



Garrett County Government
Fiscal Year 2026 Budget
July 1, 2025 – June 30, 2026



Garrett County Government
Fiscal Year 2026 Budget
July 1, 2025 – June 30, 2026

Table of Contents

Budget Message	1
Revenue	3
Expenditures	11
Non-Recurring Expense	20
Capital	23
Enterprise Funds	28
Tax Rates	37
Personnel	41

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

203 South Fourth Street - Courthouse - Room 207 Oakland, Maryland 21550
www.garrettcountry.org countycommissioners@garrettcountry.org
301-334-8970 301-895-3188 FAX 301-334-5000

Board of Commissioners

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

County Administrator

Kevin G. Null

County Attorney

Gorman E. Getty III

GARRETT COUNTY GOVERNMENT FISCAL YEAR 2026 BUDGET MESSAGE JUNE 2, 2025

To the Citizens of Garrett County:

Three years ago, we entered the budget process cautiously optimistic and developed a responsible, forward-thinking financial plan. This plan represented sound financial management, strategic investment, and enhanced funding of essential services—all without increasing property or income tax rates. The result was improved health, safety, and overall quality of life for the residents of Garrett County.

The Board of County Commissioners implemented a cost-control strategy designed to defer property tax increases for several more years. Our analysis aimed to identify the optimal point for any necessary fiscal action, whether generating additional revenues or adjusting service levels. By maintaining the tax rate, we were able to pursue an aggressive and robust capital improvement plan while preparing to meet escalating education funding obligations.

We are pleased to report that this approach has proven effective. For Fiscal Year 2026, the Board of County Commissioners **reduced** the property tax rate from \$1.056 to \$1.02 per \$100 of assessed value. This reduction reflects our continued commitment to fiscal responsibility and efficient governance.

Fiscal Year 2026 Budget Overview:

- **Operating Budget:** \$104 million
- **Capital Budget:** \$12.9 million
- **Total Budget:** \$116.9 million

Education Funding:

Education continues to be the most significant financial challenge facing the County. In the Fiscal Year 2026 Budget, the Board allocated an additional \$4.26 million to the Board of Education to support the mandated \$4.04 million *Blueprint for Maryland's Future* increases and additional \$219,000 teacher pension cost passed down to the County from the State. These Blueprint costs are projected to increase by \$20 million by 2034, representing a substantial long-term financial obligation.

Unfunded Mandates:

With the State of Maryland continuing to face a projected \$1 billion budget deficit for Fiscal Year 2026, we are preparing for potential funding reductions and an increase in unfunded mandates imposed on counties. These mandates significantly burden local resources. As a result, this budget reflects an additional \$5 million negative impact, driven by the following state-imposed obligations:

- \$4,040,649 in additional mandatory Education Blueprint funding
- \$286,863 reduction in the Disparity Grant
- \$267,650 in shifted costs for local State Department of Assessments & Taxation operations
- \$218,799 in shifted teacher pension costs
- \$50,409 in community college pension costs now assigned to the county
- \$100,000 impact due to changes in the State Income Tax structure
- \$85,000 for a mandated courtroom security position

We are actively monitoring developments in Annapolis and will continue advocating for fair and sustainable funding structures that do not compromise local services.

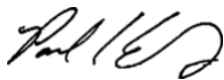
Budget Highlights:

- Property Tax Rate Reduced: Lowered from \$1.056 to \$1.02 per \$100 assessed value
- \$4.26 Million Increase for Education: Supporting mandated Blueprint funding
- \$2.9 Million for year three of our four-year commitment to Southern Grade Band Project
- No Reduction in Core Services: Maintained full-service levels despite rising costs
- Continued Investment in Infrastructure: Capital projects prioritized for long-term benefit
- Strong Fiscal Management: Balanced budget without use of one-time funds for recurring expenses

The Board of County Commissioners remains committed to sound, conservative financial management practices. Our priorities continue to focus on maintaining health, safety, and overall quality of life in Garrett County, while preparing responsibly for the future.

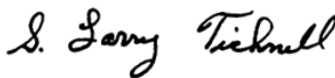
This could not happen without the support of the dedicated employees of Garrett County. We express our gratitude to these hardworking individuals who continue to provide outstanding service to our citizens.

BOARD OF GARRETT COUNTY COMMISSIONERS



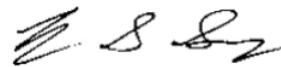
PAUL C. EDWARDS

Chairman



S. LARRY TICHNELL

Commissioner



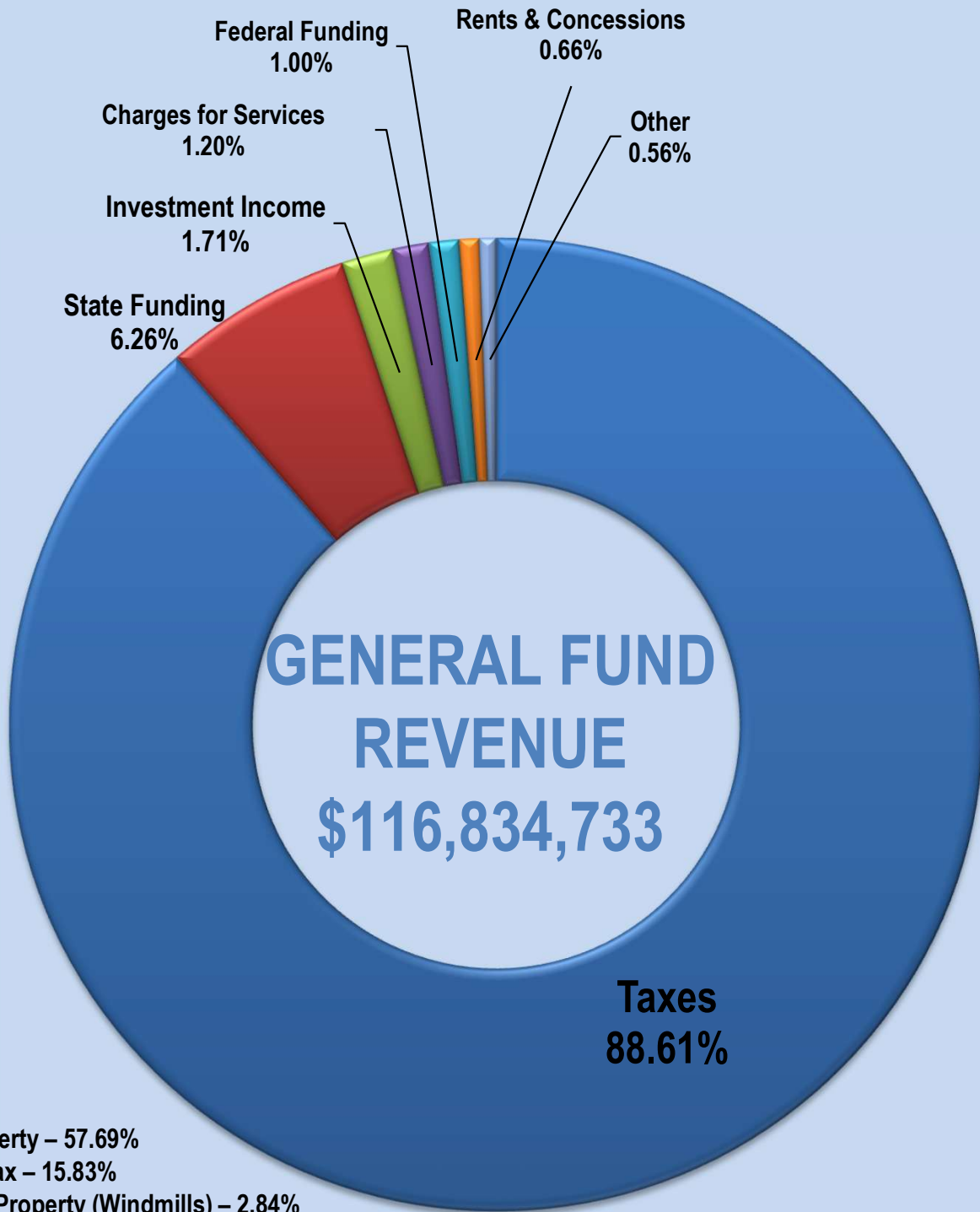
RYAN S. SAVAGE

Commissioner



Fiscal Year 2026 Budget **Revenue**

July 1, 2025 – June 30, 2026



- Real Property – 57.69%
- Income Tax – 15.83%
- Personal Property (Windmills) – 2.84%
- Public Utilities Tax – 3.08%
- Hotel/Motel Tax – 3.63%
- Recordation Tax – 2.14%
- Transfer Tax – 2.14%
- Admission & Amusement Tax – 0.86%
- Other – 0.40%



