

FISCAL YEAR 2023

ADOPTED BUDGET
ADOPTED MAY 26, 2022

ALLEGANY COUNTY BOARD OF COUNTY COMMISSIONERS

JACOB C. SHADE
PRESIDENT

CREADE V. BRODIE, JR.
COMMISSIONER

DAVID J. CAPORALE
COMMISSIONER

JASON M. BENNETT
COUNTY ADMINISTRATOR

Allegany County Finance Office
www.Alleganygov.org





ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

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ALLEGANY COUNTY, MARYLAND

The Board of County Commissioners

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Jacob C. Shade, President
Creade V. Brodie, Jr.
David J. Caporale

Jason M. Bennett, CPA, County Administrator
T. Lee Beeman, Jr., County Attorney

Fiscal Year 2023 Budget Message

May 26, 2022

Dear Allegany County Residents:

The Fiscal Year 2023 budget was prepared during a new era that offers an opportunity for prosperity and growth that our region has not witnessed in a generation or more. We were fortunate to start this year's budget with a budget surplus in excess of any prior, built from strong revenue growth and conservative spending habits in our prior budgets.

While we entered this budget with a surplus, it was of the utmost importance to continue to budget conservatively while still providing our citizens with the levels of service that they deserve and expect from us. This budget contains no property tax increases and actually reduces the rate for all of our residents within municipalities. To further help our citizens during this inflationary period, we are happy to have been able to reduce our income tax from 3.05% to 3.03% for the first income tax reduction in 24 years.

We have also been able to provide increased funding to our outside agencies to help offset ever-rising operating costs and keep their operations intact and their locations open. We wanted to thank Allegany College of Maryland, Allegany County Public Schools, Allegany County Health Department, and the Allegany County Library System and many others for their continued partnership and hard work.

Allegany County has successfully utilized unprecedented federal and state stimulus funding to help our citizens throughout the pandemic. We have used these funds to create Invest Allegany, which will provide two million dollars of assistance to projects that will renovate and reimagine properties while providing new job opportunities. We have also invested one million dollars to further expand broadband to ensure that our citizens are able to have connectivity, no matter their location in Allegany County. We also have made many long-term capital investments with these stimulus funds and have ensured that none of these funds have been used to balance our general fund.

Allegany County Government's FY 2023 Operating and the FY 2023 – FY 2027 Capital Improvement Program can be found on the County's website (www.alleganygov.org).

Sincerely,

The Board of County Commissioners

Jacob C. Shade, President
Creade V. Brodie, Jr., Commissioner
David J. Caporale, Commissioner

RESOLUTION NO. 22-13

WHEREAS, the Board of County Commissioners must adopt a budget by June 30, 2022 for the Fiscal Year July 1, 2022 to June 30, 2023; and

WHEREAS, the Board held a public preliminary budget hearing on April 21, 2022, and sought additional public input at their May 12th public business meeting; and

WHEREAS, the Finance Director, at the request of the Board, held budget hearings with all County departments, and the Allegany County Commissioners held hearings with agencies to review their requests and develop a balanced FY 2023 budget for the Board's review and approval.

NOW THEREFORE BE IT RESOLVED BY THE COUNTY COMMISSIONERS OF ALLEGANY COUNTY, MARYLAND, THAT:

