

BOARD OF GARRETT COUNTY COMMISSIONERS

PUBLIC MEETING

Tuesday, May 19, 2026

Meeting was also Live Streamed at <http://www.garrettcountymd.gov/live>

IN ATTENDANCE

Chairman Paul C. Edwards
Commissioner Ryan S. Savage
Commissioner S. Larry Tichnell

County Administrator Kevin G. Null

ADMINISTRATIVE SESSION

❖ **Board Appointments/Reappointments** - The Board of County Commissioners, on a motion by Commissioner Savage, which was seconded by Commissioner Tichnell, and made unanimous by Chairman Edwards, reappointed the following individuals:

- Deep Creek Watershed Board of Zoning Appeals – Three (3) Year Terms
Reappointments
William Ingram
Russell Sines
Bruce Swift
- Garrett County Health Planning Council – Three (3) Year Terms
Reappointments
Rodney Glotfelty Marian Emr
Amy Jons Thomas Vose
Laura Robinson Donna McClintock-Fost

Official letters will be sent to all appointees under the signature of Chairman Edwards outlining the terms of appointment

❖ Mr. Null reviewed a number of administrative and managerial matters under his authority and jurisdiction with the Board of County Commissioners.

CALL TO ORDER PUBLIC SESSION at 4:00 PM

PRAYER & PLEDGE OF ALLEGIANCE – Invocation by Commissioner Tichnell

PUBLIC SESSION

1. The Board of County Commissioners, on a motion by Commissioner Savage, which was seconded by Commissioner Tichnell, and made unanimous by Chairman Edwards, approved the Public Meeting Agenda for May 19, 2026.
2. The Board of County Commissioners, on a motion by Commissioner Tichnell, which was seconded by Commissioner Savage, and made unanimous by Chairman Edwards, approved the Public Meeting Minutes of May 4, 2026.
3. **RECOGNITION:** Cosmic Studios – 5-year Anniversary
4. **PRESENTATION: Garrett County Government Fiscal Year 2027 Operating & Capital Budget Presentation**
Scott Weeks, Director, Garrett County Department of Financial Services along with staff, provided a presentation on the Garrett County Government Fiscal Year 2027 Operating & Capital Budget. A copy of the presentation is attached to these Public Meeting Minutes.

This presentation included historical financial information from previously approved budgets, along with projections for future fiscal years. The Board of County Commissioners expressed their individual comments and perspectives regarding the budget and financial outlook for upcoming fiscal years.

Chairman Edwards thanks Mr. Weeks and the Financial Services Staff for their work on the budget. The Board of County Commissioners was able to lower the Homestead Tax Rate by 2% as well as reduce the Garrett County Property Tax Rate from \$1.02 to \$1.00, thereby providing additional tax relief for taxpayers.

The proposed decrease to the Homestead Tax and Real Property Tax rates is remarkable, as it was achieved without compromising services or financial stability. Chairman Edwards further highlighted that Garrett County is one of the few counties in the state able to achieve this. The Board of County Commissioners established a financial plan several years ago, and with prudent fiscal management the county remains in good financial condition.

The Board of County Commissioners will accept comments on the proposed budget over the next two (2) weeks. Comments can be submitted via e-mail to: comments@garrettcountymd.gov. Final adoption of the Garrett County Government Fiscal Year 2027 Operating & Capital Budget is scheduled for June 1, 2026.

5. PUBLIC COMMENTARY:

- In response to Request for Public Comments concerning the Swallow Falls Bridge Plan recently published, the Board of County Commissioners were urged to reconsider the decision to relocate the new bridge and instead replace the bridge in the current location; and that by keeping the bridge in its current location it would eliminate the environmental impact caused by the relocation. Also questioned the validity of the public safety impact on closing the road during construction.

The comment period will be open until June 12, 2026. All comments will be forwarded to the Federal Highway Administration.

- Dr. Brenda McCartney, Superintendent, Garrett County Board of Education, expressed her appreciation to the Board of County Commissioners for funding, its request for an additional \$1.5 million, and the partnership between the two Boards.
- Thomas Wood, President, Garrett County Board of Education, recognized Dr. McCartney on her retirement and thanked her for her service.

6. ANNOUNCEMENTS:

- ❖ The Board of Garrett County Commissioners announced that the next Public Meeting will be held on Monday, June 1, 2026, at 4:00 p.m. at the Garrett County Courthouse.
- ❖ The Garrett County Government Fiscal Year 2027 Operating & Capital Budget will be adopted on June 1, 2026.

