



Garrett County Government

Fiscal Year 2026 Budget

July 1, 2025 – June 30, 2026

THE \$6.3 MILLION STATE EFFECT

DISPARITY GRANT

In FY 2013 the State shifted teachers' pension cost to the counties. \$406,000 was added to the Disparity Grant to help offset the expense. 50% of this revenue will be reduced in FY26 and 50% in FY27. The regular grant will also be reduced by \$83,863 due to the narrowing of the disparity between our Per Capita Tax Yield in comparison to 75% of the State's.

\$286,863



STATE DEPARTMENT OF ASSESSEMENTS

The State will shift more of their local SDAT office costs to the County. Currently we pay 50% and the proposal is 90%. This will increase our costs by \$261,421.

\$261,421



TEACHER PENSIONS

The State is proposing to shift more of their teacher pension costs off to the County.

\$437,598



INCOME TAX

The Governor is proposing to double the standard deduction and change the tax brackets. While the Comptroller's Office estimates that this will give a tax break to the majority of Garrett Countians, this will have an adverse effect on the income tax we collect at the County level.

\$1,200,000



COLLEGE PENSIONS

For the first time, the State is shifting a portion of Garrett College's pensions costs onto the County.

\$50,409



BOARD OF EDUCATION - BLUEPRINT FUNDING

This is the minimum required by the Blueprint.

\$4,040,649



THE **\$5** MILLION STATE EFFECT

DISPARITY GRANT

In FY 2013 the State shifted teachers' pension cost to the counties. \$406,000 was added to the Disparity Grant to help offset the expense. 50% of this revenue will be reduced in FY26 and 50% in FY27. The regular grant will also be reduced by \$83,863 due to the narrowing of the disparity between our Per Capita Tax Yield in comparison to 75% of the State's.

\$286,863



\$218,799



TEACHER PENSIONS

The State is proposing to shift more of their teacher pension costs off to the County.

\$50,409



COLLEGE PENSIONS

For the first time, the State is shifting a portion of Garrett College's pensions costs onto the County.

\$267,650



STATE DEPARTMENT OF ASSESSEMENTS

The State will shift more of their local SDAT office costs to the County. Currently we pay 50% and the proposal is 90%. This will increase our costs by \$267,650.

INCOME TAX

The tax year 2025 standard deduction increases from \$2,800 to \$3,350 for single filers, dependent filers, and married individuals filing separately and from \$5,600 to \$6,700 for joint filers, heads of households, and qualified surviving spouses. Phase out of itemized deductions in excess of \$200,000.

\$100,000



\$4,040,649



BOARD OF EDUCATION - BLUEPRINT FUNDING

This is the minimum required by the Blueprint.

Garrett County Expenditures

#1 Challenge – Education Funding



Maryland's Blueprint – Original Projection

Appendix F

Estimated Increase in Direct Local Appropriations to Public Schools
Assumes the Required Local Share Total May Not Cover Retirement

HB 1300 - Enrolled
(\$ in Millions)

County	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Allegany	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Anne Arundel	0.0	0.0	0.0	0.0	0.0	0.0	0.0	17.3	55.6
Baltimore City	54.0	63.0	86.1	87.9	100.0	113.3	127.7	144.1	161.5
Baltimore	0.0	0.0	0.0	0.0	0.0	0.0	0.0	29.9	63.2
Calvert	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Caroline	1.7	1.4	1.1	0.8	1.0	1.4	1.8	2.1	3.0
Carroll	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cecil	0.0	0.0	0.0	0.0	2.5	5.2	8.0	11.1	14.1
Charles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dorchester	1.2	1.3	1.4	1.3	1.2	0.7	0.2	0.0	0.0
Frederick	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Garrett	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3
Harford	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Howard	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kent	0.0	0.4	0.8	1.1	2.3	3.2	4.0	4.8	5.6
Montgomery	0.0	0.0	0.0	0.0	0.0	0.0	50.8	49.8	103.6
Prince George's	8.5	38.8	64.1	60.0	77.9	90.7	105.0	126.5	141.9
Queen Anne's	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
St. Mary's	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Somerset	0.2	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0
Talbot	1.8	3.9	4.9	5.6	7.5	9.0	10.5	12.6	15.1
Washington	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wicomico	2.6	3.1	2.3	1.4	0.5	0.0	0.0	1.1	2.2
Worcester	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	\$9.9	\$112.1	\$160.9	\$158.1	\$192.9	\$223.5	\$308.1	\$399.2	\$566.1



HB 1300 - Enrolled
Fiscal 2030
(\$ in Millions)

