



2015 BUDGET

GARRETT COUNTY GOVERNMENT





2015 BUDGET

BOARD OF COMMISSIONERS



Robert G. Gatto
Chairman



James M. Raley
Commissioner



Gregan T. Crawford
Commissioner

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

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THE BOARD OF GARRETT COUNTY COMMISSIONERS

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Board of Commissioners

Gregan T. Crawford

Robert G. Gatto

James M. Raley

County Administrator
R. Lamont Pagenhardt

County Attorney
Gorman E. Getty III

FISCAL YEAR 2015 BUDGET MESSAGE

JUNE 3, 2014

Fellow Citizens and Taxpayers:

The Board of County Commissioners of Garrett County is hereby presenting the Garrett County Government Fiscal Year 2015 budget. Projected revenue includes a significant decrease in assessable real property values yielding a loss of \$3,100,000 in collected property taxes. In addition, other areas of significant decrease in revenue are income tax (\$525,000), recordation tax (\$500,000), and grant funding from several state and federal grant sources. The total change in projected revenue for Fiscal Year 2015 compared to Fiscal Year 2014 is \$5.4 million or 7.10% after adjusting for the transfer of funds from the unreserved/designated fund balance. The Fiscal Year 2014 Budget was \$78,368,128 while the total Fiscal Year 2015 approved Operating Budget is \$71,835,856 with the property tax rate of \$0.99; remaining the same as 2014 and the past four budget cycles.

The Board conducted a number of administrative budget work sessions with staff and a budget informational meeting was conducted on May 20, 2014 to solicit public input and answer questions. The Budget was placed online for public scrutiny and was updated to reflect approved changes throughout the process.

The Fiscal Year 2015 Budget includes no capital expenditures and a designation of funds for economic development was approved for special projects based on a commitment of required matching funds in prior budget years through the Appalachian Regional Commission (ARC). The Fiscal Year 2015 Budget was balanced with a transfer of reserve funds totaling \$1,072,814.

The Garrett County Board of Education was provided with additional operating funds of \$771,341 to cover losses due to state funding cuts to the schools. Most other County departments, agencies, and component units were appropriated funding that was less than or equal to 2014. The Department of Public Works – Roads Division will experience a significant decrease in funding for Fiscal Year 2015 of \$1,512,402 resulting in the delay or reprioritization of requested projects. There are no merit or cost of living adjustments for employees, and numerous staff positions created by retirement have been eliminated throughout the year.

As planning for Fiscal Year 2016 Budget commences, the County will likely face challenging decisions in that revenues will likely remain stagnant. The 2016 Budget will likely see minimal increases in revenue. In addition, it is projected that the triennial assessments will show a marginal increase in real estate tax revenue for Fiscal Year 2016.

The Board of County Commissioners remains steadfast in its approach to keeping the tax rate at a responsible level, while reprioritizing budgeted items to meet the core services required of government. The Commission welcomes public input and a renewed collaboration on all matters pertaining to Garrett County Government matters and methods that services can be performed in a responsible and prudent manner while focusing on ways to reduce spending.

Sincerely,

Robert G. Gatto, Chairman

Gregan T. Crawford, Commissioner

James M. Raley, Commissioner

FY 2014 ORIGINAL BUDGET VS. FY 2015 APPROVED BUDGET

Fiscal Year 2015 Operating & Capital Budget outlines county services by the following sections with appropriate expenditures of those services:

	ORIGINAL FY 2014	APPROVED FY 2015	VARIANCE
General Government	\$ 5,824,959	\$ 5,469,184	\$ (355,775)
Public Safety	9,757,844	9,533,985	(223,859)
Public Works	17,046,700	15,455,930	(1,590,770)
Community Health	1,876,932	1,898,510	21,578
Education	32,312,244	33,033,585	721,341
Culture and Recreation	61,500	65,500	4,000
Public Service	207,494	218,541	11,047
Economic Development	2,077,842	2,666,064	588,222
Economic Opportunity	1,921,890	1,608,890	(313,000)
Transfer to Enterprise Funds	866,796	745,362	(121,434)
Miscellaneous	1,100,305	1,140,305	40,000
	\$ 73,054,506	\$ 71,835,856	\$ (1,218,650)
Debt Service	36,900	-	(36,900)
Capital Outlay & Capital Projects	5,276,722	-	(5,276,722)
	\$ 78,368,128	\$ 71,835,856	\$ (6,532,272)

FY 2014 AMENDED BUDGET VS. FY 2015 APPROVED BUDGET

Fiscal Year 2015 Operating & Capital Budget outlines county services by the following sections with appropriate expenditures of those services:

	AMENDED FY 2014 YTD	APPROVED FY 2015	VARIANCE
General Government	\$ 6,488,290	\$ 5,469,184	\$ (1,019,106)
Public Safety	9,894,855	9,533,985	(360,870)
Public Works	18,063,562	15,455,930	(2,607,633)
Community Health	1,876,932	1,898,510	21,578
Education	32,431,708	33,033,585	601,877
Culture and Recreation	61,500	65,500	4,000
Public Service	207,494	218,541	11,047
Economic Development	2,570,741	2,666,064	95,323
Economic Opportunity	1,923,111	1,608,890	(314,221)
Transfer to Enterprise Funds	909,560	745,362	(164,198)
Miscellaneous	860,414	1,140,305	279,891
	\$ 75,288,168	\$ 71,835,856	\$ (3,452,311)
Debt Service	-	-	-
Capital Outlay & Capital Projects	14,840,404	-	(14,840,404)
	\$ 90,128,572	\$ 71,835,856	\$ (18,292,715)

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Board of Commissioners

Gregan T. Crawford

Robert G. Gatto

James M. Raley

County Administrator

R. Lamont Pagenhardt

County Attorney

Gorman E. Getty III

June 3, 2014

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

Dear Chairman Gatto, Commissioner Crawford, and Commissioner Raley,

Fiscal Year 2014 was a stressful and challenging year and you had to make some very difficult decisions along the way. For the fourth 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.

We have known for some time that Fiscal Year 2015 would be a time when available funding and revenue would decline to a level that we had not seen before. The constant yield tax rate for Fiscal Year 2015 is (\$1.0707) compared to \$0.9900 for 2014 and this assessment has resulted in a loss of real property tax revenue of \$3.2 million. You have been provided with recommendations and advice from Department of Financial Services leadership and have pursued funding strategies that assure that Garrett County Government remains solvent while providing quality public services without a structural deficit. Complex decisions had to be made 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 resulted in a budget based on decreased revenues while at the same time maintaining the quality public services residents, taxpayers, and visitors expect. 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. Garrett County Government must continue to make informed decisions based on actual and practical trends. It is through long hours of budget deliberations where we as a local government will demonstrate that we are prepared to make difficult decisions that lay the foundation for future economic growth. 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 decline in student enrollment resulting in a reduction in State of Maryland core funding. The decisions we face are not easy and the solutions that are approved will necessitate cooperation and understanding. However, the benefit of finally making these complex 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.

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 unity. I am confident that we can meet the challenges of today, and capitalize on the opportunities of tomorrow. I believe the opportunities far outweigh the challenges.

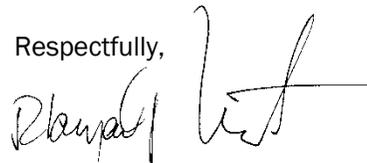
The completion and approval of this budget is a reflection of our high performance benchmark – a benchmark to which all of us strive and will continue to strive over the years ahead. Under the capable and proficient management of Scott Weeks, Director, Department of Financial Services, the County is again positioned to provide assertive solid financial practices in Fiscal Year 2015 and beyond.

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.

I am confident 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. Again, compromise and cooperation is essential and must be our focus and outcome. Mutual respect between all elected offices and appointed staff must be our standard practice.

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 written in a cursive style with a long horizontal stroke at the end.

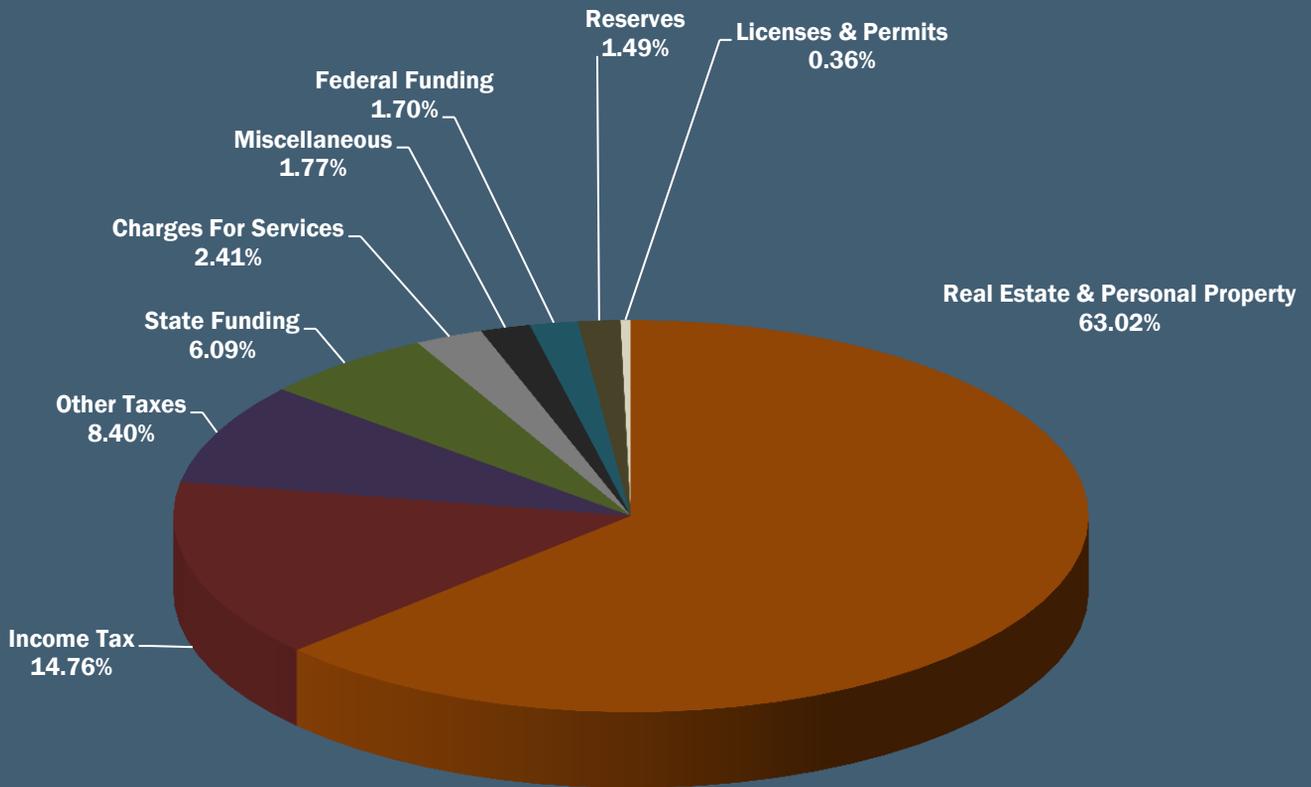
R. Lamont Pagenhardt
County Administrator



