



Garrett County Government

Fiscal Year 2024 Budget
July 1, 2023 – June 30, 2024

General Fund Revenue

	FY 2023 Original	FY 2024 Proposed	\$ Change	% Change	% of Total Budget
Taxes					
Real Property	49,907,995	55,465,732	5,557,737	11.14%	55.33%
Personal Property (Windmills)	3,168,000	2,719,200	(448,800)	-14.17%	2.71%
Public Utilities	3,214,555	3,664,929	450,374	14.01%	3.66%
Income Tax	15,500,000	16,500,000	1,000,000	6.45%	16.46%
Other	8,628,380	9,202,500	574,120	6.65%	9.18%
Licenses & Permits	338,300	450,800	112,500	33.25%	0.45%
Federal Grants	4,923,146	1,453,218	(3,469,928)	-70.48%	1.45%
State Grants	6,965,774	6,919,200	(46,574)	-0.67%	6.90%
Other Grants	29,140	30,311	1,171	4.02%	0.03%
Charges for Services	1,146,955	1,316,680	169,725	14.80%	1.31%
Investment Income	95,000	1,600,000	1,505,000	1584.21%	1.60%
Rents & Concessions	800,298	790,977	(9,321)	-1.16%	0.79%
Miscellaneous	125,256	126,068	812	0.65%	0.13%
	94,842,799	100,239,615	5,396,816	5.69%	100.00%
Capital Reserves	8,150,000	0	(8,150,000)	0.00%	0.00%
Total Budget	102,992,799	100,239,615	(2,753,184)	-2.67%	100.00%



BIG 12 Revenue Categories

94% or \$94 million of Revenue

	FY 2023 Original	FY 2024 Proposed	\$ Change	% Change
Real Property Tax	49,907,995	55,465,732	5,557,737	11.14%
Income Tax	15,500,000	16,500,000	1,000,000	6.45%
Accommodations Tax	3,600,000	4,000,000	400,000	11.11%
Public Utilities Tax	3,214,555	3,664,929	450,374	14.01%
Personal Property (Windmills) Tax	3,168,000	2,719,200	(448,800)	-14.17%
Disparity Grant	2,537,671	2,537,671	0	0.00%
Recordation Tax	1,750,000	1,800,000	50,000	2.86%
Transfer Tax	1,750,000	1,800,000	50,000	2.86%
Forestry & Parks	1,714,176	1,728,971	14,795	0.86%
Investment Income	95,000	1,600,000	1,505,000	1584.21%
Highway User Revenue	1,245,947	1,498,568	252,621	20.28%
Admission & Amusement Tax	975,000	1,000,000	25,000	2.56%
	85,458,344	94,315,071	8,856,727	10.36%



