

ALLEGANY COUNTY MARYLAND

FISCAL YEAR **2024** PRELIMINARY BUDGET

PRESENTED APRIL 20, 2023

ALLEGANY COUNTY BOARD OF COUNTY COMMISSIONERS

DAVID J. CAPORALE
PRESIDENT

CREADE V. BRODIE, JR.
COMMISSIONER

BILL ATKINSON
COMMISSIONER

JASON M. BENNETT
COUNTY ADMINISTRATOR

Allegany County Finance Office

www.Alleganygov.org





Board of County Commissioners

April 20, 2023

Allegany County Commissioners
County Office Complex
701 Kelly Road
Cumberland, MD 21502

Dear Commissioners:

FY 2024 Preliminary Budget

Submitted today for your review is the Fiscal Year 2024 Allegany County, Maryland Preliminary Operating Budget. At this time, the budget is balanced and represents a total general fund budget of \$111,927,728. This amount is an increase of \$9,991,151 or 9.8% from FY 2023's budget.

Included in this budget, at your request, are **no tax increases**.

This budget incorporates an increase of \$2,031,516 in property taxes due to a 4.5% overall increase in assessments and also includes a \$1,500,000 (or 4.8%) increase in our income tax revenues as a result of strong FY 2023 performance. It also includes a loss of \$1,794,075 in disparity grant funding due to the receipt of \$15 million in lottery winning income tax proceeds from a 2021 Powerball winner in Allegany County.

Despite requests for additional funding from most agencies, we were able to largely fund the requests of all of our outside agencies, including the Board of Education, Allegany College of Maryland, the Health Department, and the Library System, who all received increased funding. Also included in the budget presented today is a 2% Cost of Living Adjustment for Allegany County employees and no health insurance cost increase that reflects the rapidly rising costs of the healthcare industry. As a reminder, during fiscal year 2023, we were able to implement the recommendations of a salary study, that allowed us to increase employee wages necessary to attract and retain employees in today's strong employment market.

Thanks to our bond refunding in the fall of 2020, we will be well under our stated debt service goals of \$3 million. This refunding took advantage of historically low interest rates and saved us \$1.8 million in our FY 22 budget, and keeps us with a debt service transfer of just \$2,473,209 for FY 24.

This year's budget utilizes \$9,661,269 of fund balance, which still allows us to maintain two months- worth of operations and an additional 3% in budget stabilization funds in our fund balance as recommended by GASB 54.

The hard decisions, tough cuts and sacrifices of the past several years are allowing us to present this budget with no tax rate increases and allows us to continue to maintain a strong financial position that the tax payers deserve of their government. We have reached or exceeded our

goals for debt service and fund balance continues to be well positioned so that we may offer the services we promise to our citizens.

This preliminary budget document will be available on our website at www.alleganygov.org. Budget Adoption is scheduled for May 25, 2023 and we will be accepting public comment on this document during our May 2023 public business meetings.

Respectfully,



Jason M. Bennett, CPA
County Administrator



Allegany County Commissioners FY 2024 Preliminary Budget

Jason M. Bennett | Administrator | April 20, 2023

Preliminary Budget Highlights - Total Requested Revenues **\$111,927,728**



Highlights	Changes	Reasoning
Property Taxes	\$2,031,516	Property taxes 4.5% growth due to rising assessments
Income Taxes	\$1,500,000	Strong FY 2023 performance
Unexpended Fund Balance	\$7,100,079	Utilized Excess Fund Balanced Allowed. Required Reserves Maintained
Disparity Grant	(\$1,794,075)	Based on income tax

Preliminary Budget Highlights - Total Requested Expenditures **\$111,927,728**



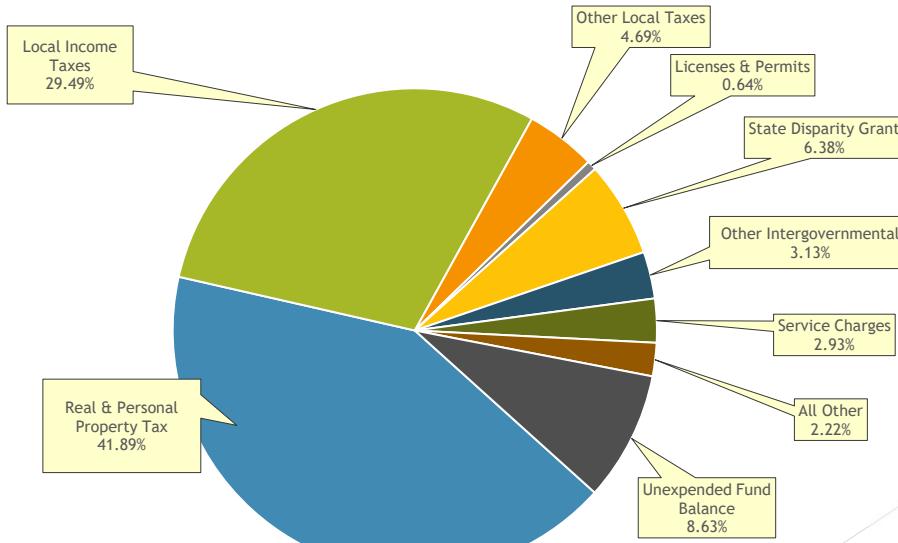
Highlights - Operating Departments	Changes	Reasoning
Salaries & Fringe Benefits	\$4,106,431	Implemented salary study
Appropriations to Major Outside Agencies	\$2,727,519	\$2.35M increase in funding to Board of Ed due to Blueprint/Kirwan which is State mandated
Emergency Management	\$979,812	Continued expansion; Expenditures total \$7M and now our 3 rd largest operating department

FY 2024 Proposed Tax Rates



INCOME TAX RATE	3.03%
REAL PROPERTY TAX RATE	\$0.9750
RECORDATION TAX	\$3.50
HOMESTEAD CREDIT	4.00%

Total FY 2024 Budget Revenues **\$111,927,728**



FY 2024 Recommended Budget Revenues & Other Sources Summary

General Fund	\$ 111,927,728
Coal Haul Roads Fund	60,000
Rocky Gap Slots Revenue Fund	2,687,939
Transit Fund	2,920,902
Narcotics Task Force Fund	134,655
Gaming Fund	339,083
Revolving Building Fund	11,558,217
State Fire, Rescue & Inmate Commissary Fund	470,000
Debt Service Fund	3,091,521
Water Fund	
Sanitary Fund	
Allconet II	118,150
County Loan Fund	0
TOTAL	\$ 133,308,195