Revenue

2015 BUDGET

General Fund Revenue



Total Revenue = \$71,835,856





FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

GENERAL FUND REVENUE	ACTUAL FY 2013	BUDGET FY 2014	AMENDED FY 2014 YTD	Original PROJECTED FY 2015	APPROVED FY 2015
Taxes					
Local Real Property					
Real Estate Tax	44,272,868	43,357,199	43,357,199	40,326,157	40,326,157
Additions & Abatements	-35,245	-25,000	-25,000	-25,000	-25,000
Tax Penalty & Interest	784,382	600,000	600,000	600,000	600,000
Enterprise Zone Tax Refund	80,075	70,000	70,000	50,000	50,000
County Supplemental Homeowners Tax Credit	-41,181	-48,000	-48,000	-48,000	-48,000
Discounts	-334,733	-335,000	-335,000	-330,000	-330,000
Total	44,726,167	43,619,199	43,619,199	40,573,157	40,573,157
Personal Property & Public Utilities					
Personal Property	2,220,708	2,131,575	2,131,575	2,047,913	2,047,913
Public Utilities/Railroad	2,662,155	2,627,877	2,715,877	2,650,871	2,650,871
Total	4,882,863	4,759,452	4,847,452	4,698,784	4,698,784
Income Tax					
Income Tax	11,206,954	11,125,000	10,600,000	10,600,000	10,600,000
Total	11,206,954	11,125,000	10,600,000	10,600,000	10,600,000
Other Local Taxes					
Coal Severance Tax	56,973	50,000	50,000	50,000	50,000
Natural Gas	4,508	1,500	1,500	1,500	1,500
Admission & Amusement Tax	686,667	660,000	690,000	690,000	690,000
Recording	2,386,470	2,000,000	1,500,000	1,500,000	1,500,000
Agricultural Transfer Tax	10,403	7,500	7,500	7,500	7,500
Local Transfer Tax	1,424,217	1,150,000	1,300,000	1,300,000	1,300,000
Franchise Tax	860	100	100	100	100
911 Fees	261,432	264,000	264,000	260,000	260,000
Trailer Court	39,027	38,000	38,000	38,000	38,000
Coal Tonnage Tax	150,760	160,000	100,000	89,000	89,000
Hotel Rental Tax	2,006,797	1,900,000	2,100,000	2,100,000	2,100,000
Total	7,028,113	6,231,100	6,051,100	6,036,100	6,036,100
Total Taxes	67,844,097	65,734,751	65,117,751	61,908,041	61,908,041
Licenses & Permits					
Business Licenses					
Traders	65,459	66,000	66,000	65,000	65,000
Beer, Wine, & Liquor	106,821	92,334	92,334	99,398	99,398
Total	172,280	158,334	158,334	164,398	164,398
Other Licenses & Permits					
Marriage License Fee	1,845	1,600	1,600	1,800	1,800
Dog/Cat Tags	4,888	4,800	4,800	5,800	5,800
Entrance Permits	575	200	200	300	300
Stormwater Fees	8,412	6,500	6,500	5,000	5,000
Plumbing Permits	1,770	1,500	1,500	1,200	1,200
Electrical Permits	3,040	2,500	2,500	2,500	2,500
Transient Vacation Rental Units (TVRU) License Fee	72,378	75,000	75,000	80,000	80,000
Total	92,907	92,100	92,100	96,600	96,600
Total Licenses & Permits	265,187	250,434	250,434	260,998	260,998
Intergovernmental					
Grants From Federal Government					
Bankhead - Jones Act	2,196	2,200	2,200	2,200	2,200
Federal Emergency Management Association (FEMA)	949,964	0	0	0	0
Hazard Mitigation Grant (FEMA)	0	0	58,541	0	0
Domestic Violence Grant	36,430	37,721	37,721	35,000	35,000



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

GENERAL FUND REVENUE	ACTUAL FY 2013	BUDGET FY 2014	AMENDED FY 2014 YTD	Original PROJECTED FY 2015	APPROVED FY 2015
Grants From Federal Government (Continued)					
Emergency Management Performance Grant (EMPG)	45,000	66,002	66,002	67,426	67,426
Hazardous Materials Emergency Preparedness (HMEP)	4,876	3,600	3,190	0	0
MIEMSS Hospital Bioterrorism	18,181	0	17,374	0	0
MIEMSS Highway Safety	9,280	0	0	0	0
State Criminal Alien Assistance Program (SCAAP)	1,050	1,000	1,000	500	500
Bullet Proof Vest Grant	1,911	3,000	3,000	1,500	1,500
US Dept of Justice - COPS Grant	0	50,922	0	0	0
Sheriff's Dept - DSS/DHR Child Support	9,987	11,866	11,866	11,971	11,971
Sheriff's Dept - SHA Alcohol Impaired	3,150	3,300	3,300	3,300	3,300
Sheriff's Dept - SHA Aggressive Driving	4,253	4,000	4,000	4,000	4,000
Master's Program	12,310	12,877	12,877	12,877	12,877
Homeland Security	142,088	54,783	257,460	131,911	131,911
Emergency Medical Services	0	0	1,415	0	0
CDBG - Keyser's Ridge Business Park	0	625,000	625,000	0	0
Hazard Mitigation Plan	0	0	78,923	0	0
ARRA - Weatherization Program	108,518	0	0	0	0
ARRA - MD Energy Assistance Program	150,214	0	0	0	0
CAC - Emergency Food Assistance	9,000	9,000	9,000	9,000	9,000
CAC - Mass Transit	408,890	440,000	440,000	375,000	375,000
ARRA - Mass Transit	63,770	0	0	0	0
CAC - Emergency Solutions Grant	21,516	50,250	50,250	50,250	50,250
CAC - Emergency & Transitional Housing Services	9,442	10,143	10,143	10,143	10,143
ARC - Econ Development	85,407	1,000,000	1,460,103	500,000	500,000
USDA/Specialty Crop Grant	0	0	20,045	0	0
National Recreational Trails	750	0	315,250	0	0
Payment In Lieu of Taxes (Federal Owned Land)	5,238	4,800	4,800	5,000	5,000
Total	2,103,420	2,390,464	3,493,460	1,220,078	1,220,078
Grants From State Government					
Disparity Grant	2,537,671	2,537,671	2,537,671	2,537,671	2,537,671
Forestry & Parks	305,526	210,000	410,000	410,000	410,000
Program Open Space	22,903	0	0	0	0
Fire/Rescue/Ambulance Reserve	214,853	200,000	200,000	200,000	200,000
Jury Reimbursement	11,925	12,000	12,000	12,000	12,000
Master's Program Coop Reimbursement	1,055	1,500	1,500	600	600
Circuit Court - Family Services	104,815	114,000	114,000	114,000	114,000
Circuit Court - Court Improvement	23,999	0	0	0	0
Adult Community Service	25,785	25,785	25,785	25,785	25,785
Police Protection Grant	133,250	133,250	207,371	206,948	206,948
School Bus Violation Grant	17,820	18,000	18,000	18,000	18,000
Sheriff's Department Sex Offender Compliance (SOCEM)	7,245	7,245	7,245	6,961	6,961
MD State Police Grants	1,188	1,188	1,188	1,188	1,188
Sexual Offenders Registration	11,600	11,500	11,500	11,500	11,500
Badges for Baseball	0	12,000	12,000	0	0
Emergency Numbers Systems Board	43,096	5,300	5,300	2,339	2,339
Local Emerg Planning Comm-Community Right To Know	7,843	1,400	1,400	0	0
Highway User Tax	467,156	257,000	699,993	400,000	400,000
State Bond - Detention Center	339,598	0	0	0	0
State Bond - ASCI/Deep Creek 2014	0	1,000,000	1,000,000	0	0
CAC - Electric Universal Service Grant & Regional Greenhouse Gas	330,624	440,000	440,000	200,000	200,000
CAC - Mass Transit	178,872	183,000	183,000	175,000	175,000
CAC - Service Linked Housing	29,486	30,792	30,792	30,792	30,792
Mountain Maryland Heritage Grant	0	0	460	0	0
Homeless Women - Crisis Shelter Program	18,320	20,000	20,000	20,000	20,000
Total	4,834,628	5,221,631	5,939,205	4,372,784	4,372,784



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

GENERAL FUND REVENUE	ACTUAL FY 2013	BUDGET FY 2014	AMENDED FY 2014 YTD	Original PROJECTED FY 2015	APPROVED FY 2015
Grants From Other Agencies					
LGIT Safety Grant	2,800	0	4,350	0	0
Community Transformation Grant	1,200	0	0	0	0
Walmart Safe Neighborhood	1,844	2,120	3,475	2,650	2,650
Drug Free Communities	1,643	1,500	1,500	1,000	1,000
Emergency Management - Other Agencies	0	0	480	0	0
Total	7,486	3,620	9,805	3,650	3,650
Total Intergovernmental	6,945,535	7,615,715	9,442,470	5,596,512	5,596,512
Charges For Services					
County Service Charge - Semi-Annual Bills	2,657	2,500	2,500	2,500	2,500
County Administrative Fee - Semi-Annual Bills	288	250	250	250	250
Maintenance Agreement - Community Action	12,000	12,000	12,000	12,000	12,000
Marriage Ceremony Fees	1,070	900	900	1,000	1,000
Adult Community Service Participant Fee	8,886	9,000	9,000	8,000	8,000
Circuit Court Trust Fees	11,248	9,000	9,000	10,000	10,000
Zoning & Subdivision Fees	10,840	11,000	11,000	11,000	11,000
Sale of Maps & Publications	699	500	500	3,000	3,000
Sale of GIS Digital Databases	4,405	0	0	0	0
Building Codes Inspections	60,316	65,000	65,000	50,000	50,000
Health Department Facility Fee	458,662	458,662	458,662	458,662	458,662
Sheriff's Fees	5,206	3,500	3,500	3,500	3,500
Sheriff's Paper Service Fees	13,525	11,000	11,000	11,000	11,000
Special Police Services	8,661	7,100	7,100	30,731	30,731
Inmate SSI Program	4,400	1,000	1,000	800	800
State DOC - Temporary Housing State Inmates	24,885	10,000	10,000	47,295	47,295
Fingerprinting Fees	382	0	0	10,000	10,000
Jail - Work Release	34,776	30,000	30,000	30,000	30,000
Animal Control Boarding & Adoption	5,615	5,000	5,000	5,000	5,000
General Charge for Services	13,701	7,500	7,500	9,000	9,000
Tax Office Convenience Fee	13,118	12,000	12,000	12,000	12,000
Emergency Medical Services Cost Share	150,000	150,000	150,000	150,000	150,000
911 Cost Share	2,320	0	0	0	0
Roads Fuel Sales	463,762	676,500	676,500	567,490	567,490
Enterprise Funds Indirect Fees	338,877	315,000	315,000	300,000	300,000
Total Charges for Services	1,650,298	1,797,412	1,797,412	1,733,228	1,733,228
Fines & Forfeitures					
Animal Control Citations	100	0	0	0	0
All Other Fines	8,816	9,000	9,000	9,000	9,000
Fines and Forfeitures	1,469	0	0	0	0
Total Fines & Forfeitures	10,385	9,000	9,000	9,000	9,000
Miscellaneous					
Interest	207,685	175,000	175,000	175,000	175,000
Rent Income	315,512	353,516	316,616	317,463	317,463
Tax Sale Revenue	53,836	40,000	40,000	40,000	40,000
Administrative Fees	1,775	0	0	0	0
Miscellaneous	4,387	2,000	2,000	4,000	4,000
Insurance Proceeds	45,626	0	10,587	0	0
Retiree Drug Subsidy	29,170	0	0	0	0
Health Department Budget Settlement	198,563	0	110,460	0	0
Sheriff's Miscellaneous Income	1,997	1,500	5,500	5,000	5,000
Permits Miscellaneous Income	995	800	800	800	800



