOT - DUI Patrol	1,980	0	0	0
US DOT - Distracted Driver Grant	1,350	0	0	0
US HHS - Master's Program	11,070	16,500	16,500	16,500
US DHS - Homeland Security	334,043	280,350	280,350	280,350
US DOT - Mass Transit (CAC)	794,990	773,396	737,747	737,747
ARC - Econ Development	25,427	0	0	0
US DOI - Shallmar Landslide	391,880	0	0	0
US DOI - Payment In Lieu of Taxes	8,651	4,000	4,000	4,000
Total	1,798,776	1,196,814	1,161,306	1,161,306
Grants From State Government				
Disparity Grant	2,537,671	2,537,671	2,537,671	2,537,671
Forestry & Parks	1,721,338	1,489,464	1,601,556	1,601,556
Program Open Space	519,272	0	0	0
Fire/Rescue/Ambulance Reserve	263,956	300,000	300,000	300,000
Jury Reimbursement	12,240	9,000	9,600	9,600
Master's Program Coop Reimbursement	0	2,000	0	0
Circuit Court - Family Services	122,727	123,586	128,055	128,055
Courthouse Security Grant	2,341	54,072	0	0
Rural Legacy Program	338,183	0	0	0
Police Protection Grant	205,319	204,446	204,012	204,012
School Bus Violation Grant	5,784	18,000	0	0
School Bus Safety Grant	0	0	22,304	22,304
Sheriff's Department Sex Offender Compliance (SOCEM)	7,197	7,034	7,034	7,034
Sexual Offenders Registration	12,400	11,000	11,000	11,000



GENERAL FUND REVENUE

	FY 2019 Actual	FY 2020 Approved Budget	FY 2021 Projected Budget	FY 2021 Approved Budget
SRO Adequate Coverage Grant	0	0	84,866	84,866
Emergency Numbers Systems Board	22,069	2,700	37,345	37,345
MIEMSS Grant (EMS)	22,787	18,024	0	0
Highway User Tax	547,952	1,160,305	1,198,202	1,198,202
State Highway Administration Transportation Grant	574,765	0	0	0
MEA Smart Energy Communities	29,589	0	0	0
CAC - Mass Transit	194,174	191,473	191,677	191,677
CAC - Homeless Prevention Program	3,763	3,763	3,763	3,763
MD Department of Aging Senior Center Operating Grant	21,259	21,259	26,678	26,678
Governor's Office Rural Broadband Grant (DHCD)	0	60,000	0	0
Department of Natural Resources - Dredging Grant	4,637	0	0	0
Total	7,169,423	6,213,797	6,363,763	6,363,763
Grants From Other Agencies				
Mountain Maryland Heritage Ag Grant	1,495	0	0	0
Health Department Budget Settlement	373,850	0	0	0
LGIT Safety Grant	6,610	0	0	0
Drug Free Communities	3,342	6,000	6,000	6,000
DSS Evidence Kits	2,310	0	0	0
DSS CAC Law Enforcement Training	1,381	0	0	0
DSS Visitation	19,690	0	19,995	19,995
DSS Emergency Sheltering	2,789	0	0	0
Special Police Services	13,204	11,950	9,535	9,535
Total	424,670	17,950	35,530	35,530
TOTAL INTERGOVERNMENTAL	9,392,869	7,428,561	7,560,599	7,560,599
FINES & FORFEITURES				
Animal Control Citations	840	200	0	0
All Other Fines	2,777	3,000	2,500	2,500
TOTAL FINES & FORFEITURES	3,617	3,200	2,500	2,500
CHARGES FOR SERVICES				
County Service Charge - Semi-Annual Bills	712	0	0	0
Maintenance Agreement - Community Action	12,000	12,000	12,000	12,000
Marriage Ceremony Fees	550	700	700	700
General Charge for Services	9,739	3,500	3,500	3,500
Circuit Court Trust Fees	0	1,000	0	0
Tax Office Convenience Fee	31,021	27,000	29,000	29,000



GENERAL FUND REVENUE

	FY 2019 Actual	FY 2020 Approved Budget	FY 2021 Projected Budget	FY 2021 Approved Budget
Zoning & Subdivision Fees	18,150	12,000	12,000	12,000
Sale of Maps & Publications	1,786	1,000	1,000	1,000
Building Codes Inspections	54,325	45,000	45,000	45,000
Adult Community Service Participant Fee	2,560	4,000	2,500	2,500
Sheriff's Fees	5,512	4,500	4,500	4,500
Sheriff's Paper Service Fees	11,995	11,000	11,000	11,000
Fingerprinting Fees	27,799	33,000	25,000	25,000
Inmate SSI Program	500	800	400	400
State DOC - Temporary Housing State Inmates	19,665	20,000	20,000	20,000
Jail - Work Release	27,108	22,000	22,000	22,000
Animal Control Boarding & Adoption	1,974	2,000	2,000	2,000
Seized Property Proceeds	10,581	0	0	0
Road's Department Miscellaneous Income	17,874	10,000	10,000	10,000
Roads Fuel Sales	253,013	340,446	343,350	343,350
Emergency Medical Services Cost Share	162,755	150,000	150,000	150,000
Emergency Medical Service Patient Billing	227,951	200,000	200,000	200,000
Enterprise Funds Indirect Fees	194,975	140,000	156,000	156,000
TOTAL CHARGES FOR SERVICES	1,092,544	1,039,946	1,049,950	1,049,950
INVESTMENT INCOME				
Interest	660,994	450,000	225,000	225,000
TOTAL INVESTMENT INCOME	660,994	450,000	225,000	225,000
CONTRIBUTIONS				
Animal Control Donations	4,337	3,000	3,000	3,000
TOTAL CONTRIBUTIONS	4,337	3,000	3,000	3,000
RENTS & CONCESSIONS				
Rent Income	754,066	335,536	336,715	336,715
Health Department Facility Fee	458,662	458,662	458,662	458,662
TOTAL RENTS & CONCESSIONS	1,212,728	794,198	795,377	795,377