Property Assessment Increase

District 18 – Lake Front Example



Assessment Increase Hypothetical Rate \$1.00

Assessment	\$500,000	\$1,000,000	\$1,000,000
Tax Levy	\$5,280	\$10,560	\$10,000

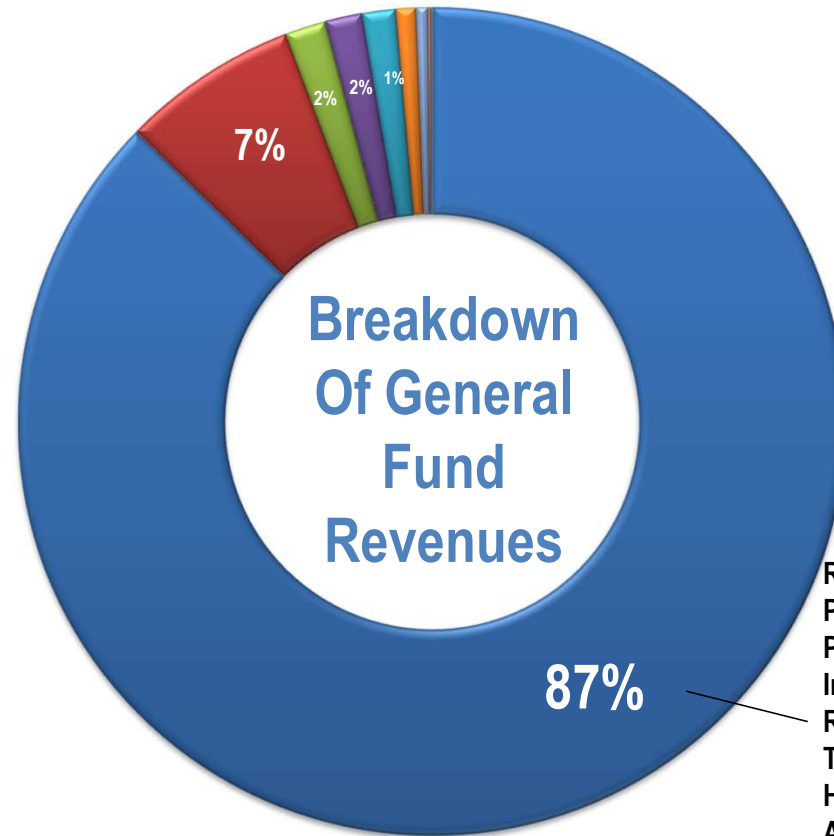


Homestead Tax Credit Increase

Tax Impact of an Increased Assessment \$200,000 to \$250,000

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Non-Resident	Assessment	\$216,667	\$233,333	\$250,000				
	Tax Levy	\$2,288	\$2,464	\$2,640				
	Tax Increase	\$176	\$176	\$176				
Resident Current Homestead - 5%	Assessment	\$210,000	\$220,500	\$231,525	\$243,101	\$250,000		
	Tax Levy	\$2,218	\$2,328	\$2,445	\$2,567	\$2,640		
	Tax Increase	\$106	\$111	\$116	\$122	\$73		
Resident Proposed Homestead - 3%	Assessment	\$210,000	\$216,300	\$222,789	\$229,473	\$236,357	\$243,448	\$250,000
	Tax Levy	\$2,218	\$2,284	\$2,353	\$2,423	\$2,496	\$2,571	\$2,640
	Tax Increase	\$106	\$67	\$69	\$71	\$73	\$75	\$69

General Fund Revenue



Real Property - \$55,465,732
Personal Property (Windmills) - \$2,719,200
Public Utilities Tax - \$3,664,929
Income Tax - \$16,500,000
Recordation Tax - \$1,800,000
Transfer Tax - \$1,800,000
Hotel/Motel Tax - \$4,000,000
Admission & Amusement Tax - \$1,000,000

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



General Fund Expenditures

	FY 2023 Original	FY 2024 Proposed	\$ Change	% Change	% of Total Budget
General Government	6,853,905	7,210,785	356,881	5.21%	7.19%
Public Safety	14,910,842	15,565,840	654,997	4.39%	15.53%
Public Works	19,610,922	20,197,493	586,571	2.99%	20.15%
Community Health	2,448,180	2,448,180	0	0.00%	2.44%
Education					
Garrett County Board of Education	28,817,097	28,817,097	0	0.00%	28.75%
Garrett College	5,087,850	5,335,593	247,743	4.87%	5.32%
Ruth Enlow Library	1,196,768	1,256,606	59,838	5.00%	1.25%
Scholarship Program	595,000	610,000	15,000	2.52%	0.61%
	35,696,715	36,019,296	322,581	0.90%	35.93%
Parks, Recreation, Culture	179,011	188,160	9,149	5.11%	0.19%
Public Service	269,390	281,547	12,157	4.51%	0.28%
Economic Development	1,999,505	3,116,386	1,116,881	55.86%	3.11%
Economic Opportunity	2,418,295	2,297,823	(120,472)	-4.98%	2.29%
Miscellaneous	4,376,919	4,475,290	98,371	2.25%	4.46%
	88,763,684	91,800,801	3,037,117	3.42%	91.58%
Capital	14,229,115	8,438,814	(5,790,301)	-40.69%	8.42%
Total General Fund Expenditures	102,992,799	100,239,615	(2,753,184)	-2.67%	100.00%



Garrett County Government

FY 2024 Capital Expenditures

GENERAL GOVERNMENT

Facilities & Maintenance - Portable Generator	\$120,000
Facilities & Maintenance - HVAC Units Ag Center	\$25,000
Facilities & Maintenance - Courthouse Exterior (Architectural services)	\$350,000
Facilities & Maintenance - Community Action Roof	\$125,000
Facilities & Maintenance - Health Center Siding	\$275,000
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	\$895,000

