Garrett County Government
Fiscal Year 2016 Budget

Board of Commissioners
Fiscal Year 2016 Budget

Paul C. Edwards	S. Larry Tichnell	James C. Hinebaugh, Jr.
Chairman	Commissioner	Commissioner

The mission of Garrett County Government is to provide our citizens the highest quality service in a timely, efficient, and courteous manner. This delivery of services will be provided through the proficient competence of our employees and in partnership with our citizens. To totally achieve this goal, this Government must be operated in an open and accessible atmosphere, be based on comprehensive and strategic long-term and short-term planning, and have an appropriate managerial organization of fiscal responsibility.

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Fiscal Year 2016 Budget

THE BOARD OF GARRETT COUNTY COMMISSIONERS
203 South Fourth Street - Courthouse - Room 207 Oakland, Maryland 21550
www.garrettcounty.org countycommissioners@garrettcounty.org
301-334-8970 301-895-3188 FAX 301-334-5000

Board of Commissioners
Paul C. Edwards
James C. Hinebaugh, Jr.
S. Larry Tichnell

County Administrator
R. Lamont Pagenhardt

County Attorney
Gorman E. Getty III

FISCAL YEAR 2016 BUDGET MESSAGE

JUNE 16, 2015

The Board of County Commissioners is hereby presenting the Garrett County Government Fiscal Year 2016 budget. The Total Operating and Capital Budget is $74,912,249 compared to the Original Fiscal Year 2015 which was $71,835,856. After an adjustment for the transfer of funds from the assigned fund balance, Fiscal Year 2016 Operating and Capital Budget is $1.5 million greater than Fiscal Year 2015. FY 2015's budget was approved using almost $1.7 million from reserves with $0 allocated toward capital, thus resulting in a structural deficit of $1.7 million. The increase in $1.5 million of revenue in addition to the decrease in expenditures aids in the elimination of the County's structural deficit from the prior year. The real property tax rate of $0.99 will not be changed and has been set at this level since Fiscal Year 1997.

Original requested operating and capital expenses were in excess of projected revenue by $8.3 million. Knowing that estimated revenue would be limited, early in the budget review process, the Board informed all County departments, component units, and agencies to submit an operating expense budget 1% less than their Fiscal Year 2015. In addition, an Employee Voluntary Retirement Incentive Plan proved successful with 16 employees accepting the incentive. After interdepartmental transfers, total County Government employment was reduced from 347 to 333.5 employees. These two measures assisted with reducing operating expenses by $1.5 million. Capital project and small equipment expenditures were reduced from a requested combined total of $8.0 to $4.2 million of which $2.6 million will be transferred from the assigned capital reserves. The final budget was balanced by transferring $600,000 from the Garrett County Health Care Trust to reduce the cost of employee health care benefits. These are all wise decisions, but we must look at future fiscal year budget forecasting and plan accordingly.

Public transportation remains a priority for this Board. Fiscal Year 2015 did not include any capital funding for the Department of Public Works–Roads Division. To adequately maintain almost 700 miles of County roadways, the Department was appropriated $1.15 million for vehicles, equipment, and bridge construction for Fiscal Year 2016. Another priority for this Board of County Commissioners is public education, thus funding for the Garrett County Public School System was set at $257,512 over the State of Maryland Required Maintenance of Effort. Funding has also been approved for financial software for the Department of Financial Services, the Public School System, and Garrett College.

The Board conducted a number of administrative budget work sessions with the County Administrator and the Director of the Department of Financial Services. In addition, a budget informational meeting was conducted on June 9 to solicit public input and answer questions. The Budget was placed online for public examination and updated to reflect approved changes throughout the process. We believe that the message that was presented for Fiscal Year 2016 and future budget years makes it very evident that prudent financial management will be required to operate efficiently and effectively. As planning for Fiscal Year 2017 Budget commences, the County will again face challenging decisions knowing that projected revenue will be well short of total expenditures.

The Board of County Commissioners remains committed to keeping the tax rate at a responsible level, while prioritizing available funds to provide the core and ancillary public services that our residents and visitors expect
Sincerely,

Paul C. Edwards, Chairman
James C. Hinebaugh, Jr.
S. Larry Tichnell

FY 2015 ORIGINAL BUDGET VS. FY 2016 APPROVED BUDGET

Fiscal Year 2016 Operating & Capital Budget outlines county services by the following sections with appropriate expenditures of those services:

	ORIGINAL FY 2015	APPROVED FY 2016	VARIANCE
General Government	$ 5,469,184	$ 5,829,750	$ 360,566
Public Safety	9,533,985	9,957,631	423,647
Public Works	15,455,930	15,593,248	137,318
Community Health	1,898,510	1,879,353	(19,157)
Education	33,033,585	32,443,743	(589,842)
Culture and Recreation	65,500	65,500	-
Public Service	218,541	212,430	(6,111)
Economic Development	2,666,064	1,893,380	(772,684)
Economic Opportunity	1,608,890	1,707,172	98,282
Transfer to Enterprise Funds	745,362	637,366	(107,996)
Miscellaneous	1,140,305	1,289,656	149,351
	$ 71,835,856	**$ 71,509,230**	**$ (326,626)**
Debt Service	-	-	-
Capital Outlay & Capital Projects	-	3,403,019	3,403,019
	$ 71,835,856	**$ 74,912,249**	**$ 3,076,393**

FY 2015 AMENDED BUDGET VS. FY 2016 APPROVED BUDGET

Fiscal Year 2016 Operating & Capital Budget outlines county services by the following sections with appropriate expenditures of those services:

	AMENDED FY 2015 YTD	APPROVED FY 2016	VARIANCE
General Government	$ 6,016,657	$ 5,829,750	$ (186,907)
Public Safety	9,624,669	9,957,631	332,962
Public Works	15,760,577	15,593,248	(167,329)
Community Health	1,898,510	1,879,353	(19,157)
Education	32,862,870	32,443,743	(419,127)
Culture and Recreation	65,500	65,500	-
Public Service	218,541	212,430	(6,111)
Economic Development	5,631,800	1,893,380	(3,738,420)
Economic Opportunity	1,701,386	1,707,172	5,786
Transfer to Enterprise Funds	896,204	637,366	(258,838)
Miscellaneous	2,371,957	1,289,656	(1,082,301)
	$ 77,048,672	**$ 71,509,230**	**$ (5,539,441)**
Debt Service	-	-	-
Capital Outlay & Capital Projects	11,785,418	3,403,019	(8,382,399)
	$ 88,834,089	**$ 74,912,249**	**$ (13,921,840)**

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Gorman E. Getty III

June 16, 2015

The Board of Garrett County Commissioners
203 South Fourth Street
Court House
Oakland, Maryland 21550

Dear Chairman Edwards, Commissioner Hinebaugh, and Commissioner Tichnell,

Since you all took office in December of 2014 you have been mindful that Fiscal Year 2016 would be a time when available funding and revenue would continue to decline or reflect insignificant growth. You have finalized a budget for Fiscal Year 2016 that was based on recommendations from Department of Financial Services leadership and have pursued funding strategies that assure that Garrett County Government remains solvent while providing quality public services without a structural deficit. Complex decisions had to be made in order to arrive at a balanced budget - a budget that all departments and agencies must operate within, a budget that is affordable for the citizens of Garrett County, and a budget that will provide essential public services efficiently, cost effectively, and without a reduction in hours of operation or level-of-service. I can confirm on your behalf to any inquiries that you have been able to accomplish this goal and I commend you for this.

The Board of County Commissioners and every County Government employee must be realistic about the challenges we face while remaining optimistic about our solutions. Garrett County Government must continue to make knowledgeable decisions based on actual and practical trends. It is through long hours of budget deliberations where we as a local government will demonstrate that we are prepared to make difficult decisions that lay the foundation for future economic growth. The decisions we as a county face are not easy and the solutions that are approved will necessitate cooperation and understanding. However, the benefit of finally making these complex decisions will help us work with a budget in a way that creates a long-term, structurally sound financial plan. If we are going to move Garrett County forward, we have to agree that we no longer can afford to rely on past successes and short-term fixes that only compound problems and may lead to ongoing financial uncertainty.

Certainly we have many challenges, but these challenges can as easily be seen as opportunities - opportunities to continue to reduce government and to increase flexibility to ensure that all sectors of County Government contribute equally with a goal that the entire County benefits. There must be an understanding that the availability of revenue is limited and all essential funding areas of this government – public works, public health, public education, economic development, public safety, public service, and general government – require a justifiable proportion of actual funds. No area of public service is more important than another and there must be balance and unity. I am confident that we can meet the challenges of today and capitalize on the opportunities of tomorrow. I know the opportunities far outweigh the challenges.

The completion and approval of this budget is a reflection of our high performance benchmark – a benchmark to which all of us strive and will continue to strive over the years ahead. Under the capable and proficient management of Scott Weeks, Director, Department of Financial Services, the County is again positioned to provide assertive solid financial practices in Fiscal Year 2016 and beyond.

I am confident Garrett County Government will be successful in discharging its obligations to the public and will continue to provide a high level of quality public services. Again, compromise, mutual respect, and cooperation are essential and must be our focus and standard practice.

My plans to retire from Garrett County Government are now final. There is never a perfect time for this transition, but now is the right time. This is a time of important transformation for Garrett County Government. Our senior leadership team is very talented and the strategies they have engendered are undoubtedly first class. I am proud of what we have achieved over the past 20 years and I look back and feel good about playing a role in that success, having committed 100 percent emotionally all the way.

Over the past 20 years I have had the privilege and honor to provide my commitment, guidance, and consistent advice that was always based on sound judgment and presented to the Board of County Commissioners after a well thought out process. I remain proud of our employees who provide their time, talent, loyalty, and dedication every day. The professional competencies of our knowledgeable department heads and senior management, the expertise of other component agency managers, and the dedication and hard work of all our employees will guarantee that your overarching goals and executive level objectives are realistic.

I am completely confident that under your leadership a vision for the future will be in place that will achieve and measure imminent success for Garrett County Government.

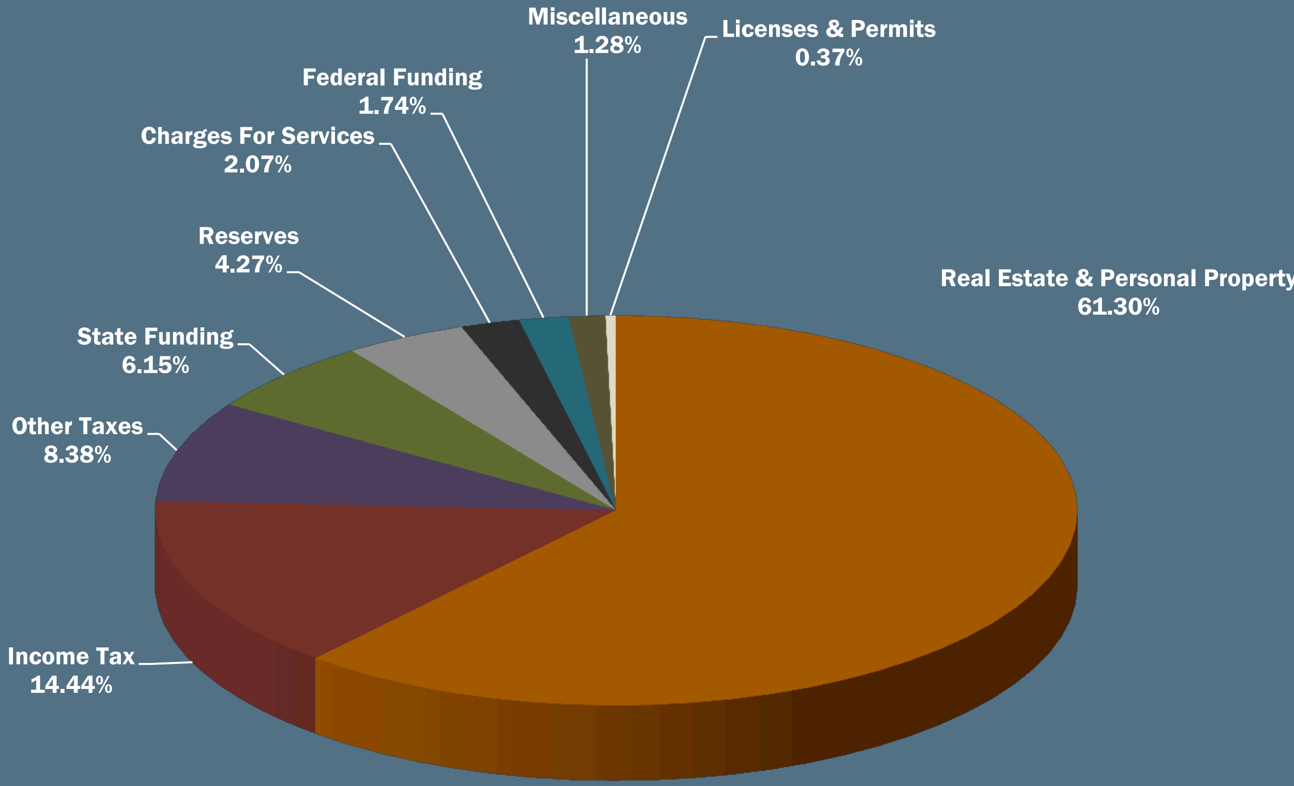
Thank you.