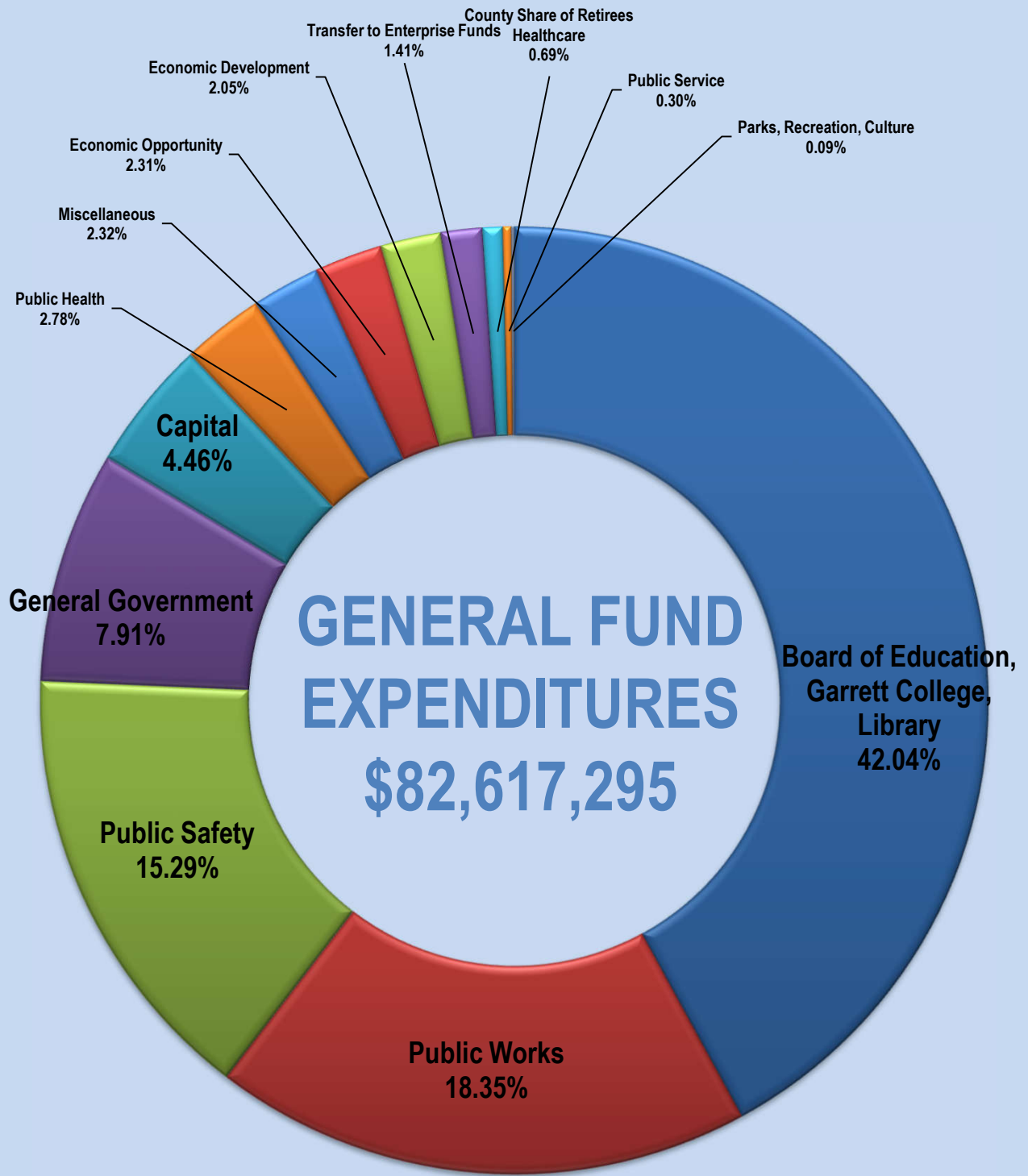
GENERAL FUND REVENUE

	FY 2019 Actual	FY 2020 Approved Budget	FY 2021 Projected Budget	FY 2021 Approved Budget
MISCELLANEOUS				
Miscellaneous	60,974	7,000	7,000	7,000
MISCELLANEOUS	60,974	7,000	7,000	7,000
OTHER FINANCING SOURCES				
Transfer from Assigned Fund Balance	0	800,000	0	0
Transfer from Other Funds	119,691	102,973	109,279	109,279
Disposal of Assets & Public Auction Proceeds	102,218	0	0	0
TOTAL OTHER FINANCING SOURCES	221,909	902,973	109,279	109,279
TOTAL GENERAL FUND REVENUE	84,682,362	83,233,703	82,617,295	82,617,295



Expenditures

Fiscal Year 2021 Budget



GENERAL FUND EXPENDITURES

	FY 2020 Original	FY 2021 Proposed	\$ Change	% Change	% of Total Budget
General Government	6,517,690	6,531,798	14,108	0.22%	7.91%
Public Safety	12,523,198	12,630,344	107,146	0.86%	15.29%
Public Works	16,656,246	15,160,402	(1,495,844)	-8.98%	18.35%
Community Health	2,013,370	2,301,163	287,793	14.29%	2.79%
Education					
Garrett County Board of Education	27,734,931	28,170,094	435,163	1.57%	34.10%
Garrett College	4,834,000	4,934,000	100,000	2.07%	5.97%
Ruth Enlow Library	1,076,000	1,076,000	0	0.00%	1.30%
Scholarship Program	550,000	550,000	0	0.00%	0.67%
	34,194,931	34,730,094	535,163	1.57%	42.04%
Parks, Recreation, Culture	75,500	75,500	0	0.00%	0.09%
Public Service	233,823	246,383	12,560	5.37%	0.30%
Economic Development	1,715,108	1,698,774	(16,334)	-0.95%	2.06%
Economic Opportunity	1,926,301	1,910,856	(15,445)	-0.80%	2.31%
Miscellaneous	2,672,287	3,650,366	978,079	36.60%	4.42%
	78,528,454	78,935,680	407,226	0.52%	95.54%
Capital	4,705,249	3,681,615	(1,023,634)	-21.76%	4.46%
Total General Fund Expenditures	83,233,703	82,617,295	(616,408)	-0.74%	100.00%





GENERAL FUND EXPENDITURES

	FY 2019 Actual	FY 2020 Approved Budget	FY 2021 Requested Budget	FY 2021 Approved Budget
GENERAL GOVERNMENT				
Executive - County Commissioners Office				
Salaries & Benefits	371,014	394,652	399,071	399,071
Operating Expense	59,508	62,684	61,815	61,815
	<u>430,522</u>	<u>457,336</u>	<u>460,886</u>	<u>460,886</u>
Finance				
Salaries & Benefits	448,328	524,680	565,998	565,998
Operating Expense	81,841	103,741	103,621	103,621
Capital Outlay	18,249	0	0	0
	<u>548,417</u>	<u>628,421</u>	<u>669,619</u>	<u>669,619</u>
Tax Collections				
Salaries & Benefits	203,154	190,044	150,202	150,202
Operating Expense	105,847	113,212	112,872	112,872
	<u>309,000</u>	<u>303,256</u>	<u>263,074</u>	<u>263,074</u>
Purchasing				
Salaries & Benefits	252,879	250,184	176,505	176,505
Operating Expense	5,941	7,671	6,720	6,720
	<u>258,821</u>	<u>257,855</u>	<u>183,225</u>	<u>183,225</u>
Human Resources				
Salaries & Benefits	236,710	275,725	255,498	255,498
Operating Expense	58,544	86,776	89,700	89,700
	<u>295,254</u>	<u>362,501</u>	<u>345,198</u>	<u>345,198</u>
Risk Management				
Salaries & Benefits	79,990	81,989	82,626	82,626
Operating Expense	48,291	51,116	67,019	67,019
	<u>128,281</u>	<u>133,105</u>	<u>149,645</u>	<u>149,645</u>
Circuit Court				
Salaries & Benefits	234,501	284,139	283,890	283,890
Operating Expense	56,964	50,480	51,700	49,700
Non-Recurring Expense	379	300	300	1,000
	<u>291,844</u>	<u>334,919</u>	<u>335,890</u>	<u>334,590</u>
Circuit Court - Master's Program				
Salaries & Benefits	53,150	55,852	56,659	56,659
Operating Expense	6,442	9,000	9,600	9,000
Non-Recurring Expense	379	250	250	250
	<u>59,971</u>	<u>65,102</u>	<u>66,509</u>	<u>65,909</u>
Circuit Court - Family Services				
Salaries & Benefits	108,073	108,285	110,030	110,030
Operating Expense	9,560	15,300	18,025	18,025
Non-Recurring Expense	0	0	0	0
	<u>117,633</u>	<u>123,585</u>	<u>128,055</u>	<u>128,055</u>