County	State Direct Aid				Direct Local Appropriations			
	Curr Law	Bill	Diff	% Diff	Curr Law	Bill	Diff	% Diff
Allegany	\$105.3	\$140.3	\$35.0	33%	\$35.3	\$35.3	\$0.0	0%
Anne Arundel	518.2	653.0	134.8	26%	876.2	931.8	55.6	6%
Baltimore City	900.5	1,485.0	584.5	65%	308.9	470.4	161.5	52%
Baltimore	941.7	1,224.9	283.2	30%	955.2	1,018.4	63.2	7%
Calvert	107.9	134.8	26.9	25%	162.7	162.7	0.0	0%
Caroline	71.4	88.4	17.0	24%	16.5	19.5	3.0	18%
Carroll	162.4	204.2	41.9	26%	240.6	240.6	0.0	0%
Cecil	124.6	164.6	40.0	32%	97.6	111.7	14.1	14%
Charles	249.3	306.5	57.2	23%	245.5	245.5	0.0	0%
Dorchester	68.2	90.8	22.6	33%	23.4	23.4	0.0	0%
Frederick	334.5	418.1	83.6	25%	333.2	333.2	0.0	0%
Garrett	26.5	33.2	6.6	25%	37.3	37.6	0.3	1%
Harford	263.9	351.6	87.7	33%	294.8	294.8	0.0	0%
Howard	400.2	505.5	105.3	26%	763.9	763.9	0.0	0%
Kent	11.8	14.7	2.9	25%	20.3	26.0	5.6	28%
Montgomery	992.3	1,171.1	178.9	18%	1,894.5	1,998.1	103.6	5%
Prince George's	1,515.0	2,184.2	669.2	44%	922.9	1,064.8	141.9	15%
Queen Anne's	45.6	56.6	11.0	24%	74.9	74.9	0.0	0%
St. Mary's	152.9	192.8	39.8	26%	132.8	132.8	0.0	0%
Somerset	44.4	63.5	19.1	43%	11.5	11.5	0.0	0%
Talbot	20.6	24.6	4.0	19%	51.8	66.9	15.1	29%
Washington	237.9	302.6	64.7	27%	123.8	123.8	0.0	0%
Wicomico	194.6	253.6	59.0	30%	53.4	55.6	2.2	4%
Worcester	24.9	31.5	6.6	27%	111.0	111.0	0.0	0%
Total	\$7,569.1	\$10,201.0	\$2,631.9	35%	\$7,788.0	\$8,354.1	\$566.1	7%

Note: Total includes unallocated funds

Note: FY 2020 – Garrett County Local Funding was \$27.7 million

Maryland's Blueprint – August 2021 Projection

Exhibit 2.2
Blueprint Projections – Local Appropriations to Boards of Education under Chapters 36 and 55
(\$ in Millions)

County	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Allegany	\$32.3	\$32.2	\$32.8	\$32.9	\$33.2	\$33.5	\$33.8	\$35.9	\$36.4	\$37.6	\$38.5	\$38.7
Anne Arundel	799.0	815.2	829.9	845.1	857.4	869.7	911.2	962.5	997.5	1,036.3	1,088.9	1,126.2
Baltimore City	359.8	373.5	380.8	402.3	418.9	436.9	457.2	481.1	496.9	514.5	538.0	542.5
Baltimore	906.1	924.2	938.3	951.3	961.9	972.9	1,013.2	1,063.8	1,094.5	1,127.0	1,181.6	1,217.7
Calvert	141.3	146.0	149.1	152.4	156.1	159.8	164.4	169.2	173.7	178.3	183.0	187.8
Caroline	17.0	17.3	17.5	18.8	19.4	20.4	21.2	22.7	23.3	24.3	25.7	26.4
Carroll	205.6	208.4	211.3	215.0	218.7	223.8	230.5	237.1	242.1	246.9	251.5	255.9
Cecil	90.6	92.0	93.6	98.0	102.1	106.6	111.7	117.9	121.7	125.8	132.9	138.1
Charles	208.5	214.5	219.6	225.4	230.7	236.3	242.7	249.7	256.9	264.0	271.1	278.3
Dorchester	21.7	22.1	22.6	22.8	23.6	24.3	25.3	26.3	26.8	27.3	28.1	28.4
Frederick	310.2	315.5	321.0	326.3	332.2	338.6	346.9	356.2	364.8	373.5	393.9	411.2
Garrett	30.1	30.7	31.2	32.2	33.7	35.4	37.6	40.4	42.1	43.7	45.7	47.0
Harford	293.1	297.6	302.8	306.9	311.7	316.1	322.5	330.5	337.9	345.5	353.1	361.0
Howard	660.2	674.1	687.7	700.2	711.7	723.2	736.0	750.2	765.5	780.4	795.1	809.7
Kent	19.5	20.2	20.6	21.9	23.0	24.2	25.5	27.3	28.3	29.4	30.5	31.2
Montgomery	1,814.3	1,837.4	1,855.4	1,868.6	1,878.1	1,909.7	1,999.2	2,104.1	2,175.6	2,254.0	2,349.3	2,412.2
Prince George's	899.1	938.8	944.1	976.7	994.3	1,014.8	1,041.6	1,066.7	1,102.0	1,139.2	1,210.2	1,263.5
Queen Anne's	64.0	65.3	66.8	68.5	70.4	71.8	73.9	76.7	78.9	82.1	86.1	88.8
St. Mary's	116.3	118.7	121.4	124.1	126.5	129.4	132.5	135.6	139.0	142.1	145.9	149.5
Somerset	10.7	10.6	10.7	10.9	11.0	11.0	11.6	12.3	12.5	13.0	13.1	13.1
Talbot	48.7	50.7	52.1	55.7	58.4	61.5	65.0	69.3	72.0	74.7	78.5	81.0
Washington	108.8	108.5	108.6	110.0	114.7	118.5	123.6	129.7	133.4	137.5	143.6	146.4
Wicomico	50.6	50.7	50.9	51.9	54.5	56.0	58.5	61.2	62.6	64.4	68.5	70.0
Worcester	100.1	102.7	104.0	106.7	108.4	110.7	112.6	115.2	118.0	120.9	123.9	126.8
Total	\$7,307.4	\$7,466.9	\$7,572.7	\$7,724.8	\$7,850.5	\$8,005.3	\$8,298.2	\$8,641.5	\$8,902.3	\$9,182.5	\$9,576.8	\$9,851.5

Source: Department of Legislative Services, August 2021



Maryland's Blueprint – 2025 Session Projection

Local Appropriations Forecast – Assuming Minimum Required Effort Each Year (\$ Millions)

