



FISCAL YEAR 2014 BUDGET



GARRETT COUNTY
GOVERNMENT



GARRETT COUNTY
GOVERNMENT

FISCAL YEAR 2014 BUDGET



ROBERT G. GATTO
CHAIRMAN



JAMES M. RALEY
COMMISSIONER



GREGAN T. CRAWFORD
COMMISSIONER

| | |
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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

Gregan T. Crawford

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R. Lamont Pagenhardt

County Attorney
Gorman E. Getty III

FISCAL YEAR 2014 BUDGET MESSAGE

JUNE 4, 2013

Fellow Citizens and Taxpayers:

The Board of County Commissioners of Garrett County is pleased to present to you the finalized Fiscal Year 2014 budget. The revenues include a insignificant increase in assessable property values yielding an additional \$114,713. In addition, the other area of significant change in revenues is the collection of income tax which is estimated to increase by over \$1 million from the amount budgeted in the previous fiscal year. The Board conducted several administrative budget work sessions and a budget informational meeting was scheduled on May 8, 2013 to solicit public input and answer questions surrounding the budget. The budget was placed online for public scrutiny and was updated to reflect approved changes.

The total Fiscal Year 2013 Approved Operating Budget was \$72,465,485 (not including capital expenditures) with the property tax rate of \$0.9900. The tax rate included \$0.0340 for the special fire tax levy which resulted in an appropriation of \$1,658,648 for the 11 volunteer fire departments and \$380,513 was appropriated to the 2 volunteer rescue associations.

The total Fiscal Year 2014 Approved Operating Budget is \$73,054,506 (not including capital expenditures) with the property tax rate of \$0.9900. The budget includes \$5,276,722 in capital expenditures bringing the total Fiscal Year 2014 budget to \$78,368,128. It should be noted that revenues from income tax generated by County residents is estimated to increase by approximately \$1million in Fiscal Year 2014, similar to the trend of the current budget year.

Distribution of hotel rental tax revenue will again be directed to the Department of Economic Development, Garrett County Chamber of Commerce, Adventure Sports Center International (ASCI) debt repayment to the County, and other areas promoting tourism and economic development. In addition, the Board of County Commissioners has entered into a partnership with the State of Maryland and Garrett County Chamber of Commerce to reopen the Welcome Center on Interstate 68 East at the Youghioghney Overlook near Friendsville.

As planning for Fiscal Year 2015 Budget commences, the County will face even more challenging decisions. The 2015 Budget will likely be more challenging as a result of potential declines in estimated revenue. Legislative action by the State of Maryland General Assembly has transferred a substantial amount of teachers' pension costs to all local governments which will result in \$1.2 million cost to Garrett County in Fiscal Year 2016. In addition, it is projected that the triennial assessments will once again result in less real estate tax revenue for Fiscal Year 2015. The Board of Education is likely to lose additional state aid due to the wealth formula and the loss of student population.

The budget is allocated into the following funding areas:

General Government (\$5,824,959 – 7.43%): This includes the County administrative offices, Board of County Commissioners' Office, and the maintenance of governmental owned facilities, and information technology efforts.

Public Safety (\$9,757,844 - 12.45%): This includes the Permits & Inspections Division, Sheriff's Department and Detention Center, the Volunteer Fire/Rescue services, Animal Control, Public Safety/Emergency Management, Communications - 911, and Emergency Medical Services.

Public Works (\$17,046,700 - 21.75%): The County Roads Department has been allocated \$3 million for paving. Management will prioritize all road improvement and maintenance projects. Capital funds have been allocated to purchase a variety of equipment.

Community Health (\$1,876,932 - 2.40%): This includes local funding for the Health Department.

Education (\$32,312,244 - 41.23%): This amount includes \$26,201,544 for the Board of Education which includes \$842,544 to fund the teacher pension obligation which was offset by a State grant in the amount of \$406,400 for 2014; \$4,523,000 for Garrett College with an additional \$155,00 for Experiential Camps; \$982,700 for The Ruth Enlow Library; and \$450,000 for the Garrett County Scholarship Program. Ruth Enlow Library of Garrett County is level funded at the same appropriation as Fiscal Year 2013 for operations; however funds have been appropriated for capital outlay.

Parks, Recreation, and Culture (\$61,500 - 0.08%): This amount includes shared funding with the local communities and several cultural and historical events throughout the County.

Public Service (\$207,494 - 0.26%): This amount includes local funds provided to operate the University of Maryland Extension Service, and the soil conservation and agriculture land preservation programs.

Economic Development (\$2,077,843 - 2.65%): This includes the Department of Economic Development and the Garrett County Chamber of Commerce. The focus of approved funding for Fiscal Year 2014 is directed to marketing of economic development and tourism in the amount of \$225,000,

Economic Opportunity (\$1,921,890 - 2.45%): This includes programs locally funded in the Area Agency on Aging, Community Action, and matching amounts to participate in the Tri-County Council of Western Maryland.

Miscellaneous (\$1,967,101 - 2.52%): This includes transfers to the County Airport and Department of Technology and Communication, tax rebates to municipalities, County Government's share of employees health care, repayment of debt obligations by ASCI to the County, and a contingency fund of \$300,000.

Debt Service (\$36,900 - .050%): This total includes a loan from the State of Maryland Department of Business and Economic Development (DBED) in the amount of \$2.5 million for a 191.83 acres at the Keyser's Ridge Business Park. The Agreement between DBED and the County includes a provision that any revenue the County derives from development of the acreage in the business park must be repaid to DBED which will be applied to principal of the loan. During Fiscal Year 2014, the County will construct a 12,000 square foot building projected to be complete in December of 2013 at which time the County will collect rent payments equal to 6 months debt service obligation of \$36,900.

Enterprise Funds: This includes Department of Public Utilities, County Airport, Department of Solid Waste and Recycling, Adventure Sports Center International (ASCI), and the Department of Technology and Communications (a new enterprise fund for Fiscal Year 2014).

- The Department of Public Utilities has an operating and capital budget of \$22 million and is projecting completion of \$21 million in new water and wastewater infrastructure over the next 2 years. Projects include completion of the Thayerville Water System, Deep Creek Lake Western Conveyance Sewer System, McHenry Water System Extension, and Mountain Lake Water Distribution System Improvements. Maintaining and improving current water and wastewater systems remains a priority.
- The Department of Solid Waste and Recycling – Landfill has a total operating and capital budget of \$2.85 million with \$237,000 directed to the completion of Cell 4 & 5 which began in Fiscal Year 2012.
- The total operating and capital budget for the County Airport is \$362,488 with funding directed to the installation an emergency generator that will be included with Emergency Operations Center. Total cost will be \$65,800 with a County cost share of \$16,450.
- The Department of Technology and Communications (DoTCom) will transition into a governmental enterprise fund in FY14 which will allow public entities to better leverage economies of scale. DoTCom was formed after the Board of County Commissioners and the Board of Education decided to merge the two

separate Information Technology Departments into a shared resource. DoTCom will manage the State deployed fiber and provide internet and intranet connectivity services to various publicly funded organizations to include the Garrett County public schools, libraries, Garrett County Memorial Hospital, Garrett College, Garrett County Community Action, and other county facilities. By establishing DoTCom as an enterprise fund, these public entities will not only experience higher speed connections at a lower price point, but it will allow them to gain operational efficiencies by leveraging a shared infrastructure. A transfer from the County's General Fund in the amount of \$688,158 will help fund a \$400,000 data center and other operating costs of this newly formed enterprise fund.

Capital Projects/Capital Outlay (\$5,276,722 - 6.73%): See Capital Projects/Capital Outlay section for details.

Five Year Capital Plan: The Five Year Capital Plan includes funding for future infrastructure/building projects from Fiscal Years 2014 through 2018. The Plan has been developed to be realistic and within affordability levels. While the Plan is not a guarantee of construction projects, it provides an idealistic approach if funding is available for such development. The key to future capital projects will involve public discussions and priority funding.

In closing, Garrett County Government maintains an unassigned undesignated fund balance outside the budget document in the amount of \$3.586 million. Existing policy requires an amount equal to 5% of the county's general fund operating revenue budget to be maintained. If the fund is utilized for expenditures, the policy requires the replenishment of said funds within a two year period. The County has been able to reserve funds over and above this restricted threshold and designate these for one time capital projects and outlay. This financial practice has proven to be a prudent decision and has avoided the incurrence of long debt obligations.

The Board of County Commissioners appreciates the cooperation of the public, input at public meeting and hearings, and through emails and personal messages concerning the budget and other County Government matters.

Robert G. Gatto, Chairman
Gregan T. Crawford, Commissioner
James M. Raley, Commissioner

FISCAL YEAR 2013 & 2014 BUDGET COMPARISON

Fiscal Year 2014 Operating & Capital Budget outlines county services by the following sections with appropriate expenditures of those services:

| | AMENDED FY 2013 YTD | APPROVED FY 2014 | VARIANCE |
|-----------------------------------|--------------------------------|-----------------------------|-----------------------|
| General Government | \$ 7,149,694 | \$ 5,824,959 | \$ (1,324,735) |
| Public Safety | 9,688,205 | 9,757,844 | 69,639 |
| Public Works | 17,279,252 | 17,046,700 | (232,552) |
| Community Health | 1,447,289 | 1,876,932 | 429,643 |
| Education | 32,134,414 | 32,312,244 | 177,830 |
| Culture and Recreation | 59,000 | 61,500 | 2,500 |
| Public Service | 333,825 | 207,494 | (126,331) |
| Economic Development | 2,427,367 | 2,077,842 | (349,524) |
| Economic Opportunity | 2,400,036 | 1,921,890 | (478,146) |
| Transfer to Enterprise Funds | 187,509 | 866,796 | 679,287 |
| Miscellaneous | 1,175,612 | 1,100,305 | (75,307) |
| | \$ 74,282,202 | \$ 73,054,506 | \$ (1,227,696) |
| Debt Service | - | 36,900 | 36,900 |
| Capital Outlay & Capital Projects | 8,464,072 | 5,276,722 | (3,187,350) |
| | \$ 82,746,275 | \$ 78,368,128 | \$ (4,378,146) |

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R. Lamont Pagenhardt

County Attorney

Gorman E. Getty III

June 4, 2013

The Board of Garrett County Commissioners
203 South Fourth Street
Court House
Oakland, MD 21550

Dear Chairman Gatto, Commissioner Crawford, and Commissioner Raley,

Under your leadership, Garrett County Government continues to improve in our responsiveness to the citizenry of Garrett County as well as improve in our proficient delivery of public services. Fiscal Year 2013 was a stressful and challenging year. Your openness with the public and your inclination to be transparent was truly evident in the decisions that needed to be made. For the third year of your term of office you have communicated with senior staff and me to analyze the various economic indicators, and you have also taken the time and effort to assure that a carefully planned course of action for outgoing fiscal years is in place. This long term planning is commendable and should be noted in this message.

We have known for some time that Fiscal Year 2014 would be a time when available funding and revenue would continue to decline. The constant yield tax rate for Fiscal Year 2014 is (\$0.9928) which is virtually identical to the current tax rate (\$0.9900), resulting in limited revenue from the assessable base and value of real property. You have listened to recommendations and advice from Department of Financial Services leadership and have pursued funding strategies that assure our Garrett County Government remains solvent while providing quality public services without a structural deficit. Now more than ever, we all must make some very complex decisions in order to arrive at a balanced budget; a budget that all departments and agencies must operate within, a budget that is affordable for the citizens of Garrett County, and a budget that will provide required public services efficiently, cost effectively, and without a reduction in hours of operation or level-of-service. This complicated task asks us to finalize a budget based on decreased revenues while at the same time maintaining the quality public services residents, taxpayers, and visitors expect. Congratulations. I can confirm on your behalf to any inquiries that you have been able to accomplish this goal.

The Board of County Commissioners and every County Government employee must be realistic about the challenges we face while remaining optimistic about our solutions. First, we have an economic and fiscal crisis in the State of Maryland which has not yet been corrected by the General Assembly. These fiscal difficulties have trickled down to Garrett County and demand immediate attention. Garrett County Government must continue to make informed decisions based on actual and observed trends. It is through long hours of budget deliberations and approval processes where rhetoric must meet reality, and where we as a local government will demonstrate that we are prepared to make difficult decisions that lay the foundation for future economic growth. Garrett County Government is facing the same undeniable challenges that counties across the nation are facing, both in this year's budget and over the next two to three years. We have experienced funding challenges and will continue to face funding challenges for the Garrett County Public School System, a system that is seeing a student population and State funding decline. The decisions we face are not easy and the solutions that are approved will necessitate true sacrifice by many. However, the benefit of finally making these tough decisions will help us work with a budget in a way that creates a long-term, structurally sound financial plan. If we are going

to move Garrett County forward, we have to agree that we no longer can afford to rely on past successes and short-term fixes that only compound problems and may lead to ongoing financial uncertainty. We have not allowed this to happen in the past, and I am confident that moving forward we will remain an exemplary government for other jurisdictions to follow.

Certainly we have many challenges, but these challenges can as easily be seen as opportunities: opportunities to continue to reduce government and to increase flexibility to ensure that all sectors of County Government contribute equally with a goal that the entire County benefits. There must be an understanding that the availability of revenue is limited, and all essential funding areas of this government – public works, public health, public education, economic development, public safety, public service, and general government – require a justifiable proportion of actual funds. No area of public service is more important than another and there must be balance and cooperation. I am confident that you are ready to meet the challenges of today, and capitalize on the opportunities of tomorrow. I believe the opportunities far outweigh the challenges.

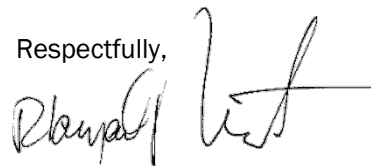
The completion and approval of this budget is a reflection of our high performance benchmark – a benchmark to which all of us strive and will continue to strive over the years ahead. Under the capable and proficient management of the Department of Financial Services, the County is again positioned to provide assertive solid financial practices in Fiscal Year 2014 and beyond.

We have outstanding employees prepared to achieve our objectives – fiscal and otherwise. I will continue to provide you with my commitment, guidance, and consistent advice based on sound judgment, and presented after a well thought out process. I am proud of our employees who provide their time, talent, and dedication every day. The majority of these employees have accepted your decisions with understanding and without question. The professional competencies of our knowledgeable department heads and senior management, the expertise of other component agency managers, and the dedication and hard work of all our employees will guarantee that this budget and future budgets are achievable. I believe we have the leadership and vision in place to achieve and measure our success and believe our organizational culture will continue to encourage employee engagement in the pursuit of success. This has been more evident over the past 3 years, and I have personally asked every employee for their commitment and for their understanding of the crucial days ahead.

I am confident that with the cooperation and vision of all County personnel Garrett County Government will be successful in discharging its obligations to the public and will continue to provide a high level of quality public services. This process, however, requires that the County make some very complex decisions, many of which are now being implemented, are planned in a number of departments, and will need to become the practice of others. Compromise and cooperation must be our focus and outcome. Mutual respect between all elected offices and appointed staff must be our new management standard in Garrett County Government.

I look forward to the opportunities of the future and to the challenge of accomplishing our many shared goals and objectives.

