



GENERAL FUND REVENUE

	FY 2026 Approved Budget	FY 2027 Proposed Budget
TAXES		
Local Real Property		
Real Estate Tax	66,800,733	70,062,690
Tax Penalty & Interest	600,000	600,000
Total	67,400,733	70,662,690
Personal Property & Public Utilities		
Personal Property	3,313,215	4,606,569
Public Utilities/Railroad	3,596,419	3,795,271
Total	6,909,634	8,401,840
Income Tax		
Income Tax	18,500,000	19,500,000
Total	18,500,000	19,500,000
Other Local Taxes		
Coal Severance Tax	36,000	30,000
Natural Gas	380	500
Admission & Amusement Tax	1,000,000	1,000,000
Recording	2,500,000	2,500,000
Agricultural Transfer Tax	15,000	15,000
Local Transfer Tax	2,500,000	2,500,000
Franchise Tax	400	400
911 Fees	540,000	540,000
Trailer Court	45,000	40,000
Coal Tonnage Tax	46,000	44,000
Hotel Rental Tax	4,000,000	4,000,000
Tax Sale Revenue	39,200	44,800
Total	10,721,980	10,714,700
TOTAL TAXES	103,532,347	109,279,230
LICENSES & PERMITS		
Traders	60,000	60,000
Marriage License Fee	1,700	1,500
ATV Permits	30,000	32,000
Transient Vacation Rental Units (TVRU) License Fee	120,000	120,000



GENERAL FUND REVENUE

	FY 2026 Approved Budget	FY 2027 Proposed Budget
Dog/Cat Tags	3,000	2,500
Cable TV Franchise Fee	245,000	230,000
Total	459,700	446,000
 TOTAL LICENSES & PERMITS	 459,700	 446,000

INTERGOVERNMENTAL

Grants From Federal Government

USDA - Bankhead Jones Act	3,000	3,000
US DHS - Emergency Management Performance Grant (EMPG)	63,014	63,014
US DHS - Homeland Security	90,261	90,180
US DOJ - Domestic Violence Grant	34,384	34,088
US DOJ - Bullet Proof Vest Grant	5,250	3,500
US HHS - DSS/DHR Child Support (Sheriffs Dept)	24,105	22,725
US HHS - Master's Program	21,704	21,979
US DOT - Mass Transit (CAC)	900,774	1,175,292
US DOI - Payment In Lieu of Taxes	4,500	4,000
US DOE - Watershed Coordinator Grant	20,000	20,000
Total	1,166,992	1,437,778

Grants From State Government

Disparity Grant	2,250,608	2,131,271
Forestry & Parks	1,749,524	1,778,885
Department of Natural Resources - Watershed Coordinator	20,000	20,000
Fire/Rescue/Ambulance Reserve	332,383	331,094
Jury Reimbursement	12,000	13,510
Circuit Court - Family Services	197,516	181,962
Police Protection Grant	217,212	215,095
School Bus Violation Grant	0	24,900
Sheriff's Department Sex Offender Compliance (SOCEM)	7,615	7,458
Sexual Offenders Registration	14,000	14,000
School Resource Officer Adequate Coverage Grant	84,211	77,356
Emergency Numbers Systems Board	189,477	377,583
Highway User Tax	2,027,426	2,037,467
CAC - Mass Transit	204,415	246,856



