



# Garrett County Government

## Fiscal Year 2025 Budget

July 1, 2024 – June 30, 2025

# General Fund Revenue

	FY 2024 Original	FY 2025 Proposed	\$ Change	% Change	% of Total Budget
<b>Taxes</b>					
Real Property	55,465,732	63,396,560	7,930,828	14.30%	57.60%
Personal Property (Windmills)	2,719,200	2,667,247	(51,953)	-1.91%	2.42%
Public Utilities	3,664,929	3,734,914	69,985	1.91%	3.39%
Income Tax	16,500,000	16,500,000	0	0.00%	14.99%
Other	9,202,500	9,211,480	8,980	0.10%	8.37%
<b>Licenses &amp; Permits</b>	450,800	486,480	35,680	7.91%	0.44%
<b>Federal Grants</b>	1,453,218	901,306	(551,912)	-37.98%	0.82%
<b>State Grants</b>	6,919,200	8,826,185	1,906,985	27.56%	8.02%
<b>Other Grants</b>	30,311	42,863	12,552	41.41%	0.04%
<b>Charges for Services</b>	1,316,680	1,366,175	49,495	3.76%	1.24%
<b>Investment Income</b>	1,600,000	2,000,000	400,000	25.00%	1.82%
<b>Rents &amp; Concessions</b>	790,977	794,509	3,532	0.45%	0.72%
<b>Miscellaneous</b>	126,068	128,810	2,742	2.18%	0.12%
	100,239,615	110,056,529	9,816,914	9.79%	100.00%
<b>Capital Reserves</b>	0	0	0	0.00%	0.00%
<b>Total Budget</b>	100,239,615	110,056,529	9,816,914	9.79%	100.00%



# BIG 12 Revenue Categories

94% or \$103 million of Revenue

	FY 2024 Original	FY 2025 Proposed	\$ Change	% Change
Real Property Tax	55,465,732	63,396,560	7,930,828	14.30%
Income Tax	16,500,000	16,500,000	0	0.00%
Accommodations Tax	4,000,000	4,000,000	0	0.00%
Public Utilities Tax	3,664,929	3,734,914	69,985	1.91%
Personal Property (Windmills) Tax	2,719,200	2,667,247	(51,953)	-1.91%
Disparity Grant	2,537,671	2,537,671	0	0.00%
Recordation Tax	1,800,000	1,800,000	0	0.00%
Transfer Tax	1,800,000	1,800,000	0	0.00%
Forestry & Parks	1,728,971	1,738,914	9,943	0.58%
Investment Income	1,600,000	2,000,000	400,000	25.00%
Highway User Revenue	1,498,568	1,794,718	296,150	19.76%
Admission & Amusement Tax	1,000,000	1,000,000	0	0.00%
	94,315,071	102,970,024	8,654,953	9.18%