Respectfully,

A handwritten signature in black ink, appearing to read "R. Lamont Pagenhardt". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

R. Lamont Pagenhardt
County Administrator



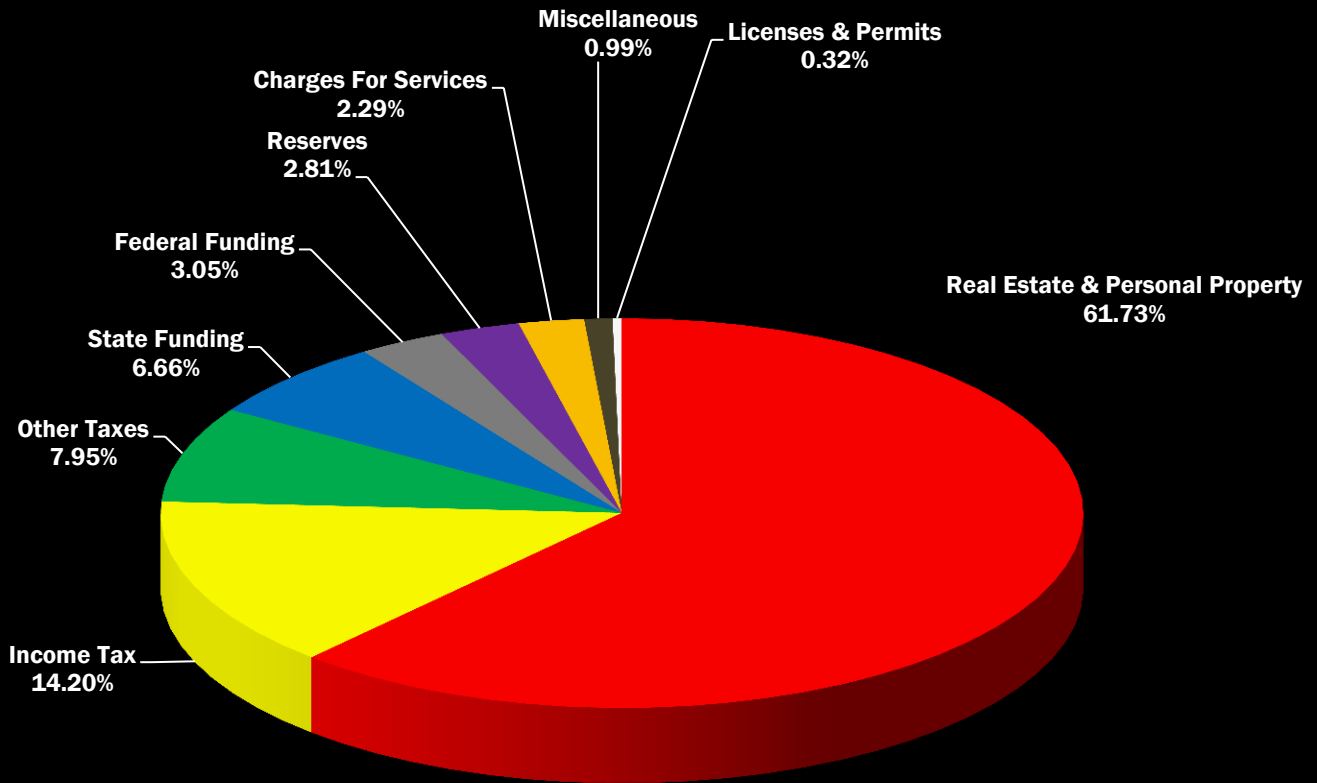
REVENUE

FISCAL YEAR 2014 BUDGET



GARRETT COUNTY
GOVERNMENT

General Fund Revenue



Total Revenue = \$78,368,128





| REVENUE | | ACTUAL FY 2012 | BUDGET FY 2013 | AMENDED FY 2013 YTD | ORIGINAL PROJECTED FY 2014 | PROJECTED FY 2014 |
|--|--|---------------------------|---------------------------|--------------------------------|---|------------------------------|
| Taxes | | | | | | |
| Local Real Property | | | | | | |
| Real Estate Tax | | 43,099,891 | 43,242,486 | 43,242,486 | 43,357,199 | 43,357,199 |
| Additions & Abatements | | -1,131 | -25,000 | -25,000 | -25,000 | -25,000 |
| Tax Penalty & Interest | | 602,941 | 575,000 | 575,000 | 600,000 | 600,000 |
| Enterprise Zone Tax Refund | | 80,871 | 0 | 0 | 70,000 | 70,000 |
| County Supplemental Homeowners Tax Credit | | -38,250 | -48,000 | -48,000 | -48,000 | -48,000 |
| Discounts | | -310,247 | -315,000 | -315,000 | -335,000 | -335,000 |
| Total | | 43,434,075 | 43,429,486 | 43,429,486 | 43,619,199 | 43,619,199 |
| Personal Property & Public Utilities | | | | | | |
| Personal Property | | 1,349,557 | 794,188 | 2,207,304 | 2,131,575 | 2,131,575 |
| Public Utilities/Railroad | | 2,707,102 | 2,675,324 | 2,675,324 | 2,627,877 | 2,627,877 |
| Total | | 4,056,659 | 3,469,512 | 4,882,628 | 4,759,452 | 4,759,452 |
| Income Tax | | | | | | |
| Income Tax | | 10,808,277 | 10,100,000 | 11,000,000 | 11,125,000 | 11,125,000 |
| Total | | 10,808,277 | 10,100,000 | 11,000,000 | 11,125,000 | 11,125,000 |
| Other Local Taxes | | | | | | |
| Coal Severance Tax | | 50,423 | 30,000 | 30,000 | 50,000 | 50,000 |
| Natural Gas | | 1,503 | 1,500 | 1,500 | 1,500 | 1,500 |
| Admission & Amusement Tax | | 685,707 | 700,000 | 700,000 | 660,000 | 660,000 |
| Recording | | 2,113,050 | 1,900,000 | 2,300,000 | 2,000,000 | 2,000,000 |
| Agricultural Transfer Tax | | 19,343 | 7,500 | 7,500 | 7,500 | 7,500 |
| Local Transfer Tax | | 1,239,497 | 1,200,000 | 1,375,000 | 1,150,000 | 1,150,000 |
| Franchise Tax | | 135 | 0 | 0 | 100 | 100 |
| 911 Fees | | 264,957 | 264,000 | 264,000 | 264,000 | 264,000 |
| Trailer Court | | 40,000 | 38,000 | 38,000 | 38,000 | 38,000 |
| Coal Tonnage Tax | | 166,746 | 170,000 | 170,000 | 160,000 | 160,000 |
| Hotel Rental Tax | | 1,752,381 | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| Total | | 6,333,742 | 6,211,000 | 6,786,000 | 6,231,100 | 6,231,100 |
| Total Taxes | | 64,632,753 | 63,209,998 | 66,098,114 | 65,734,751 | 65,734,751 |
| Licenses & Permits | | | | | | |
| Business Licenses | | | | | | |
| Traders | | 66,203 | 67,000 | 67,000 | 66,000 | 66,000 |
| Beer, Wine, & Liquor | | 91,637 | 89,008 | 89,008 | 92,334 | 92,334 |
| Total | | 157,840 | 156,008 | 156,008 | 158,334 | 158,334 |
| Other Licenses & Permits | | | | | | |
| Marriage License Fee | | 1,710 | 1,600 | 1,600 | 1,600 | 1,600 |
| Dog/Cat Tags | | 5,806 | 5,500 | 5,500 | 4,800 | 4,800 |
| Entrance Permits | | 283 | 200 | 200 | 200 | 200 |
| Stormwater Fees | | 5,933 | 6,000 | 6,000 | 6,500 | 6,500 |
| Plumbing Permits | | 1,855 | 1,700 | 1,700 | 1,500 | 1,500 |
| Electrical Permits | | 3,405 | 2,500 | 2,500 | 2,500 | 2,500 |
| Transient Vacation Rental Units (TVRU) License Fee | | 88,265 | 75,000 | 75,000 | 75,000 | 75,000 |
| Total | | 107,257 | 92,500 | 92,500 | 92,100 | 92,100 |
| Total Licenses & Permits | | 265,097 | 248,508 | 248,508 | 250,434 | 250,434 |
| Intergovernmental | | | | | | |
| Grants From Federal Government | | | | | | |
| Bankhead - Jones Act | | 2,865 | 2,500 | 2,500 | 2,200 | 2,200 |
| Federal Emergency Management Association (FEMA) | | 0 | 0 | 878,413 | 0 | 0 |
| Domestic Violence Grant | | 34,967 | 34,969 | 34,969 | 37,721 | 37,721 |
| Emergency Management Performance Grant (EMPG) | | 37,509 | 61,724 | 61,724 | 66,002 | 66,002 |
| Hazardous Materials Emergency Preparedness (HMEP) | | 6,764 | 4,500 | 4,500 | 3,600 | 3,600 |



| REVENUE | ACTUAL FY 2012 | BUDGET FY 2013 | AMENDED FY 2013 YTD | ORIGINAL PROJECTED FY 2014 | PROJECTED FY 2014 |
|---|---------------------------|---------------------------|--------------------------------|---|------------------------------|
| Grants From Federal Government (Continued) | | | | | |
| MIEMSS Highway Safety | 0 | 0 | 9,280 | 0 | 0 |
| State Criminal Alien Assistance Program (SCAAP) | 1,286 | 1,200 | 1,200 | 1,000 | 1,000 |
| Bullet Proof Vest Grant | 866 | 1,500 | 1,500 | 3,000 | 3,000 |
| US Dept of Justice - COPS Grant | 0 | 0 | 0 | 50,922 | 50,922 |
| Sheriff's Dept - DSS/DHR Child Support | 10,774 | 10,400 | 10,400 | 11,866 | 11,866 |
| Sheriff's Dept - SHA Alcohol Impaired | 4,680 | 2,500 | 2,500 | 3,300 | 3,300 |
| Sheriff's Dept - SHA Aggressive Driving | 3,038 | 2,000 | 2,000 | 4,000 | 4,000 |
| Master's Program | 12,508 | 12,743 | 12,743 | 12,877 | 12,877 |
| Family Services Mediation | 0 | 6,000 | 6,000 | 0 | 0 |
| Hoyes Run Stream TEP | 76,069 | 0 | 0 | 0 | 0 |
| Homeland Security | 145,893 | 102,000 | 102,000 | 54,783 | 54,783 |
| CDBG - Keyser's Ridge Business Park | 0 | 0 | 0 | 625,000 | 625,000 |
| Hazard Mitigation Plan | 18,692 | 0 | 0 | 0 | 0 |
| CAC - Weatherization Program | | 64,371 | 64,371 | 0 | 0 |
| ARRA - Weatherization Program | 1,582,045 | 200,000 | 200,000 | 0 | 0 |
| CAC - MD Energy Assistance Program | | 82,752 | 82,752 | 0 | 0 |
| ARRA - MD Energy Assistance Program | 3,518 | 0 | 0 | 0 | 0 |
| CAC - Emergency Food Assistance | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| CAC - Mass Transit | 364,932 | 300,000 | 300,000 | 440,000 | 440,000 |
| ARRA - Mass Transit | 273,273 | 0 | 0 | 0 | 0 |
| CAC - Emergency Solutions Grant | 33,169 | 23,000 | 23,000 | 50,250 | 50,250 |
| CAC - Emergency & Transitional Housing Services | 15,034 | 13,524 | 13,524 | 10,143 | 10,143 |
| ARC - 911 Parcel Vector Map Project | 33,000 | 0 | 0 | 0 | 0 |
| ARC - Econ Development | 54,476 | 500,000 | 548,182 | 1,000,000 | 1,000,000 |
| ARC - Fair Grounds Building | 331,941 | 0 | 0 | 0 | 0 |
| USDA/Specialty Crop Grant | 0 | 0 | 20,045 | 0 | 0 |
| MD Energy Admin. Energy Efficiency & Conservation | 186,692 | 0 | 0 | 0 | 0 |
| National Recreational Trails | 55,250 | 316,000 | 316,000 | 0 | 0 |
| Payment In Lieu of Taxes (Federal Owned Land) | 5,699 | 4,000 | 4,000 | 4,800 | 4,800 |
| Total | 3,303,940 | 1,754,683 | 2,710,603 | 2,390,464 | 2,390,464 |
| Grants From State Government | | | | | |
| Disparity Grant | 2,131,271 | 2,537,671 | 2,537,671 | 2,537,671 | 2,537,671 |
| Forestry & Parks | 240,274 | 210,000 | 210,000 | 210,000 | 210,000 |
| Program Open Space | 66,516 | 0 | 0 | 0 | 0 |
| Fire/Rescue/Ambulance Reserve | 198,165 | 160,000 | 200,000 | 200,000 | 200,000 |
| Jury Reimbursement | 9,510 | 12,000 | 12,000 | 12,000 | 12,000 |
| Hoyes Run Additional State Funds | 9,515 | 0 | 0 | 0 | 0 |
| Master's Program Coop Reimbursement | 1,710 | 1,500 | 1,500 | 1,500 | 1,500 |
| Circuit Court - Family Services | 97,592 | 97,194 | 97,194 | 114,000 | 114,000 |
| Adult Community Service | 25,785 | 25,785 | 25,785 | 25,785 | 25,785 |
| Rural Legacy Program | 845,354 | 0 | 0 | 0 | 0 |
| Police Protection Grant | 133,250 | 133,250 | 133,250 | 133,250 | 133,250 |
| School Bus Violation Grant | 20,000 | 20,000 | 20,000 | 18,000 | 18,000 |
| Sheriff's Department Sex Offender Compliance (SOCEM) | 7,615 | 7,615 | 7,615 | 7,245 | 7,245 |
| MD State Police Grants | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 |
| Sexual Offenders Registration | 13,400 | 10,000 | 10,000 | 11,500 | 11,500 |
| Badges for Baseball | 11,995 | 0 | 0 | 12,000 | 12,000 |
| SHA - Traffic Enforcement | 787 | 0 | 0 | 0 | 0 |
| Emergency Numbers Systems Board | 1,171,533 | 5,600 | 5,600 | 5,300 | 5,300 |
| Local Emerg Planning Comm-Community Right To Know | 8,679 | 7,843 | 7,843 | 1,400 | 1,400 |
| Highway User Tax | 257,903 | 211,000 | 300,000 | 257,000 | 257,000 |
| State Bond - ASCI/Deep Creek 2014 | 0 | 0 | 0 | 1,000,000 | 1,000,000 |
| CAC - Electric Universal Service Grant & Regional Greenhouse Gas In | 7,617 | 767,150 | 767,150 | 440,000 | 440,000 |
| CAC - Mass Transit | 171,502 | 150,000 | 150,000 | 183,000 | 183,000 |



| REVENUE | ACTUAL FY 2012 | BUDGET FY 2013 | AMENDED FY 2013 YTD | ORIGINAL PROJECTED FY 2014 | PROJECTED FY 2014 |
|---|---------------------------|---------------------------|--------------------------------|---|------------------------------|
| Grants From State Government (Continued) | | | | | |
| CAC - Service Linked Housing | 26,424 | 30,792 | 30,792 | 30,792 | 30,792 |
| Homeless Women - Crisis Shelter Program | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Total | 5,477,585 | 4,408,588 | 4,877,186 | 5,221,631 | 5,221,631 |
| Grants From Other Agencies | | | | | |
| LGIT Safety Grant | 2,609 | 0 | 2,800 | 0 | 0 |
| Hoyes Run - Private Contributions | 3,500 | 0 | 0 | 0 | 0 |
| DCL Sediment Study - Private Contributions | 20,000 | 0 | 0 | 0 | 0 |
| Walmart Safe Neighborhood | 1,800 | 2,250 | 2,250 | 2,120 | 2,120 |
| Drug Free Communities | 1,035 | 1,000 | 1,650 | 1,500 | 1,500 |
| Emergency Management - Other Agencies | 143,977 | 0 | 0 | 0 | 0 |
| Total | 172,921 | 3,250 | 6,700 | 3,620 | 3,620 |
| Total Intergovernmental | 8,954,446 | 6,166,521 | 7,594,489 | 7,615,715 | 7,615,715 |
| Charges For Services | | | | | |
| County Service Charge - Semi-Annual Bills | 4,018 | 2,500 | 2,500 | 2,500 | 2,500 |
| County Administrative Fee - Semi-Annual Bills | 445 | 250 | 250 | 250 | 250 |
| Maintenance Agreement - Community Action | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Marriage Ceremony Fees | 900 | 900 | 900 | 900 | 900 |
| Adult Community Service Participant Fee | 10,785 | 9,975 | 9,975 | 9,000 | 9,000 |
| Circuit Court Trust Fees | 8,978 | 8,000 | 8,000 | 9,000 | 9,000 |
| Zoning & Subdivision Fees | 13,555 | 11,000 | 11,000 | 11,000 | 11,000 |
| Sale of Maps & Publications | 1,996 | 500 | 500 | 500 | 500 |
| Building Codes Inspections | 64,059 | 65,000 | 65,000 | 65,000 | 65,000 |
| Health Department Facility Fee | 458,662 | 458,662 | 458,662 | 458,662 | 458,662 |
| Sheriff's Fees | 7,500 | 2,000 | 2,000 | 3,500 | 3,500 |
| Sheriff's Paper Service Fees | 11,450 | 11,000 | 11,000 | 11,000 | 11,000 |
| Special Police Services | 1,050 | 500 | 3,071 | 7,100 | 7,100 |
| Inmate SSI Program | 2,600 | 400 | 400 | 1,000 | 1,000 |
| State DOC - Temporary Housing State Inmates | 21,375 | 10,000 | 10,000 | 10,000 | 10,000 |
| Jail - Work Release | 34,769 | 26,000 | 26,000 | 30,000 | 30,000 |
| Animal Control Boarding & Adoption | 8,043 | 4,500 | 4,500 | 5,000 | 5,000 |
| General Charge for Services | 9,399 | 7,500 | 7,500 | 7,500 | 7,500 |
| Tax Office Convenience Fee | 12,279 | 18,000 | 18,000 | 12,000 | 12,000 |
| Emergency Medical Services Cost Share | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 911 Cost Share | 0 | 0 | 2,320 | 0 | 0 |
| Roads Fuel Sales | 524,461 | 676,500 | 676,500 | 676,500 | 676,500 |
| Enterprise Funds Indirect Fees | 317,551 | 285,708 | 285,708 | 315,000 | 315,000 |
| Total Charges for Services | 1,675,875 | 1,760,895 | 1,765,786 | 1,797,412 | 1,797,412 |
| Fines & Forfeitures | | | | | |
| Animal Control Citations | 100 | 0 | 0 | 0 | 0 |
| All Other Fines | 12,666 | 10,000 | 10,000 | 9,000 | 9,000 |
| Fines and Forfeitures | 930 | 0 | 0 | 0 | 0 |
| Total Fines & Forfeitures | 13,696 | 10,000 | 10,000 | 9,000 | 9,000 |
| Miscellaneous | | | | | |
| Interest | 331,292 | 125,000 | 125,000 | 175,000 | 175,000 |
| Rent Income | 267,789 | 318,463 | 318,463 | 353,516 | 353,516 |
| Tax Sale Revenue | 43,333 | 30,000 | 30,000 | 40,000 | 40,000 |
| Administrative Fees | 3,091 | 0 | 0 | 0 | 0 |
| Miscellaneous | 11,875 | 1,200 | 1,200 | 2,000 | 2,000 |
| Insurance Proceeds | 12,952 | 0 | 24,080 | 0 | 0 |
| Retiree Drug Subsidy | 57,651 | 30,000 | 30,000 | 0 | 0 |
| Health Department Budget Settlement | 161,869 | 0 | 198,563 | 0 | 0 |
| Sheriff's Miscellaneous Income | 1,532 | 2,000 | 2,000 | 1,500 | 1,500 |