GENERAL FUND EXPENDITURES

	FY 2019 Actual	FY 2020 Approved Budget	FY 2021 Requested Budget	FY 2021 Approved Budget
Orphan's Court				
Salaries & Benefits	14,875	14,206	13,593	13,593
Operating Expense	1,322	3,200	5,000	3,200
	<u>16,197</u>	<u>17,406</u>	<u>18,593</u>	<u>16,793</u>
State's Attorney				
Salaries & Benefits	701,908	698,579	694,266	694,266
Operating Expense	18,671	21,500	21,500	21,500
Non-Recurring Expense	1,713	0	0	0
	<u>722,292</u>	<u>720,079</u>	<u>715,766</u>	<u>715,766</u>
Election Board				
Salaries & Benefits	331,904	296,510	304,505	304,505
Operating Expense	129,163	207,376	199,851	199,851
	<u>461,067</u>	<u>503,886</u>	<u>504,356</u>	<u>504,356</u>
Legal Counsel				
Salaries & Benefits	88,908	88,402	90,143	90,143
Operating Expense	9,344	16,000	16,500	16,500
	<u>98,252</u>	<u>104,402</u>	<u>106,643</u>	<u>106,643</u>
Planning & Land Management				
Salaries & Benefits	484,258	487,043	575,748	575,748
Operating Expense	30,970	32,815	32,815	26,649
Non-Recurring Expense	400,592	3,500	3,500	3,500
Capital Outlay	313,470	0	0	0
	<u>1,229,290</u>	<u>523,359</u>	<u>612,063</u>	<u>605,897</u>
Facilities & Maintenance				
Salaries & Benefits	938,357	935,618	955,641	955,641
Operating Expense	487,516	571,360	559,200	531,500
Non-Recurring Expense	187,470	197,500	232,000	217,000
Capital Outlay	53,210	209,572	152,000	32,000
	<u>1,666,553</u>	<u>1,914,050</u>	<u>1,898,841</u>	<u>1,736,141</u>
Department of Assessments & Taxation				
Operating Expense	233,348	278,000	278,000	278,000
	<u>233,348</u>	<u>278,000</u>	<u>278,000</u>	<u>278,000</u>
TOTAL GENERAL GOVERNMENT	6,866,742	6,727,262	6,736,364	6,563,798
PUBLIC SAFETY				
Permits				
Salaries & Benefits	484,671	409,030	364,375	364,375
Operating Expense	8,837	10,837	10,962	10,135
Capital Outlay	0	0	30,000	0
	<u>493,508</u>	<u>419,867</u>	<u>405,337</u>	<u>374,510</u>



GENERAL FUND EXPENDITURES

	FY 2019 Actual	FY 2020 Approved Budget	FY 2021 Requested Budget	FY 2021 Approved Budget
Sheriff's Department				
Salaries & Benefits	3,173,639	3,308,694	3,442,561	3,442,561
Operating Expense	401,666	396,999	429,707	419,707
Non-Recurring Expense	90,146	5,771	28,795	28,795
Capital Outlay	282,877	186,243	0	0
	3,948,328	3,897,707	3,901,063	3,891,063
Detention Center				
Salaries & Benefits	1,597,796	1,774,825	1,755,857	1,755,857
Operating Expense	598,699	646,690	678,001	676,501
Non-Recurring Expense	14,166	16,250	6,925	2,925
Capital Outlay	36,686	174,350	0	0
	2,247,348	2,612,115	2,440,783	2,435,283
911 Dispatch				
Salaries & Benefits	849,370	860,336	906,525	906,525
Operating Expense	127,928	169,425	173,207	170,632
Non-Recurring Expense	20,490	0	22,400	13,900
Capital Outlay	0	847,220	313,310	214,310
	997,789	1,876,981	1,415,442	1,305,367
Volunteer Fire Departments				
Operating Expense	2,030,102	2,064,657	2,086,876	2,086,876
	2,030,102	2,064,657	2,086,876	2,086,876
Volunteer Rescue Squads				
Operating Expense	248,411	294,796	297,344	297,344
	248,411	294,796	297,344	297,344
Animal Shelter				
Salaries & Benefits	152,236	158,153	122,342	122,342
Operating Expense	22,525	26,575	34,590	32,590
Non-Recurring Expense	872	700	4,200	700
Capital Outlay	0	0	0	0
	175,633	185,428	161,132	155,632
Animal Control				
Salaries & Benefits	170,950	178,668	171,157	171,157
Operating Expense	18,112	14,088	16,010	17,010
Non-Recurring Expense	242	510	2,000	2,000
Capital Outlay	0	0	9,305	9,305
	189,303	193,266	198,472	199,472
Emergency Management				
Salaries & Benefits	238,335	251,184	323,453	323,453
Operating Expense	39,971	48,533	61,730	40,239
Non-Recurring Expense	36,554	236,702	6,000	6,000
Capital Outlay	326,354	100,000	0	0
	641,214	636,419	391,183	369,692



GENERAL FUND EXPENDITURES

	FY 2019 Actual	FY 2020 Approved Budget	FY 2021 Requested Budget	FY 2021 Approved Budget
Emergency Medical Services				
Salaries & Benefits	1,519,232	1,537,866	1,568,866	1,568,866
Operating Expense	95,956	111,909	152,260	132,713
Non-Recurring Expense	282	0	37,141	37,141
Capital Outlay	35,972	36,048	0	0
	1,651,443	1,685,823	1,758,267	1,738,720
TOTAL PUBLIC SAFETY	12,623,079	13,867,059	13,055,899	12,853,959
PUBLIC WORKS				
Roads Division				
Salaries & Benefits	8,523,176	9,036,007	9,044,106	9,044,106
Operating Expense	6,519,914	7,162,833	7,620,976	5,661,478
Non-Recurring Expense	391,880	0	0	0
Capital Outlay	863,532	907,500	1,266,600	391,000
	16,298,502	17,106,340	17,931,682	15,096,584
Engineering				
Salaries & Benefits	383,629	424,555	421,968	421,968
Operating Expense	37,114	32,850	32,850	32,850
Capital Outlay	0	0	0	0
	420,743	457,405	454,818	454,818
TOTAL PUBLIC WORKS	16,719,245	17,563,746	18,386,500	15,551,402
COMMUNITY HEALTH				
Health Department				
Operating Expense	1,967,000	2,013,370	2,301,163	2,301,163
	1,967,000	2,013,370	2,301,163	2,301,163
TOTAL COMMUNITY HEALTH	1,967,000	2,013,370	2,301,163	2,301,163
EDUCATION				
Board of Education				
Operating Expense	27,449,975	27,734,931	28,170,094	28,170,094
Capital Outlay	176,462	66,950	2,085,000	2,085,000
	27,626,437	27,801,881	30,255,094	30,255,094
Garrett College				
Operating Expense	4,784,000	4,834,000	5,034,000	4,934,000
Capital Outlay	764,834	40,000	555,000	500,000
	5,548,834	4,874,000	5,589,000	5,434,000
Scholarship Program				
Operating Expense	550,000	550,000	550,000	550,000
	550,000	550,000	550,000	550,000



