



Garrett County Government
Fiscal Year 2027 Budget
July 1, 2026 – June 30, 2027



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Board of County Commissioners of Garrett County, Maryland



Paul C. Edwards
Chairman



Ryan S. Savage
Commissioner



S. Larry Tichnell
Commissioner

THE BOARD OF GARRETT COUNTY COMMISSIONERS

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Board of Commissioners

Paul C. Edwards
Ryan S. Savage
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County Administrator

Kevin G. Null

County Attorney

Gorman E. Getty III

Garrett County Government

FISCAL YEAR 2027 BUDGET MESSAGE

JUNE 1, 2026

To the Citizens of Garrett County:

The Fiscal Year 2027 Budget reflects the Board of County Commissioners' continued commitment to responsible financial management, strategic investment, and taxpayer relief. Over the past four years, the Board has approached each budget with a commitment to long-term financial planning, sound economic stewardship, and investment in essential public services. Our goal has been to improve the quality of life for Garrett County residents while maintaining fiscal discipline and minimizing the burden on taxpayers.

Despite rising costs, increasing state mandates, and significant growth in local education obligations, the County has adopted a balanced budget that maintains essential services, invests in critical infrastructure, and continues a multi-year strategy of tax relief for Garrett County residents. Through conservative budgeting practices and careful stewardship of taxpayer resources, Garrett County has strengthened its financial position while preparing for the long-term impact of the *Blueprint for Maryland's Future*. The County has maintained reserves, preserved essential services, continued investing in public infrastructure, and reduced local tax rates without relying on broad tax increases.

For Fiscal Year 2027, the Board of County Commissioners has again reduced the County property tax rate, lowering the rate from \$1.02 to \$1.00 per \$100 of assessed value. This follows the reduction from \$1.056 to \$1.02 implemented in Fiscal Year 2026 and represents a total reduction of 5.6 cents over two years. Additionally, the County has lowered the Homestead Tax Credit cap from 3 percent to 2 percent, providing greater protection for full-time residents from rapidly increasing property assessments. Garrett County continues to maintain one of the lowest income tax rates in Maryland at 2.65 percent. The County has also reduced ad valorem rates in select water and sewer districts, providing additional tax relief with no increases to water and sewer tax rates.

Fiscal Year 2027 Budget Overview:

- **General Fund Operating and Capital Budget:** \$123.1 Million
- **Operating Budget:** \$110.7 Million
- **Capital Budget:** \$12.4 Million

Education Funding:

Education continues to be the most significant financial challenge facing Garrett County. The Fiscal Year 2027 Budget includes \$53.5 million in operating funding and \$4.1 million in capital funding for outside agencies, with \$38.6 million of the operating funding dedicated to the Garrett County Board of Education.

Total outside agency funding increased by approximately \$4.8 million this year. The County's contribution to education increased by nearly \$4 million, driven primarily by mandates associated with the Blueprint for Maryland's Future. Additional increases for Garrett College and the Ruth Enlow Library bring total education funding growth to more than \$4.3 million in Fiscal Year 2027 alone.

State Mandates and Cost Shifts:

The Fiscal Year 2027 Budget continues to absorb substantial costs shifted from the State of Maryland. For the second consecutive year, Garrett County experienced a reduction in Disparity Grant funding previously used to offset teacher pension costs. In addition, the County is now directly responsible for pension obligations associated with Board of Education employees, Garrett College employees, and Ruth Enlow Library employees. The combined impact of these actions now totals approximately \$835,000 annually and represents another example of state-level budget decisions increasing financial pressure on local governments and local taxpayers.

Budget Highlights:

- Property Tax Rate Reduced from \$1.02 to \$1.00 per \$100 assessed value
- Homestead Credit Cap Reduced from 3% to 2%
- Income Tax Rate Maintained at 2.65%
- \$38.6 Million Investment in Public Education
- \$4.05 Million for Southern Grade Band Realignment
- \$4.8 Million Bridge Refurbishment Program
- \$1.94 Million Investment in Public Works
- No Reduction in Core County Services
- Balanced Budget without reliance on one-time revenues

The Board of County Commissioners is committed to sound, conservative financial management and long-term fiscal sustainability. While significant challenges remain, particularly in the area of state-mandated education funding, Garrett County remains financially stable and well-positioned to meet its obligations while protecting taxpayers, investing in education and infrastructure, and preserving the quality of life that residents have come to expect.

This budget would not be possible without the dedication and professionalism of Garrett County's employees. We extend our sincere appreciation to the men and women who serve our community every day and help make Garrett County a great place to live, work, and raise a family.

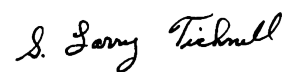
THE BOARD OF GARRETT COUNTY COMMISSIONERS



PAUL C. EDWARDS
Chairman



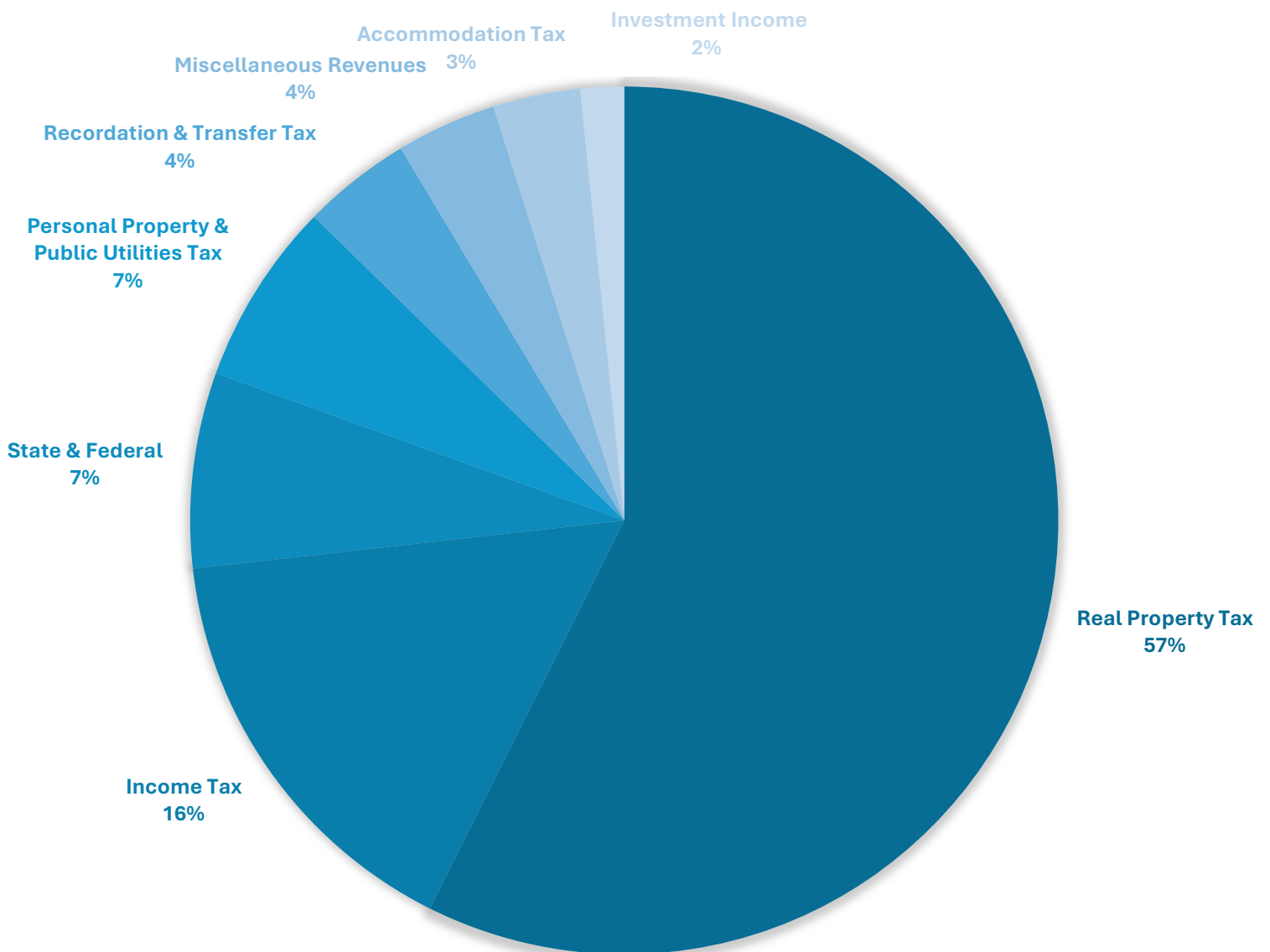
RYAN S. SAVAGE
Commissioner



S. LARRY TICHNELL
Commissioner



GENERAL FUND REVENUE





Garrett County Government
Fiscal Year 2027 Budget
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GENERAL FUND REVENUES