GENERAL FUND REVENUE

	FY 2025 Original	FY 2026 Approved	\$ 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	15,100	24,700	9,600	63.58%	0.02%
Transfer From Other Funds	113,710	122,660	8,950	7.87%	0.10%
	110,056,529	116,834,733	6,778,204	6.16%	100.00%
Reserves	0	0	0	0.00%	0.00%
Total General Fund Revenue	110,056,529	116,834,733	6,778,204	6.16%	100.00%





GENERAL FUND REVENUE

	FY 2024 Actual	FY 2025 Approved Budget	FY 2026 Approved Budget
TAXES			
Local Real Property			
Real Estate Tax	55,852,729	62,796,560	66,800,733
Tax Penalty & Interest	630,605	600,000	600,000
Total	56,483,334	63,396,560	67,400,733
Personal Property & Public Utilities			
Personal Property	2,811,110	2,667,247	3,313,215
Public Utilities/Railroad	3,719,571	3,734,914	3,596,419
Total	6,530,680	6,402,161	6,909,634
Income Tax			
Income Tax	20,479,059	16,500,000	18,500,000
Total	20,479,059	16,500,000	18,500,000
Other Local Taxes			
Coal Severance Tax	41,916	33,000	36,000
Natural Gas	406	380	380
Admission & Amusement Tax	1,175,764	1,000,000	1,000,000
Recording	3,728,443	1,800,000	2,500,000
Agricultural Transfer Tax	15,771	10,000	15,000
Local Transfer Tax	3,555,016	1,800,000	2,500,000
Franchise Tax	1,115	400	400
911 Fees	593,447	460,000	540,000
Trailer Court	49,927	40,000	45,000
Coal Tonnage Tax	52,479	28,500	46,000
Hotel Rental Tax	6,555,058	4,000,000	4,000,000
Tax Sale Revenue	21,202	39,200	39,200
Total	15,790,546	9,211,480	10,721,980
TOTAL TAXES	99,283,619	95,510,201	103,532,347
LICENSES & PERMITS			
Traders	63,521	60,000	60,000
Marriage License Fee	1,640	1,700	1,700
ATV Permits	34,925	30,000	30,000
Transient Vacation Rental Units (TVRU) License Fee	142,580	116,280	120,000
Dog/Cat Tags	3,256	3,500	3,000
Cable TV Franchise Fee	292,203	275,000	245,000
Total	538,124	486,480	459,700



GENERAL FUND REVENUE

	FY 2024 Actual	FY 2025 Approved Budget	FY 2026 Approved Budget
TOTAL LICENSES & PERMITS	538,124	486,480	459,700
INTERGOVERNMENTAL			
Grants From Federal Government			
USDA - Bankhead Jones Act	7,436	3,000	3,000
US DHS - Federal Emergency Management Association (FEMA)	188,126	0	0
US DHS - Emergency Management Performance Grant (EMPG)	93,870	63,014	63,014
US DHS - Homeland Security	158,898	90,261	90,261
US DOJ - BJAG - Sheriff Equipment	139,158	0	0
US DOJ - Domestic Violence Grant	36,487	32,375	34,384
US DOJ - Bullet Proof Vest Grant	3,045	2,750	5,250
US DOJ - Methamphetamine Overtime Grant	17,800	0	0
US HHS - DSS/DHR Child Support (Sheriffs Dept)	5,832	22,662	24,105
US HHS - Master's Program	11,686	18,320	21,704
US HHS - EMS Supplemental Payment Program	127,930	0	0
USDT - American Rescue Plan Act	374,669	0	0
US DOT - DUI Patrol	1,449	4,000	0
US DOT - Mass Transit (CAC)	1,344,778	660,424	900,774
US DOI - Payment In Lieu of Taxes	7,774	4,500	4,500
US DOI - Wolfden Run Culvert Replacement	314,692	0	0
US DOE - Watershed Coordinator Grant	730	0	20,000
ARC - Econ Development	21,172	0	0
Total	2,855,532	901,306	1,166,992
Grants From State Government			
Disparity Grant	2,537,671	2,537,671	2,250,608
Forestry & Parks	1,950,477	1,738,914	1,749,524
Program Open Space	224,383	0	0
Local Parks & Playgrounds	703,902	0	0
Department of Natural Resources - Watershed Coordinator	730	0	20,000
Department of Natural Resources - Dredging Grant	1,858,289	0	0
Fire/Rescue/Ambulance Reserve	272,436	300,619	332,383
Jury Reimbursement	12,510	11,000	12,000
Circuit Court - Family Services	146,252	200,262	197,516
Courthouse Security Grant	74,329	0	0
Rural Legacy Program	988,440	0	0
Police Protection Grant	264,110	243,222	217,212



GENERAL FUND REVENUE

	FY 2024 Actual	FY 2025 Approved Budget	FY 2026 Approved Budget
School Bus Violation Grant	33,796	0	0
Sheriff's Department Sex Offender Compliance (SOCEM)	8,748	8,759	7,615
Sexual Offenders Registration	13,800	13,000	14,000
GOCCP - PACT Body Worn Cameras	46,946	0	0
GOCCP - PIGF Pretrial Case Mgmt & Medically Assisted Treatment	161,443	0	0
GOCCP - WAAG Warrant Apprehension & Absconding Project	52,082	0	0
School Resource Officer Adequate Coverage Grant	85,714	0	84,211
Opioid Operational Command Center - Expansion of Substance Abuse Disorder	50,111	0	0
Emergency Numbers Systems Board	80,452	1,758,754	189,477
MIEMSS Grant (EMS)	5,031	0	0
Highway User Tax	1,500,063	1,794,718	2,027,426
Strategic Highway Safety Plan Grant	40,000	0	0
CAC - Mass Transit	170,615	210,503	204,415
CAC - Homeless Prevention Program	3,763	3,763	3,763
MD Department of Aging Senior Center Operating Grant	5,000	5,000	5,000
MD Economic Development Corp (MEDCO)	3,367	0	0
MD Department of Commerce - TCC George Edwards Fund	343,324	0	0
Total	11,637,785	8,826,185	7,315,150
Grants From Other Agencies			
Health Department Budget Settlement	256,763	0	0
LGIT Safety Grant	5,000	0	0
Drug Free Communities	1,587	2,500	2,500
DSS Visitation	10,416	12,335	12,335
Comcast Broadband Expansion	58,683	0	0
Health Department Community Resource	32,804	0	0
Health Department/Other- MEDCO Building	6,069	0	0
Robotics All Students STEM	21,172	0	0
Special Police Services	25,190	28,028	28,028
Other Private Grants	25,000	0	0
Total	442,684	42,863	42,863
TOTAL INTERGOVERNMENTAL	14,936,002	9,770,354	8,525,005
FINES & FORFEITURES			
All Other Fines	4,881	3,000	3,000
TOTAL FINES & FORFEITURES	4,881	3,000	3,000