GENERAL FUND REVENUE

	FY 2026 Approved Budget	FY 2027 Proposed Budget
CAC - Homeless Prevention Program	3,763	3,763
MD Department of Aging Senior Center Operating Grant	5,000	5,000
Total	7,315,150	7,466,200
Grants From Other Agencies		
Drug Free Communities	2,500	2,500
DSS Visitation	12,335	12,335
Special Police Services	28,028	47,126
Total	42,863	61,961
TOTAL INTERGOVERNMENTAL	8,525,005	8,965,939
FINES & FORFEITURES		
All Other Fines	3,000	3,500
TOTAL FINES & FORFEITURES	3,000	3,500
CHARGES FOR SERVICES		
Maintenance Agreement - Community Action	12,000	12,000
Marriage Ceremony Fees	600	600
General Charge for Services	3,500	4,000
Tax Office Convenience Fee	50,000	71,500
Zoning & Subdivision Fees	15,000	15,000
Sale of Maps & Publications	250	100
Building Codes Inspections	200,000	210,000
Adult Community Service Participant Fee	1,600	1,600
Sheriff's Fees	5,000	5,000
Sheriff's Paper Service Fees	10,000	10,500
Fingerprinting Fees	19,000	5,000
State DOC - Temporary Housing State Inmates	20,000	18,500
Jail - Work Release	10,000	10,000
Animal Control Boarding & Adoption	10,000	7,000
Road's Department Miscellaneous Income	20,000	20,000
Roads Fuel Sales	440,181	430,130
Emergency Medical Services Cost Share	180,000	225,000



GENERAL FUND REVENUE

	FY 2026 Approved Budget	FY 2027 Proposed Budget
Emergency Medical Service Patient Billing	230,000	240,000
Enterprise Funds Indirect Fees	175,000	181,335
TOTAL CHARGES FOR SERVICES	1,402,131	1,467,265
INVESTMENT INCOME		
Interest	2,000,000	2,000,000
TOTAL INVESTMENT INCOME	2,000,000	2,000,000
CONTRIBUTIONS		
Animal Control Donations	3,000	3,000
TOTAL CONTRIBUTIONS	3,000	3,000
RENTS & CONCESSIONS		
Rent Income	309,733	368,338
Health Department Facility Fee	458,457	458,457
TOTAL RENTS & CONCESSIONS	768,190	826,795
MISCELLANEOUS		
Miscellaneous	18,700	10,300
MISCELLANEOUS	18,700	10,300
OTHER FINANCING SOURCES		
Transfer from Other Funds	122,660	126,647
TOTAL OTHER FINANCING SOURCES	122,660	126,647
TOTAL GENERAL FUND REVENUE	116,834,733	123,128,676



GENERAL FUND EXPENDITURES

	FY 2026 Approved Budget	FY 2027 Proposed Budget
GENERAL GOVERNMENT		
Executive - County Commissioners Office		
Salaries & Benefits	491,596	500,025
Operating Expense	69,398	69,398
	560,994	569,423
Finance		
Salaries & Benefits	933,715	972,615
Operating Expense	101,518	102,422
	1,035,233	1,075,037
Tax Collections		
Salaries & Benefits	214,764	225,143
Operating Expense	133,714	162,719
	348,478	387,862
Purchasing		
Salaries & Benefits	132,159	87,296
Operating Expense	3,850	3,450
	136,009	90,746
Human Resources		
Salaries & Benefits	353,453	370,490
Operating Expense	80,335	80,334
	433,788	450,824
Risk Management		
Salaries & Benefits	80,617	78,553
Operating Expense	96,405	105,424
	177,022	183,977
Circuit Court		
Salaries & Benefits	303,311	298,355
Operating Expense	57,075	57,760
Non-Recurring Expense	0	8,000
	360,386	364,115
Circuit Court - Master's Program		
Salaries & Benefits	83,730	91,363
Operating Expense	10,340	12,253
Non-Recurring Expense	0	600
	94,070	104,216