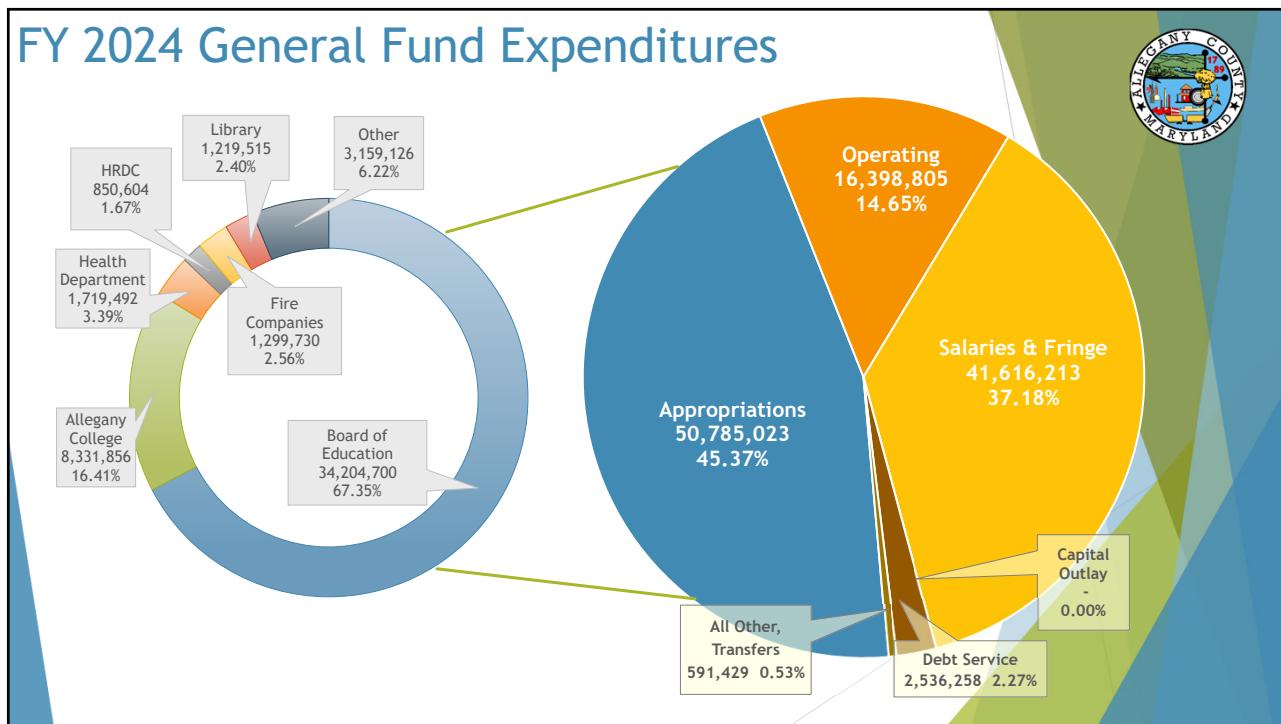


Note: This preliminary budget does not include the Capital Projects Fund or Water/Sewer Funds

Total FY 2024 Budget Expenditures \$111,927,728
Where Is Your Tax Dollar Spent?



FY 2024 General Fund Expenditures



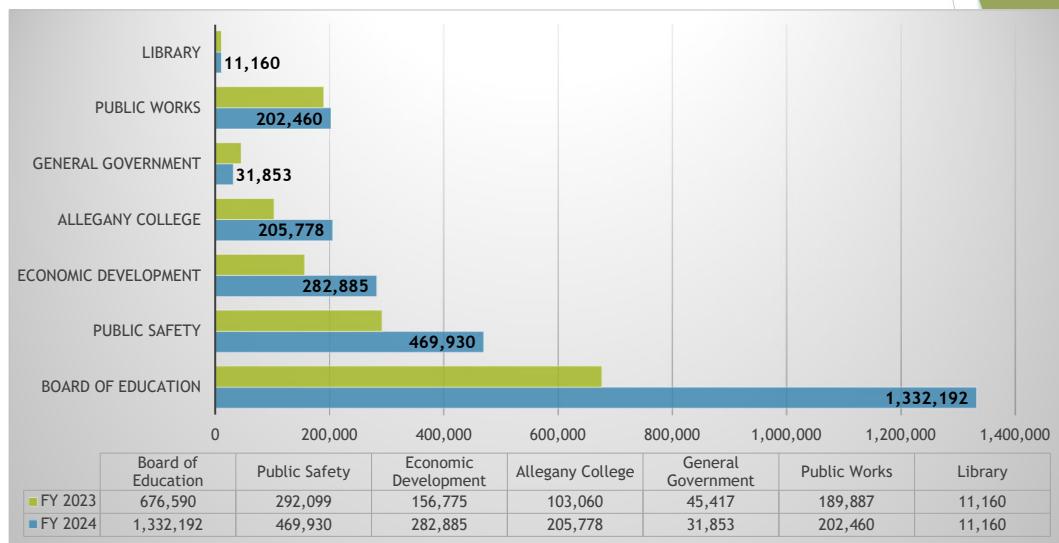
FY 24 Budget General Fund

Services Not Provided by Municipal Government

Service	Dollars	Percentage
Board of Education	\$ 34,204,700	30.6%
Detention Center	10,361,874	9.3%
Allegany College	8,331,856	7.4%
Debt Service on Services	2,536,258	2.3%
911	3,553,111	3.2%
State's Attorney	2,152,660	1.9%
Health Department	1,719,492	1.5%
Allegany County Library	1,219,515	1.1%
Other Health Services Programs	597,012	0.5%
Election Office	1,262,182	1.1%
HRDC (Sr Citizen Centers)	850,604	0.8%
Tourism	782,425	0.7%
County Fair & Ag Expo	664,638	0.6%
Transit Operation	499,645	0.4%
Animal Control	530,280	0.5%
Circuit Court Master Program	752,683	0.7%
Alternative Sentencing Program	402,591	0.4%
Solid Waste Recycling	183,381	0.2%
Airport	230,000	0.2%
Emergency Management	343,996	0.3%
Soil Conservation	205,155	0.2%
Agricultural Extension Agent	203,051	0.2%
Home Detention	389,414	0.3%
Liquor Board	205,083	0.2%
Haz Mat	110,025	0.1%
Family Law Master	294,653	0.3%
Some 26 Services for 65% of Budget	\$ 72,586,284	64.9%
Total General Budget	\$ 111,927,728	



FY 2024 Budget Debt Service Transfer **\$2,536,258**





Support For



**ALLEGANY COLLEGE
of MARYLAND
ENGAGE YOUR FUTURE**

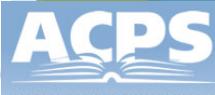
Note: Numbers do not include \$360,000 appropriated annually to the ACM Foundation from Rocky Gap Slots Proceeds.