GENERAL FUND REVENUE

	FY 2024 Actual	FY 2025 Approved Budget	FY 2026 Approved Budget
CHARGES FOR SERVICES			
Maintenance Agreement - Community Action	12,000	12,000	12,000
Marriage Ceremony Fees	660	550	600
General Charge for Services	5,857	3,500	3,500
Tax Office Convenience Fee	48,349	50,000	50,000
Zoning & Subdivision Fees	16,760	15,000	15,000
Sale of Maps & Publications	250	500	250
Building Codes Inspections	198,948	175,000	200,000
Fire Marshal Inspection Fees	400	0	0
Adult Community Service Participant Fee	1,928	1,600	1,600
Sheriff's Fees	5,576	4,500	5,000
Sheriff's Paper Service Fees	12,325	9,500	10,000
Fingerprinting Fees	19,073	20,000	19,000
State DOC - Temporary Housing State Inmates	32,535	22,000	20,000
Jail - Work Release	8,135	10,000	10,000
Animal Control Boarding & Adoption	10,320	15,000	10,000
Road's Department Miscellaneous Income	23,057	10,000	20,000
Roads Fuel Sales	345,892	457,606	440,181
Emergency Medical Services Cost Share	225,418	165,000	180,000
Emergency Medical Service Patient Billing	286,343	230,000	230,000
Enterprise Funds Indirect Fees	173,258	164,419	175,000
TOTAL CHARGES FOR SERVICES	1,427,084	1,366,175	1,402,131
INVESTMENT INCOME			
Interest	5,622,087	2,000,000	2,000,000
TOTAL INVESTMENT INCOME	5,622,087	2,000,000	2,000,000
CONTRIBUTIONS			
Animal Control Donations	4,152	3,000	3,000
TOTAL CONTRIBUTIONS	4,152	3,000	3,000
RENTS & CONCESSIONS			
Rent Income	249,808	336,052	309,733



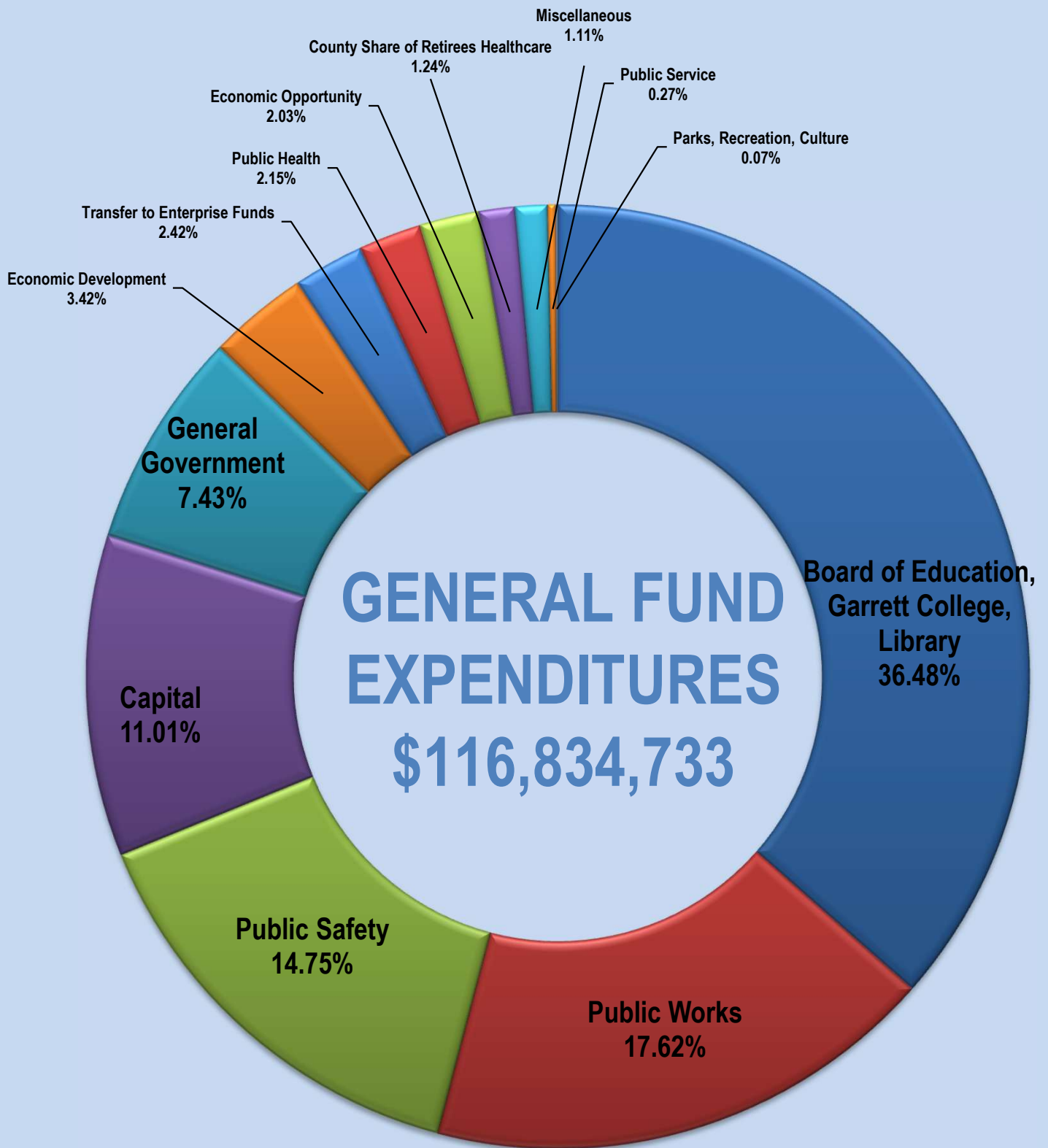
GENERAL FUND REVENUE

	FY 2024 Actual	FY 2025 Approved Budget	FY 2026 Approved Budget
Health Department Facility Fee	458,457	458,457	458,457
TOTAL RENTS & CONCESSIONS	708,265	794,509	768,190
MISCELLANEOUS			
Miscellaneous	71,640	9,100	18,700
Insurance & Other Proceeds	84,410	0	0
MISCELLANEOUS	156,051	9,100	18,700
OTHER FINANCING SOURCES			
Transfer from Other Funds	136,577	113,710	122,660
Disposal of Assets & Public Auction Proceeds	144,800	0	0
TOTAL OTHER FINANCING SOURCES	281,377	113,710	122,660
TOTAL GENERAL FUND REVENUE	122,961,641	110,056,529	116,834,733



Fiscal Year 2026 Budget **Expenditures**

July 1, 2025 – June 30, 2026



GENERAL FUND EXPENDITURES

	FY 2025 Original	FY 2026 Approved	\$ Change	% Change	% of Total Budget
General Government	8,019,006	8,678,061	659,056	8.22%	7.43%
Public Safety	16,232,185	17,228,449	996,264	6.14%	14.75%
Public Works	19,819,787	20,582,602	762,815	3.85%	17.62%
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	5,574,369	(2,115,015)	-27.51%	4.77%
	98,842,517	103,966,733	5,124,216	5.18%	88.99%
Capital	11,214,012	12,868,000	1,653,988	14.75%	11.01%
Total General Fund Expenditures	110,056,529	116,834,733	6,778,204	6.16%	100.00%