	FY 2026 Original	FY 2027 Approved	\$ Change	% Change	% of Total Budget
Taxes					
Real Property	67,400,733	70,662,690	3,261,957	4.84%	57.39%
Personal Property (Windmills)	3,313,215	4,606,569	1,293,354	39.04%	3.74%
Public Utilities	3,596,419	3,795,271	198,852	5.53%	3.08%
Income Tax	18,500,000	19,500,000	1,000,000	5.41%	15.84%
Other	10,721,980	10,714,700	(7,280)	-0.07%	8.70%
Licenses & Permits	459,700	446,000	(13,700)	-2.98%	0.36%
Federal Grants	1,166,992	1,437,778	270,786	23.20%	1.17%
State Grants	7,315,150	7,466,200	151,050	2.06%	6.06%
Other Grants	42,863	61,961	19,098	44.56%	0.05%
Charges for Services	1,402,131	1,467,265	65,134	4.65%	1.19%
Investment Income	2,000,000	2,000,000	-	0.00%	1.62%
Rents & Concessions	768,190	826,795	58,605	7.63%	0.67%
Miscellaneous	147,360	143,447	(3,913)	-2.66%	0.12%
	116,834,733	123,128,676	6,293,943	5.39%	100.00%
Capital Reserves	-	-	-	0.00%	0.00%
Total Budget	116,834,733	123,128,676	6,293,943	5.39%	100.00%



Garrett County Government
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GENERAL FUND REVENUES

TAXES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
Local Real Property			
Real Estate Tax	62,845,926	66,800,733	70,062,690
Tax Penalty & Interest	727,038	600,000	600,000
Total	63,572,964	67,400,733	70,662,690
Personal Property & Public Utilities			
Personal Property	3,714,215	3,313,215	4,606,569
Public Utilities/Railroad	3,578,965	3,596,419	3,795,271
Total	7,293,180	6,909,634	8,401,840
Income Tax			
Income Tax	23,483,200	18,500,000	19,500,000
Total	23,483,200	18,500,000	19,500,000
Other Local Taxes			
Coal Severance Tax	53,906	36,000	30,000
Natural Gas	596	380	500
Admission & Amusement Tax	1,334,125	1,000,000	1,000,000
Recording	3,954,608	2,500,000	2,500,000
Agricultural Transfer Tax	19,032	15,000	15,000
Local Transfer Tax	3,351,456	2,500,000	2,500,000
Franchise Tax	245	400	400
911 Fees	599,664	540,000	540,000
Trailer Court	43,231	45,000	40,000
Coal Tonnage Tax	56,921	46,000	44,000
Hotel Rental Tax	6,654,456	4,000,000	4,000,000
Tax Sale Revenue	31,776	39,200	44,800
Total	16,100,016	10,721,980	10,714,700
TOTAL TAXES	110,449,360	103,532,347	109,279,230

LICENSES & PERMITS

Traders	64,565	60,000	60,000
Marriage License Fee	1,475	1,700	1,500
ATV Permits	35,550	30,000	32,000



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GENERAL FUND REVENUES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
Transient Vacation Rental Units (TVRU) License Fee	132,974	120,000	120,000
Dog/Cat Tags	2,420	3,000	2,500
Cable TV Franchise Fee	255,090	245,000	230,000
Total	492,074	459,700	446,000

TOTAL LICENSES & PERMITS	492,074	459,700	446,000
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INTERGOVERNMENTAL

Grants From Federal Government

USDA - Bankhead Jones Act	4,532	3,000	3,000
US DHS - Federal Emergency Management Association (FEMA)	671,640	-	-
US DHS - Emergency Management Performance Grant (EMPG)	49,240	63,014	63,014
US DHS - Homeland Security	109,820	90,261	90,180
US DOJ - BJAG - Sheriff Equipment	4,000	-	-
US DOJ - Domestic Violence Grant	35,073	34,384	34,088
US DOJ - Bullet Proof Vest Grant	1,902	5,250	3,500
US HHS - DSS/DHR Child Support (Sheriffs Dept)	5,881	24,105	22,725
US HHS - Master's Program	11,396	21,704	21,979
US HHS - EMS Supplemental Payment Program	187,832	-	-
USDT - American Rescue Plan Act	3,824,081	-	-
US DOT - DUI Patrol	567	-	-
US DOT - Mass Transit (CAC)	906,915	900,774	1,175,292
US DOI - Payment In Lieu of Taxes	3,990	4,500	4,000
US DOI - Culvert Replacements	51,370	-	-
US DOE - Watershed Coordinator Grant	12,368	20,000	20,000
ARC - Econ Development	17,267	-	-
Total	5,897,874	1,166,992	1,437,778

Grants From State Government

Disparity Grant	2,537,671	2,250,608	2,131,271
Forestry & Parks	1,968,618	1,749,524	1,778,885
Program Open Space	392,883	-	-
Local Parks & Playgrounds	381,160	-	-
Department of Natural Resources - Watershed Coordinator	20,230	20,000	20,000



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GENERAL FUND REVENUES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
Department of Natural Resources - Dredging Grant	40,560	-	-
Department of Natural Resources - Land Pres. Parks & Rec Plan	14,000	-	-
Fire/Rescue/Ambulance Reserve	309,698	332,383	331,094
Jury Reimbursement	13,770	12,000	13,510
Circuit Court - Family Services	157,935	197,516	181,962
Courthouse Security Grant	25,079	-	-
Rural Legacy Program	903,888	-	-
Police Protection Grant	217,211	217,212	215,095
School Bus Violation Grant	25,086	-	24,900
Sheriff's Department Sex Offender Compliance (SOCEM)	7,432	7,615	7,458
Sexual Offenders Registration	14,800	14,000	14,000
GOCCP - PACT Grant	44,585	-	-
GOCCP - WAAG Warrant Apprehension & Absconding Project	23,422	-	-
School Resource Officer Adequate Coverage Grant	84,211	84,211	77,356
Emergency Numbers Systems Board	515,008	189,477	377,583
MIEMSS Grant (EMS)	19,000	-	-
Highway User Tax	1,754,214	2,027,426	2,037,467
Strategic Highway Safety Plan Grant	83,762	-	-
CAC - Mass Transit	205,183	204,415	246,856
CAC - Homeless Prevention Program	4,133	3,763	3,763
MD Department of Aging Senior Center Operating Grant	5,000	5,000	5,000
MD Department of Commerce - TCC George Edwards Fund	1,337,679	-	-
Total	11,106,218	7,315,150	7,466,200
Grants From Other Agencies			
Health Department Budget Settlement	520,744	-	-
Drug Free Communities	852	2,500	2,500
DSS Visitation	10,568	12,335	12,335
Health Department Community Resource	24,009	-	-
Special Police Services	24,310	28,028	47,126
Other Private Grants	43,115	-	-
Total	623,598	42,863	61,961
TOTAL INTERGOVERNMENTAL	17,627,690	8,525,005	8,965,939



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GENERAL FUND REVENUES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
FINES & FORFEITURES			
All Other Fines	3,829	3,000	3,500
TOTAL FINES & FORFEITURES	3,829	3,000	3,500
CHARGES FOR SERVICES			
Maintenance Agreement - Community Action	12,000	12,000	12,000
Marriage Ceremony Fees	630	600	600
General Charge for Services	5,869	3,500	4,000
Tax Office Convenience Fee	56,017	50,000	71,500
Zoning & Subdivision Fees	15,500	15,000	15,000
Sale of Maps & Publications	325	250	100
Building Codes Inspections	250,877	200,000	210,000
Adult Community Service Participant Fee	1,505	1,600	1,600
Sheriff's Fees	6,898	5,000	5,000
Sheriff's Paper Service Fees	11,092	10,000	10,500
Fingerprinting Fees	15,652	19,000	5,000
State DOC - Temporary Housing State Inmates	18,900	20,000	18,500
Jail - Work Release	11,445	10,000	10,000
Animal Control Boarding & Adoption	5,490	10,000	7,000
Road's Department Miscellaneous Income	131,244	20,000	20,000
Roads Fuel Sales	309,445	440,181	430,130
Emergency Medical Services Cost Share	236,388	180,000	225,000
Emergency Medical Service Patient Billing	269,341	230,000	240,000
Enterprise Funds Indirect Fees	175,081	175,000	181,335
TOTAL CHARGES FOR SERVICES	1,533,699	1,402,131	1,467,265
INVESTMENT INCOME			
Interest	5,876,939	2,000,000	2,000,000
TOTAL INVESTMENT INCOME	5,876,939	2,000,000	2,000,000