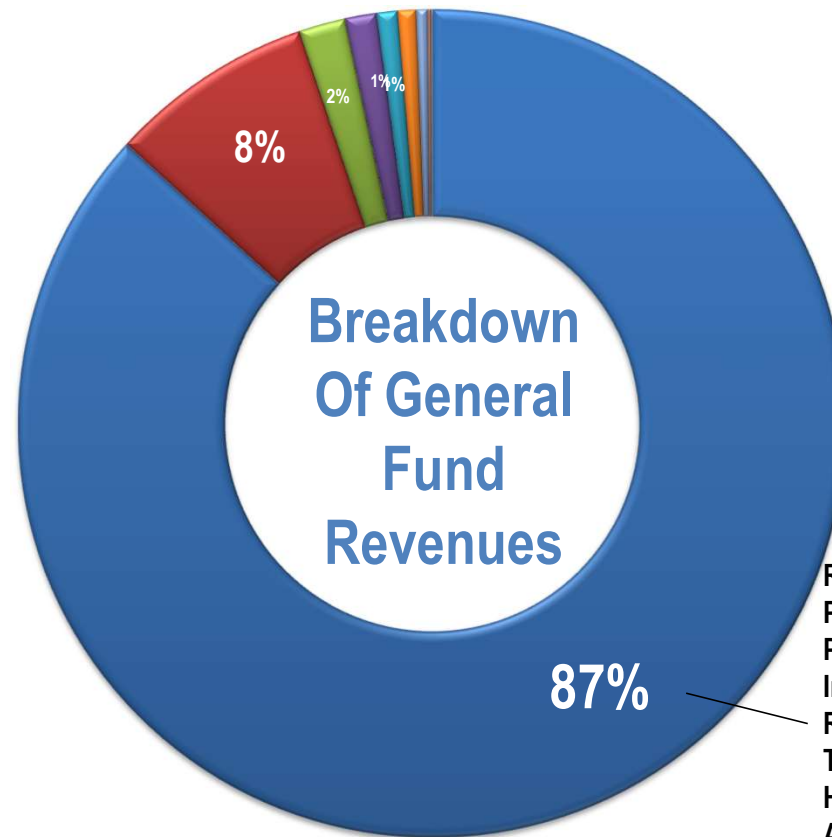
# Homestead Tax Credit Change

## Tax Impact of an Increased Assessment \$200,000 to \$250,000

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Non-Resident	Assessment	\$216,667	\$233,333	\$250,000				
	Tax Levy	\$2,288	\$2,464	\$2,640				
	Tax Increase	\$176	\$176	\$176				
Resident Current Homestead - 5%	Assessment	\$210,000	\$220,500	\$231,525	\$243,101	\$250,000		
	Tax Levy	\$2,218	\$2,328	\$2,445	\$2,567	\$2,640		
	Tax Increase	\$106	\$111	\$116	\$122	\$73		
Resident Approved Homestead 7/1/24 - 3%	Assessment	\$210,000	\$216,300	\$222,789	\$229,473	\$236,357	\$243,448	\$250,000
	Tax Levy	\$2,218	\$2,284	\$2,353	\$2,423	\$2,496	\$2,571	\$2,640
	Tax Increase	\$106	\$67	\$69	\$71	\$73	\$75	\$69

# General Fund Revenue

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



Real Property - \$63,396,560  
Personal Property (Windmills) - \$2,667,247  
Public Utilities Tax - \$3,734,914  
Income Tax - \$16,500,000  
Recordation Tax - \$1,800,000  
Transfer Tax - \$1,800,000  
Hotel/Motel Tax - \$4,000,000  
Admission & Amusement Tax - \$1,000,000



# General Fund Expenditures

	FY 2024 Original	FY 2025 Proposed	\$ Change	% Change	% of Total Budget
<b>General Government</b>	7,210,785	8,019,006	808,221	11.21%	7.29%
<b>Public Safety</b>	15,565,840	16,232,185	666,345	4.28%	14.75%
<b>Public Works</b>	20,197,493	19,819,787	(377,706)	-1.87%	18.01%
<b>Community Health</b>	2,448,180	2,523,539	75,359	3.08%	2.29%
<b>Education</b>					
Garrett County Board of Education	28,817,097	30,386,117	1,569,020	5.44%	27.61%
Garrett College	5,335,593	5,835,593	500,000	9.37%	5.30%
Ruth Enlow Library	1,256,606	1,303,114	46,508	3.70%	1.18%
Scholarship Program	610,000	735,000	125,000	20.49%	0.67%
	36,019,296	38,259,824	2,240,528	6.22%	34.76%
<b>Parks, Recreation, Culture</b>	188,160	90,900	(97,260)	-51.69%	0.08%
<b>Public Service</b>	281,547	311,597	30,050	10.67%	0.28%
<b>Economic Development</b>	3,116,386	3,976,780	860,394	27.61%	3.61%
<b>Economic Opportunity</b>	2,297,823	1,919,515	(378,308)	-16.46%	1.74%
<b>Miscellaneous</b>	4,475,290	4,590,716	115,426	2.58%	4.17%
	91,800,801	95,743,849	3,943,048	4.30%	87.00%
<b>Capital</b>	8,438,814	14,312,680	5,873,866	69.61%	13.00%
<b>Total General Fund Expenditures</b>	100,239,615	110,056,529	9,816,914	9.79%	100.00%