| REVENUE | ACTUAL FY 2012 | BUDGET FY 2013 | AMENDED FY 2013 YTD | ORIGINAL PROJECTED FY 2014 | PROJECTED FY 2014 |
|--|---------------------------|---------------------------|--------------------------------|---|------------------------------|
| Miscellaneous (Continued) | | | | | |
| Permits Miscellaneous Income | 836 | 1,000 | 1,000 | 800 | 800 |
| Animal Control Donations | 6,571 | 3,000 | 3,000 | 3,000 | 3,000 |
| Road's Department Miscellaneous Income | 331,291 | 15,000 | 15,000 | 10,000 | 10,000 |
| Economic Development Miscellaneous Income | 0 | 8,400 | 8,400 | 0 | 0 |
| Transfer from Other Funds | 1,525,301 | 312,000 | 312,000 | 0 | 0 |
| Total Miscellaneous | 2,755,383 | 846,063 | 1,068,706 | 585,816 | 585,816 |
| Other Financing Sources | | | | | |
| Sale of Property - Non-Tax Sale | 11,796 | 0 | 49,760 | 175,000 | 175,000 |
| Transfer from Unreserved/Designated Fund Balance | 0 | 1,200,000 | 5,910,912 | 0 | 2,200,000 |
| Disposal of Assets & Public Auction Proceeds | 41,420 | 0 | 0 | 0 | 0 |
| Total Financing Sources | 53,216 | 1,200,000 | 5,960,672 | 175,000 | 2,375,000 |
| Total Fiscal Year Revenue | 78,350,466 | 73,441,985 | 82,746,275 | 76,168,128 | 78,368,128 |



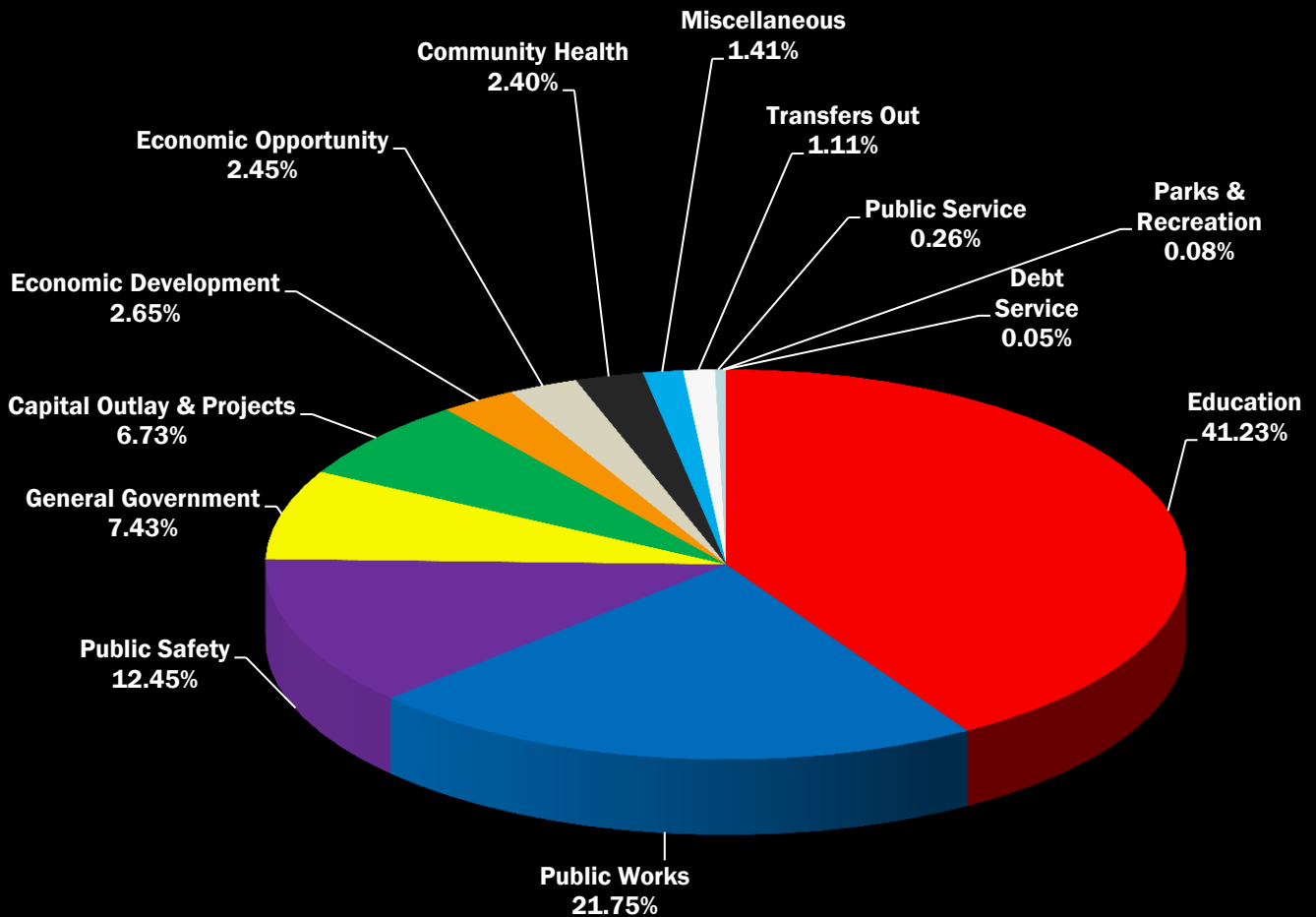
EXPENDITURES

FISCAL YEAR 2014
BUDGET



GARRETT COUNTY
GOVERNMENT

General Fund Expenditures



Total Expenditures = \$78,368,128





| EXPENDITURES | ACTUAL FY 2012 | APPROVED FY 2013 | AMENDED FY 2013 May 13 | REQUESTED FY 2014 | APPROVED FY 2014 |
|--|---------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|
| GENERAL GOVERNMENT | | | | | |
| Executive - County Commissioners | | | | | |
| Salaries | 98,036 | 97,500 | 97,875 | 97,500 | 97,500 |
| Fringe Benefits | 44,080 | 43,694 | 43,945 | 36,480 | 36,480 |
| Travel/Business Expenses | 10,787 | 12,000 | 12,000 | 11,000 | 11,000 |
| Operating Expenses | 10,131 | 8,300 | 8,300 | 12,000 | 12,000 |
| Public Association Meetings & Dues | 14,918 | 15,000 | 15,000 | 15,000 | 15,000 |
| Water & Sewer Master Plans | 0 | 0 | 100,000 | 0 | 0 |
| Deep Creek Lake Sediment Study | 20,045 | 0 | 94,955 | 0 | 0 |
| Fractured Rock Study | 0 | 0 | 32,000 | 0 | 0 |
| Total | 287,081 | 176,494 | 404,075 | 171,980 | 171,980 |
| County Commissioners' Staff | | | | | |
| Salaries | 177,838 | 175,872 | 180,180 | 179,390 | 179,390 |
| Fringe Benefits | 71,247 | 71,366 | 71,945 | 72,634 | 72,634 |
| Operating Expenses | 1,710 | 1,850 | 1,850 | 1,850 | 1,850 |
| Total | 250,795 | 249,088 | 253,975 | 253,874 | 253,874 |
| Finance | | | | | |
| Salaries | 276,423 | 272,923 | 281,451 | 289,518 | 278,380 |
| Fringe Benefits | 118,790 | 118,049 | 119,727 | 122,481 | 120,017 |
| Operating Expenses | 24,199 | 28,100 | 28,102 | 27,000 | 27,000 |
| Postage Machine | 4,442 | 5,200 | 5,200 | 5,200 | 5,200 |
| General Audit Expense | 61,600 | 66,800 | 66,800 | 60,000 | 60,000 |
| Total | 485,454 | 491,072 | 501,279 | 504,199 | 490,597 |
| Tax Collections | | | | | |
| Salaries | 167,825 | 167,412 | 173,345 | 170,680 | 170,680 |
| Fringe Benefits | 91,725 | 90,506 | 92,458 | 91,693 | 91,693 |
| Operating Expenses | 28,709 | 32,800 | 32,800 | 35,000 | 35,000 |
| Tax Sale Expense | 44,403 | 30,000 | 30,000 | 40,000 | 40,000 |
| Credit Card Processing Fees | 9,057 | 18,000 | 18,000 | 10,000 | 10,000 |
| Total | 341,719 | 338,718 | 346,603 | 347,373 | 347,373 |
| Purchasing | | | | | |
| Salaries | 143,964 | 141,686 | 146,576 | 144,520 | 144,520 |
| Fringe Benefits | 71,598 | 71,379 | 72,199 | 72,426 | 72,426 |
| Operating Expenses | 7,885 | 11,220 | 11,220 | 10,920 | 10,920 |
| Total | 223,447 | 224,285 | 229,996 | 227,866 | 227,866 |
| Human Resources | | | | | |
| Salaries | 157,378 | 156,617 | 161,863 | 159,749 | 159,749 |
| Fringe Benefits | 72,624 | 72,149 | 75,993 | 75,185 | 75,185 |
| Operating Expenses | 18,885 | 17,000 | 17,002 | 19,695 | 19,695 |
| Risk Management Operating | 24,662 | 25,000 | 27,800 | 41,500 | 28,500 |
| Employee Departmental Training Expenses | 1,500 | 4,000 | 4,000 | 4,000 | 4,000 |
| Risk Management Small Equipment/Projects | 695 | 0 | 0 | 0 | 0 |
| Student Intern Program | 0 | 0 | 0 | 3,000 | 3,000 |
| Student Intern Program Fringe Benefits | 0 | 0 | 0 | 242 | 242 |
| Total | 275,744 | 274,766 | 286,658 | 303,371 | 290,371 |
| Circuit Court | | | | | |
| Salaries | 161,061 | 164,882 | 168,846 | 171,633 | 166,636 |
| Fringe Benefits | 49,456 | 50,042 | 50,775 | 49,337 | 48,889 |
| Operating Expenses | 10,457 | 19,000 | 19,000 | 22,800 | 17,800 |
| Contracted Services | 0 | 3,000 | 3,000 | 4,000 | 3,000 |
| Jury Expenses | 21,638 | 24,000 | 24,000 | 22,000 | 22,000 |
| Total | 242,612 | 260,924 | 265,620 | 269,770 | 258,325 |
| Circuit Court - Master's Program | | | | | |
| Salaries | 39,980 | 39,264 | 40,703 | 40,049 | 40,049 |
| Fringe Benefits | 16,306 | 16,061 | 16,423 | 16,344 | 16,344 |
| Operating Expenses | 6,164 | 6,500 | 6,500 | 5,860 | 5,860 |
| Total | 62,450 | 61,825 | 63,625 | 62,253 | 62,253 |



| EXPENDITURES | | ACTUAL FY 2012 | APPROVED FY 2013 | AMENDED FY 2013 May 13 | REQUESTED FY 2014 | APPROVED FY 2014 |
|---|--|---------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|
| Circuit Court - Family Services | | | | | | |
| Salaries | | 66,593 | 66,229 | 69,165 | 69,500 | 69,500 |
| Fringe Benefits | | 30,999 | 30,951 | 31,560 | 31,859 | 31,859 |
| Operating Expenses | | 2,030 | 0 | 0 | 12,674 | 12,674 |
| Mediation | | 125 | 6,000 | 6,000 | 0 | 0 |
| Total | | 99,747 | 103,180 | 106,725 | 114,033 | 114,033 |
| Orphan's Court | | | | | | |
| Salaries | | 12,971 | 12,900 | 12,950 | 12,900 | 12,900 |
| Fringe Benefits | | 1,004 | 1,009 | 1,042 | 1,038 | 1,038 |
| Operating Expenses | | 2,510 | 3,300 | 3,300 | 4,760 | 3,300 |
| Total | | 16,485 | 17,209 | 17,292 | 18,698 | 17,238 |
| State's Attorney | | | | | | |
| Salaries | | 442,633 | 437,729 | 448,145 | 445,663 | 445,663 |
| Fringe Benefits | | 175,612 | 166,725 | 168,817 | 173,108 | 173,108 |
| Operating Expenses | | 22,386 | 22,880 | 22,880 | 22,880 | 22,880 |
| Total | | 640,631 | 627,334 | 639,842 | 641,651 | 641,651 |
| Election Board | | | | | | |
| Salaries | | 19,602 | 12,200 | 24,457 | 12,200 | 12,200 |
| Fringe Benefits | | 959 | 954 | 1,035 | 982 | 982 |
| State Paid Wages | | 220,260 | 229,952 | 229,952 | 249,643 | 249,643 |
| Operating Expenses | | 93,022 | 118,500 | 106,290 | 127,965 | 122,000 |
| Total | | 333,843 | 361,606 | 361,733 | 390,790 | 384,825 |
| Legal Counsel | | | | | | |
| Salaries | | 60,330 | 60,000 | 60,231 | 60,000 | 60,000 |
| Fringe Benefits | | 25,767 | 25,679 | 25,803 | 25,882 | 25,882 |
| Operating Expenses | | 9,620 | 12,000 | 12,000 | 12,000 | 12,000 |
| Total | | 95,717 | 97,679 | 98,034 | 97,882 | 97,882 |
| Planning, Zoning & Licensing | | | | | | |
| Salaries | | 326,115 | 325,036 | 335,546 | 332,617 | 332,617 |
| Fringe Benefits | | 147,893 | 149,526 | 139,628 | 140,406 | 140,406 |
| Operating Expenses | | 21,315 | 28,500 | 28,500 | 26,500 | 26,500 |
| Rural Legacy Program | | 810,629 | 0 | 0 | 0 | 0 |
| Tax Incentives/Rebates | | 0 | 0 | 50,000 | 0 | 0 |
| Total | | 1,305,952 | 503,062 | 553,674 | 499,523 | 499,523 |
| Facilities & Maintenance | | | | | | |
| Salaries | | 645,866 | 643,149 | 570,638 | 563,129 | 563,129 |
| Fringe Benefits | | 355,773 | 359,543 | 360,860 | 338,827 | 338,827 |
| Operating Expenses | | 70,047 | 91,700 | 91,789 | 91,700 | 85,000 |
| Utilities | | 348,709 | 515,556 | 515,624 | 450,600 | 390,000 |
| Contracted Services | | 111,703 | 184,353 | 179,353 | 165,510 | 130,000 |
| Small Equipment/Projects | | 116,923 | 248,000 | 458,110 | 415,000 | 200,000 |
| Total | | 1,649,021 | 2,042,301 | 2,176,373 | 2,024,766 | 1,706,956 |
| Information Technologies | | | | | | |
| Salaries | | 169,516 | 214,140 | 232,970 | 0 | 0 |
| Fringe Benefits | | 85,233 | 103,715 | 105,921 | 0 | 0 |
| Operating | | 9,805 | 10,000 | 10,085 | 0 | 0 |
| Telecommunications | | 17,181 | 35,250 | 35,250 | 0 | 0 |
| Small Equipment/Projects | | 29,537 | 32,500 | 48,964 | 0 | 0 |
| Total | | 311,272 | 395,605 | 433,190 | 0 | 0 |
| Department of Assessments & Taxation | | | | | | |
| Operating | | 410,986 | 411,000 | 411,000 | 260,211 | 260,211 |
| Total | | 410,986 | 411,000 | 411,000 | 260,211 | 260,211 |
| TOTAL GENERAL GOVERNMENT | | 7,032,956 | 6,636,147 | 7,149,694 | 6,188,240 | 5,824,959 |