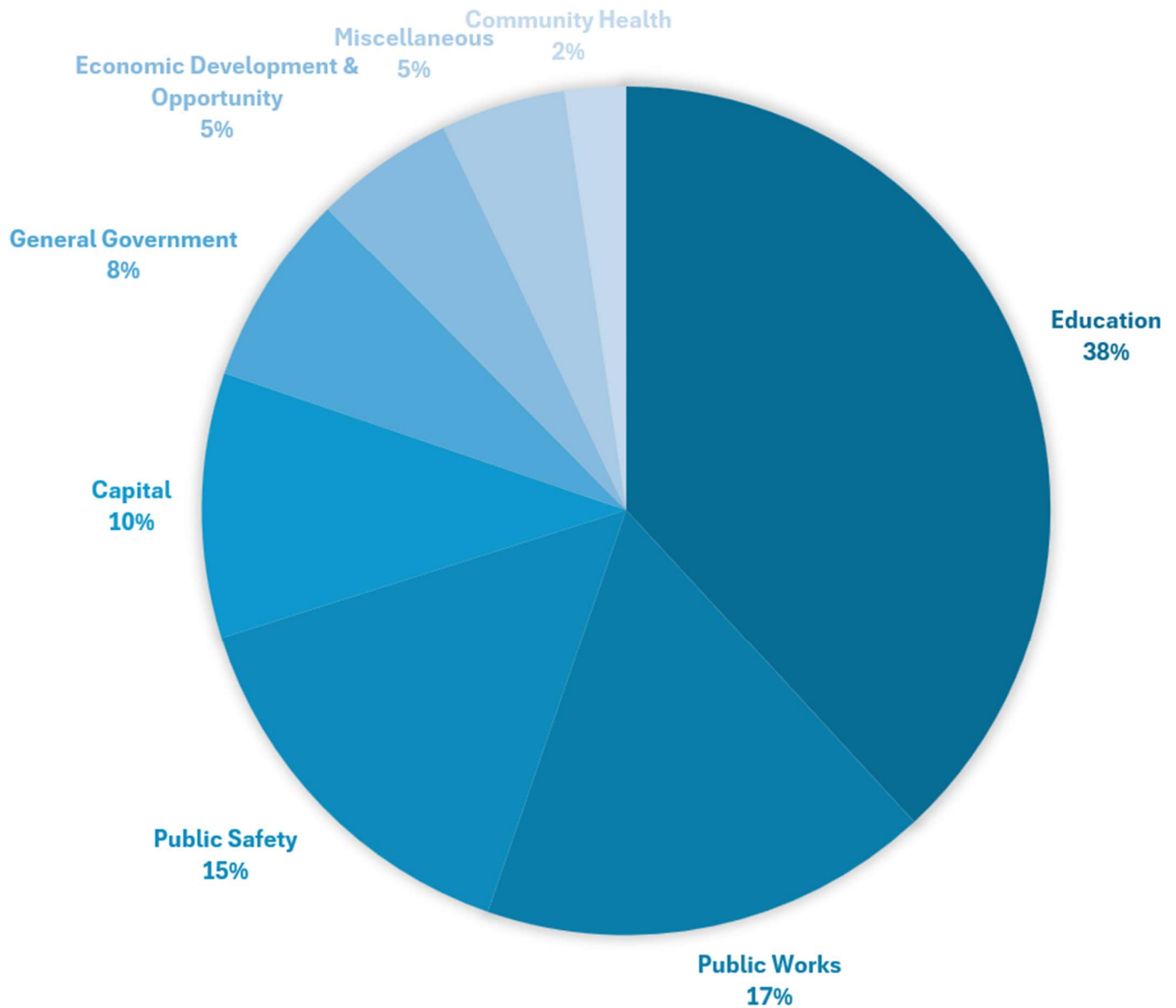
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GENERAL FUND REVENUES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
CONTRIBUTIONS			
Animal Control Donations	26,195	3,000	3,000
Other Donations	5,000	-	-
TOTAL CONTRIBUTIONS	31,195	3,000	3,000
RENTS & CONCESSIONS			
Rent Income	318,947	309,733	368,338
Health Department Facility Fee	458,457	458,457	458,457
TOTAL RENTS & CONCESSIONS	777,404	768,190	826,795
MISCELLANEOUS			
Miscellaneous	28,567	18,700	10,300
Insurance & Other Proceeds	58,508	-	-
TOTAL MISCELLANEOUS	87,075	18,700	10,300
OTHER FINANCING SOURCES			
Transfer from Other Funds	128,811	122,660	126,647
Disposal of Assets & Public Auction Proceeds	270,952	-	-
TOTAL OTHER FINANCING SOURCES	399,763	122,660	126,647
TOTAL GENERAL FUND REVENUE	137,279,028	116,834,733	123,128,676



GENERAL FUND EXPENSES





Garrett County Government
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GENERAL FUND EXPENDITURES

	FY 2026 Original	FY 2027 Approved	\$ Change	% Change	% of Total Budget
General Government	8,678,061	9,055,519	377,457	4.35%	7.35%
Public Safety	17,228,449	18,279,843	1,051,394	6.10%	14.85%
Public Works	20,582,602	21,128,889	546,287	2.65%	17.16%
Community Health	2,512,765	2,870,446	357,681	14.23%	2.33%
Education					
Garrett County Board of Education	34,645,565	38,501,698	3,856,133	11.13%	31.27%
Garrett College	5,886,002	6,271,093	385,091	6.54%	5.09%
Ruth Enlow Library	1,355,782	1,434,708	78,926	5.82%	1.17%
Scholarship Program	735,000	735,000	-	0.00%	0.60%
	42,622,349	46,942,499	4,320,150	10.14%	38.12%
Parks, Recreation, Culture	81,580	81,580	-	0.00%	0.07%
Public Service	320,269	354,472	34,203	10.68%	0.29%
Economic Development	3,994,543	3,853,521	(141,022)	-3.53%	3.13%
Economic Opportunity	2,371,745	2,716,244	344,499	14.53%	2.21%
Miscellaneous	5,574,369	5,412,987	(161,382)	-2.90%	4.40%
	103,966,733	110,696,000	6,729,267	6.47%	89.90%
Capital	12,868,000	12,432,676	(435,324)	-3.38%	10.10%
Total General Fund Expenditures	116,834,733	123,128,676	6,293,943	5.39%	100.00%



Garrett County Government
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GENERAL FUND EXPENDITURES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
GENERAL GOVERNMENT			
Executive - County Commissioners Office			
Salaries & Benefits	484,434	491,596	500,025
Operating Expense	64,754	69,398	69,398
	549,188	560,994	569,423
Finance			
Salaries & Benefits	902,391	933,715	972,615
Operating Expense	92,716	101,518	102,422
	995,569	1,035,233	1,075,037
Tax Collections			
Salaries & Benefits	198,602	214,764	225,143
Operating Expense	132,205	133,714	162,719
	330,807	348,478	387,862
Purchasing			
Salaries & Benefits	188,906	132,159	87,296
Operating Expense	3,128	3,850	3,450
	192,034	136,009	90,746
Human Resources			
Salaries & Benefits	345,220	353,453	370,490
Operating Expense	52,615	80,335	80,334
	397,835	433,788	450,824
Risk Management			
Salaries & Benefits	67,450	80,617	78,553
Operating Expense	89,830	96,405	105,424
	157,280	177,022	183,977
Circuit Court			
Salaries & Benefits	279,142	303,311	298,355
Operating Expense	45,140	57,075	57,760
Non-Recurring Expense	0	0	8,000
	324,282	360,386	364,115