# Garrett County Expenditures

Six Factors Driving Increase in Expenditures

- Outside Agencies



# General Fund Expenditures

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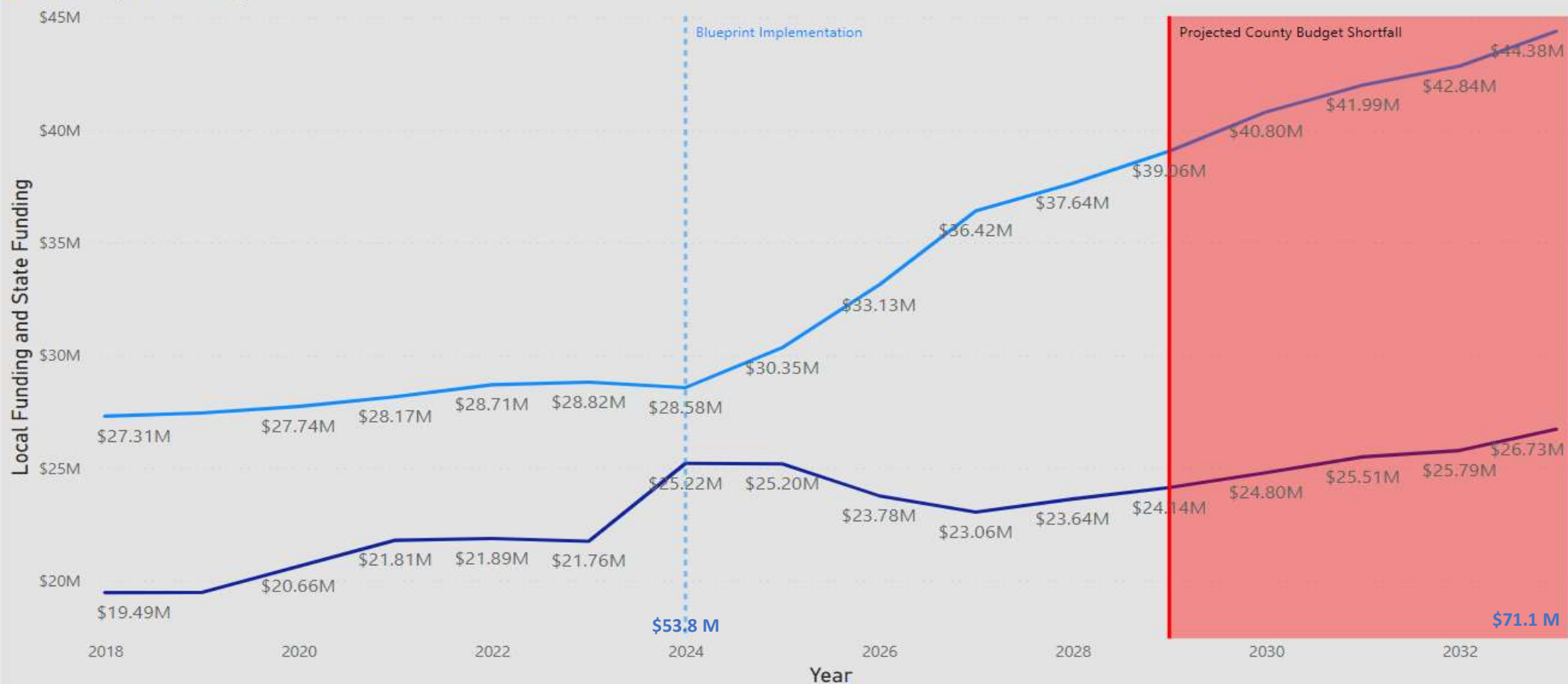






# Education Funding

Local Funding State Funding



# General Fund Expenditures

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# Garrett County Expenditures

## Six Factors Driving Increase in Expenditures

- Outside Agencies
- Implementation of Salary Study & Investment in Public Safety
- Utility Cost
- Software & Maintenance Agreements
- Insurances
- Capital Expenditures