Respectfully,

R. Lamont Pagenhardt
County Administrator

Revenue
Fiscal Year 2016 Budget

General Fund Revenue



Total Revenue = $74,912,249

GENERAL FUND REVENUE	ACTUAL FY 2014	BUDGET FY 2015	AMENDED FY 2015 YTD	Original PROJECTED FY 2016	APPROVED FY 2016
Taxes					
Local Real Property					
Real Estate Tax	43,676,912	40,326,157	40,326,157	40,367,213	40,384,459
Additions & Abatements	2,902	-25,000	-25,000	-60,000	-60,000
Tax Penalty & Interest	600,898	600,000	600,000	600,000	600,000
Enterprise Zone Tax Refund	68,826	50,000	50,000	45,000	45,000
County Supplemental Homeowners Tax Credit	-38,489	-48,000	-48,000	-42,000	-42,000
Discounts	-333,417	-330,000	-330,000	-132,000	-132,000
Total	43,977,632	40,573,157	40,573,157	40,778,213	40,795,459
Personal Property & Public Utilities					
Personal Property	2,128,511	2,047,913	2,047,913	2,371,145	2,371,145
Public Utilities/Railroad	2,724,671	2,650,871	2,650,871	2,752,712	2,753,179
Total	4,853,182	4,698,784	4,698,784	5,123,857	5,124,324
Income Tax					
Income Tax	10,992,150	10,600,000	10,700,000	10,721,000	10,821,000
Total	10,992,150	10,600,000	10,700,000	10,721,000	10,821,000
Other Local Taxes					
Coal Severance Tax	56,302	50,000	50,000	50,000	50,000
Natural Gas	1,769	1,500	1,500	1,500	1,500
Admission & Amusement Tax	735,612	690,000	690,000	890,000	890,000
Recording	1,694,481	1,500,000	1,500,000	1,500,000	1,500,000
Agricultural Transfer Tax	3,766	7,500	7,500	3,500	3,500
Local Transfer Tax	1,488,304	1,300,000	1,300,000	1,400,000	1,400,000
Franchise Tax	185	100	100	100	100
911 Fees	214,697	260,000	260,000	200,000	200,000
Trailer Court	36,694	38,000	38,000	36,000	36,000
Coal Tonnage Tax	107,670	89,000	89,000	100,000	100,000
Hotel Rental Tax	2,231,485	2,100,000	2,100,000	2,100,000	2,100,000
Total	6,570,965	6,036,100	6,036,100	6,281,100	6,281,100
Total Taxes	**66,393,929**	**61,908,041**	**62,008,041**	**62,904,170**	**63,021,883**
Licenses & Permits					
Business Licenses					
Traders	66,293	65,000	65,000	65,000	65,000
Beer, Wine, & Liquor	109,777	99,398	99,398	102,250	102,250
Total	176,070	164,398	164,398	167,250	167,250
Other Licenses & Permits					
Marriage License Fee	2,795	1,800	1,800	1,800	1,800
Dog/Cat Tags	6,407	5,800	5,800	5,600	5,600
Entrance Permits	1,257	300	300	800	800
Stormwater Fees	7,042	5,000	5,000	7,000	7,000
Plumbing Permits	1,460	1,200	1,200	1,500	1,500
Electrical Permits	2,780	2,500	2,500	2,500	2,500
Transient Vacation Rental Units (TVRU) License Fee	103,289	80,000	80,000	85,000	85,000
Total	125,030	96,600	96,600	104,200	104,200
Total Licenses & Permits	**301,100**	**260,998**	**260,998**	**271,450**	**271,450**
Intergovernmental					
Grants From Federal Government					
Bankhead - Jones Act	2,507	2,200	2,200	2,200	2,200
Federal Emergency Management Association (FEMA)	14,859	0	0	0	0
Hazard Mitigation Grant (FEMA)	58,541	0	90,518	0	0
Domestic Violence Grant	36,081	35,000	35,000	35,000	35,000

GENERAL FUND REVENUE	ACTUAL FY 2014	BUDGET FY 2015	AMENDED FY 2015 YTD	Original PROJECTED FY 2016	APPROVED FY 2016
Grants From Federal Government (Continued)					
Emergency Management Performance Grant (EMPG)	88,428	67,426	85,983	71,036	71,036
Hazardous Materials Emergency Preparedness (HMEP)	3,458	0	3,906	2,950	2,950
MIEMSS Hospital Bioterrorism	17,374	0	0	0	0
Byrn Justice Assistance Grant (BJAG) - CapWIN	11,332	0	40,000	0	0
State Criminal Alien Assistance Program (SCAAP)	231	500	500	298	298
Bullet Proof Vest Grant	1,114	1,500	1,500	600	600
Sheriff's Dept - DSS/DHR Child Support	9,602	11,971	11,971	11,737	11,737
Sheriff's Dept - SHA Alcohol Impaired	4,815	3,300	3,300	5,900	5,900
Sheriff's Dept - SHA Aggressive Driving	5,369	4,000	4,000	2,600	2,600
Master's Program	13,167	12,877	12,877	13,470	13,470
Homeland Security	258,438	131,911	172,941	102,363	102,363
CDBG - Keyser's Ridge Business Park	223,534	0	401,466	0	0
CAC - MD Energy Assistance Program	4,786	0	0	0	0
CAC - Emergency Food Assistance	9,000	9,000	9,000	9,000	9,000
CAC - Mass Transit	374,518	375,000	375,000	507,909	507,909
CAC - Emergency Solutions Grant	35,738	50,250	50,250	130,500	130,500
CAC - Emergency & Transitional Housing Services	10,601	10,143	10,143	10,143	10,143
ARC - Econ Development	114,613	500,000	1,095,490	250,000	250,000
MD Energy Admin. Energy Efficiency & Conservation	0	0	0	285,000	142,500
National Recreational Trails	0	0	315,250	0	0
Payment In Lieu of Taxes (Federal Owned Land)	6,320	5,000	5,000	5,000	5,000
Total	1,324,471	1,220,078	2,726,295	1,445,706	1,303,206
Grants From State Government					
Disparity Grant	2,537,671	2,537,671	2,537,671	2,537,671	2,537,671
Forestry & Parks	542,011	410,000	205,000	470,000	470,000
Program Open Space	74,477	0	0	0	0
Fire/Rescue/Ambulance Reserve	134,246	200,000	200,000	268,000	268,000
Jury Reimbursement	12,360	12,000	12,000	13,450	13,450
Master's Program Coop Reimbursement	1,007	600	600	1,300	1,300
Circuit Court - Family Services	102,269	114,000	123,232	126,400	126,400
Circuit Court - Court Improvement	4,517	0	20,000	0	0
Adult Community Service	25,785	25,785	25,785	25,785	25,785
Police Protection Grant	211,916	206,948	206,948	195,791	195,791
School Bus Violation Grant	18,000	18,000	18,000	18,000	18,000
Sheriff's Department Sex Offender Compliance (SOCEM)	6,961	6,961	6,961	7,420	7,420
MD State Police Grants	1,188	1,188	1,188	0	0
Sexual Offenders Registration	13,800	11,500	11,500	13,800	13,800
Emergency Numbers Systems Board	8,790	2,339	2,339	31,200	31,200
Emergency Medical Services MIEMSS Grant	1,415	0	0	0	0
Local Emerg Planning Comm-Community Right To Know	1,400	0	0	0	0
DSS - Local Emergency Operations Training	1,178	0	4,022	0	0
Highway User Tax	785,082	400,000	500,000	511,545	511,545
MEA Smart Energy Communities	0	0	75,000	0	0
CAC - Electric Universal Service Grant & Regional Greenhouse Gas	201,250	200,000	200,000	100,000	100,000
CAC - Mass Transit	175,575	175,000	175,000	191,250	191,250
CAC - Service Linked Housing	27,459	30,792	30,792	30,792	30,792
CAC - Homeless Prevention Program	4,688	0	0	4,823	4,823
CAC - Rental Allowance Program	40,000	0	0	40,000	40,000
DBED - Yough Welcome Center	50,000	0	0	0	0
Mountain Maryland Heritage Grant	610	0	0	0	0
Homeless Women - Crisis Shelter Program	21,680	20,000	20,000	20,000	20,000
Total	5,005,335	4,372,784	4,376,038	4,607,227	4,607,227

GENERAL FUND REVENUE	ACTUAL FY 2014	BUDGET FY 2015	AMENDED FY 2015 YTD	Original PROJECTED FY 2016	APPROVED FY 2016
Grants From Other Agencies					
LGIT Safety Grant	4,350	0	0	0	0
Walmart Safe Neighborhood	3,475	2,650	2,650	4,369	4,369
Drug Free Communities	1,440	1,000	1,000	1,500	1,500
Emergency Management - Other Agencies	960	0	0	0	0
Total	10,225	3,650	3,650	5,869	5,869
Total Intergovernmental	**6,340,031**	**5,596,512**	**7,105,983**	**6,058,802**	**5,916,302**
Charges For Services					
County Service Charge - Semi-Annual Bills	2,033	2,500	2,500	2,500	2,500
County Administrative Fee - Semi-Annual Bills	218	250	250	250	250
Maintenance Agreement - Community Action	12,000	12,000	12,000	12,000	12,000
Marriage Ceremony Fees	2,000	1,000	1,000	1,000	1,000
Adult Community Service Participant Fee	7,490	8,000	8,000	6,000	6,000
Circuit Court Trust Fees	14,107	10,000	10,000	14,200	14,200
Zoning & Subdivision Fees	17,290	11,000	11,000	11,000	11,000
Sale of Maps & Publications	6,665	3,000	3,000	1,500	1,500
Building Codes Inspections	65,331	50,000	50,000	55,000	55,000
Health Department Facility Fee	458,662	458,662	458,662	458,662	458,662
Health Department - Partnership C&F	90,678	0	0	0	0
Sheriff's Fees	5,466	3,500	3,500	3,000	3,000
Sheriff's Paper Service Fees	10,935	11,000	11,000	10,250	10,250
Special Police Services	32,413	30,731	30,731	51,378	51,378
Inmate SSI Program	2,000	800	1,600	1,600	1,600
State DOC - Temporary Housing State Inmates	22,770	47,295	47,295	30,825	30,825
Fingerprinting Fees	23,375	10,000	22,000	30,000	30,000
Jail - Work Release	21,586	30,000	30,000	32,000	32,000
Animal Control Boarding & Adoption	5,005	5,000	5,000	5,000	5,000
General Charge for Services	11,597	9,000	9,000	1,500	1,500
Tax Office Convenience Fee	15,600	12,000	19,500	18,000	18,000
Emergency Medical Services Cost Share	150,000	150,000	150,000	150,000	150,000
911 Cost Share	0	0	0	0	0
Roads Fuel Sales	497,469	567,490	402,490	514,800	514,800
Enterprise Funds Indirect Fees	136,643	300,000	300,000	140,000	140,000
Total Charges for Services	**1,611,333**	**1,733,228**	**1,588,528**	**1,550,465**	**1,550,465**
Fines & Forfeitures					
Animal Control Citations	450	0	0	300	300
All Other Fines	10,741	9,000	9,000	1,000	1,000
Total Fines & Forfeitures	**11,191**	**9,000**	**9,000**	**1,300**	**1,300**
Miscellaneous					
Interest	233,516	175,000	280,000	210,000	210,000
Rent Income	316,294	317,463	317,463	383,849	383,849
Tax Sale Revenue	33,832	40,000	40,000	35,000	35,000
Administrative Fees	3,112	0	0	0	0
Miscellaneous	6,240	4,000	4,000	4,000	4,000
Insurance Proceeds	23,223	0	35,880	0	0
Retiree Drug Subsidy	10,870	0	0	0	0
Health Department Budget Settlement	110,460	0	276,294	0	0
Sheriff's Miscellaneous Income	6,512	5,000	5,600	5,000	5,000
Permits Miscellaneous Income	594	800	800	0	0