GENERAL FUND EXPENDITURES

	FY 2024 Actual	FY 2025 Approved Budget	FY 2026 Requested Budget	FY 2026 Approved Budget
GENERAL GOVERNMENT				
Executive - County Commissioners Office				
Salaries & Benefits	456,716	466,856	491,596	491,596
Operating Expense	68,104	69,765	69,398	69,398
Capital Outlay	31,950	0	0	0
	556,770	536,621	560,994	560,994
Finance				
Salaries & Benefits	806,944	922,389	933,715	933,715
Operating Expense	92,843	101,294	101,518	101,518
	899,787	1,023,683	1,035,233	1,035,233
Tax Collections				
Salaries & Benefits	196,881	215,546	214,764	214,764
Operating Expense	111,686	136,214	133,714	133,714
	308,567	351,760	348,478	348,478
Purchasing				
Salaries & Benefits	130,540	135,488	132,159	132,159
Operating Expense	3,943	3,850	3,850	3,850
	134,484	139,338	136,009	136,009
Human Resources				
Salaries & Benefits	327,377	343,401	353,453	353,453
Operating Expense	79,276	71,218	80,335	80,335
	406,652	414,619	433,788	433,788
Risk Management				
Salaries & Benefits	94,328	94,215	80,617	80,617
Operating Expense	83,476	88,086	103,019	96,405
	177,804	182,301	183,636	177,022
Circuit Court				
Salaries & Benefits	275,421	277,964	303,311	303,311
Operating Expense	46,040	52,275	56,275	57,075
	321,460	330,239	359,586	360,386
Circuit Court - Master's Program				
Salaries & Benefits	71,911	79,736	83,730	83,730
Operating Expense	5,716	10,240	10,240	10,340
	77,627	89,976	93,970	94,070
Circuit Court - Family Services				
Salaries & Benefits	113,594	81,573	158,383	158,383
Operating Expense	34,123	35,050	39,133	39,133
	147,718	116,623	197,516	197,516
Orphan's Court				
Salaries & Benefits	18,723	21,009	21,979	21,979
Operating Expense	7,134	1,800	2,532	2,532
	25,857	22,809	24,511	24,511



GENERAL FUND EXPENDITURES

	FY 2024 Actual	FY 2025 Approved Budget	FY 2026 Requested Budget	FY 2026 Approved Budget
State's Attorney				
Salaries & Benefits	974,243	966,187	1,047,320	1,047,320
Operating Expense	19,318	26,615	39,482	37,232
Non-Recurring Expense	660	1,500	2,000	2,000
Capital Outlay	0	60,575	0	0
	994,220	1,054,877	1,088,802	1,086,552
Election Board				
Salaries & Benefits	468,556	515,928	545,180	545,180
Operating Expense	126,191	231,145	227,725	226,401
Non-Recurring Expense	784	750	2,000	2,000
	595,531	747,823	774,905	773,581
Legal Counsel				
Salaries & Benefits	138,057	149,880	150,147	150,147
Operating Expense	16,983	17,850	17,850	17,850
	155,040	167,730	167,997	167,997
Planning & Land Management				
Salaries & Benefits	448,973	478,873	521,103	521,103
Operating Expense	19,468	40,280	43,277	37,929
Non-Recurring Expense	1,868,334	0	0	0
	2,336,774	519,153	564,380	559,032
Facilities & Maintenance				
Salaries & Benefits	1,279,314	1,342,419	1,403,895	1,403,895
Operating Expense	504,768	709,110	763,350	763,350
Non-Recurring Expense	177,142	52,500	10,000	10,000
Capital Outlay	1,043,257	1,930,000	3,968,000	3,693,000
	3,004,481	4,034,029	6,145,245	5,870,245
Department of Assessments & Taxation				
Operating Expense	261,497	278,000	545,650	545,650
	261,497	278,000	545,650	545,650
TOTAL GENERAL GOVERNMENT	10,404,269	10,009,581	12,660,698	12,371,061
PUBLIC SAFETY				
Permits				
Salaries & Benefits	468,804	664,751	516,281	516,281
Operating Expense	27,674	32,681	48,559	47,989
Non-Recurring Expense	136	0	0	0
Capital Outlay	32,916	0	0	0
	529,530	697,432	564,840	564,270
Sheriff's Department				
Salaries & Benefits	3,999,311	4,044,693	4,287,217	4,287,217
Operating Expense	540,152	640,768	669,285	667,085



GENERAL FUND EXPENDITURES

	FY 2024 Actual	FY 2025 Approved Budget	FY 2026 Requested Budget	FY 2026 Approved Budget
Non-Recurring Expense	81,365	10,435	35,225	35,225
Capital Outlay	249,581	85,000	387,000	241,000
	4,870,407	4,780,896	5,378,727	5,230,527
Detention Center				
Salaries & Benefits	2,389,519	2,386,680	2,503,667	2,503,667
Operating Expense	662,189	789,428	877,908	873,660
Non-Recurring Expense	120,248	74,950	3,750	3,750
Capital Outlay	3,202	26,500	17,000	17,000
	3,175,159	3,277,558	3,402,325	3,398,077
911 Dispatch				
Salaries & Benefits	967,841	977,689	1,136,375	1,136,375
Operating Expense	215,182	372,624	398,062	356,442
Non-Recurring Expense	0	0	10,000	15,000
Capital Outlay	126,089	1,570,000	0	0
	1,309,113	2,920,313	1,544,437	1,507,817
Volunteer Fire Departments				
Operating Expense	2,252,999	2,543,623	2,849,582	2,849,582
	2,252,999	2,543,623	2,849,582	2,849,582
Volunteer Rescue Squads				
Operating Expense	280,186	315,851	352,750	352,750
	280,186	315,851	352,750	352,750
Animal Shelter				
Salaries & Benefits	170,419	176,940	175,808	175,808
Operating Expense	24,220	46,080	42,540	40,740
Non-Recurring Expense	603	0	0	0
	195,241	223,020	218,348	216,548
Animal Control				
Salaries & Benefits	102,012	201,429	106,482	106,482
Operating Expense	14,177	17,162	24,360	24,360
Non-Recurring Expense	0	0	900	900
	116,189	218,591	131,742	131,742
Emergency Management				
Salaries & Benefits	434,513	310,941	329,068	329,068
Operating Expense	76,272	88,200	91,069	88,141
Non-Recurring Expense	74,605	133,672	95,511	93,461
Capital Outlay	305,255	5,462	0	0
	890,645	538,275	515,648	510,670
Emergency Medical Services				
Salaries & Benefits	2,058,967	2,170,485	2,494,722	2,494,722
Operating Expense	175,849	224,950	220,504	216,944
Non-Recurring Expense	16,710	8,153	12,800	12,800
Capital Outlay	17,352	40,000	296,500	0
	2,268,878	2,443,588	3,024,526	2,724,466



GENERAL FUND EXPENDITURES

	FY 2024 Actual	FY 2025 Approved Budget	FY 2026 Requested Budget	FY 2026 Approved Budget
Fire Marshal				
Operating Expense	340	0	0	0
	340	0	0	0
TOTAL PUBLIC SAFETY	15,888,687	17,959,147	17,982,925	17,486,449
PUBLIC WORKS				
Roads Division				
Salaries & Benefits	9,966,401	9,996,912	10,062,803	10,062,803
Operating Expense	8,042,924	9,370,427	10,821,967	10,098,460
Non-Recurring Expense	9,309	51,000	60,200	60,200
Capital Outlay	1,602,170	2,889,212	4,852,000	4,852,000
	19,620,803	22,307,551	25,796,970	25,073,463
Engineering				
Salaries & Benefits	289,040	289,873	300,665	300,665
Operating Expense	12,794	111,575	87,625	60,475
	301,835	401,448	388,290	361,140
TOTAL PUBLIC WORKS	19,922,638	22,708,999	26,185,260	25,434,602
COMMUNITY HEALTH				
Health Department				
Operating Expense	2,447,580	2,523,539	2,512,765	2,512,765
	2,447,580	2,523,539	2,512,765	2,512,765
TOTAL COMMUNITY HEALTH	2,447,580	2,523,539	2,512,765	2,512,765
EDUCATION				
Board of Education				
Operating Expense	28,817,097	30,386,117	34,426,766	34,426,766
Other	42,343	0	218,799	218,799
Capital Outlay	1,735,642	4,045,780	3,040,000	3,040,000
	30,595,083	34,431,897	37,685,565	37,685,565
Garrett College				
Operating Expense	5,335,593	5,835,593	5,886,002	5,886,002
Capital Outlay	1,787,939	83,983	1,000,000	1,000,000
	7,123,532	5,919,576	6,886,002	6,886,002
Scholarship Program				
Operating Expense	610,000	735,000	735,000	735,000
	610,000	735,000	735,000	735,000