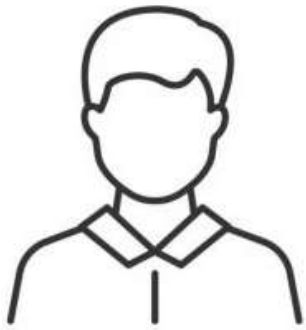
County	Actual FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Allegany	\$33.9	\$33.8	\$33.7	\$33.8	\$33.9	\$34.0	\$34.4	\$34.6	\$34.8	\$35.0
Anne Arundel	929.3	934.9	931.5	927.0	938.4	1,004.3	1,040.0	1,070.0	1,115.2	1,145.4
Baltimore City	389.3	392.3	411.5	415.9	430.5	443.6	455.9	465.8	485.2	491.9
Baltimore	979.7	961.9	962.6	970.0	980.6	1,027.8	1,055.6	1,070.4	1,108.0	1,125.2
Calvert	164.7	163.0	160.7	158.5	158.7	159.1	160.5	162.6	163.3	166.3
Caroline	18.5	20.4	21.5	22.6	23.6	25.8	26.2	27.3	28.4	29.1
Carroll	239.0	239.2	239.0	238.7	237.3	236.5	238.1	239.3	240.8	240.7
Cecil	97.6	99.2	107.4	112.3	118.8	127.1	131.8	136.0	142.0	145.6
Charles	232.0	234.3	233.0	232.4	230.3	229.0	234.5	242.0	254.2	261.8
Dorchester	23.7	26.3	27.9	29.1	30.5	32.8	33.6	34.4	35.9	36.3
Frederick	418.0	420.6	419.2	415.6	411.4	424.7	443.9	462.6	486.4	504.4
Garrett	30.4	34.3	38.4	41.5	44.8	49.2	51.5	53.4	56.1	58.0
Harford	321.4	320.2	320.5	322.7	324.0	325.0	333.5	341.7	355.5	363.7
Howard	766.0	760.7	760.5	759.0	752.9	748.0	743.3	757.4	762.8	767.6
Kent	20.4	21.2	23.7	25.1	26.8	29.3	30.4	31.4	32.8	32.8
Montgomery	2,128.6	2,122.6	2,115.6	2,109.2	2,106.8	2,100.6	2,124.0	2,171.8	2,249.6	2,294.6
Prince George's	909.8	969.5	1,014.5	1,041.6	1,074.4	1,105.8	1,145.7	1,178.0	1,230.7	1,262.6
Queen Anne's	75.1	75.1	75.1	75.3	78.0	85.5	89.6	93.1	97.9	101.3
St. Mary's	134.4	133.5	133.1	133.5	135.3	143.8	149.0	153.2	160.3	164.7
Somerset	10.5	12.1	12.8	14.4	15.4	15.4	16.2	16.7	17.6	18.0
Talbot	54.6	55.0	59.9	63.8	68.8	76.3	79.8	82.6	86.8	89.8
Washington	110.2	120.5	130.2	138.9	147.1	158.5	163.7	168.5	176.3	180.2
Wicomico	52.6	53.2	59.5	61.7	64.6	71.7	74.1	75.7	80.3	84.1
Worcester	105.4	106.3	106.6	106.9	107.1	111.8	116.9	121.2	130.3	134.8
Total	\$8,245.0	\$8,310.2	\$8,398.5	\$8,449.4	\$8,540.1	\$8,765.6	\$8,972.1	\$9,189.8	\$9,531.2	\$9,734.1

Source: Department of Legislative Services



Maryland Blueprint Cost to Educate Each Child

The Blueprint for Maryland's Future aims to assess the cost to educate each child individually. Each child receives a per pupil base rate in the foundation program. In addition, a child may also receive funding in up to 12 other possible funding programs.



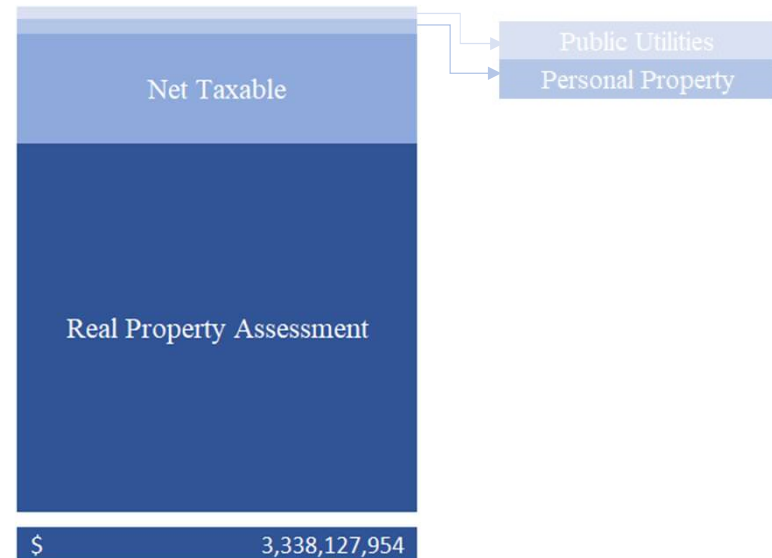
Funding Program	Eligible	Per Pupil Rate	Funding Amount
Foundation (All K-12 Students)	✓	\$9,226	\$9,226
Compensatory Education	✓	\$7,842	\$7,842
English-Learner		\$9,041	
Special Education		\$9,503	
Career & College Ready	✓	\$582	\$582
Total Student Cost to Educate (FY 2026)			\$17,650