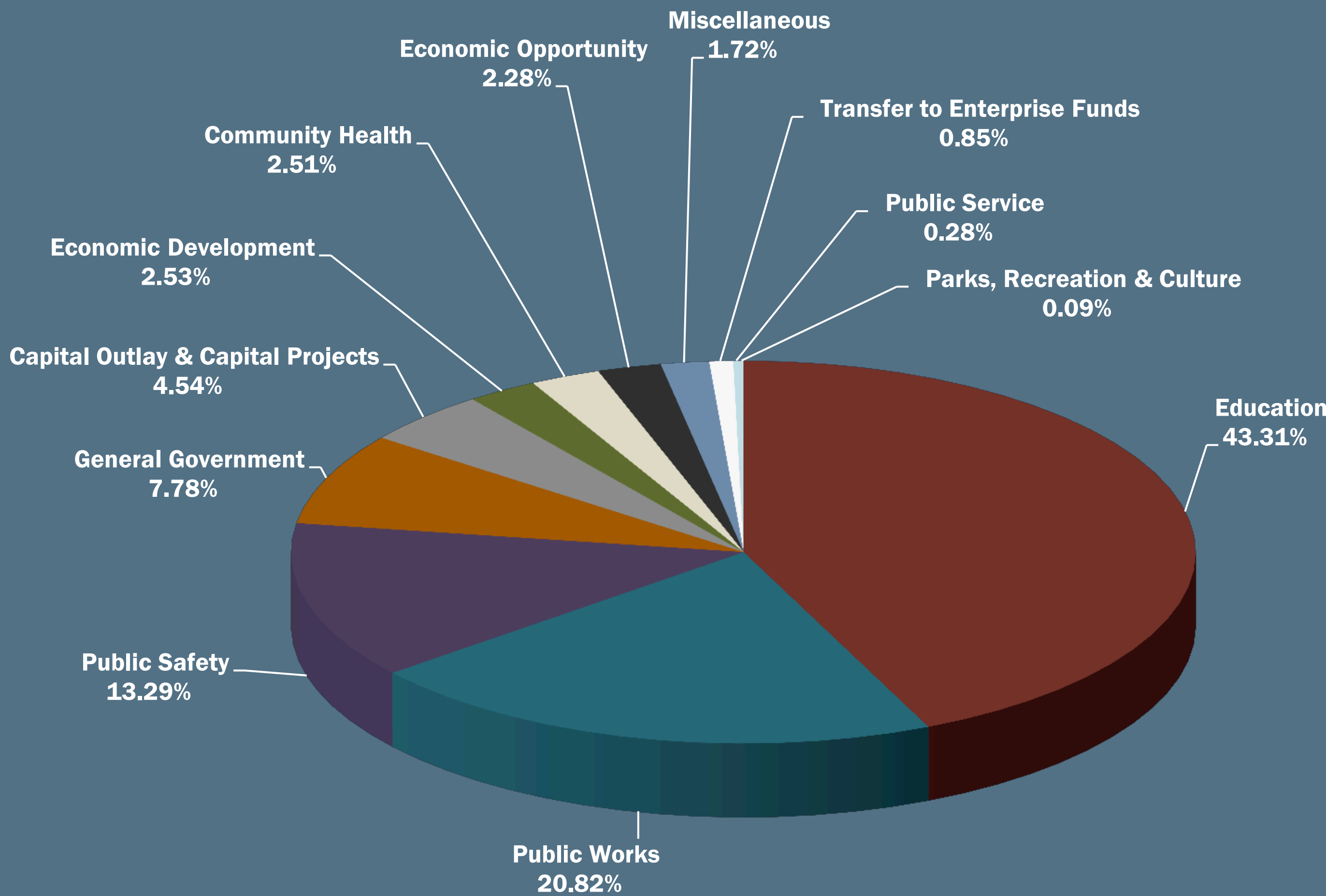
GENERAL FUND REVENUE	ACTUAL FY 2014	BUDGET FY 2015	AMENDED FY 2015 YTD	Original PROJECTED FY 2016	APPROVED FY 2016
Miscellaneous (Continued)					
Animal Control Donations	3,622	3,000	3,000	3,000	**3,000**
Facilities & Maintenance Miscellaneous Income	71,430	0	0	0	**0**
Road's Department Miscellaneous Income	24,362	10,000	10,000	10,000	**10,000**
Economic Development Miscellaneous Income (HART contribution)	500	100,000	108,400	0	**0**
Special Crop Grant Miscellaneous Income	6,072	0	0	0	**0**
Total Miscellaneous	**850,639**	**655,263**	**1,081,437**	**650,849**	**650,849**
Other Financing Sources					
Sale of Property - Non-Tax Sale	426,700	0	0	250,000	**250,000**
Transfer from Unreserved/Designated Fund Balance	0	1,072,814	* 16,180,102	0	**2,600,000**
Transfer from Other Funds	0	600,000	600,000	0	**600,000**
Disposal of Assets & Public Auction Proceeds	239,944	0	0	50,000	**50,000**
Total Financing Sources	**666,644**	**1,672,814**	**16,780,102**	**300,000**	**3,500,000**
Total Fiscal Year Revenue	**76,174,867**	**71,835,856**	**88,834,089**	**71,737,036**	**74,912,249**

*Represents the original $1.073 million of reserves used to fund capital expenditures and one time non-reoccurring expenses plus carryover funds from Fiscal Year 2014 to continue projects and capital expenditures in progress. Deep Creek 2014 event represents $2.24 million of this total.

Expenditures

Fiscal Year 2016 Budget

General Fund Expenditures



Total Expenditures = $74,912,249

GENERAL FUND EXPENDITURES	ACTUAL FY 2014	APPROVED FY 2015	AMENDED FY 2015	REQUESTED FY 2016	APPROVED FY 2016
GENERAL GOVERNMENT					
Executive - County Commissioners					
Salaries	97,775	97,500	97,500	97,500	97,500
Fringe Benefits	43,765	43,965	43,965	23,820	23,929
Travel/Business Expenses	11,643	11,000	17,500	22,000	22,000
Operating Expenses	7,899	10,000	10,000	10,000	10,000
Public Association Meetings & Dues	14,886	15,000	15,000	15,000	15,000
Water & Sewer Master Plans	37,620	0	10,849	3,000	3,000
Deep Creek Lake Sediment Study	51,264	0	0	0	0
Deep Creek Lake Hydrilla Treatment	38,855	0	0	0	0
Fractured Rock Study	22,337	0	0	0	0
Total	326,044	177,465	194,815	171,320	171,429
County Commissioners' Staff					
Salaries	182,190	179,390	182,459	182,080	162,622
Fringe Benefits	70,486	71,725	72,196	72,156	66,555
Operating Expenses	1,840	1,800	1,800	1,930	1,930
Total	254,516	252,915	256,455	256,166	231,107
Finance					
Salaries	342,081	242,270	249,380	245,905	245,905
Fringe Benefits	114,026	102,290	103,317	102,873	103,148
Operating Expenses	25,729	27,000	27,000	40,894	40,894
Postage Machine	4,408	5,200	5,200	5,200	5,200
General Audit Expense	60,000	61,800	61,800	69,300	69,300
Total	546,244	438,560	446,697	464,171	464,447
Tax Collections					
Salaries	172,425	170,680	174,603	173,180	104,188
Fringe Benefits	92,175	91,693	92,195	81,761	53,202
Operating Expenses	31,493	33,000	33,000	52,670	52,670
Tax Sale Expense	33,947	40,000	40,000	35,000	35,000
Credit Card Processing Fees	13,055	10,000	17,500	16,000	16,000
Total	343,095	345,373	357,298	358,611	261,060
Purchasing					
Salaries	152,005	144,520	162,730	161,782	161,782
Fringe Benefits	72,269	70,402	74,188	74,074	74,255
Operating Expenses	10,262	10,835	10,835	10,710	10,710
Total	234,536	225,757	247,753	246,566	246,747
Human Resources					
Salaries	163,193	159,749	163,092	166,918	151,731
Fringe Benefits	74,133	75,185	73,704	69,554	67,893
Operating Expenses	18,334	20,000	20,000	19,800	19,800
Risk Management Operating	29,828	30,800	30,800	30,500	30,800
Employee Departmental Training Expenses	4,495	4,000	4,000	4,000	4,000
Student Intern Program	1,003	3,000	3,000	4,320	4,320
Student Intern Program Fringe Benefits	77	242	242	344	344
Total	291,063	292,976	294,838	295,435	278,888
Circuit Court					
Salaries	171,097	166,636	168,668	162,498	155,287
Fringe Benefits	47,988	48,889	49,162	69,288	55,430
Operating Expenses	10,145	15,000	12,940	22,300	14,850
Contracted Services	0	3,000	0	8,000	8,000
Small Equipment/Projects	0	0	5,060	2,500	2,500
Jury Expenses	28,386	28,000	28,000	27,600	27,600
Total	257,616	261,525	263,831	292,186	263,667
Circuit Court - Master's Program					
Salaries	41,159	40,049	41,011	38,000	38,000
Fringe Benefits	22,260	22,921	23,060	15,857	15,899
Operating Expenses	6,163	5,800	5,800	5,539	5,539
Total	69,582	68,770	69,871	59,396	59,438

GENERAL FUND EXPENDITURES	ACTUAL FY 2014	APPROVED FY 2015	AMENDED FY 2015	REQUESTED FY 2016	APPROVED FY 2016
Circuit Court - Family Services					
Salaries	70,500	72,267	74,650	76,640	76,640
Fringe Benefits	31,768	32,471	32,800	33,456	33,456
Operating Expenses	3,065	9,262	1,583	2,477	2,477
Best Interest Attorney	0	0	4,733	3,500	3,500
Supervised Visitation	0	0	4,733	3,000	3,000
Mediation	0	0	4,733	3,000	3,000
Total	105,333	114,000	123,232	122,073	122,073
Orphan's Court					
Salaries	12,936	12,900	12,900	12,600	12,600
Fringe Benefits	1,016	1,038	1,038	1,003	1,003
Operating Expenses	1,700	2,500	2,500	2,500	2,250
Total	15,652	16,438	16,438	16,103	15,853
State's Attorney					
Salaries	454,889	461,683	466,849	471,722	471,722
Fringe Benefits	171,375	178,431	179,183	191,760	192,238
Operating Expenses	21,357	22,880	22,880	22,600	22,600
Small Equipment Operating	1,103	0	0	0	0
Total	648,724	662,994	668,912	686,082	686,560
Election Board					
Salaries	27,169	12,200	12,200	15,300	15,300
Fringe Benefits	1,095	982	982	1,218	1,218
State Paid Wages	219,336	211,047	211,047	282,835	228,964
Operating Expenses	86,128	122,000	122,000	214,797	214,797
Total	333,728	346,229	346,229	514,150	460,279
Legal Counsel					
Salaries	60,168	60,000	61,192	60,900	60,900
Fringe Benefits	25,721	25,882	26,052	26,004	26,073
Operating Expenses	9,454	12,000	12,000	11,500	11,500
Total	95,343	97,882	99,244	98,404	98,473
Planning & Land Management					
Salaries	387,121	314,792	320,826	310,892	310,892
Fringe Benefits	139,892	139,088	138,499	139,675	140,024
Operating Expenses	24,331	23,000	23,000	22,725	22,725
County Comprehensive Plan	0	0	0	62,500	0
DCL Watershed Plan	0	0	25,342	0	0
Tax Incentives/Rebates	17,500	0	0	0	0
Small Equipment/Projects	2,850	0	0	0	0
Total	571,694	476,880	507,667	535,792	473,641
Facilities & Maintenance					
Salaries	602,554	559,105	574,505	579,959	579,959
Fringe Benefits	346,608	345,141	331,109	342,331	353,449
Operating Expenses	88,245	87,000	90,123	86,130	83,000
Utilities	332,123	365,000	365,000	370,500	330,000
Contracted Services	97,508	100,000	100,000	125,500	99,000
Small Equipment/Projects	169,962	0	417,823	523,365	305,865
Total	1,637,000	1,456,246	1,878,561	2,027,785	1,751,273
Department of Assessments & Taxation					
Operating	235,172	235,172	244,816	244,816	244,816
Total	235,172	235,172	244,816	244,816	244,816
TOTAL GENERAL GOVERNMENT	**5,965,342**	**5,469,184**	**6,016,657**	**6,389,057**	**5,829,750**