PUBLIC SAFETY

911 - Radio Traffic Server	\$126,000
Emergency Medical Services - Ambulance	\$541,755
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	\$667,755

PUBLIC WORKS

Road's Division - Single Axle Trucks	\$220,000
Road's Division - Crew cabs	\$140,000
Road's Division - Dump Truck	\$90,000
Road's Division - Backhoe	\$155,000
Road's Division - Brush hog	\$194,000
Road's Division - Plows & Spreader	\$44,500
Road's Division - Dump Trailer	\$16,000
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	\$859,500

EDUCATION

Board of Education - Southern Grade Band Project (\$14,398,653 committed over 4 yrs.)	\$5,238,059
Garrett College - Capital Plan	\$750,000
Ruth Enlow Library IT Equipment	\$25,000
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	\$6,013,059

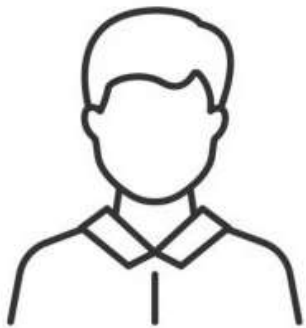
Total Proposed Capital Expenditures

\$8,435,314



Maryland Blueprint Cost to Educate Each Child

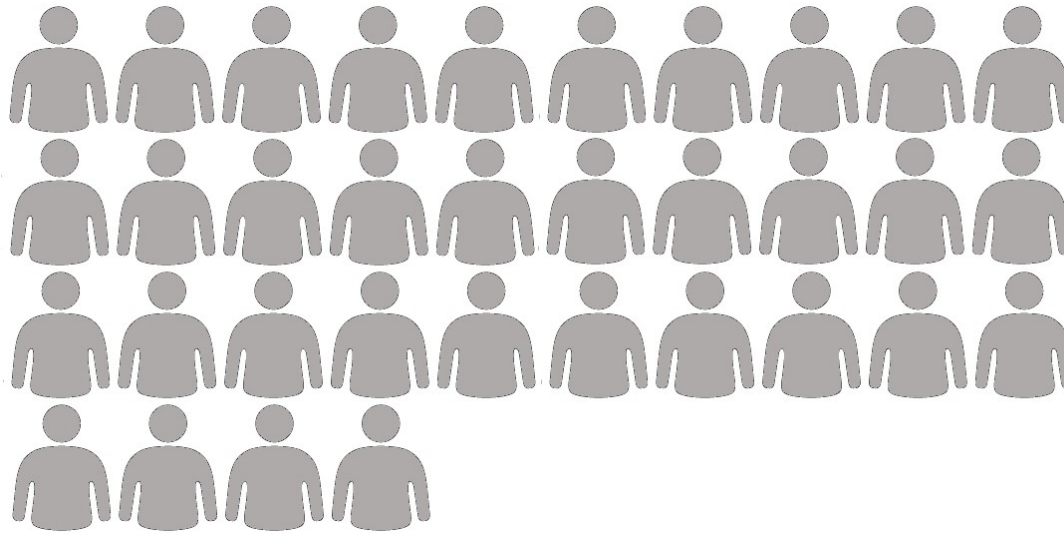
The Blueprint for Maryland’s Future aims to assess the cost to educate each child individually. Each child receives a per pupil base rate in the foundation program. In addition, a child may also receive funding in up to 12 other possible funding programs.



Funding Program	Eligible	Per Pupil Rate	Funding Amount
Foundation (All K-12 Students)	✓	\$8,642	\$8,642
Compensatory Education	✓	\$7,518	\$7,518
English-Learner		\$8,642	
Special Education		\$7,950	
Career & College Ready	✓	\$567	\$567
Total Student Cost to Educate (FY 2025)			\$16,727

Foundation Program

Total Foundation Funding = # of K – 12 Students × Per Pupil Rate



Every Student K-12 is included in the Foundation Program.

The Per Pupil Spending Rate increases continuously from implementation to FY 2033.