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GENERAL FUND EXPENDITURES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
Circuit Court - Master's Program			
Salaries & Benefits	79,605	83,730	91,363
Operating Expense	5,796	10,340	12,253
Non-Recurring Expense	0	0	600
	<u>85,400</u>	<u>94,070</u>	<u>104,216</u>
Circuit Court - Family Services			
Salaries & Benefits	138,035	158,383	148,562
Operating Expense	20,005	39,133	33,400
	<u>158,040</u>	<u>197,516</u>	<u>181,962</u>
Orphan's Court			
Salaries & Benefits	20,173	21,979	22,787
Operating Expense	3,607	2,532	6,171
	<u>23,780</u>	<u>24,511</u>	<u>28,958</u>
State's Attorney			
Salaries & Benefits	976,620	1,047,320	1,028,172
Operating Expense	36,362	37,232	52,501
Non-Recurring Expense	1,551	2,000	2,000
Capital Outlay	50,865	0	0
	<u>1,065,398</u>	<u>1,086,552</u>	<u>1,082,673</u>
Election Board			
Salaries & Benefits	467,568	545,180	518,514
Operating Expense	138,498	226,401	203,076
Non-Recurring Expense	1,124	2,000	134,033
	<u>607,191</u>	<u>773,581</u>	<u>855,623</u>
Legal Counsel			
Salaries & Benefits	149,613	150,147	156,252
Operating Expense	11,964	17,850	16,350
	<u>161,577</u>	<u>167,997</u>	<u>172,602</u>
Planning & Land Management			
Salaries & Benefits	510,167	521,103	568,243
Operating Expense	21,914	37,929	35,214
Non-Recurring Expense	993,164	0	0
	<u>1,525,246</u>	<u>559,032</u>	<u>603,457</u>



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GENERAL FUND EXPENDITURES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
Facilities & Maintenance			
Salaries & Benefits	1,363,580	1,403,895	1,487,821
Operating Expense	614,231	763,350	772,165
Non-Recurring Expense	43,188	10,000	28,000
Capital Outlay	1,728,945	3,693,000	1,104,500
	<u>3,749,943</u>	<u>5,870,245</u>	<u>3,392,486</u>
Department of Assessments & Taxation			
Operating Expense	247,584	545,650	616,056
	<u>247,584</u>	<u>545,650</u>	<u>616,056</u>
TOTAL GENERAL GOVERNMENT	10,571,154	12,371,061	10,160,019
PUBLIC SAFETY			
Permits			
Salaries & Benefits	477,814	516,281	508,402
Operating Expense	50,603	47,989	88,146
	<u>528,416</u>	<u>564,270</u>	<u>596,548</u>
Sheriff's Department			
Salaries & Benefits	4,274,885	4,287,217	4,389,778
Operating Expense	590,440	667,085	1,142,168
Non-Recurring Expense	13,096	35,225	31,280
Capital Outlay	110,757	241,000	292,000
	<u>4,989,179</u>	<u>5,230,527</u>	<u>5,855,226</u>
Detention Center			
Salaries & Benefits	2,354,331	2,503,667	2,657,519
Operating Expense	757,820	873,660	891,325
Non-Recurring Expense	5,027	3,750	5,900
Capital Outlay	28,856	17,000	10,000
	<u>3,146,034</u>	<u>3,398,077</u>	<u>3,564,744</u>
911 Dispatch			
Salaries & Benefits	984,599	1,136,375	760,875
Operating Expense	232,979	356,442	496,636
Non-Recurring Expense	48,790	15,000	92,500
Capital Outlay	365,306	0	15,000
	<u>1,631,674</u>	<u>1,507,817</u>	<u>1,365,011</u>



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GENERAL FUND EXPENDITURES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
Volunteer Fire Departments			
Operating Expense	2,558,273	2,849,582	3,130,471
	2,558,273	2,849,582	3,130,471
Volunteer Rescue Squads			
Operating Expense	295,692	352,750	372,853
	295,692	352,750	372,853
Animal Shelter			
Salaries & Benefits	153,740	175,808	175,479
Operating Expense	19,410	40,740	39,020
Non-Recurring Expense	0	0	1,856
	173,150	216,548	216,355
Animal Control			
Salaries & Benefits	26,772	106,482	211,868
Operating Expense	11,666	24,360	20,350
Non-Recurring Expense	0	900	0
	38,438	131,742	232,218
Emergency Management			
Salaries & Benefits	283,327	329,068	243,809
Operating Expense	131,479	88,141	130,417
Non-Recurring Expense	234,810	93,461	2,705
Capital Outlay	741,864	0	124,307
	1,391,480	510,670	501,239
Emergency Medical Services			
Salaries & Benefits	2,234,309	2,494,722	2,645,666
Operating Expense	172,251	216,944	226,720
Non-Recurring Expense	15,162	12,800	14,100
Capital Outlay	88,958	0	75,000
	2,510,679	2,724,466	2,961,486
TOTAL PUBLIC SAFETY	17,263,015	17,486,449	18,796,150



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GENERAL FUND EXPENDITURES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
PUBLIC WORKS			
Roads Division			
Salaries & Benefits	10,023,334	10,062,803	10,319,020
Operating Expense	8,659,325	10,098,460	10,383,357
Non-Recurring Expense	59,088	60,200	10,000
Capital Outlay	1,242,425	4,852,000	6,741,089
	<u>19,984,173</u>	<u>25,073,463</u>	<u>27,453,465</u>
Engineering			
Salaries & Benefits	353,029	300,665	223,648
Operating Expense	34,382	60,475	192,865
	<u>387,411</u>	<u>361,140</u>	<u>416,513</u>
TOTAL PUBLIC WORKS	20,371,584	25,434,602	27,869,978
COMMUNITY HEALTH			
Health Department			
Operating Expense	2,512,765	2,512,765	2,870,446
	<u>2,512,765</u>	<u>2,512,765</u>	<u>2,870,446</u>
TOTAL COMMUNITY HEALTH	2,512,765	2,512,765	2,870,446
EDUCATION			
Board of Education			
Operating Expense	30,386,117	34,426,766	38,172,867
Other	0	218,799	328,831
Capital Outlay	4,620,649	3,040,000	4,045,780
	<u>35,006,766</u>	<u>37,685,565</u>	<u>42,547,478</u>
Garrett College			
Operating Expense	5,835,593	5,886,002	6,271,093
Capital Outlay	688,976	1,000,000	0
	<u>6,524,569</u>	<u>6,886,002</u>	<u>6,271,093</u>
Scholarship Program			
Operating Expense	681,908	735,000	735,000
	<u>681,908</u>	<u>735,000</u>	<u>735,000</u>



Garrett County Government
Fiscal Year 2027 Budget
 July 1, 2026 – June 30, 2027

GENERAL FUND EXPENDITURES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
Ruth Enlow Library			
Operating Expense	1,303,114	1,355,782	1,434,708
Capital Outlay	224,985	25,000	25,000
	1,528,099	1,380,782	1,459,708
TOTAL EDUCATION	43,741,342	46,687,349	51,013,279
PARKS, RECREATION, & CULTURE			
Municipal Parks			
Operating Expense	27,244	27,580	27,580
Non-Recurring Expense	788,042	0	0
	815,287	27,580	27,580
Culture & Arts			
Operating Expense	53,000	54,000	54,000
	53,000	54,000	54,000
TOTAL PARKS, RECREATION, & CULTURE	868,287	81,580	81,580
PUBLIC SERVICE			
University of Maryland Extension			
Operating Expense	244,291	257,562	290,102
Non-Recurring Expense	33,017	25,000	25,000
	277,307	282,562	315,102
Garrett Soil Conservation			
Operating Expense	27,707	27,707	29,370
	27,707	27,707	29,370
Agriculture Land Preservation			
Non-Recurring Expense	1,685	10,000	10,000
	1,685	10,000	10,000
TOTAL PUBLIC SERVICE	306,699	320,269	354,472



Garrett County Government
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 July 1, 2026 – June 30, 2027