GENERAL FUND EXPENDITURES	ACTUAL FY 2014	APPROVED FY 2015	AMENDED FY 2015	REQUESTED FY 2016	APPROVED FY 2016
PUBLIC SAFETY					
Permits & Inspections					
Salaries	424,851	350,672	358,219	355,933	311,966
Fringe Benefits	210,581	188,798	180,546	182,832	158,524
Operating Expenses	16,643	17,000	17,000	16,300	16,300
Tax Incentives/Rebates	0	25,000	25,000	20,000	20,000
Total	652,075	581,470	580,764	575,065	506,790
Sheriff's Department					
Sheriff's Salary	75,207	80,000	80,000	85,000	85,000
Sheriff's Fringe Benefits	34,806	38,996	36,496	39,349	39,444
Legal Expense	0	1,000	1,000	1,000	500
Utilities	738	650	1,250	1,200	800
Operating Expenses	39,278	50,000	50,000	50,290	46,000
Sheriff's Insurance & Bonds	34,441	38,500	37,496	41,805	41,805
Department Salaries	1,582,735	1,503,512	1,536,360	1,601,631	1,601,631
Department Overtime	67,580	80,000	80,000	80,000	70,000
Department Grant Funded Overtime	68,172	70,782	70,782	94,060	94,060
Department Fringe Benefits	742,825	805,845	756,254	848,986	819,348
Uniform Allowance	16,186	16,500	16,500	12,000	12,000
Maintenance & Repairs	359	500	500	500	500
Training	55,232	57,000	57,000	66,730	64,000
Contracted Services	15,603	10,000	22,000	24,300	24,300
Automotive Expense	225,430	200,000	193,366	200,000	195,000
Domestic Violence Investigator	31,629	25,808	25,808	30,108	30,108
Domestic Violence Investigator Fringe Benefits	3,371	4,194	4,194	4,477	4,477
Small Equipment/Projects	40,398	0	20,877	7,122	7,122
Total	3,033,990	2,983,287	2,989,882	3,188,557	3,136,095
Volunteer Fire Departments					
Advanced Life Support Training	3,750	3,750	3,750	3,750	3,750
Special Tax Levy	1,708,160	1,599,938	1,599,938	1,614,899	1,614,899
Fire, Rescue, & Ambulance (508)	118,861	169,231	169,231	226,769	226,769
Total	1,830,771	1,772,919	1,772,919	1,845,418	1,845,418
Volunteer Rescue Squads					
Special Revenue Allocation	391,872	367,045	367,045	370,477	370,477
Advanced Life Support Training	3,750	3,750	3,750	3,750	3,750
Fire, Rescue, & Ambulance (508)	15,385	30,769	30,769	41,231	41,231
Total	411,007	401,564	401,564	415,458	415,458
Detention Center					
Salaries	902,019	851,572	913,621	934,053	934,053
Overtime	47,076	55,000	55,000	40,000	40,000
Fringe Benefits	469,178	489,817	487,223	553,318	554,256
Uniform Allowance	7,041	8,000	8,000	4,000	4,000
Maintenance & Repairs	2,276	1,500	2,000	1,500	1,500
Food	99,091	100,000	100,000	99,000	99,000
Medical	331,680	378,050	378,050	370,000	370,000
Operating Expenses	22,192	42,000	41,600	35,000	35,000
Training	9,851	11,000	11,000	4,000	4,000
Insurance & Bonds	9,551	10,000	11,004	12,655	12,655
Inmate Work Crew	9,429	8,000	8,000	12,000	12,000
Small Equipment/Projects	3,197	0	700	0	0
Total	1,912,581	1,954,939	2,016,198	2,065,525	2,066,463
Animal Control					
Salaries	138,964	134,676	136,563	140,993	140,993
Fringe Benefits	49,113	57,125	53,920	48,857	48,945
Operating Expenses	26,923	30,000	30,000	32,700	29,970
Automotive Expenses	3,218	4,000	4,000	5,850	3,960
Humane Society	5,000	5,000	5,000	5,000	5,000
Small Equipment/Projects	1,329	0	0	0	0
Total	224,547	230,801	229,483	233,400	228,867

GENERAL FUND EXPENDITURES	ACTUAL FY 2014	APPROVED FY 2015	AMENDED FY 2015	REQUESTED FY 2016	APPROVED FY 2016
Public Safety/Emergency Management					
Salaries	133,078	165,765	169,022	154,549	154,549
Fringe Benefits	42,566	61,106	61,562	59,674	59,847
Homeland Security	242,681	54,203	54,203	23,737	23,737
Automotive Expenses	7,701	4,000	4,100	3,960	3,960
Contracted Services	3,463	0	3,828	3,828	3,828
Training & Travel	3,216	2,000	570	1,980	1,980
DSS Emergency Operations Training	1,178	0	4,022	0	0
Supplies & Materials	7,498	8,500	7,500	8,415	8,415
Insurance	1,035	1,400	1,950	2,000	2,000
Uniforms	898	500	500	495	495
Telecommunications	1,969	17,064	18,494	16,893	16,893
MDE (LEPC) and EPA Grants	4,858	0	3,906	2,950	2,950
Small Equipment/Projects	22,651	0	450	0	0
Total	472,792	314,538	330,107	278,481	278,654
Communications -911					
Salaries	510,115	500,358	510,698	532,357	520,307
Fringe Benefits	216,560	222,797	224,373	226,707	242,376
Training	8,932	5,000	5,000	3,500	3,500
Supplies & Materials	5,699	6,000	6,000	14,300	14,300
Professional & Legal Fees	1,200	1,339	1,339	1,400	1,400
Utilities	7,915	8,000	8,000	6,900	6,900
Uniforms	1,802	2,000	2,000	1,000	1,000
Repairs & Maintenance	11,004	12,650	12,650	12,150	12,150
Telecommunications	35,785	40,000	40,000	37,000	37,000
Education & Awareness	0	1,000	1,000	0	0
Total	799,012	799,144	811,060	835,314	838,933
Emergency Medical Services					
Salaries	297,132	298,107	304,723	401,779	401,779
Fringe Benefits	161,217	195,215	182,481	233,393	233,741
Training	2,125	0	3,487	3,453	3,453
Supplies & Materials	455	0	0	0	0
Uniforms	2,022	2,000	2,000	1,980	1,980
Small Equipment/Projects	2,830	0	0	0	0
Total	465,781	495,322	492,692	640,605	640,953
TOTAL PUBLIC SAFETY	**9,802,556**	**9,533,985**	**9,624,669**	**10,077,823**	**9,957,631**
PUBLIC WORKS					
Roads Division					
Administration Salaries	1,324,336	1,294,450	1,320,859	1,284,907	1,251,374
Administration Fringe Benefits	594,185	639,098	608,440	610,053	636,574
General Office Supplies	6,857	7,500	7,500	7,500	7,500
Telephone	23,403	27,000	27,000	27,000	27,000
Office Equipment/Rental/Maintenance	5,776	6,500	6,500	6,500	6,500
Radios & Communication	13,694	10,000	19,000	10,000	10,000
Postage Meter Expenses	354	400	400	450	450
Data Processing	2,547	1,500	1,500	2,000	2,000
Small Equipment/Projects - Administration	0	1,500	1,500	2,500	2,500
Miscellaneous - Administration	456	1,000	1,000	1,000	1,000
General Roads Maintenance Salaries	3,931,201	3,754,942	3,875,319	3,828,155	3,613,125
Overtime - Winter Operations	339,323	350,000	350,000	375,000	375,000
Overtime - Summer Operations	7,261	5,000	5,000	7,500	7,500
General Roads Maintenance Fringe Benefits	2,083,929	2,215,554	2,116,026	2,203,192	2,076,281
Contractual Work	0	10,500	10,500	10,500	10,500
General Maintenance	363,458	350,000	282,599	350,000	350,000
Bituminous Overlay	2,790,571	1,000,000	1,696,127	1,350,000	1,350,000
Emulsified Asphalt	496,923	500,000	500,000	500,000	500,000

GENERAL FUND EXPENDITURES	ACTUAL FY 2014	APPROVED FY 2015	AMENDED FY 2015	REQUESTED FY 2016	APPROVED FY 2016
Roads Division (Continued)					
Erosion Control & Stabilization	2,040	2,000	2,000	2,000	2,000
Stone	377,612	500,000	299,771	500,000	500,000
Special Projects	10,837	50,000	153,858	50,000	50,000
General Hand Tools	3,496	4,000	4,000	2,000	2,000
Small Equipment/Projects - Maintenance	5,916	5,000	5,000	5,000	5,000
Guardrails	40,735	5,000	5,000	20,000	20,000
Line Striping	266,543	280,000	280,000	280,000	280,000
Sign Making Materials	9,260	10,000	10,000	10,000	10,000
Work Zone Traffic Control	5,000	5,000	5,000	5,000	5,000
Abrasives	748,914	750,000	893,000	800,000	800,000
Snow Removal Materials	189,683	150,000	141,000	50,000	50,000
Bridge Construction Materials	2,785	18,000	18,000	18,000	18,000
Bridge Maintenance Materials	2,178	10,000	10,000	10,000	10,000
Bridge Contractual Services	0	25,000	25,000	25,000	25,000
Culvert Pipe	59,148	60,000	60,000	60,000	60,000
Inlets & Grates	3,586	4,000	4,000	0	0
Insurance - Fleet	60,916	68,400	68,400	69,000	64,000
Materials - Repair/Replacement Parts	816,227	750,000	810,000	800,000	800,000
Diesel Fuel	979,956	1,040,250	805,684	997,500	997,500
Gasoline	491,168	600,000	385,000	721,000	721,000
Oil Products	41,255	50,000	50,000	50,000	50,000
Fuel Tax	118,643	100,000	100,000	120,000	120,000
Tires	153,006	170,000	170,000	180,000	180,000
Mechanic Tools & Replacements	19,680	20,000	21,000	20,000	20,000
Equipment Rental	1,871	5,000	5,000	5,000	5,000
Other Lease (Oxygen-Acetylene)	5,416	6,000	6,000	6,000	6,000
Outside Maintenance Services	14,283	15,000	15,000	15,000	15,000
Travel & Business Expenses	500	500	500	500	500
Professional Development	808	3,000	3,000	3,000	3,000
Utilities	87,359	90,000	90,000	90,000	90,000
Building & Yard Materials	30,282	20,000	22,000	20,000	20,000
Safety Materials & Equipment	11,430	15,000	15,000	15,000	15,000
Building Maintenance	19,216	25,000	25,000	25,000	25,000
Janitorial/Household Supplies	15,724	25,000	25,000	20,000	20,000
Total	16,579,747	15,056,095	15,361,483	15,570,257	15,216,303
Engineering					
Salaries	213,809	264,147	270,222	248,801	248,801
Fringe Benefits	86,868	120,687	113,872	113,015	113,294
Operating Expenses	11,941	15,000	15,000	14,850	14,850
Small Equipment/Projects	392	0	0	0	0
Total	313,010	399,834	399,094	376,666	376,945
TOTAL PUBLIC WORKS	**16,892,757**	**15,455,930**	**15,760,577**	**15,946,923**	**15,593,248**
COMMUNITY HEALTH					
Health Department					
Operating Expenses	1,877,732	1,898,510	1,898,510	1,879,353	1,879,353
Total	1,877,732	1,898,510	1,898,510	1,879,353	1,879,353
TOTAL COMMUNITY HEALTH	**1,877,732**	**1,898,510**	**1,898,510**	**1,879,353**	**1,879,353**
EDUCATION					
Board of Education					
Operating Expenses	26,350,344	25,894,897	25,894,897	25,635,948	25,635,948
Teacher Pensions	0	1,077,988	796,082	954,652	954,652
Total	26,350,344	26,972,885	26,690,979	26,590,600	26,590,600

GENERAL FUND EXPENDITURES	ACTUAL FY 2014	APPROVED FY 2015	AMENDED FY 2015	REQUESTED FY 2016	APPROVED FY 2016
Garrett College					
Operating Expenses	4,273,000	4,273,000	4,273,000	4,230,270	4,230,270
Community Aquatic and Recreation Complex	285,617	250,000	250,000	450,000	250,000
Experiential Learning Camps	163,273	155,000	266,191	0	0
Total	4,721,890	4,678,000	4,789,191	4,680,270	4,480,270
Ruth Enlow Library					
Operating Expenses	982,700	982,700	982,700	1,004,743	972,873
Total	982,700	982,700	982,700	1,004,743	972,873
Garrett County Scholarship Program					
Scholarship Program	414,383	400,000	400,000	400,000	400,000
Total	414,383	400,000	400,000	400,000	400,000
TOTAL EDUCATION	**32,469,317**	**33,033,585**	**32,862,870**	**32,675,613**	**32,443,743**
PARKS, RECREATION, & CULTURE					
PARKS					
Municipal Parks	26,500	26,500	26,500	26,500	26,500
Program Open Space (POS) Projects	74,477	0	0	0	0
Total	100,977	26,500	26,500	26,500	26,500
CULTURE & ARTS					
Historical Society	10,000	10,000	10,000	10,000	10,000
Museums	0	4,000	4,000	4,000	4,000
Garrett County Arts Council	25,000	25,000	25,000	25,000	25,000
Total	35,000	39,000	39,000	39,000	39,000
TOTAL PARKS, RECREATION, & CULTURE	**135,977**	**65,500**	**65,500**	**65,500**	**65,500**
PUBLIC SERVICE					
University of Maryland Extension					
Operating Expenses	146,407	158,041	158,041	156,460	156,460
Gypsy Moth Suppression	54,000	37,000	37,000	36,630	36,630
Total	200,407	195,041	195,041	193,090	193,090
Garrett Soil Conservation District					
Operating Expenses	16,000	16,000	16,000	15,840	15,840
Total	16,000	16,000	16,000	15,840	15,840
Agriculture Land Preservation					
Easement Purchase	0	7,500	7,500	3,500	3,500
Total	0	7,500	7,500	3,500	3,500
TOTAL PUBLIC SERVICE	**216,407**	**218,541**	**218,541**	**212,430**	**212,430**
ECONOMIC DEVELOPMENT					
Economic Development					
Salaries	364,885	370,406	376,747	316,385	245,225
Fringe Benefits	118,243	121,073	122,019	113,645	90,758
Operating Expenses	1,989	2,000	2,000	10,000	6,000
Office Supplies	3,040	2,000	3,950	0	0
Telecommunications	796	1,000	1,000	0	0
Travel & Training	21,516	5,000	7,800	0	0
Memberships & Subscriptions	6,056	5,085	8,085	0	0
Contractual - Marketing & Public Relations	34,927	25,000	2,119	0	0
Print & Reproduction	254	0	0	0	0
Advertising	2,165	2,500	2,500	0	0
Projects, Marketing & Promotions	4,709	50,000	45,405	105,000	85,000
Strategic Investments	28,245	125,000	175,623	120,000	95,000
Energy Consultant & Projects	48,791	50,000	50,000	0	0
Industrial Parks Operating	66,027	40,000	1,600	0	0
Specialty Crop Grant Program	25,746	0	0	0	0
Small Equipment/Projects	182,569	1,000,000	1,690,980	500,000	500,000
Total	909,958	1,799,064	2,489,829	1,165,030	1,021,983