Projected Total Foundation FY 2024 = 3,423 × \$8,642 = \$ 29,581,566



= 100 Students

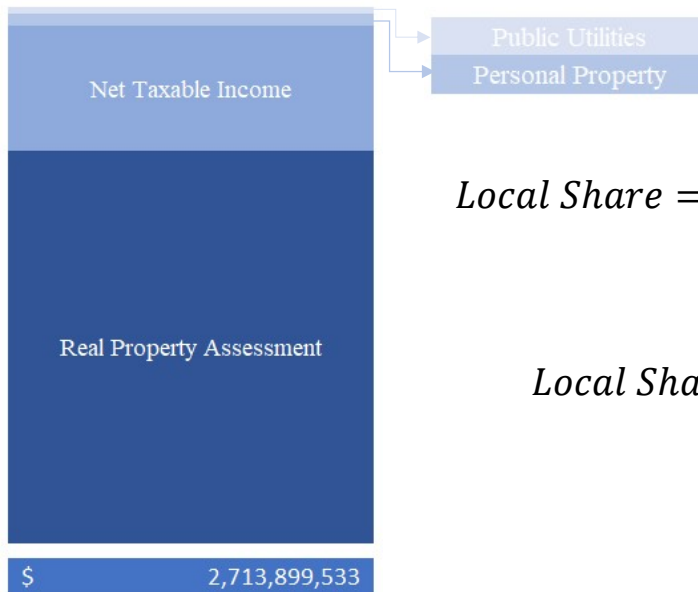
Projected FY 24 Costs to Educate Every Child

Founding Program	# of Garrett County Students	Per-Pupil Funding Rate	Total Program Cost
Foundation (Base)	3,423	\$8,642	\$29,581,566
Compensatory Ed.	1,807	\$7,519	\$13,586,002
Career & College Ready	301	\$567	\$170,667
Special Education	336	\$7,951	\$2,671,415
English Learner	7	\$8,965	\$62,755
Pre-Kindergarten	160	\$11,594	\$1,855,040
Concentration of Poverty	1 (School)	\$272,823	\$272,823
Transitional Supp. Intrs.	656	\$680	\$446,080
Career Ladder	Based on the Number of Qualifying Educators		\$91,000
Transportation	Increases with State Transportation CPI		\$3,813,106
Blueprint Transition	Declining State Transition Grant		\$1,201,160
Total Projected Expenditures State & Local			\$53,751,614

Split of Expenditures State & Local

Founding Program	Total Program Cost	Local Share	State Share
Foundation (Base)	\$29,581,566	\$17,138,249	\$12,443,317

Garrett County 'Total Wealth'



$$Local\ Share = (State\ Wide\ Enrollment * Per\ Pupil\ Rate * .5) * \frac{Local\ Wealth}{State\ Wealth}$$

$$Local\ Share = (852,792 * 8,642 * .5) * \frac{2,713,899,533}{583,518,592,630} = 17,138,249$$

Split of Expenditures State & Local

Founding Program	Total Program Cost
Foundation (Base)	\$29,581,566
Compensatory Ed.	\$13,586,002
Career & College Ready	\$170,667
Special Education	\$2,671,415
English Learner	\$60,825
Pre-Kindergarten	\$1,855,040
Transitional Supp. Intrsr.	\$272,823
Concentration of Poverty	\$446,080
Career Ladder	\$91,000
Transportation	\$3,861,106
Blueprint Transition	\$1,201,160
	\$53,797,684

The bulk of Sub-Group programs are split between State and Local based on the County's Wealth Per-Pupil, compared to the rest of the State. Each formula is unique, but each yield a similar split.

Split of Expenditures State & Local

Founding Program	Total Program Cost
Foundation (Base)	\$29,581,566
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Special Education	\$2,671,415
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Blueprint Transition	\$1,201,160
	\$53,797,684

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

Projected FY 2027	
1 Worcester	\$ 1,512,679
2 Talbot	\$ 1,402,909
3 Kent	\$ 1,206,246
4 Garrett	\$ 1,065,678
5 Montgomery	\$ 1,007,459
6 Queen Anne's	\$ 904,359
7 Anne Arundel	\$ 860,573
19 Washington	\$ 484,731
20 Baltimore City	\$ 482,101
21 Allegany	\$ 465,488
22 Somerset	\$ 402,805
23 Wicomico	\$ 388,218
24 Caroline	\$ 375,848