GENERAL FUND EXPENDITURES

	FY 2019 Actual	FY 2020 Approved Budget	FY 2021 Requested Budget	FY 2021 Approved Budget
Ruth Enlow Library				
Operating Expense	1,065,000	1,076,000	1,076,000	1,076,000
Capital Outlay	21,545	22,500	25,000	0
	<u>1,086,545</u>	<u>1,098,500</u>	<u>1,101,000</u>	<u>1,076,000</u>
TOTAL EDUCATION	34,811,816	34,324,381	37,495,094	37,315,094
PARKS, RECREATION, & CULTURE				
Municipal Parks				
Operating Expense	26,500	26,500	26,500	26,500
Non-Recurring Expense	205,260	0	0	0
	<u>231,760</u>	<u>26,500</u>	<u>26,500</u>	<u>26,500</u>
Culture & Arts				
Operating Expense	48,000	49,000	49,000	49,000
	<u>48,000</u>	<u>49,000</u>	<u>49,000</u>	<u>49,000</u>
TOTAL PARKS, RECREATION, & CULTURE	279,760	75,500	75,500	75,500
PUBLIC SERVICE				
University of Maryland Extension				
Operating Expense	184,093	190,617	198,677	198,677
Non-Recurring Expense	9,000	20,000	20,000	20,000
	<u>193,093</u>	<u>210,617</u>	<u>218,677</u>	<u>218,677</u>
Garrett Soil Conservation				
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>
Agriculture Land Preservation				
Non-Recurring Expense	0	3,500	8,000	8,000
	<u>0</u>	<u>3,500</u>	<u>8,000</u>	<u>8,000</u>
TOTAL PUBLIC SERVICE	212,799	233,823	246,383	246,383
ECONOMIC DEVELOPMENT				
Economic Development				
Salaries & Benefits	363,322	451,400	445,935	445,935
Operating Expense	696,178	135,780	289,528	289,528
Non-Recurring Expense	53,854	120,000	0	0
Capital Outlay	0	600,000	30,000	0
	<u>1,113,354</u>	<u>1,307,180</u>	<u>765,463</u>	<u>735,463</u>
Special Promotions				
Garrett County Chamber of Commerce	825,000	850,000	930,000	850,000
Garrett County Agriculture Fair	20,000	20,000	20,000	20,000
Pathway to Homeownership Program	195,000	50,000	50,000	0
Other Promotions	98,534	87,928	85,000	93,311
	<u>1,138,534</u>	<u>1,007,928</u>	<u>1,085,000</u>	<u>963,311</u>



GENERAL FUND EXPENDITURES

	FY 2019 Actual	FY 2020 Approved Budget	FY 2021 Requested Budget	FY 2021 Approved Budget
TOTAL ECONOMIC DEVELOPMENT	2,251,888	2,315,108	1,850,463	1,698,774
ECONOMIC OPPORTUNITY				
Area Agency on Aging				
Operating Expense	335,459	386,237	406,237	406,237
Capital Outlay	0	0	0	0
	<u>335,459</u>	<u>386,237</u>	<u>406,237</u>	<u>406,237</u>
Community Action				
Operating Expense	306,000	306,000	306,000	306,000
Non-Recurring Expense	992,926	1,151,632	1,116,187	1,116,187
	<u>1,298,926</u>	<u>1,457,632</u>	<u>1,422,187</u>	<u>1,422,187</u>
Other Economic Opportunity				
Commission on Women	4,000	4,000	4,000	4,000
Tri-County Council for Western Maryland	40,000	40,000	40,000	40,000
Partnership C&F Operating	40,433	0	0	0
Dove Center Operating	38,432	38,432	38,432	38,432
Homeless Women - Crisis Shelter Program	0	0	0	0
	<u>122,865</u>	<u>82,432</u>	<u>82,432</u>	<u>82,432</u>
TOTAL ECONOMIC OPPORTUNITY	1,757,250	1,926,301	1,910,856	1,910,856
MISCELLANEOUS				
Undistributed Employee Benefits				
County Share of Retirees Health Care	1,118,954	550,000	570,000	570,000
Other Post Employment Benefits (OPEB)	0	330,000	600,000	600,000
State Retirement Systems	13,282	13,280	14,500	14,500
	<u>1,132,237</u>	<u>893,280</u>	<u>1,184,500</u>	<u>1,184,500</u>
Other Miscellaneous				
Tax Rebates to Municipalities	301,500	297,000	297,000	297,000
Finance Corporation Tax Due - Incorporated Towns	5,205	5,205	5,205	5,205
Contingency	0	300,000	1,000,000	1,000,000
	<u>306,705</u>	<u>602,205</u>	<u>1,302,205</u>	<u>1,302,205</u>
Transfer to Other Funds				
Transfer to Airport	88,995	124,138	167,101	167,101
Transfer to Dept of Technologies & Communications	484,463	646,122	844,384	844,384
Transfer to Solid Waste & Recycling	468,775	306,542	152,176	152,176
Transfer to Adventure Sports Center	100,000	100,000	0	0
Transfer to Capital Projects Fund	228,551	1,514,866	450,000	450,000
	<u>1,370,784</u>	<u>2,691,668</u>	<u>1,613,661</u>	<u>1,613,661</u>
TOTAL MISCELLANEOUS	2,809,726	4,187,153	4,100,366	4,100,366
TOTAL OPERATING & CAPITAL BUDGET	80,299,306	83,233,703	86,158,589	82,617,295



Non-Recurring Expense Fiscal Year 2021 Budget



GENERAL FUND NON-RECURRING EXPENSE

	FY 2021 Requested Budget	FY 2021 Approved Budget
Facilities & Maintenance		
Health Center Carpet	65,000	65,000
Health Center Steps	15,000	15,000
Kitzmilller School Repairs (10% grant match)	10,000	10,000
Courthouse Exterior Painting	100,000	100,000
Parking Lot Paving	25,000	25,000
Sidewalks	15,000	0
Custodial equipment	2,000	2,000
	<u>232,000</u>	<u>217,000</u>
Planning & Land Management		
Watershed Project	3,500	3,500
	<u>3,500</u>	<u>3,500</u>
Sheriff's Dept		
Lab Fume Hood	3,500	3,500
Weaponry	3,290	3,290
Radar Guns	2,000	2,000
Other Equipment	1,285	1,285
	<u>10,075</u>	<u>10,075</u>
Detention Center		
Office Furniture & Equipment	2,925	2,925
Jail Lobby Renovation	4,000	0
	<u>6,925</u>	<u>2,925</u>
Animal Control		
Truck Cap	2,000	2,000
	<u>2,000</u>	<u>2,000</u>
Animal Shelter		
Dryer	500	500
Catch Poles, Restraint Equipment	200	200
Renovations	3,500	0
	<u>4,200</u>	<u>700</u>
Emergency Management		
Radio Repair Tools	2,000	2,000
	<u>2,000</u>	<u>2,000</u>



GENERAL FUND NON-RECURRING EXPENSE

	FY 2021 Requested Budget	FY 2021 Approved Budget
Communications -911		
PCs (5) & Monitors (20)	8,500	0
UPS Batteries (10)	10,000	10,000
Floor Mats	400	400
Headsets (20) (100% funded-ENSB)	2,500	2,500
Circuit upgrade	1,000	1,000
	<hr/> 22,400	<hr/> 13,900
Emergency Medical Services		
MedVault - Narcotic Storage Drug Enforcement Compliance (13)	37,141	37,141
	<hr/> 37,141	<hr/> 37,141
 TOTAL GENERAL FUND NON-RECURRING EXPENSE	 320,241	 289,241