	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Budgeted 2024
County Appropriation	7,706,856	7,706,856	7,706,856	8,206,856	8,331,856
Percentage Change	1.0%	0.0%	0.0%	6.5%	1.5%
County Appropriation	7,706,856	7,706,856	7,706,856	8,206,856	8,331,856
Allegany County Campus Enrollment	2,140	1,850	1,782	1,758	1,837
Appropriation Per Student	3,601	4,166	4,325	4,668	4,536
Percentage Change	4.2%	16.0%	3.8%	12%	-2.8%
County Appropriation + Debt Service	8,033,988	8,014,057	7,811,867	8,309,916	8,537,634
Allegany County Campus Enrollment	2,140	1,850	1,782	1,758	1,837
Spending Per Student	3,754	4,332	4,384	4,726	4,648
Percentage Change	5.0%	15.4%	1.2%	12%	-1.7%

	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Budgeted 2024
County Appropriation	30,734,335	30,734,335	31,854,912	31,854,912	34,204,700
Percentage Change	1.0%	0.0%	3.6%	2.3%	7.4%
County Appropriation	30,734,335	30,734,335	31,854,912	31,854,912	34,204,700
Student Enrollment	7,955	8,075	8,132	8,132	*8,181
Appropriation Per Student	3,864	3,806	3,917	3,917	4,181
Percentage Change	7.2%	-1.5%	3.0%	-5.5%	6.7%
County Appropriation + Debt Service	32,235,205	32,144,216	32,156,454	32,531,502	35,536,892
Student Enrollment	7,955	8,075	8,132	8,132	*8,181
Spending Per Student	4,052	3,981	3,954	4,000	4,344
Percentage Change	7.1%	-1.7%	-0.7%	-4.5%	8.6%
County Appropriation + Debt Service + Gaming	32,616,978	32,144,216	32,651,311	32,709,921	35,615,136
Student Enrollment	7,955	8,075	8,132	8,132	*8,181
Spending Per Student	4,101	3,981	4,015	4,022	4,353
Percentage Change	8.1%	-1.7%	0.9%	-4.6%	8.2%



Support
For



ALLEGANY COUNTY PUBLIC SCHOOLS

*Enrollment value at
9/30/22, which is the
measurement date for
foundational state aid,
provided by Larry McKenzie

Note: Enrollment numbers
include Pre-K student
enrollment.

Budget Information

- ▶ There will be preliminary budget hearings for public input during all meetings in May.
- ▶ This document is available online at www.alleganygov.org
- ▶ Please feel free to email any questions about this document to finance@alleganygov.org
- ▶ Budget Adoption is scheduled for May 25, 2023.





ALLEGANY COUNTY

F.Y. 2024 PRELIMINARY BUDGET

April 20, 2023

SUMMARY SCHEDULE OF ALL SOURCES AND APPROPRIATIONS

REVENUE & OTHER SOURCES SUMMARY	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
General Fund	\$106,398,057	\$101,936,577	\$102,266,459	\$111,927,728
Coal Haul Roads Fund	70,945	60,000	60,000	60,000
Rocky Gap Slots Revenue Fund	2,755,252	2,698,274	2,687,939	2,687,939
Transit Fund	3,661,038	2,636,828	2,920,902	2,920,902
Narcotics Task Force Fund	71,513	122,941	134,655	134,655
Gaming Fund	571,088	423,494	339,083	339,083
Revolving Building Fund	4,341,457	11,919,125	11,558,217	11,558,217
State Fire & Rescue and Inmate Commissary Fund	578,031	469,950	470,000	470,000
Debt Service Fund	1,143,262	2,704,500	3,091,521	3,091,521
Water Districts	5,708,364	-	-	-
Sanitary Districts	15,701,636	-	-	-
Allconet II	218,570	200,058	118,150	118,150
County Loan Fund	-	-	-	-
	\$141,219,213	\$123,171,747	\$123,646,926	\$133,308,195
APPROPRIATION & OTHER USES SUMMARY	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
General Fund	\$101,119,579	\$101,936,577	\$112,885,167	\$111,927,728
Coal Haul Roads Fund	131,541	60,000	60,000	60,000
Rocky Gap Slots Revenue Fund	2,899,299	2,698,674	2,687,939	2,687,939
Transit Fund	3,661,037	2,636,828	2,920,902	2,920,902
Narcotics Task Force Fund	146,429	122,941	134,655	134,655
Gaming Fund	769,656	423,494	339,083	339,083
Revolving Building Fund	5,089,562	11,919,125	11,558,217	11,558,217
State Fire & Rescue and Inmate Commissary Fund	502,450	469,950	470,000	470,000
Debt Service Fund	2,751,849	2,704,500	3,091,521	3,091,521
Water Districts	4,993,134	-	-	-
Sanitary Districts	10,135,657	-	-	-
Allconet II	417,683	200,058	118,150	118,150
County Loan Fund	32,702	-	-	-
	\$132,650,578	\$123,172,147	\$134,265,634	\$133,308,195

Note: This preliminary budget does not include the Capital Project Funds or Water/Sewer Funds



ALLEGANY COUNTY
F.Y. 2024 PRELIMINARY BUDGET
April 20, 2023

SUMMARY SCHEDULE OF ALL SOURCES AND APPROPRIATIONS

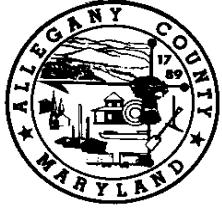
REVENUE & OTHER SOURCES SUMMARY	F.Y. 2023 BUDGET	F.Y. 2024 RECOMMENDED BUDGET	RECOMMENDED DIFFERENCE TO 23 BUDGET	PERCENTAGE DIFFERENCE
General Fund	\$101,936,577	\$111,927,728	\$9,991,151	9.8%
Coal Haul Roads Fund	60,000	60,000	-	0.0%
Rocky Gap Slots Revenue Fund	2,698,274	2,687,939	(10,335)	-0.4%
Transit Fund	2,636,828	2,920,902	284,074	10.8%
Narcotics Task Force Fund	122,941	134,655	11,714	9.5%
Gaming Fund	423,494	339,083	(84,411)	-19.9%
Revolving Building Fund	11,919,125	11,558,217	(360,908)	-3.0%
State Fire & Rescue and Inmate Commissary Fund	469,950	470,000	50	0.0%
Debt Service Fund	2,704,500	3,091,521	387,021	14.3%
Water Districts	-	-	-	-
Sanitary Districts	-	-	-	-
Allconet II	200,058	118,150	(81,908)	-40.9%
County Loan Fund	-	-	-	0.0%
	<u>\$123,171,747</u>	<u>\$133,308,195</u>	<u>\$10,136,448</u>	<u>8.2%</u>