GENERAL FUND EXPENDITURES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
ECONOMIC DEVELOPMENT			
Economic Development			
Salaries & Benefits	430,772	441,609	299,874
Operating Expense	237,467	2,128,338	2,089,181
Non-Recurring Expense	2,334,461	20,221	25,716
	<u>3,002,700</u>	<u>2,590,168</u>	<u>2,414,771</u>
Special Promotions			
Garrett County Chamber of Commerce	825,000	825,000	825,000
Garrett County Agriculture Fair	20,000	20,000	20,000
Pathway to Homeownership Program	275,000	309,375	343,750
Other Promotions	322,601	250,000	250,000
	<u>1,442,601</u>	<u>1,404,375</u>	<u>1,438,750</u>
TOTAL ECONOMIC DEVELOPMENT	4,445,301	3,994,543	3,853,521
ECONOMIC OPPORTUNITY			
Area Agency on Aging			
Operating Expense	557,893	606,177	711,146
	<u>557,893</u>	<u>606,177</u>	<u>711,146</u>
Community Action			
Operating Expense	771,000	572,434	494,755
Non-Recurring Expense	1,116,231	1,108,952	1,425,911
	<u>1,887,231</u>	<u>1,681,386</u>	<u>1,920,666</u>
Other Economic Opportunity			
Commission on Women	4,500	5,750	6,000
Tri-County Council for Western Maryland	40,000	40,000	40,000
Dove Center Operating	0	38,432	38,432
	<u>44,500</u>	<u>84,182</u>	<u>84,432</u>
TOTAL ECONOMIC OPPORTUNITY	2,489,624	2,371,745	2,716,244
MISCELLANEOUS			
Undistributed Employee Benefits			
County Share of Retirees Health Care	645,097	640,000	655,000
Other Post Employment Benefits (OPEB)	3,800,000	800,000	800,000
Retirement Systems	1,616	2,300	1,700
	<u>4,446,713</u>	<u>1,442,300</u>	<u>1,456,700</u>



Garrett County Government
Fiscal Year 2027 Budget
 July 1, 2026 – June 30, 2027

GENERAL FUND EXPENDITURES

	FY 2025 Actual	FY 2026 Approved Budget	FY 2027 Approved Budget
Other Miscellaneous			
Tax Rebates to Municipalities	297,000	297,000	297,000
Finance Corporation Tax Due - Incorporated Towns	5,205	5,205	5,205
Contingency	0	1,000,000	1,000,000
	302,205	1,302,205	1,302,205
Transfer to Other Funds			
Transfer to Airport	221,647	262,822	224,007
Transfer to Dept of Technologies & Communications	1,391,738	2,252,770	2,025,075
Transfer to Solid Waste & Recycling	0	314,272	0
Transfer to Adventure Sports Center	0	0	105,000
Transfer to Sanitary District	112,268	0	300,000
Transfer to Other Funds	6,001,319	0	0
Transfer to Capital Projects Fund	2,407,333	0	0
	10,134,305	2,829,864	2,654,082
TOTAL MISCELLANEOUS	14,883,223	5,574,369	5,412,987
TOTAL OPERATING & CAPITAL BUDGET	117,452,995	116,834,733	123,128,676



Garrett County Government
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July 1, 2026 – June 30, 2027

NON-RECURRING EXPENSE

	FY 2027 Approved Budget
Circuit Court	
Office Furniture & Equipment	8,000
	8,000
Circuit Court - Magistrate	
Office Furniture & Equipment	600
	600
State's Attorney	
Office Furniture & Equipment	2,000
	2,000
Election Board	
Pollbooks	65,978
New Election System (25% due in FY27)	68,055
	134,033
Facilities & Maintenance	
Carpet Scrubber	3,000
Ag Center HVAC Improvements	3,000
Wheel Stops	4,000
Jury Room Mini-Split	3,500
Visitors Center Copula	6,000
Pipe Jetter	3,500
Pipe Press	3,000
Miscellaneous Equipment	2,000
	28,000
Sheriff's Dept	
Firearms & Equipment	2,100
LPR Cameras	20,000
Office Furniture & Equipment	4,050
Other Equipment	5,130
	31,280
Detention Center	
Office Furniture	500
Inmate Work Crew Equipment	2,400
Kitchen Sink	1,000
Radios	2,000
	5,900



Garrett County Government
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NON-RECURRING EXPENSE

	FY 2027 Approved Budget
Communications -911	
EOC Security Enhancements (100% ENSB grant funding)	50,000
Console Cleaning (100% ENSB grant funding)	10,000
Headsets (100% ENSB grant funding)	25,000
Laptops (100% ENSB grant funding)	6,000
Personnel Lockers	1,500
	92,500
Animal Shelter	
Dishwasher	1,400
Other Equipment	456
	1,856
Emergency Management	
Election Security (funded by Homeland Security)	2,705
	2,705
Emergency Medical Services	
Ipad	700
Refrigerator	1,000
RAD 57 Carbon Monoxide Patient Monitoring Device	4,300
Equipment Battery Replacement	8,100
	14,100
Roads Division	
Miscellaneous Equipment	10,000
	10,000
TOTAL GENERAL FUND NON-RECURRING EXPENSE	330,974



Garrett County Government
Fiscal Year 2027 Budget
July 1, 2026 – June 30, 2027

CAPITAL OUTLAY

	APPROVED
	FY 2027
Facilities & Maintenance	
Sidewalk Replacements (Courthouse, Second Street, CAC)	500,000
Courthouse Ceiling	30,000
Emergency Operations Center Roof	90,000
Roger Glotfelty Building Roof	100,000
Bank Building Roof	100,000
Bank Building Boiler	65,000
Ramp Repairs	25,000
Maintenance Shop Paving	75,000
Maintenance Vehicle	55,000
Box Trailer (7x16)	8,000
Utility Tractor (with attachments)	50,000
Inspection Camera	6,500
	1,104,500
Sheriff's Department	
Vehicles (3)	252,000
Interview Recording System	25,000
UTV	15,000
	292,000
Detention Center	
Mower	10,000
	10,000
Communications -911	
EOC Standalone Tower	15,000
	15,000
Emergency Management	
Portable Radios (5)	54,833
EOC Enhancements (100% grant funded by Homeland Security)	12,474
Drone Program (100% grant funded by Homeland Security)	27,000
EMS Medical Pumps (100% grant funded by Homeland Security)	30,000
	124,307
Emergency Medical Services	
Airway Ventilator	10,000
Vehicle	65,000
	75,000



Garrett County Government
Fiscal Year 2027 Budget
 July 1, 2026 – June 30, 2027

CAPITAL OUTLAY

	APPROVED FY 2027
Roads Division	
Single Axle Trucks (2)	550,000
Triaxle	235,000
Crewcab Trucks (3)	240,000
Dump Truck with Plow & Spreader	121,000
Brushhog	220,000
Mini-Excavator	75,000
Flail Mowers (2)	6,000
Milling Head	20,500
Plows (2)	36,000
Trailer	10,000
Radios (30)	110,000
8" Dewatering Pump	102,515
3" Dewatering Pump	48,074
16' Enclosed Trailer	8,000
Bobcat 230 Welder	10,000
Grantsville Fuel Tank Repairs	150,000
G-052 Westernport Road Bridge	100,000
G-062 Sang Run Road Bridge	80,000
G-064 Sang Run Road Bridge	1,300,000
G-077 Old Selbysport Road Bridge	200,000
G-079 Friendsville-Addison Road Bridge	160,000
G-082 Mill Run Road Bridge	160,000
G-085 Accident Bear Road Bridge	220,000
G-086 Accident Friendsville Road Bridge	200,000
G-089 Accident Bittering Road Bridge	200,000
G-103 Maple Grove Road Bridge	500,000
G-109 River Road Bridge	200,000
G-113 Old Frostburg Road Bridge	135,000
G-121 Spear Road Bridge	165,000
G-125 Herrington Manor Bridge	160,000
G-132 Big Run Road Bridge	100,000
G-134 Savage River Road Bridge	100,000
G-140 Everly Road Culvert	15,000
G-142 Friendsville Addison Road Culvert	40,000
G-159 White Rock Road Bridge	108,000
G-164 Sang Run Road Culvert	30,000
G-175 Green Lantern Road Culvert	80,000
G-178 E. Blocher Road Bridge	102,000
G-180 Bethlehem Road Box Culvert	75,000



Garrett County Government
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CAPITAL OUTLAY

	APPROVED FY 2027
G-199 New Germany Road Culvert	179,000
G-205 Stockslager Road Bridge	160,000
G-231 Mason School Road Culvert	30,000
	6,741,089
Board of Education	
Southern Grade Band Project - Southern Middle, Broadford, Southern High School Renovations (Year 4 of Year 4 - \$14,398,653 commitment)	4,045,780
	4,045,780
Ruth Enlow Library	
IT Equipment	25,000
	25,000
TOTAL GENERAL FUND CAPITAL OUTLAY	12,432,676