Capital Fiscal Year 2021 Budget



GENERAL FUND CAPITAL OUTLAY

	FY 2021 Requested Budget	FY 2021 Approved Budget
Facilities & Maintenance		
Health Center Roof	120,000	0
Maintenance Vehicle	32,000	32,000
	<u>152,000</u>	<u>32,000</u>
Permits		
Vehicle	30,000	0
	<u>30,000</u>	<u>0</u>
Communications -911		
Audio Logging Recorder	137,310	137,310
AIS server - Radio Traffic	77,000	77,000
Motorola MCC 7500 Console	99,000	0
	<u>313,310</u>	<u>214,310</u>
Animal Control		
Animal Control Transport Unit	9,305	9,305
	<u>9,305</u>	<u>9,305</u>
Roads Division		
1 Ton Truck	49,000	0
Single Axle Trucks (3)	534,000	178,000
Crewcabs (2)	84,000	0
Mini-excavator	57,000	0
Brushhog/Mower	157,000	0
Self-propelled Broom (3)	213,000	213,000
Backhoe	103,000	0
Bobcat Vibratory Plates	14,600	0
Short Span Bridge	55,000	0
	<u>1,266,600</u>	<u>391,000</u>
Board of Education		
Southern High School Front Façade	1,630,000	1,630,000
Southern & Northern High School Turf Fields	455,000	455,000
	<u>2,085,000</u>	<u>2,085,000</u>
Garrett College		
Performing Arts Center	500,000	500,000
Garrett Hall Exterior	20,000	0
Van	35,000	0
	<u>555,000</u>	<u>500,000</u>



GENERAL FUND CAPITAL OUTLAY

	FY 2021 Requested Budget	FY 2021 Approved Budget
Ruth Enlow Library		
IT Equipment	25,000	0
	<u>25,000</u>	<u>0</u>
Economic Development		
Vehicle	30,000	0
	<u>30,000</u>	<u>0</u>
TOTAL GENERAL FUND CAPITAL OUTLAY	4,466,215	3,231,615



CAPITAL PROJECTS FUND

	FY 2020 Amended Budget	FY 2021 Requested Budget	FY 2021 Approved Budget
Emergency Management			
Emergency Operations Center	1,934,289	0	0
State Bond	(250,000)	0	0
State Bond	(500,000)	0	0
	<u>1,184,289</u>	<u>0</u>	<u>0</u>
Roads Division			
Glendale Road Realignment	2,283,949	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>277,656</u>	<u>0</u>	<u>0</u>
Swallow Falls Bridge G-20	4,980,748	0	0
Federal Bridge Funding-Swallow Falls	(3,984,598)	0	0
	<u>996,150</u>	<u>0</u>	<u>0</u>
Snowy Creek Bridge	241,895	400,000	400,000
Economic Development			
Keyser's Ridge Industrial Park Waste Water	3,714,100	0	0
EDA (01-01-14625)	(1,275,000)	0	0
ARC (AD)	(500,000)	0	0
DBED Keyser's Ridge Reserve Fund	(275,000)	0	0
	<u>1,664,100</u>	<u>0</u>	<u>0</u>
Keyser's Ridge Industrial Park Water	198,838	0	0
	<u>198,838</u>	<u>0</u>	<u>0</u>
Keyser's Ridge Industrial Park Water Tank	844,000	50,000	50,000
ARC grant	(344,000)	0	0
MDE grant	(344,000)	0	0
	<u>156,000</u>	<u>50,000</u>	<u>50,000</u>
Keyser's Ridge Business Park Local Access Road Phase I	750,000	0	0
ARC (MD-18349)	(750,000)	0	0
Keyser's Ridge Business Park Local Access Road Phase II	750,000	0	0
ARC (MD-18750)	(750,000)	0	0
	<u>0</u>	<u>0</u>	<u>0</u>



CAPITAL PROJECTS FUND

	FY 2020 Amended Budget	FY 2021 Requested Budget	FY 2021 Approved Budget
Do the Loop - Otto Lane New Germany Trail	180,000	0	0
Maryland Heritage Grant	(100,000)	0	0
National Recreation Trails Grant	(80,000)	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Keyser's Ridge Business Park Local Access Road Phase I	197,500	0	0
TOTAL CAPITAL PROJECTS FUND	4,916,427	450,000	450,000



	APPROVED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025
Facilities & Maintenance					
Vehicle	32,000	35,000	35,000	35,000	35,000
Courthouse Renovation	0	0	100,000	0	0
Roof Replacements	0	120,000	50,000	0	0
Paving	0	40,000	40,000	25,000	0
Building Maintenance	0	150,000	220,000	0	0
Total	32,000	345,000	445,000	60,000	35,000
Permits & Inspections					
Vehicle	0	30,000	25,000	0	0
Total	0	30,000	25,000	0	0
Sheriff's Department					
Vehicles	0	152,000	114,000	114,000	114,000
Total	0	152,000	114,000	114,000	114,000
Detention Center					
Vehicles	0	38,000	38,000	0	0
Total	0	38,000	38,000	0	0
Communications - 911					
Audio Logging Recorder	137,310	0	0	0	0
AIS server - Radio Traffic	77,000	0	0	0	0
Motorola MCC 7500 Console	0	99,000	0	0	0
Total	214,310	99,000	0	0	0
Animal Control					
Transport Unit	9,305	0	0	0	0
Vehicle	0	0	0	38,000	0
Total	9,305	0	0	38,000	0
Roads Division					
Crewcabs	0	84,000	130,000	0	136,000
Single Axle Trucks	178,000	356,000	540,000	0	560,000
Triaxle Trucks	0	165,000	167,000	169,000	0
Mower/Brushhog	0	316,000	0	495,000	0
Mini-excavators	0	116,000	0	0	0
Self-propelled Broom	213,000	0	0	0	0
Backhoes	0	103,000	120,000	0	120,000
Loader mounted Snowblower	0	125,000	0	0	125,000
Loaders	0	600,000	0	240,000	260,000
Graders	0	0	0	300,000	300,000
Bobcat Vibratory Plates	0	14,600	0	0	0
1 ton 3500 Insert/Flatbed	0	49,000	0	0	0
Accident Garage Equipment Building	0	50,000	0	0	0
Short Span Bridge	0	55,000	55,000	55,000	55,000
Snowy Creek Road Bridge G-14	400,000	0	0	0	0
* Friendsville Addison Over Mill Run Bridge Repair G-79	0	50,000	0	0	0
Sang Run Road Bridge G-59 installation	0	65,000	0	0	0
Sang Run Road Bridge G-58	0	115,000	0	0	0
Big Run Road Bridge G-42	0	165,360	0	0	0
* Swallow Falls Bridge G-20	0	100,000	68,913	0	0