ALLEGANY COUNTY
F.Y. 2024 PRELIMINARY BUDGET
April 20, 2023

GENERAL FUND

<u>GENERAL FUND REVENUES & OTHER SOURCES</u>	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
Net General Property Taxes	\$45,135,441	\$44,857,381	\$46,888,897	\$46,888,897
Income Taxes	32,874,736	31,500,000	33,000,000	33,000,000
Other Local Taxes	6,080,353	5,178,370	5,250,862	5,250,862
Licenses and Permits	715,504	681,300	718,070	718,070
Grants from the Federal Government	5,877,396	1,338,813	1,633,726	1,633,726
Grants from the State	10,651,339	11,304,410	8,610,248	8,610,248
Other Intergovernmental	1,231,710	677,982	396,000	396,000
Charges for Services	2,361,941	3,133,881	3,282,506	3,282,506
Fines & Forfeitures	10,521	12,400	10,400	10,400
Interest	131,883	248,550	1,013,550	1,013,550
Rents & Concessions	475,829	423,000	433,000	433,000
Miscellaneous/Sale of Assets	818,703	19,300	1,029,200	1,029,200
Unexpended Fund Balance	-	2,561,190	-	9,661,269
Transfers-in	<u>32,702</u>	-	-	-
TOTAL GENERAL FUND REVENUES & OTHER SOURCES	<u>\$106,398,057</u>	<u>\$101,936,577</u>	<u>\$102,266,459</u>	<u>\$111,927,728</u>



ALLEGANY COUNTY
F.Y. 2024 PRELIMINARY BUDGET
April 20, 2023

GENERAL FUND CONTINUED

GENERAL FUND APPROPRIATIONS	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
GENERAL GOVERNMENT				
1010 Board of Commissioners	\$182,746	\$190,663	\$206,871	\$206,871
1018 Family Support Services	271,288	227,456	262,292	262,292
1019 Alternative Dispute Resolution	6,474	5,388	-	0
1020 Circuit Court Master Program	62,882	72,492	81,461	81,461
1021 Circuit Court	700,731	509,998	675,222	671,222
1022 Orphans' Court	70,998	47,789	47,789	47,789
1023 Family Law Master	66,927	69,557	113,286	81,347
1024 State's Attorney	1,878,218	1,875,991	2,152,660	2,152,660
1028 Drug Court	192,518	298,331	307,367	307,367
1029 Law Library	21,340	21,340	21,340	21,340
1031 Petit Jury	49,719	88,823	144,177	144,177
1045 Administrator	136,325	482,433	543,154	543,154
1050 Election Office	467,006	528,711	563,930	560,930
1051 Election	245,804	257,350	701,252	701,252
1060 Finance Office	719,576	728,790	876,260	876,260
1061 Tax Office	440,693	873,132	1,055,405	1,050,405
1062 State Assessment Fee	363,932	365,000	352,000	352,000
1063 Accounting Software	413,776	420,000	435,000	435,000
1064 Independent Audit	97,800	115,000	125,000	125,000
1100 Legal Counsel	221,503	279,701	365,189	364,189
1105 Other Legal/Professional	213,485	175,000	91,500	91,500
1170 Human Resources Department	389,867	448,344	522,751	522,751
1175 Human Resources Board Of Appeals	-	3,502	3,502	3,502
1178 Employee Recognition	8,921	9,335	9,335	9,335
1190 Planning & Zoning	252,070	415,906	597,736	578,736
1220 Maintenance	679,931	933,600	1,041,705	1,041,705
1225 Maintenance Prospect Square Office	49,524	52,900	64,500	64,500
1235 Maintenance, Courthouse	272,576	323,478	337,385	337,385
1241 Maintenance, County Office Complex	205,059	-	-	0
1260 Maintenance, County Buildings	80,136	104,000	120,500	120,500
1270 Information Technology Division	410,800	491,661	623,218	623,218
1408 Liquor Control Board	121,791	121,988	205,083	205,083
1890 Information Technology	108,086	109,829	109,829	109,829
SUB-TOTAL GENERAL GOVERNMENT	\$9,402,502	\$10,647,488	\$12,756,699	\$12,692,760

Indicates partial/full reimbursement through grant revenues



ALLEGANY COUNTY

F.Y. 2024 PRELIMINARY BUDGET

April 20, 2023

GENERAL FUND CONTINUED

<u>GENERAL FUND APPROPRIATIONS</u>	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
PUBLIC SAFETY				
1210 Permits & Enforcement	\$271,460	\$278,256	\$327,312	\$324,812
1359 Sheriff Road Patrol	3,127,537	3,049,159	3,596,437	3,470,437
1360 Sheriff	1,806,268	1,882,673	1,960,302	1,960,302
1367 C3I Unit	17,060	13,000	20,000	20,000
1368 Safe School Support	256,023	-	-	-
1382 Emergency Medical Services	-	-	-	-
1383 Ambulance Service	5,659,317	5,691,110	7,030,922	6,670,922
1386 Length of Service Award	240,798	85,000	90,000	90,000
1390 Fire Companies	1,140,169	1,249,430	1,299,730	1,299,730
1399 Correctional Facility Maintenance	203,932	209,998	242,841	242,841
1400 Detention Center	8,867,320	9,307,040	10,361,874	10,361,874
1405 DJJ Juvenile Services Grant	-	-	-	-
1406 Alternative Sentencing Program	374,572	375,713	402,591	402,591
1410 Home Detention Grant	268,129	337,079	389,414	389,414
1415 Emergency Management Department	266,147	279,074	343,996	343,996
1418 Animal Control/Shelter	414,837	514,000	530,280	530,280
1430 911	3,029,586	3,111,901	3,553,111	3,553,111
1440 Hazardous Materials Operations	81,074	103,915	110,025	110,025
1442 Public Safety Department	133,241	158,385	175,848	175,848
1448 Domestic Preparedness	21,340	140,000	660,000	660,000
1455 Building Code	40,649	62,683	68,795	68,795
1456 Code Enforcement	36,453	143,570	337,790	337,790
SUB-TOTAL PUBLIC SAFETY	<u>\$26,255,912</u>	<u>\$26,991,986</u>	<u>\$31,501,268</u>	<u>\$31,012,768</u>
PUBLIC WORKS				
1465 Highway Department	\$8,590,149	\$8,834,253	\$9,342,587	\$9,342,587
1500 Airport	230,000	230,000	230,000	230,000
1511 Transportation Planning	90,512	222,252	312,178	312,178
1520 UPRC	616,450	623,083	656,622	656,622
1530 County Engineering	1,122,992	1,111,970	1,346,810	1,341,810
1540 Solid Waste	468,922	466,349	533,949	533,949
1559 Solid Waste Recycling Program	242,652	205,532	193,381	183,381
SUB-TOTAL PUBLIC WORKS	<u>\$11,361,677</u>	<u>\$11,693,439</u>	<u>\$12,615,527</u>	<u>\$12,600,527</u>

