



# Garrett County Government

## Fiscal Year 2023 Budget

July 1, 2022 – June 30, 2023



# General Fund Revenue

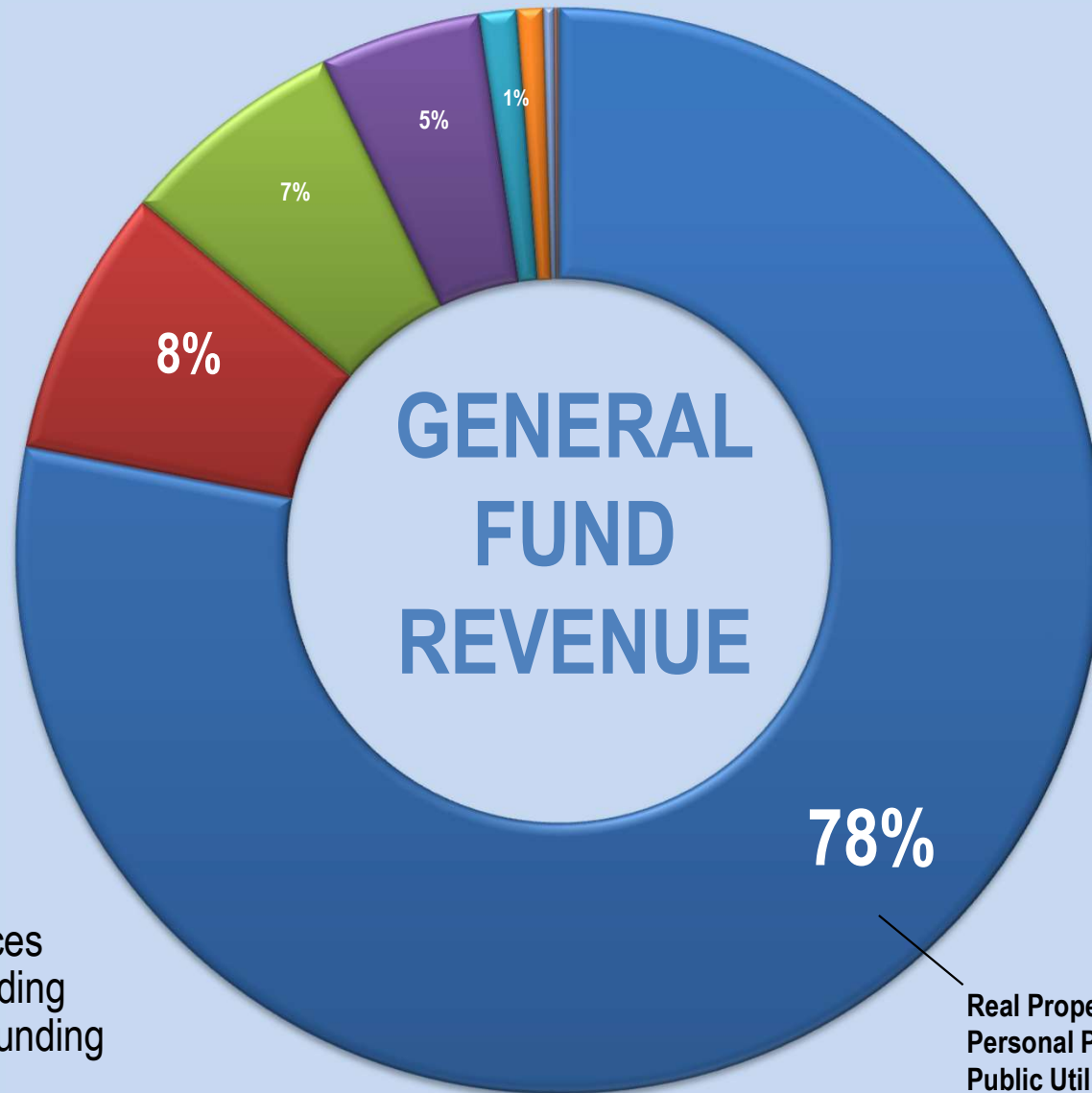
	FY 2022 Original	FY 2023 Proposed	\$ Change	% Change	% of Total Budget
<b>Taxes</b>					
Real Property	48,287,702	49,907,995	1,620,293	3.36%	48.46%
Personal Property (Windmills)	3,300,000	3,168,000	(132,000)	-4.00%	3.08%
Public Utilities	3,212,871	3,214,555	1,684	0.05%	3.12%
Income Tax	13,700,000	15,500,000	1,800,000	13.14%	15.05%
Other	8,168,140	8,628,380	460,240	5.63%	8.38%
<b>Licenses &amp; Permits</b>	186,800	338,300	151,500	81.10%	0.33%
<b>Federal Grants</b>	1,564,861	4,923,146	3,358,285	214.61%	4.78%
<b>State Grants</b>	6,716,819	6,965,774	248,955	3.71%	6.76%
<b>Other Grants</b>	29,055	29,140	85	0.29%	0.03%
<b>Charges for Services</b>	1,495,222	1,146,955	(348,267)	-23.29%	1.11%
<b>Investment Income</b>	50,000	95,000	45,000	90.00%	0.09%
<b>Rents &amp; Concessions</b>	796,692	800,298	3,606	0.45%	0.78%
<b>Miscellaneous</b>	121,939	125,256	3,317	2.72%	0.12%
	87,630,101	94,842,799	7,212,698	8.23%	92.09%
<b>Capital Reserves</b>	0	8,150,000	8,150,000	0.00%	7.91%
<b>Total Budget</b>	87,630,101	102,992,799	15,362,698	17.53%	100.00%