1. The Commissioners adopt the FY 2023 Operating and Capital Budget, as summarized in the attached list of funds, in the amount of \$139,699,706.
2. The Commissioners hereby approve a 2% cost-of-living increase for employees. Across-the-Board increments for employees are not included in this budget.
3. The FY 2023 Budget reaffirms the County's Cash Management/Investment Policy as revised May 1996. We remain within the current self-imposed debt affordability standards, and have lowered our self-imposed debt service goals from more than a \$5 million annually to \$3 million annually.
4. The FY 2023 General Fund Budget will increase by 5.7%.
5. The FY 2023 Tax Levy continues to reflect the tax differential formula revisions based on the May 27, 2004 ruling by Circuit Court Judge Gary G. Leasure.
6. The FY 2023 budget reflects the operation of Paper Gaming with revenues, after all administrative costs, and in accordance with Section 1-112(f)(2)a, to designate 25% of remaining revenues to fire and rescue companies, and Section 1-112(f)(2)b of the Paper Gaming Regulations to designate the remaining (75%) for capital education project funding. As previously enacted, the county designates the Allegany County Fire & Rescue Board to determine distribution of all revenues as referenced in Section 1-112(f)(2)a for FY2023.
7. The Commissioners will maintain the same property tax for FY2023. The piggyback tax was decreased from 3.05% to 3.03% beginning January 1, 2023. No other taxes or fees have been increased or decreased.
8. The FY2023 Budget reflects an increase of \$1,653,464 in property tax revenue and a \$2,566,168 increase in income tax revenue. \$2,561,190 of fund balance was utilized in balancing this budget.
9. A State of Maryland mandate has placed 50% of the cost of operating the MD State Department of Assessment and Taxation Office in our FY2023 budget at a cost of \$365,000. This is the eleventh year of this mandate, and the amount has seen a reduction from 90% in the first two budget years.
10. The FY2023 State disparity grant was calculated at \$7,298,505, and an additional supplemental disparity grant in the amount of \$1,632,106 will be appropriated as an offset to the teacher pension shift. The cost of the teacher's pension shift became part of the Board of Education's Maintenance of Effort Calculation in FY 2017.
11. The FY2023 Budget provides Maintenance of Effort to the Board of Education, and fully funds requests from Allegany College of Maryland, the Allegany County Health Department, and the Allegany County Library System.
12. The FY2023 Budget stays within our debt service goals.
13. The FY2023 Budget provides for funding of the Western Maryland Scenic Railroad, Allegheny Highlands Trail, Tourism, Arts Council, Cumberland Theatre, Cumberland Historic Cemetery Organization and the Toll House, from collections of the Hotel/Motel tax.
14. The FY 2023 Budget is the twelfth budget having the County health insurance program as self insured in an effort to manage the costs of it more effectively.

Adopted this 26th day of May, 2022

County Commissioners of Allegany County, Maryland



Jacob C. Shadé, President



Creade V. Brodie, Jr. Commissioner



David J. Caporale, Commissioner



Allegany County, Maryland Tax Levy and Differential May 26, 2022

Real Property

The State Tax Rate has been fixed by the Board of Public Works of the State of Maryland at 11.2 cents (\$0.1120) per \$100 of assessable real property subject to such tax which added to the non-city tax rate of \$0.9750 dollars (\$0.9750) makes a total of \$1.0870 on each \$100 of assessable non-city property subject to such tax.

Personal Property

The State Tax Rate has been fixed by the Board of Public Works of the State of Maryland at 0.0 cents (\$0.00) per \$100 of assessable personal property subject to such tax which added to the non-city tax rate of \$2.4375 dollars (\$2.4375) makes a total of \$2.4375 on each \$100 of assessable non-city property subject to such tax.

Public Utilities

The State Tax Rate has been fixed by the Board Of Public Works of the State of Maryland at 0.28 cents (\$0.2800) of assessed value of the property of public utilities subject to such tax which added to the non-city tax rate of \$2.4375 dollars (\$2.4375) makes a total of \$2.7175 on each \$100 of assessed value of property of public utilities non-city property subject to such tax.

In compliance with the provisions of Section 6-302 and 6-305 of the Tax Property Article of the Annotated Code of Maryland, the following tax rates will be levied in the municipalities in Allegany County:

<u>Real Property</u>		<u>Adjusted</u>	<u>Personal Property & Public Utilities</u>	<u>Adjusted</u>
	<u>Differential</u>	<u>Levy</u>	<u>Differential</u>	<u>Levy</u>
Barton	\$0.0797	\$0.8953	\$0.1993	\$2.2381
Cumberland	\$0.1589	\$0.8161	\$0.3973	\$2.0403
Frostburg	\$0.1276	\$0.8474	\$0.3190	\$2.1185
Lonaconing	\$0.1118	\$0.8632	\$0.2795	\$2.1580
Luke	\$0.1141	\$0.8609	\$0.2853	\$2.1522
Midland	\$0.0797	\$0.8953	\$0.1993	\$2.2381
Westernport	\$0.0797	\$0.8953	\$0.1993	\$2.2381