GENERAL FUND EXPENDITURES	ACTUAL FY 2014	APPROVED FY 2015	AMENDED FY 2015	REQUESTED FY 2016	APPROVED FY 2016
Special Promotion					
Garrett County Chamber of Commerce	782,000	782,000	782,000	775,000	775,000
Yough Overlook I68 Welcome Center	26,927	30,000	30,000	0	0
Garrett County Agriculture Fair	20,000	20,000	20,000	20,000	20,000
Deep Creek 2014 Promotion	18,039	0	2,271,371	0	0
Special Promotion	15,443	35,000	38,600	79,208	76,397
Total	862,409	867,000	3,141,971	874,208	871,397
TOTAL ECONOMIC DEVELOPMENT	**1,772,367**	**2,666,064**	**5,631,800**	**2,039,238**	**1,893,380**
ECONOMIC OPPORTUNITY					
Area Agency on Aging					
Operating Expenses	281,700	281,700	281,700	278,883	278,883
Total	281,700	281,700	281,700	278,883	278,883
Community Action					
Salaries	52,068	50,927	52,015	51,691	0
Fringe Benefits	18,759	18,750	18,917	18,873	0
Community Action Program	306,000	306,000	306,000	302,940	302,940
Weatherization Program & Electric Universal Service	206,036	200,000	200,000	100,000	100,000
Emergency Food Program	9,000	9,000	9,000	9,000	9,000
Emergency Solutions Program	35,738	50,250	50,250	130,500	130,500
Mass Transit	550,094	550,000	550,000	699,159	699,159
Service Linked Housing	27,459	30,792	30,792	30,792	30,792
Homeless Prevention Program	4,688	0	0	4,823	4,823
Rental Allowance Program	40,000	0	0	40,000	40,000
Emergency & Transitional Housing Services	10,601	10,143	10,143	10,143	10,143
	1,260,443	1,225,862	1,227,117	1,397,921	1,327,357
Other Economic Opportunity					
Commission on Women	2,500	2,500	2,500	3,000	2,500
Tri-County Council for Western Maryland	40,000	40,000	40,000	40,000	40,000
Partnership C&F Operating	0	0	91,241	0	0
Dove Center Operating	38,828	38,828	38,828	38,432	38,432
Homeless Women - Crisis Shelter Program	21,680	20,000	20,000	20,000	20,000
Total	103,008	101,328	192,569	101,432	100,932
TOTAL ECONOMIC OPPORTUNITY	**1,645,151**	**1,608,890**	**1,701,386**	**1,778,236**	**1,707,172**
MISCELLANEOUS					
Transfer to Airport	54,011	83,460	85,579	64,773	63,136
Transfer to Department of Technologies & Communications	696,306	561,902	710,625	558,835	474,230
Transfer to Sanitary District	0	0	413,875	0	0
Adventure Sports Center Debt Repayment (From Hotel Rental)	100,000	100,000	100,000	100,000	100,000
Tax Rebates to Municipalities	237,000	237,000	237,000	297,000	297,000
Municipality Revitalization	0	0	75,000	0	0
Finance Corporation Tax Due - Incorporated Towns	5,205	5,205	5,205	5,205	5,205
County Share of Retirees Health Care	551,006	590,000	590,000	700,000	678,451
Undistributed Employee Benefits	8,932	8,100	958,100	9,000	9,000
Contingency	5,474	300,000	92,777	300,000	300,000
Total	1,657,934	1,885,667	3,268,161	2,034,813	1,927,022
TOTAL MISCELLANEOUS	**1,657,934**	**1,885,667**	**3,268,161**	**2,034,813**	**1,927,022**
Total Operating Expenditures Prior to Debt Service & Capital	**72,435,540**	**71,835,856**	**77,048,672**	**73,098,986**	**71,509,230**

GENERAL FUND EXPENDITURES	ACTUAL FY 2014	APPROVED FY 2015	AMENDED FY 2015	REQUESTED FY 2016	APPROVED FY 2016
CAPITAL PROJECTS & CAPITAL OUTLAY					
Transfer to Capital Projects Fund	152,884	0	6,791,631	495,675	495,675
Circuit Court	0	0	17,000	0	0
Finance	0	0	300,000	150,000	100,000
Facilities & Maintenance	0	0	102,173	365,000	75,000
Sheriff's Department	112,784	0	145,819	64,046	64,046
Detention Center	11,332	0	0	20,000	0
Public Safety/Emergency Management	34,414	0	204,983	0	0
Communications -911	2,957	0	304,043	207,506	168,598
Roads Division	1,187,381	0	1,303,304	1,465,000	1,150,000
Board of Education	11,594	0	787,688	3,599,200	849,700
Garrett College	41,955	0	0	475,000	475,000
Ruth Enlow Library	89,475	0	56,475	95,600	25,000
Economic Development	1,028,083	0	1,772,302	0	
Total	2,672,859	0	11,785,418	6,937,027	3,403,019
TOTAL CAPITAL PROJECTS & CAPITAL OUTLAY	**2,672,859**	**0**	**11,785,418**	**6,937,027**	**3,403,019**
Total Fiscal Year Expenditures	**75,108,399**	**71,835,856**	**88,834,089**	**80,036,013**	**74,912,249**

Small Equipment & Projects
Fiscal Year 2016 Budget

SMALL EQUIPMENT/PROJECTS		REQUESTED FY 2016	APPROVED FY 2016
Circuit Court			
Courtroom Renovations		2,500	2,500
	Total	**2,500**	**2,500**
Facilities & Maintenance			
Solar project (100% grant funded-MEA solar grant)		285,000	142,500
Courthouse Roof Maintenance		25,000	25,000
Community Action Roof Maintenance		50,000	50,000
Accident Roads Garage Roof		45,000	45,000
Alder House Demo and Parking Lot		75,000	0
HVAC Control System		2,000	2,000
Sheriff Department Improvements		12,250	12,250
Detention Center Improvements		29,115	29,115
	Total	**523,365**	**305,865**
Sheriff's Dept			
First Aid Supplies		2,500	2,500
Radar units (2)		2,372	2,372
Weapons & Ammo		2,250	2,250
	Total	**7,122**	**7,122**
Economic Development			
Last Mile Wireless Network Broadband-Phase III ($250,000 ARC funding)		500,000	500,000
	Total	**500,000**	**500,000**
Total Fiscal Year Small Equipment/Projects		**1,032,987**	**815,487**

Capital
Fiscal Year 2016 Budget

CAPITAL EXPENDITURES		REQUESTED FY 2016	APPROVED FY 2016
Finance			
Financial Software		150,000	100,000
	Total	**150,000**	**100,000**
Facilities & Maintenance			
Maintenance Facility		175,000	0
Energy Management - Accident Roads Garage Insulation Project		80,000	0
Vehicle Replacements (4)		110,000	75,000
	Total	**365,000**	**75,000**
Sheriff's Department			
Vehicles (2)		64,046	64,046
	Total	**64,046**	**64,046**
Detention Center			
Fingerprint Machine		20,000	0
	Total	**20,000**	**0**
Communications -911			
CAD System ($29,000 reimbursed through ENSB)		207,506	168,598
	Total	**207,506**	**168,598**
Roads Division			
Shop Tool Truck		45,000	45,000
Crew Cabs (3)		100,000	100,000
Single Axle Trucks (3)		480,000	480,000
Bucket Truck (Used)		50,000	50,000
Vacuum Truck		180,000	180,000
Dung Hill Short Span Bridge		200,000	200,000
Jasper Riley Road Bridge		40,000	0
Chet Kelly Bridge G84		40,000	0
Oakland Sang Run Bridge over Deep Creek G21		55,000	0
Temporary Bridge Structure (Portable)		40,000	0
Short Span Bridge		50,000	0
Accident Roads Garage-Sewer System Upgrade		25,000	25,000
Swanton Concrete Box		70,000	70,000
Radio Towers & Repeaters		50,000	0
Sanders Lane Widening		40,000	0
	Total	**1,465,000**	**1,150,000**
Board of Education			
Southern Middle School Renovation Design		522,700	522,700
Northern High Parking Lot & Bus Loop Renovation		2,580,000	0
Northern High HVAC Upgrade		82,500	0
Southern High HVAC Upgrade		87,000	0
Financial/HR Software		300,000	300,000
Vehicle		27,000	27,000
	Total	**3,599,200**	**849,700**

CAPITAL EXPENDITURES	REQUESTED FY 2016	APPROVED FY 2016
Garrett College		
STEM Building	325,000	325,000
Enterprise Resource Planning (ERP) Software	150,000	150,000
Total	**475,000**	**475,000**
Ruth Enlow Library		
IT Equipment	25,000	25,000
Accident Heating System	20,000	0
Oakland Repairs/Improvements	29,100	0
Microfilm Reader & Equipment	15,000	0
Grantsville phone system	6,500	0
Total	**95,600**	**25,000**
Total Fiscal Year Capital Outlay	**6,441,352**	**2,907,344**

CAPITAL PROJECTS FUND		Remaining Project Total	AMENDED FY 2015 BUDGET	REQUESTED FY 2016	APPROVED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Emergency Management									
Emergency Operations Center		3,300,000	0	1,100,000	1,100,000	2,200,000			
ARC		(500,000)	0	(500,000)	(500,000)	0			
State Bond		(50,000)	0	(50,000)	(50,000)	0			
		2,750,000	**0**	**550,000**	550,000	**2,200,000**			
Roads Division									
Glendale Road Realignment		1,827,355	1,167,137	660,218	660,218	0	0	0	0
ARC (MD-17548)		(627,355)	0	(627,355)	(627,355)	0	0	0	0
ARC (MD-16077-IR)		(873,068)	(693,814)	(179,254)	(179,254)				
	Total	**326,932**	**473,323**	**(146,391)**	(146,391)	**0**	**0**	**0**	**0**
Accident Friendsville Bridge G-86		720,000	0	0	0	0	0	0	720,000
Federal Bridge Funding-Accident Friendsville Bridge		(576,000)	0	0	0	0	0	0	(576,000)
	Total	**144,000**	**0**	**0**	0	**0**	**0**	**0**	**144,000**
Swallow Falls Bridge		3,500,000	50,000	0	0	0	1,725,000	1,725,000	0
Federal Bridge Funding-Swallow Falls		(2,800,000)	0	0	0	0	(1,400,000)	(1,400,000)	0
	Total	**700,000**	**50,000**	**0**	0	**0**	**325,000**	**325,000**	**0**
Accident Friendsville Bridge Bear Creek G-87		310,000	0	0	0	0	310,000	0	0
	Total	**310,000**	**0**	**0**	0	**0**	**310,000**	**0**	**0**
Snowy Creek Road Bridge G-14		390,000	0	0	0	0	0	390,000	0
	Total	**390,000**	**0**	**0**	0	**0**	**0**	**390,000**	**0**
McHenry Business Park Road Phase I		216,403	216,403	0	0	0	0	0	0
DBED One Maryland		(100,000)	(100,000)	0	0	0	0	0	0
	Total	**116,403**	**116,403**	**0**	0	**0**	**0**	**0**	**0**
McHenry Business Park Road Phase II		537,370	537,370	0	0	0	0	0	0
ARC		(537,370)	(537,370)	0	0	0	0	0	0
	Total	**0**	**0**	**0**	0	**0**	**0**	**0**	**0**
Keyser's Ridge Business Park Local Access Road Phase I			0	750,000	750,000	0	0	0	0
ARC			0	(750,000)	(750,000)	0	0	0	0
	Total		**0**	**0**	0	**0**	**0**	**0**	**0**
Cherry Glade Run Project Phase II		1,212,938	809,491	403,447	403,447	0	0	0	0
ARC (MD-17547)		(315,000)	(3,619)	(311,381)	(311,381)	0	0	0	0
ARC (MD-16769)		(384,000)	(384,000)	0	0	0	0	0	0
ARC (MD-16577)		(250,000)	(250,000)	0	0	0	0	0	0
	Total	**263,938**	**171,872**	**92,066**	92,066	**0**	**0**	**0**	**0**
Economic Development									
Keyser's Ridge Industrial Park Waste Water	**Total**	2,623,000	0	2,623,000	2,623,000	0	0	0	0
EDA		(1,311,500)		(1,311,500)	(1,311,500)				
MDE		(1,311,500)		(1,311,500)	(1,311,500)				
		0	**0**	**0**	0	**0**	**0**	**0**	**0**
Keyser's Ridge Industrial Park Water		1,980,032	1,980,032	0	0	0	0	0	0
One Maryland		(1,000,000)	(1,000,000)	0	0	0	0	0	0
	Total	**980,032**	**980,032**	**0**	0	**0**	**0**	**0**	**0**
Total Capital Projects		**5,981,305**	**1,791,630**	**495,675**	495,675	**2,200,000**	**635,000**	**715,000**	**144,000**