# BIG 11 Revenue Categories

90% or \$85.4 million of Revenue (net of Reserves)

	FY 2022 Original	FY 2023 Proposed	\$ Change	% Change
Real Property Tax	48,287,702	49,907,995	1,620,293	3.36%
Income Tax	13,700,000	15,500,000	1,800,000	13.14%
Personal Property (Windmills) Tax	3,300,000	3,168,000	(132,000)	-4.00%
Public Utilities Tax	3,212,871	3,214,555	1,684	0.05%
Accommodations Tax	3,200,000	3,600,000	400,000	12.50%
Disparity Grant	2,537,671	2,537,671	0	0.00%
Recordation Tax	1,750,000	1,750,000	0	0.00%
Transfer Tax	1,750,000	1,750,000	0	0.00%
Forestry & Parks	1,583,321	1,714,176	130,855	8.26%
Highway User Revenue	1,148,279	1,245,947	97,668	8.51%
Admission & Amusement Tax	900,000	975,000	75,000	8.33%
	<b>81,369,844</b>	<b>85,363,344</b>	<b>3,993,500</b>	<b>4.91%</b>



# GENERAL FUND REVENUE

78%

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

Real Property - \$49,907,995  
Personal Property (Windmills) - \$3,168,000  
Public Utilities Tax - \$3,214,555  
Income Tax - \$15,500,000  
Recordation Tax - \$1,750,000  
Transfer Tax - \$1,750,000  
Hotel/Motel Tax - \$3,600,000  
Admission & Amusement Tax - \$975,000  
Other - \$553,380