Indicates partial/full reimbursement through grant revenues



ALLEGANY COUNTY

F.Y. 2024 PRELIMINARY BUDGET

April 20, 2023

GENERAL FUND CONTINUED

<u>GENERAL FUND APPROPRIATIONS</u>	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
HEALTH				
1610 Brook Building	\$170,247	\$177,300	\$198,695	\$198,695
1611 Willowbrook Office Building	293,513	349,000	356,000	356,000
1615 Health Department Supplemental	226,010	30,276	30,317	30,317
1620 Western Md Health Planning Agency Prescribed Medication	-	12,000	12,000	12,000
1820 Health Department	1,531,530	1,626,073	1,719,492	1,719,492
SUB-TOTAL HEALTH	<u>\$2,221,300</u>	<u>\$2,194,649</u>	<u>\$2,316,504</u>	<u>\$2,316,504</u>
SOCIAL SERVICES				
1643 Nursing Home Post-Retirement Benefits	\$33,134	\$35,000	\$28,000	\$28,000
1645 Indigent Burial	-	1,300	1,300	1,300
1650 HRDC	744,946	850,604	850,604	850,604
1652 Emergency Shelter Grant	3,410,888	500,000	500,000	500,000
1654 Child Abuse Coordinator	150,254	154,223	-	-
1655 Family Crisis Resource Center	88,800	100,000	100,000	100,000
1830 Department of Social Services	98,018	154,915	138,427	138,427
1831 DSS-Peer Support Specialist Grant	47,319	68,309	74,738	74,738
1832 DSS-Family Investment Grant	173,630	226,269	-	-
SUB-TOTAL SOCIAL SERVICES	<u>\$4,746,989</u>	<u>\$2,090,620</u>	<u>\$1,693,069</u>	<u>\$1,693,069</u>
EDUCATION				
1810 Board of Education	\$31,854,911	\$31,854,912	\$34,204,700	\$34,204,700
1815 Allegany College	7,706,856	8,206,856	8,456,856	8,331,856
SUB-TOTAL EDUCATION	<u>\$39,561,767</u>	<u>\$40,061,768</u>	<u>\$42,661,556</u>	<u>\$42,536,556</u>
RECREATION & CULTURE				
1325 Agriculture Expo	\$12,720	\$13,000	\$13,000	\$13,000
1685 Arts Council	40,000	45,000	45,000	45,000
1690 Allegany County Fair	637,651	629,874	651,638	651,638
1696 Highlands Trail Operations	100,539	133,058	172,319	142,319
1700 Cumberland Summer Theatre	12,000	12,000	12,000	12,000
1710 Program Open Space	207,889	542,000	-	-
1835 Allegany County Library	999,000	1,094,515	1,344,515	1,219,515
SUB-TOTAL RECREATION	<u>\$2,009,799</u>	<u>\$2,469,447</u>	<u>\$2,238,472</u>	<u>\$2,083,472</u>

Indicates partial/full reimbursement through grant revenues



ALLEGANY COUNTY

F.Y. 2024 PRELIMINARY BUDGET

April 20, 2023

GENERAL FUND CONTINUED

<u>GENERAL FUND APPROPRIATIONS</u>	<u>F.Y. 2022 ACTUAL</u>	<u>F.Y. 2023 BUDGET</u>	<u>F.Y. 2024 REQUESTED BUDGET</u>	<u>F.Y. 2024 RECOMMENDED BUDGET</u>
CONSERVATION OF NATURAL RESOURCES				
1715 Agricultural Extension Agent	\$172,822	\$187,603	\$203,051	\$203,051
1720 Soil Conservation	184,596	191,719	205,155	205,155
1725 Gypsy Moth	6,800	10,000	10,000	10,000
SUB-TOTAL CONSERVATION OF NATURAL RESOURCES	<u>\$364,218</u>	<u>\$389,322</u>	<u>\$418,206</u>	<u>\$418,206</u>
COMMUNITY DEVELOPMENT & HOUSING				
1740 Allegany Co PHA	\$0	-	-	-
1742 Housing Programs	-	-	-	-
SUB-TOTAL COMMUNITY DEVELOPMENT & HOUSING	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ECONOMIC DEVELOPMENT				
1755 Scenic Railroad Development	\$201,423	\$140,000	\$250,000	\$140,000
1765 Tri-County Council	40,000	40,000	40,000	40,000
1775 Tourism Department	676,850	695,410	782,425	782,425
1776 Tourism - Hometown Grant	-	-	-	-
1777 Toll House Maintenance	405	-	-	-
1778 Thrasher Carriage Museum	25,917	15,000	15,000	15,000
1781 Community Promotions	14,000	23,500	23,500	23,500
SUB-TOTAL ECONOMIC DEVELOPMENT	<u>\$958,595</u>	<u>\$913,910</u>	<u>\$1,110,925</u>	<u>\$1,000,925</u>
INTERGOVERNMENTAL				
1805 Grants In Lieu of Taxes	\$28,704	\$28,704	\$28,704	\$28,704
SUB-TOTAL INTERGOVERNMENTAL	<u>\$28,704</u>	<u>\$28,704</u>	<u>\$28,704</u>	<u>\$28,704</u>
MISCELLANEOUS				
1355 Insurance	\$580,224	\$597,500	\$627,800	\$627,800
1356 Employee Benefits	120,681	543,647	397,500	397,500
1357 Post-Retirement Benefits	964,528	1,064,500	1,295,000	1,295,000
1940 Contingency	277,055	47,159	5,000	5,000
1950 Miscellaneous	72,914	89,750	91,250	91,250
SUB-TOTAL MISCELLANEOUS	<u>\$2,015,402</u>	<u>\$2,342,556</u>	<u>\$2,416,550</u>	<u>\$2,416,550</u>