	APPROVED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025
* Sang Run Road Bridge G-64	0	660,000	660,000	0	0
Old Morgantown Road Bridge G-76	0	0	216,240	0	0
* State Park Road G-34	0	0	0	99,000	0
Maple Grove Road Bridge G-103	0	0	0	381,600	0
Old Selbysport Road Bridge G-77	0	0	0	0	200,000
Alan Fike Road Bridge G-80	0	0	0	0	120,000
Total	791,000	3,188,960	1,957,153	1,739,600	1,876,000
Board of Education					
Southern High School Front Façade	1,630,000	0	0	0	0
Southern & Northern High School Turf Fields	455,000	0	0	0	0
Southern Middle/Broadford Renovation	0	1,509,000	873,000	1,902,000	9,069,000
Total	2,085,000	1,509,000	873,000	1,902,000	9,069,000
Garrett College					
Performing Arts Center	500,000	0	0	0	0
Garrett Hall Exterior	0	20,000	0	0	0
Van	0	35,000	0	0	0
Total	500,000	55,000	0	0	0
Ruth Enlow Library					
IT Equipment	0	25,000	25,000	30,000	30,000
Oakland Repairs/Improvements	0	0	15,000	30,000	0
Friendsville Library	0	200,000	500,000	0	0
Total	0	225,000	540,000	60,000	30,000
Economic Development					
Vehicle	0	30,000	0	0	0
* Keyser's Ridge Industrial Park Water Tank	50,000	0	0	0	0
Total	50,000	30,000	0	0	0
Total Capital Projects & Capital Outlay	3,681,615	5,671,960	3,992,153	3,913,600	11,124,000

* Expenses from Capital Projects Fund are shown net of Revenue. (County Share reflected for these items.)



Enterprise Funds

Fiscal Year 2021 Budget



SOLID WASTE & RECYCLING FUND

	FY 2020 Approved Budget	FY 2021 Approved Budget
REVENUE		
Customer Payments/Scales	1,111,111	1,125,000
Resident Permits	452,500	540,000
Recycling Income	45,000	30,000
Landfill Interest Income	89,000	26,000
Disposal of Assets	25,000	0
Transfer from Garrett County General Fund for Operating	133,542	39,176
Transfer from Garrett County General Fund for Capital	173,000	113,000
TOTAL REVENUE	2,029,153	1,873,176
OPERATING EXPENDITURES		
Salaries & Fringe Benefits	966,833	873,106
Maintenance & Repairs	63,000	60,500
Supplies	46,750	48,500
Tools	300	600
Electric	22,200	20,400
Fuel & Natural Gases	3,500	3,000
Water & Sewer	122,020	141,000
Network & Communications	11,660	11,120
Transportation	12,000	11,000
Software/Maintenance Agreement	1,600	1,600
Legal and Professional	9,250	9,250
Contracted Services	236,800	238,000
Insurance & Bonds	17,200	15,000
Office Expense	19,150	22,000
Travel & Training	1,000	1,000
Uniforms	2,080	2,000
Safety Supplies & Equipment	5,810	4,600
Small Equipment	18,500	2,500
Equipment Rental	1,500	1,000
Recycling Expense	61,000	59,000
Closure/Postclosure Expense	250,000	235,000
TOTAL OPERATING EXPENDITURES	1,872,153	1,760,176
CAPITAL EXPENDITURES		
Caterpillar D-5 Dozer	138,000	0
Rudco RP400 Compactor	19,000	0
Pump	0	113,000
TOTAL CAPITAL EXPENDITURES	157,000	113,000
TOTAL EXPENDITURES	2,029,153	1,873,176



GARRETT COUNTY SANITARY DISTRICT FUND

	FY 2020 Approved Budget	FY 2021 Approved Budget
REVENUE		
Operation & Maintenance Fees	4,585,053	4,554,185
Tap, Connection & Impact Fees	399,000	351,555
Connection Charges	100,000	103,733
Impact Fees	120,000	106,020
Warehouse Public Sales	300,000	300,000
Debt Service Revenue - Tap Fees	80,000	78,000
Septage Receiving Fees	70,000	70,000
Penalties, Interest & Transfer Fees	60,000	40,000
Miscellaneous Revenue	60,000	60,000
Maximum Principal amount of borrowing*	5,829,754	3,150,000
Ad Valorem Tax	2,805,311	2,822,921
TOTAL REVENUE	14,409,118	11,636,414
OPERATING EXPENDITURES		
Salaries & Fringe Benefits	2,607,766	1,889,342
Maintenance & Repairs	600,000	640,000
Supplies	350,000	360,000
Cost of Goods Sold	230,000	230,000
Tools	35,000	35,000
Electric	480,000	445,000
Natural Gas & Fuel Oil	23,000	27,000
Water & Sewer	145,000	145,000
Network & Communications	28,000	28,000
Trash	20,000	20,000
Sludge Disposal	32,500	32,500
Transportation	145,000	85,000
Transportation - MES	0	78,431
Software/Maintenance Agreement	15,000	15,000
Legal and Professional	21,400	23,400
Contracted Services	210,000	210,000
Contracted Services - MES	0	890,744
Insurance & Bonds	105,000	105,000
Office Expense	36,000	36,000
Travel & Training	7,500	7,500
Uniforms	18,500	10,000
Dues, Subscriptions & Reference Materials	2,000	2,000
Licenses & Permits	3,000	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 2020 Approved Budget	FY 2021 Approved Budget
Equipment Rental	5,000	10,000
Debt Service	2,805,311	2,822,921
Transfer to Reserve Fund	192,637	-157,494
TOTAL OPERATING EXPENDITURES	8,148,614	8,025,145
 CAPITAL EXPENDITURES		
Capital Equipment	430,750	461,269
Capital Projects	5,829,754	3,150,000
TOTAL CAPITAL EXPENDITURES	6,260,504	3,611,269
 TOTAL EXPENDITURES	 14,409,118	 11,636,414

* may be reduced by grants

	FY 2021 Approved Budget
CAPITAL EQUIPMENT	
Maintenance Trucks	90,000
DCL WWTP Building Repairs	70,000
Friendsville WTP Roof Repairs	20,000
Kitzmiller WWTP Tank Rehab	20,000
New Primex Panels DCL (4)	13,000
Kitzmiller Water Tank Painting	25,000
Crellin WWTP Duct Bank Replacement	15,000
VOW Spare Pump	80,000
Lab Water Testing System Improvements	32,269
MLP WTP Generator & Transfer Switch	30,000
Friendsville Water Distribution Valve Insertions	30,000
Rehab DCL Sewer Manholes	36,000
 TOTAL CAPITAL EQUIPMENT	 461,269
 CAPITAL PROJECTS	
McHenry Water - Interconnection Project	2,200,000
McHenry/Thayerville Interconnection Sewer	500,000
Friendsville Water Source PER	50,000
PER, ER & Hydraulic Analysis of DCL Collection	250,000
Bloomington Water Improvements	150,000
 TOTAL CAPITAL PROJECTS	 3,150,000