# General Fund Expenditures

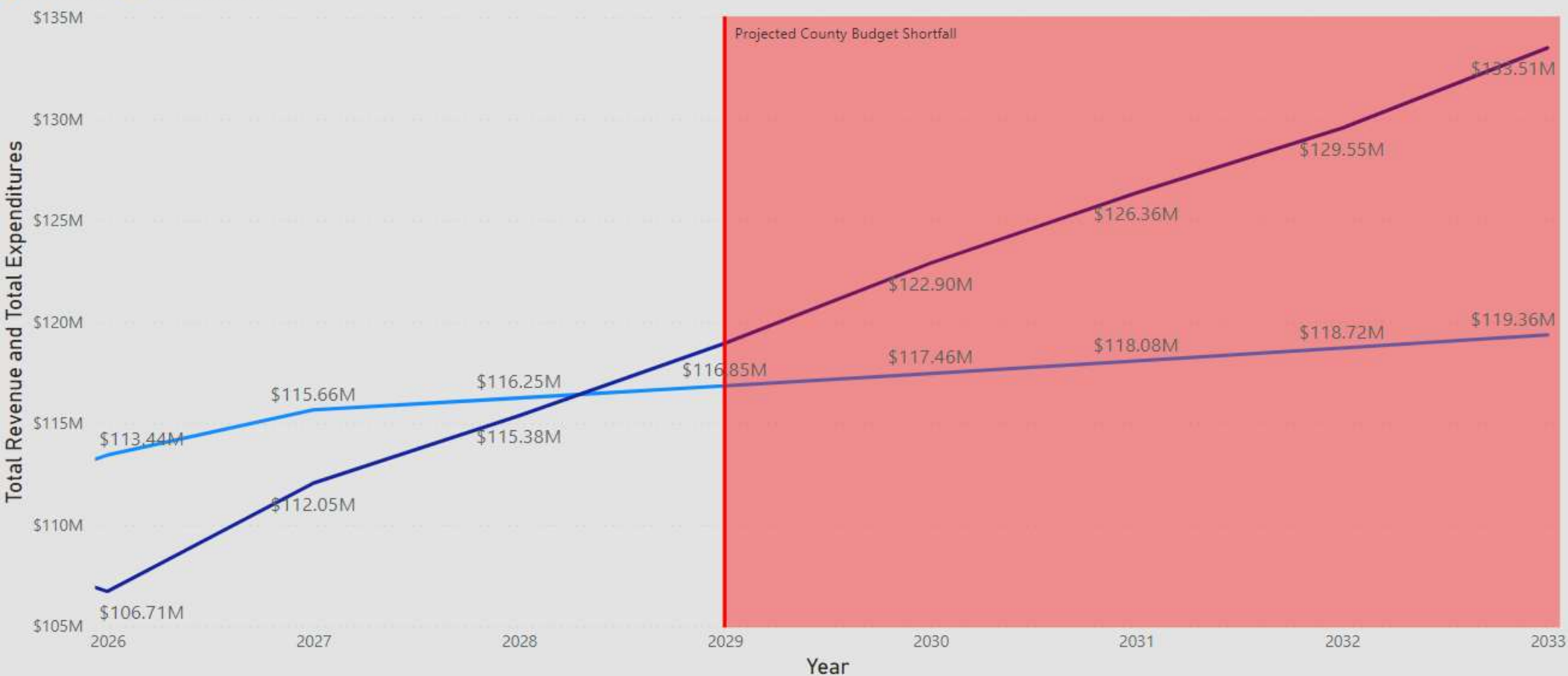