 Indicates partial/full reimbursement through grant revenues



ALLEGANY COUNTY
F.Y. 2024 PRELIMINARY BUDGET
April 20, 2023

GENERAL FUND CONTINUED

GENERAL FUND APPROPRIATIONS	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
TRANSFERS TO OTHER FUNDS				
1960 Operating Transfer Out - Transit	\$312,023	\$545,916	\$499,645	\$499,645
1960 Operating Transfer Out - Gaming	-	-	-	-
1960 Operating Transfer Out - Housing	-	-	-	-
1960 Operating Transfer Out - Narcotics	-	-	-	-
1960 Operating Transfer Out - Coronavirus	-	-	-	-
1965 Operating Transfer Out - Debt Service	1,143,262	1,474,988	2,536,258	2,536,258
1970 Operating Transfer Out - Cap. Projects	150,000	-	-	-
1970 Operating Transfer Out - PAYGO	470,645	-	-	-
1975 Operating Transfer Out - Enterprise	116,784	91,784	91,784	91,784
SUB-TOTAL TRANSFERS				
TO OTHER FUNDS	<u>\$2,192,714</u>	<u>\$2,112,688</u>	<u>\$3,127,687</u>	<u>\$3,127,687</u>
TOTAL GENERAL FUND APPROPRIATIONS	<u><u>\$101,119,579</u></u>	<u><u>\$101,936,577</u></u>	<u><u>\$112,885,167</u></u>	<u><u>\$111,927,728</u></u>



ALLEGANY COUNTY
F.Y. 2024 PRELIMINARY BUDGET
April 20, 2023

GENERAL FUND

GENERAL FUND REVENUES & OTHER SOURCES	F.Y. 2023 BUDGET	F.Y. 2024 RECOMMENDED BUDGET	RECOMMENDED DIFFERENCE TO 23 BUDGET	PERCENTAGE DIFFERENCE
Net General Property Taxes	\$44,857,381	\$46,888,897	\$2,031,516	4.5%
Income Taxes	31,500,000	33,000,000	1,500,000	4.8%
Other Local Taxes	5,178,370	5,250,862	72,492	1.4%
Licenses and Permits	681,300	718,070	36,770	5.4%
Grants from the Federal Government	1,338,813	1,633,726	294,913	22.0%
Grants from the State	11,304,410	8,610,248	(2,694,162)	-23.8%
Other Intergovernmental	677,982	396,000	(281,982)	-41.6%
Charges for Services	3,133,881	3,282,506	148,625	4.7%
Fines & Forfeitures	12,400	10,400	(2,000)	-16.1%
Interest	248,550	1,013,550	765,000	307.8%
Rents & Concessions	423,000	433,000	10,000	2.4%
Miscellaneous	19,300	1,029,200	1,009,900	5232.6%
Unexpended Fund Balance	2,561,190	9,661,269	7,100,079	277.2%
Transfers-in	-	-	-	
TOTAL GENERAL FUND REVENUES & OTHER SOURCES	\$101,936,577	\$111,927,728	\$9,991,151	9.8%

GENERAL FUND APPROPRIATIONS

General Government	\$10,647,488	\$12,692,760	\$2,045,272	19.2%
Public Safety	26,991,986	31,012,768	4,020,782	14.9%
Public Works	11,693,439	12,600,527	907,088	7.8%
Health	2,194,649	2,316,504	121,855	5.6%
Social Services	2,090,620	1,693,069	(397,551)	-19.0%
Education	40,061,768	42,536,556	2,474,788	6.2%
Recreation	2,469,447	2,083,472	(385,975)	-15.6%
Natural Resources	389,322	418,206	28,884	7.4%
Community Development	-	-	-	0.0%
Economic Development	913,910	1,000,925	87,015	9.5%
Intergovernmental	28,704	28,704	-	0.0%
Miscellaneous	2,342,556	2,416,550	73,994	3.2%
Transfers to Other Funds	2,112,688	3,127,687	1,014,999	48.0%
TOTAL GENERAL FUND APPROPRIATIONS	\$101,936,577	\$111,927,728	\$9,991,151	9.8%



ALLEGANY COUNTY

F.Y. 2024 PRELIMINARY BUDGET

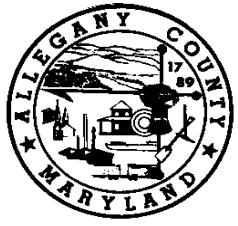
April 20, 2023

COAL HAUL ROADS FUND

	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
<u>COAL HAUL ROADS FUND REVENUES & OTHER SOURCES</u>				
Coal Tax - Article 81				
	\$70,945	\$60,000	\$60,000	\$60,000
Federal Highway Grant	-	-	-	-
Maryland Department of Environment	-	-	-	-
Interest	-	-	-	-
Unexpended Fund Balance	-	-	-	-
TOTAL COAL HAUL ROADS FUND REVENUES & OTHER SOURCES	\$70,945	\$60,000	\$60,000	\$60,000
<u>COAL HAUL ROADS FUND APPROPRIATIONS</u>				
Capital Outlay	\$131,541	\$60,000	\$60,000	\$60,000
Transfer to PayGo	-	-	-	-
TOTAL COAL HAUL ROADS FUND APPROPRIATIONS	\$131,541	\$60,000	\$60,000	\$60,000

ROCKY GAP SLOTS REVENUE FUND

	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
<u>ROCKY GAP SLOTS FUND REVENUES & OTHER SOURCES</u>				
Rocky Gap Slots Revenue	\$2,755,252	\$2,698,274	\$2,687,939	\$2,687,939
TOTAL ROCKY GAP SLOTS FUND REVENUES & OTHER SOURCES	\$2,755,252	\$2,698,274	\$2,687,939	\$2,687,939
<u>ROCKY GAP SLOTS FUND APPROPRIATIONS</u>				
Appropriated to Allegany College	\$360,000	\$360,000	\$360,000	\$360,000
Appropriated to Frostburg State University	200,000	200,000	200,000	200,000
Appropriated to Fire Companies	875,939	986,976	875,939	875,939
Appropriated to LEA Ballistic Vests	8,670	50,000	50,000	50,000
Appropriated to Western MD Food Bank	-	-	-	-
Appropriated to Non-Profits and Municipalities	703,920	499,735	792,000	792,000
Appropriated to County EMS	590,770	441,963	250,000	250,000
Appropriated to Board of Education Capital Projects	80,000	80,000	80,000	80,000
Miscellaneous	-	-	-	-
Transfer to PayGo Fund	80,000	80,000	80,000	80,000
Transfer to General Fund	-	-	-	-
TOTAL ROCKY GAP SLOTS FUND APPROPRIATIONS	\$2,899,299	\$2,698,674	\$2,687,939	\$2,687,939