GENERAL FUND EXPENDITURES

	FY 2026 Approved Budget	FY 2027 Proposed Budget
Circuit Court - Family Services		
Salaries & Benefits	158,383	148,562
Operating Expense	39,133	33,400
	197,516	181,962
Orphan's Court		
Salaries & Benefits	21,979	22,787
Operating Expense	2,532	6,171
	24,511	28,958
State's Attorney		
Salaries & Benefits	1,047,320	1,028,172
Operating Expense	37,232	52,501
Non-Recurring Expense	2,000	2,000
	1,086,552	1,082,673
Election Board		
Salaries & Benefits	545,180	518,514
Operating Expense	226,401	203,076
Non-Recurring Expense	2,000	134,033
	773,581	855,623
Legal Counsel		
Salaries & Benefits	150,147	156,252
Operating Expense	17,850	16,350
	167,997	172,602
Planning & Land Management		
Salaries & Benefits	521,103	568,243
Operating Expense	37,929	35,214
	559,032	603,457
Facilities & Maintenance		
Salaries & Benefits	1,403,895	1,487,821
Operating Expense	763,350	772,165
Non-Recurring Expense	10,000	28,000
Capital Outlay	3,693,000	1,104,500
	5,870,245	3,392,486
Department of Assessments & Taxation		
Operating Expense	545,650	616,056
	545,650	616,056
TOTAL GENERAL GOVERNMENT	12,371,061	10,160,019



GENERAL FUND EXPENDITURES

	FY 2026 Approved Budget	FY 2027 Proposed Budget
PUBLIC SAFETY		
Permits		
Salaries & Benefits	516,281	508,402
Operating Expense	47,989	88,146
	<u>564,270</u>	<u>596,548</u>
Sheriff's Department		
Salaries & Benefits	4,287,217	4,389,778
Operating Expense	667,085	1,142,168
Non-Recurring Expense	35,225	31,280
Capital Outlay	241,000	292,000
	<u>5,230,527</u>	<u>5,855,226</u>
Detention Center		
Salaries & Benefits	2,503,667	2,657,519
Operating Expense	873,660	891,325
Non-Recurring Expense	3,750	5,900
Capital Outlay	17,000	10,000
	<u>3,398,077</u>	<u>3,564,744</u>
911 Dispatch		
Salaries & Benefits	1,136,375	760,875
Operating Expense	356,442	496,636
Non-Recurring Expense	15,000	92,500
Capital Outlay	0	15,000
	<u>1,507,817</u>	<u>1,365,011</u>
Volunteer Fire Departments		
Operating Expense	2,849,582	3,130,471
	<u>2,849,582</u>	<u>3,130,471</u>
Volunteer Rescue Squads		
Operating Expense	352,750	372,853
	<u>352,750</u>	<u>372,853</u>
Animal Shelter		
Salaries & Benefits	175,808	175,479
Operating Expense	40,740	39,020
Non-Recurring Expense	0	1,856
	<u>216,548</u>	<u>216,355</u>
Animal Control		
Salaries & Benefits	106,482	211,868
Operating Expense	24,360	20,350
Non-Recurring Expense	900	0
	<u>131,742</u>	<u>232,218</u>



GENERAL FUND EXPENDITURES

	FY 2026 Approved Budget	FY 2027 Proposed Budget
Emergency Management		
Salaries & Benefits	329,068	243,809
Operating Expense	88,141	130,417
Non-Recurring Expense	93,461	2,705
Capital Outlay	0	124,307
	510,670	501,239
Emergency Medical Services		
Salaries & Benefits	2,494,722	2,645,666
Operating Expense	216,944	226,720
Non-Recurring Expense	12,800	14,100
Capital Outlay	0	75,000
	2,724,466	2,961,486
TOTAL PUBLIC SAFETY	17,486,449	18,796,150
PUBLIC WORKS		
Roads Division		
Salaries & Benefits	10,062,803	10,319,020
Operating Expense	10,098,460	10,383,357
Non-Recurring Expense	60,200	10,000
Capital Outlay	4,852,000	6,741,089
	25,073,463	27,453,465
Engineering		
Salaries & Benefits	300,665	223,648
Operating Expense	60,475	192,865
	361,140	416,513
TOTAL PUBLIC WORKS	25,434,602	27,869,978
COMMUNITY HEALTH		
Health Department		
Operating Expense	2,512,765	2,870,446
	2,512,765	2,870,446
TOTAL COMMUNITY HEALTH	2,512,765	2,870,446
EDUCATION		
Board of Education		
Operating Expense	34,426,766	38,172,867
Other	218,799	328,831
Capital Outlay	3,040,000	4,045,780
	37,685,565	42,547,478