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

GENERAL FUND REVENUE	ACTUAL FY 2013	BUDGET FY 2014	AMENDED FY 2014 YTD	Original PROJECTED FY 2015	APPROVED FY 2015
Miscellaneous (Continued)					
Animal Control Donations	7,225	3,000	3,000	3,000	3,000
Road's Department Miscellaneous Income	19,225	10,000	16,600	10,000	10,000
Economic Development Miscellaneous Income (HART contribution)	10,125	0	8,400	100,000	100,000
Special Crop Grant Miscellaneous Income	0	0	6,072	0	0
Transfer from Other Funds	0	0	0	600,000	600,000
Total Miscellaneous	896,121	585,816	695,035	1,255,263	1,255,263
Other Financing Sources					
Sale of Property - Non-Tax Sale	57,618	175,000	240,000	0	0
Transfer from Unreserved/Designated Fund Balance	0	2,200,000	* 12,576,470	0	1,072,814
Total Financing Sources	57,618	2,375,000	12,816,470	0	1,072,814
Total Fiscal Year Revenue	77,669,241	78,368,128	90,128,572	70,763,042	71,835,856

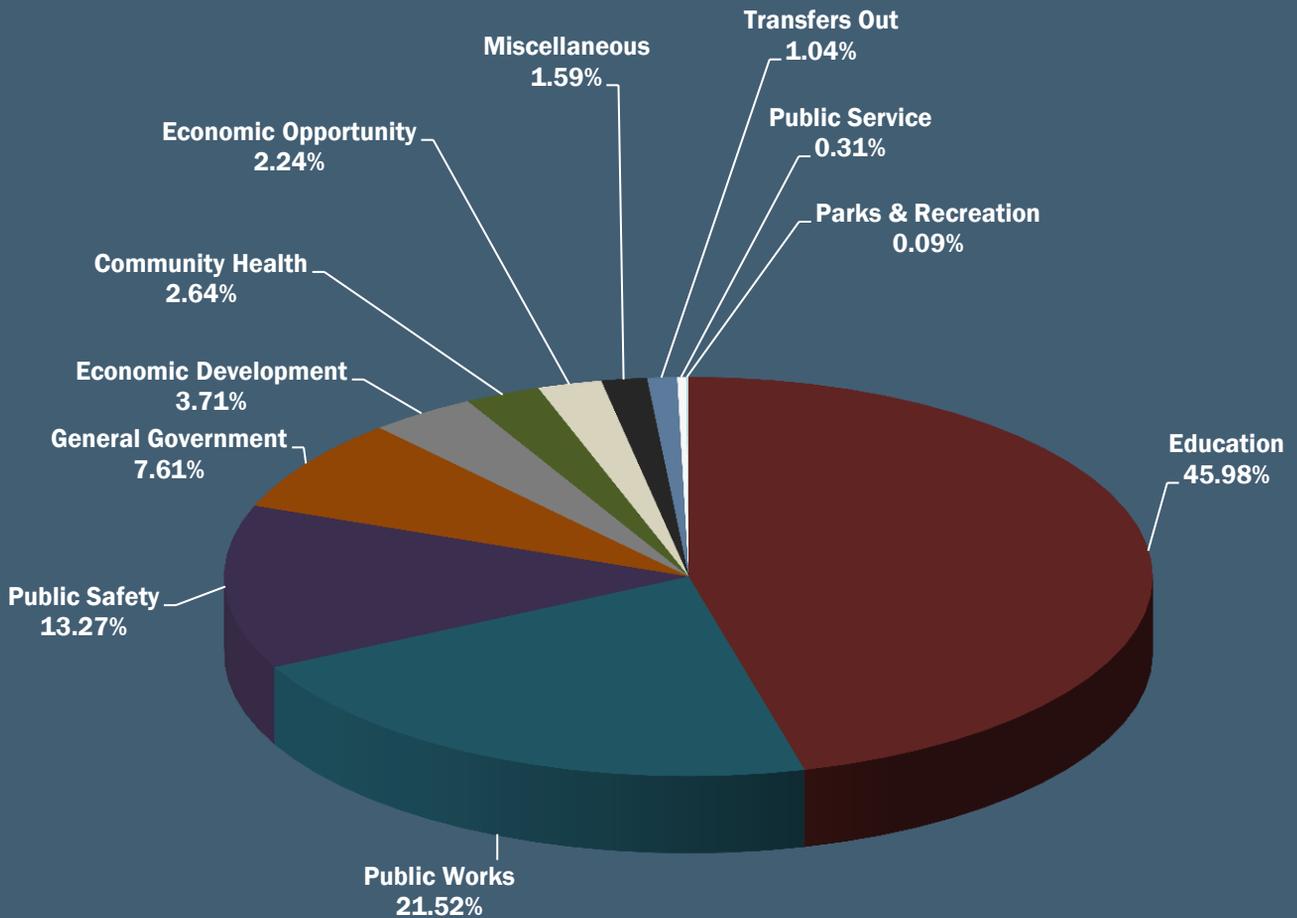
*Represents the original \$2.2 million of reserves used to fund capital expenditures and one time non-reoccurring expenses plus \$10,376,470 in carryover funds from Fiscal Year 2013 to continue projects and capital expenditures in progress.



Expenditures

2015 BUDGET

General Fund Expenditures



Total Expenditures = \$71,835,856





FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

GENERAL FUND EXPENDITURES	ACTUAL FY 2013	APPROVED FY 2014	AMENDED FY 2014 (May 30th)	REQUESTED FY 2015	APPROVED FY 2015
GENERAL GOVERNMENT					
Executive - County Commissioners					
Salaries	97,837	97,500	97,500	97,500	97,500
Fringe Benefits	43,697	36,480	36,480	43,965	43,965
Travel/Business Expenses	11,114	11,000	11,000	11,000	11,000
Operating Expenses	9,828	12,000	12,000	10,000	10,000
Public Association Meetings & Dues	14,918	15,000	15,000	15,000	15,000
Water & Sewer Master Plans	68,531	0	48,469	0	0
Deep Creek Lake Sediment Study	44,013	0	50,942	0	0
Fractured Rock Study	9,573	0	22,427	0	0
Total	299,512	171,980	293,818	177,465	177,465
County Commissioners' Staff					
Salaries	181,083	179,390	181,390	179,390	179,390
Fringe Benefits	71,508	72,634	73,078	71,725	71,725
Operating Expenses	1,962	1,850	1,850	1,800	1,800
Total	254,553	253,874	256,318	252,915	252,915
Finance					
Salaries	281,145	278,380	342,380	242,270	242,270
Fringe Benefits	119,036	120,017	113,702	102,290	102,290
Operating Expenses	24,861	27,000	27,000	27,000	27,000
Postage Machine	4,708	5,200	5,200	5,200	5,200
General Audit Expense	66,800	60,000	60,000	61,800	61,800
Total	496,549	490,597	548,282	438,560	438,560
Tax Collections					
Salaries	170,693	170,680	174,680	170,680	170,680
Fringe Benefits	91,861	91,693	92,576	91,693	91,693
Operating Expenses	29,430	35,000	35,000	35,704	33,000
Tax Sale Expense	53,535	40,000	40,000	40,000	40,000
Credit Card Processing Fees	10,474	10,000	10,000	10,000	10,000
Total	355,994	347,373	352,256	348,077	345,373
Purchasing					
Salaries	146,417	144,520	147,520	155,528	144,520
Fringe Benefits	71,846	72,426	73,090	72,836	70,402
Operating Expenses	6,714	10,920	10,920	10,835	10,835
Total	224,978	227,866	231,530	239,199	225,757
Human Resources					
Salaries	161,688	159,749	162,749	159,749	159,749
Fringe Benefits	73,678	75,185	75,906	75,185	75,185
Operating Expenses	21,190	19,695	19,695	20,000	20,000
Risk Management Operating	27,950	28,500	32,850	41,800	30,800
Employee Departmental Training Expenses	12,452	4,000	4,000	4,000	4,000
Student Intern Program	0	3,000	3,000	3,000	3,000
Student Intern Program Fringe Benefits	0	242	242	242	242
Total	296,957	290,371	298,442	303,976	292,976
Circuit Court					
Salaries	169,007	166,636	168,636	172,635	166,636
Fringe Benefits	49,316	48,889	49,307	49,508	48,889
Operating Expenses	9,213	17,800	13,800	32,754	15,000
Contracted Services	0	3,000	0	5,000	3,000
Jury Expenses	28,163	22,000	22,000	28,000	28,000
Total	255,699	258,325	253,743	287,897	261,525
Circuit Court - Master's Program					
Salaries	40,659	40,049	41,049	40,049	40,049
Fringe Benefits	16,322	16,344	16,564	22,921	22,921
Operating Expenses	6,277	5,860	5,860	5,800	5,800
Total	63,258	62,253	63,473	68,770	68,770



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

GENERAL FUND EXPENDITURES	ACTUAL FY 2013	APPROVED FY 2014	AMENDED FY 2014 (May 30th)	REQUESTED FY 2015	APPROVED FY 2015
Circuit Court - Family Services					
Salaries	69,089	69,500	69,500	72,267	72,267
Fringe Benefits	31,393	31,859	31,859	32,471	32,471
Operating Expenses	2,932	12,674	12,674	9,262	9,262
Mediation	1,400	0	0	0	0
Total	104,815	114,033	114,033	114,000	114,000
Orphan's Court					
Salaries	12,936	12,900	12,900	12,900	12,900
Fringe Benefits	1,012	1,038	1,038	1,038	1,038
Operating Expenses	1,711	3,300	3,300	5,560	2,500
Total	15,658	17,238	17,238	19,498	16,438
State's Attorney					
Salaries	447,656	445,663	453,397	463,359	461,683
Fringe Benefits	167,581	173,108	174,887	178,802	178,431
Operating Expenses	22,182	22,880	22,880	22,880	22,880
Total	637,419	641,651	651,164	665,041	662,994
Election Board					
Salaries	20,959	12,200	12,200	12,200	12,200
Fringe Benefits	984	982	982	982	982
State Paid Wages	229,249	249,643	249,643	211,047	211,047
Operating Expenses	90,663	122,000	122,000	127,725	122,000
Total	341,856	384,825	384,825	351,954	346,229
Legal Counsel					
Salaries	60,165	60,000	60,000	60,000	60,000
Fringe Benefits	25,658	25,882	25,882	25,882	25,882
Operating Expenses	7,660	12,000	12,000	12,000	12,000
Total	93,483	97,882	97,882	97,882	97,882
Planning & Land Management					
Salaries	331,562	332,617	386,217	314,792	314,792
Fringe Benefits	137,532	140,406	140,380	139,088	139,088
Operating Expenses	21,634	26,500	24,175	27,500	23,000
Tax Incentives/Rebates	9,800	0	40,200	0	0
Small Equipment/Projects	0	0	1,523	2,000	0
Total	500,528	499,523	592,495	483,380	476,880
Facilities & Maintenance					
Salaries	583,175	563,129	612,618	559,105	559,105
Fringe Benefits	340,943	338,827	330,961	345,141	345,141
Operating Expenses	90,018	85,000	85,000	94,000	87,000
Utilities	360,175	390,000	390,000	390,000	365,000
Contracted Services	92,738	130,000	130,000	130,000	100,000
Small Equipment/Projects	210,739	200,000	524,000	246,000	0
Total	1,677,788	1,706,956	2,072,579	1,764,246	1,456,246
Information Technologies					
Salaries	232,745	0	0	0	0
Fringe Benefits	105,746	0	0	0	0
Operating	16,066	0	0	0	0
Telecommunications	18,442	0	0	0	0
Small Equipment/Projects	31,489	0	0	0	0
Total	404,487	0	0	0	0
Department of Assessments & Taxation					
Operating	411,294	260,211	260,211	235,172	235,172
Total	411,294	260,211	260,211	235,172	235,172
TOTAL GENERAL GOVERNMENT	6,434,827	5,824,959	6,488,290	5,848,034	5,469,184