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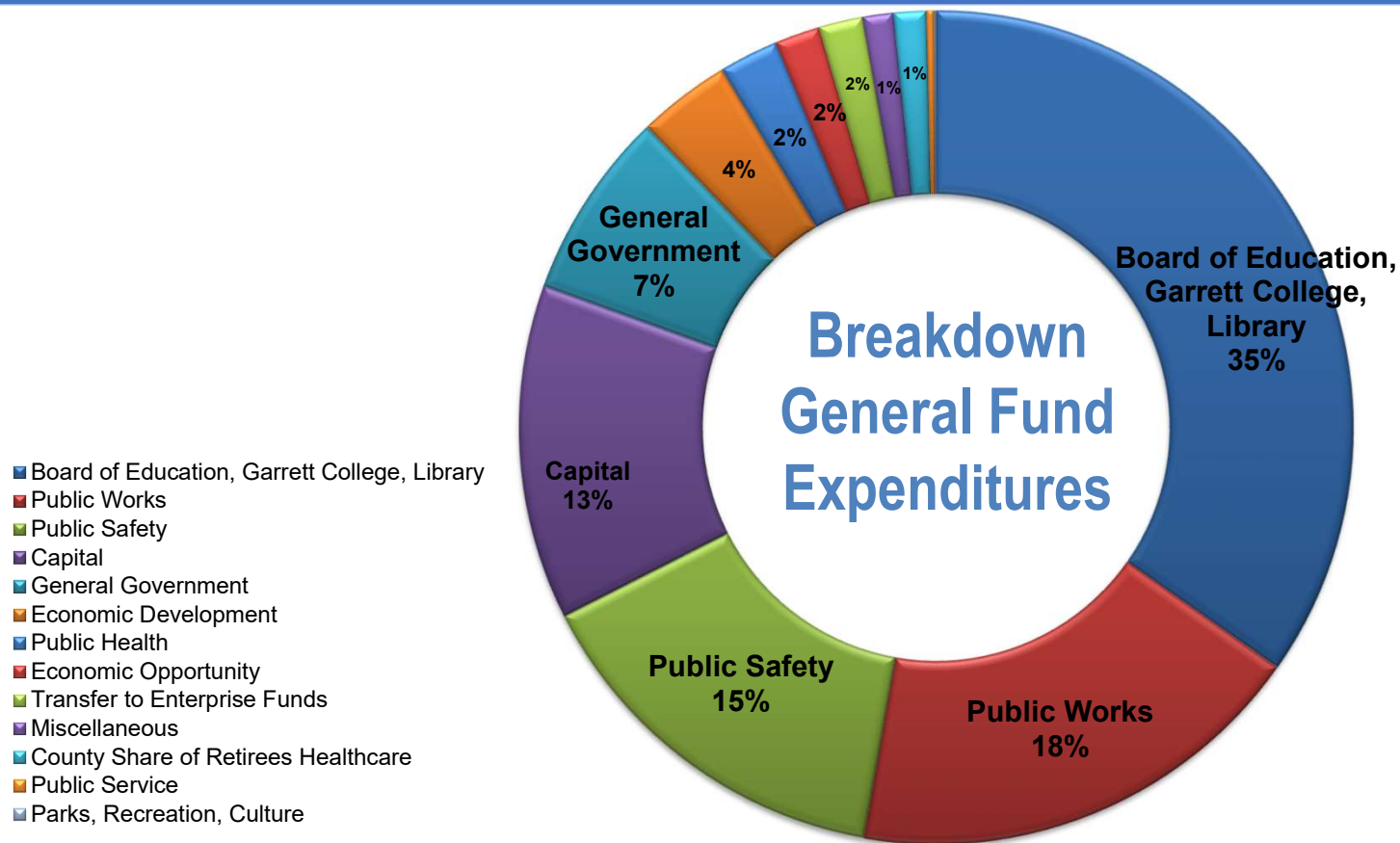