FIVE YEAR CAPITAL PLAN		APPROVED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Finance						
Financial Software package		100,000	300,000	0	0	0
	Total	100,000	300,000	0	0	0
Planning & Land Management						
Vehicle		0	23,000	0	0	0
	Total	0	23,000	0	0	0
Facilities & Maintenance						
Maintenance Facility		0	175,000	0	0	0
Energy Management - Accident Roads Garage Insulation		0	80,000	0	0	0
Vehicles		75,000	114,000	25,000	0	0
Capital Facilities Maintenance Plan		0	230,000	200,000	220,000	160,000
	Total	75,000	599,000	225,000	220,000	160,000
Permits & Inspections						
Vehicle		0	22,000	0	0	0
	Total	0	22,000	0	0	0
Sheriff's Department						
Vehicles		64,046	96,069	96,069	96,069	96,069
	Total	64,046	96,069	96,069	96,069	96,069
Detention Center						
Fingerprint Machine		0	20,000	0	0	0
	Total	0	20,000	0	0	0
Emergency Management						
* Emergency Operations Center		550,000	2,200,000	0	0	0
Vehicle		0	51,150	0	0	0
	Total	550,000	2,251,150	0	0	0
Communications - 911						
CAD System		168,598	0	0	0	0
	Total	168,598	0	0	0	0
Roads Division						
Shop Tool Truck		45,000	0	0	0	0
Backhoe		0	105,000	107,000	108,000	0
Dirt Loaders		0	580,000	0	0	0
Crew Cabs		100,000	0	110,000	0	120,000
Single Axle Trucks		480,000	490,000	510,000	530,000	550,000
Gradall		0	100,000	0	0	0
Accident Garage Bay Building and Hoist		0	250,000	0	0	0
Accident Roads Garage-Sewer System Upgrade		25,000	0	0	0	0
Radio Towers & Repeaters		0	50,000	0	0	0
Swanton Concrete Box		70,000	0	0	0	0
Savage River Road Slide		0	1,000,000	0	0	0
Bucket Truck (Used)		50,000	50,000	0	0	0
Sanders Lane Widening		0	40,000	0	0	0
Paving Roller		0	110,000	0	0	0
Brushhog Mowers		0	350,000	0	370,000	0
Front End Loaders		0	205,000	210,000	215,000	220,000
Tri-Axle Dump Trucks		0	580,000	0	610,000	0
Road Tractor for Low-Boy		0	0	70,000	0	0
Graders		0	300,000	600,000	0	0
Eager Beaver Trailers		0	0	30,000	30,000	30,000
Pickup		0	0	0	96,000	0
Vacuum Truck		180,000	200,000	210,000	0	0
Short Span Bridge		0	50,000	50,000	50,000	50,000
Dung Hill Short Span Bridge		200,000	0	0	0	0
* Accident Friendsville Bridge Bear Creek G-86		0	0	0	0	144,000
* Swallow Falls Bridge G-20		0	0	325,000	325,000	0
Snowy Creek Road Bridge G-14		0	0	0	390,000	0
Accident-Friendsville Bridge G-87		0	0	310,000	0	0
Jasper Riley Road Bridge		0	40,000	0	0	0
Chet Kelly Bridge G-84		0	40,000	0	0	0
Oakland Sang Run Bridge over Deep Creek G-21		0	0	0	0	0

FIVE YEAR CAPITAL PLAN	APPROVED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Roads Division **(continued)**					
Temporary Bridge Structure (Portable)	0	40,000	0	40,000	0
* Cherry Glade Run Project Phase II	92,066	0	0	0	0
* Glendale Road Realignment	-146,391	0	0	0	0
Total	1,095,675	4,580,000	2,532,000	2,764,000	1,114,000
Board of Education					
Southern Middle School Renovation	522,700	11,511,101	12,145,135	0	0
Northern High Parking Lot & Bus Loop Renovation Design	0	2,580,000	0	0	0
Southern High HVAC Upgrade	0	87,000	0	0	2,045,000
Northern High HVAC Upgrade	0	82,500	0	1,405,000	0
Financial/HR Software	300,000	0	0	0	0
Vehicle	27,000	0	0	0	0
Total	849,700	14,260,601	12,145,135	1,405,000	2,045,000
Garrett College					
STEM Building	325,000	3,623,000	0	0	0
Performing Arts	0	0	7,225,000	0	0
Building 600 (Academic Building)	0	0	0	3,394,000	0
Building 400 (Student Center)	0	0	0	0	2,027,500
Building 700 (Admin and Student Services)	0	0	0	0	0
Enterprise Resource Planning (ERP) Software	150,000	0	0	0	0
Total	475,000	3,623,000	7,225,000	3,394,000	2,027,500
Ruth Enlow Library					
IT Equipment	25,000	25,000	27,000	27,000	30,000
Accident Heating System	0	20,000	0	0	0
Oakland Repairs/Improvements	0	29,100	0	0	0
Microfilm Reader & Equipment	0	15,000	0	0	0
Grantsville phone system	0	6,500	0	0	0
Air Conditioner Roof Units	0	26,000	0	0	0
Friendsville Library	0	700,000	0	0	0
Delivery Van	0	0	35,000	0	0
Total	25,000	821,600	62,000	27,000	30,000
Economic Development					
Keyser's Ridge Industrial Park Water	0	0	0	0	0
Keyser's Ridge Industrial Park Waste Water	0	0	0	0	0
Total	0	0	0	0	0
Total Capital Projects & Capital Outlay	**3,403,019**	**26,596,420**	**22,285,204**	**7,906,069**	**5,472,569**

* Expenses from Capital Outlay and Capital Projects Fund are shown net of Revenue. (County Share reflected for these items.)

Enterprise Funds

Fiscal Year 2016 Budget

REVENUE & EXPENDITURES	BUDGET FY 2015	AMENDED FY 2015	APPROVED FY 2016
Revenue			
Landfill Bond Ad Valorem	901,140	901,140	**919,941**
Customer Payments/Scales	900,000	900,000	**900,000**
Resident Permits	350,000	350,000	**350,000**
Recycling Income	50,000	50,000	**55,000**
Rethink Recycling Income	1,100	1,100	**800**
Landfill Miscellaneous Income	500	500	**100**
Landfill Interest Income	15,000	15,000	**7,350**
Total Revenue	**2,217,740**	**2,217,740**	**2,233,191**
Expenditures			
Salaries & Fringe Benefits	788,563	788,563	**895,888**
Miscellaneous Operating Expense/Landfill	1,600	1,600	**1,600**
General Expense/Sites	9,000	9,000	**9,000**
Travel/Training/Dues	1,500	1,500	**1,500**
Office Expense	3,200	3,200	**3,200**
Professional/Legal Fees	8,450	8,450	**8,450**
Electric Utilities/Landfill	12,000	12,000	**14,000**
Electric Utilities/Operations	11,500	11,500	**8,000**
Waste Hauling Contracted Services	80,000	80,000	**92,000**
Insurance	18,300	18,300	**18,685**
Maintenance & Repair/Landfill	53,000	53,000	**53,000**
Maintenance & Repair/Sites	7,000	7,000	**14,500**
Postage/Printing	500	500	**3,000**
Custodial Service/LF	2,000	2,000	**1,000**
Snow Removal/Sites	13,000	13,000	**12,500**
Fuel	50,000	50,000	**50,000**
Lubricants/Filters	4,000	4,000	**1,800**
Tools/Replacement	600	600	**825**
Equipment Rental	4,000	4,000	**3,000**
Refuse Containers Maintenance	8,000	8,000	**7,000**
Sediment & Erosion Control Expense	5,000	5,000	**5,000**
Safety Expense/Building & Facility	8,000	8,000	**8,000**
Telephone/Landfill	2,300	2,300	**2,450**
Telephone/Sites	2,600	2,600	**3,050**
Laboratory Test Services	47,000	47,000	**52,000**
Environmental/Litter Control	8,500	8,500	**6,600**
Scale Maintenance	2,000	2,000	**1,750**

REVENUE & EXPENDITURES	BUDGET FY 2015	AMENDED FY 2015	APPROVED FY 2016
Haul Road Construction & Maintenance	25,000	25,000	14,000
Leachate System Maintenance	4,500	4,500	4,500
Leachate Treatment	85,000	85,000	100,000
Rethink Recycling	1,100	1,100	1,500
Recycling Expenses	60,000	60,000	60,000
Closure Management/Round Glade	24,000	24,000	24,000
Closure Reserve	538,027	538,027	462,612
MES Contracted Services	20,000	20,000	20,000
Sanitary Services/Sites	1,500	1,500	1,400
Office Services	6,000	6,000	5,200
Indirect Costs	130,000	130,000	40,000
Small Equipment/Landfill	3,000	3,000	9,500
Small Equipment/Sites	3,000	3,000	3,000
Fees	7,000	7,000	23,000
Debt Service	135,000	135,000	136,681
Capital & Capital Projects	23,000	23,000	50,000
Total Expenditures	**2,217,740**	**2,217,740**	**2,233,191**

CAPITAL & CAPITAL PROJECTS	APPROVED FY 2016
Capital & Capital Projects	
Roller (Used)	50,000
Total Capital & Capital Projects	**50,000**

OPERATING BUDGET	BUDGET FY 2015	APPROVED FY 2016
Revenue		
O&M Fees	4,186,646	4,227,659
Operating Tap Fees	60,000	60,000
Reconnect Fees	3,750	3,750
Late Charges	30,000	30,000
Connection Charge	10,000	10,000
Miscellaneous	25,000	25,000
Inventory Sales	170,000	170,000
Septage Dumping	60,000	80,000
Town Billing Services	9,000	9,000
Interest	4,500	1,500
Transfer/Final Fees	20,000	17,000
Impact Fees	70,000	50,000
Reserve Fund Transfer	50,847	40,683
Total Revenue	**4,699,743**	**4,724,592**
Expenditures		
Salaries	1,526,399	1,521,420
Benefits	815,046	797,293
Administrative	200,000	200,000
Transportation	180,000	180,000
Office Supplies	6,000	5,500
Legal & Professional	18,100	19,300
Heat & Electric	540,000	500,000
Sub-Contracted Services	25,000	35,000
Insurance	108,000	100,000
Supplies & Maintenance	735,000	812,000
Rent	5,000	5,000
Debt Service	199,560	0
Telephone	21,000	19,000
Lab Tests	15,000	10,000
Sewer Treatment Charges	100,000	100,000
Inventory - Cost of Goods Sold	130,000	130,000
Water Purchased	27,000	26,000
Small Equipment Operating	6,000	5,000
Capital Budget Equipment	85,000	259,079
Indirect Project Reimbursements	(42,362)	0
Total Expenditures	**4,699,743**	**4,724,592**

CAPITAL OUTLAY	APPROVED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019
Equipment				
Operator Trucks (3)	84,804	32,130	54,000	27,500
Maintenance Truck	32,500	35,000	55,000	35,000
Water/Wastewater Monitoring & Reporting Software	25,000	0	0	0
Lab Analyzer & Sampler	6,775	0	0	0
Boom Truck Repairs	40,000	0	0	0
Dump Truck	70,000	0	0	0
Excavator	0	0	65,000	0
Backhoe	0	0	0	85,000
Total Capital Outlay	**259,079**	**67,130**	**174,000**	**147,500**