| EXPENDITURES | ACTUAL FY 2012 | APPROVED FY 2013 | AMENDED FY 2013 May 13 | REQUESTED FY 2014 | APPROVED FY 2014 |
|--|---------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|
| PUBLIC SAFETY | | | | | |
| Permits & Inspections | | | | | |
| Salaries | 420,739 | 413,901 | 428,317 | 422,178 | 422,178 |
| Fringe Benefits | 218,493 | 220,709 | 238,541 | 235,166 | 235,166 |
| Operating Expenses | 19,413 | 23,000 | 23,000 | 23,900 | 21,000 |
| Total | 658,645 | 657,610 | 689,858 | 681,244 | 678,344 |
| Sheriff's Department | | | | | |
| Sheriff's Salary | 75,412 | 75,000 | 75,289 | 75,000 | 75,000 |
| Sheriff's Fringe Benefits | 33,481 | 34,327 | 37,402 | 37,589 | 37,589 |
| Legal Expense | 424 | 2,500 | 2,500 | 2,500 | 1,000 |
| Utilities | 661 | 650 | 650 | 650 | 650 |
| Operating Expenses | 43,147 | 50,000 | 50,000 | 54,506 | 50,000 |
| Sheriff's Insurance & Bonds | 22,020 | 33,000 | 33,000 | 35,000 | 35,000 |
| Department Salaries | 1,415,446 | 1,407,238 | 1,484,880 | 1,519,616 | 1,519,616 |
| Department Overtime | 69,416 | 50,000 | 55,885 | 60,000 | 60,000 |
| Department Grant Funded Overtime | 42,323 | 39,365 | 42,586 | 45,546 | 45,546 |
| Department Fringe Benefits | 655,500 | 681,079 | 757,651 | 828,120 | 828,120 |
| Uniform Allowance | 17,147 | 15,000 | 16,600 | 18,300 | 16,130 |
| Maintenance & Repairs | 251 | 500 | 500 | 849 | 500 |
| Training | 33,776 | 40,000 | 62,000 | 69,250 | 67,000 |
| Automotive Expense | 194,266 | 188,000 | 194,997 | 198,500 | 194,000 |
| Badges for Baseball | 11,995 | 0 | 0 | 12,000 | 12,000 |
| Domestic Violence Investigator | 32,626 | 32,448 | 32,573 | 32,448 | 32,448 |
| Domestic Violence Investigator Fringe Benefits | 2,540 | 2,518 | 4,497 | 5,273 | 5,273 |
| Small Equipment/Projects | 2,740 | 17,420 | 23,120 | 33,219 | 24,170 |
| Total | 2,653,171 | 2,669,045 | 2,874,129 | 3,028,366 | 3,004,042 |
| Volunteer Fire Departments | | | | | |
| Advanced Life Support Training | 3,750 | 3,750 | 3,750 | 3,750 | 3,750 |
| Special Tax Levy | 1,724,994 | 1,658,648 | 1,658,648 | 1,708,160 | 1,708,160 |
| Local Match/Equipment Purchase | 9,400 | 0 | 0 | 0 | 0 |
| Fire, Rescue, & Ambulance (508) | 167,395 | 135,385 | 169,231 | 169,231 | 169,231 |
| Total | 1,905,539 | 1,797,783 | 1,831,629 | 1,881,141 | 1,881,141 |
| Volunteer Rescue Squads | | | | | |
| Special Revenue Allocation | 395,734 | 380,513 | 380,513 | 391,872 | 391,872 |
| Advanced Life Support Training | 3,750 | 3,750 | 3,750 | 3,750 | 3,750 |
| Fire, Rescue, & Ambulance (508) | 30,769 | 24,615 | 30,769 | 30,769 | 30,769 |
| Total | 430,253 | 408,878 | 415,032 | 426,391 | 426,391 |
| Detention Center | | | | | |
| Salaries | 839,065 | 855,460 | 868,560 | 875,155 | 875,155 |
| Overtime | 31,160 | 40,000 | 40,555 | 40,000 | 35,000 |
| Fringe Benefits | 412,623 | 439,429 | 475,489 | 499,935 | 499,202 |
| Uniform Allowance | 9,579 | 8,000 | 8,000 | 8,000 | 8,000 |
| Maintenance & Repairs | 1,696 | 1,500 | 1,500 | 1,500 | 1,500 |
| Food | 103,483 | 100,000 | 100,000 | 100,000 | 100,000 |
| Medical | 266,686 | 261,000 | 261,000 | 378,050 | 378,050 |
| Operating Expenses | 62,954 | 37,571 | 37,655 | 42,336 | 42,336 |
| Training | 8,187 | 10,000 | 10,000 | 11,000 | 11,000 |
| Insurance & Bonds | 5,387 | 8,550 | 8,550 | 9,500 | 9,500 |
| Inmate Work Crew | 0 | 0 | 307 | 6,100 | 6,100 |
| Small Equipment/Projects | 46,981 | 5,000 | 5,000 | 3,158 | 3,158 |
| Total | 1,787,801 | 1,766,510 | 1,816,615 | 1,974,734 | 1,969,001 |
| Animal Control | | | | | |
| Salaries | 143,641 | 131,971 | 149,208 | 136,109 | 136,109 |
| Fringe Benefits | 57,387 | 59,800 | 64,198 | 58,209 | 58,209 |
| Operating Expenses | 26,030 | 29,800 | 29,800 | 35,000 | 30,000 |
| Automotive Expenses | 2,869 | 3,700 | 3,700 | 3,200 | 3,200 |
| Humane Society | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Small Equipment/Projects | 1,725 | 0 | 0 | 0 | 0 |
| Total | 236,652 | 230,270 | 251,905 | 237,518 | 232,518 |



| EXPENDITURES | ACTUAL FY 2012 | APPROVED FY 2013 | AMENDED FY 2013 May 13 | REQUESTED FY 2014 | APPROVED FY 2014 |
|---|---------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|
| Public Safety/Emergency Management | | | | | |
| Salaries | 116,916 | 115,780 | 143,515 | 134,900 | 123,400 |
| Fringe Benefits | 54,943 | 54,109 | 36,424 | 56,137 | 53,883 |
| Homeland Security | 42,718 | 24,996 | 24,996 | 54,783 | 54,783 |
| Operating Expenses | 3,675 | 5,300 | 5,300 | 12,000 | 9,000 |
| Automotive Expenses | 0 | 0 | 2,600 | 12,900 | 7,000 |
| Training & Travel | 0 | 0 | 2,300 | 5,800 | 5,800 |
| Supplies & Materials | 0 | 0 | 3,814 | 0 | 0 |
| Uniforms | 0 | 0 | 748 | 900 | 900 |
| Telecommunications | 0 | 0 | 380 | 0 | 0 |
| MDE (LEPC) and EPA Grants | 15,443 | 12,343 | 12,343 | 5,000 | 5,000 |
| Small Equipment/Projects | 0 | 0 | 238,837 | 11,000 | 5,000 |
| Total | 233,695 | 212,528 | 471,257 | 293,421 | 264,766 |
| Communications -911 | | | | | |
| Salaries | 463,375 | 449,078 | 504,607 | 492,816 | 492,816 |
| Fringe Benefits | 232,214 | 231,218 | 240,597 | 242,588 | 242,588 |
| Operating Expenses | 62,438 | 62,350 | 74,513 | 79,850 | 75,000 |
| Small Equipment/Projects | 10,018 | 15,200 | 15,200 | 0 | 0 |
| Total | 768,045 | 757,846 | 834,916 | 815,254 | 810,404 |
| Emergency Medical Services | | | | | |
| Salaries | 287,424 | 289,307 | 305,020 | 298,107 | 298,107 |
| Fringe Benefits | 163,408 | 176,908 | 194,443 | 184,190 | 184,190 |
| Operating Expenses | 441 | 3,400 | 3,400 | 8,940 | 8,940 |
| Total | 451,273 | 469,615 | 502,863 | 491,237 | 491,237 |
| TOTAL PUBLIC SAFETY | 9,125,074 | 8,970,085 | 9,688,205 | 9,829,306 | 9,757,844 |
| PUBLIC WORKS | | | | | |
| Roads Division | | | | | |
| Administration Salaries | 1,229,477 | 1,199,692 | 1,316,651 | 1,261,887 | 1,261,887 |
| Administration Fringe Benefits | 588,338 | 620,864 | 618,306 | 619,418 | 619,418 |
| General Office Supplies | 4,804 | 7,500 | 7,518 | 7,500 | 7,500 |
| Telephone | 24,785 | 27,000 | 27,000 | 30,000 | 27,000 |
| Office Equipment/Rental/Maintenance | 5,645 | 6,500 | 6,500 | 6,500 | 6,500 |
| Radios & Communication | 65,265 | 10,000 | 255,000 | 10,000 | 10,000 |
| Postage Meter Expenses | 347 | 800 | 800 | 800 | 400 |
| Data Processing | 0 | 3,500 | 2,279 | 3,500 | 1,500 |
| Small Equipment/Projects - Administration | 0 | 1,500 | 1,500 | 3,000 | 1,500 |
| Miscellaneous - Administration | 953 | 1,000 | 1,000 | 1,000 | 1,000 |
| General Roads Maintenance Salaries | 3,661,342 | 3,572,858 | 3,872,868 | 3,745,539 | 3,745,539 |
| Overtime - Winter Operations | 189,794 | 350,000 | 490,953 | 350,000 | 350,000 |
| Overtime - Summer Operations | 9,376 | 5,000 | 5,000 | 5,000 | 5,000 |
| General Roads Maintenance Fringe Benefits | 2,098,224 | 2,275,119 | 2,272,070 | 2,210,953 | 2,210,953 |
| Contractual Work | 0 | 5,000 | 5,000 | 5,000 | 2,000 |
| General Maintenance | 287,887 | 230,000 | 230,000 | 300,000 | 275,000 |
| Bituminous Overlay | 1,997,756 | 2,300,000 | 2,300,000 | 4,700,000 | 2,300,000 |
| Emulsified Asphalt | 800,530 | 500,000 | 500,000 | 823,000 | 700,000 |
| Erosion Control & Stabilization | 2,281 | 4,000 | 4,000 | 4,000 | 2,000 |
| Stone | 585,217 | 550,000 | 362,313 | 600,000 | 575,000 |
| Special Projects | 96,486 | 50,000 | 316,425 | 300,000 | 50,000 |
| General Hand Tools | 4,249 | 4,000 | 5,075 | 4,000 | 4,000 |
| Small Equipment/Projects - Maintenance | 11,549 | 5,000 | 9,600 | 5,000 | 5,000 |
| Guardrails | 46,712 | 45,000 | 49,511 | 45,000 | 45,000 |
| Line Striping | 198,365 | 240,000 | 240,000 | 279,300 | 279,300 |
| Sign Making Materials | 8,433 | 15,000 | 15,000 | 15,000 | 10,000 |
| Work Zone Traffic Control | 6,184 | 5,000 | 5,000 | 5,000 | 5,000 |
| Abrasives | 737,734 | 800,000 | 600,000 | 850,000 | 750,000 |
| Snow Removal Materials | 178,926 | 200,000 | 80,000 | 200,000 | 200,000 |
| Bridge Construction Materials | 0 | 18,000 | 18,000 | 18,000 | 18,000 |
| Bridge Maintenance Materials | 6,896 | 10,000 | 10,000 | 10,000 | 10,000 |



| EXPENDITURES | | ACTUAL FY 2012 | APPROVED FY 2013 | AMENDED FY 2013 May 13 | REQUESTED FY 2014 | APPROVED FY 2014 |
|---|--------------------------------------|---------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|
| Roads Division (Continued) | | | | | | |
| | Bridge Contractual Services | 0 | 0 | 0 | 25,000 | 25,000 |
| | Culvert Pipe | 54,833 | 50,000 | 50,000 | 50,000 | 50,000 |
| | Inlets & Grates | 3,790 | 4,000 | 4,000 | 4,000 | 4,000 |
| | Insurance - Fleet | 43,734 | 60,000 | 60,000 | 60,000 | 57,000 |
| | Materials - Repair/Replacement Parts | 837,186 | 750,000 | 761,997 | 775,000 | 700,000 |
| | Diesel Fuel | 713,642 | 980,000 | 975,000 | 980,000 | 980,000 |
| | Gasoline | 533,423 | 740,000 | 740,000 | 740,000 | 740,000 |
| | Oil Products | 34,256 | 50,000 | 50,000 | 50,000 | 50,000 |
| | Fuel Tax | 83,777 | 98,000 | 98,000 | 100,000 | 98,000 |
| | Tires | 147,209 | 150,000 | 150,000 | 170,000 | 170,000 |
| | Mechanic Tools & Replacements | 17,932 | 18,000 | 18,000 | 20,000 | 20,000 |
| | Equipment Rental | 6,675 | 5,000 | 75,885 | 5,000 | 5,000 |
| | Other Lease (Oxygen-Acetylene) | 4,404 | 5,000 | 5,000 | 5,000 | 5,000 |
| | Outside Maintenance Services | 12,800 | 10,000 | 5,400 | 10,000 | 10,000 |
| | Travel & Business Expenses | 0 | 500 | 500 | 500 | 500 |
| | Professional Development | 264 | 500 | 500 | 500 | 500 |
| | Professional & Legal Fees | 1,139 | 0 | 0 | 0 | 0 |
| | Utilities | 86,535 | 90,000 | 90,000 | 95,000 | 90,000 |
| | Building & Yard Materials | 32,193 | 20,000 | 10,000 | 20,000 | 20,000 |
| | Safety Materials & Equipment | 5,355 | 15,000 | 15,000 | 15,000 | 15,000 |
| | Building Maintenance | 24,711 | 20,000 | 20,000 | 25,000 | 25,000 |
| | Janitorial/Household Supplies | 21,513 | 25,000 | 25,000 | 25,000 | 25,000 |
| | Total | 15,512,926 | 16,153,332 | 16,781,650 | 19,593,397 | 16,568,497 |
| Engineering | | | | | | |
| | Salaries | 312,458 | 309,958 | 319,873 | 316,157 | 316,157 |
| | Fringe Benefits | 122,356 | 130,509 | 142,359 | 142,395 | 142,395 |
| | Operating Expenses | 5,975 | 35,370 | 35,370 | 119,650 | 19,650 |
| | Total | 440,789 | 475,837 | 497,602 | 578,202 | 478,202 |
| TOTAL PUBLIC WORKS | | 15,953,715 | 16,629,169 | 17,279,252 | 20,171,600 | 17,046,700 |
| COMMUNITY HEALTH | | | | | | |
| Health Department | | | | | | |
| | Operating Expenses | 1,447,289 | 1,447,289 | 1,447,289 | 1,876,932 | 1,876,932 |
| | Total | 1,447,289 | 1,447,289 | 1,447,289 | 1,876,932 | 1,876,932 |
| TOTAL COMMUNITY HEALTH | | 1,447,289 | 1,447,289 | 1,447,289 | 1,876,932 | 1,876,932 |
| EDUCATION | | | | | | |
| Board of Education | | | | | | |
| | Operating Expenses | 24,859,000 | 26,023,714 | 26,023,714 | 26,201,544 | 26,201,544 |
| | Southern High School Allocation | 7,500 | 0 | 0 | 7,500 | 0 |
| | Northern High School Allocation | 7,500 | 0 | 0 | 7,500 | 0 |
| | Total | 24,874,000 | 26,023,714 | 26,023,714 | 26,216,544 | 26,201,544 |
| Garrett College | | | | | | |
| | Operating Expenses | 4,273,000 | 4,523,000 | 4,523,000 | 4,754,562 | 4,523,000 |
| | Experiential Learning Camps | 0 | 0 | 155,000 | 155,000 | 155,000 |
| | Total | 4,273,000 | 4,523,000 | 4,678,000 | 4,909,562 | 4,678,000 |
| Ruth Enlow Library | | | | | | |
| | Operating Expenses | 982,700 | 982,700 | 982,700 | 1,060,696 | 982,700 |
| | Total | 982,700 | 982,700 | 982,700 | 1,060,696 | 982,700 |
| Garrett County Scholarship Program | | | | | | |
| | Scholarship Program | 466,270 | 450,000 | 450,000 | 450,000 | 450,000 |
| | Total | 466,270 | 450,000 | 450,000 | 450,000 | 450,000 |
| TOTAL EDUCATION | | 30,595,970 | 31,979,414 | 32,134,414 | 32,636,802 | 32,312,244 |