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

GENERAL FUND EXPENDITURES	ACTUAL FY 2013	APPROVED FY 2014	AMENDED FY 2014 (May 30th)	REQUESTED FY 2015	APPROVED FY 2015
PUBLIC SAFETY					
Permits & Inspections					
Salaries	427,947	422,178	428,178	350,672	350,672
Fringe Benefits	222,493	235,166	212,113	188,798	188,798
Operating Expenses	16,800	21,000	20,114	22,100	17,000
Tax Incentives/Rebates	0	0	0	25,000	25,000
Total	667,240	678,344	660,405	586,570	581,470
Sheriff's Department					
Sheriff's Salary	75,206	75,000	75,000	80,000	80,000
Sheriff's Fringe Benefits	34,376	37,589	37,589	38,996	38,996
Legal Expense	0	1,000	1,000	1,000	1,000
Utilities	725	650	650	650	650
Operating Expenses	45,373	50,000	51,000	55,000	50,000
Sheriff's Insurance & Bonds	25,763	35,000	35,000	40,000	38,500
Department Salaries	1,484,201	1,519,616	1,532,739	1,508,512	1,503,512
Department Overtime	68,737	60,000	60,000	80,000	80,000
Department Grant Funded Overtime	46,094	45,546	45,901	70,782	70,782
Department Fringe Benefits	698,512	828,120	759,772	806,578	805,845
Uniform Allowance	13,921	16,130	16,130	16,500	16,500
Maintenance & Repairs	324	500	500	500	500
Training	60,813	67,000	57,000	64,600	57,000
Contracted Services	132	0	0	10,000	10,000
Automotive Expense	206,329	194,000	204,587	200,000	200,000
Badges for Baseball	0	12,000	12,000	0	0
Domestic Violence Investigator	32,537	32,448	32,448	25,808	25,808
Domestic Violence Investigator Fringe Benefits	3,344	5,273	5,273	4,194	4,194
Small Equipment/Projects	20,020	24,170	36,771	12,743	0
Total	2,816,408	3,004,042	2,963,360	3,015,863	2,983,287
Volunteer Fire Departments					
Advanced Life Support Training	3,750	3,750	3,750	3,750	3,750
Special Tax Levy	1,658,648	1,708,160	1,708,160	1,599,938	1,599,938
Fire, Rescue, & Ambulance (508)	168,699	169,231	169,231	169,231	169,231
Total	1,831,097	1,881,141	1,881,141	1,772,919	1,772,919
Volunteer Rescue Squads					
Special Revenue Allocation	380,513	391,872	391,872	367,045	367,045
Advanced Life Support Training	3,750	3,750	3,750	3,750	3,750
Fire, Rescue, & Ambulance (508)	46,154	30,769	30,769	30,769	30,769
Total	430,417	426,391	426,391	401,564	401,564
Detention Center					
Salaries	907,690	875,155	896,776	851,572	851,572
Overtime	23,556	35,000	35,000	55,000	55,000
Fringe Benefits	442,666	499,202	466,767	489,817	489,817
Uniform Allowance	3,624	8,000	8,000	10,760	8,000
Maintenance & Repairs	1,215	1,500	1,500	2,000	1,500
Food	100,065	100,000	100,000	100,000	100,000
Medical	280,625	378,050	378,050	378,050	378,050
Operating Expenses	46,139	42,336	42,336	45,100	42,000
Training	9,898	11,000	11,000	15,000	11,000
Insurance & Bonds	8,025	9,500	9,500	14,400	10,000
Inmate Work Crew	7,286	6,100	6,100	12,000	8,000
Small Equipment/Projects	4,280	3,158	3,158	1,428	0
Total	1,835,069	1,969,001	1,958,187	1,975,127	1,954,939
Animal Control					
Salaries	141,631	136,109	138,109	134,676	134,676
Fringe Benefits	57,986	58,209	58,743	57,125	57,125
Operating Expenses	27,098	30,000	30,000	33,200	30,000
Automotive Expenses	3,948	3,200	3,200	5,000	4,000
Humane Society	5,000	5,000	5,000	5,000	5,000
Small Equipment/Projects	450	0	0	0	0
Total	236,112	232,518	235,052	235,001	230,801



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

GENERAL FUND EXPENDITURES	ACTUAL FY 2013	APPROVED FY 2014	AMENDED FY 2014 (May 30th)	REQUESTED FY 2015	APPROVED FY 2015
Public Safety/Emergency Management					
Salaries	143,593	123,400	125,400	165,765	165,765
Fringe Benefits	35,864	53,883	54,250	61,106	61,106
Homeland Security	51,480	54,783	257,460	54,203	54,203
Operating Expenses	0	9,000	0	0	0
Automotive Expenses	4,485	7,000	7,000	7,000	4,000
Training & Travel	1,341	5,800	3,800	4,000	2,000
Supplies & Materials	3,782	0	6,200	14,000	8,500
Utilities	0	0	1,200	7,880	0
Insurance	917	0	0	7,035	1,400
Uniforms	1,178	900	900	2,500	500
Telecommunications	868	0	2,080	17,064	17,064
MDE (LEPC) and EPA Grants	12,719	5,000	4,590	0	0
Small Equipment/Projects	243,406	5,000	24,374	1,823	0
Total	499,633	264,766	487,254	342,376	314,538
Communications -911					
Salaries	495,028	492,816	484,260	500,358	500,358
Fringe Benefits	237,103	242,588	240,391	222,797	222,797
Training	7,069	2,500	2,500	5,000	5,000
Supplies & Materials	5,659	5,980	5,980	6,000	6,000
Professional & Legal Fees	1,600	1,600	1,600	1,339	1,339
Utilities	8,044	8,500	8,500	8,500	8,000
Uniforms	0	2,000	2,000	4,000	2,000
Repairs & Maintenance	24,309	12,650	12,650	17,650	12,650
Telecommunications	38,731	40,270	40,270	41,000	40,000
Education & Awareness	360	1,500	1,500	1,000	1,000
Small Equipment/Projects	16,962	0	0	0	0
Total	834,866	810,404	799,651	807,644	799,144
Emergency Medical Services					
Salaries	304,271	298,107	305,107	298,107	298,107
Fringe Benefits	175,475	184,190	167,952	195,215	195,215
Operating Expenses	2,069	8,940	0	0	0
Training	0	0	6,400	6,400	0
Supplies & Materials	0	0	540	540	0
Uniforms	0	0	2,000	4,000	2,000
Small Equipment/Projects	1,505	0	1,415	5,500	0
Total	483,319	491,237	483,414	509,762	495,322
TOTAL PUBLIC SAFETY					
	9,634,162	9,757,844	9,894,855	9,646,827	9,533,985
PUBLIC WORKS					
Roads Division					
Administration Salaries	1,302,783	1,261,887	1,349,759	1,294,450	1,294,450
Administration Fringe Benefits	575,655	619,418	599,426	639,098	639,098
General Office Supplies	5,342	7,500	7,500	7,500	7,500
Telephone	24,530	27,000	27,000	27,000	27,000
Office Equipment/Rental/Maintenance	5,271	6,500	6,500	6,500	6,500
Radios & Communication	182,589	10,000	15,000	10,000	10,000
Postage Meter Expenses	272	400	400	400	400
Data Processing	1,072	1,500	1,500	1,500	1,500
Small Equipment/Projects - Administration	3,448	1,500	0	1,500	1,500
Miscellaneous - Administration	273	1,000	1,000	1,000	1,000
General Roads Maintenance Salaries	3,881,102	3,745,539	3,828,904	3,754,942	3,754,942
Overtime - Winter Operations	491,184	350,000	350,000	350,000	350,000
Overtime - Summer Operations	5,368	5,000	5,000	5,000	5,000
General Roads Maintenance Fringe Benefits	2,078,363	2,210,953	2,097,993	2,215,554	2,215,554
Contractual Work	0	2,000	2,000	2,000	10,500
General Maintenance	238,643	275,000	385,000	350,000	350,000
Bituminous Overlay	1,820,626	2,300,000	3,043,407	2,300,000	1,000,000
Emulsified Asphalt	720,920	700,000	500,000	700,000	500,000



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

GENERAL FUND EXPENDITURES	ACTUAL FY 2013	APPROVED FY 2014	AMENDED FY 2014 (May 30th)	REQUESTED FY 2015	APPROVED FY 2015
Roads Division (Continued)					
Erosion Control & Stabilization	1,346	2,000	2,000	2,000	2,000
Stone	367,690	575,000	540,000	575,000	500,000
Special Projects	33,181	50,000	300,000	50,000	50,000
General Hand Tools	3,894	4,000	4,000	4,000	4,000
Small Equipment/Projects - Maintenance	18,129	5,000	9,400	5,000	5,000
Guardrails	17,153	45,000	45,000	45,000	5,000
Line Striping	447,859	279,300	279,300	280,000	280,000
Sign Making Materials	14,185	10,000	10,000	10,000	10,000
Work Zone Traffic Control	5,000	5,000	5,000	5,000	5,000
Abrasives	599,955	750,000	750,000	750,000	750,000
Snow Removal Materials	73,961	200,000	195,600	200,000	150,000
Bridge Construction Materials	277	18,000	18,000	18,000	18,000
Bridge Maintenance Materials	4,815	10,000	10,000	10,000	10,000
Bridge Contractual Services	0	25,000	25,000	25,000	25,000
Culvert Pipe	32,999	50,000	60,000	60,000	60,000
Inlets & Grates	178	4,000	4,000	4,000	4,000
Insurance - Fleet	54,448	57,000	57,000	68,400	68,400
Materials - Repair/Replacement Parts	759,201	700,000	800,000	750,000	750,000
Diesel Fuel	865,075	980,000	980,000	1,072,000	1,040,250
Gasoline	477,873	740,000	740,000	740,000	600,000
Oil Products	35,372	50,000	50,000	50,000	50,000
Fuel Tax	89,493	98,000	98,000	100,000	100,000
Tires	135,236	170,000	170,000	170,000	170,000
Mechanic Tools & Replacements	19,832	20,000	20,000	20,000	20,000
Equipment Rental	73,214	5,000	5,000	5,000	5,000
Other Lease (Oxygen-Acetylene)	5,464	5,000	5,000	6,000	6,000
Outside Maintenance Services	11,549	10,000	10,000	15,000	15,000
Travel & Business Expenses	0	500	500	500	500
Professional Development	0	500	500	3,000	3,000
Utilities	97,688	90,000	90,000	90,000	90,000
Building & Yard Materials	22,953	20,000	24,000	20,000	20,000
Safety Materials & Equipment	11,702	15,000	15,000	15,000	15,000
Building Maintenance	19,108	25,000	25,000	25,000	25,000
Janitorial/Household Supplies	15,487	25,000	25,000	25,000	25,000
Total	15,651,759	16,568,497	17,592,689	16,884,345	15,056,095
Engineering					
Salaries	319,525	316,157	319,357	264,147	264,147
Fringe Benefits	131,094	142,395	131,866	120,687	120,687
Operating Expenses	8,157	19,650	19,650	19,650	15,000
Small Equipment/Projects	304	0	0	0	0
Total	459,080	478,202	470,873	404,484	399,834
TOTAL PUBLIC WORKS					
	16,110,840	17,046,700	18,063,562	17,288,830	15,455,930
COMMUNITY HEALTH					
Health Department					
Operating Expenses	1,447,289	1,876,932	1,876,932	1,898,510	1,898,510
Total	1,447,289	1,876,932	1,876,932	1,898,510	1,898,510
TOTAL COMMUNITY HEALTH					
	1,447,289	1,876,932	1,876,932	1,898,510	1,898,510
EDUCATION					
Board of Education					
Operating Expenses	25,359,000	25,359,000	25,359,000	26,156,032	25,894,897
Teacher Pensions	664,714	842,544	842,544	1,077,988	1,077,988
Total	26,023,714	26,201,544	26,201,544	27,234,020	26,972,885