# Budget Forecast

● Total Revenue ● Total Expenditures



# General Fund Expenditures



# Garrett County Government

## FY 2025 Capital Expenditures

### GENERAL GOVERNMENT

State's Attorney - Case Management Software	\$60,575
Facilities & Maintenance - Bucket Truck (Used)	\$75,000
Facilities & Maintenance - Dump Truck	\$125,000
Facilities & Maintenance - Maintenance Vehicle	\$55,000
Facilities & Maintenance - Community Action Elevator Controls	\$165,000
Facilities & Maintenance - Public Service Center Roof	\$110,000
Facilities & Maintenance - 2nd Street Property Wall	\$140,000
Facilities & Maintenance - Kitzmiller Boiler	\$300,000
Facilities & Maintenance - Detention Center/Sheriffs Office Windows	\$630,000
Facilities & Maintenance - Community Action Boiler	\$130,000
Facilities & Maintenance - Health Center Boiler	\$100,000
Facilities & Maintenance - Courthouse Ramp Resurface	\$25,000
Facilities & Maintenance - Security Upgrades	\$75,000
	<hr/>
	<b>\$1,990,575</b>



# Garrett County Government

## FY 2025 Capital Expenditures

### **PUBLIC SAFETY**

Sheriff's Department - Shooting Range Building	\$85,000
Detention Center - Washing Machine	\$10,000
Detention Center - Mower & Trailer for Inmate Work Crew	\$16,500
911 - Vesta Phone Refresh (100% ENSB grant funded)	\$1,570,000
Emergency Management - Emergency Vehicle Light Package	\$5,462
Emergency Medical Services - Lifepak 15	\$40,000
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	<b>\$1,726,962</b>





# Garrett County Government

## FY 2025 Capital Expenditures

### PUBLIC WORKS

Road's Division - Single Axle Trucks (2)	\$482,000
Road's Division - Snowplows (2)	\$35,000
Road's Division - Loader	\$326,500
Road's Division - Skidsteer (2)	\$130,000
Road's Division - Skidsteer Asphalt Spreader Attachment	\$14,000
Road's Division - Roadside Message Boards (6)	\$144,600
Road's Division - Big Run Road Bridge G-132	\$700,000
Road's Division - Allen Fike Bridge G-80	\$51,000
Road's Division - Sang Run Road Bridges Engineering (G-58, G-60, G-61, G-62)	\$700,000
Road's Division - Garrett Road Culvert/Bridge G-127	\$39,480
Road's Division - Wilson Corona Road Culvert/Bridge G-128	\$54,200
Road's Division - Rock Lodge Road Culvert/Bridge G-138	\$55,600
Road's Division - Blackhawk School Road Culvert/Bridge G-169	\$29,832
Road's Division - Bethlehem Road Culvert Box G-180	\$127,000
Road's Division - Snowy Creek Bridge	\$245,000
	<hr/>
	<b>\$3,134,212</b>



# Garrett County Government

## FY 2025 Capital Expenditures

### EDUCATION

Board of Education - Southern Grade Band Project (\$14.4 million committed over 4yrs)	\$4,045,780
Garrett College - Utility Tractor	\$58,983
Garrett College - Utility Vehicle	\$25,000
Ruth Enlow Library - IT Equipment	\$25,000
Ruth Enlow Library - Friendsville Library	\$200,000
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	<b>\$4,354,763</b>

### ECONOMIC DEVELOPMENT

Southern Garrett Industrial Park Signage	\$7,500
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	<b>\$7,500</b>



# Garrett County Government

## FY 2025 Capital Expenditures

### CAPITAL TRANSFERS TO ENTERPRISE FUNDS

Airport- Snow Plow	\$9,500
Airport- Lawn Mower	\$14,000
Airport- West Apron Access Road	\$75,000
Airport- Site Development	\$50,000
Airport- Terminal Apron Rehab	\$66,906
Solid Waste & Recycling - Gas System Infrastructure	\$2,500,000
Solid Waste & Recycling - Collection Site Improvements	\$83,262
DotCom - Data Center Cooling Units	\$300,000
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	<b>\$3,098,668</b>