ALLEGANY COUNTY
F.Y. 2024 PRELIMINARY BUDGET
April 20, 2023

TRANSIT FUND

	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
<u>TRANSIT SYSTEM REVENUES & OTHER SOURCES</u>				
Federal Revenues	\$2,610,937	\$1,411,511	\$1,743,281	\$1,743,281
State Revenues	359,726	417,051	397,153	397,153
Operating Revenues	285,725	262,350	280,823	280,823
Miscellaneous Revenues	92,627	-	-	-
Unexpended Fund Balance	-	-	-	-
Transfer in from General Fund	312,023	545,916	499,645	499,645
TOTAL TRANSIT SYSTEM REVENUES & OTHER SOURCES	<u>\$3,661,038</u>	<u>\$2,636,828</u>	<u>\$2,920,902</u>	<u>\$2,920,902</u>

TRANSIT SYSTEM APPROPRIATIONS

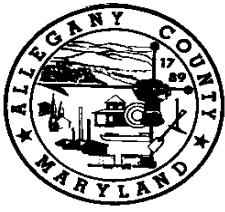
Salaries & Fringe Benefits	\$1,742,847	\$1,867,535	\$1,991,905	\$1,991,905
Operating Expenditures	631,746	679,622	838,997	838,997
Transfer to Debt Service	-	-	-	-
Capital Outlay	1,286,444	89,671	90,000	90,000
TOTAL TRANSIT SYSTEM APPROPRIATIONS	<u>\$3,661,037</u>	<u>\$2,636,828</u>	<u>\$2,920,902</u>	<u>\$2,920,902</u>

NARCOTICS

	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
<u>NARCOTICS TASK FORCE FUND REVENUES & OTHER SOURCES</u>				
Federal Revenues	\$1,615	\$0	\$0	\$0
Fines and Forfeitures	51,467	89,200	100,914	100,914
Miscellaneous Income	18,431	33,741	33,741	33,741
Transfer from General Fund	-	-	-	-
TOTAL NARCOTICS TASK FORCE FUND REVENUES & OTHER SOURCES	<u>\$71,513</u>	<u>\$122,941</u>	<u>\$134,655</u>	<u>\$134,655</u>

NARCOTICS TASK FORCE FUND APPROPRIATIONS

Salaries & Fringe Benefits	\$45,316	\$46,341	\$53,855	\$53,855
Operating Expenditures	101,113	76,600	80,800	80,800
Capital Outlay	-	-	-	-
TOTAL NARCOTICS TASK FORCE FUND APPROPRIATIONS	<u>\$146,429</u>	<u>\$122,941</u>	<u>\$134,655</u>	<u>\$134,655</u>



ALLEGANY COUNTY

F.Y. 2024 PRELIMINARY BUDGET

April 20, 2023

GAMING FUND

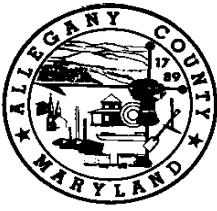
	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
GAMING FUND REVENUES				
Gaming Taxes	\$536,688	\$392,494	\$308,083	\$308,083
Gaming Sticker Fees	28,400	26,000	26,000	26,000
Gaming License Fee	6,000	5,000	5,000	5,000
Miscellaneous Revenue	-	-	-	-
TOTAL GAMING FUND REVENUES				
& OTHER SOURCES	\$571,088	\$423,494	\$339,083	\$339,083
GAMING FUND APPROPRIATIONS				
Salaries & Fringe Benefits	\$151,333	\$167,477	\$216,633	\$216,633
Operating Expenditures	27,321	18,125	18,125	18,125
Capital Outlay	-	-	-	-
Transfer out to Capital Projects Fund	-	-	-	-
Board Of Education Allocation	494,857	178,419	78,244	78,244
Fire Company Allocation	96,145	59,473	26,081	26,081
TOTAL GAMING FUND APPROPRIATIONS	\$769,656	\$423,494	\$339,083	\$339,083

REVOLVING BUILDING FUND

	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
REVOLVING BUILDING FUND REVENUES				
& OTHER SOURCES				
Federal Grants	\$0	\$0	\$0	\$0
State Grants	9,000	-	-	-
Rent	3,195,296	2,868,565	3,058,217	3,058,217
Miscellaneous/Sale of Property	637,161	-	-	-
Loan Proceeds	500,000	-	-	-
Unexpended Fund Balance	-	9,050,560	8,500,000	8,500,000
TOTAL REVOLVING BUILDING FUND REVENUES				
& OTHER SOURCES	\$4,341,457	\$11,919,125	\$11,558,217	\$11,558,217

REVOLVING BUILDING FUND APPROPRIATIONS

Salaries & Fringe Benefits	\$657,807	\$645,345	\$955,522	\$955,522
Operating Expenditures	4,247,548	11,254,432	10,527,834	10,527,834
Capital Outlay	1,596	0	0	0
Transfer out to Sanitary	134,227	-	-	-
Transfer out to Water Fund	19,348	19,348	74,861	74,861
Transfer out to County Loan Fund	-	-	-	-
Transfer out to PayGo	-	-	-	-
Transfer out to Capital Projects Fund	-	-	-	-
Transfers out to Debt Service Fund	29,036	-	-	-
TOTAL REVOLVING BUILDING FUND APPROPRIATIONS	\$5,089,562	\$11,919,125	\$11,558,217	\$11,558,217



ALLEGANY COUNTY
ALLEGANY COUNTY
F.Y. 2024 PRELIMINARY BUDGET

STATE FIRE & RESCUE AND INMATE COMMISSARY FUND

	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
<u>STATE FIRE & RESCUE AND INMATE COMMISSARY REVENUES</u>				
& OTHER SOURCES				
State Aid Fire & Rescue	\$349,950	\$349,950	\$350,000	\$350,000
Commissary Revenue	118,379	70,000	70,000	70,000
Miscellaneous	109,702	50,000	50,000	50,000
Interest	-	-	-	-
Unexpended Balance Prior Year	-	-	-	-
TOTAL STATE FIRE & RESCUE AND INMATE COMMISSARY FUND				
REVENUES & OTHER SOURCES	<u>\$578,031</u>	<u>\$469,950</u>	<u>\$470,000</u>	<u>\$470,000</u>