The Board of County Commissioners is, by authority of Section 10-301 of the Tax Property Article of the Annotated Code of Maryland, establishing a discount rate as follows: One percent (1%) shall be deducted from real property tax bills for County purposes which are paid in a full annual payment during the months of July and August. No discount will be provided on such tax bills during the month of September nor will any discounts be allowed on any other payments including personal property. Interest at the rate of one and one-half percent (1 1/2%) per month, or fractional part thereof, shall be charged from the first day of October on full-year property and after thirty (30) days on half-year new construction property as allowed by Section 14-603 and Section 14-604 of the Tax Property Article of the Annotated Code of Maryland. On owner occupied residential real property, interest of one and one-half percent (1 1/2%) per month shall be charged from October 1st on coupon number one (1) and January 1st for coupon number two (2). Furthermore the rate of redemption is eighteen percent (18%) per annum as allowed by Section 14-820 of the Tax Property Article of the Annotated Code of Maryland.

State Of Maryland

Allegany County, To-Wit:

Chapter 261 of the Acts of 1918 of the Public General Laws of Maryland, provided that no discount will be allowed on State taxes. Interest at the rate of one percent (1%) per month will be collected from October 1st.

The Collector of Public Assessments of Allegany County, Maryland for the year July 1, 2022 through June 30, 2023 is hereby authorized and empowered to demand and receive from the non-city taxables of Allegany County the sum of \$1.087 dollars (\$1.087) on real property, the sum of \$2.4375 dollars (\$2.4375) on personal property, and the sum of \$2.7175 dollars (\$2.7175) on public utilities for One Hundred Dollars assessable non-city property subject to such tax, and the sums set forth herein for all assessable property located in each of the municipalities in said County and State, including State Tax rate as fixed by the Board of Public Works, agreeable to the Public General Laws of Maryland, in relation to collection of taxes on said assessments in Allegany County, Maryland.

Given under our hands and seal this 26th day of May, 2022.

**County Commissioners Of
Allegany County Maryland**



Jacob C. Shade, President



Creade V. Brodie, Jr., Commissioner



David J. Caporale, Commissioner

Attest:



Jason Bennett County Administrator



**SUPPLEMENTAL LEVY
FOR
SPECIAL TAXING AREAS OF
ALLEGANY COUNTY, MARYLAND**
May 26, 2022

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2022-2023, is hereby authorized and empowered to demand and receive from the taxpayers of the following Special Taxing Areas of Allegany County, Maryland, at the rates herein stated, on each one hundred dollars of assessable property located within said districts:

<u>DISTRICT</u>		<u>Personal &</u>	<u>Real</u>	<u>Public Utility</u>
THE ALLEGANY COUNTY SANITARY DISTRICT, INC. - Section 658 of Title 9 of the Annotated Code of Maryland				
BEDFORD ROAD SANITARY DISTRICT		0.100	0.250	
BOWLING GREEN SANITARY DISTRICT		0.250	0.625	
BRADDOCK RUN SANITARY DISTRICT		0.052	0.130	
CRESAPTON SANITARY DISTRICT		0.250	0.625	
JENNINGS RUN-WILLS CREEK SANITARY DISTRICT		0.062	0.155	
CASH VALLEY ROAD SUBDISTRICT		0.196	0.490	
MCCOOLE SANITARY DISTRICT		0.031	0.078	
FLINTSTONE-GILPIN SANITARY DISTRICT		0.016	0.040	
FRANKLIN-BROPHYTOWN SANITARY DISTRICT		0.019	0.048	
OLDTOWN SANITARY DISTRICT		0.033	0.083	
GEORGE'S CREEK SANITARY DISTRICT		0.210	0.525	
MEXICO FARMS SANITARY DISTRICT		0.051	0.128	
OLDTOWN ROAD SANITARY DISTRICT		0.130	0.325	
 BEDFORD ROAD VOLUNTEER FIRE COMPANY				
Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland				0.050
 BEL AIR SPECIAL TAX AREA OF ALLEGANY COUNTY, MARYLAND				
House Bill 254, made and passed at the 1965 Session of the General Assembly of Maryland				0.040
 BOWLING GREEN AND ROBERT'S PLACE SPECIAL TAXING AREA				
Code Home Rule Bill 4-07 passed 12th day of April 2007 by the Board of Allegany County Commissioners				0.055
 BOWLING GREEN VOLUNTEER FIRE COMPANY				
Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session				0.050
 CORRIGANVILLE LIGHT & IMPROVEMENT ASSOCIATION				
Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners				0.070
 CRESAPTON AMBULANCE TAXING AREA				
Code Home Rule Bill 3-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners				0.028
 CRESAPTON CIVIC IMPROVEMENT ASSOCIATION				
Chapter 169 of the Acts of the General Assembly of Maryland in its 1949 Session				0.050
 CRESAPTON SPECIAL FIRE TAX AREA				
Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners				0.052