| EXPENDITURES | ACTUAL FY 2012 | APPROVED FY 2013 | AMENDED FY 2013 May 13 | REQUESTED FY 2014 | APPROVED FY 2014 |
|---|---------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|
| PARKS, RECREATION, & CULTURE | | | | | |
| PARKS | | | | | |
| Municipal Parks | 10,000 | 24,000 | 24,000 | 31,500 | 26,500 |
| Program Open Space (POS) Projects | 66,516 | 0 | 0 | 0 | 0 |
| Total | 76,516 | 24,000 | 24,000 | 31,500 | 26,500 |
| CULTURE & ARTS | | | | | |
| Historical Society | 5,500 | 10,000 | 10,000 | 10,000 | 10,000 |
| Garrett County Arts Council | 12,500 | 25,000 | 25,000 | 25,000 | 25,000 |
| Total | 18,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| TOTAL PARKS, RECREATION, & CULTURE | | | | | |
| | 94,516 | 59,000 | 59,000 | 66,500 | 61,500 |
| PUBLIC SERVICE | | | | | |
| University of Maryland Extension | | | | | |
| Operating Expenses | 114,237 | 126,000 | 126,000 | 146,994 | 146,994 |
| Gypsy Moth Suppression | 37,338 | 37,000 | 184,325 | 37,000 | 37,000 |
| Total | 151,575 | 163,000 | 310,325 | 183,994 | 183,994 |
| Garrett Soil Conservation District | | | | | |
| Operating Expenses | 16,000 | 16,000 | 16,000 | 18,000 | 16,000 |
| Total | 16,000 | 16,000 | 16,000 | 18,000 | 16,000 |
| Agriculture Land Preservation | | | | | |
| Easement Purchase | 0 | 7,500 | 7,500 | 7,500 | 7,500 |
| Total | 0 | 7,500 | 7,500 | 7,500 | 7,500 |
| TOTAL PUBLIC SERVICE | | | | | |
| | 167,575 | 186,500 | 333,825 | 209,494 | 207,494 |
| ECONOMIC DEVELOPMENT | | | | | |
| Economic Development | | | | | |
| Salaries | 322,941 | 318,208 | 374,771 | 340,006 | 340,006 |
| Fringe Benefits | 122,192 | 142,292 | 116,484 | 115,387 | 115,387 |
| Operating Expenses | 64,590 | 155,000 | 214,257 | 32,000 | 32,000 |
| Marketing/Consulting | 0 | 0 | 0 | 145,783 | 145,783 |
| Industrial Parks Operating | 33,281 | 50,000 | 36,751 | 61,500 | 61,500 |
| Specialty Crop Grant Program | 0 | 0 | 20,045 | 0 | 0 |
| Small Equipment/Projects | 283,187 | 1,114,550 | 575,000 | 500,000 | 500,000 |
| Total | 826,191 | 1,780,050 | 1,337,308 | 1,194,676 | 1,194,676 |
| Special Promotion | | | | | |
| Garrett County Chamber of Commerce | 682,000 | 782,000 | 782,000 | 782,000 | 782,000 |
| Yough Overlook I68 Welcome Center | 0 | 0 | 0 | 72,400 | 50,000 |
| Garrett County Agriculture Fair | 616,892 | 20,000 | 20,000 | 20,000 | 20,000 |
| Deep Creek 2014 Promotion | 41,019 | 118,624 | 148,624 | 0 | 0 |
| Special Promotion | 181,555 | 11,471 | 139,435 | 20,000 | 31,166 |
| Total | 1,521,466 | 932,095 | 1,090,059 | 894,400 | 883,166 |
| TOTAL ECONOMIC DEVELOPMENT | | | | | |
| | 2,347,657 | 2,712,145 | 2,427,367 | 2,089,076 | 2,077,842 |
| ECONOMIC OPPORTUNITY | | | | | |
| Area Agency on Aging | | | | | |
| Operating Expenses | 281,700 | 281,700 | 281,700 | 316,700 | 281,700 |
| Total | 281,700 | 281,700 | 281,700 | 316,700 | 281,700 |
| Community Action | | | | | |
| Salaries | 50,702 | 49,928 | 51,623 | 50,927 | 50,927 |
| Fringe Benefits | 18,660 | 18,390 | 18,797 | 18,750 | 18,750 |
| Community Action Program | 305,386 | 306,000 | 306,000 | 321,000 | 306,000 |
| Weatherization Program & Electric Universal Service | 1,593,180 | 1,114,273 | 1,114,273 | 440,000 | 440,000 |
| Emergency Food Program | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| Emergency Solutions Program | 33,169 | 23,000 | 23,000 | 50,250 | 50,250 |



| EXPENDITURES | ACTUAL FY 2012 | APPROVED FY 2013 | AMENDED FY 2013 May 13 | REQUESTED FY 2014 | APPROVED FY 2014 |
|---|---------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|
| Community Action (continued) | | | | | |
| Mass Transit | 809,707 | 450,000 | 450,000 | 623,000 | 623,000 |
| Service Linked Housing | 26,424 | 30,792 | 30,792 | 30,792 | 30,792 |
| Emergency & Transitional Housing Services | 15,034 | 13,524 | 13,524 | 10,143 | 10,143 |
| | 2,861,262 | 2,014,907 | 2,017,008 | 1,553,862 | 1,538,862 |
| Other Economic Opportunity | | | | | |
| Commission on Women | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Tri-County Council for Western Maryland | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Dove Center Operating | 38,828 | 38,828 | 38,828 | 38,828 | 38,828 |
| Homeless Women - Crisis Shelter Program | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Total | 101,328 | 101,328 | 101,328 | 101,328 | 101,328 |
| TOTAL ECONOMIC OPPORTUNITY | 3,244,290 | 2,397,935 | 2,400,036 | 1,971,890 | 1,921,890 |
| MISCELLANEOUS | | | | | |
| Transfer to Airport | 74,366 | 98,097 | 87,509 | 83,680 | 78,638 |
| Transfer to Department of Technologies & Communications | 0 | 0 | 0 | 699,476 | 688,158 |
| Adventure Sports Center Debt Repayment (From Hotel Rental) | 0 | 100,000 | 100,000 | 100,000 | 100,000 |
| Tax Rebates to Municipalities | 222,000 | 237,000 | 237,000 | 237,000 | 237,000 |
| Finance Corporation Tax Due - Incorporated Towns | 5,205 | 5,205 | 5,205 | 5,205 | 5,205 |
| County Share of Retirees Health Care | 648,909 | 700,000 | 700,000 | 550,000 | 550,000 |
| Undistributed Employee Benefits | 8,099 | 7,500 | 7,500 | 8,100 | 8,100 |
| Contingency | 7,833 | 300,000 | 225,907 | 300,000 | 300,000 |
| Total | 966,412 | 1,447,802 | 1,363,120 | 1,983,461 | 1,967,101 |
| TOTAL MISCELLANEOUS | 966,412 | 1,447,802 | 1,363,120 | 1,983,461 | 1,967,101 |
| Total Operating Expenditures Prior to Debt Service & Capital | 70,975,454 | 72,465,485 | 74,282,202 | 77,023,301 | 73,054,506 |
| DEBT SERVICE | | | | | |
| Debt Service | 0 | 0 | 0 | 36,900 | 36,900 |
| Total | 0 | 0 | 0 | 36,900 | 36,900 |
| TOTAL DEBT SERVICE | 0 | 0 | 0 | 36,900 | 36,900 |
| CAPITAL PROJECTS & CAPITAL OUTLAY | | | | | |
| Transfer to Capital Projects Fund | 823,160 | 96,000 | 4,352,261 | 0 | 0 |
| Transfer to Adventure Sports for DC 2014 capital (grant funded) | 0 | 0 | 0 | 1,750,000 | 1,750,000 |
| Facilities & Maintenance | 295,032 | 316,000 | 191,800 | 87,000 | 0 |
| Information Technologies | 38,857 | 0 | 0 | 0 | 0 |
| Permits & Inspections | 0 | 0 | 0 | 21,000 | 0 |
| Sheriff's Department | 0 | 79,500 | 79,500 | 140,000 | 112,000 |
| Public Safety/Emergency Management | 192,281 | 0 | 101,148 | 35,000 | 35,000 |
| Communications -911 | 1,191,166 | 0 | 0 | 0 | 0 |
| Roads Division | 2,714,361 | 460,000 | 1,985,688 | 1,583,000 | 898,000 |
| Board of Education | 148,036 | 0 | 3,882 | 756,722 | 756,722 |
| Garrett College | 5,864,015 | 0 | 1,034,334 | 30,000 | 0 |
| Ruth Enlow Library | 15,044 | 25,000 | 49,000 | 182,500 | 125,000 |
| Economic Development | 92,320 | 0 | 665,186 | 1,600,000 | 1,600,000 |
| Garrett County Agriculture Fair | 0 | 0 | 1,274 | 0 | 0 |
| Total | 11,374,272 | 976,500 | 8,464,072 | 6,185,222 | 5,276,722 |
| TOTAL CAPITAL PROJECTS & CAPITAL OUTLAY | 11,374,272 | 976,500 | 8,464,072 | 6,185,222 | 5,276,722 |
| Total Fiscal Year Expenditures | 82,349,726 | 73,441,985 | 82,746,275 | 83,245,423 | 78,368,128 |



SMALL EQUIPMENT & PROJECTS

FISCAL YEAR 2014
BUDGET



GARRETT COUNTY
GOVERNMENT



| SMALL EQUIPMENT/PROJECTS | REQUESTED FY 2014 | APPROVED FY 2014 |
|---|------------------------------|-----------------------------|
| Facilities & Maintenance | | |
| Energy Management | 100,000 | 100,000 |
| Courthouse Improvements | 175,000 | 100,000 |
| Health Center - Paint Interior | 30,000 | 0 |
| Visitors Center - Paint Exterior | 50,000 | 0 |
| Community Action -Sidewalk Replacement | 60,000 | 0 |
| Total | 415,000 | 200,000 |
| Sheriff's Dept | | |
| First Aid Supplies | 6,500 | 4,460 |
| Weapons & Accessories | 12,053 | 11,247 |
| Office Equipment | 6,124 | 6,124 |
| Deputy & School Resource Officer Equipment | 8,542 | 2,339 |
| Total | 33,219 | 24,170 |
| Detention Center | | |
| Tasers & Holsters (2) | 1,730 | 1,730 |
| Miscellaneous Jail Supplies | 1,428 | 1,428 |
| Total | 3,158 | 3,158 |
| Public Safety/Emergency Management | | |
| Vehicle Accessories | 5,000 | 5,000 |
| Signage | 6,000 | 0 |
| Total | 11,000 | 5,000 |
| Economic Development | | |
| Broadband Extension Phase II (50% grant funded) | 500,000 | 500,000 |
| Total | 500,000 | 500,000 |
| Total Fiscal Year Small Equipment/Projects | 962,377 | 732,328 |



CAPITAL

FISCAL YEAR 2014 BUDGET



GARRETT COUNTY
GOVERNMENT



| CAPITAL OUTLAY | | REQUESTED FY 2014 | APPROVED FY 2014 |
|---|--------------|------------------------------|-----------------------------|
| Facilities & Maintenance | | | |
| Vehicle Replacement | | 50,000 | 0 |
| Skid Steer/Loader | | 37,000 | 0 |
| | Total | 87,000 | 0 |
| Permits & Inspections | | | |
| Vehicle | | 21,000 | 0 |
| | Total | 21,000 | 0 |
| Sheriff's Department | | | |
| Vehicles (5) | | 140,000 | 112,000 |
| | Total | 140,000 | 112,000 |
| Public Safety/Emergency Management | | | |
| Vehicle | | 35,000 | 35,000 |
| | Total | 35,000 | 35,000 |
| Roads Division | | | |
| Sign Shop Pickup | | 30,000 | 0 |
| Administrative Vehicle | | 30,000 | 0 |
| Shop Tool Truck | | 45,000 | 0 |
| Crew Cabs (3) | | 128,000 | 128,000 |
| Single Axle Trucks (3) | | 500,000 | 500,000 |
| Brush Chippers (3) | | 120,000 | 0 |
| Brushhog Mowers (3) | | 270,000 | 270,000 |
| Blacktop Paver | | 305,000 | 0 |
| Temporary Bridge | | 40,000 | 0 |
| Swanton Concrete Box | | 50,000 | 0 |
| Savage River Road Retaining Wall | | 65,000 | 0 |
| | Total | 1,583,000 | 898,000 |
| Board of Education | | | |
| Southern Middle School Renovation Design | | 582,400 | 582,400 |
| Energy Efficiency Initiative | | 174,322 | 174,322 |
| | Total | 756,722 | 756,722 |
| Garrett College | | | |
| Roof for Garrett Hall | | 30,000 | 0 |
| | Total | 30,000 | 0 |
| Ruth Enlow Library | | | |
| IT Equipment | | 25,000 | 20,000 |
| Delivery Van | | 32,000 | 32,000 |
| Branch Repairs/Improvements | | 125,500 | 73,000 |
| | Total | 182,500 | 125,000 |
| Economic Development | | | |
| Keyser's Ridge Industrial Park Building (\$625,000 CDBG grant funded) | | 1,600,000 | 1,600,000 |
| | Total | 1,600,000 | 1,600,000 |
| Adventure Sports Center Inc. | | | |
| Deep Creek 2014 Capital Improvements (100% grant funded) | | 1,750,000 | 1,750,000 |
| | Total | 1,750,000 | 1,750,000 |
| Total Fiscal Year Capital Outlay | | 6,185,222 | 5,276,722 |