ADJOURNMENT: The Board of County Commissioners, on a motion by Commissioner Savage, which was seconded by Commissioner Tichnell, and made unanimous by Chairman Edwards, adjourned the Public Meeting at 5:07 P.M.

Attest:

By Order of the Board,

KEVIN G. NULL
County Administrator

PAUL C. EDWARDS, Chairman
Board of County Commissioners



Garrett County Government

FY 2027 Budget Overview

A comprehensive look at revenues, expenditures, outside agency funding, and long-term fiscal projections for Garrett County.

FY 2027 Budget Development Timeline

From initial department requests to final adoption — a six-month collaborative process.



January 2, 2026

Budget Process Begins:

Commissioners initiate the FY 2027 budget development process.



February 20, 2026

Department Request Deadline:

All county departments & outside agencies submit their funding requests for finance review.



March 17, 2026

Chamber & Ruth Enlow Library Presentations:

Outside agencies present their funding needs and priorities.



April 6, 2026

State's Attorney, Sheriff & Community Action Presentations:

Public safety and community service agencies present budget requests.



April 13, 2026

General Assembly Legislative Session Adjourns:

State budget and mandate decisions finalized — critical input for county planning.



April 21, 2026

Board of Education, Garrett College & Health Department Presentations:

Major education and health agency presentations to the Commissioners.



May 4, 2026

Roads Department & Public Utilities Presentations:

Infrastructure and utilities departments present capital and operational needs.



May 19, 2026

Public Budget Hearing:

Community members have the opportunity to provide input on the proposed budget.



June 1, 2026

Commissioners' Adoption of Approved Budget:

Garrett County Commissioners formally adopt the FY 2027 budget & Tax Rates.

Garrett County:

A Low-Tax Leader in Maryland

Among Maryland's 24 jurisdictions, Garrett County ranks near the top in taxpayer value across all three major tax measures.

2%

Homestead Credit Cap

Rank: #2 Lowest in Maryland

FY 2027: Lowering further - already among the most protective caps in the state. Only Talbot County (0%) is lower.

2.65%

Income Tax Rate

Rank: #3 Lowest in Maryland

Only Worcester County (2.25%) and Talbot County (2.40%) are lower among all 24 Maryland jurisdictions.

\$1.00

Real Property Tax Rate per \$100

Rank: #14 out of 24 (middle of pack)

Note: Rate has been cut two consecutive years from \$1.056 to \$1.02 to \$1.00.

Formerly 5th Highest Rate.

i When combining a low income tax rate (#3), a near-lowest homestead credit cap (#2), and two consecutive property tax rate cuts, Garrett County delivers strong overall tax value for full-time residents — while continuing to fund essential services and mandated education obligations.

Homestead Tax Credit: More Protection for Homeowners

Garrett County Commissioners are lowering the annual Homestead Credit cap from 3% to 2% — providing greater stability for full-time residents.

What is the Homestead Tax Credit?

The Homestead Tax Credit limits how much a full-time resident's property assessments can increase each year.

- Applies to owner-occupied primary residences only
- Caps the taxable assessment increase to a fixed percentage per year
- Protects long-term homeowners from sudden tax spikes due to rising property values



Example: \$200,000 Home

Without Homestead Credit

Taxable value: \$220,000

Tax bill at \$1.00/\$100: \$2,200

Tax Increase \$200

With 3% Cap (prior year)

Taxable value capped at: \$206,000

Tax bill: \$2,060

Tax Increase: \$60

With NEW 2% Cap (FY 2027)

Taxable value capped at: \$204,000

Tax bill: \$2,040

Tax Increase: \$40

i The lower 2% cap means full-time Garrett County homeowners are shielded from rapid assessment increases — keeping tax bills predictable and affordable year over year.

General Fund Revenue - \$123.1M

Additional Revenue - \$6.3M



\$3,261,957

Real Property Revenue Increase despite rate decrease from \$1.02 to \$1.00 per \$100



\$1,150,000

PILOT agreement with Competitive Power Ventures for solar energy projects.