**SUPPLEMENTAL LEVY
FOR
SPECIAL TAXING AREAS OF
ALLEGANY COUNTY, MARYLAND**
May 26, 2022

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2022-2023, is hereby authorized and empowered to demand and receive from the taxpayers of the following Special Taxing Areas of Allegany County, Maryland, at the rates herein stated, on each one hundred dollars of assessable property located within said districts:

DISTRICT	Personal & Real Public Utility	
	Real	Public Utility
ELLERSLIE SPECIAL TAX AREA OF ALLEGANY COUNTY Chapter 587 of the Laws of Maryland passed by the General Assembly of Maryland at its 1963 Session	0.030	0.075
LAVALE SANITARY COMMISSION OF ALLEGANY COUNTY Chapter 13 of the Acts of the Extraordinary Session of the General Assembly of Maryland, 1947	0.065	0.1625
LAVALE VOLUNTEER FIRE DEPARTMENT, INCORPORATED Chapter 850 of the Acts of the General Assembly of Maryland at its 1963 Session	0.040	0.100
LAVALE VOLUNTEER RESCUE SQUAD, INC. Senate Bill 890, made and passed at the 1972 Session of the General Assembly of Maryland	0.020	0.050
MCCOOLE SPECIAL TAX AREA Chapter 505 of the Acts of the General Assembly of Maryland at its 1965 Session	0.040	0.100
MOSCOW SPECIAL TAXING AREA Code Home Rule Bill 4-93 passed 21st day of April 1993 by the Board of Allegany County Commissioners	0.100	0.250
MOUNT SAVAGE SPECIAL TAXING AREA Chapter 99 of the Laws of Maryland passed by the General Assembly of Maryland at the 1950 Session	0.050	0.125
POTOMAC PARK CITIZENS COMMITTEE, INC. Chapter 843 of the Acts of the General Assembly of Maryland at its Regular Session of 1947	0.045	0.113
RAWLINGS SPECIAL FIRE TAX AREA Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.100	0.250

Said taxes are to be collected in accordance with the provisions of the Public General Laws of Maryland relating to collection of taxes on assessments in Allegany County, Maryland.

Given under our hands and seal this 26th day of May, 2022.

ATTEST:

Jason M. Bennett, CPA - County Administrator

COUNTY COMMISSIONERS OF
ALLEGANY COUNTY, MARYLAND

JACOB C. SHADE, PRESIDENT

CREADE V. BRODIE, JR., COMMISSIONER

DAVID J. CAPORALE, COMMISSIONER



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

ALL FUNDS

Operating and Capital Budgets for Fiscal Year 2023
Summary Schedule of Total Sources and Uses of Funds