CAPITAL PROJECTS FUND



GARRETT COUNTY
GOVERNMENT



| CAPITAL PROJECTS FUND | AMENDED PROJECT COST | ACTUAL LTD FY 2012 | APPROVED FY 2013 BUDGET | AMENDED FY 2013 BUDGET | REQUESTED FY 2014 | APPROVED FY 2014 | PROJECTED FY 2015 | PROJECTED FY 2016 | PROJECTED FY 2017 |
|---|----------------------|--------------------|-------------------------|------------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| Roads Division | | | | | | | | | |
| Glendale Road Realignment | 2 310 618 | 444 161 | 0 | 1 239 102 | 627 355 | 627,355 | 0 | 0 | 0 |
| ARC | (873 068) | (123 936) | 0 | (749 132) | 0 | 0 | 0 | 0 | 0 |
| ARC | (627 355) | 0 | 0 | 0 | (627 355) | (627,355) | 0 | 0 | 0 |
| Total | 810,195 | 320,225 | 0 | 489,970 | 0 | 0 | 0 | 0 | 0 |
| Accident Friendsville Bridge G-86 | 720 000 | 0 | 0 | 446 000 | 0 | 0 | 274 000 | 0 | 0 |
| Federal Bridge Funding-Accident Friendsville Bridge | (576 000) | 0 | 0 | (356 800) | 0 | 0 | (219 200) | 0 | 0 |
| Total | 144,000 | 0 | 0 | 89,200 | 0 | 0 | 54,800 | 0 | 0 |
| Swallow Falls Bridge | 3 710 670 | 185 670 | 0 | 391 026 | 0 | 0 | 1 566 987 | 1 566 987 | 0 |
| Federal Bridge Funding-Swallow Falls | (2 820 000) | 0 | 0 | 0 | 0 | 0 | (1 410 000) | (1 410 000) | 0 |
| Total | 890,670 | 185,670 | 0 | 391,026 | 0 | 0 | 156,987 | 156,987 | 0 |
| Bayard Corona Bridge | 1 500 000 | 341 114 | 0 | 1 158 886 | 0 | 0 | 0 | 0 | 0 |
| Federal Bridge Funding-Bayard Corona | (1 200 000) | (309 876) | 0 | (890 124) | 0 | 0 | 0 | 0 | 0 |
| West Virginia Department of Transportation | (150 000) | 0 | 0 | (150 000) | 0 | 0 | 0 | 0 | 0 |
| Total | 150,000 | 31,238 | 0 | 118,762 | 0 | 0 | 0 | 0 | 0 |
| Accident Friendsville Bridge Bear Creek G-87 | 307 200 | 0 | 0 | 0 | 0 | 0 | 307 200 | 0 | 0 |
| Total | 307,200 | 0 | 0 | 0 | 0 | 0 | 307,200 | 0 | 0 |
| Snowy Creek Road Bridge G-14 | 388 800 | 0 | 0 | 0 | 0 | 0 | 0 | 388 800 | 0 |
| Total | 388,800 | 0 | 0 | 0 | 0 | 0 | 0 | 388,800 | 0 |
| McHenry Business Park Road Phase I | 905 196 | 0 | 0 | 905 196 | 0 | 0 | 0 | 0 | 0 |
| ARC | (536 858) | 0 | 0 | (536 858) | 0 | 0 | 0 | 0 | 0 |
| DBED One Maryland | (100 000) | 0 | 0 | (100 000) | 0 | 0 | 0 | 0 | 0 |
| Total | 268,338 | 0 | 0 | 268,338 | 0 | 0 | 0 | 0 | 0 |
| McHenry Business Park Road Phase II | 537 370 | 0 | 0 | 0 | 537 370 | 537,370 | 0 | 0 | 0 |
| ARC | (537 370) | 0 | 0 | 0 | (537 370) | (537,370) | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cherry Glade Run Project Phase II | 1 238 600 | 8 141 | 480 000 | 823 078 | 407 381 | 407,381 | 0 | 0 | 0 |
| ARC | (480 000) | 0 | (384 000) | (480 000) | 0 | 0 | 0 | 0 | 0 |
| ARC | (250 000) | 0 | 0 | (157 619) | (92 381) | (92,381) | 0 | 0 | 0 |
| ARC | (315 000) | 0 | 0 | 0 | (315 000) | (315,000) | 0 | 0 | 0 |
| Total | 193,600 | 8,141 | 96,000 | 185,459 | 0 | 0 | 0 | 0 | 0 |
| Economic Development | | | | | | | | | |
| Keyser's Ridge Industrial Park Sewer | 3,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000,000 |
| Keyser's Ridge Industrial Park Water | 2 200 000 | 151 769 | 0 | 2 048 231 | 0 | 0 | 0 | 0 | 0 |
| One Maryland | (1 000 000) | 0 | 0 | (1 000 000) | 0 | 0 | 0 | 0 | 0 |
| Total | 1,200,000 | 151,769 | 0 | 1,048,231 | 0 | 0 | 0 | 0 | 0 |
| McHenry Business Park | 5 072 036 | 5 071 616 | 0 | 10 555 | 0 | 0 | 0 | 0 | 0 |
| ARC/EDA Grant | (3 107 000) | (3 096 300) | 0 | (10 700) | 0 | 0 | 0 | 0 | 0 |
| One Maryland | (1 400 000) | (1 400 000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 565,036 | 575,316 | 0 | (145) | 0 | 0 | 0 | 0 | 0 |
| Career Technology & Trades Center Phase II | 800 000 | 458 285 | 0 | 341 715 | 0 | 0 | 0 | 0 | 0 |
| ARC Grant | (400 000) | (59 005) | 0 | (340 995) | 0 | 0 | 0 | 0 | 0 |
| Total | 400,000 | 399,280 | 0 | 720 | 0 | 0 | 0 | 0 | 0 |
| Total Capital Projects | 8,317,839 | 1,671,639 | 96,000 | 2,591,561 | 0 | 0 | 518,987 | 545,787 | 3,000,000 |

FIVE YEAR CAPITAL PLAN



GARRETT COUNTY
GOVERNMENT



| FIVE YEAR CAPITAL PLAN | | APPROVED FY 2014 | PROJECTED FY 2015 | PROJECTED FY 2016 | PROJECTED FY 2017 | PROJECTED FY 2018 |
|--|--|---------------------|----------------------|----------------------|----------------------|----------------------|
| Permits & Inspections | | | | | | |
| Vehicle | | 0 | 21,000 | 22,000 | 0 | 0 |
| Total | | 0 | 21,000 | 22,000 | 0 | 0 |
| Facilities & Maintenance | | | | | | |
| Vehicles | | 0 | 97,000 | 74,000 | 25,000 | 0 |
| Skid Steer | | 0 | 37,000 | 0 | 0 | 0 |
| Capital Facilities Maintenance Plan | | 0 | 560,000 | 535,000 | 515,000 | 480,000 |
| Total | | 0 | 694,000 | 609,000 | 540,000 | 480,000 |
| Sheriff's Department | | | | | | |
| Vehicles | | 112,000 | 56,000 | 56,000 | 56,000 | 56,000 |
| Total | | 112,000 | 56,000 | 56,000 | 56,000 | 56,000 |
| Public Safety/Emergency Management | | | | | | |
| Vehicle | | 35,000 | 0 | 0 | 0 | 0 |
| Total | | 35,000 | 0 | 0 | 0 | 0 |
| Roads Division | | | | | | |
| Crew Cabs | | 128,000 | 96,000 | 96,000 | 0 | 0 |
| Single Axle Trucks (3) | | 500,000 | 520,000 | 540,000 | 0 | 0 |
| Brushhog Mowers | | 270,000 | 180,000 | 270,000 | 180,000 | 0 |
| Shop Tool Truck | | 0 | 45,000 | 0 | 0 | 0 |
| Temporary Bridge | | 0 | 40,000 | 0 | 0 | 0 |
| Swanton Concrete Box | | 0 | 50,000 | 0 | 0 | 0 |
| Savage River Road Retaining Wall | | 0 | 65,000 | 0 | 0 | 0 |
| Tri-Axle Dump Trucks | | 0 | 540,000 | 0 | 540,000 | 0 |
| Front End Loaders | | 0 | 200,000 | 0 | 205,000 | 0 |
| Backhoe | | 0 | 92,000 | 94,000 | 0 | 96,000 |
| Patch Roller | | 0 | 40,000 | 0 | 45,000 | 0 |
| Roller | | 0 | 0 | 100,000 | 0 | 0 |
| Road Tractor for Low-Boy | | 0 | 0 | 0 | 70,000 | 0 |
| Dirt Loaders | | 0 | 300,000 | 0 | 0 | 0 |
| Materials Storage Building | | 0 | 1,000,000 | 0 | 0 | 0 |
| Excavator | | 0 | 70,000 | 70,000 | 0 | 0 |
| Accident Garage Bay Building and Hoist | | 0 | 225,000 | 0 | 0 | 0 |
| 495/New Germany Road Realignment | | 0 | 897,000 | 0 | 0 | 0 |
| * Accident Friendsville Bridge Bear Creek G-86 | | 0 | 54,800 | 0 | 0 | 0 |
| * Swallow Falls Bridge G-20 | | 0 | 156,987 | 156,987 | 0 | 0 |
| Snowy Creek Road Bridge G-14 | | 0 | 0 | 388,800 | 0 | 0 |
| * Accident-Friendsville Bridge G-87 | | 0 | 307,200 | 0 | 0 | 0 |
| Short Span Bridge | | 0 | 50,000 | 50,000 | 50,000 | 50,000 |
| Total | | 898,000 | 4,928,987 | 1,765,787 | 1,090,000 | 146,000 |
| Board of Education | | | | | | |
| Southern Middle School Renovation | | 582,400 | 12,411,554 | 4,270,438 | 0 | 0 |
| Southern High HVAC Upgrade | | 0 | 0 | 0 | 65,000 | 870,000 |
| Yough Glades Energy Efficiency Initiative | | 28,156 | 0 | 0 | 0 | 0 |
| Accident Energy Efficiency Initiative | | 25,901 | 0 | 0 | 0 | 0 |
| Grantsville Energy Efficiency Initiative | | 53,669 | 0 | 0 | 0 | 0 |
| Friendsville Energy Efficiency Initiative | | 26,753 | 0 | 0 | 0 | 0 |
| Crellin Energy Efficiency Initiative | | 8,902 | 0 | 0 | 0 | 0 |
| Rt. 40 Energy Efficiency Initiative | | 30,941 | 0 | 0 | 0 | 0 |
| School Equipment | | 0 | 75,000 | 250,000 | 25,000 | 25,000 |
| Total | | 756,722 | 12,486,554 | 4,520,438 | 90,000 | 895,000 |
| Ruth Enlow Library | | | | | | |
| IT Equipment | | 20,000 | 25,000 | 27,000 | 27,000 | 27,000 |
| Delivery Van | | 32,000 | 0 | 0 | 0 | 35,000 |
| Oakland Repairs/Improvements | | 68,500 | 0 | 0 | 0 | 0 |
| Accident Heating System | | 4,500 | 0 | 0 | 0 | 0 |
| Friendsville Library | | 0 | 0 | 700,000 | 0 | 0 |
| Total | | 125,000 | 25,000 | 727,000 | 27,000 | 62,000 |
| Economic Development | | | | | | |
| * Keyser's Ridge Industrial Park Building | | 975,000 | 0 | 0 | 0 | 0 |
| Keyser's Ridge Industrial Park Sewer | | 0 | 0 | 0 | 3,000,000 | 0 |
| Total | | 975,000 | 0 | 0 | 3,000,000 | 0 |
| Total Capital Projects & Capital Outlay | | 2,901,722 | 18,211,541 | 7,700,225 | 4,803,000 | 1,639,000 |

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



DEBT SERVICE

FISCAL YEAR 2014
BUDGET



GARRETT COUNTY
GOVERNMENT

PAYMENTS TO SERVICE THE DEBT



GARRETT COUNTY
GOVERNMENT



| DEBT SERVICE | ACTUAL FY 2012 | BUDGET FY 2013 | AMENDED FY 2013 | REQUESTED FY 2014 | APPROVED FY 2014 |
|---|---------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|
| Economic Development | | | | | |
| Principal | | | | | |
| DBED - (\$2.5 million 192 Acres Keyser's Ridge Business Park) | 0 | 0 | 0 | 36,900 | 36,900 |
| Interest | | | | | |
| DBED - (\$2.5 million 192 Acres Keyser's Ridge Business Park) | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 36,900 | 36,900 |
| TOTAL DEBT SERVICE | 0 | 0 | 0 | 36,900 | 36,900 |



ENTERPRISE FUNDS

FISCAL YEAR 2014
BUDGET



GARRETT COUNTY
GOVERNMENT



Garrett County Solid Waste & Recycling

Operating Budget

| REVENUE & EXPENDITURES | BUDGET FY 2013 | AMENDED FY 2013 | APPROVED FY 2014 |
|--|---------------------------|----------------------------|-----------------------------|
| Revenue | | | |
| Federal Emergency Management Association | 0 | 38,584 | 0 |
| Landfill Bond Ad Valorem | 925,000 | 925,000 | 954,800 |
| Customer Payments/Scales | 1,007,000 | 1,007,000 | 900,000 |
| Resident Permits | 400,000 | 400,000 | 360,000 |
| Recycling Income | 50,000 | 50,000 | 50,000 |
| Rethink Recycling Income | 1,100 | 1,100 | 1,100 |
| Landfill Miscellaneous Income | 1,500 | 1,500 | 500 |
| Landfill Interest Income | 5,000 | 5,000 | 15,000 |
| Sale of Assets | 0 | 0 | 151,000 |
| Transfer from Reserves for Capital | 1,140,813 | 2,126,570 | 418,348 |
| Total Revenue | 3,530,413 | 4,554,754 | 2,850,748 |
| Expenditures | | | |
| Salaries & Fringe Benefits | 790,213 | 820,198 | 794,563 |
| Miscellaneous Operating Expense/Landfill | 1,600 | 1,600 | 1,600 |
| General Expense/Sites | 7,000 | 7,000 | 8,000 |
| Travel/Training/Dues | 2,000 | 2,000 | 1,500 |
| Office Expense | 3,200 | 3,200 | 3,200 |
| Professional/Legal Fees | 9,000 | 9,000 | 8,000 |
| Electric Utilities/Landfill | 12,000 | 12,000 | 12,000 |
| Electric Utilities/Operations | 8,500 | 8,500 | 8,500 |
| Waste Hauling Contracted Services | 82,000 | 82,000 | 82,000 |
| Insurance | 19,000 | 19,000 | 17,000 |
| Vehicle Expense | 0 | 0 | 0 |
| Maintenance & Repair/Landfill | 31,000 | 31,000 | 31,000 |
| Maintenance & Repair/Sites | 6,000 | 6,339 | 7,000 |
| Postage/Printing | 500 | 500 | 500 |
| Custodial Service/LF | 2,000 | 2,000 | 2,000 |
| Custodial Service/Sites | 1,000 | 1,000 | 0 |
| Snow Removal/Sites | 15,000 | 15,000 | 13,000 |
| Fuel | 50,000 | 50,000 | 50,000 |
| Lubricants/Filters | 4,000 | 4,000 | 4,000 |
| Tools/Replacement | 600 | 600 | 600 |
| Equipment Rental | 4,000 | 4,000 | 4,000 |
| Refuse Containers Maintenance | 10,000 | 10,000 | 8,000 |
| Sediment & Erosion Control Expense | 5,000 | 5,000 | 5,000 |
| Safety Expense/Building & Facility | 7,000 | 7,000 | 8,000 |
| Building Expense/Landfill | 1,000 | 1,000 | 0 |
| Telephone/Landfill | 2,300 | 2,300 | 2,300 |
| Telephone/Sites | 2,600 | 2,600 | 2,600 |
| Laboratory Test Services | 40,000 | 40,000 | 47,000 |
| Environmental/Litter Control | 8,500 | 8,500 | 8,500 |
| Scale Maintenance | 500 | 500 | 2,000 |



Garrett County Solid Waste & Recycling

Operating Budget

| REVENUE & EXPENDITURES | BUDGET FY 2013 | AMENDED FY 2013 | APPROVED FY 2014 |
|--------------------------------------|---------------------------|----------------------------|-----------------------------|
| Haul Road Construction & Maintenance | 30,000 | 30,000 | 25,000 |
| Leachate System Maintenance | 4,500 | 4,970 | 4,500 |
| Leachate Treatment | 85,000 | 85,000 | 85,000 |
| Rethink Recycling | 1,100 | 1,100 | 1,100 |
| Recycling Expenses | 60,000 | 60,000 | 60,000 |
| Closure Management/Round Glade | 24,000 | 24,000 | 24,000 |
| Closure Reserve | 587,000 | 587,000 | 500,000 |
| MES Contracted Services | 30,000 | 30,000 | 20,000 |
| Sanitary Services/Sites | 2,800 | 2,800 | 1,500 |
| Office Services | 6,000 | 6,000 | 6,000 |
| Indirect Costs | 130,000 | 130,000 | 130,000 |
| Small Equipment/Landfill | 3,000 | 3,000 | 3,000 |
| Small Equipment/Sites | 3,000 | 3,157 | 3,000 |
| Fees | 7,000 | 7,000 | 7,000 |
| Debt Service | 150,000 | 150,000 | 150,000 |
| Capital & Capital Projects | 1,281,500 | 2,274,890 | 698,785 |
| Total Expenditures | 3,530,413 | 4,554,754 | 2,850,748 |

| CAPITAL & CAPITAL PROJECTS | APPROVED FY 2014 |
|---|-----------------------------|
| Capital & Capital Projects | |
| Refuse/Recycling Containers | 21,000 |
| Cell 4 & 5 Construction | 237,000 |
| Landfill Site Improvements | 45,000 |
| Compactor | 395,785 |
| Total Capital & Capital Projects | 698,785 |



Garrett County Sanitary District, Inc.
Department of Public Utilities
Operating Budget

| OPERATING BUDGET | BUDGET FY 2013 | PROJECTED FY 2014 |
|-------------------------------------|---------------------------|------------------------------|
| Revenue | | |
| O&M Fees | 4,126,615 | 4,143,158 |
| Operating Tap Fees | 20,000 | 30,000 |
| Reconnect Fees | 6,000 | 3,750 |
| Late Charges | 0 | 30,000 |
| Connection Charge | 5,000 | 5,000 |
| Miscellaneous | 25,000 | 25,000 |
| Inventory Sales | 230,000 | 225,000 |
| Dumping & Accts Receivable Interest | 3,000 | 3,000 |
| Septage Dumping | 65,000 | 55,000 |
| Town Billing Services | 9,000 | 9,000 |
| Interest | 10,000 | 1,500 |
| Transfer/Final Fees | 15,000 | 15,000 |
| Impact Fees | 80,000 | 60,000 |
| Reserve Fund Transfer | 37,369 | (11,105) |
| Total Revenue | 4,631,984 | 4,594,303 |
| Expenditures | | |
| Salaries | 1,552,216 | 1,540,419 |
| Benefits | 784,938 | 814,131 |
| Administrative | 200,000 | 200,000 |
| Transportation | 145,000 | 162,000 |
| Office Supplies | 6,000 | 6,000 |
| Legal & Professional | 25,000 | 25,000 |
| Heat & Electric | 540,000 | 520,000 |
| Sub-Contracted Services | 25,000 | 25,000 |
| Insurance | 87,912 | 98,000 |
| Maintenance & Repairs | 305,000 | 325,000 |
| Parts, Equipment & Supplies | 410,000 | 410,000 |
| Rent | 5,000 | 5,000 |
| Principal Expense | 107,080 | 125,994 |
| Interest | 70,473 | 74,373 |
| Telephone | 21,000 | 21,000 |
| Lab Tests | 14,000 | 15,000 |
| Sewer Treatment Charges | 65,000 | 65,000 |
| Inventory - Cost of Goods Sold | 177,000 | 173,000 |
| Water Purchased | 23,500 | 21,000 |
| Small Equipment Operating | 6,000 | 6,000 |
| Capital Budget Equipment | 196,080 | 100,859 |
| Indirect Project Reimbursements | (134,215) | (138,473) |
| Total Expenditures | 4,631,984 | 4,594,303 |