Split of Blueprint Expenditures State & Local

Founding Program	Local Share
Foundation (Base)	\$21,027,869
Compensatory Ed.	\$8,356,435
Career & College Ready	\$163,342
Special Education	\$2,252,211
English Learner	\$43,397
Pre-Kindergarten	\$1,945,414
Transitional Supp. Intr.	\$127,071
Concentration of Poverty	\$184,293
Career Ladder	\$221,373
Blueprint Transition / Coordinator	\$105,361
	\$34,426,766

The State uses a state-wide formula to derive the Local Contribution Rate (LCR). The LCR is applied to the County's 'Total Wealth' to get the local share of the Foundation Program.

$$LCR = \frac{(State\ Wide\ Enrollment * Foundation\ Per\ Pupil\ Rate * .5)}{State\ 'Total\ Wealth'}$$



Split of Blueprint Expenditures State & Local

Founding Program	Local Share
Foundation (Base)	\$21,027,869
Compensatory Ed.	\$8,356,435
Career & College Ready	\$163,342
Special Education	\$2,252,211
English Learner	\$43,397
Pre-Kindergarten	\$1,945,414
Transitional Supp. Intrs.	\$127,071
Concentration of Poverty	\$184,293
Career Ladder	\$221,373
Blueprint Transition / Coordinator	\$105,361
	\$34,426,766

Based on a relatively high assessment on real property values and a low public-school enrollment, Garrett County ranks high in relative Wealth Per-Pupil.

Per Pupil Wealth Maryland Blueprint Formula

Projected FY 2026		
1 Worcester	\$	1,598,542
2 Talbot	\$	1,380,556
3 Kent	\$	1,270,063
4 Garrett	\$	1,046,517
5 Montgomery	\$	1,001,455
6 Queen Anne's	\$	939,075
19 Washington	\$	511,559
20 Baltimore City	\$	477,355
21 Somerset	\$	437,394
22 Allegany	\$	418,449
23 Caroline	\$	406,897
24 Wicomico	\$	399,950

Split of Blueprint Expenditures State & Local

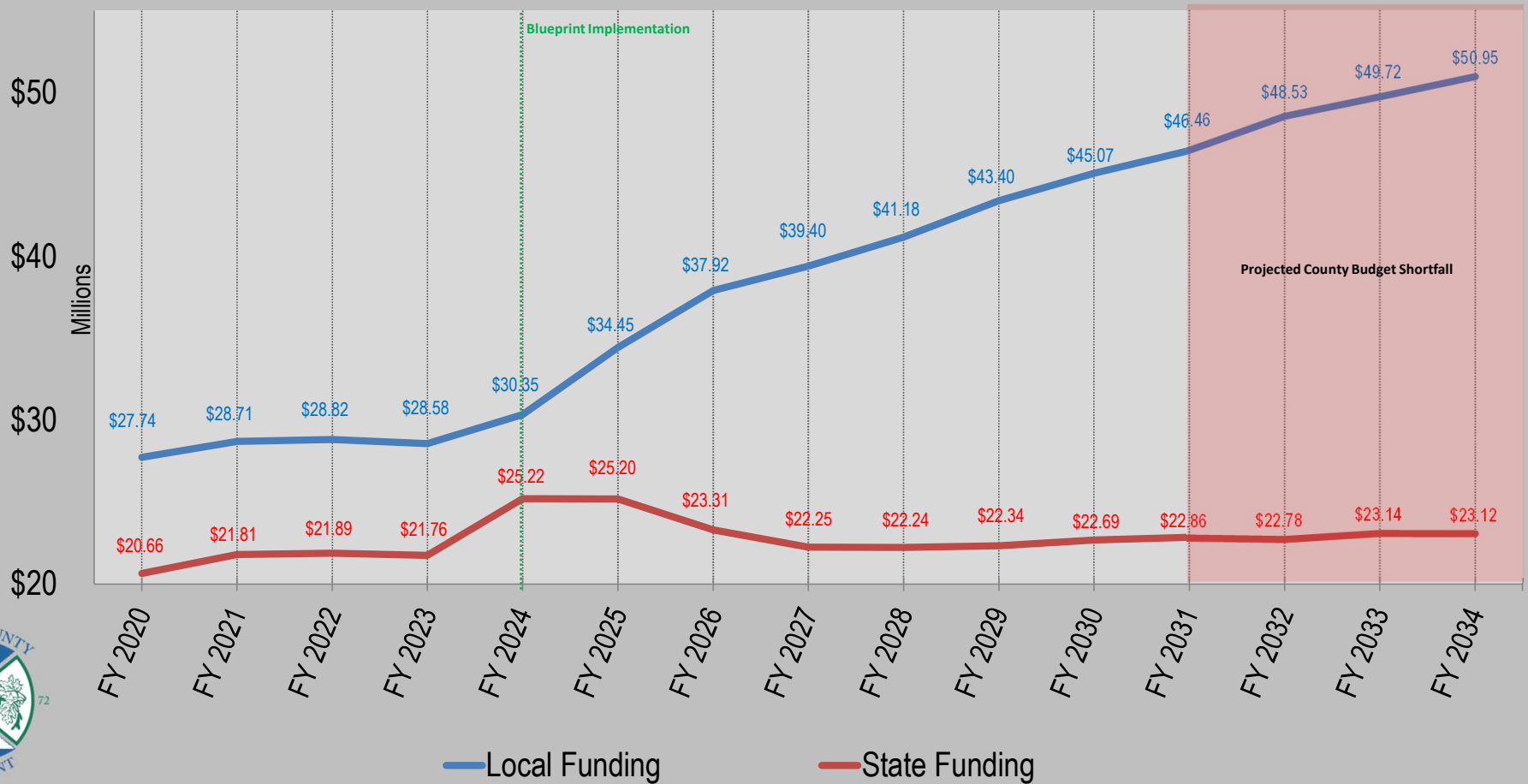
Founding Program	Total Program Cost	Local %	Local Share	State Share
Foundation (Base)	\$29,936,802	70.24%	\$21,027,869	\$8,908,933
Compensatory Ed.	\$13,927,392	60.00%	\$8,356,435	\$5,570,957
Career & College Ready	\$246,186	66.35%	\$163,342	\$82,844
Special Education	\$3,753,685	60.00%	\$2,252,211	\$1,501,474
English Learner	\$72,328	60.00%	\$43,397	\$28,931
Pre-Kindergarten	\$2,784,010	69.88%	\$1,945,414	\$838,596
Transitional Supp. Intsr.	\$185,120	68.64%	\$127,071	\$58,049
Concentration of Poverty	\$1,654,230		\$184,293	\$1,469,937
Career Ladder	\$340,000	65.11%	\$221,373	\$118,627
Transportation	\$4,028,159			\$4,028,159
Blueprint Transition / Coordinator	\$930,754		\$105,361	\$825,393
Hold Harmless Grant	\$1,761,196			\$1,761,196
	\$59,619,862		\$34,426,766	\$25,193,096