Split of Expenditures State & Local

Founding Program	Total Program Cost	Local %	Local Share	State Share
Foundation (Base)	\$29,581,566		\$17,138,249	\$12,443,317
Compensatory Ed.	\$13,586,002	60.00%	\$8,151,601	\$5,434,401
Career & College Ready	\$170,667	58.71%	\$100,206	\$70,461
Special Education	\$2,671,415	65.01%	\$1,738,482	\$1,158,987
English Learner	\$60,825	58.37%	\$36,627	\$26,128
Pre-Kindergarten	\$1,855,040	65.52%	\$1,215,422	\$639,618
Transitional Supp. Intsr.	\$446,080	63.17%	\$281,800	\$164,280
Concentration of Poverty	\$272,823			
Career Ladder	\$91,000			
Transportation	\$3,861,106			
Blueprint Transition	\$1,201,160			
	\$53,797,684			

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

Split of Expenditures State & Local

Founding Program	Total Program Cost	Local %	Local Share	State Share
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Pre-Kindergarten	\$1,855,040	65.52%	\$1,215,422	\$639,618
Transitional Supp. Intr.	\$446,080	63.17%	\$281,800	\$164,280
Concentration of Poverty	\$272,823			\$272,823
Career Ladder	\$91,000	57.85%	\$52,643	\$38,357
Transportation	\$3,861,106			\$3,861,106
Blueprint Transition	\$1,201,160			\$1,201,160
	\$53,797,684			

- Concentration of Poverty is an additional State revenue stream for schools with a high percentage of low-income students. This comes with additional service requirements.
- Career Ladder provides extra compensation incentives for advanced teacher certifications.
- The Transportation Grant increases based on the state-wide transportation CPI.
- The Blueprint Grant decreases annually until it is eliminated in FY 30.