CAPITAL PROJECTS BUDGET	APPROVED FY 2016
Revenue	
Loan & Grant Funding	8,217,128
Tap Fees	135,000
Debt Service - Tap Fees	88,000
Connection Charge	40,000
Ad Valorem Tax	2,433,071
Interest	10,000
Reserve Fund Transfer	(273,000)
Windmill Revenue	25,000
Total Revenue	10,675,199
Expenditures	
Debt Service	2,458,071
Direct Project Expenditures	8,217,128
Total Expenditures	10,675,199

CAPITAL PROJECTS PLAN	APPROVED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019
Water Projects:				
McHenry Water - Western Conveyance Water	2,265,958	2,265,958	0	0
Bloomington Water Improvements	739,575	739,575	0	0
Total Water Projects	3,005,533	3,005,533	0	0
WasteWater Projects:				
Deep Creek Lake - Western Force Main	4,651,596	4,651,596	0	0
Deep Creek Lake Waste Water Treatment Plant Improvements	80,000	0	0	0
Friendsville Equalization Tank	480,000	480,000	0	0
Total Wastewater Projects	5,211,596	5,131,596	0	0
Total Capital Projects	8,217,129	**8,137,129**	**0**	**0**

Garrett County Airport

Operating & Capital Budget

REVENUE & EXPENDITURES	BUDGET FY 2015	AMENDED FY 2015	REQUESTED FY 2016	APPROVED FY 2016
Revenue				
Fuel Sales	170,000	170,000	180,000	**180,000**
Other Sales	1,600	2,000	1,600	**1,600**
Tie Down Fees	750	750	700	**700**
Parking	1,400	1,400	1,400	**1,400**
Hangar Leases	73,000	71,000	75,000	**75,000**
Car Rentals	150	150	225	**225**
Miscellaneous Income	800	500	1,300	**1,300**
Federal Aviation Administration Grant	144,000	144,000	202,500	**202,500**
Maryland Aviation Administration Grant	7,500	7,500	20,250	**20,250**
Transfer from County General Fund	87,557	83,460	64,773	**63,136**
Total Revenue	**486,757**	**480,760**	**547,748**	**546,111**
Expenditures				
Salaries & Fringe Benefits	123,198	123,198	118,599	**118,681**
Operating Expense	10,730	9,200	11,750	**10,505**
Utilities/Electric	21,000	19,000	19,500	**19,500**
Contracted Services	3,192	3,192	4,287	**4,287**
Insurance	8,267	6,300	5,874	**5,400**
Automotive Expense	7,500	7,000	7,000	**7,000**
Radios & Communications	350	350	320	**320**
Maintenance & Repairs (REIL Light & AWOS Systems)	4,200	4,200	3,750	**3,750**
Small Equipment Operating	1,300	1,300	1,300	**1,300**
Cost of Goods Sold	145,020	145,020	138,368	**138,368**
Capital Outlay	162,000	162,000	237,000	**237,000**
Total Expenditures	**486,757**	**480,760**	**547,748**	**546,111**

CAPITAL OUTLAY & CAPITAL PROJECTS	REQUESTED FY 2016	APPROVED FY 2016
Capital Outlay & Capital Projects		
Security System Upgrade (75% MAA Funded)	12,000	**12,000**
Environmental Assessment for Future Projects (90% FAA grant funded & 5% MAA grant funded)	225,000	**225,000**
Total Capital Outlay & Capital Projects	**237,000**	**237,000**

Department of Technologies & Communications

Operating & Capital Budget

REVENUE & EXPENDITURES	BUDGET FY 2015	AMENDED FY 2015	REQUESTED FY 2016	APPROVED FY 2016
Revenue				
Internet & Network Connectivity Fee	120,000	120,000	168,000	**168,000**
FEMA - Hazard Mitigation Grant Program	0	0	0	**0**
Board of Education capital contribution	0	0	0	**0**
Transfer from County General Fund	561,902	710,625	558,835	**474,230**
Total Revenue	**681,902**	**830,625**	**726,835**	**642,230**
Expenditures				
Salaries & Fringe Benefits	377,962	383,549	387,414	**355,619**
Travel/Training	7,500	7,500	7,000	**7,000**
Utilities	25,000	25,000	25,000	**25,000**
Automotive Expense	3,400	3,400	3,700	**3,700**
Miscellaneous Operating Expense	7,000	7,000	6,146	**5,900**
Maintenance Agreements	51,090	51,090	31,097	**31,097**
Telecommunications	35,000	35,000	34,000	**34,000**
Fiber Network	95,000	95,000	83,174	**83,174**
Small Equipment - Hardware	33,650	35,976	29,500	**29,500**
Small Equipment - Software	6,300	6,624	5,140	**5,140**
Small Equipment - Enterprise Hardware & Software	14,000	14,000	10,600	**10,600**
Capital Outlay	26,000	166,486	104,064	**51,500**
Total Expenditures	**681,902**	**830,625**	**726,835**	**642,230**

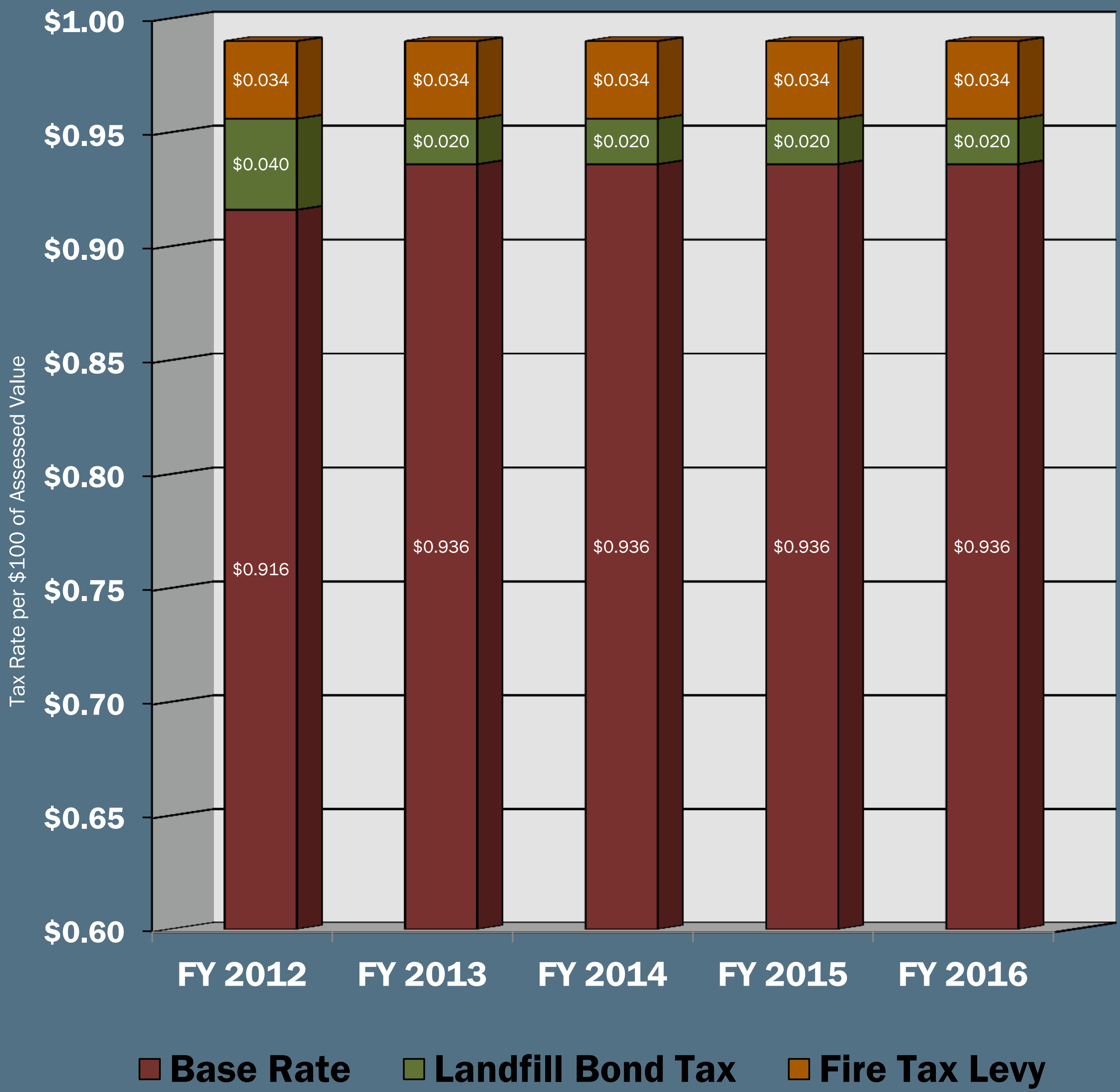
CAPITAL OUTLAY & CAPITAL PROJECTS	REQUESTED FY 2016	APPROVED FY 2016
Capital Outlay & Capital Projects		
Exchange Server	26,500	**26,500**
Wireless Projects	25,000	**0**
Hyper V Cluster	52,564	**25,000**
	104,064	**51,500**

Adventure Sports Center International
Operating Budget

REVENUE & EXPENDITURES	BUDGET FY 2015	APPROVED FY 2016
Revenue		
Program Service Fees	621,500	585,000
Rental Revenue	31,000	34,000
Course Rental - Athelete Training	60,000	0
Transfer From County (Hotel/Motel Tax)	100,000	100,000
Total Revenue	812,500	719,000
Expenditures		
Salaries & Fringe Benefits	208,083	178,515
Marketing & Advertising	10,000	10,000
Equipment Rental	1,000	3,000
Contracted Services	104,628	97,485
Insurance	35,806	36,000
Maintenance & Repairs	23,000	23,000
Utilities	199,269	200,000
Uniforms	2,000	2,000
Travel	500	500
Supplies	22,600	26,125
Telephone	17,700	16,000
Food Services	500	500
Legal & Professional	9,000	8,875
Taxes	15,800	15,800
Debt Service	149,414	100,000
Miscellaneous	1,200	1,200
Small Equipment	12,000	0
Total Expenditures	812,500	719,000

Tax Rates
Fiscal Year 2016 Budget

Real Property Tax Rate



Real Property Assessable Base = $4,249,469,445

Gross Real Property Tax Generated = $41,728,709

One penny generates $422,125 of Gross Real Property Tax Revenue

To pay the aforegoing amount, it was ascertained that the resources of the county by the assessment books are as follows:

REAL PROPERTY TAX:

			FISCAL YEAR 2016
Real Property Gross Assessable Base			$ 4,249,469,445
Less: Abatements and Deletions			(28,219,425)
Net Assessable Base			$ 4,221,250,020
Tax Rate by District per $100 - (including Fire Tax & Landfill Bond Tax)			
Tax District	Assessable Base	Rate	
Mountain Lake Park	$104,519,164	$0.9310	$ 973,073
All Other Areas	$4,116,730,856	$0.9900	40,755,635
Gross Real Property Tax Revenue			$ 41,728,709
Less: Additions & Abatements			(60,000)
Plus: Tax Penalty & Interest			600,000
Less: Discounts & Credits			(674,000)
Less: Garrett County Landfill Bond Tax Revenue			(844,250)
Net Real Property Tax Revenue			$ 40,750,459
Plus Other Estimated Income			34,161,790
Total Estimated Available Income			**$ 74,912,249**

	Mtn. Lake Park	All Other Areas
Tax Rate per $100-Excluding Fire Tax	$0.8770	$0.936
Special Fire Tax Levy per $100	$0.0340	$0.034
Base Rate + Fire Tax	$0.9110	$0.970
Garrett County Landfill Bond Tax	$0.0200	$0.020
Total Tax Rate	**$0.9310**	**$0.990**

BUDGET CALCULATIONS FOR VOLUNTEER FIRE DEPARTMENTS & RESCUE SQUADS:

Fire Tax - $.034 multiplied by the Net Assessable Base of $4,221,250,020 = $1,435,225

Rescue Squads - $.0078 multiplied by the Net Assessable Base of $4,221,250,020 = $329,258

TAX RATE TRANSLATIONS:

	40% MARKET VALUE ASSESSMENT	100% FULL CASH VALUE ASSESSMENT
Real Property	$2.4750	$0.9900
Personal Property	$2.4750	$2.4750
Fire Tax	$0.0850	$0.0340
Rescue Squads	$0.0195	$0.0078
Landfill Ad Valorem Tax	$0.0500	$0.0200
Mtn. Lake Park Tax Differential	$0.1475	$0.0590

PERSONAL PROPERTY & PUBLIC UTILITIES TAX:

			FISCAL YEAR 2016
Personal Property Assessable Base			$ 97,779,187
Public Utilities Assessable Base			113,602,000
Total Personal Property & Public Utilities Assessable Base			$ 211,381,187
Tax Rate by District per $100 - (including Fire Tax & Landfill Bond Tax)			
Tax District	Assessable Base	Rate	
Mountain Lake Park	$1,132,000	$2.3275	$ 26,347
All Other Areas	$210,249,187	$2.4750	5,203,667
Public Utilities Tax Revenue			$ 5,230,015
Less: Garrett County Landfill Bond Tax Revenue			(105,691)
Net Public Utilities Tax Revenue			**$ 5,124,324**

	Mtn. Lake Park	All Other Areas
Tax Rate per $100-Excluding Fire Tax	$2.1925	$2.3400
Special Fire Tax Levy per $100	$0.0850	$0.0850
Base Rate + Fire Tax	$2.2775	$2.4250
Garrett County Landfill Bond Tax	$0.0500	$0.0500
Total Tax Rate	**$2.3275**	**$2.4750**

BUDGET CALCULATIONS FOR VOLUNTEER FIRE DEPARTMENTS & RESCUE SQUADS:

Fire Tax - $.0850 multiplied by the Net Assessable Base of $211,381,187 = $179,674

Rescue Squads - $.0195 multiplied by the Net Assessable Base of $211,381,187 = $41,219

ATTEST:

R. Lamont Pagenhardt, County Administrator

June 16, 2015

Date Adopted

APPROVED:

Paul C. Edwards, Chairman

James C. Hinebaugh, Jr., Commissioner

S. Larry Tichnell, Commissioner

SUPPLEMENTAL LEVY FOR
Garrett County, Maryland

As Provided in Section 37.001 of the Garrett County, Maryland Code of Ordinances, the Board of County Commissioners for Garrett County, Maryland, for the fiscal year 2015-2016 are hereby authorized and empowered to demand and receive from the taxpayers of Garrett County, Maryland, taxes at the rates herein stated, on each one hundred ($100.00) dollars of assessable property located in Garrett County.

THE LANDFILL BOND AD VALOREM TAX SHALL BE:

Garrett County Landfill Bond Tax	$0.02

ATTEST:

R. Lamont Pagenhardt, County Administrator

June 16, 2015

Date Adopted

APPROVED:

Paul C. Edwards, Chairman

James C. Hinebaugh, Jr., Commissioner

S. Larry Tichnell, 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 2015-2016 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-GARRETT CO SANITARY DISTRICT SHALL BE:

Bloomington Water Sanitary District	$0.14
Chestnut Ridge Sewer Sanitary District	$0.23
Deep Creek Lake Sewer Sanitary District	$0.08
Deer Park Sewer Sanitary District	$0.15
Deer Park Water Sanitary District	$0.15
Friendsville Water Sanitary District	$0.07
Friendsville Sewer Sanitary District	$0.09
Jennings Sewer Sanitary District	$0.17
Keyser's Ridge Water Sanitary District	$0.24
McHenry Water Sanitary District	$0.05
Meadow Mountain Sewer Sanitary District	$0.07
Mtn. Lake Park-Loch Lynn Sewer Sanitary District	$0.04
Mtn. Lake Park-Loch Lynn Water Sanitary District	$0.05
Thayerville Water Sanitary District	$0.24

ATTEST:

R. Lamont Pagenhardt, County Administrator

June 16, 2015

Date Adopted

APPROVED:

Paul C. Edwards, Chairman

James C. Hinebaugh, Jr., Commissioner

S. Larry Tichnell, Commissioner

Personnel

Fiscal Year 2016 Budget

FY 2016 POSITION ALLOCATION TABLE

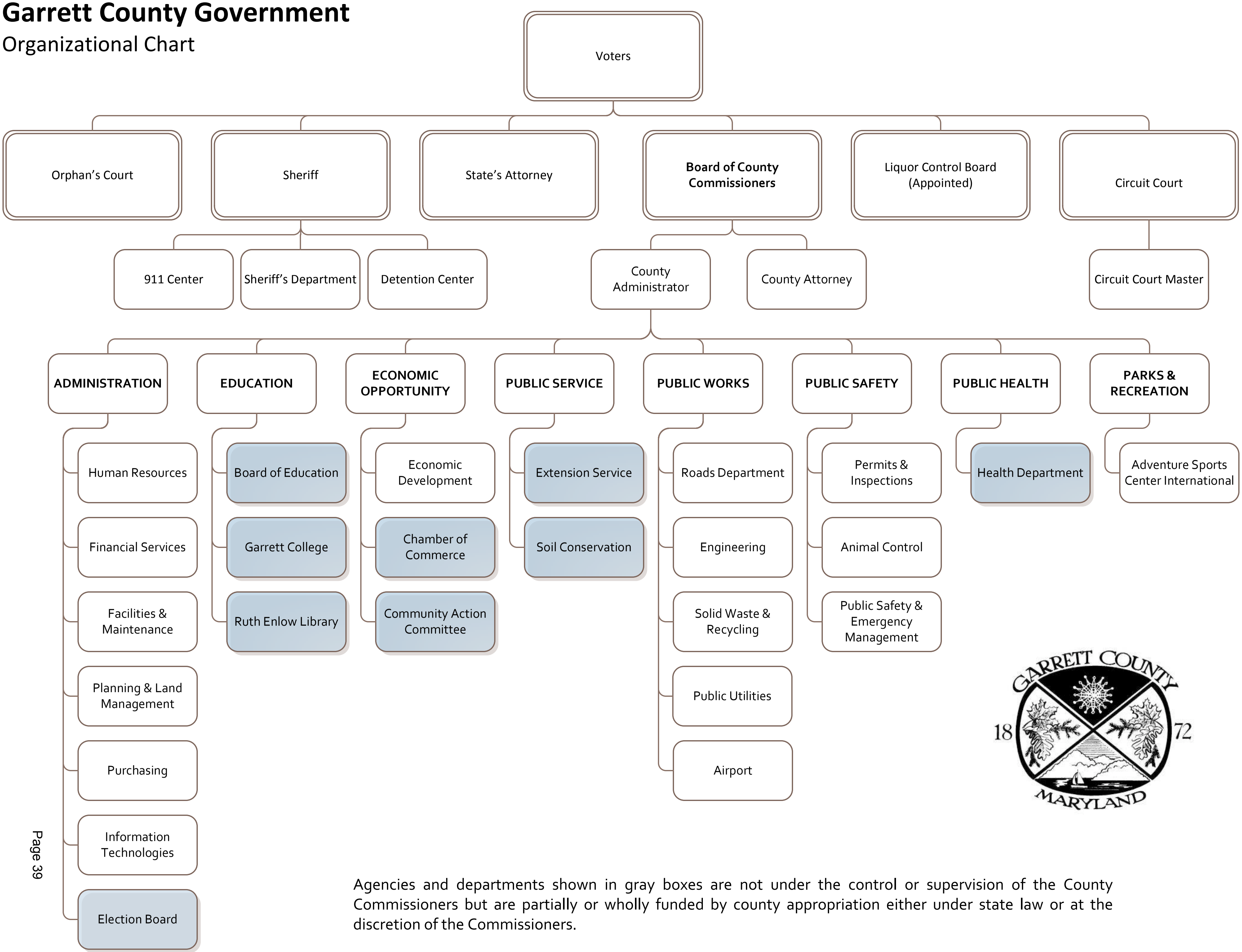
GARRETT COUNTY GOVERNMENT

DEPARTMENT	FY 2015 AUTHORIZED POSITIONS	FY 2015 AMENDED POSITIONS	FY 2016 REQUESTED POSITIONS	FY 2016 APPROVED POSITIONS	TOTAL FY 2016
Airport (2 full time, 1 FTE w/ 4 part time)	3.00	3.00	0.00	0.00	3.00
Animal Control (2 full time, 1 FTE w/ 3 part time)	3.00	3.00	0.00	0.00	3.00
Circuit Court (6 full time)	6.00	6.00	0.00	0.00	6.00
Commissioners' Staff (2 full time)	2.00	2.00	0.00	0.00	2.00
County Commissioners (3 full time)	3.00	3.00	0.00	0.00	3.00
Communications - 911 (12 full time, 1 part time)	12.50	12.50	0.00	0.00	12.50
Community Action	1.00	1.00	0.00	(1.00)	0.00
Detention Center (23 full time, 4 part time)	23.00	25.00	0.00	0.00	25.00
Domestic Violence (1 full time)	1.00	1.00	0.00	0.00	1.00
Economic Development (4 full time)	5.00	5.00	0.00	(1.00)	4.00
Election Office (3 full time)	3.00	3.00	0.00	0.00	3.00
Emergency Management (3 full time)	3.50	3.50	0.00	(0.50)	3.00
Emergency Medical Services (8 full time, 6 part time)	7.00	11.00	0.00	0.00	11.00
Engineering (4 full time)	4.00	4.00	0.00	0.00	4.00
Facilities & Maintenance (19 full time)	19.00	19.00	0.00	0.00	19.00
Finance (4 full time)	4.00	4.00	0.00	0.00	4.00
Human Resources (3 full time)	3.00	3.00	0.00	0.00	3.00
Information Technologies (3 full time, 2 part time)	4.50	4.50	0.00	(0.50)	4.00
Legal (1 full time)	1.00	1.00	0.00	0.00	1.00
Permits & Inspections (6 full time)	7.00	7.00	0.00	(1.00)	6.00
Planning & Zoning (6 full time)	6.00	6.00	0.00	0.00	6.00
Purchasing (3 full time)	3.00	3.00	0.00	0.00	3.00
Public Utilities (35.5 FTEs)	36.50	36.50	0.00	(1.00)	35.50
Roads Administrative Staff (24.5 FTEs)	24.50	25.50	0.00	(1.00)	24.50
Roads Division - Maintenance (84 full time)	88.00	89.00	0.00	(5.00)	84.00
Sheriff's Department (32 full time)	32.00	32.00	0.00	0.00	32.00
Solid Waste Admin. Staff (8 full time, 5 part time)	9.50	11.50	0.00	(1.00)	10.50
Solid Waste Site Attendants (10 FTEs)	10.00	10.00	0.00	0.00	10.00
State's Attorney (8 full time)	8.00	8.00	0.00	0.00	8.00
Tax Collections (2 full time, 1 part time)	4.00	4.00	0.00	(1.50)	2.50
TOTAL PERSONNEL	**337.00**	**347.00**	**0.00**	**(13.50)**	**333.50**

COMPENSATED 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
TOTAL MEMBERS	**25.00**

Garrett County Government

Organizational Chart



Agencies and departments shown in gray boxes are not under the control or supervision of the County Commissioners but are partially or wholly funded by county appropriation either under state law or at the discretion of the Commissioners.

HOW YOUR COUNTY TAXES ARE EXPENDED

The Board of Garrett County Commissioners is providing the following information to assist the taxpayers in better understanding the County budget and how your taxes are allocated.

FISCAL YEAR 2016 BUDGET

Education (Board of Education, Garrett College, Ruth Enlow Library, Scholarship Program)	**$32,443,743**	**43.31%**
Public Works (Roads Department, Engineering)	**$15,593,248**	**20.82%**
Public Safety (Permits & Inspections, Sheriff's Department, Volunteer Fire & Rescue, Detention Center, Animal Control, Emergency Management, Communications -911, Emergency Medical Services)	**$9,957,631**	**13.29%**
General Government (Commissioners & Staff, Finance, Tax Collections, Purchasing, Human Resources, Circuit Court System, Orphan's Court, State's Attorney, Election Board, Legal Counsel, Planning & Land Management, Facilities & Maintenance, Department of Assessments and Taxation)	**$5,829,750**	**7.78%**
Capital Outlay & Capital Projects (Capital Outlay, Capital Projects)	**$3,403,019**	**4.54%**
Economic Development (Economic Development, Chamber of Commerce, Special Promotions)	**$1,893,380**	**2.53%**
Community Health (Garrett County Health Department)	**$1,879,353**	**2.51%**
Economic Opportunity (Area Agency on Aging, Community Action, Commission on Women, Tri-County Council, Dove Center)	**$1,707,172**	**2.28%**
Miscellaneous (Transfers to Other Funds, Tax Rebates to Municipalities, Retirees Health Care, Contingency, Other)	**$1,289,657**	**1.72%**
Transfer to Other Funds (Transfer to Capital Projects Fund, Transfer to Airport Fund, Transfer to Department of Technology & Communications)	**$637,366**	**0.85%**
Public Service (University of Maryland Extension, Soil Conservation, Ag Land Preservation)	**$212,430**	**0.28%**
Parks, Recreation & Culture (Municipal Parks, Historical Society, Museums, Garrett County Arts Council)	**$65,500**	**0.09%**
	$74,912,249	**100.00%**