Garrett County Government
Fiscal Year 2027 Budget
 July 1, 2026 – June 30, 2027

FIVE YEAR CAPITAL PLAN

	APPROVED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030	PROJECTED FY 2031
Facilities & Maintenance					
Sidewalk Replacements	500,000	-	-	-	-
Courthouse Ceiling	30,000	-	-	-	-
Emergency Operations Center Roof	90,000	-	-	-	-
Roger Gloffely Building Roof	100,000	-	-	-	-
Bank Building Roof	100,000	-	-	-	-
Bank Building Boiler	65,000	-	-	-	-
Ramp Repairs	25,000	-	-	-	-
Maintenance Shop Paving	75,000	-	-	-	-
Maintenance Vehicle	55,000	-	110,000	-	-
Box Trailer (7x16)	8,000	-	-	-	-
Utility Tractor (with attachments)	50,000	-	-	-	-
Inspection Camera	6,500	-	-	-	-
Roger Gloffely Building Painting	-	50,000	-	-	-
Emergency Operations Center Painting	-	50,000	-	-	-
Courthouse Painting	-	-	150,000	-	-
Courthouse Generator (Detention Center)	-	-	-	800,000	-
Courthouse Generator (Administration)	-	-	-	800,000	-
Health Center HVAC	-	-	-	250,000	-
Total	1,104,500	100,000	260,000	1,850,000	-
Permits & Inspections					
Vehicle	-	35,000	-	-	-
Total	-	35,000	-	-	-
Sheriff's Department					
Vehicles	252,000	280,000	280,000	280,000	280,000
Interview Recording System	25,000	-	-	-	-
UTV	15,000	-	-	-	-
Total	292,000	280,000	280,000	280,000	280,000
Detention Center					
Mower	10,000	-	10,000	-	10,000
Total	10,000	-	10,000	-	10,000
Communications - 911					
EOC Standalone Tower	15,000	-	-	-	-
Total	15,000	-	-	-	-



Garrett County Government
Fiscal Year 2027 Budget
 July 1, 2026 – June 30, 2027

FIVE YEAR CAPITAL PLAN

	APPROVED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030	PROJECTED FY 2031
Emergency Management					
Portable Radios (5)	54,833	-	-	-	-
EOC Enhancements (Grant Funded)	12,474	-	-	-	-
Drone Program (Grant Funded)	27,000	-	-	-	-
EMS Medical Pumps (Grant Funded)	30,000	-	-	-	-
Total	124,307	-	-	-	-
Emergency Medical Services					
Airway Ventilator	10,000	-	-	-	-
Vehicle	65,000	-	-	-	-
Total	75,000	-	-	-	-
Roads Division					
Single Axle Trucks	550,000	560,000	580,000	600,000	600,000
Triaxle	235,000	250,000	-	-	500,000
Crewcab Trucks	240,000	-	260,000	-	300,000
Dump Truck with Plow & Spreader	121,000	-	-	-	-
Brushhog	220,000	-	-	-	-
Mini-Excavator	75,000	-	-	-	-
Grader	-	400,000	415,000	434,000	450,000
Paver	-	-	500,000	-	-
Loader Mount Snow Blower	-	-	-	600,000	-
Brush Chippers	-	266,000	-	280,000	-
Street Sweeper (Used)	-	125,000	-	-	-
Flail Mowers	6,000	-	-	-	-
Milling Head	20,500	-	-	-	-
Plows	36,000	-	-	-	-
Trailer	10,000	-	-	-	-
Radios	110,000	-	-	-	-
8" Dewatering Pump	102,515	-	-	-	-
3" Dewatering Pump	48,074	-	-	-	-
16' Enclosed Trailer	8,000	-	-	-	-
Bobcat 230 Welder	10,000	-	-	-	-
Grantsville Fuel Tank Repairs	150,000	-	-	-	-
G-051 Westernport Road Bridge	-	100,000	100,000	-	-
G-052 Westernport Road Bridge	100,000	-	-	-	-
G-053 Westernport Road Bridge	-	-	190,000	125,000	-
G-060 Sang Run Road Bridge	-	179,780	125,000	-	-
G-061 Sang Run Road Bridge	-	180,000	150,000	-	-
G-062 Sang Run Road Bridge	80,000	-	-	-	-
G-063 Sang Run Road Bridge	-	-	-	-	500,000
G-064 Sang Run Road Bridge	1,300,000	-	2,000,000	1,500,000	-



Garrett County Government
Fiscal Year 2027 Budget
 July 1, 2026 – June 30, 2027

FIVE YEAR CAPITAL PLAN

	APPROVED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030	PROJECTED FY 2031
G-077 Old Selbysport Road Bridge	200,000	250,000	-	100,000	-
G-079 Friendsville-Addison Road Bridge	160,000	250,000	175,000	-	-
G-082 Mill Run Road Bridge	160,000	175,000	175,000	-	-
G-085 Accident Bear Road Bridge	220,000	200,000	250,000	-	-
G-086 Accident Friendsville Road Bridge	200,000	-	250,000	175,000	-
G-089 Accident Bittering Road Bridge	200,000	125,000	-	-	-
G-103 Maple Grove Road Bridge	500,000	-	-	-	-
G-109 River Road Bridge	200,000	-	225,000	175,000	-
G-113 Old Frostburg Road Bridge	135,000	150,000	-	-	-
G-121 Spear Road Bridge	165,000	150,000	-	-	-
G-125 Herrington Manor Bridge	160,000	-	350,000	-	-
G-132 Big Run Road Bridge	100,000	-	-	-	-
G-134 Savage River Road Bridge	100,000	-	-	-	-
G-140 Everly Road Culvert	15,000	-	-	-	-
G-141 Friendsville Addison Road Culvert	-	45,000	50,000	-	-
G-142 Friendsville Addison Road Culvert	40,000	-	-	-	-
G-159 White Rock Road Bridge	108,000	150,000	150,000	-	-
G-164 Sang Run Road Culvert	30,000	60,000	-	-	-
G-175 Green Lantern Road Culvert	80,000	50,000	-	-	-
G-177 Blue Lick Road Culvert	-	50,000	-	-	-
G-178 E. Blocher Road Bridge	102,000	-	150,000	200,000	-
G-179 Posey Row Road Culvert	-	50,000	-	-	-
G-180 Bethlehem Road Box Culvert	75,000	-	-	-	-
G-198 Cransville Road Bridge	-	275,000	-	-	-
G-199 New Germany Road Culvert	179,000	500,000	-	-	-
G-205 Stockslager Road Bridge	160,000	200,000	-	200,000	-
G-231 Mason School Road Culvert	30,000	65,000	75,000	-	-
Total	6,741,089	4,805,780	6,170,000	4,389,000	2,350,000



Garrett County Government
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FIVE YEAR CAPITAL PLAN

	APPROVED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030	PROJECTED FY 2031
Board of Education					
Southern Grade Band Project (Year 4 of Year 4)	4,045,780	-	-	-	-
Yough Glades Parking Lot	-	250,000	-	-	-
Route 40 Parking Lot	-	200,000	-	-	-
HEEC Roof	-	-	500,000	-	-
Southern High Field Path & Visitor Bleacher	-	-	300,000	-	-
Dennett Road Renovation A&E	-	-	-	3,000,000	-
Northern Middle School Roof	-	-	-	-	31,000
Total	4,045,780	450,000	800,000	3,000,000	231,000
Ruth Enlow Library					
IT Equipment	25,000	25,000	25,000	25,000	25,000
Bookmobile	-	-	100,000	-	-
Oakland Improvements	-	-	30,000	-	-
Total	25,000	25,000	155,000	25,000	25,000
Total Capital Projects & Capital Outlay	12,432,676	5,695,780	7,675,000	9,544,000	2,896,000



Garrett County Government
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SOLID WASTE FUND

	FY 2026 Approved Budget	FY 2027 Approved Budget
REVENUE		
Customer Payments/Scales	1,750,000	1,796,875
Resident Permits	579,250	598,100
Recycling Income	57,000	61,000
Landfill Interest Income	307,000	325,000
Transfer from Garrett County General Fund for Capital	314,272	-
TOTAL REVENUE	3,007,522	2,780,975
OPERATING EXPENDITURES		
Salaries & Fringe Benefits	1,023,704	1,087,314
Maintenance & Repairs	69,000	69,000
Supplies	72,000	69,750
Tools	600	600
Electric	19,465	21,839
Fuel & Natural Gases	5,500	4,500
Water & Sewer	110,100	114,700
Network & Communications	5,000	4,400
Transportation	13,100	15,264
Software/Maintenance Agreement	2,400	2,400
Legal and Professional	9,000	9,000
Contracted Services	322,400	377,505
Insurance & Bonds	14,500	12,660
Office Expense	35,000	37,325
Travel & Training	1,000	1,000
Uniforms	2,000	2,000
Safety Supplies & Equipment	4,000	4,000
Small Equipment	2,500	2,500
Equipment Rental	1,000	1,000
Recycling Expense	64,600	64,600
Closure/Postclosure Expense	475,000	569,168
TOTAL OPERATING EXPENDITURES	2,251,869	2,470,525