GENERAL FUND EXPENDITURES

	FY 2024 Actual	FY 2025 Approved Budget	FY 2026 Requested Budget	FY 2026 Approved Budget
Ruth Enlow Library				
Operating Expense	1,256,606	1,303,114	1,364,200	1,355,782
Capital Outlay	25,000	225,000	25,000	25,000
	<u>1,281,606</u>	<u>1,528,114</u>	<u>1,389,200</u>	<u>1,380,782</u>
TOTAL EDUCATION	39,610,221	42,614,587	46,695,767	46,687,349
PARKS, RECREATION, & CULTURE				
Municipal Parks				
Operating Expense	27,090	26,900	27,580	27,580
Non-Recurring Expense	928,285	0	0	0
	<u>955,375</u>	<u>26,900</u>	<u>27,580</u>	<u>27,580</u>
Culture & Arts				
Operating Expense	63,000	64,000	54,000	54,000
	<u>63,000</u>	<u>64,000</u>	<u>54,000</u>	<u>54,000</u>
TOTAL PARKS, RECREATION, & CULTURE	1,018,375	90,900	81,580	81,580
PUBLIC SERVICE				
University of Maryland Extension				
Operating Expense	230,847	244,650	257,562	257,562
Non-Recurring Expense	25,866	29,240	25,000	25,000
	<u>256,713</u>	<u>273,890</u>	<u>282,562</u>	<u>282,562</u>
Garrett Soil Conservation				
Operating Expense	19,706	27,707	32,082	27,707
	<u>19,706</u>	<u>27,707</u>	<u>32,082</u>	<u>27,707</u>
Agriculture Land Preservation				
Non-Recurring Expense	960,568	10,000	10,000	10,000
	<u>960,568</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL PUBLIC SERVICE	1,236,987	311,597	324,644	320,269
ECONOMIC DEVELOPMENT				
Economic Development				
Salaries & Benefits	449,793	428,551	441,609	441,609
Operating Expense	471,484	2,155,213	2,142,088	2,128,338
Non-Recurring Expense	462,730	23,016	20,221	20,221
Capital Outlay	262,677	7,500	0	0
	<u>1,646,685</u>	<u>2,614,280</u>	<u>2,603,918</u>	<u>2,590,168</u>
Special Promotions				
Garrett County Chamber of Commerce	825,000	825,000	825,000	825,000
Garrett County Agriculture Fair	20,000	20,000	20,000	20,000
Pathway to Homeownership Program	214,500	275,000	309,375	309,375
Other Promotions	299,066	250,000	250,000	250,000
	<u>1,358,566</u>	<u>1,370,000</u>	<u>1,404,375</u>	<u>1,404,375</u>



GENERAL FUND EXPENDITURES

	FY 2024 Actual	FY 2025 Approved Budget	FY 2026 Requested Budget	FY 2026 Approved Budget
TOTAL ECONOMIC DEVELOPMENT	3,005,251	3,984,280	4,008,293	3,994,543
ECONOMIC OPPORTUNITY				
Area Agency on Aging				
Operating Expense	510,992	557,893	606,177	606,177
	<u>510,992</u>	<u>557,893</u>	<u>606,177</u>	<u>606,177</u>
Community Action				
Operating Expense	350,000	404,000	572,434	572,434
Non-Recurring Expense	1,519,156	874,690	1,108,952	1,108,952
	<u>1,869,156</u>	<u>1,278,690</u>	<u>1,681,386</u>	<u>1,681,386</u>
Other Economic Opportunity				
Commission on Women	4,500	4,500	5,750	5,750
Tri-County Council for Western Maryland	40,000	40,000	40,000	40,000
Dove Center Operating	38,432	38,432	38,432	38,432
	<u>82,932</u>	<u>82,932</u>	<u>84,182</u>	<u>84,182</u>
TOTAL ECONOMIC OPPORTUNITY	2,463,080	1,919,515	2,371,745	2,371,745
MISCELLANEOUS				
Undistributed Employee Benefits				
County Share of Retirees Health Care	633,150	600,000	650,000	640,000
Other Post Employment Benefits (OPEB)	800,000	800,000	800,000	800,000
Retirement Systems	2,283	2,300	2,300	2,300
	<u>1,435,434</u>	<u>1,402,300</u>	<u>1,452,300</u>	<u>1,442,300</u>
Other Miscellaneous				
Tax Rebates to Municipalities	297,000	297,000	297,000	297,000
Finance Corporation Tax Due - Incorporated Towns	5,205	5,205	5,205	5,205
Contingency	0	1,000,000	1,000,000	1,000,000
	<u>302,205</u>	<u>1,302,205</u>	<u>1,302,205</u>	<u>1,302,205</u>
Transfer to Other Funds				
Transfer to Airport	220,067	404,984	330,683	262,822
Transfer to Dept of Technologies & Communications	1,529,952	1,996,633	2,417,170	2,252,770
Transfer to Solid Waste & Recycling	2,771,217	2,583,262	314,272	314,272
Transfer to Sanitary District	835,969	0	0	0
Transfer to Other Funds	4,177,500	0	0	0
Transfer to Capital Projects Fund	413,148	245,000	0	0
	<u>9,947,853</u>	<u>5,229,879</u>	<u>3,062,125</u>	<u>2,829,864</u>
TOTAL MISCELLANEOUS	11,685,492	7,934,384	5,816,630	5,574,369
TOTAL OPERATING & CAPITAL BUDGET	107,682,578	110,056,529	118,640,306	116,834,733



Fiscal Year 2026 Budget
Non-Recurring Expense

July 1, 2025 – June 30, 2026



GENERAL FUND NON-RECURRING EXPENSE

	FY 2026 Approved Budget
State's Attorney	
Office Furniture & Equipment	2,000
	<hr/> 2,000
Election Board	
Security Equipment	2,000
	<hr/> 2,000
Facilities & Maintenance	
Custodial Equipment	2,000
HVAC Equipment Tools	8,000
	<hr/> 10,000
Sheriff's Dept	
Firearms & Equipment	30,675
Radar Units	1,600
Other Equipment	2,950
	<hr/> 35,225
Detention Center	
Office Furniture & Equipment	1,500
Other Equipment	2,250
	<hr/> 3,750
Communications -911	
Chairs (100% ENSB grant funding)	15,000
	<hr/> 15,000
Animal Control	
Office Furniture & Equipment	300
Animal Traps (4)	600
	<hr/> 900
Emergency Management	
Furniture & Equipment	2,500
Pressure Washer	700
	<hr/> 3,200
Emergency Medical Services	
Cardiac Monitor & Power Stretcher Batteries	2,052
CPR Assist Device Replacement Battery	730
Med Vault (2)	4,218
Radio Batteries (10)	1,500
Furniture & Equipment	4,300
	<hr/> 12,800



GENERAL FUND NON-RECURRING EXPENSE

	FY 2026 Approved Budget
Roads Division	
Emergency Lighting for Plow Trucks	46,500
Miscellaneous Equipment	11,000
Overlook Pass Camera	2,700
	<hr/>
	60,200
TOTAL GENERAL FUND NON-RECURRING EXPENSE	145,075