With a higher local funding percentage, Garrett County Government pays above 60% of the costs for each additional sub-group for which a student qualifies.

Split of Blueprint Expenditures State & Local

Founding Program	Total Program Cost	Local %	Local Share	State Share
Foundation (Base)	\$29,936,802	70.24%	\$21,027,869	\$8,908,933
Compensatory Ed.	\$13,927,392	60.00%	\$8,356,435	\$5,570,957
Career & College Ready	\$246,186	66.35%	\$163,342	\$82,844
Special Education	\$3,753,685	60.00%	\$2,252,211	\$1,501,474
English Learner	\$72,328	60.00%	\$43,397	\$28,931
Pre-Kindergarten	\$2,784,010	69.88%	\$1,945,414	\$838,596
Transitional Supp. Intrsr.	\$185,120	68.64%	\$127,071	\$58,049
Concentration of Poverty	\$1,654,230		\$184,293	\$1,469,937
Career Ladder	\$340,000	65.11%	\$221,373	\$118,627
Transportation	\$4,028,159			\$4,028,159
Blueprint Transition / Coordinator	\$930,754		\$105,361	\$825,393
Hold Harmless Grant	\$1,761,196			\$1,761,196
	\$59,619,862		\$34,426,766	\$25,193,096

Education Funding Forecast – Local & State Funding



General Fund Expenditures

	FY 2025 Original	FY 2026 Proposed	\$ Change	% Change	% of Total Budget
General Government	8,019,006	8,614,354	595,348	7.42%	7.37%
Public Safety	16,232,185	16,981,567	749,382	4.62%	14.53%
Public Works	19,819,787	20,610,668	790,881	3.99%	17.64%
Community Health	2,523,539	2,512,765	(10,774)	-0.43%	2.15%
Education					
Garrett County Board of Education	30,386,117	34,645,565	4,259,448	14.02%	29.65%
Garrett College	5,835,593	5,886,002	50,409	0.86%	5.04%
Ruth Enlow Library	1,303,114	1,355,782	52,668	4.04%	1.16%
Scholarship Program	735,000	735,000	0	0.00%	0.63%
	38,259,824	42,622,349	4,362,525	11.40%	36.48%
Parks, Recreation, Culture	90,900	81,580	(9,320)	-10.25%	0.07%
Public Service	311,597	320,269	8,672	2.78%	0.27%
Economic Development	3,976,780	3,994,543	17,763	0.45%	3.42%
Economic Opportunity	1,919,515	2,371,745	452,230	23.56%	2.03%
Miscellaneous	7,689,384	5,606,893	(2,082,491)	-27.08%	4.80%
	98,842,517	103,716,733	4,874,216	4.93%	88.77%
Capital	11,214,012	13,118,000	1,903,988	16.98%	11.23%
Total General Fund Expenditures	110,056,529	116,834,733	6,778,204	6.16%	100.00%



Garrett County Government

FY 2026 Capital Expenditures

Facilities & Maintenance

Courthouse Elevator Controls	\$125,000
Health Center HVAC	\$250,000
Visitors Center Heat Pump	\$20,000
Courthouse Improvements	\$220,000
2nd Street Building Improvements	\$2,373,000
Maintenance Shop	\$750,000
County Facilities Paving	\$75,000
Courthouse Parking Lot	\$90,000
Health Center Retaining Wall	\$40,000
	<hr/>
	\$3,943,000



Garrett County Government

FY 2026 Capital Expenditures

Sheriff's Department

Vehicles (4)	\$241,000
--------------	------------------

Detention Center

Mower	\$10,000
-------	----------

Dryer	\$7,000
-------	---------

	\$17,000
--	-----------------



Garrett County Government

FY 2026 Capital Expenditures

Roads Division

Single Axle Trucks (2)	\$492,000
Triaxle	\$213,000
1 Ton Dump Truck (with Plow/Spreader)	\$91,000
Loader	\$335,000
Brushhog	\$209,000
Chip Spreader	\$370,000
Shoulder Machine	\$122,000
Radar Speed Signs (4)	\$22,000
Mobile Light Towers (6)	\$42,000
Radios (30)	\$111,000
	<hr/>
	\$2,007,000