Garrett County Sanitary District, Inc.
Department of Public Utilities
Capital Outlay

| CAPITAL OUTLAY | | PROJECTED FY 2014 | PROJECTED FY 2015 | PROJECTED FY 2016 | PROJECTED FY 2017 |
|--|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Equipment | | | | | |
| | Operator Trucks (2) | 40,000 | 0 | 40,000 | 0 |
| | Sewer Camera | 10,000 | 0 | 0 | 0 |
| | Boom Truck Repairs | 15,000 | 0 | 0 | 0 |
| | Lab Analyzer & Sampler | 35,859 | 10,000 | 0 | 0 |
| | Maintenance Trucks (2) | 0 | 50,000 | 0 | 50,000 |
| | Office Vehicle | 0 | 25,000 | 0 | 0 |
| | Excavator | 0 | 0 | 0 | 55,000 |
| | Backhoe | 0 | 0 | 65,000 | 0 |
| | Total | 100,859 | 85,000 | 105,000 | 105,000 |
| Kitzmilller Water Treatment Plant | | | | | |
| | Well | 0 | 50,000 | 0 | 0 |
| | Total | 0 | 50,000 | 0 | 0 |
| Total Capital Outlay | | 100,859 | 135,000 | 105,000 | 105,000 |



Garrett County Sanitary District, Inc.
Department of Public Utilities
Capital Projects Budget

| CAPITAL PROJECTS BUDGET | | PROJECTED FY 2014 |
|--------------------------------|---------------------------|------------------------------|
| Revenue | | |
| Loan & Grant Funding | | 15,094,147 |
| Tap Fees | | 125,000 |
| Debt Service - Tap Fees | | 65,000 |
| Connection Charge | | 45,000 |
| Ad Valorem Tax | | 2,281,730 |
| Interest | | 8,500 |
| Reserve Fund Transfer | | (174,874) |
| Windmill Revenue | | 31,000 |
| | Total Revenue | 17,475,503 |
| Expenditures | | |
| Salaries | | 148,449 |
| Benefits | | 64,587 |
| Administrative | | 138,473 |
| Principal Expense | | 1,281,314 |
| Interest Expense | | 1,100,042 |
| Direct Project Expenditures | | 14,742,638 |
| | Total Expenditures | 17,475,503 |

| CAPITAL PROJECTS PLAN | PROJECTED FY 2014 | PROJECTED FY 2015 | PROJECTED FY 2016 | PROJECTED FY 2017 |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| Water Projects: | | | | |
| Thayerville Water | 8,400,000 | 0 | 0 | 0 |
| Mt. Lake Park Water Distribution System | 200,000 | 0 | 0 | 0 |
| McHenry Water - Western Conveyance Water | 1,644,500 | 1,644,500 | | |
| WasteWater Projects: | | | | |
| Deep Creek Lake - Western Force Main | 4,849,647 | 4,849,647 | 0 | 0 |
| Total Capital Projects | 15,094,147 | 6,494,147 | 0 | 0 |



Garrett County Airport
Operating & Capital Budget

| REVENUE & EXPENDITURES | BUDGET FY 2013 | AMENDED BUDGET FY 2013 | REQUESTED FY 2014 | APPROVED FY 2014 |
|---|---------------------------|---------------------------------------|------------------------------|-----------------------------|
| Revenue | | | | |
| Fuel Sales | 126,000 | 126,000 | 138,400 | 158,000 |
| Other Sales | 900 | 900 | 1,200 | 1,800 |
| Fixed Base Operator Fee | 0 | 0 | 0 | 0 |
| Tie Down Fees | 550 | 550 | 550 | 550 |
| Parking | 2,800 | 2,800 | 2,900 | 2,300 |
| Hangar Leases | 63,000 | 63,000 | 82,110 | 71,000 |
| Car Rentals | 150 | 150 | 450 | 450 |
| Miscellaneous Income | 950 | 950 | 550 | 400 |
| Federal Aviation Administration Grant | 225,000 | 225,000 | 0 | 0 |
| Maryland Aviation Administration Grant | 12,500 | 12,500 | 0 | 0 |
| FEMA | 0 | 2,626 | 49,350 | 49,350 |
| Transfer from County General Fund | 98,097 | 87,509 | 100,165 | 78,638 |
| Total Revenue | 529,947 | 521,985 | 375,675 | 362,488 |
| Expenditures | | | | |
| Salaries & Fringe Benefits | 124,412 | 113,824 | 123,198 | 123,198 |
| Operating Expense | 9,330 | 9,330 | 10,730 | 9,200 |
| Utilities/Electric | 20,790 | 20,790 | 21,000 | 19,000 |
| Contracted Services | 2,720 | 2,720 | 2,940 | 2,940 |
| Insurance | 7,745 | 7,745 | 8,400 | 6,500 |
| Automotive Expense | 6,600 | 8,494 | 7,800 | 7,000 |
| Radios & Communications | 350 | 350 | 350 | 350 |
| Maintenance & Repairs (REIL Light & AWOS Systems) | 4,100 | 4,832 | 15,486 | 4,200 |
| Small Equipment Operating | 1,000 | 1,000 | 1,300 | 1,300 |
| Cost of Goods Sold | 102,900 | 102,900 | 118,671 | 123,000 |
| Capital Outlay | 250,000 | 250,000 | 65,800 | 65,800 |
| Total Expenditures | 529,947 | 521,985 | 375,675 | 362,488 |

| CAPITAL OUTLAY & CAPITAL PROJECTS | REQUESTED FY 2014 | APPROVED FY 2014 |
|--|------------------------------|-----------------------------|
| Capital Outlay & Capital Projects | | |
| Generator (75% Grant funded) | 65,800 | 65,800 |
| Total Capital Outlay & Capital Projects | 65,800 | 65,800 |



Department of Technologies & Communications

Operating & Capital Budget

| REVENUE & EXPENDITURES | REQUESTED FY 2014 | APPROVED FY 2014 |
|--|------------------------------|-----------------------------|
| Revenue | | |
| Internet & Network Connectivity Fee | 208,336 | 208,336 |
| FEMA - Hazard Mitigation Grant Program | 308,823 | 308,823 |
| Board of Education capital contribution | 318,275 | 318,275 |
| Transfer from County General Fund | 699,476 | 688,158 |
| Total Revenue | 1,534,910 | 1,523,592 |
| Expenditures | | |
| Salaries & Fringe Benefits | 363,868 | 352,427 |
| Travel/Training | 3,250 | 3,250 |
| Automotive Expense | 2,300 | 2,300 |
| Miscellaneous Operating Expense | 3,950 | 3,950 |
| Maintenance Agreements | 17,450 | 17,450 |
| Telecommunications | 35,250 | 35,250 |
| Fiber Network | 209,400 | 209,400 |
| Small Equipment - Hardware | 27,900 | 27,900 |
| Small Equipment - Software | 8,500 | 8,500 |
| Small Equipment - Enterprise Hardware & Software | 51,400 | 51,400 |
| Capital Outlay | 811,765 | 811,765 |
| Total Expenditures | 1,535,033 | 1,523,592 |

| CAPITAL OUTLAY & CAPITAL PROJECTS | REQUESTED FY 2014 | APPROVED FY 2014 |
|--|------------------------------|-----------------------------|
| Capital Outlay & Capital Projects | | |
| Data Center | 400,000 | 400,000 |
| Generator (75% grant funding) | 411,765 | 411,765 |
| | 811,765 | 811,765 |



Adventure Sports Center International
 Operating Budget

| REVENUE & EXPENDITURES | ORIGINAL FY 2013 | AMENDED FY 2013 | APPROVED FY 2014 |
|--|-----------------------------|----------------------------|-----------------------------|
| Revenue | | | |
| Program Service Fees | 729,000 | 660,500 | 637,700 |
| Rental Revenue | 25,000 | 17,500 | 20,000 |
| Sponsorship Revenue | 22,000 | 0 | 30,000 |
| Miscellaneous Income | 9,000 | 14,500 | 0 |
| Transfer From County (Hotel/Motel Tax) | 100,000 | 126,000 | 100,000 |
| Total Revenue | 885,000 | 818,500 | 787,700 |
| Expenditures | | | |
| Salaries & Fringe Benefits | 354,600 | 289,000 | 289,286 |
| Marketing & Advertising | 16,000 | 26,500 | 23,500 |
| Credit Card & Bank Fees | 16,600 | 16,000 | 16,000 |
| Equipment Rental | 17,000 | 6,000 | 6,000 |
| Contracted Services | 78,900 | 83,000 | 84,984 |
| Insurance | 50,000 | 33,000 | 33,500 |
| Maintenance & Repairs | 18,900 | 26,500 | 24,000 |
| Utilities | 120,000 | 142,000 | 140,000 |
| Uniforms | 2,000 | 2,000 | 2,000 |
| Travel | 15,000 | 25,500 | 2,000 |
| Supplies | 19,500 | 19,500 | 24,000 |
| Telephone | 7,000 | 15,500 | 16,680 |
| Food Services | 9,500 | 1,000 | 1,000 |
| Training | 4,000 | 0 | 0 |
| Legal & Professional | 10,500 | 10,500 | 7,750 |
| Taxes | 15,500 | 15,500 | 15,800 |
| Debt Service | 100,000 | 100,000 | 100,000 |
| Miscellaneous | 0 | 7,000 | 1,200 |
| Program Expansion | 30,000 | 0 | 0 |
| Total Expenditures | 885,000 | 818,500 | 787,700 |



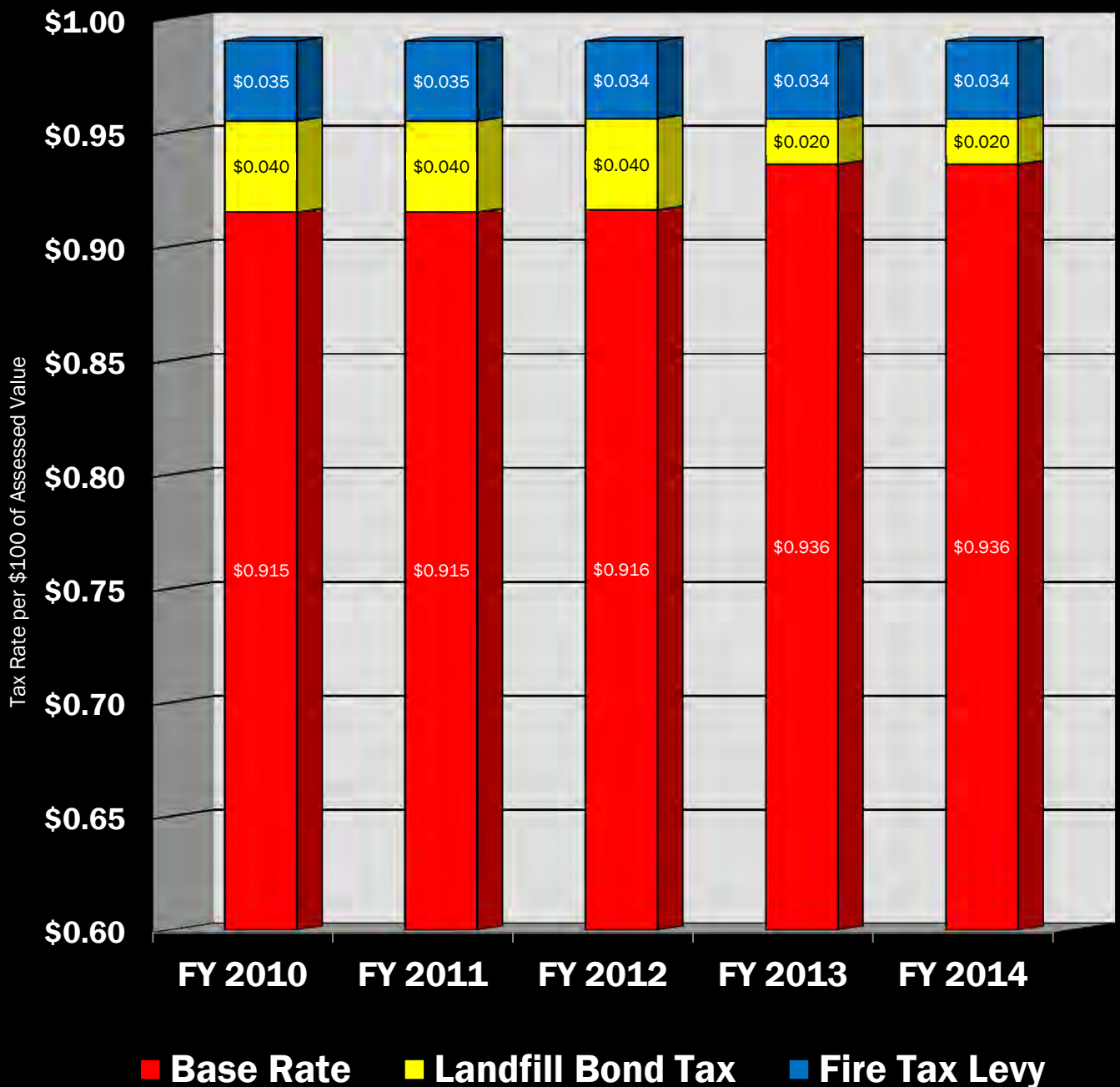
TAX RATES

FISCAL YEAR 2014
BUDGET



GARRETT COUNTY
GOVERNMENT

Real Property Tax Rate



Real Property Assessable Base = \$4,629,412,914

Gross Real Property Tax Generated = \$44,813,831

One penny generates \$502,400

To pay the foregoing amount, it was ascertained that the resources of the county by the assessment books are as follows:

REAL PROPERTY TAX:

| | | | FISCAL YEAR 2014 |
|---|------------------------|-------------|-------------------------|
| Real Property Gross Assessable Base | | | \$ 4,629,412,914 |
| Less: Abatements and Deletions | | | (96,254,872) |
| Net Assessable Base | | | <u>\$ 4,533,158,042</u> |
| Tax Rate by District per \$100 - (including Fire Tax & Landfill Bond Tax) | | | |
| <u>Tax District</u> | <u>Assessable Base</u> | <u>Rate</u> | |
| Mountain Lake Park | \$102,276,058 | \$0.927 | \$ 948,099 |
| All Other Areas | \$4,430,881,984 | \$0.990 | <u>43,865,732</u> |
| Gross Real Property Tax Revenue | | | \$ 44,813,831 |
| Less: Additions & Abatements | | | (25,000) |
| Plus: Tax Penalty & Interest | | | 600,000 |
| Less: Discounts & Credits | | | (933,000) |
| Less: Garrett County Landfill Bond Tax Revenue | | | <u>(906,632)</u> |
| Net Real Property Tax Revenue | | | \$ 43,549,199 |
| Plus Other Estimated Income | | | <u>34,818,929</u> |
| Total Estimated Available Income | | | \$ 78,368,128 |

| | |
|---------------------------------------|--|
| Tax Rate per \$100-Excluding Fire Tax | |
| Special Fire Tax Levy per \$100 | |
| Base Rate + Fire Tax | |
| Garrett County Landfill Bond Tax | |
| Total Tax Rate | |

| | <u>Mtn. Lake Park</u> | <u>All Other Areas</u> |
|--|-----------------------|------------------------|
| | \$0.873 | \$0.936 |
| | <u>\$0.034</u> | <u>\$0.034</u> |
| | \$0.907 | \$0.970 |
| | <u>\$0.020</u> | <u>\$0.020</u> |
| | \$0.927 | \$0.990 |

BUDGET CALCULATIONS FOR VOLUNTEER FIRE DEPARTMENTS & RESCUE SQUADS:

Fire Tax - \$.034 multiplied by the Net Assessable Base of \$4,533,158,042 = \$1,541,274