# General Fund Expenditures

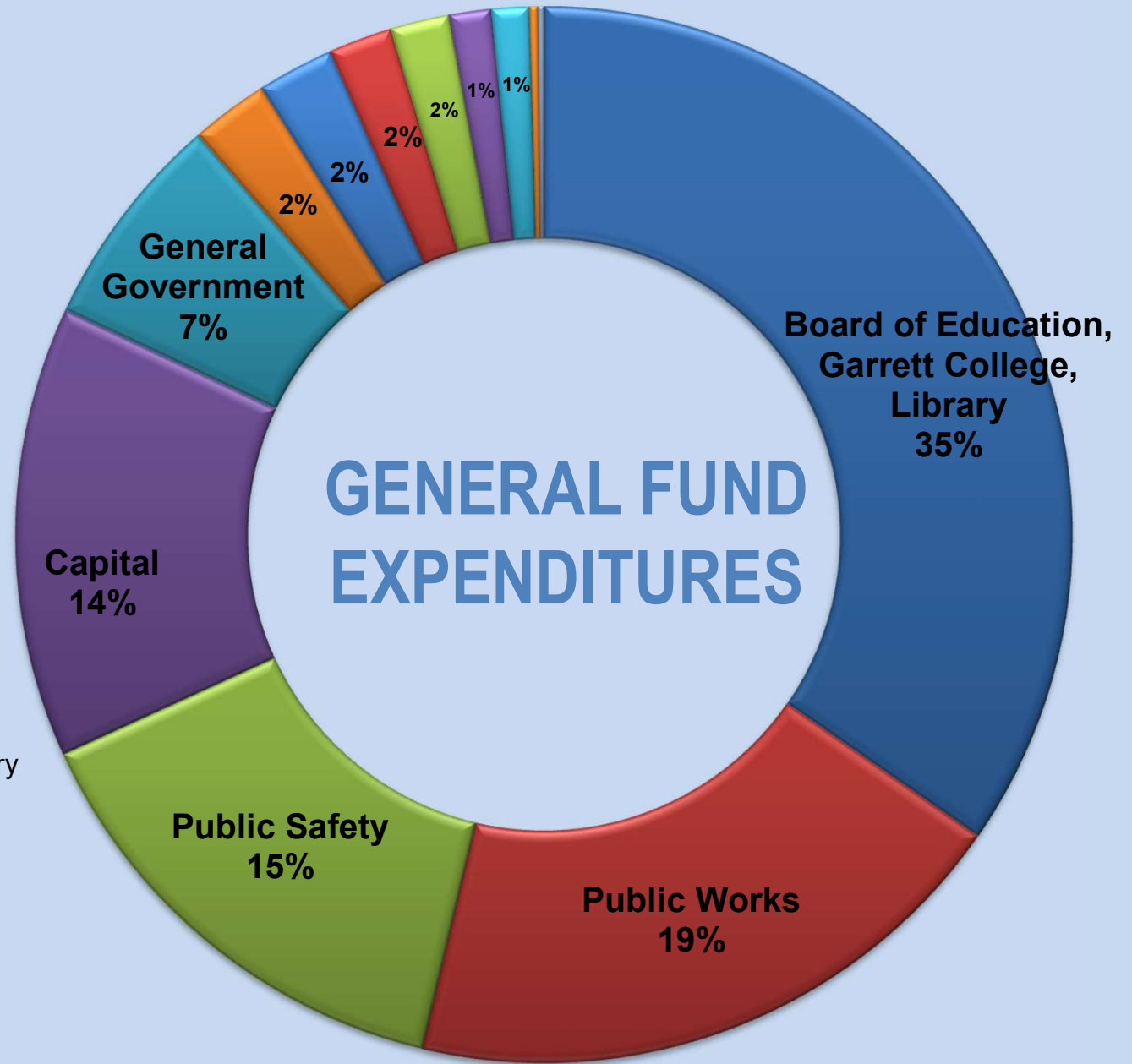
	FY 2022 Original	FY 2023 Recommended	\$ Change	% Change	% of Total Budget
<b>General Government</b>	6,557,236	6,853,905	296,669	4.52%	6.65%
<b>Public Safety</b>	13,308,253	14,910,842	1,602,590	12.04%	14.48%
<b>Public Works</b>	17,256,367	19,610,922	2,354,555	13.64%	19.04%
<b>Community Health</b>	2,324,833	2,448,180	123,347	5.31%	2.38%
<b>Education</b>					
Garrett County Board of Education	28,705,313	28,817,097	111,784	0.39%	27.98%
Garrett College	5,087,850	5,087,850	0	0.00%	4.94%
Ruth Enlow Library	1,092,107	1,196,768	104,661	9.58%	1.16%
Scholarship Program	550,000	595,000	45,000	8.18%	0.58%
	35,435,270	35,696,715	261,445	0.74%	34.66%
<b>Parks, Recreation, Culture</b>	75,500	179,011	103,511	137.10%	0.17%
<b>Public Service</b>	249,742	269,390	19,648	7.87%	0.26%
<b>Economic Development</b>	2,481,891	1,999,505	(482,386)	-19.44%	1.94%
<b>Economic Opportunity</b>	2,093,038	2,418,295	325,257	15.54%	2.35%
<b>Miscellaneous</b>	3,368,698	4,376,919	1,008,221	29.93%	4.25%
	83,150,828	88,763,684	5,612,856	6.75%	86.18%
<b>Capital</b>	4,479,273	14,229,115	9,749,842	217.67%	13.82%
<b>Total General Fund Expenditures</b>	87,630,101	102,992,799	15,362,698	17.53%	100.00%