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

GENERAL FUND EXPENDITURES	ACTUAL FY 2013	APPROVED FY 2014	AMENDED FY 2014 (May 30th)	REQUESTED FY 2015	APPROVED FY 2015
Garrett College					
Operating Expenses	4,273,000	4,273,000	4,273,000	4,273,000	4,273,000
Community Aquatic and Recreation Complex	250,000	250,000	250,000	575,000	250,000
Garrett Information Enterprise Center	0	0	0	86,340	0
Experiential Learning Camps	35,536	155,000	274,464	155,000	155,000
Total	4,558,536	4,678,000	4,797,464	5,089,340	4,678,000
Ruth Enlow Library					
Operating Expenses	982,700	982,700	982,700	1,045,675	982,700
Total	982,700	982,700	982,700	1,045,675	982,700
Garrett County Scholarship Program					
Scholarship Program	445,647	450,000	450,000	450,000	400,000
Total	445,647	450,000	450,000	450,000	400,000
TOTAL EDUCATION	32,010,597	32,312,244	32,431,708	33,819,035	33,033,585
PARKS, RECREATION, & CULTURE					
PARKS					
Municipal Parks	22,230	26,500	26,500	26,500	26,500
Program Open Space (POS) Projects	22,903	0	0	0	0
Total	45,133	26,500	26,500	26,500	26,500
CULTURE & ARTS					
Historical Society	10,000	10,000	10,000	10,000	10,000
Museums	0	0	0	4,000	4,000
Garrett County Arts Council	25,000	25,000	25,000	25,000	25,000
Total	35,000	35,000	35,000	39,000	39,000
TOTAL PARKS, RECREATION, & CULTURE	80,133	61,500	61,500	65,500	65,500
PUBLIC SERVICE					
University of Maryland Extension					
Operating Expenses	124,546	146,994	146,994	158,041	158,041
Gypsy Moth Suppression	133,398	37,000	37,000	37,000	37,000
Total	257,944	183,994	183,994	195,041	195,041
Garrett Soil Conservation District					
Operating Expenses	16,000	16,000	16,000	19,310	16,000
Total	16,000	16,000	16,000	19,310	16,000
Agriculture Land Preservation					
Easement Purchase	55,029	7,500	7,500	7,500	7,500
Total	55,029	7,500	7,500	7,500	7,500
TOTAL PUBLIC SERVICE	328,973	207,494	207,494	221,851	218,541
ECONOMIC DEVELOPMENT					
Economic Development					
Salaries	376,958	340,006	352,462	370,406	370,406
Fringe Benefits	115,842	115,387	116,906	121,073	121,073
Operating Expenses	67,868	32,000	5,000	5,000	2,000
Office Supplies	0	0	3,000	4,215	2,000
Telecommunications	0	0	1,000	1,000	1,000
Travel & Training	0	0	17,000	20,000	5,000
Memberships & Subscriptions	0	0	6,200	5,085	5,085
Contractual - Marketing & Public Relations	0	145,783	23,146	25,000	25,000
Print & Reproduction	0	0	6,265	1,000	0
Advertising	0	0	2,300	5,000	2,500
Marketing	0	0	28,735	50,000	50,000
Strategic Investments	0	0	40,000	335,000	125,000
Energy Consultant & Projects	0	0	75,000	50,000	50,000
Industrial Parks Operating	22,570	61,500	62,810	61,500	40,000
Specialty Crop Grant Program	0	0	26,117	0	0
Small Equipment/Projects	134,915	500,000	918,632	1,000,000	1,000,000
Total	718,153	1,194,676	1,684,573	2,054,279	1,799,064



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

GENERAL FUND EXPENDITURES	ACTUAL FY 2013	APPROVED FY 2014	AMENDED FY 2014 (May 30th)	REQUESTED FY 2015	APPROVED FY 2015
Special Promotion					
Garrett County Chamber of Commerce	782,000	782,000	782,000	782,000	782,000
Yough Overlook I68 Welcome Center	7,590	50,000	50,000	50,000	30,000
Garrett County Agriculture Fair	21,564	20,000	20,000	20,000	20,000
Deep Creek 2014 Promotion	114,854	0	0	0	0
Special Promotion	86,043	31,166	34,168	105,975	35,000
Total	1,012,050	883,166	886,168	957,975	867,000
TOTAL ECONOMIC DEVELOPMENT					
1,730,203 2,077,842 2,570,741 3,012,254 2,666,064					
ECONOMIC OPPORTUNITY					
Area Agency on Aging					
Operating Expenses	281,700	281,700	281,700	281,700	281,700
Total	281,700	281,700	281,700	281,700	281,700
Community Action					
Salaries	51,567	50,927	51,927	50,927	50,927
Fringe Benefits	18,671	18,750	18,971	18,750	18,750
Community Action Program	306,000	306,000	306,000	306,000	306,000
Weatherization Program & Electric Universal Service	589,356	440,000	440,000	200,000	200,000
Emergency Food Program	9,000	9,000	9,000	9,000	9,000
Emergency Solutions Program	21,516	50,250	50,250	50,250	50,250
Mass Transit	651,532	623,000	623,000	550,000	550,000
Service Linked Housing	29,486	30,792	30,792	30,792	30,792
Emergency & Transitional Housing Services	9,442	10,143	10,143	10,143	10,143
Total	1,686,569	1,538,862	1,540,083	1,225,862	1,225,862
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	18,320	20,000	20,000	20,000	20,000
Total	99,648	101,328	101,328	101,328	101,328
TOTAL ECONOMIC OPPORTUNITY					
2,067,918 1,921,890 1,923,111 1,608,890 1,608,890					
MISCELLANEOUS					
Transfer to Airport	32,515	78,638	81,173	87,557	83,460
Transfer to Department of Technologies & Communications	0	688,158	728,387	707,252	561,902
Adventure Sports Center Debt Repayment (From Hotel Rental)	100,000	100,000	100,000	100,000	100,000
Tax Rebates to Municipalities	237,000	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	590,438	550,000	550,000	590,000	590,000
Undistributed Employee Benefits	8,507	8,100	8,100	8,100	8,100
Contingency	6,020	300,000	60,109	300,000	300,000
Total	979,685	1,967,101	1,769,974	2,035,114	1,885,667
TOTAL MISCELLANEOUS					
979,685 1,967,101 1,769,974 2,035,114 1,885,667					
Total Operating Expenditures Prior to Debt Service & Capital					
70,824,627 73,054,506 75,288,168 75,444,845 71,835,856					
DEBT SERVICE					
Debt Service	0	36,900	0	0	0
Total	0	36,900	0	0	0
TOTAL DEBT SERVICE					
0 36,900 0 0 0					



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

GENERAL FUND EXPENDITURES	ACTUAL FY 2013	APPROVED FY 2014	AMENDED FY 2014 (May 30th)	REQUESTED FY 2015	APPROVED FY 2015
CAPITAL PROJECTS & CAPITAL OUTLAY					
Transfer to Capital Projects Fund	261,857	0	7,371,455	0	0
Transfer to Adventure Sports for DC 2014 capital (grant funded)	0	1,750,000	1,750,000	0	0
Circuit Court	23,999	0	17,000	20,000	0
Finance	0	0	0	250,000	0
Facilities & Maintenance	101,849	0	0	102,800	0
Permits & Inspections	0	0	0	21,000	0
Sheriff's Department	82,863	112,000	112,000	107,220	0
Public Safety/Emergency Management	35,302	35,000	140,231	836,500	0
Communications -911	24,800	0	307,000	307,495	0
Roads Division	1,483,081	898,000	1,941,649	2,255,000	0
Board of Education	0	756,722	799,282	502,543	0
Garrett College	992,379	0	41,954	0	0
Ruth Enlow Library	22,927	125,000	151,073	91,600	0
Economic Development	66,235	1,600,000	2,208,760	0	0
Total	3,095,292	5,276,722	14,840,404	4,494,158	0
TOTAL CAPITAL PROJECTS & CAPITAL OUTLAY	3,095,292	5,276,722	14,840,404	4,494,158	0
Total Fiscal Year Expenditures	73,919,919	78,368,128	90,128,572	79,939,003	71,835,856



Small Equipment & Projects

2015 BUDGET



FISCAL YEAR 2015 BUDGET

GARRETT
COUNTY
GOVERNMENT

SMALL EQUIPMENT/PROJECTS	REQUESTED FY 2015	APPROVED FY 2015
Planning & Land Management		
Office Furniture, Mobile Digital Recording Device	2,000	0
Total	2,000	0
Facilities & Maintenance		
Energy Management	100,000	0
Courthouse Improvements	67,000	0
Ag Center - Roof Top Units	50,000	0
Animal Shelter - Air Conditioning	6,000	0
GEARS - HVAC units	14,000	0
Tools	9,000	0
Total	246,000	0
Sheriff's Dept		
Radar units (2)	2,330	0
K9 Cage for Vehicle	1,990	0
Fingerprinting Equipment	850	0
Weapons & Ammo	2,972	0
First Aid Supplies	2,236	0
School Resource Officer Equipment	665	0
Special Response Team Equipment	1,453	0
Garrett Bureau of Investigations Equipment	247	0
Total	12,743	0
Detention Center		
Inmate Equipment	1,428	0
Total	1,428	0
Public Safety/Emergency Management		
Office Furniture	1,823	0
Total	1,823	0
Emergency Medical Services		
PFDs, Water Safety & Search & Rescue Equipment	5,500	0
Total	5,500	0
Economic Development		
Last Mile Wireless Network Broadband-Phase II (\$250,000 ARC funding)	500,000	500,000
HART Animal Center - Phase II (\$250,000 ARC, \$100,000 HART funding)	500,000	500,000
Total	1,000,000	1,000,000
Total Fiscal Year Small Equipment/Projects	1,269,494	1,000,000



Capital

2015 BUDGET



FISCAL YEAR 2015 BUDGET
JULY 1, 2014 - JUNE 30, 2015

GARRETT
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GOVERNMENT

CAPITAL EXPENDITURES		REQUESTED FY 2015	APPROVED FY 2015
Finance			
Financial Software		250,000	0
	Total	250,000	0
Circuit Court			
CourtSmart Recording System		20,000	0
	Total	20,000	0
Facilities & Maintenance			
Vehicle Replacements (3)		102,800	0
	Total	102,800	0
Permits & Inspections			
Vehicle		21,000	0
	Total	21,000	0
Sheriff's Department			
Vehicles (3)		86,583	0
Capwin computers & Equipment (3 vehicles)		20,637	0
	Total	107,220	0
Public Safety/Emergency Management			
Emergency Operations Center		800,000	0
LP-15 Monitor		36,500	0
	Total	836,500	0
Communications -911			
Radio Communications upgrades		276,000	0
Swift 911 Emergency Notification Software		7,995	0
UPS Batteries		8,800	0
Backbone Tower		7,000	0
VHF High Band Repeater		7,700	0
	Total	307,495	0
Roads Division			
Shop Tool Truck		45,000	0
Backhoe		105,000	0
Dirt Loaders (3)		580,000	0
Crew Cabs (3)		100,000	0
Single Axle Trucks (3)		450,000	0
Gradall		100,000	0
Hoist/Lift Garage Bay @ Accident Roads		250,000	0
Short Span Bridge		50,000	0
Temporary Bridge		40,000	0
Swanton Concrete Box		70,000	0
Savage River Road Retaining Wall		65,000	0
River Road Bridge		320,000	0
Bucket Truck (Used)		40,000	0
Sanders Lane Widening		40,000	0
	Total	2,255,000	0