\$1,000,000

Projected increase in Taxable Income



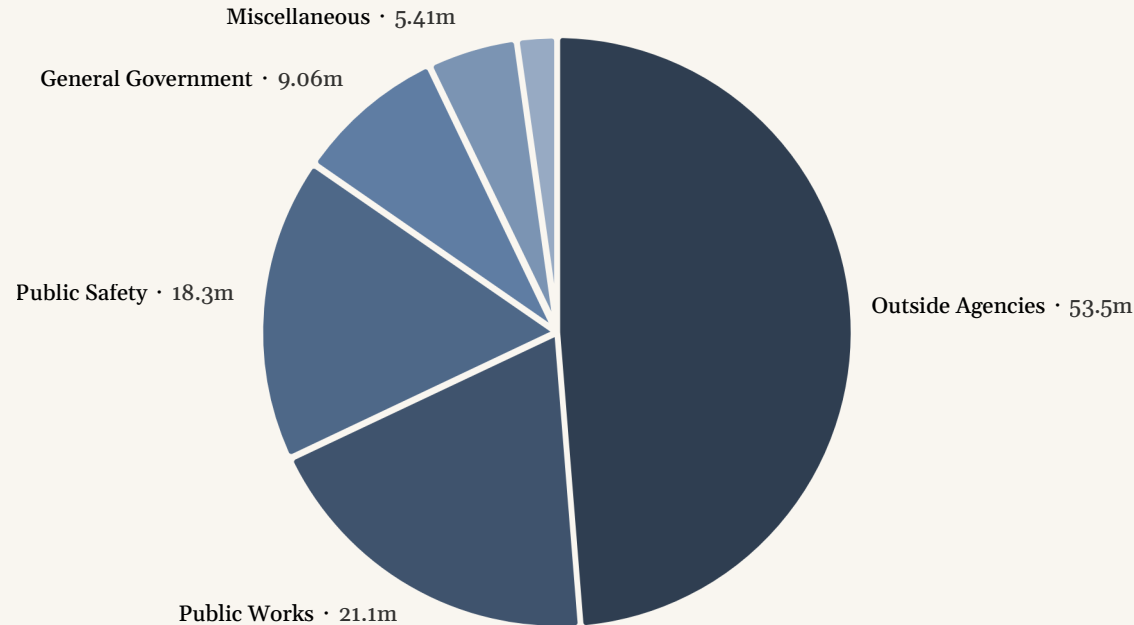
\$421,836

Federal and State Grants (Mass Transit, ENSB...)



General Fund Operating & Capital Expenditures: \$123.1M

Total Operating Budget - \$110.7M



Nearly half of General Fund expenditures are assigned to **Outside Agencies** or encumbered by **State Mandates**.

Changes in County Expenditures:

- **General Government**
 - +**377K** — Cost of Living & Fringe Adjustments
- **Public Safety**
 - +**\$392K** — Salary and Fringe Increases
 - +**301K** - Volunteer Fire & Rescue
- **Public Works**
 - +**\$546K** — New Union Contract, Paving, Line Striping, and Snow Plowing



Outside Agency Funding

Total outside agency funding rises from **\$48.7M (FY 2026)** to **\$53.5M (FY 2027)** — an increase of **\$4.8M**. Three agencies drive the majority of growth.

Board of Education

+\$3,856,133

\$38.6M

State Mandate (Blueprint)

Garrett College

+\$385,091

\$6.27M

Increased Employment Cost

Area Agency on Aging

+\$104,969

\$706K

Meals on Wheels Expansion

Health Department

+\$357,681

\$2.87M

Supplant State Funding Cuts

Board of Elections

+\$82,042

\$856K

State Mandate for new Voting System

Pathway to Home Ownership

+\$34,375

\$344K

Program Expansion

State Mandates:

State Pension System — A On-Going Cost Shift

**FY 2026 — Disparity Grant Cut:
-\$203,200**

The State eliminated \$203,200 from the Disparity Grant that had been earmarked for teacher pension contributions.

**FY 2027 — Disparity Grant Cut
Again: -\$203,200**

A second consecutive \$203,200 reduction in Disparity Grant funding for pensions.

**FY 2027 — Direct Pension
Expenses Total: +\$428,265**

On top of the grant cuts, the County is now directly responsible for \$428,265 in State pension expenses for BOE teachers, Garrett College employees, and Ruth Enlow Library employees.

Total State Pension Budget Impact: \$834,665

Combined two-year impact: \$203,200 (FY2026 revenue loss) + \$203,200 (FY2027 revenue loss) + \$428,265 (FY2027 direct expenses) = **\$834,665** in cumulative pension cost shift to the County.