Rescue Squads - \$.0078 multiplied by the Net Assessable Base of \$4,533,158,042 = \$353,586

TAX RATE TRANSLATIONS:

| | 40% MARKET VALUE ASSESSMENT | 100% FULL CASH VALUE ASSESSMENT |
|---------------------------------|--------------------------------|------------------------------------|
| Real Property | \$2.4750 | \$0.9900 |
| Personal Property | \$2.4750 | \$2.4750 |
| Fire Tax | \$0.0850 | \$0.0340 |
| Rescue Squads | \$0.0195 | \$0.0078 |
| Landfill Ad Valorem Tax | \$0.0500 | \$0.0200 |
| Mtn. Lake Park Tax Differential | \$0.1575 | \$0.0630 |

PERSONAL PROPERTY & PUBLIC UTILITIES TAX:

Personal Property Assessable Base
 Public Utilities Assessable Base
 Total Personal Property & Public Utilities Assessable Base

| FISCAL YEAR 2014 | |
|------------------|------------------|
| \$ | 87,900,000 |
| | 108,437,000 |
| \$ | 196,337,000 |
| | |
| \$ | 25,307 |
| | 4,832,314 |
| \$ | 4,857,621 |
| | (98,168) |
| \$ | 4,759,453 |

Tax Rate by District per \$100 - (including Fire Tax & Landfill Bond Tax)

| Tax District | Assessable Base | Rate |
|--------------------|-----------------|----------|
| Mountain Lake Park | \$1,092,000 | \$2.3175 |
| All Other Areas | \$195,245,000 | \$2.4750 |

Public Utilities Tax Revenue
 Less: Garrett County Landfill Bond Tax Revenue

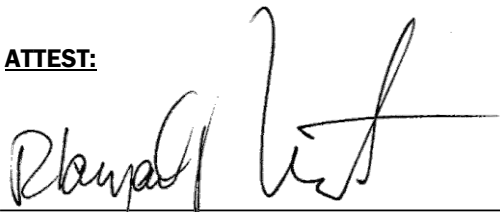
Net Public Utilities Tax Revenue

Tax Rate per \$100-Excluding Fire Tax
 Special Fire Tax Levy per \$100
 Base Rate + Fire Tax
 Garrett County Landfill Bond Tax
Total Tax Rate

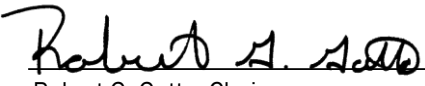
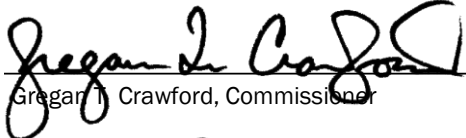
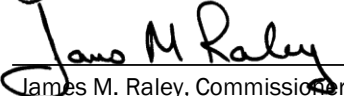
| Mtn. Lake Park | All Other Areas |
|-----------------|-----------------|
| \$2.1825 | \$2.3400 |
| \$0.0850 | \$0.0850 |
| \$2.2675 | \$2.4250 |
| \$0.0500 | \$0.0500 |
| \$2.3175 | \$2.4750 |

BUDGET CALCULATIONS FOR VOLUNTEER FIRE DEPARTMENTS & RESCUE SQUADS:

Fire Tax - \$.0850 multiplied by the Net Assessable Base of \$196,337,000 = \$166,886
 Rescue Squads - \$.0195 multiplied by the Net Assessable Base of \$196,337,000 = \$38,286

ATTEST:

 R. Lamont Pagenhardt, County Administrator

June 4, 2013
 Date Adopted

APPROVED:

 Robert G. Gatto, Chairman

 Gregan M. Crawford, Commissioner

 James M. Raley, Commissioner

**SUPPLEMENTAL LEVY FOR
Garrett County, Maryland**

As Provided in Section 37.001 of the Garrett County, Maryland Code of Ordinances, the Board of County Commissioners for Garrett County, Maryland, for the fiscal year 2013-2014 are hereby authorized and empowered to demand and receive from the taxpayers of Garrett County, Maryland, taxes at the rates herein stated, on each one hundred (\$100.00) dollars of assessable property located in Garrett County.

THE LANDFILL BOND AD VALOREM TAX SHALL BE:

Garrett County Landfill Bond Tax



\$0.02

ATTEST:

Handwritten signature of R. Lamont Pagenhardt in black ink.

R. Lamont Pagenhardt, County Administrator

June 4, 2013

Date Adopted

APPROVED:

Handwritten signature of Robert G. Gatto in black ink.

Robert G. Gatto, Chairman

Handwritten signature of Giegan T. Crawford in black ink.

Giegan T. Crawford, Commissioner


Handwritten signature of James M. Raley in black ink.

James M. Raley, Commissioner

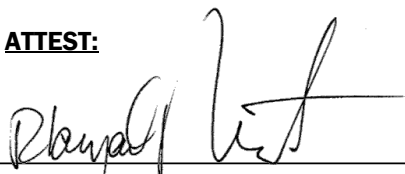
**SUPPLEMENTAL LEVY FOR SPECIAL TAXING AREAS OF
Garrett County, Maryland**

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 2013-2014 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-GARRETT CO SANITARY DISTRICT SHALL BE:

| | | |
|--|--|--------|
| Bloomington Water Sanitary District | | \$0.14 |
| Chestnut Ridge Sewer Sanitary District | | \$0.23 |
| Deep Creek Lake Sewer Sanitary District | | \$0.07 |
| Deer Park Sewer Sanitary District | | \$0.15 |
| Deer Park Water Sanitary District | | \$0.15 |
| Friendsville Water Sanitary District |  | \$0.07 |
| Friendsville Sewer Sanitary District | | \$0.09 |
| Jennings Sewer Sanitary District | | \$0.22 |
| Keyser's Ridge Water Sanitary District | | \$0.50 |
| McHenry Water Sanitary District | | \$0.05 |
| Meadow Mountain Sewer Sanitary District | | \$0.06 |
| Mtn. Lake Park-Loch Lynn Sewer Sanitary District | | \$0.04 |
| Mtn. Lake Park-Loch Lynn Water Sanitary District | | \$0.05 |
| Thayerville Water Sanitary District | | \$0.20 |

ATTEST:

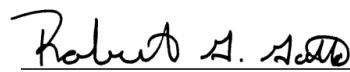


R. Lamont Pagenhardt, County Administrator

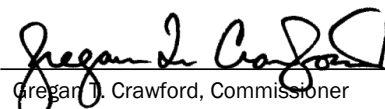
June 4, 2013

Date Adopted

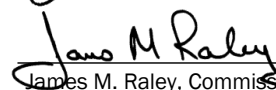
APPROVED:



Robert G. Gatto, Chairman



Gregor J. Crawford, Commissioner



James M. Raley, Commissioner



PERSONNEL

FISCAL YEAR 2014 BUDGET



GARRETT COUNTY
GOVERNMENT

POSITION ALLOCATION TABLE



GARRETT COUNTY
GOVERNMENT

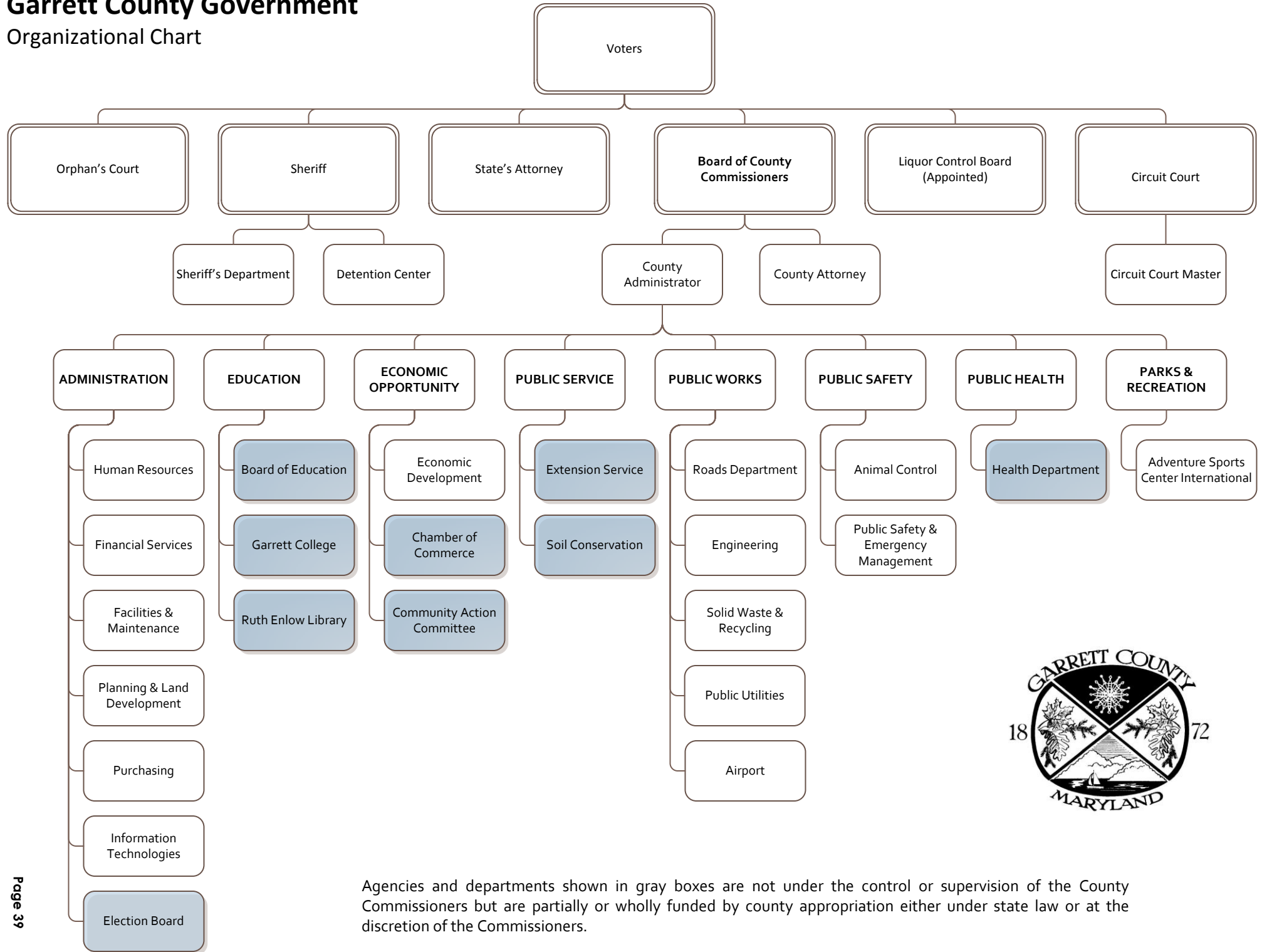


| DEPARTMENT | FY 2013 AUTHORIZED POSITIONS | FY 2013 AMENDED POSITIONS | FY 2014 REQUESTED POSITIONS | FY 2014 APPROVED POSITIONS | TOTAL FY 2014 |
|---|------------------------------------|---------------------------------|-----------------------------------|----------------------------------|------------------|
| Airport (2 full time, 1 FTE w/ 4 part time) | 3.00 | 3.00 | 0.00 | 0.00 | 3.00 |
| Animal Control (2 full time, 2 part time) | 3.50 | 3.00 | 0.00 | 0.00 | 3.00 |
| Circuit Court (6 full time) | 6.00 | 6.00 | 0.00 | 0.00 | 6.00 |
| Commissioners' Staff (2 full time) | 2.00 | 2.00 | 0.00 | 0.00 | 2.00 |
| County Commissioners (3 full time) | 3.00 | 3.00 | 0.00 | 0.00 | 3.00 |
| Communications - 911 (12 full time, 1 part time) | 12.00 | 12.50 | 0.00 | 0.00 | 12.50 |
| Community Action (1 full time) | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| Detention Center (21 full time, 4 part time) | 23.00 | 23.00 | 0.00 | 0.00 | 23.00 |
| Domestic Violence (1 full time) | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| Economic Development (5 full time) | 5.00 | 5.00 | 0.00 | 0.00 | 5.00 |
| Election Office Staff | 3.00 | 3.00 | 0.00 | 0.00 | 3.00 |
| Emergency Management (2 full time, 1 part time) | 2.00 | 2.50 | 0.00 | 0.00 | 2.50 |
| Emergency Medical Services (7 full time) | 7.00 | 7.00 | 0.00 | 0.00 | 7.00 |
| Engineering (5 full time) | 5.00 | 5.00 | 0.00 | 0.00 | 5.00 |
| Facilities & Maintenance (19 full time) | 21.00 | 19.00 | 0.00 | 0.00 | 19.00 |
| Finance (4 full time) | 4.00 | 4.00 | 0.00 | 0.00 | 4.00 |
| Human Resources (3 full time) | 3.00 | 3.00 | 0.00 | 0.00 | 3.00 |
| Information Technologies (4 full time) | 4.00 | 4.00 | 0.00 | 0.00 | 4.00 |
| Legal (1 full time) | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| Permits & Inspections (9 full time) | 9.00 | 9.00 | 0.00 | 0.00 | 9.00 |
| Planning & Zoning (6 full time) | 6.00 | 6.00 | 0.00 | 0.00 | 6.00 |
| Purchasing (3 full time) | 3.00 | 3.00 | 0.00 | 0.00 | 3.00 |
| Public Utilities (37 full time) | 38.00 | 37.00 | 0.00 | 0.00 | 37.00 |
| Roads Administrative Staff (24 full time) | 23.00 | 24.00 | 0.00 | 0.00 | 24.00 |
| Roads Division - Maintenance (89 full time) | 88.00 | 89.00 | 0.00 | 0.00 | 89.00 |
| Sheriff's Department (33 full time) | 31.00 | 32.00 | 1.00 | 1.00 | 33.00 |
| Solid Waste Admin. Staff (8 full time, 3 part time) | 10.50 | 9.50 | 0.00 | 0.00 | 9.50 |
| Solid Waste Site Attendants (10 FTEs) | 10.00 | 10.00 | 0.00 | 0.00 | 10.00 |
| State's Attorney (8 full time) | 8.00 | 8.00 | 0.00 | 0.00 | 8.00 |
| Tax Collections (4 full time) | 4.00 | 4.00 | 0.00 | 0.00 | 4.00 |
| TOTAL PERSONNEL | 340.00 | 339.50 | 1.00 | 1.00 | 340.50 |

| COMPENSATED 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.

HOW YOUR COUNTY TAXES ARE EXPENDED

The Board of Garrett County Commissioners is providing the following information to assist the taxpayers in better understanding the County budget and how your taxes are allocated.

FISCAL YEAR 2014 BUDGET

| | | |
|---|---------------------|----------------|
| Education (Board of Education, Garrett College, Ruth Enlow Library, Scholarship Program) | \$32,312,244 | 41.23% |
| Public Works (Roads Department, Engineering) | \$17,046,700 | 21.75% |
| Public Safety (Permits & Inspections, Sheriff's Department, Volunteer Fire & Rescue, Detention Center, Animal Control, Emergency Management, Communications -911, Emergency Medical Services) | \$9,757,844 | 12.45% |
| General Government (Commissioners & Staff, Finance, Tax Collections, Purchasing, Human Resources, Circuit Court System, Orphan's Court, State's Attorney, Election Board, Legal Counsel, Planning Zoning & Licensing, Facilities & Maintenance, Department of Assessments and Taxation) | \$5,824,959 | 7.43% |
| Economic Development (Economic Development, Chamber of Commerce, Special Promotions) | \$2,077,843 | 2.65% |
| Economic Opportunity (Area Agency on Aging, Commission on Women, Community Action, Tri-County Council, Dove Center) | \$1,921,890 | 2.45% |
| Community Health (Garrett County Health Department,) | \$1,876,932 | 2.40% |
| Miscellaneous (Tax Rebates to Municipalities, OPEB Pre-funding, Retirees Health Care, Contingency, Other) | \$1,100,305 | 1.40% |
| Capital Outlay & Capital Projects (Capital Outlay & Capital Projects for all departments) | \$5,276,722 | 6.73% |
| Public Service (Agriculture Extension Service, Soil Conservation, Ag Land Preservation) | \$207,494 | 0.27% |
| Transfer to Other Funds (Transfer to Capital Projects Fund, Transfer to Airport Fund, Transfer to Department of Technology & Communications) | \$866,796 | 1.11% |
| Parks & Recreation (Municipal Parks, Historical Society, Garrett County Arts Council) | \$61,500 | 0.08% |
| Debt Service | \$36,900 | 0.05% |
| | \$78,368,128 | 100.00% |