FISCAL YEAR 2015 BUDGET
JULY 1, 2014 - JUNE 30, 2015

GARRETT
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CAPITAL EXPENDITURES		REQUESTED FY 2015	APPROVED FY 2015
Board of Education			
Maintenance Facility (Dennett Road Pole Building)		438,865	0
Energy Efficiency Initiative		38,678	0
School Equipment		25,000	0
	Total	502,543	0
Ruth Enlow Library			
IT Equipment		25,000	0
Oakland Improvements		45,000	0
Accident Heating System		20,000	0
Branch Furniture		1,600	0
	Total	91,600	0
Total Fiscal Year Capital Outlay		4,494,158	0



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
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GOVERNMENT

CAPITAL PROJECTS FUND	AMENDED PROJECT COST	ACTUAL CIP FY 2013	APPROVED FY 2014 BUDGET	AMENDED FY 2014 BUDGET	REQUESTED FY 2015	APPROVED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018
Roads Division									
Glendale Road Realignment	2,310,618	505,255	627,355	1,805,363	0	0	0	0	0
ARC	(873,068)	(170,557)	0	(702,511)	0	0	0	0	0
ARC	(627,355)	0	(627,355)	(627,355)	0	0	0	0	0
Total	810,195	334,698	0	475,497	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	1,642,727	0	0	0	0	0	0	0
Federal Bridge Funding-Bayard Corona	(1,200,000)	(925,860)	0	0	0	0	0	0	0
West Virginia Department of Transportation	(150,000)	(525,597)	0	0	0	0	0	0	0
Total	150,000	191,270	0	0	0	0	0	0	0
Accident Friendsville Bridge Bear Creek G-87	310,000	0	0	0	0	0	0	310,000	0
Total	310,000	0	0	0	0	0	0	310,000	0
Snowy Creek Road Bridge G-14	390,000	0	0	0	0	0	0	390,000	0
Total	390,000	0	0	0	0	0	0	390,000	0
McHenry Business Park Road Phase I	905,196	327,396	0	577,800	0	0	0	0	0
ARC	(536,858)	(257,287)	0	(279,571)	0	0	0	0	0
DBED One Maryland	(100,000)	0	0	(100,000)	0	0	0	0	0
Total	268,338	70,109	0	198,229	0	0	0	0	0
McHenry Business Park Road Phase II	537,370	0	537,370	537,370	0	0	0	0	0
ARC	(537,370)	0	(537,370)	(537,370)	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0
Cherry Glade Run Project Phase II	1,238,600	21,161	407,381	1,217,921	0	0	0	0	0
ARC	(480,000)	0	0	(480,000)	0	0	0	0	0
ARC	(250,000)	0	(92,381)	(250,000)	0	0	0	0	0
ARC	(315,000)	0	(315,000)	(315,000)	0	0	0	0	0
Total	193,600	21,161	0	172,921	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	0	0	0	0	0	0
ARC/EDA Grant	(3,107,000)	(3,096,300)	0	0	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	0	0	0	0	0	0
Career Technology & Trades Center Phase II	800,000	799,108	0	892	0	0	0	0	0
ARC Grant	(400,000)	(395,459)	0	(4,541)	0	0	0	0	0
Total	400,000	403,649	0	(3,649)	0	0	0	0	0
Total Capital Projects	8,321,839	1,933,642	0	2,371,455	0	0	211,787	856,987	3,000,000



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
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GOVERNMENT

FIVE YEAR CAPITAL PLAN	APPROVED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019
Finance					
Financial Software package	0	500,000	250,000	250,000	0
Total	0	500,000	250,000	250,000	0
Circuit Court					
CourtSmart Recording System	0	20,000	0	0	0
Total	0	20,000	0	0	0
Facilities & Maintenance					
Vehicles	0	176,800	25,000	0	0
Capital Facilities Maintenance Plan	0	580,000	715,000	480,000	110,000
Total	0	756,800	740,000	480,000	110,000
Permits & Inspections					
Vehicle	0	21,000	22,000	0	0
Total	0	21,000	22,000	0	0
Sheriff's Department					
Vehicles	0	175,083	90,000	91,500	93,000
Capwin computer & equipment	0	20,637	0	0	0
Total	0	195,720	90,000	91,500	93,000
Communications - 911					
Radio Communications upgrades	0	276,000	0	0	0
Swift 911 Emergency Notification Software	0	7,995	0	0	0
UPS Batteries	0	8,800	0	0	8,800
Backbone Tower	0	7,000	0	0	0
VHF High Band Repeater	0	7,700	0	0	0
Total	0	307,495	0	0	8,800
Roads Division					
Shop Tool Truck	0	45,000	0	0	0
Backhoe	0	212,000	106,000	0	0
Dirt Loaders	0	386,666	193,333	0	0
Crew Cabs	0	136,000	0	110,000	0
Single Axle Trucks	0	920,000	490,000	510,000	530,000
Gradall	0	100,000	0	0	0
Accident Garage Bay Building and Hoist	0	295,000	0	0	0
Short Span Bridge	0	50,000	50,000	50,000	50,000
Temporary Bridge (portable stock)	0	40,000	0	40,000	0
Swanton Concrete Box	0	70,000	0	0	0
Savage River Road Retaining Wall	0	65,000	0	0	0
River Road Bridge	0	320,000	0	0	0
Bucket Truck (Used)	0	80,000	40,000	0	0
Sanders Lane Widening	0	40,000	0	0	0
Paving Roller	0	110,000	0	0	0
Brushhog Mowers	0	0	350,000	0	370,000
Front End Loaders	0	200,000	205,000	210,000	0
Tri-Axle Dump Trucks	0	0	580,000	0	610,000
Road Tractor for Low-Boy	0	0	0	70,000	0
Graders	0	300,000	600,000	0	0
Eager Beaver Trailers	0	0	30,000	30,000	30,000
Pickup	0	0	0	0	96,000
Vac Truck	0	250,000	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	390,000	0	0
Accident-Friendsville Bridge G-87	0	0	310,000	0	0
Short Span Bridge	0	50,000	50,000	50,000	50,000
Total	0	3,881,453	3,551,320	1,070,000	1,736,000



FISCAL YEAR 2015 BUDGET

JULY 1, 2014 - JUNE 30, 2015

GARRETT
COUNTY
GOVERNMENT

FIVE YEAR CAPITAL PLAN	APPROVED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019
Board of Education					
Southern Middle School Renovation	0	12,411,554	4,270,438	0	0
School Equipment	0	25,000	250,000	25,000	25,000
Southern High HVAC Upgrade	0	0	0	850,000	0
Northern High HVAC Upgrade	0	0	0	700,000	0
Total	0	12,436,554	4,520,438	1,575,000	25,000
Garrett College					
STEM Building	0	3,940,000	0	0	0
Performing Arts	0	0	4,494,500	0	0
Building 600 (Academic Building)	0	0	0	3,394,000	0
Building 400 (Student Center)	0	0	0	0	2,027,500
Building 700 (Admin and Student Services)	0	0	0	0	0
Total	0	3,940,000	4,494,500	3,394,000	2,027,500
Ruth Enlow Library					
IT Equipment	0	50,000	27,000	27,000	30,000
Accident Heating System	0	20,000	0	0	0
Oakland Repairs/Improvements	0	25,000	0	0	0
Microfilm Reader & Equipment	0	15,000	0	0	0
ADA Automatic Door Openers	0	5,000	0	0	0
Branch Furniture	0	1,600	0	0	0
Friendsville Library	0	700,000	0	0	0
Delivery Van	0	0	0	35,000	0
Total	0	816,600	27,000	62,000	30,000
Economic Development					
Keyser's Ridge Industrial Park Sewer	0	0	0	3,000,000	0
Total	0	0	0	3,000,000	0
Total Capital Projects & Capital Outlay	0	22,875,622	13,695,258	9,922,500	4,030,300

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



Debt Service

2015 BUDGET



FISCAL YEAR 2015 BUDGET
 JULY 1, 2014 - JUNE 30, 2015

GARRETT
 COUNTY
 GOVERNMENT

DEBT SERVICE	ACTUAL FY 2013	BUDGET FY 2014	AMENDED FY 2014	REQUESTED FY 2015	APPROVED FY 2015
Economic Development					
Principal					
DBED - (\$2.5 million 192 Acres Keyser's Ridge Business Park)	0	36,900	0	0	0
Interest					
DBED - (\$2.5 million 192 Acres Keyser's Ridge Business Park)	0	0	0	0	0
Total	0	36,900	0	0	0
TOTAL DEBT SERVICE	0	36,900	0	0	0



Enterprise Funds

2015 BUDGET



Garrett County Solid Waste & Recycling

Operating Budget

REVENUE & EXPENDITURES	BUDGET FY 2014	AMENDED FY 2014	APPROVED FY 2015
Revenue			
Landfill Bond Ad Valorem	954,800	954,800	901,140
Customer Payments/Scales	900,000	900,000	900,000
Resident Permits	360,000	360,000	350,000
Recycling Income	50,000	50,000	50,000
Rethink Recycling Income	1,100	1,100	1,100
MES Recycling Projects	0	24,684	0
Landfill Miscellaneous Income	500	500	500
Landfill Interest Income	15,000	15,000	15,000
Sale of Assets	151,000	151,000	0
Transfer from Reserves for Capital	418,348	940,507	0
Total Revenue	2,850,748	3,397,590	2,217,740
Expenditures			
Salaries & Fringe Benefits	794,563	802,475	788,563
Miscellaneous Operating Expense/Landfill	1,600	1,600	1,600
General Expense/Sites	8,000	9,000	9,000
Travel/Training/Dues	1,500	1,500	1,500
Office Expense	3,200	3,200	3,200
Professional/Legal Fees	8,000	8,450	8,450
Electric Utilities/Landfill	12,000	12,000	12,000
Electric Utilities/Operations	8,500	11,500	11,500
Waste Hauling Contracted Services	82,000	90,000	80,000
Insurance	17,000	17,000	18,300
Maintenance & Repair/Landfill	31,000	38,000	53,000
Maintenance & Repair/Sites	7,000	7,000	7,000
Postage/Printing	500	500	500
Custodial Service/LF	2,000	2,000	2,000
Snow Removal/Sites	13,000	13,000	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	8,000	8,000	8,000
Sediment & Erosion Control Expense	5,000	5,000	5,000
Safety Expense/Building & Facility	8,000	8,000	8,000
Telephone/Landfill	2,300	2,300	2,300
Telephone/Sites	2,600	2,600	2,600
Laboratory Test Services	47,000	47,000	47,000
Environmental/Litter Control	8,500	8,500	8,500
Scale Maintenance	2,000	2,000	2,000



Garrett County Solid Waste & Recycling

Operating Budget

REVENUE & EXPENDITURES	BUDGET FY 2014	AMENDED FY 2014	APPROVED FY 2015
Haul Road Construction & Maintenance	25,000	25,000	25,000
Leachate System Maintenance	4,500	4,500	4,500
Leachate Treatment	85,000	105,000	85,000
Rethink Recycling	1,100	1,100	1,100
Recycling Expenses	60,000	84,684	60,000
Closure Management/Round Glade	24,000	24,000	24,000
Closure Reserve	500,000	286,766	538,027
MES Contracted Services	20,000	20,000	20,000
Sanitary Services/Sites	1,500	1,500	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	3,000	3,000
Fees	7,000	7,000	7,000
Debt Service	150,000	150,000	135,000
Capital & Capital Projects	698,785	1,386,816	23,000
Total Expenditures	2,850,748	3,397,590	2,217,740