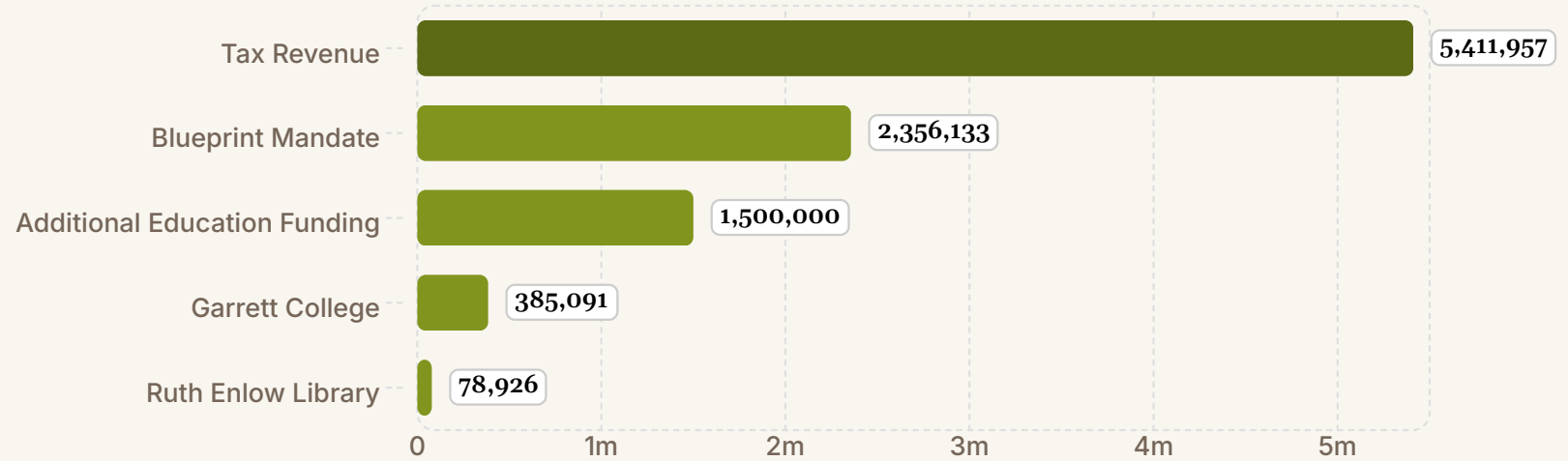
New Revenue Absorbed by Education

5,411,957

■ Total New Tax Revenue

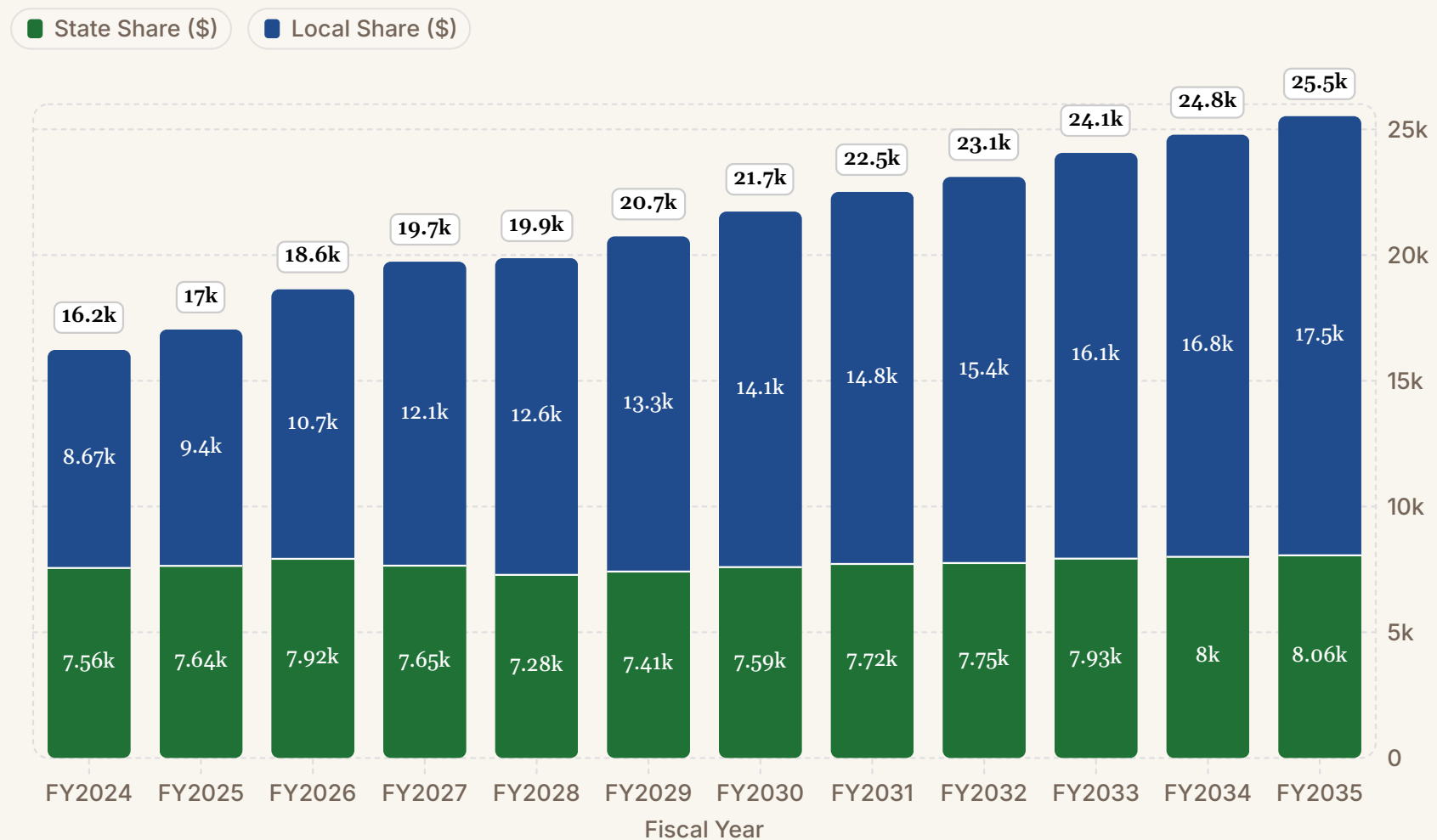
4,320,150

■ Total Additional Education Funding



State vs. Local Education Funding Per Pupil

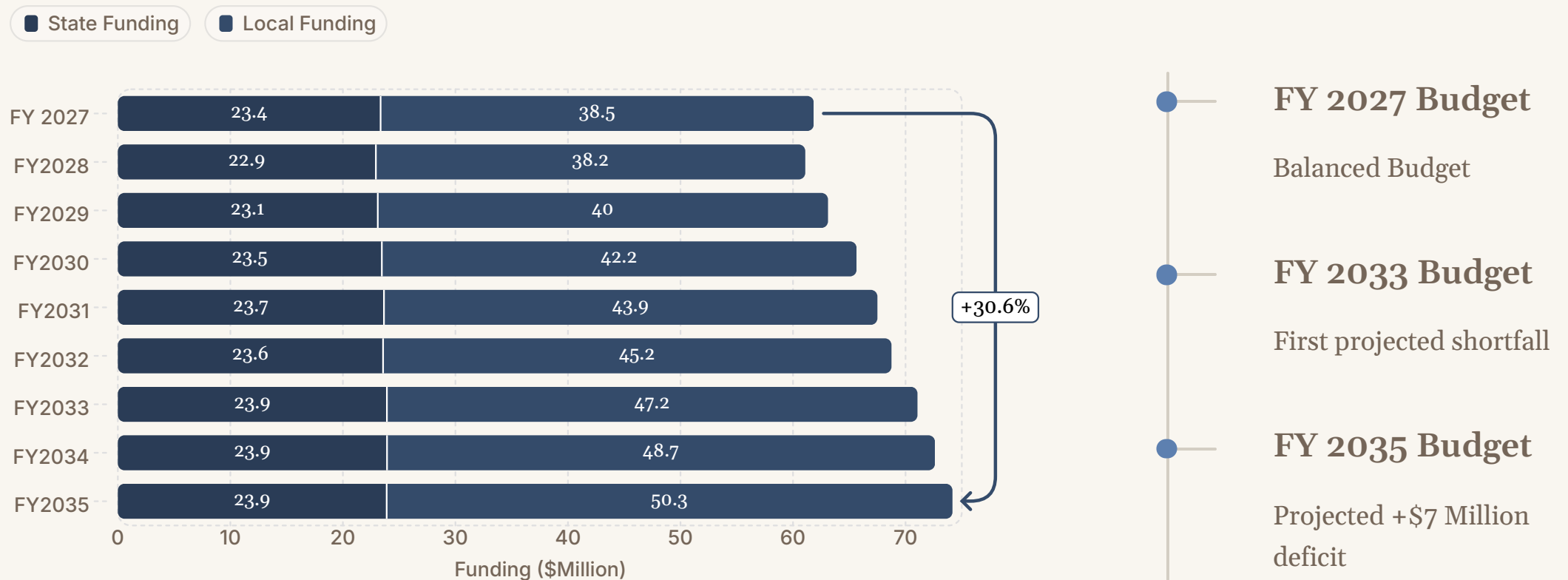
FY2027 marks a critical inflection point in education funding: the State's per-pupil share has declined to **\$7,260** while Garrett County's local share has risen to **\$12,100**. From this point forward, the local burden remains substantially larger than the State contribution and continues to widen through FY2035.