Fiscal Year 2026 Budget **Capital**

July 1, 2025 – June 30, 2026



GENERAL FUND CAPITAL OUTLAY

	FY 2026 Approved Budget
Facilities & Maintenance	
Courthouse Elevator Controls	125,000
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/> 3,693,000
Sheriff's Department	
Vehicles (5 requested, 4 approved)	241,000
	<hr/> 241,000
Detention Center	
Mower	10,000
Dryer	7,000
	<hr/> 17,000
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
G-103 Maple Grove Road Bridge	300,000
G-119 Sand Flat Road Culvert	40,000
G-138 Rock Lodge Road Culvert	30,000
G-169 Blackhawk School Culvert	15,000
G-051 Westernport Road Bridge	200,000
G-052 Westernport Road Bridge	75,000
G-053 Westernport Road Bridge	75,000
G-089 Accident Bittering Road Bridge	200,000
G-113 Old Frostburg Road Bridge	75,000



GENERAL FUND CAPITAL OUTLAY

	FY 2026 Approved Budget
G-121 Spear Road Bridge	75,000
G-132 Big Run Road Bridge	75,000
G-140 Everly Road Culvert	85,000
G-141 Friendsville Addison Road Culvert	125,000
G-142 Friendsville Addison Road Culvert	55,000
G-145 Broadford Road Bridge	600,000
G-159 White Rock Road Culvert	55,000
G-177 Blue Lick Road Culvert	60,000
G-178 E. Blocher Road Culvert	65,000
G-179 Posey Row Road Culvert	65,000
G-197 Cransville Road Bridge	575,000
	<hr/> 4,852,000
Board of Education	
Southern Grade Band Project - Southern Middle, Broadford, Southern High School	
Renovations (Year 3 of Year 4 - \$14,398,653 commitment)	2,900,000
Passenger Vans (2)	140,000
	<hr/> 3,040,000
Garrett College	
Athletic Facilities Expansion	1,000,000
	<hr/> 1,000,000
Ruth Enlow Library	
IT Equipment	25,000
	<hr/> 25,000
TOTAL GENERAL FUND CAPITAL OUTLAY	12,868,000



	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
Facilities & Maintenance					
Courthouse Elevator Controls	125,000	0	0	0	0
Visitors Center Heat Pump	20,000	0	0	0	0
Courthouse Improvements	220,000	0	0	0	0
2nd Street Building Improvements	2,373,000	0	0	0	0
Maintenance Shop	750,000	0	0	0	0
County Facilities Paving	75,000	0	0	0	0
Courthouse Parking Lot	90,000	0	0	0	0
Health Center Retaining Wall	40,000	0	0	0	0
Health Center HVAC	0	0	0	0	250,000
Courthouse Generator (Detention Center/ 911)	0	0	0	0	800,000
Courthouse Generator (Administration/Circuit Court Offices)	0	0	0	0	800,000
Courthouse Administration and Detention Center Roofs	0	50,000	0	0	0
Roger Glotfelty Building Roof	0	0	80,000	0	0
Sidewalk Replacements Courthouse/Community Action	0	200,000	0	0	0
Emergency Operations Center Roof	0	0	50,000	0	0
Vehicle	0	50,000	0	0	0
Total	3,693,000	300,000	130,000	0	1,850,000
Permits & Inspections					
Vehicle	0	35,000	0	0	0
Total	0	35,000	0	0	0
Sheriff's Department					
Vehicles	241,000	280,000	280,000	280,000	280,000
Total	241,000	280,000	280,000	280,000	280,000
Detention Center					
Mower	10,000	0	0	0	0
Dryer	7,000	0	0	0	0
Total	17,000	0	0	0	0
Emergency Services					
Vehicle	0	81,500	0	0	0
Total	0	81,500	0	0	0
Roads Division					
Single Axle Trucks	492,000	500,000	510,000	520,000	530,000
Triaxle Trucks	213,000	250,000	250,000	0	0
1 Ton Dump Truck (with Plow/Spreader)	91,000	0	0	0	0
Loader	335,000	0	0	0	0
Brush Hog	209,000	212,000	0	0	0
Chip Spreader	370,000	0	0	0	0
Shoulder Machine	122,000	0	0	0	0
Radar Speed Signs (4)	22,000	0	0	0	0
Mobile Light Towers (6)	42,000	0	0	0	0
Radios (30)	111,000	0	0	0	0
Crew Cabs	0	160,000	0	174,000	0
Road Tractor	0	75,000	0	0	0
Graders	0	0	400,000	415,000	434,000
Brush Chipper	0	0	0	0	150,000
G-103 Maple Grove Road Bridge	300,000	0	0	0	0
G-119 Sand Flat Road Culvert	40,000	0	0	0	0



	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
G-138 Rock Lodge Road Culvert	30,000	0	0	0	0
G-169 Blackhawk School Culvert	15,000	0	0	0	0
G-051 Westernport Road Bridge	200,000	100,000	0	0	0
G-052 Westernport Road Bridge	75,000	125,000	100,000	0	0
G-053 Westernport Road Bridge	75,000	0	135,000	125,000	0
G-060 Sang Run Road Bridge	0	100,000	0	0	0
G-061 Sang Run Road Bridge	0	150,000	135,000	0	0
G-062 Sang Run Road Bridge	0	0	160,000	145,000	0
G-063 Sang Run Road Bridge	0	0	0	165,000	150,000
G-089 Accident Bittering Road Bridge	200,000	75,000	0	0	0
G-113 Old Frostburg Road Bridge	75,000	135,000	100,000	0	0
G-121 Spear Road Bridge	75,000	0	165,000	125,000	0
G-132 Big Run Road Bridge	75,000	0	0	0	0
G-140 Everly Road Culvert	85,000	25,000	0	0	0
G-141 Friendsville Addison Road Culvert	125,000	35,000	0	0	0
G-142 Friendsville Addison Road Culvert	55,000	25,000	0	0	0
G-145 Broadford Road Bridge	600,000	750,000	0	0	0
G-159 White Rock Road Culvert	55,000	25,000	0	0	0
G-177 Blue Lick Road Culvert	60,000	25,000	0	0	0
G-178 E. Blocher Road Culvert	65,000	25,000	0	0	0
G-179 Posey Row Road Culvert	65,000	25,000	0	0	0
G-197 Cransville Road Bridge	575,000	275,000	0	0	0
Total	4,852,000	3,092,000	1,955,000	1,669,000	1,264,000
Board of Education					
High School Renovations (\$14,398,653 committed over 4 yrs.)	2,900,000	2,214,814	0	0	0
Passenger Vans (2)	140,000	0	0	0	0
Total	3,040,000	2,214,814	0	0	0
Garrett College					
Athletic Facilities Expansion	1,000,000	0	0	0	0
Total	1,000,000	0	0	0	0
Ruth Enlow Library					
IT Equipment	25,000	25,000	25,000	25,000	25,000
Bookmobile	0	0	100,000	0	0
Oakland Improvements	0	0	15,000	30,000	0
Total	25,000	25,000	140,000	55,000	25,000
Total Capital Projects & Capital Outlay	12,868,000	6,028,314	2,505,000	2,004,000	3,419,000



Fiscal Year 2026 Budget

Enterprise Funds

July 1, 2025 – June 30, 2026



SOLID WASTE & RECYCLING FUND

	FY 2025 Approved Budget	FY 2026 Approved Budget
REVENUE		
Customer Payments/Scales	1,637,500	1,750,000
Resident Permits	590,750	579,250
Recycling Income	55,000	57,000
Landfill Interest Income	200,000	307,000
Transfer from Garrett County General Fund for Capital	2,583,262	314,272
TOTAL REVENUE	5,066,512	3,007,522
OPERATING EXPENDITURES		
Salaries & Fringe Benefits	1,045,402	1,023,704
Maintenance & Repairs	69,000	69,000
Supplies	72,000	72,000
Tools	600	600
Electric	25,000	19,465
Fuel & Natural Gases	6,000	5,500
Water & Sewer	110,000	110,100
Network & Communications	5,000	5,000
Transportation	13,100	13,100
Software/Maintenance Agreement	2,700	2,400
Legal and Professional	9,000	9,000
Contracted Services	330,200	322,400
Insurance & Bonds	14,500	14,500
Office Expense	27,010	35,000
Travel & Training	1,000	1,000
Uniforms	2,000	2,000
Safety Supplies & Equipment	3,900	4,000
Small Equipment	2,500	2,500
Equipment Rental	1,000	1,000
Recycling Expense	64,600	64,600
Closure/Postclosure Expense	400,000	475,000
TOTAL OPERATING EXPENDITURES	2,204,512	2,251,869
CAPITAL EXPENDITURES		
Capital Equipment	285,000	755,653
Capital Projects	2,577,000	0
TOTAL CAPITAL EXPENDITURES	2,862,000	755,653
TOTAL EXPENDITURES	5,066,512	3,007,522