CAPITAL & CAPITAL PROJECTS	APPROVED FY 2015
Capital & Capital Projects	
Refuse/Recycling Containers	23,000
Total Capital & Capital Projects	23,000



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

OPERATING BUDGET	BUDGET FY 2014	APPROVED FY 2015
Revenue		
O&M Fees	4,143,158	4,186,646
Operating Tap Fees	30,000	60,000
Reconnect Fees	3,750	3,750
Late Charges	30,000	30,000
Connection Charge	5,000	10,000
Miscellaneous	25,000	25,000
Inventory Sales	225,000	170,000
Dumping & Accts Receivable Interest	3,000	3,000
Septage Dumping	55,000	60,000
Town Billing Services	9,000	9,000
Interest	1,500	1,500
Transfer/Final Fees	15,000	20,000
Impact Fees	60,000	70,000
Reserve Fund Transfer	(11,105)	50,847
Total Revenue	4,594,303	4,699,743
Expenditures		
Salaries	1,540,419	1,526,399
Benefits	814,131	815,046
Administrative	200,000	200,000
Transportation	162,000	180,000
Office Supplies	6,000	6,000
Legal & Professional	25,000	18,100
Heat & Electric	520,000	540,000
Sub-Contracted Services	25,000	25,000
Insurance	98,000	108,000
Maintenance & Repairs	325,000	325,000
Parts, Equipment & Supplies	410,000	410,000
Rent	5,000	5,000
Debt Service	200,367	199,560
Telephone	21,000	21,000
Lab Tests	15,000	15,000
Sewer Treatment Charges	65,000	100,000
Inventory - Cost of Goods Sold	173,000	130,000
Water Purchased	21,000	27,000
Small Equipment Operating	6,000	6,000
Capital Budget Equipment	100,859	85,000
Indirect Project Reimbursements	(138,473)	(42,362)
Total Expenditures	4,594,303	4,699,743



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

CAPITAL OUTLAY		APPROVED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018
Equipment					
Operator Trucks		0	50,000	25,000	0
Maintenance Trucks		0	50,000	0	50,000
Primex Controls		45,000	0	0	0
Water/Wastewater Monitoring & Reporting Software		0	25,000	0	0
Lab Analyzer & Sampler		0	10,000	0	0
Boom Truck Repairs		0	0	25,000	0
Dump Truck		0	70,000	0	0
Excavator		0	0	0	55,000
Backhoe		0	0	65,000	0
	Total	45,000	205,000	115,000	105,000
Pee Wee Hill Water					
Water Tank Mixer		40,000	50,000	0	0
	Total	40,000	50,000	0	0
Total Capital Outlay		85,000	255,000	115,000	105,000



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

CAPITAL PROJECTS BUDGET		APPROVED FY 2015
Revenue		
Loan & Grant Funding		6,917,554
Tap Fees		125,000
Debt Service - Tap Fees		72,000
Connection Charge		45,000
Ad Valorem Tax		2,269,799
Interest		8,500
Reserve Fund Transfer		(185,399)
Windmill Revenue		31,000
	Total Revenue	9,283,454
Expenditures		
Salaries		148,449
Benefits		64,587
Administrative		42,362
Debt Service		2,365,901
Direct Project Expenditures		6,662,155
	Total Expenditures	9,283,454

CAPITAL PROJECTS PLAN	APPROVED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018
Water Projects:				
McHenry Water - Western Conveyance Water	2,265,958	2,265,958		
WasteWater Projects:				
Deep Creek Lake - Western Force Main	4,651,596	4,651,596	0	0
	Total Capital Projects	6,917,554	0	0



Garrett County Airport
Operating & Capital Budget

REVENUE & EXPENDITURES	BUDGET FY 2014	AMENDED BUDGET FY 2014	REQUESTED FY 2015	APPROVED FY 2015
Revenue				
Fuel Sales	158,000	158,000	170,000	170,000
Other Sales	1,800	1,800	1,600	2,000
Fixed Base Operator Fee	0	0	0	0
Tie Down Fees	550	550	750	750
Parking	2,300	2,300	1,400	1,400
Hangar Leases	71,000	71,000	73,000	71,000
Car Rentals	450	450	150	150
Miscellaneous Income	400	400	800	500
Federal Aviation Administration Grant	0	0	144,000	144,000
Maryland Aviation Administration Grant	0	0	7,500	7,500
FEMA	49,350	49,350	0	0
Transfer from County General Fund	78,638	81,173	87,557	83,460
Total Revenue	362,488	365,023	486,757	480,760
Expenditures				
Salaries & Fringe Benefits	123,198	125,733	123,198	123,198
Operating Expense	9,200	9,200	10,730	9,200
Utilities/Electric	19,000	19,000	21,000	19,000
Contracted Services	2,940	2,940	3,192	3,192
Insurance	6,500	6,500	8,267	6,300
Automotive Expense	7,000	7,000	7,500	7,000
Radios & Communications	350	350	350	350
Maintenance & Repairs (REIL Light & AWOS Systems)	4,200	4,200	4,200	4,200
Small Equipment Operating	1,300	1,300	1,300	1,300
Cost of Goods Sold	123,000	123,000	145,020	145,020
Capital Outlay	65,800	65,800	162,000	162,000
Total Expenditures	362,488	365,023	486,757	480,760

CAPITAL OUTLAY & CAPITAL PROJECTS	REQUESTED FY 2015	APPROVED FY 2015
Capital Outlay & Capital Projects		
Pavement Rehab (75% FAA grant funded)	12,000	12,000
Environmental Assessment for Future Projects (90% FAA grant funded & 5% MAA grant funded)	150,000	150,000
Total Capital Outlay & Capital Projects	162,000	162,000



Department of Technologies & Communications
Operating & Capital Budget

REVENUE & EXPENDITURES	BUDGET FY 2014	AMENDED BUDGET FY 2014	REQUESTED FY 2015	APPROVED FY 2015
Revenue				
Internet & Network Connectivity Fee	208,336	208,336	120,000	120,000
FEMA - Hazard Mitigation Grant Program	308,823	308,823	0	0
Board of Education capital contribution	318,275	318,275	0	0
Transfer from County General Fund	688,158	728,387	707,252	561,902
Total Revenue	1,523,592	1,563,821	827,252	681,902
Expenditures				
Salaries & Fringe Benefits	352,427	357,312	377,962	377,962
Travel/Training	3,250	3,250	7,500	7,500
Utilities	0	0	35,000	25,000
Automotive Expense	2,300	2,300	3,400	3,400
Miscellaneous Operating Expense	3,950	3,950	9,000	7,000
Maintenance Agreements	17,450	17,450	31,090	51,090
Telecommunications	35,250	35,250	67,250	35,000
Fiber Network	209,400	209,400	120,000	95,000
Small Equipment - Hardware	27,900	33,225	33,650	33,650
Small Equipment - Software	8,500	10,519	6,300	6,300
Small Equipment - Enterprise Hardware & Software	51,400	79,400	14,000	14,000
Capital Outlay	811,765	811,765	122,100	26,000
Total Expenditures	1,523,592	1,563,821	827,252	681,902

CAPITAL OUTLAY & CAPITAL PROJECTS	REQUESTED FY 2015	APPROVED FY 2015
Capital Outlay & Capital Projects		
Courthouse Phone System	40,000	0
Exchange Software Upgrade	18,300	0
Security Camera System Upgrade	20,500	0
Vehicles	43,300	26,000
	122,100	26,000



Adventure Sports Center International
Operating Budget

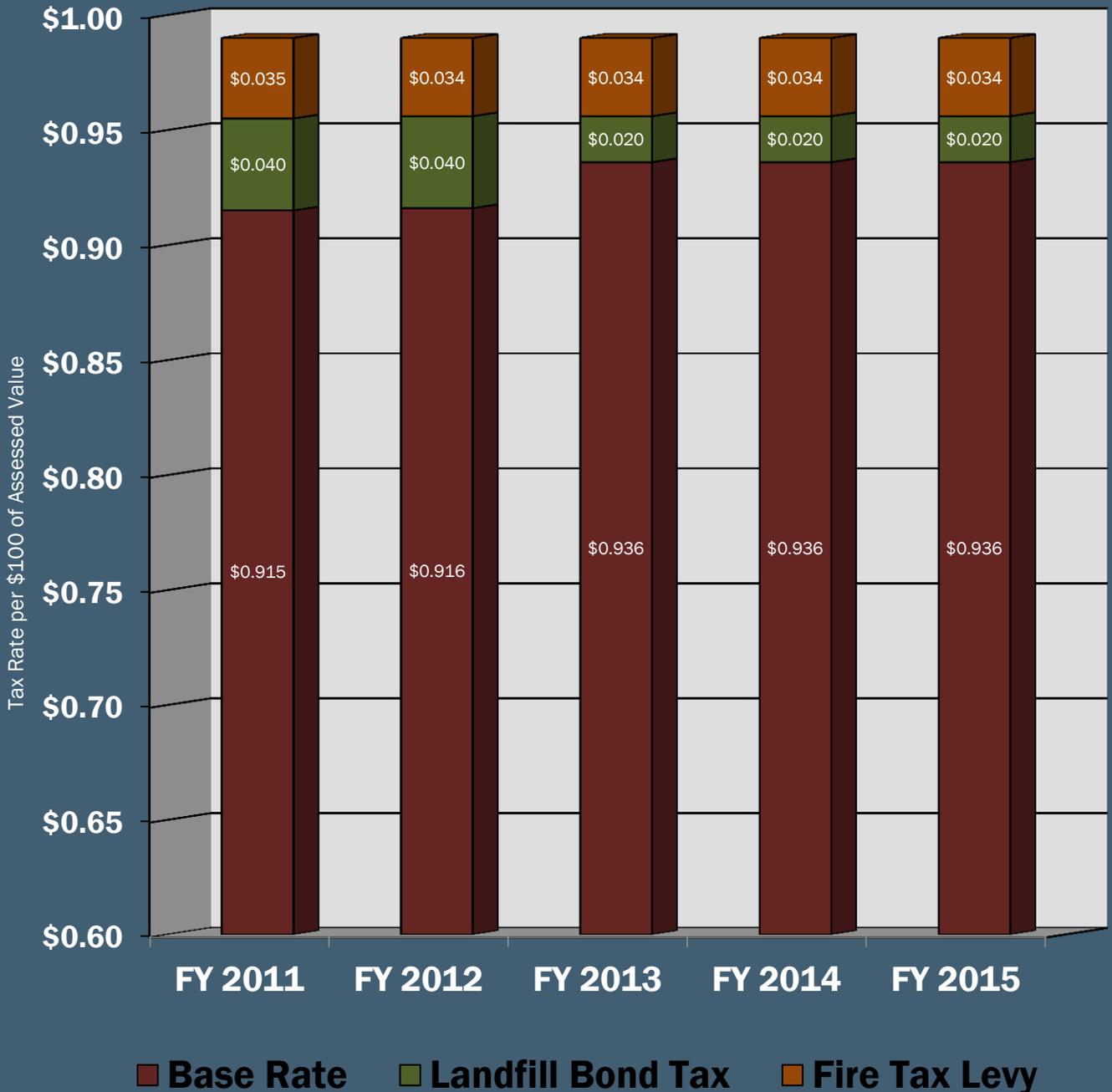
REVENUE & EXPENDITURES	BUDGET FY 2014	APPROVED FY 2015
Revenue		
Program Service Fees	637,700	621,500
Rental Revenue	20,000	31,000
Education Grant	30,000	0
Course Rental - Athlete Training	0	60,000
Transfer From County (Hotel/Motel Tax)	100,000	100,000
Total Revenue	787,700	812,500
Expenditures		
Salaries & Fringe Benefits	289,286	208,083
Marketing & Advertising	23,500	10,000
Credit Card & Bank Fees	16,000	0
Equipment Rental	6,000	1,000
Contracted Services	84,984	104,628
Insurance	33,500	35,806
Maintenance & Repairs	24,000	23,000
Utilities	140,000	199,269
Uniforms	2,000	2,000
Travel	2,000	500
Supplies	24,000	22,600
Telephone	16,680	17,700
Food Services	1,000	500
Legal & Professional	7,750	9,000
Taxes	15,800	15,800
Debt Service	100,000	149,414
Miscellaneous	1,200	1,200
Small Equipment	0	12,000
Total Expenditures	787,700	812,500