Garrett County Government

FY 2026 Capital Expenditures

Roads Division - Bridge Program

G-051 Westernport Road Bridge	\$200,000	G-140 Everly Road Culvert	\$85,000
G-052 Westernport Road Bridge	\$75,000	G-141 Friendsville Addison Road Culvert	\$125,000
G-053 Westernport Road Bridge	\$75,000	G-142 Friendsville Addison Road Culvert	\$55,000
G-089 Accident Bittering Road Bridge	\$200,000	G-145 Broadford Road Bridge	\$600,000
G-103 Maple Grove Road Bridge	\$300,000	G-159 White Rock Road Culvert	\$55,000
G-113 Old Frostburg Road Bridge	\$75,000	G-169 Blackhawk School Culvert	\$15,000
G-119 Sand Flat Road Culvert	\$40,000	G-177 Blue Lick Road Culvert	\$60,000
G-121 Spear Road Bridge	\$75,000	G-178 E. Blocher Road Culvert	\$65,000
G-132 Big Run Road Bridge	\$75,000	G-179 Posey Row Road Culvert	\$65,000
G-138 Rock Lodge Road Culvert	\$30,000	G-197 Cranesville Road Bridge	\$575,000
			<hr/>
			\$2,845,000



Garrett County Government

FY 2026 Capital Expenditures

Board of Education

Broadford, Southern High School Renovations

(Year 3 of Year 4 - \$14,398,653 committment)

\$2,900,000

Passenger Vans (2)