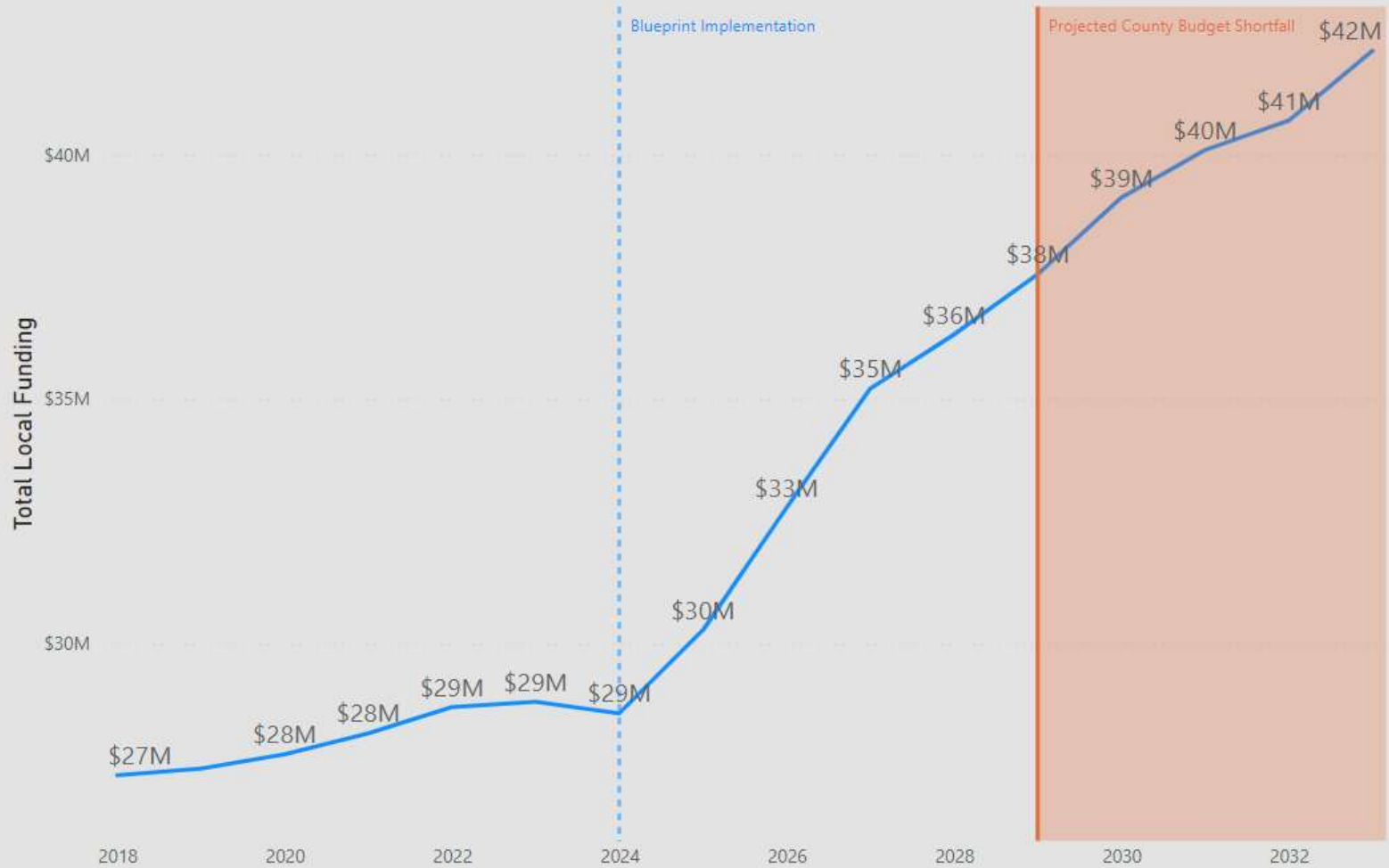
Split of Expenditures State & Local

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Transitional Supp. Intrs.	\$446,080	63.17%	\$281,800	\$164,280
Concentration of Poverty	\$272,823			\$272,823
Career Ladder	\$91,000	57.85%	\$52,643	\$38,357
Transportation	\$3,861,106			\$3,861,106
Blueprint Transition	\$1,201,160			\$1,201,160
	\$53,797,684		\$28,579,412	\$25,218,272

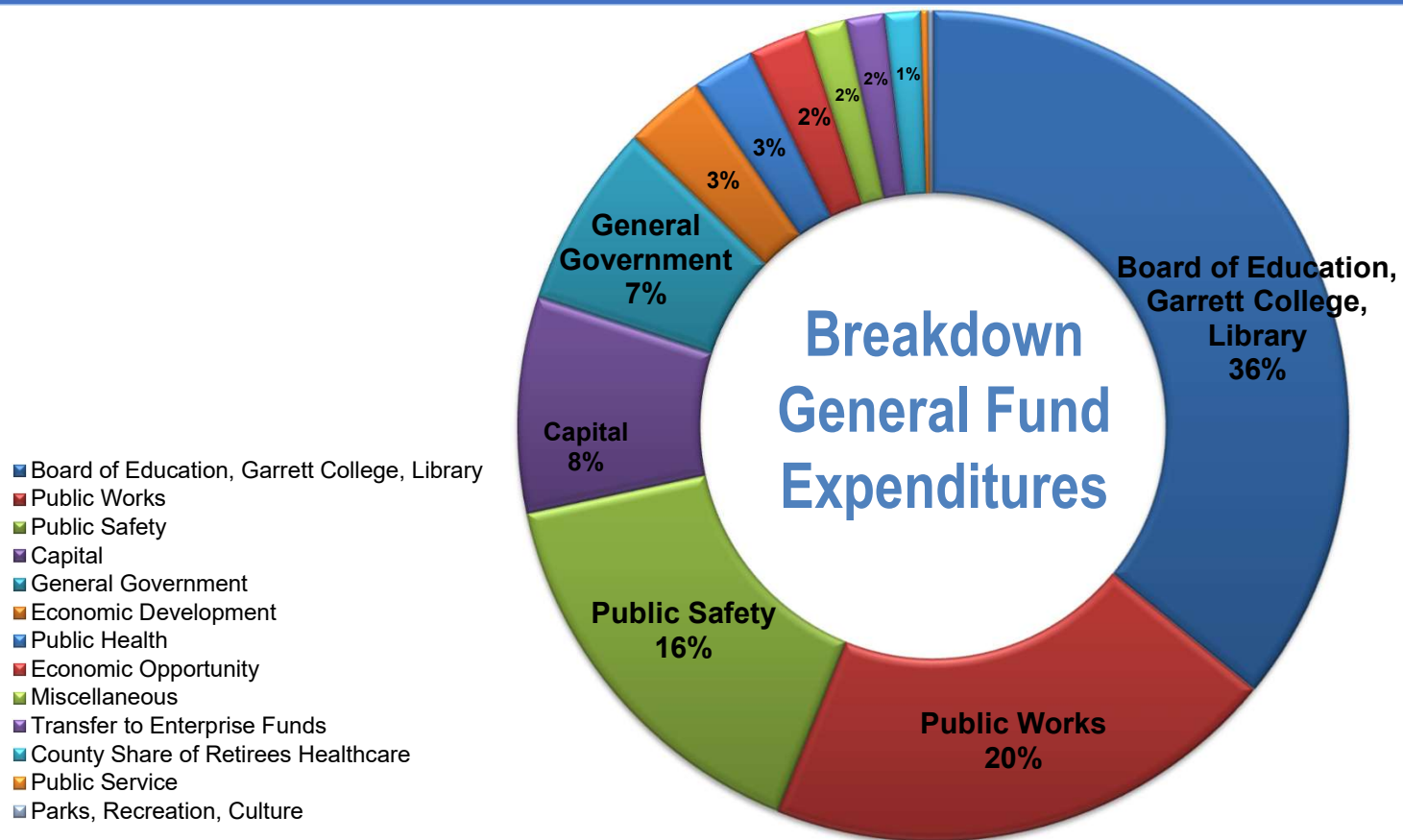
Local Expenditure on Education Projection