Tax Rates

2015 BUDGET

Real Property Tax Rate



Real Property Assessable Base = \$4,260,229,059

Gross Real Property Tax Generated = \$41,720,379

One penny generates \$422,111 of Gross Real Property Tax Revenue

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 2015	
Real Property Gross Assessable Base			\$	4,260,229,059
Less: Abatements and Deletions				(39,119,866)
Net Assessable Base			\$	4,221,109,193
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	\$103,160,284	\$0.9235	\$	952,685
All Other Areas	\$4,117,948,909	\$0.9900		40,767,694
Gross Real Property Tax Revenue			\$	41,720,379
Less: Additions & Abatements				(25,000)
Plus: Tax Penalty & Interest				600,000
Less: Discounts & Credits				(928,000)
Less: Garrett County Landfill Bond Tax Revenue				(844,222)
Net Real Property Tax Revenue			\$	40,523,158
Plus Other Estimated Income				31,312,698
Total Estimated Available Income			\$	71,835,856

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>
Tax Rate per \$100-Excluding Fire Tax	\$0.8695	\$0.936
Special Fire Tax Levy per \$100	<u>\$0.0340</u>	<u>\$0.034</u>
Base Rate + Fire Tax	\$0.9035	\$0.970
Garrett County Landfill Bond Tax	<u>\$0.0200</u>	<u>\$0.020</u>
Total Tax Rate	\$0.9235	\$0.990

BUDGET CALCULATIONS FOR VOLUNTEER FIRE DEPARTMENTS & RESCUE SQUADS:

Fire Tax - \$.034 multiplied by the Net Assessable Base of \$4,221,109,193 = \$1,435,177

Rescue Squads - \$.0078 multiplied by the Net Assessable Base of \$4,221,109,193 = \$329,247

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	\$0.1663	\$0.0665

PERSONAL PROPERTY & PUBLIC UTILITIES TAX:

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

FISCAL YEAR 2015	
\$	84,450,000
	109,387,000
\$	193,837,000
\$	24,496
	4,771,206
\$	4,795,702
	(96,919)
\$	4,698,783

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	\$1,061,000	\$2.3088
All Other Areas	\$192,776,000	\$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

<u>Mtn. Lake Park</u>	<u>All Other Areas</u>
\$2.1738	\$2.3400
<u>\$0.0850</u>	<u>\$0.0850</u>
\$2.2588	\$2.4250
<u>\$0.0500</u>	<u>\$0.0500</u>
\$2.3088	\$2.4750

BUDGET CALCULATIONS FOR VOLUNTEER FIRE DEPARTMENTS & RESCUE SQUADS:

Fire Tax - \$.0850 multiplied by the Net Assessable Base of \$196,837,000 = \$164,761
 Rescue Squads - \$.0195 multiplied by the Net Assessable Base of \$196,837,000 = \$37,798

ATTEST:



 R. Lamont Pagenhardt, County Administrator

June 3, 2014

 Date Adopted

APPROVED:



 Robert G. Gatto, Chairman



 Gregar J. 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 2014-2015 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 3, 2014

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 2014-2015 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		\$0.08
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		\$0.07
Mtn. Lake Park-Loch Lynn Sewer Sanitary District		\$0.04
Mtn. Lake Park-Loch Lynn Water Sanitary District		\$0.05
Thayerville Water Sanitary District		\$0.24

ATTEST:



R. Lamont Pagenhardt, County Administrator

June 3, 2014

Date Adopted

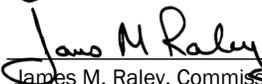
APPROVED:



Robert G. Gatto, Chairman



Gregor J. Crawford, Commissioner



James M. Raley, Commissioner



Personnel

2015 BUDGET



FY 2015 POSITION ALLOCATION TABLE

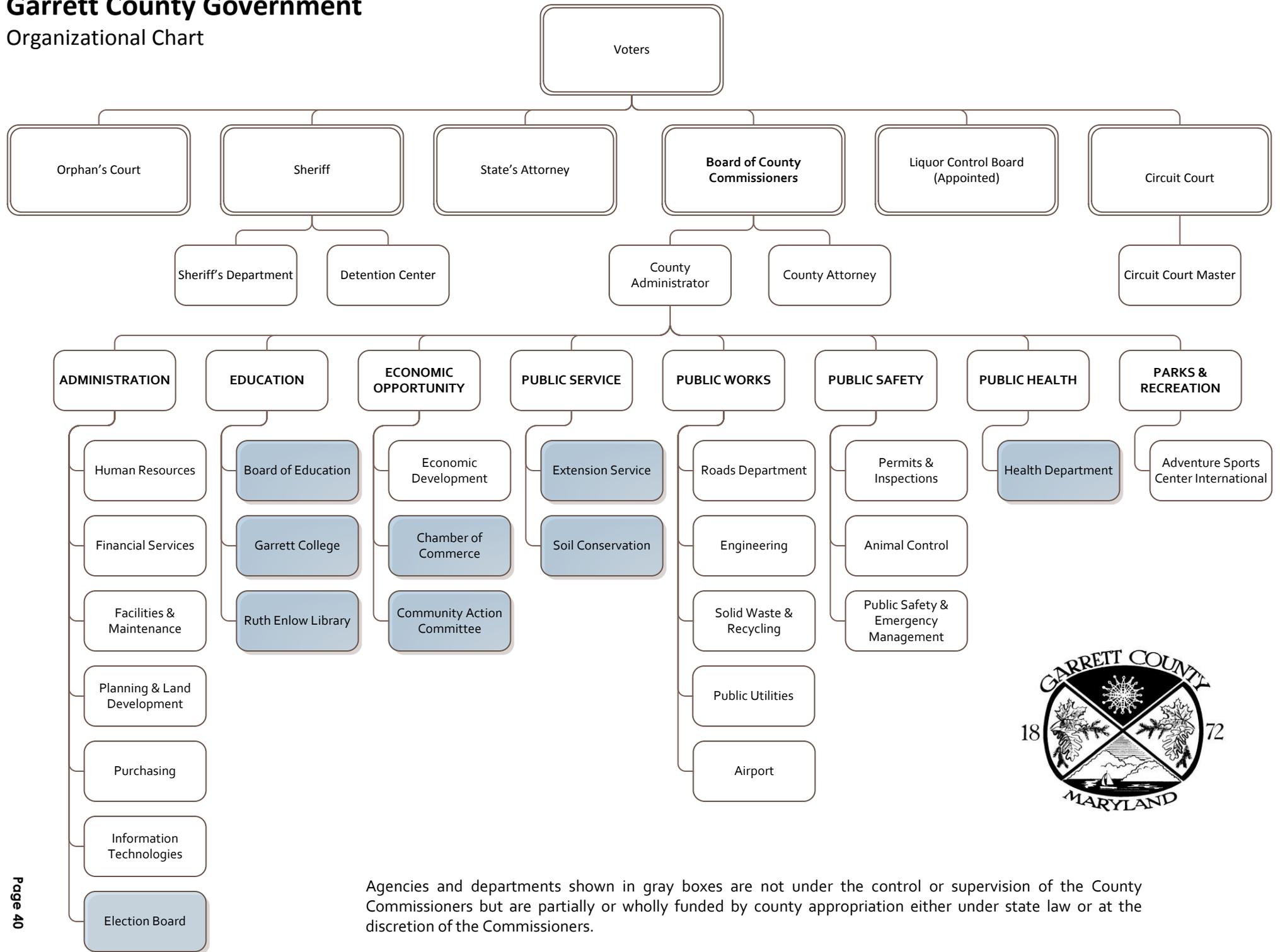
GARRETT
COUNTY
GOVERNMENT

DEPARTMENT	FY 2014 AUTHORIZED POSITIONS	FY 2014 AMENDED POSITIONS	FY 2015 REQUESTED POSITIONS	FY 2015 APPROVED POSITIONS	TOTAL FY 2015
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, 1 FTE w/ 3 part time)	3.00	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)	12.50	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 (3 full time)	3.00	3.00	0.00	0.00	3.00
Emergency Management (3 full time, 1 part time)	2.50	3.50	0.00	0.00	3.50
Emergency Medical Services (7 full time)	7.00	7.00	0.00	0.00	7.00
Engineering (4 full time)	5.00	4.00	0.00	0.00	4.00
Facilities & Maintenance (19 full time)	19.00	20.00	0.00	(1.00)	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, 1 part time)	4.00	4.50	0.00	0.00	4.50
Legal (1 full time)	1.00	1.00	0.00	0.00	1.00
Permits & Inspections (7 full time)	9.00	7.00	0.00	0.00	7.00
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 (36.5 FTEs)	37.00	36.50	0.00	0.00	36.50
Roads Administrative Staff (24.5 FTEs)	24.00	24.50	0.00	0.00	24.50
Roads Division - Maintenance (88 full time)	89.00	89.00	0.00	(1.00)	88.00
Sheriff's Department (32 full time)	33.00	32.00	0.00	0.00	32.00
Solid Waste Admin. Staff (8 full time, 3 part time)	9.50	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	340.50	339.00	0.00	(2.00)	337.00

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 2015 BUDGET

Education (Board of Education, Garrett College, Ruth Enlow Library, Scholarship Program)	\$33,033,585	45.98%
Public Works (Roads Department, Engineering)	\$15,455,930	21.52%
Public Safety (Permits & Inspections, Sheriff's Department, Volunteer Fire & Rescue, Detention Center, Animal Control, Emergency Management, Communications -911, Emergency Medical Services)	\$9,533,985	13.27%
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)	\$5,469,184	7.61%
Economic Development (Economic Development, Chamber of Commerce, Special Promotions)	\$2,666,064	3.71%
Economic Opportunity (Area Agency on Aging, Commission on Women, Community Action, Tri-County Council, Dove Center)	\$1,608,890	2.24%
Community Health (Garrett County Health Department,)	\$1,898,510	2.64%
Miscellaneous (Tax Rebates to Municipalities, OPEB Pre-funding, Retirees Health Care, Contingency, Other)	\$1,140,306	1.59%
Capital Outlay & Capital Projects (Capital Outlay & Capital Projects for all departments)	\$0	0.00%
Public Service (Agriculture Extension Service, Soil Conservation, Ag Land Preservation)	\$218,541	0.31%
Transfer to Other Funds (Transfer to Capital Projects Fund, Transfer to Airport Fund, Transfer to Department of Technology & Communications)	\$745,362	1.04%
Parks & Recreation (Municipal Parks, Historical Society, Garrett County Arts Council)	\$65,500	0.09%
Debt Service	\$0	0.00%
	\$71,835,856	100.00%