\$140,000

\$3,040,000

Garrett College

Athletic Facilities Expansion

\$1,000,000

Ruth Enlow Library

IT Equipment

\$25,000



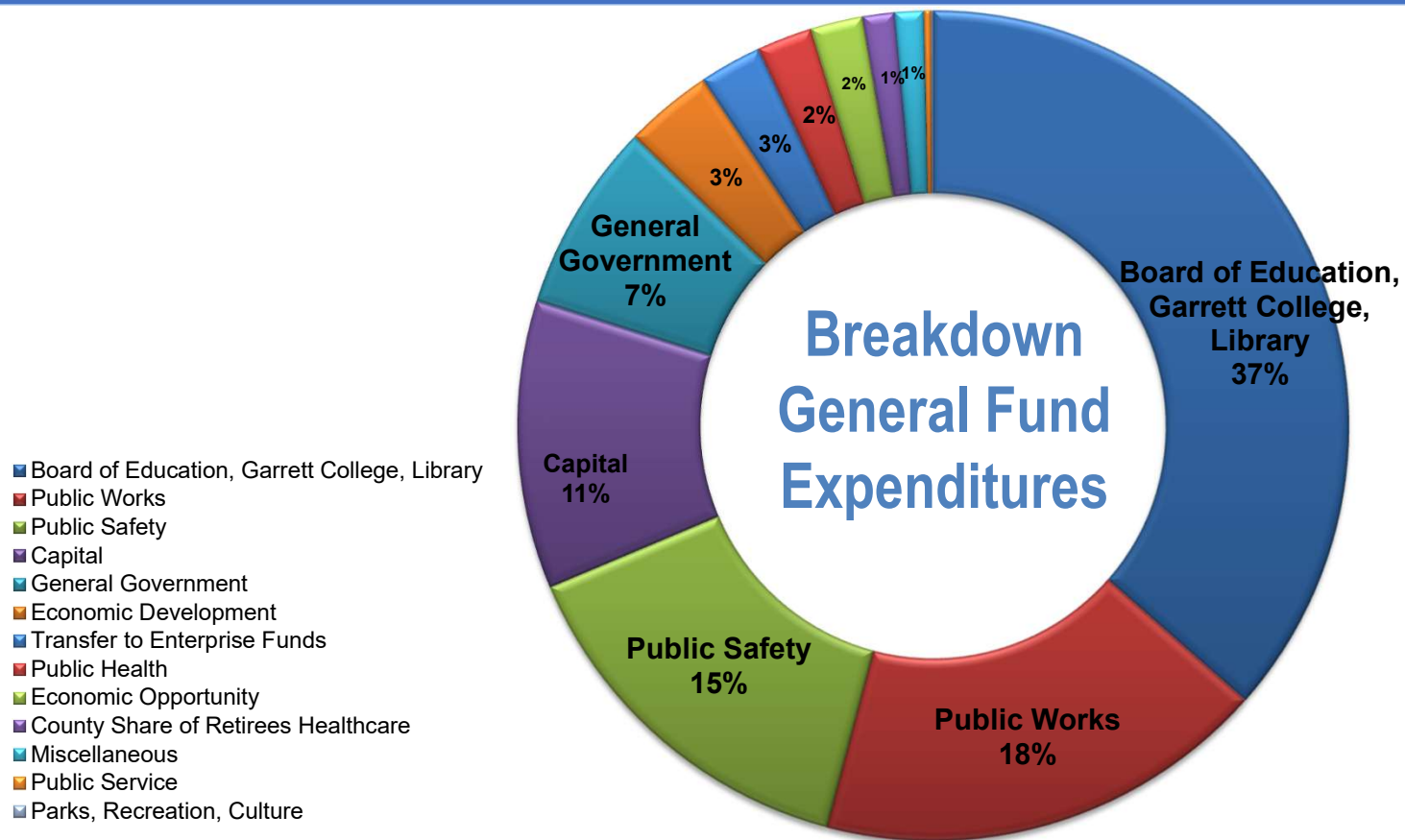
Garrett County Government

FY 2026 Capital Expenditures

Total Proposed Capital Expenditures
\$13,118,000



General Fund Expenditures



General Fund Revenue

	FY 2025 Original	FY 2026 Proposed	\$ Change	% Change	% of Total Budget
Taxes					
Real Property	63,396,560	67,400,733	4,004,173	6.32%	57.69%
Personal Property (Windmills)	2,667,247	3,313,215	645,968	24.22%	2.84%
Public Utilities	3,734,914	3,596,419	(138,495)	-3.71%	3.08%
Income Tax	16,500,000	18,500,000	2,000,000	12.12%	15.83%
Other	9,211,480	10,721,980	1,510,500	16.40%	9.18%
Licenses & Permits	486,480	459,700	(26,780)	-5.50%	0.39%
Federal Grants	901,306	1,166,992	265,686	29.48%	1.00%
State Grants	8,826,185	7,315,150	(1,511,035)	-17.12%	6.26%
Other Grants	42,863	42,863	0	0.00%	0.04%
Charges for Services	1,366,175	1,402,131	35,956	2.63%	1.20%
Investment Income	2,000,000	2,000,000	0	0.00%	1.71%
Rents & Concessions	794,509	768,190	(26,319)	-3.31%	0.66%
Miscellaneous	128,810	147,360	18,550	14.40%	0.13%
	110,056,529	116,834,733	6,778,204	6.16%	100.00%
Capital Reserves	0	0	0	0.00%	0.00%
Total Budget	110,056,529	116,834,733	6,778,204	6.16%	100.00%



BIG 12 Revenue Categories

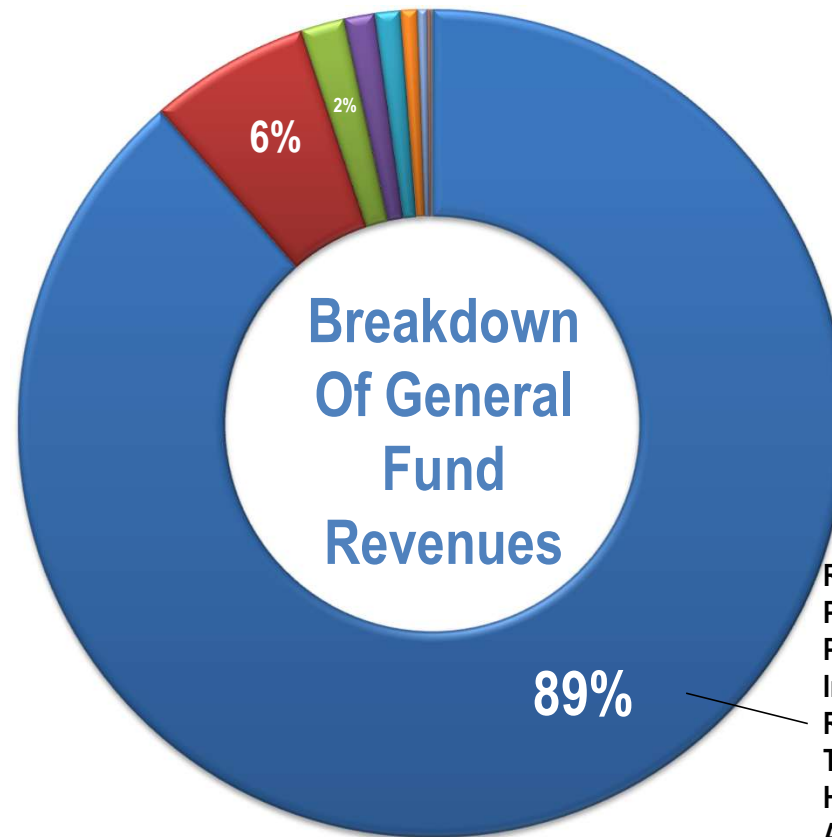
95% or \$111 million of Revenue

	FY 2025 Original	FY 2026 Proposed	\$ Change	% Change
Real Property Tax	63,396,560	67,400,733	4,004,173	6.32%
Income Tax	16,500,000	18,500,000	2,000,000	12.12%
Accommodations Tax	4,000,000	4,000,000	0	0.00%
Public Utilities Tax	3,734,914	3,596,419	(138,495)	-3.71%
Personal Property (Windmills) Tax	2,667,247	3,313,215	645,968	24.22%
Disparity Grant	2,537,671	2,250,608	(287,063)	-11.31%
Recordation Tax	1,800,000	2,500,000	700,000	38.89%
Transfer Tax	1,800,000	2,500,000	700,000	38.89%
Forestry & Parks	1,738,914	1,749,524	10,610	0.61%
Investment Income	2,000,000	2,000,000	0	0.00%
Highway User Revenue	1,794,718	2,027,426	232,708	12.97%
Admission & Amusement Tax	1,000,000	1,000,000	0	0.00%
	102,970,024	110,837,925	7,867,901	7.64%