# Garrett County Government

## FY 2025 Capital Expenditures

Total Proposed Capital Expenditures  
\$14,312,680



# Current Landfill Capacity

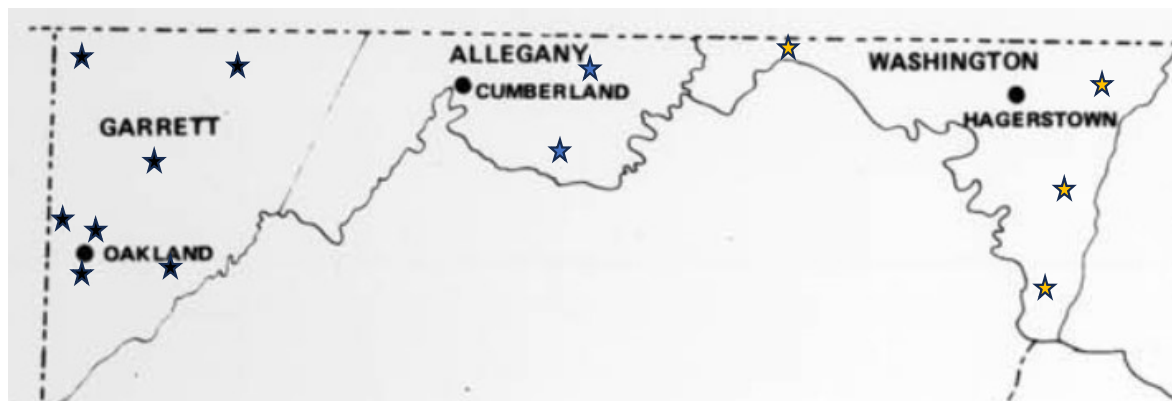


# Refuse Collection Sites - Expenses

Cost Centers	Maryland Highway 135	Bumblebee	Friendsville	Garrett Highway	Grantsville	Kings Run
Site Expenses	\$71,087.66	\$68,529.09	\$70,696.41	\$71,888.20	\$118,817.17	\$79,913.46
Site Revenue	\$43,928.49	\$69,062.46	\$46,240.52	\$108,143.15	\$109,038.13	\$87,931.57
Site Profit (Loss)	\$(27,159.17)	\$533.37	\$(24,455.89)	\$36,254.95	\$(9,779.04)	\$14,018.11
Other Permit Revenue	\$56,905.67					
Sticker Revenue	\$14,064					
<b>Total Program Profit (Loss)</b>	<b>\$(32,589)</b>					

# Comparative Pricing

	Garrett	Allegany	Washington
Municipal Waste Cost	\$50.00/ton	\$63.48/ton	\$55.00/ton
Construction Debris	\$50.00/ton	\$78.00/ton	\$75.00/ton
Residential Permit	\$75.00	\$2 per bag	\$130.00
No. of Sites	6	2	4