Founding Program	FY 2024	FY 2030	FY2033
Foundation (Base)	\$17,138,249	\$24,520,379	\$26,495,349
Compensatory Ed.	\$8,151,601	\$8,604,850	\$9,030,453
Career & College Ready	\$100,206	\$141,314	\$159,444
Special Education	\$1,738,482	\$3,212,332	\$3,347,007
English Learner	\$36,627	\$36,627	\$36,627
Pre-Kindergarten	\$1,215,422	\$2,558,687	\$3,006,325
Transitional Supp. Intsr.	\$281,800	\$-	\$-
Career Ladder	\$52,643	\$173,548	\$289,247
	\$28,579,412	\$39,247,737	\$42,364,452
Projected 10-Year Increase in Local Funding (\$)			\$13,548,437
Projected 10-Year Increase in Local Funding (%)			47.41%

Increasing Local Expenditures on Education



General Fund Expenditures



Garrett County Government

FY 2024 Budget Highlights

- Operating & Capital requests came in \$1.9 million over projected revenue.
- Proposing a \$91.8 million Operating and a \$8.4 million Capital Budget for a total of \$100.2 million.
- Funded the operations of outside agencies an additional \$524,175.
Funded an additional \$2.5 million of capital for these outside agencies bringing the combined total funding to \$47.5 million.



Garrett County Government

FY 2024 Budget Highlights

- Funded the Board of Education \$232,674 over the required Local Share mandate. In addition, committed to funding a \$14.4 million capital plan over the next four years which this budget includes \$5.2 million for the Southern Grade Band Project.
- Biggest Future Challenge is Education funding: Projecting a \$13.5 million increase in operation funding for Public Schools over the next 9 years. Over next 3 years alone, beginning with FY25, we are projecting a \$6.6 million increase in operation funding.



Garrett County Government

FY 2024 Budget Highlights

- Over \$1.2 million will be invested in broadband and local business development.
- A position was added for the State's Attorney's Office making a part-time attorney a full-time position.
- Investment in Public Safety employee's compensation and commitment for a salary study to address General Government compensation to compete with wage inflation & current market rates.
- No Real Property Tax rate increase. Rate will remain at \$1.056
- No increases to the Water & Sewer Ad Valorem Tax Rates and a reduction in 8 of the 12 Sanitary Districts.



Garrett County Government

FY 2024 Budget Highlights

- No Income Tax rate increase. Rate will remain at 2.65% making Garrett County the 3rd lowest in the State.
- No Reserves were used to balance this budget.
- No new General Fund debt
- Maintaining a 10% rainy day fund



Comments

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