SOLID WASTE & RECYCLING FUND

	FY 2025 Approved Budget	FY 2026 Approved Budget
CAPITAL EXPENDITURES		
Compactor		745,653
Boiler		10,000
TOTAL CAPITAL EXPENDITURES		755,653



GARRETT COUNTY SANITARY DISTRICT FUND

	FY 2025 Approved Budget	FY 2026 Approved Budget
REVENUE		
Operation & Maintenance Fees	5,776,336	6,023,787
Tap, Connection & Impact Fees	350,000	300,000
Connection Charges	195,000	115,000
Impact Fees	270,000	200,000
Warehouse Public Sales	1,165,000	1,080,000
Debt Service Revenue - Tap Fees	55,000	29,304
Septage Receiving Fees	58,000	65,000
Penalties, Interest & Transfer Fees	100,000	175,000
Miscellaneous Revenue	75,000	85,000
Projected Grant/Loan Funding	7,954,789	8,200,000
Ad Valorem Tax	2,823,869	2,823,869
TOTAL REVENUE	18,822,994	19,096,960
OPERATING EXPENDITURES		
Salaries & Fringe Benefits	2,330,024	2,352,547
Maintenance & Repairs	1,124,817	1,266,954
Supplies	821,349	542,278
Cost of Goods Sold	896,154	830,769
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	28,000	38,000
Trash	27,500	27,500
Sludge Disposal	32,500	32,500
Transportation	125,000	153,000
Transportation - MES	70,000	79,000
Software/Maintenance Agreement	26,250	35,000
Legal and Professional	30,000	30,000
Contracted Services	145,000	170,000
Contracted Services - MES	1,151,182	1,241,619
Insurance & Bonds	105,000	115,000
Office Expense	75,000	83,400
Travel & Training	12,500	15,000
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
Small Equipment	15,000	15,000
Rent Expense	1,000	1,000



GARRETT COUNTY SANITARY DISTRICT FUND

	FY 2025 Approved Budget	FY 2026 Approved Budget
Equipment Rental	20,000	20,000
Debt Service	2,823,869	2,823,869
Transfer to Reserve Fund	(1,017,589)	(890,000)
 TOTAL OPERATING EXPENDITURES	 9,867,080	 10,006,960
 CAPITAL EXPENDITURES		
Capital Equipment	1,632,000	890,000
Capital Projects	7,288,400	8,200,000
 TOTAL CAPITAL EXPENDITURES	 8,920,400	 9,090,000
 TOTAL EXPENDITURES	 18,787,480	 19,096,960
 CAPITAL EQUIPMENT		
Mini Track Loader		50,000
SCADA Upgrades		60,000
Deep Creek WWTP Booster Pump		180,000
Friendsville WTP Filter Media Replacement		50,000
Crellin WWTP Filter Bed Rehab		65,000
Deep Creek Lake Odor Control Upgrades		130,000
Maintenance Trucks		150,000
Dump Truck		125,000
DCL Pump Station Rehab		80,000
 TOTAL CAPITAL EQUIPMENT		 890,000
 CAPITAL PROJECTS		
AMI Meter Project		500,000
Wisp Mountain Tank		2,500,000
MLP Water Distribution System Rehab		4,500,000
Gorman Water Improvements		700,000
 TOTAL CAPITAL PROJECTS		 8,200,000



AIRPORT FUND

	FY 2025 Approved Budget	FY 2026 Approved Budget
REVENUE		
Fuel Sales	156,613	175,838
Tie Down Fees	500	500
Parking	900	750
Hangar Leases	86,927	86,927
Miscellaneous Income	1,625	1,625
Federal Aviation Administration Grant	1,204,295	142,500
Maryland Aviation Administration Grant	66,905	190,000
Transfer from County General Fund	404,984	262,822
TOTAL REVENUE	1,922,749	860,962
OPERATING EXPENDITURES		
Salaries & Fringe Benefits	203,589	253,634
Maintenance & Repairs	37,260	37,150
Cost of Goods Sold	119,074	142,067
Electric	16,750	16,750
Natural Gas/Fuel Oil	700	700
Water & Sewer	968	1,162
Network & Communications	6,516	6,000
Cable	1,202	1,321
Transportation	2,731	3,856
Legal and Professional	5,000	5,000
Contracted Services	8,570	7,370
Insurance & Bonds	6,508	4,951
Office Expense	12,444	10,070
Travel & Training	3,050	3,050
Uniforms	600	600
Memberships & Subscriptions	535	785
Advertising & Promotions	2,800	5,000
Safety Supplies & Equipment	400	100
Small Equipment	3,000	800
Diesel Fuel	2,163	2,163
Gasoline	2,283	2,283
TOTAL OPERATING EXPENDITURES	436,143	504,812
CAPITAL EXPENDITURES		
Capital Equipment	23,500	6,150
Capital Projects	1,463,106	350,000
TOTAL CAPITAL EXPENDITURES	1,486,606	356,150
TOTAL EXPENDITURES	1,922,749	860,962



AIRPORT FUND

	FY 2025 Approved Budget	FY 2026 Approved Budget
CAPITAL EXPENDITURES		
Cameras		6,150
Pavement Management Study		150,000
Apron Capacity Study		200,000
TOTAL CAPITAL EXPENDITURES		356,150



**DEPARTMENT OF TECHNOLOGY &
 COMMUNICATIONS FUND**

	FY 2025 Approved Budget	FY 2026 Approved Budget
REVENUE		
Internet & Network Connectivity Fee	250,000	250,000
Federal Grant Funds (State & Local Cybersecurity Grant)	0	175,688
Transfer from County General Fund	1,996,633	2,252,770
TOTAL REVENUE	2,246,633	2,678,458
OPERATING EXPENDITURES		
Salaries & Fringe Benefits	788,844	814,571
Electric	38,000	45,000
Network & Communications	227,690	227,870
Transportation	4,500	6,500
Software/Maintenance Agreement	424,312	497,840
Contracted Services	275,000	75,000
Legal and Professional	7,500	7,500
Insurance & Bonds	687	687
Office Expense	800	1,500
Travel & Training	10,300	27,490
Memberships & Subscriptions	5,200	5,200
Safety	300	300
Small Equipment/Projects	163,500	505,000
TOTAL OPERATING EXPENDITURES	1,946,633	2,214,458
CAPITAL EXPENDITURES		
Capital Equipment	300,000	464,000
TOTAL CAPITAL EXPENDITURES	300,000	464,000
TOTAL EXPENDITURES	2,246,633	2,678,458
CAPITAL EXPENDITURES		
Computer Replacements		148,000
Stonefly Backup		65,000
Hyper-V Cluster		251,000
TOTAL CAPITAL EXPENDITURES		464,000



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

	FY 2025 Approved Budget	FY 2026 Approved Budget
REVENUE		
Rental Revenue	30,000	30,000
Transfer from County General Fund	0	0
TOTAL REVENUE	30,000	30,000
OPERATING EXPENDITURES		
Maintenance & Repairs	1,000	1,000
Legal and Professional	10,100	10,100
Insurance & Bonds	15,400	15,400
Taxes	3,500	3,500
TOTAL OPERATING EXPENDITURES	30,000	30,000