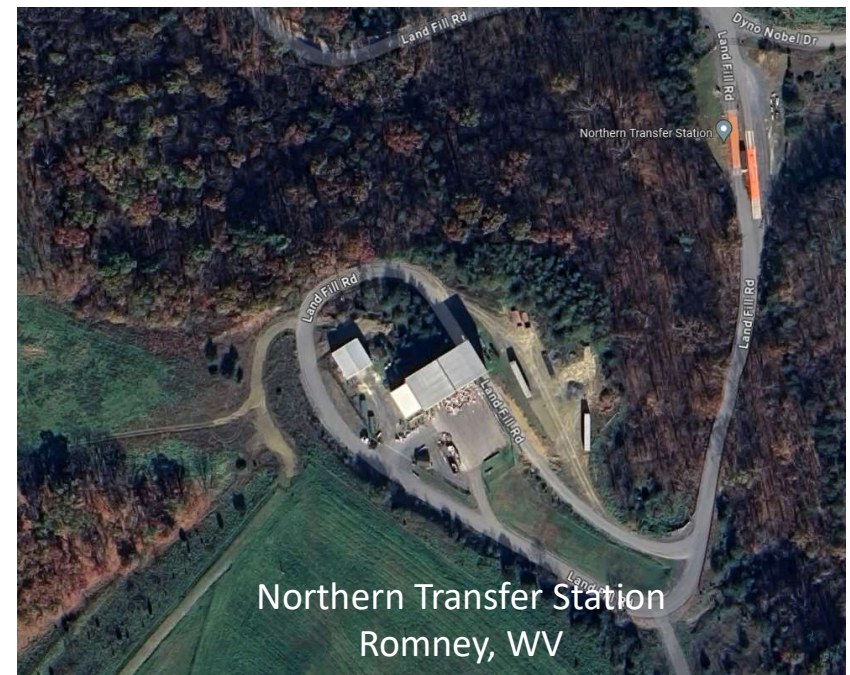


# Future of Waste Management in GC

**Option 1:** Construction of new Landfill Cells at current site.

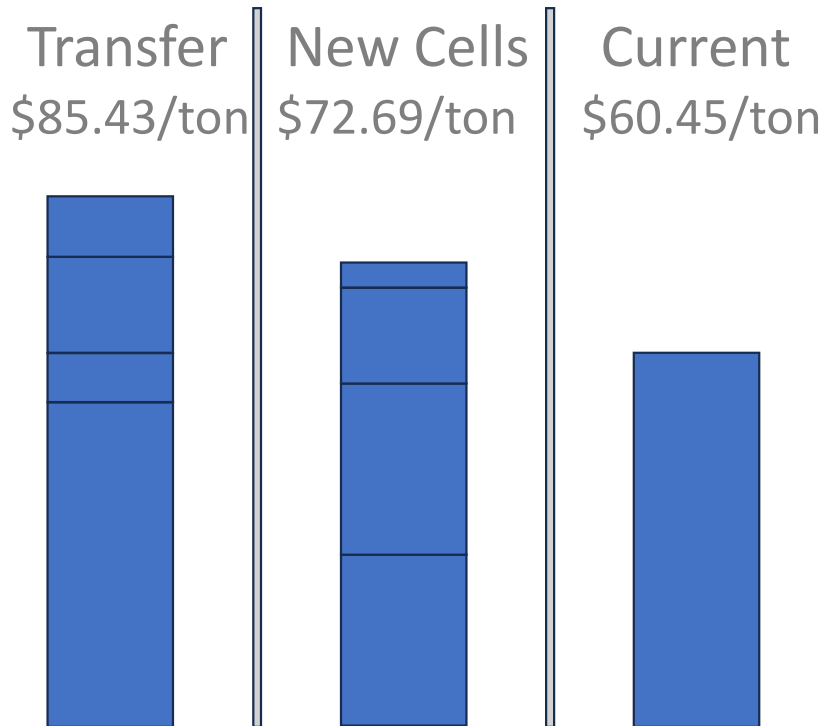


**Option 2:** Construction of a Transfer Station and hauling trash out of the County





# Recommendations



## Recommendation Number 1

It is much more cost effective to open new cells, rather than to transport waste out of the County. However, the new Cell will be more expensive per ton as it is more expensive to build and close with a smaller capacity.

## Recommendations

Secondly, it is our recommendation to raise the scale rate for all material from \$50 to \$62.50 per ton and permit fees from \$75 to \$85 to help cover existing expenses of these programs and prepare for future expansion.

Collection Sites	Projected
Total Permit Revenue	\$590,750
Total Site Expenses	\$(578,524)
<b>Total Program Profit (Loss)</b>	<b>\$12,226</b>

Landfill Scales	Projected
Total Scale Revenue	\$1,850,000
Total Site Expenses	\$1,853,449
<b>Total Program Profit (Loss)</b>	<b>\$(3,449)</b>

# Garrett County Government

## FY 2025 Budget Highlights

- Cut approximately \$1 million from the requests.
- Proposing a \$95.7 million Operating and a \$14.3 million Capital Budget for a total Operating & Capital Budget of \$110.1 million.
- Funded the operations of outside agencies an additional \$2.5 million. Combined operating and capital funding for these outside agencies totaled over \$48.4 million or 44% of the total Operating and Capital Budget.



# Garrett County Government

## FY 2025 Budget Highlights

- Blueprint funding increased Garrett County's Local Share mandate by \$1.8 million. The Budgetary impact was \$1.57 million additional funding for FY25.
- Funding \$4.05 million for year two of our four-year \$14.4 million commitment for the Southern Grade Band Project.
- Biggest Future Challenge is Education funding: Projecting a \$15.8 million increase in Blueprint funding for Public Schools over the next 9 years. Over next 3 years alone we are projecting a \$7.9 million increase in operation funding.



# Garrett County Government

## FY 2025 Budget Highlights

- Over \$1.2 million will be invested in broadband and local business development.
- No new positions.
- No Real Property Tax rate increase. Rate will remain at \$1.056
- No increases to the Water & Sewer Ad Valorem Tax Rates and a reduction in 4 of the 12 Sanitary Districts.



# Garrett County Government

## FY 2025 Budget Highlights

- No Income Tax rate increase. Rate will remain at 2.65% making Garrett County the 3rd lowest in the State.
- No Reserves were used to balance this budget.
- No new General Fund debt
- Maintaining a 10% rainy day fund



# Comments

[comments@garrettcounty.org](mailto:comments@garrettcounty.org)