General Fund Revenue

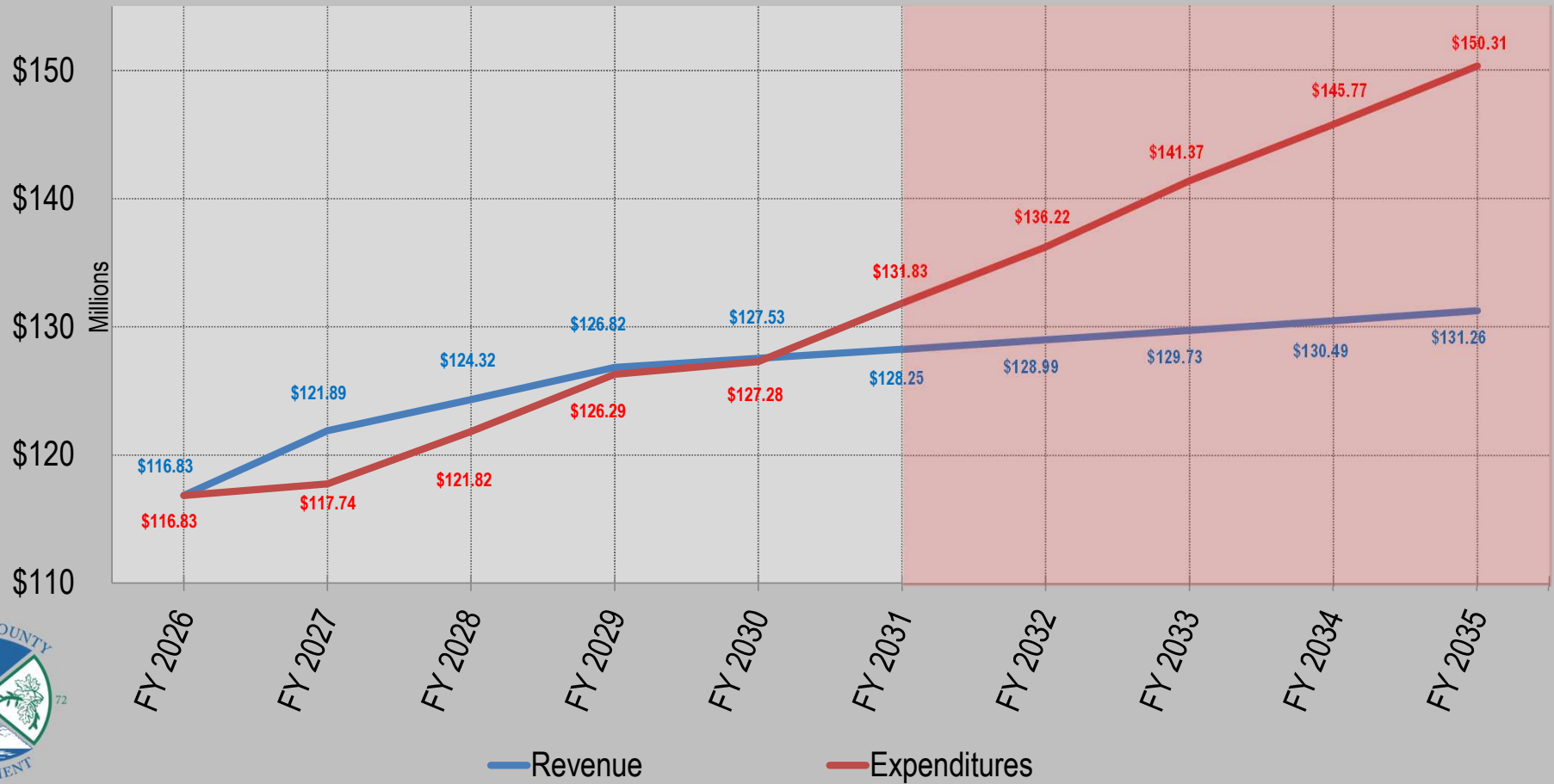
- Taxes
- State Government funding
- Investment Income
- Charges for Services
- Federal Government funding
- Rents & Concessions
- Licenses & Permits
- Miscellaneous
- Other Grant Funded



Real Property - \$67,400,733
Personal Property (Windmills/Solar) - \$3,313,215
Public Utilities Tax - \$3,596,419
Income Tax - \$18,500,000
Recordation Tax - \$2,500,000
Transfer Tax - \$2,500,000
Hotel/Motel Tax - \$4,000,000
Admission & Amusement Tax - \$1,000,000



Funding Model - Budget Forecast



Garrett County Government

FY 2026 Budget Highlights

- Cut approximately \$1.6 million from the requests.
- Proposing a \$103.7 million Operating and a \$13.1 million Capital Budget for a total Operating & Capital Budget of \$116.8 million.
- Funded the operations of outside agencies an additional \$4.3 million. Combined operating and capital funding for these outside agencies totaled over \$52.7 million or 45% of the total Operating and Capital Budget.



Garrett County Government

FY 2026 Budget Highlights

- Blueprint funding increased Garrett County's Local Share mandate by \$4.04 million. State passed off \$218,799 of teacher pension costs to the County.
- Funding \$2.9 million for year three of our four-year \$14.4 million commitment for the Southern Grade Band Project.
- Biggest Future Challenge is Education funding: Projecting a \$15.5 million increase in Blueprint funding for Public Schools over the next 9 years. Over next 3 years alone we are projecting a \$6.7 million increase in operation funding.



Garrett County Government

FY 2026 Budget Highlights

- Continued investment in broadband expansion - \$500,000
- No Reserves were used to balance this budget.
- No new General Fund debt
- Maintaining a minimum 10% rainy day fund



Garrett County Government

FY 2026 Budget Highlights

- No Income Tax rate increase. Rate will remain at 2.65% making Garrett County the 3rd lowest in the State.
- No increases to the Water & Sewer Ad Valorem Tax Rates and a reduction in 4 of the 12 Sanitary Districts.
- Real Property Tax rate decrease. Rate will drop from \$1.056 to \$1.02.



Comments

comments@garrettcountymd.gov