i This widening gap means the county will carry a much larger long-term education obligation through FY2034, increasing pressure on local revenues and reducing flexibility for other priorities, unless local taxes or other funding sources increase.

Looming Fiscal Shortfall: The Education Mandate Squeeze

Garrett County faces a structural budget imbalance driven primarily by state-mandated education funding requirements under the Blueprint for Maryland's Future. While the County can manage booming expenditures in FY 2027, the trajectory is unsustainable without intervention.



⚠ Unless the State reverses the Blueprint funding shift or provides additional aid, Garrett County will face difficult choices: raising taxes, cutting services, or drawing down reserves — likely before FY 2033. The County has few tools to close a structurally growing gap driven by state mandates it cannot control.

Total Capital Budget: \$12,432,676



Bridge Refurbishment — \$4,799,000

Systematic repair and refurbishment across 26 bridges and culverts throughout Garrett County.



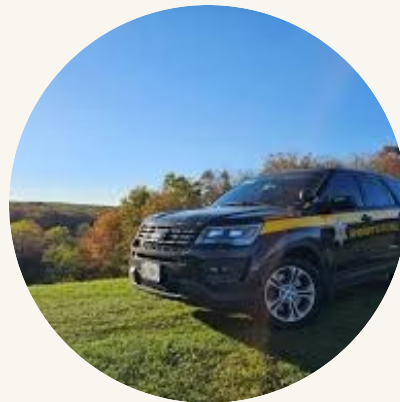
Roads Dept. Trucks & Equipment — \$1,942,089

New trucks and heavy equipment to support road maintenance, paving, and snow removal operations.



Repairs & Maintenance — \$1,104,500

Ongoing upkeep and repairs to existing County-owned facilities and infrastructure.



Sheriff Dept. Vehicles — \$252,000

Three new patrol vehicles to maintain a safe and reliable fleet for public safety operations.



Board of Education - \$4,045,780

Year 4 of 4 Southern grade band realignment. Southern High and Broadford Elementary

Key Takeaways

Balanced Budget with Strategic Tax Relief

FY 2027 General Fund Operating & Capital budget of \$123.1M

Education Mandates Drive the Budget

Over \$4.32M in new education funding consumes virtually all new property and income tax revenue.

State Cost Shifts Total \$835K in Pension Alone

Disparity Grant cuts plus \$428,265 in direct pension expenses represent an \$834,665 cumulative burden.

Structural Deficit Projected by FY 2033

Without new revenue, Garrett County faces a structural deficit in FY 2033, requiring difficult choices on taxes, services, or reserves.



Key Takeaways

Real Property Tax Rate - Reduced

Rate per \$100 reduced \$1.02 to \$1.00, building on the prior year cut from \$1.056, totaling a .056 reduction in two years.

Homestead Credit Limit - Reduced

Regardless of assessment changes, full-time residential assessments are limited to a 2% increase

Income Tax Rate - Unchanged

Garrett County remains among the lowest income tax rates in the State.

Ad-valorem Rates - Reduced in Two Districts

No other increases to the Water & Sewer Ad Valorem Tax Rates





Budget Information

Document Review

This document and greater budget detail is available at garrettcountymd.gov

Questions

Please feel free to email questions and comments to comments@garrettcountymd.gov

Final Adoption

Budget Adoption is scheduled for 6/1/26 @ 4:00 P.M.