AIRPORT FUND

	FY 2020 Approved Budget	FY 2021 Approved Budget
REVENUE		
Fuel Sales	150,800	140,850
Tie Down Fees	500	500
Parking	1,500	900
Hangar Leases	73,350	76,940
Car Rentals	1,200	1,200
Miscellaneous Income	1,725	1,800
Federal Aviation Administration Grant	7,602,000	81,000
Maryland Aviation Administration Grant	60,000	4,500
Transfer from County General Fund	124,138	167,101
TOTAL REVENUE	8,015,213	474,791
OPERATING EXPENDITURES		
Salaries & Fringe Benefits	128,844	162,320
Maintenance & Repairs	6,000	8,700
Cost of Goods Sold	108,129	99,782
Electric	11,000	11,000
Natural Gas/Fuel Oil	300	300
Water & Sewer	1,100	1,100
Network & Communications	5,616	5,616
Cable	1,020	1,032
Transportation	1,575	1,675
Legal and Professional	5,300	5,300
Contracted Services	5,118	4,385
Insurance & Bonds	5,664	6,250
Office Expense	7,344	7,394
Travel & Training	992	1,192
Memberships & Subscriptions	100	100
Advertising & Promotions	515	500
Safety Supplies & Equipment	200	200
Small Equipment	6,195	20,745
Diesel Fuel	1,000	1,000
Gasoline	1,200	1,200
TOTAL OPERATING EXPENDITURES	297,213	339,791
CAPITAL EXPENDITURES		
Equipment	8,000	45,000
West Apron Access Road	0	90,000
West Apron Phase 1 Design	6,630,000	0
Rehab Terminal Apron	1,080,000	0
TOTAL CAPITAL EXPENDITURES	7,718,000	135,000
TOTAL EXPENDITURES	8,015,213	474,791



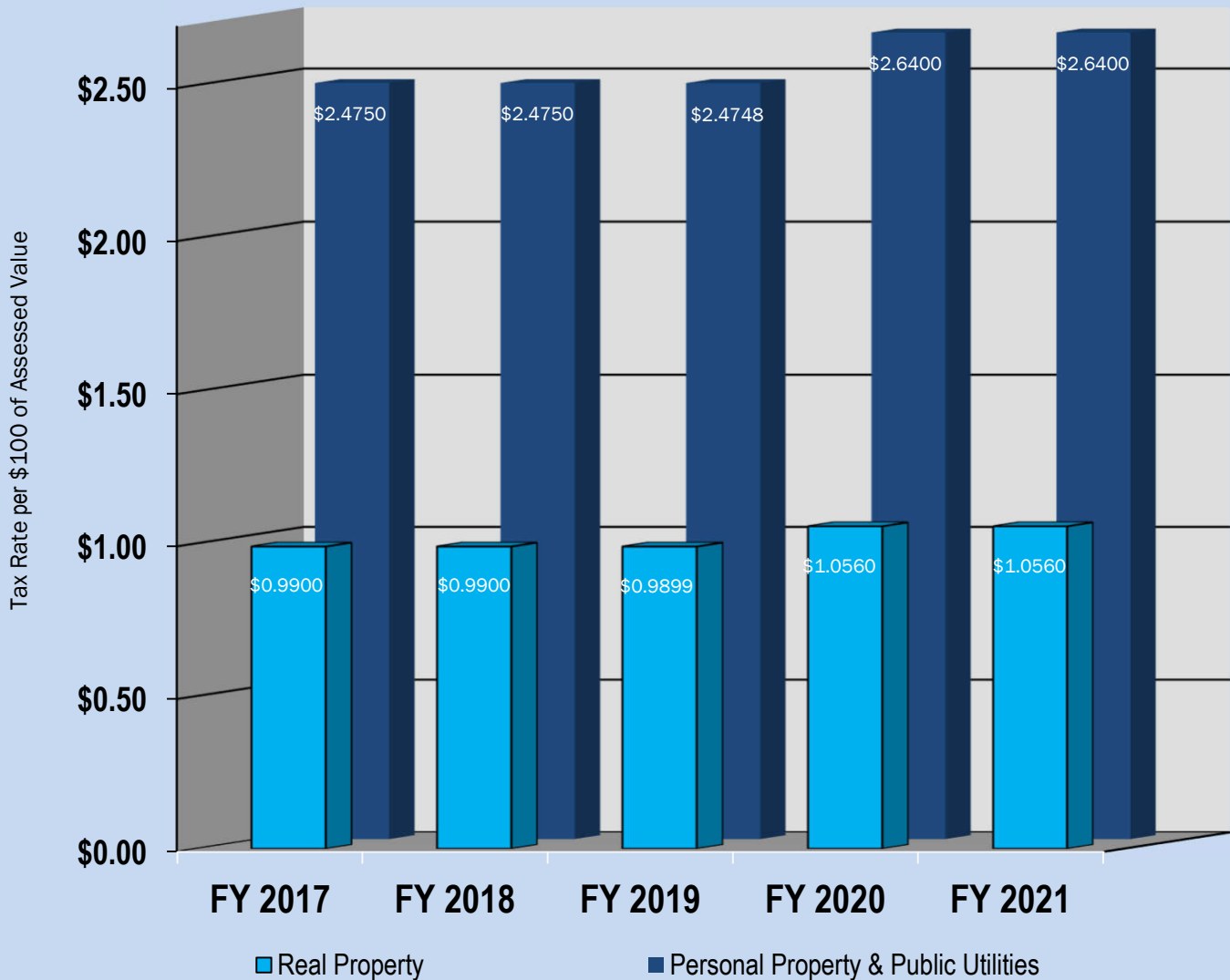
	FY 2020 Approved Budget	FY 2021 Approved Budget
REVENUE		
Internet & Network Connectivity Fee	240,000	260,000
Transfer from County General Fund	646,122	844,384
TOTAL REVENUE	886,122	1,104,384
OPERATING EXPENDITURES		
Salaries & Fringe Benefits	409,415	416,924
Electric	36,000	30,000
Network & Communications	165,825	215,725
Transportation	2,320	3,420
Software/Maintenance Agreement	233,667	257,670
Legal and Professional	5,300	5,300
Insurance & Bonds	1,395	1,395
Office Expense	1,000	1,000
Travel & Training	8,500	8,500
Memberships & Subscriptions	150	150
Small Equipment	22,550	64,300
TOTAL OPERATING EXPENDITURES	886,122	1,004,384
CAPITAL EXPENDITURES		
Broadband Expansion	0	100,000
TOTAL CAPITAL EXPENDITURES	0	100,000
TOTAL EXPENDITURES	886,122	1,104,384



Tax Rates

Fiscal Year 2021 Budget

PROPERTY TAX RATES



- Real Property Gross Assessable Base = \$4,469,903,521
- Gross Real Property Tax Generated = \$46,980,429
- One penny generates \$445,561 of Gross Real Property Tax Revenue
- Personal Property & Public Utilities Assessable Base = \$236,426,000
- Gross Personal Property & Public Utilities Tax Generated = \$6,239,193
- One penny on the Real Property Tax Rates generates \$59,107 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 2021 SHALL BE:

Real Property Tax Rate - All Areas Excluding Mtn. Lake Park	\$1.0560
Real Property Tax Rate - Mtn. Lake Park	\$0.9909



THE PERSONAL PROPERTY & PUBLIC UTILITIES TAX RATES FOR FISCAL YEAR 2021 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	\$2.4773

ATTEST:

Kevin G. Null

Kevin G. Null, County Administrator

June 1, 2020

Date Adopted

APPROVED:

Paul C. Edwards

Paul C. Edwards, Chairman

James C. Hinebaugh, Jr.

James C. Hinebaugh, Jr., Commissioner

S. Larry Tichnell

S. Larry Tichnell, 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 2021 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	\$0.21
Deep Creek Lake Water Sanitary District	\$0.10
Deep Creek Lake Sewer Sanitary District	\$0.09
Deer Park Water Sanitary District	\$0.15
Deer Park Sewer Sanitary District	\$0.15
Friendsville Sewer Sanitary District	\$0.11
Jennings Sewer Sanitary District	\$0.06
Keyser's Ridge Water Sanitary District	\$0.24
Meadow Mountain Sewer Sanitary District	\$0.07
Mtn. Lake Park-Loch Lynn Water Sanitary District	\$0.05
Mtn. Lake Park-Loch Lynn Sewer Sanitary District	\$0.04



ATTEST:

Kevin G. Null

Kevin G. Null, County Administrator

June 1, 2020

Date Adopted

APPROVED:

Paul C. Edwards

Paul C. Edwards, Chairman

James C. Hinebaugh, Jr.