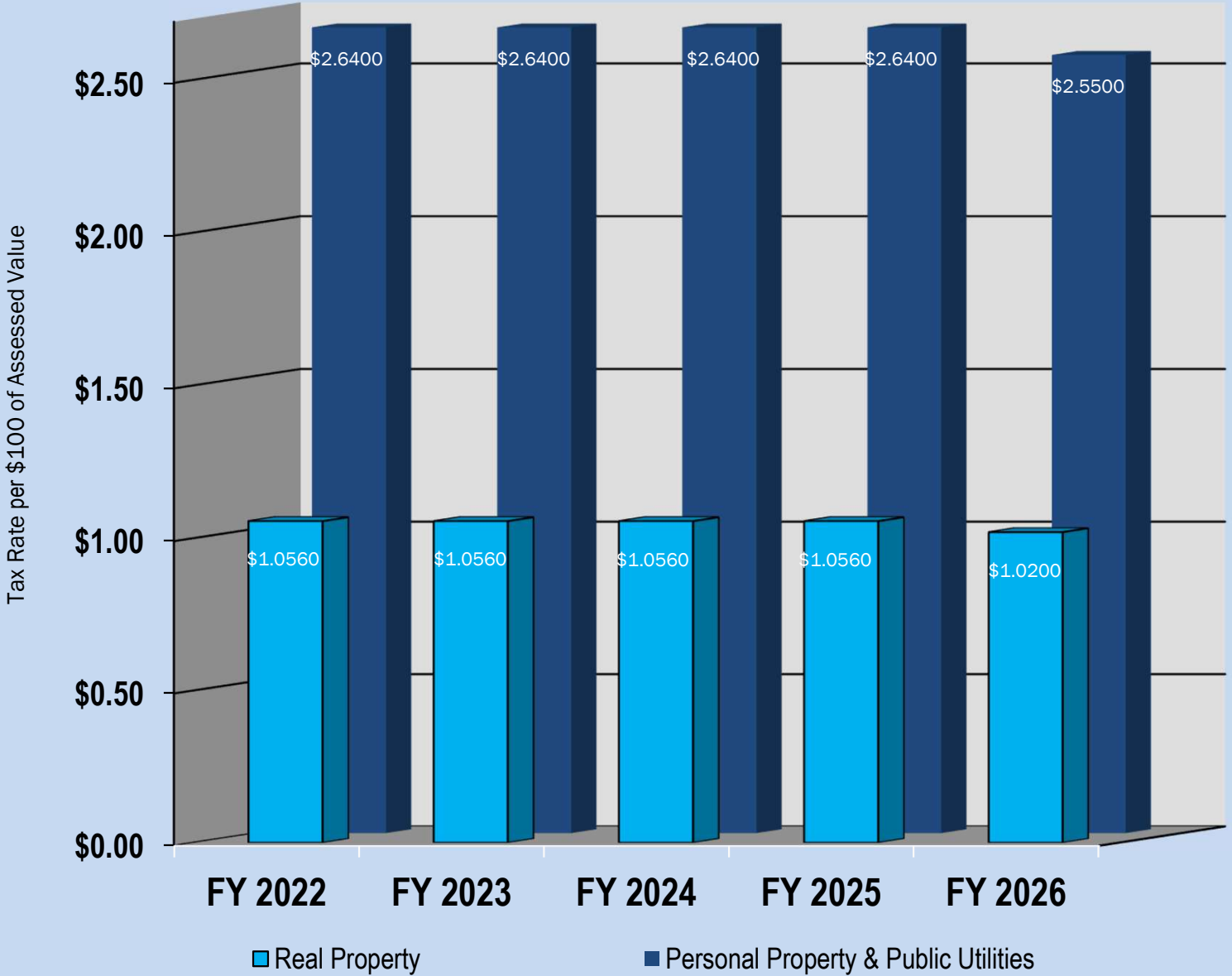


Fiscal Year 2026 Budget

Tax Rates

July 1, 2025 – June 30, 2026

PROPERTY TAX RATES



- Real Property Gross Assessable Base = \$6,926,397,307
- Gross Real Property Tax Generated = \$66,800,733
- One penny generates \$661,532 of Gross Real Property Tax Revenue
- Personal Property & Public Utilities Assessable Base = \$271,090,000
- Gross Personal Property & Public Utilities Tax Generated = \$6,909,634
- One penny on the Real Property Tax Rates generates \$67,772 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 2026 SHALL BE:

Real Property Tax Rate - All Areas Excluding Mtn. Lake Park	\$1.0200
Real Property Tax Rate - Mtn. Lake Park	\$0.9633



THE PERSONAL PROPERTY & PUBLIC UTILITIES TAX RATES FOR FISCAL YEAR 2026 SHALL BE:

Personal Property & Public Utilities Tax Rate - All Areas Excluding Mtn. Lake Park	\$2.5500
Personal Property & Public Utilities Tax Rate - Mtn. Lake Park	\$2.4083

ATTEST:

Kevin G. Null

Kevin G. Null, County Administrator

June 2, 2025

Date Adopted

APPROVED:

Paul C. Edwards

Paul C. Edwards, Chairman

S. Larry Tichnell

S. Larry Tichnell, Commissioner

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 2026 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	\$0.10
Friendsville Sewer Sanitary District	\$0.05
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 G. Null

 Kevin G. Null, County Administrator

June 2, 2025

 Date Adopted

APPROVED:

Paul C. Edwards

 Paul C. Edwards, Chairman

S. Larry Tichnell

 S. Larry Tichnell, Commissioner

Ryan S. Savage

 Ryan S. Savage, Commissioner



Fiscal Year 2026 Budget

Personnel

July 1, 2025 – June 30, 2026



POSITION ALLOCATION TABLE

	FY 2025 Approved Positions	FY 2026 Approved Positions	Change In Total Positions
Airport (2 full time, .5 FTE)	2.50	2.50	0.00
Animal Control (2 full time, .5 FTE)	3.00	2.50	(0.50)
Animal Shelter (2 full time)	2.00	2.00	0.00
Circuit Court (5 full time, 2 FTEs)	6.00	6.00	0.00
Commissioners' Staff (2 full time, .5 FTEs)	2.50	2.50	0.00
County Commissioners (3 full time)	3.00	3.00	0.00
Communications - 911 (15 full time)	13.00	15.00	2.00
Detention Center (29 FTEs)	28.00	29.00	1.00
Domestic Violence (1 full time)	1.00	1.00	0.00
Economic Development (4 full time)	5.00	4.00	(1.00)
Election Office (3 full time)	3.00	3.00	0.00
Emergency Management (3 full time)	3.00	3.00	0.00
Emergency Medical Services (26 full time, 3 part time FTE)	26.00	29.00	3.00
Engineering (4 full time)	3.00	4.00	1.00
Facilities & Maintenance (19 full time)	19.00	19.00	0.00
Finance (8 FTEs)	8.00	8.00	0.00
Human Resources (3 full time)	3.00	3.00	0.00
Information Technologies (6 FTEs)	6.00	6.00	0.00
Legal (1 full time)	1.00	1.00	0.00
Permits & Inspections (7 full time)	8.00	7.00	(1.00)
Planning & Zoning (6 full time)	6.00	6.00	0.00
Purchasing (1 full time)	1.00	1.00	0.00
Public Utilities (28 FTEs)	27.00	28.00	1.00
Risk Management (1 full time)	1.00	1.00	0.00
Roads Division - Maintenance (120 FTEs)	123.00	120.00	(3.00)
Sheriff's Department (40 full time)	39.00	40.00	1.00
Solid Waste Admin. Staff (9 FTEs)	9.00	9.00	0.00
Solid Waste Site Attendants (8 FTEs)	8.00	8.00	0.00
State's Attorney (9 FTEs)	9.00	9.00	0.00
Tax Collections (3 FTEs)	3.00	3.00	0.00
Total Personnel	372.00	375.50	3.50



POSITION ALLOCATION TABLE

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