GENERAL FUND EXPENDITURES

	FY 2026 Approved Budget	FY 2027 Proposed Budget
Garrett College		
Operating Expense	5,835,593	6,177,749
Other	50,409	93,344
Capital Outlay	1,000,000	0
	<u>6,886,002</u>	<u>6,271,093</u>
Scholarship Program		
Operating Expense	735,000	735,000
	<u>735,000</u>	<u>735,000</u>
Ruth Enlow Library		
Operating Expense	1,355,782	1,428,018
Other	0	6,690
Capital Outlay	25,000	25,000
	<u>1,380,782</u>	<u>1,459,708</u>
TOTAL EDUCATION	46,687,349	51,013,279
PARKS, RECREATION, & CULTURE		
Municipal Parks		
Operating Expense	27,580	27,580
	<u>27,580</u>	<u>27,580</u>
Culture & Arts		
Operating Expense	54,000	54,000
	<u>54,000</u>	<u>54,000</u>
TOTAL PARKS, RECREATION, & CULTURE	81,580	81,580
PUBLIC SERVICE		
University of Maryland Extension		
Operating Expense	257,562	290,102
Non-Recurring Expense	25,000	25,000
	<u>282,562</u>	<u>315,102</u>
Garrett Soil Conservation		
Operating Expense	27,707	29,370
	<u>27,707</u>	<u>29,370</u>
Agriculture Land Preservation		
Non-Recurring Expense	10,000	10,000
	<u>10,000</u>	<u>10,000</u>
TOTAL PUBLIC SERVICE	320,269	354,472



GENERAL FUND EXPENDITURES

	FY 2026 Approved Budget	FY 2027 Proposed Budget
ECONOMIC DEVELOPMENT		
Economic Development		
Salaries & Benefits	441,609	299,874
Operating Expense	2,128,338	2,089,181
Non-Recurring Expense	20,221	25,716
Capital Outlay	0	0
	2,590,168	2,414,771
Special Promotions		
Garrett County Chamber of Commerce	825,000	825,000
Garrett County Agriculture Fair	20,000	20,000
Pathway to Homeownership Program	309,375	343,750
Other Promotions	250,000	250,000
	1,404,375	1,438,750
	3,994,543	3,853,521
ECONOMIC OPPORTUNITY		
Area Agency on Aging		
Operating Expense	606,177	711,146
	606,177	711,146
Community Action		
Operating Expense	572,434	494,755
Non-Recurring Expense	1,108,952	1,425,911
	1,681,386	1,920,666
Other Economic Opportunity		
Commission on Women	5,750	6,000
Tri-County Council for Western Maryland	40,000	40,000
Dove Center Operating	38,432	38,432
	84,182	84,432
	2,371,745	2,716,244
MISCELLANEOUS		
Undistributed Employee Benefits		
County Share of Retirees Health Care	640,000	655,000
Other Post Employment Benefits (OPEB)	800,000	800,000
Retirement Systems	2,300	1,700
	1,442,300	1,456,700



GENERAL FUND EXPENDITURES

	FY 2026 Approved Budget	FY 2027 Proposed Budget
Other Miscellaneous		
Tax Rebates to Municipalities	297,000	297,000
Finance Corporation Tax Due - Incorporated Towns	5,205	5,205
Contingency	1,000,000	1,000,000
	1,302,205	1,302,205
Transfer to Other Funds		
Transfer to Airport	262,822	224,007
Transfer to Dept of Technologies & Communications	2,252,770	2,025,075
Transfer to Solid Waste & Recycling	314,272	0
Transfer to Adventure Sports Center	0	105,000
Transfer to Sanitary District	0	300,000
	2,829,864	2,654,082
TOTAL MISCELLANEOUS	5,574,369	5,412,987
TOTAL OPERATING & CAPITAL BUDGET	116,834,733	123,128,676