James C. Hinebaugh, Jr., Commissioner

S. Larry Tichnell

S. Larry Tichnell, Commissioner



Personnel

Fiscal Year 2021 Budget



POSITION ALLOCATION TABLE

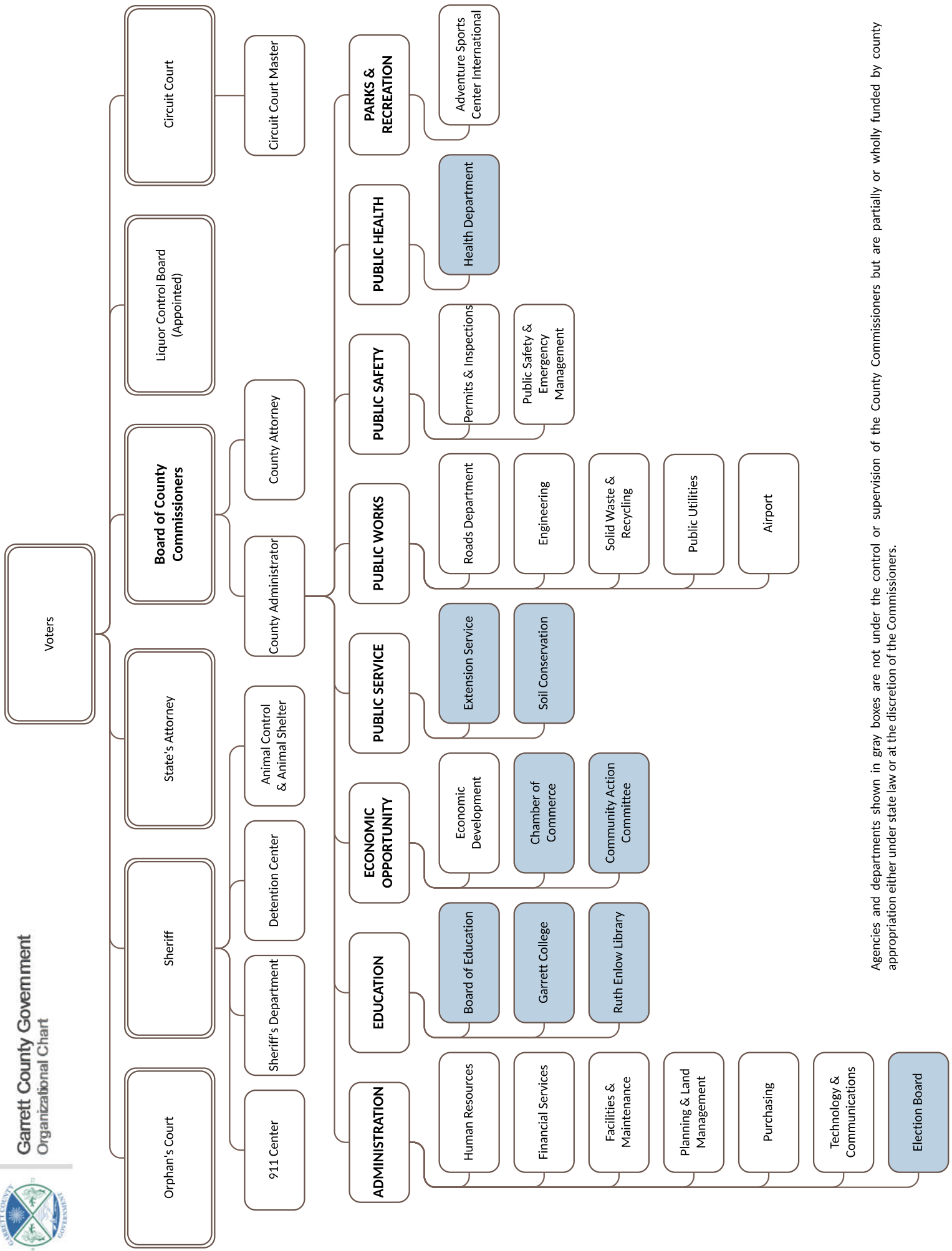
	FY 2020 Amended Positions	FY 2021 Requested Positions	FY 2021 Approved Positions	FY 2021 Total Positions
Airport (2 full time, .5 FTE w/ 1 part time)	2.50	0.00	0.00	2.50
Animal Control (2 full time, .5 FTE w/ 1 part time)	2.50	0.00	0.00	2.50
Animal Shelter (2 full time)	2.00	0.00	0.00	2.00
Circuit Court (5 full time, 4 part time)	6.00	0.00	0.00	6.00
Commissioners' Staff (2 full time, .5 FTE w/ 1 part time)	2.50	0.00	0.00	2.50
County Commissioners (3 full time)	3.00	0.00	0.00	3.00
Communications - 911 (13 full time)	13.00	0.00	0.00	13.00
Detention Center (26 FTEs)	26.00	0.00	0.00	26.00
Domestic Violence (1 full time)	1.00	0.00	0.00	1.00
Economic Development (5 full time)	4.00	0.00	0.00	4.00
Election Office (3 full time)	3.00	0.00	0.00	3.00
Emergency Management (4 full time)	4.00	0.00	0.00	4.00
Emergency Medical Services (20 full time, 15 part time)	27.50	0.00	0.00	27.50
Engineering (4 full time)	4.00	0.00	0.00	4.00
Facilities & Maintenance (18 full time, 1 part time)	18.50	0.00	0.00	18.50
Finance (7 FTEs)	7.00	0.00	0.00	7.00
Human Resources (3 full time)	3.00	0.00	0.00	3.00
Information Technologies (5 FTEs)	5.00	1.00	0.00	5.00
Legal (1 full time)	1.00	0.00	0.00	1.00
Permits & Inspections (5 full time)	5.00	0.00	0.00	5.00
Planning & Zoning (8 full time)	8.00	0.00	0.00	8.00
Purchasing (2 full time)	2.00	0.00	0.00	2.00
Public Utilities (27.5 FTEs)	27.50	0.00	0.00	27.50
Risk Management (1 full time)	1.00	0.00	0.00	1.00
Roads Division - Maintenance (118 FTEs)	118.00	0.00	0.00	118.00
Sheriff's Department (39 full time)	39.00	0.00	0.00	39.00
Solid Waste Admin. Staff (10 FTEs)	10.00	0.00	0.00	10.00
Solid Waste Site Attendants (14 FTEs)	14.00	0.00	0.00	14.00
State's Attorney (8 FTEs)	8.00	0.00	0.00	8.00
Tax Collections (3 FTEs)	3.00	0.00	0.00	3.00
Total Personnel	371.00	1.00	0.00	371.00



Boards & Commissions	Members
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
Total Members	25.00



Garrett County Government Organizational Chart



Agencies and departments shown in gray boxes are not under the control or supervision of the County Commissioners but are partially or wholly funded by county appropriation either under state law or at the discretion of the Commissioners.