Garrett County Government
Fiscal Year 2027 Budget
July 1, 2026 – June 30, 2027

SOLID WASTE FUND

	FY 2026 Approved Budget	FY 2027 Approved Budget
CAPITAL EXPENDITURES		
Capital Equipment	755,653	120,000
Capital Projects	-	190,450
TOTAL CAPITAL EXPENDITURES	755,653	310,450
TOTAL EXPENDITURES	3,007,522	2,780,975
CAPITAL EXPENDITURES		
Compactor	745,653	-
Boiler	10,000	-
Scales	-	120,000
Scale House Renovation	-	85,000
Paving	-	105,450
TOTAL CAPITAL EXPENDITURES	755,653	310,450



Garrett County Government
Fiscal Year 2027 Budget
 July 1, 2026 – June 30, 2027

SANITARY DISTRICT FUND

	FY 2026 Approved Budget	FY 2027 Approved Budget
OPERATING REVENUES		
Operation & Maintenance Fees	6,023,787	6,619,780
Tap, Connection & Impact Fees	300,000	200,000
Connection Charges	115,000	125,000
Impact Fees	200,000	225,000
Warehouse Public Sales	1,080,000	1,237,600
Debt Service Revenue - Tap Fees	29,304	20,000
Septage Receiving Fees	65,000	75,000
Penalties, Interest & Transfer Fees	175,000	125,000
Miscellaneous Revenue	85,000	85,000
Projected Grant/Loan Funding	8,200,000	9,460,000
Ad Valorem Tax	2,823,869	3,713,979
TOTAL REVENUE	19,096,960	21,886,359
OPERATING EXPENDITURES		
Salaries & Fringe Benefits	2,352,547	3,589,406
Maintenance & Repairs	1,266,954	1,275,000
Supplies	542,278	550,000
Cost of Goods Sold	830,769	952,000
Tools	50,000	50,000
Electric	710,224	710,224
Natural Gas & Fuel Oil	27,000	27,000
Water & Sewer	202,500	202,500
Network & Communications	38,000	38,000
Trash	27,500	27,500
Sludge Disposal	32,500	32,500
Transportation	153,000	232,000
Transportation - MES	79,000	-
Software/Maintenance Agreement	35,000	35,000
Legal and Professional	30,000	30,000
Contracted Services	170,000	225,000
Contracted Services - MES	1,241,619	-
Insurance & Bonds	115,000	126,500
Office Expense	83,400	90,000
Travel & Training	15,000	40,000
Uniforms	14,000	14,000
Dues, Subscriptions & Reference Materials	2,000	2,000
Licenses & Permits	3,800	3,800
Safety Supplies & Equipment	15,000	15,000



Garrett County Government
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SANITARY DISTRICT FUND

	FY 2026 Approved Budget	FY 2027 Approved Budget
Small Equipment	15,000	15,000
Rent Expense	1,000	1,000
Equipment Rental	20,000	20,000
Debt Service/Capital Project Funding	2,823,869	3,713,979
Transfer to Reserve Fund	(890,000)	(69,050)
TOTAL OPERATING EXPENDITURES	10,006,960	11,948,359
CAPITAL EXPENDITURES		
Capital Equipment	890,000	478,000
Capital Projects	8,200,000	9,460,000
TOTAL CAPITAL EXPENDITURES	9,090,000	9,938,000
TOTAL EXPENDITURES	19,096,960	21,886,359
CAPITAL EQUIPMENT		
Maintenance Utility Body Truck with Plow		85,000
3/4 ton Truck		50,000
Mid size Truck		40,000
HVAC Warehouse		20,000
Kitzmiller WWTP Upgrades		25,000
Equipment Trailer		13,000
Backhoe		160,000
4" Godwin Portable Pump		85,000
TOTAL CAPITAL EQUIPMENT		478,000
CAPITAL PROJECTS		
AMI Meter Project		2,100,000
DCL Sewer Rehab		630,000
Friendsville WWTP PER		65,000
Crellin WWTP PER		65,000
Friendsville WTP Carbon Filters		100,000
Hoyes Run Water Booster Project		1,300,000
MLP Water Distribution System Rehab		4,500,000
Gorman Water Improvements		700,000
TOTAL CAPITAL PROJECTS		9,460,000



Garrett County Government
Fiscal Year 2027 Budget
July 1, 2026 – June 30, 2027

AIRPORT FUND

	FY 2026 Approved Budget	FY 2027 Approved Budget
REVENUE		
Fuel Sales	175,838	171,367
Tie Down Fees	500	500
Parking	750	750
Hangar Leases	86,927	86,927
Miscellaneous Income	1,625	1,625
Federal Aviation Administration Grant	142,500	427,500
Maryland Aviation Administration Grant	190,000	11,250
Transfer from County General Fund	262,822	224,007
TOTAL REVENUE	860,962	923,926
OPERATING EXPENDITURES		
Salaries & Fringe Benefits	253,634	251,773
Maintenance & Repairs	37,150	18,450
Cost of Goods Sold	142,067	138,297
Electric	16,750	16,750
Natural Gas/Fuel Oil	700	700
Water & Sewer	1,162	1,162
Network & Communications	6,000	3,216
Cable	1,321	-
Transportation	3,856	3,956
Legal and Professional	5,000	5,000
Contracted Services	7,370	7,370
Insurance & Bonds	4,951	6,548
Office Expense	10,070	10,081
Travel & Training	3,050	1,500
Uniforms	600	600
Memberships & Subscriptions	785	510
Advertising & Promotions	5,000	2,000
Safety Supplies & Equipment	100	250
Small Equipment	800	600
Diesel Fuel	2,163	2,163
Gasoline	2,283	3,000
TOTAL OPERATING EXPENDITURES	504,812	473,926



Garrett County Government
Fiscal Year 2027 Budget
July 1, 2026 – June 30, 2027

AIRPORT FUND

	FY 2026 Approved Budget	FY 2027 Approved Budget
CAPITAL EXPENDITURES		
Capital Equipment	6,150	-
Capital Projects	350,000	450,000
TOTAL CAPITAL EXPENDITURES	356,150	450,000
TOTAL EXPENDITURES	860,962	923,926
CAPITAL EXPENDITURES		
Cameras	6,150	-
Pavement Management Study	150,000	-
Apron Capacity Study	200,000	-
Rehab Taxiway Lighting	-	450,000
TOTAL CAPITAL EXPENDITURES	356,150	450,000



Garrett County Government
Fiscal Year 2027 Budget
 July 1, 2026 – June 30, 2027

DEPARTMENT OF TECHNOLOGY
 & COMMUNICATIONS FUND

	FY 2026 Approved Budget	FY 2027 Approved Budget
REVENUE		
Internet & Network Connectivity Fee	250,000	250,000
Federal Grant Funds (State & Local Cybersecurity Grant)	175,688	175,688
Transfer from County General Fund	2,252,770	2,025,075
TOTAL REVENUE	2,678,458	2,450,763
OPERATING EXPENDITURES		
Salaries & Fringe Benefits	814,571	852,378
Electric	45,000	20,000
Network & Communications	227,870	271,437
Transportation	6,500	6,500
Software/Maintenance Agreement	497,840	601,843
Contracted Services	75,000	75,000
Legal and Professional	7,500	7,500
Insurance & Bonds	687	715
Office Expense	1,500	750
Travel & Training	27,490	22,790
Memberships & Subscriptions	5,200	5,450
Safety	300	0
Small Equipment/Projects	505,000	236,400
TOTAL OPERATING EXPENDITURES	2,214,458	2,100,763
CAPITAL EXPENDITURES		
Capital Equipment	464,000	350,000
TOTAL CAPITAL EXPENDITURES	464,000	350,000
TOTAL EXPENDITURES	2,678,458	2,450,763
CAPITAL EXPENDITURES		
Computer Replacements	148,000	150,000
Stonefly Backup	65,000	-
Hyper-V Cluster	251,000	-
VOIP Phone System	-	50,000
IT Edge Switches	-	150,000
TOTAL CAPITAL EXPENDITURES	464,000	350,000