# Garrett County Government

## FY 2023 Capital Highlights

<b>GENERAL GOVERNMENT</b>	<b>\$1,018,500</b>
<b>PUBLIC SAFETY</b>	<b>\$306,000</b>
<b>PUBLIC WORKS</b>	<b>\$1,341,730</b>
<b>ECONOMIC DEVELOPMENT</b>	<b>\$8,000,000</b>
<b>EDUCATION</b>	
Southern Middle School Renovation	\$50,000
Northern High School Boiler & Air Conditioning	\$825,000
Yough Glades Air Conditioning	\$300,000
MD First Communication Project	\$150,435
IT Hardware Upgrade	\$45,000
Northern High School Security Vestibule	\$50,000
Northern High School Parking Paving & Lighting	\$250,000
ERP Software Upgrade	\$22,450
Garrett College - Turf Baseball Field	\$1,750,000
Garrett College - Tractor & Skid Steer	\$95,000
Ruth Enlow Library IT Equipment	\$25,000
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	<b>\$3,562,885</b>
<b>Total Capital</b>	<hr/> <b>\$14,229,115</b>



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



# Garrett County Government

## FY 2023 Budget Highlights

- **Operating & Capital requests came in \$17.25 million over projected revenue.**
- **\$2.3 million of these increased requests were from outside agencies.**
- **Proposing an \$88.76 million Operating and a \$14.23 million Capital Budget for a total of \$103 million.**
- **\$8.15 million of Reserves were used to balance this budget. \$6.95 million was already Assigned/Restricted at the end of 6/30/21. Only \$1.2 million of Unassigned Reserves were used to balance the budget.**





# Garrett County Government

## FY 2023 Budget Highlights

- **Funded an additional \$685,000 of State mandates from outside agencies for their operations.**
- **Fully funded all Education category budget requests (both Operating and Capital) to include funding the Board of Education \$111,784 over the required Maintenance of Effort (MOE)**
- **Over \$2.7 million will be invested in broadband and local business development.**



# Garrett County Government

## FY 2023 Budget Highlights

- **5 new mandated positions and 3 new mandated Police Accountability Boards were added.**
- **COLAs for employees to try to address and compete with wage inflation.**
- **No Real Property Tax rate increase. Rate will remain at \$1.056**
- **No Income Tax rate increase. Rate will remain at 2.65%**



# Garrett County Government

## FY 2023 Budget Highlights

- **Reduction of Ad Valorem Tax in 5 Sanitary Districts.**
- **No new General Fund debt**
- **Maintaining a \$9.0 million rainy day fund**



Questions or Comments  
**[comments@garrettcountry.org](mailto:comments@garrettcountry.org)**