STATE FIRE & RESCUE AND INMATE COMMISSARY FUND
APPROPRIATIONS

Operating Expenditures	\$502,450	\$469,950	\$470,000	\$470,000
Capital Outlay	-	-	-	-
TOTAL STATE FIRE & RESCUE AND INMATE COMMISSARY FUND				
APPROPRIATIONS	<u>\$502,450</u>	<u>\$469,950</u>	<u>\$470,000</u>	<u>\$470,000</u>

DEBT SERVICE FUND

	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
<u>DEBT SERVICE FUND REVENUES</u>				
& OTHER SOURCES				
Bond Proceeds				
Transfers-In:				
from the General Fund	\$1,143,262	\$1,474,988	\$2,536,258	\$2,536,258
from the Revolving Building Fund	-	-	55,513	55,513
from Transit Fund	-	-	-	-
Unexpended Fund Balance	-	1,229,512	499,750	499,750
TOTAL DEBT SERVICE FUND REVENUES				
& OTHER SOURCES	<u>\$1,143,262</u>	<u>\$2,704,500</u>	<u>\$3,091,521</u>	<u>\$3,091,521</u>

DEBT SERVICE FUND APPROPRIATIONS

Repayment of Long Term Debt:				
Principal	\$1,426,174	\$1,483,829	\$1,949,199	\$1,949,199
Interest	1,325,675	1,195,671	1,142,322	1,142,322
Fiscal Charges	-	25,000	-	-
Transfer to General Fund	-	-	-	-
TOTAL DEBT SERVICE FUND				
APPROPRIATIONS	<u>\$2,751,849</u>	<u>\$2,704,500</u>	<u>\$3,091,521</u>	<u>\$3,091,521</u>



ALLEGANY COUNTY
F.Y. 2024 PRELIMINARY BUDGET
April 20, 2023

WATER DISTRICTS FUND

	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
<u>WATER DISTRICTS REVENUES & OTHER SOURCES</u>				
Water Service Charges	\$4,668,460	\$4,748,788		\$0
Federal Grants	116,131	-		-
State Grants	794,498	-		-
Interest	64,159	6,500		-
Miscellaneous	45,768	-		-
Transfers In	19,348	19,348		-
Retained Earnings	-	1,029,766		-
TOTAL WATER DISTRICTS REVENUES & OTHER SOURCES	\$5,708,364	\$5,804,402	\$0	\$0
<u>WATER DISTRICTS APPROPRIATIONS</u>				
Salary and Fringe Benefits	\$663,054	\$759,520		\$0
Operating Expenditures	2,600,337	2,528,485		0
Capital Outlay	-	792,290		-
Debt Service, Interest	296,108	288,945		-
Transfers Out	13,226	-		-
Depreciation, Contributed Capital	1,080,859	1,029,766		-
Depreciation	339,550	405,396		-
TOTAL WATER DISTRICTS APPROPRIATIONS	\$4,993,134	\$5,804,402	\$0	\$0

SANITARY DISTRICTS FUND

	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
<u>SANITARY DISTRICTS REVENUES & OTHER SOURCES</u>				
Operating Revenues	\$6,568,989	\$6,711,256		\$0
Net R/E Ad Valorem	1,241,823	1,248,109		-
Front Footage	882	-		-
Service Charges, Debt	-	-		-
Debt Service Interest	-	-		-
Miscellaneous	49,082	-		-
Interest	139,237	127,093		-
Transfers In	373,555	91,784		-
Construction Grants	7,328,068	-		-
Retained Earnings	-	1,459,915		-
TOTAL SANITARY DISTRICTS REVENUES & OTHER SOURCES	\$15,701,636	\$9,638,157	\$0	\$0
<u>SANITARY DISTRICTS APPROPRIATIONS</u>				
Salary and Fringe Benefits	\$1,696,256	\$1,863,098		\$0
Operating Expenditures	5,378,246	4,621,038		-
Capital Outlay	-	100,000		-
Contingency	-	-		-
Depreciation	1,801,116	1,253,960		-
Depreciation, Contributed Capital	857,705	1,459,915		-
Transfers Out	114,731	-		-
Debt Service, Interest	287,603	340,146		-
TOTAL SANITARY DISTRICTS APPROPRIATIONS	\$10,135,657	\$9,638,157	\$0	\$0



ALLEGANY COUNTY
F.Y. 2024 PRELIMINARY BUDGET
April 20, 2023

ALLCONET II

	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
<u>ALLCONET II REVENUES & OTHER SOURCES</u>				
Internet Fees	\$59,915	\$30,000	\$75,000	\$75,000
Interest	-	2,058	-	-
Rents	-	168,000	43,150	43,150
ARC Grant	-	-	-	-
State Grants	133,655	-	-	-
Outside Agencies	-	-	-	-
Transfer from General Fund	25,000	-	-	-
TOTAL ALLCONET II FUND REVENUES & OTHER SOURCES	\$218,570	\$200,058	\$118,150	\$118,150

ALLCONET II APPROPRIATIONS

Operating Expenditures	\$417,683	\$118,290	\$118,150	\$118,150
Capital Outlay	-	81,768	-	-
TOTAL ALLCONET II FUND APPROPRIATIONS	\$417,683	\$200,058	\$118,150	\$118,150

COUNTY LOAN FUND

	F.Y. 2022 ACTUAL	F.Y. 2023 BUDGET	F.Y. 2024 REQUESTED BUDGET	F.Y. 2024 RECOMMENDED BUDGET
<u>COUNTY LOAN FUND REVENUES & OTHER SOURCES</u>				
Miscellaneous Income	\$0	\$0	\$0	\$0
Transfers In	-	-	-	-
Retained Earnings	-	-	-	-
TOTAL COUNTY LOAN FUND REVENUES & OTHER SOURCES	\$0	\$0	\$0	\$0
<u>COUNTY LOAN FUND APPROPRIATIONS</u>				
Transfer to GF	\$32,702	\$0	\$0	\$0
Misc Expense	0	-	-	0
TOTAL COUNTY LOAN FUND APPROPRIATIONS	\$32,702	\$0	\$0	\$0