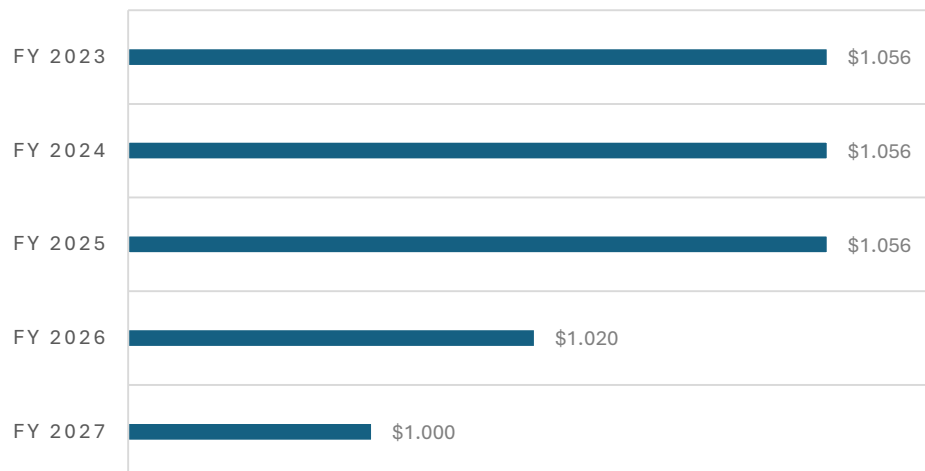
Garrett County Government
Fiscal Year 2027 Budget
July 1, 2026 – June 30, 2027

PARKS & RECREATION FUND
(ADVENTURE SPORTS CENTER, INC.)

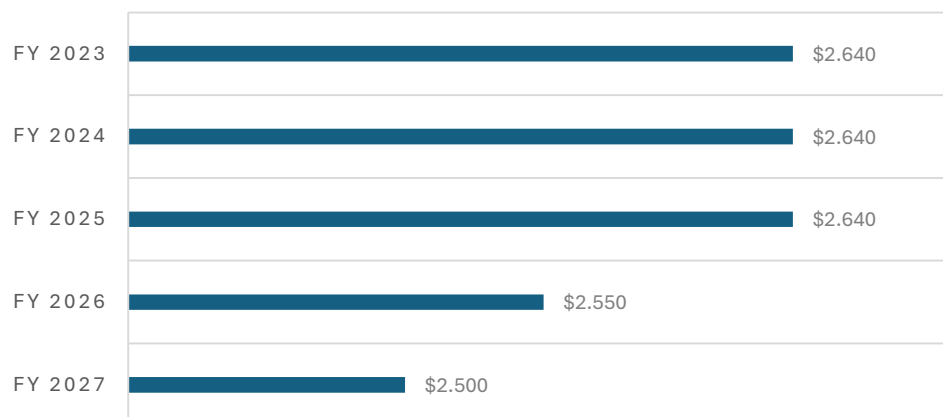
	FY 2026 Approved Budget	FY 2027 Approved Budget
REVENUE		
Rental Revenue	30,000	-
Transfer from County General Fund	-	105,000
TOTAL REVENUE	30,000	105,000
OPERATING EXPENDITURES		
Maintenance & Repairs	1,000	1,000
Electric	-	20,000
Natural Gas/Fuel Oil	-	20,000
Water & Sewer	-	7,500
Legal and Professional	10,100	10,500
Contracted Services	0	5,000
Insurance & Bonds	15,400	35,000
Taxes	3,500	3,500
Safety Supplies	-	2,500
TOTAL OPERATING EXPENDITURES	30,000	105,000



REAL POPERTY TAX RATE



PERSONAL PROPERTY & PUBLIC UTILITIES TAX RATE



- Real Property Gross Assessable Base = \$7,456,083,938
- Real Property Tax Generated = \$70,062,690
- One penny generates \$707,168 of Gross Real Property Tax Revenue
- Personal Property & Public Utilities Assessable Base = \$290,204,000
- Gross Personal Property & Public Utilities Tax Generated to include PILOT agreement = \$8,401,840
- One penny on the Real Property Tax Rates generates \$72,551 of Gross Personal Property & Public Utilities Tax Revenue



REAL PROPERTY, PERSONAL PROPERTY, & PUBLIC UTILITIES TAX RATES OF Garrett County, Maryland

THE REAL PROPERTY TAX RATES FOR FISCAL YEAR 2027 SHALL BE:

Real Property Tax Rate - All Areas Excluding Mtn. Lake Park \$1.0000

Real Property Tax Rate - Mtn. Lake Park \$0.9476



THE PERSONAL PROPERTY & PUBLIC UTILITIES TAX RATES FOR FISCAL YEAR 2027 SHALL BE:

Personal Property & Public Utilities Tax Rate - All Areas Excluding Mtn. Lake Park \$2.5000

Personal Property & Public Utilities Tax Rate - Mtn. Lake Park \$2.3690

ATTEST:

A handwritten signature in black ink, appearing to read "Kevin Null".

Kevin Null, County Administrator

A handwritten signature in black ink, appearing to read "June 1, 2026".

Date Adopted

APPROVED:

A handwritten signature in black ink, appearing to read "Paul C. Edwards".

Paul C. Edwards, Chairman

A handwritten signature in black ink, appearing to read "S. Larry Tichnell".

S. Larry Tichnell, Commissioner

A handwritten signature in black ink, appearing to read "Ryan S. Savage".

Ryan S. Savage, 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 2027 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 FOR THE GARRETT COUNTY SANITARY DISTRICT, INC. SHALL BE:

Bloomington Water Sanitary District	\$0.13
Chestnut Ridge Sewer Sanitary District	\$0.16
Deep Creek Lake Water Sanitary District	\$0.10
Deep Creek Lake Sewer Sanitary District	\$0.05
Deer Park Water Sanitary District	\$0.15
Deer Park Sewer Sanitary District	\$0.09
Friendsville Sewer Sanitary District	\$0.04
Jennings Sewer Sanitary District	\$0.05
Keyser's Ridge Water Sanitary District	\$0.06
Meadow Mountain Sewer Sanitary District	\$0.04
Mtn. Lake Park-Loch Lynn Water Sanitary District	\$0.04
Mtn. Lake Park-Loch Lynn Sewer Sanitary District	\$0.03



ATTEST:

Kevin Null

Kevin Null, County Administrator

June 1, 2026

Date Adopted

APPROVED:

Paul C. Edwards

Paul C. Edwards, Chairman

S. Larry Tichnell

S. Larry Tichnell, Commissioner

Ryan S. Savage

Ryan S. Savage, Commissioner



Garrett County Government
Fiscal Year 2027 Budget
 July 1, 2026 – June 30, 2027

POSITION ALLOCATION TABLE

	FY 2026 Approved Positions	FY 2027 Approved Positions	Change In Total Positions
Animal Control	2.50	2.50	0.00
Animal Shelter	2.00	2.00	0.00
Circuit Court	7.00	7.00	0.00
Commissioners' Staff	2.50	2.50	0.00
County Commissioners	3.00	3.00	0.00
Communications - 911	15.00	10.00	(5.00)
Detention Center	29.00	29.00	0.00
Domestic Violence	1.00	1.00	0.00
Economic Development	4.00	3.00	(1.00)
Election Office	3.00	3.00	0.00
Emergency Management	3.00	2.00	(1.00)
Emergency Medical Services	29.00	29.00	0.00
Engineering	3.00	2.00	(1.00)
Facilities & Maintenance	19.00	20.00	1.00
Finance	8.00	8.00	0.00
Human Resources	3.00	3.00	0.00
Information Technologies	6.00	6.00	0.00
Legal	1.00	1.00	0.00
Permits & Inspections	7.00	7.00	0.00
Planning & Zoning	6.00	6.00	0.00
Police Dispatch	0.00	5.00	5.00
Purchasing	1.00	1.00	0.00
Public Utilities	28.00	38.00	10.00
Risk Management	1.00	1.00	0.00
Roads Division - Maintenance	120.00	119.00	(1.00)
Sheriff's Department	40.00	40.00	0.00
Solid Waste Admin. Staff	9.00	9.00	0.00
Solid Waste Site Attendants	8.00	8.00	0.00



Garrett County Government
Fiscal Year 2027 Budget
July 1, 2026 – June 30, 2027

POSITION ALLOCATION TABLE

	FY 2026 Approved Positions	FY 2027 Approved Positions	Change In Total Positions
State's Attorney	9.00	9.00	0.00
Tax Collections	3.00	3.00	0.00
Total Personnel	375.50	382.50	7.00

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
Police Accountability Boards	10.00
Total Members	35.00



Garrett County Government Organizational Chart