SOURCES OF FUNDS

	Sources Excluding Transfers-In	Transfers-In	Total Sources
General Fund	101,936,577	0	101,936,577
Special Revenue Funds			
Coal Haul Roads	60,000	0	60,000
Rocky Gap Slots Revenue	2,698,674	0	2,698,674
Transit	2,090,912	545,916	2,636,828
Gaming Fund	423,494	0	423,494
Narcotics Task Force	122,941	0	122,941
Revolving Building Fund	11,919,125	0	11,919,125
State Fire, Rescue & Inmate Commissary	469,950	0	469,950
Debt Service Fund	1,229,512	1,474,988	2,704,500
Capital Project Funds			
Capital Project	0	0	0
PAYGO Capital Reserve	135,000	0	135,000
Public Improvement Bonds of 2017	0	0	0
Public Improvement Bonds of 2018	950,000	0	950,000
Enterprise Funds			
Water Districts	5,785,054	19,348	5,804,402
Sanitary Districts	9,546,373	91,784	9,638,157
Allconet II	200,058	0	200,058
County Loan Fund	0	0	0
TOTAL SOURCES OF FUNDS	137,567,670	2,132,036	139,699,706

USES OF FUNDS

	Uses Excluding Transfers-Out	Transfers-Out	Total Uses
General Fund	99,823,889	2,112,688	101,936,577
Special Revenue Funds			
Coal Haul Roads	60,000	0	60,000
Rocky Gap Slots Revenue	2,698,674	0	2,698,674
Transit	2,636,828	0	2,636,828
Gaming Fund	423,494	0	423,494
Narcotics Task Force	122,941	0	122,941
Revolving Building Fund	11,899,777	19,348	11,919,125
State Fire, Rescue & Inmate Commissary	469,950	0	469,950
Debt Service Fund	2,704,500	0	2,704,500
Capital Project Funds			
Capital Project	0	0	0
PAYGO Capital Reserve	135,000	0	135,000
Public Improvement Bonds of 2017	0	0	0
Public Improvement Bonds of 2018	950,000	0	950,000
Enterprise Funds			
Water Districts	5,804,402	0	5,804,402
Sanitary Districts	9,638,157	0	9,638,157
Allconet II	200,058	0	200,058
County Loan Fund	0	0	0
TOTAL USES OF FUNDS	137,567,670	2,132,036	139,699,706



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

PROPERTY TAXES

TAXING AREA	REAL ESTATE TAX		PERSONAL PROPERTY		PUBLIC UTILITIES		GRAND TOTAL	
	Assessment	Tax	Assessment	Tax	Assessment	Tax	Assessment	Revenues
Barton	12,240,170	109,586	834,668	18,681	750,284	16,793	13,825,122	145,060
Cumberland	921,064,787	7,516,810	41,254,061	841,648	46,435,513	947,401	1,008,754,361	9,305,859
Frostburg	364,851,656	3,091,753	9,262,850	196,233	11,160,478	236,425	385,274,984	3,524,411
Lonaconing	29,161,349	251,721	1,941,443	41,904	2,744,668	59,228	33,847,460	352,853
Luke	28,742,931	247,448	2,253,076	48,489	1,070,123	23,030	32,066,130	318,967
Midland	12,498,206	111,896	287,918	6,443	804,293	18,002	13,590,417	136,341
Westernport	54,670,372	489,464	1,047,994	23,457	3,319,831	74,304	59,038,197	587,225
Unincorporated	2,302,427,168	22,448,665	129,526,475	3,157,208	121,379,856	2,958,634	2,553,333,499	28,564,507
Subtotal	3,725,656,639	34,267,343	186,408,485	4,334,063	187,665,046	4,333,817	4,099,730,170	42,935,223
Public Utility	11,292,510	92,158					11,292,510	92,158
GRAND TOTAL	3,736,949,149	34,359,501	186,408,485	4,334,063	187,665,046	4,333,817	4,111,022,680	43,027,381

Real Property Tax	
\$0.9750 Per \$100 Assessed Value	
2023 Tax Differential	2023 Tax Rate
0.0797	0.8953
0.1589	0.8161
0.1276	0.8474
0.1118	0.8632
0.1141	0.8609
0.0797	0.8953
0.0797	0.8953
0.0000	0.9750

Other Taxes and Fees	
Personal Property Taxes	\$2.4375 Per \$100 Assessed Value
Income Taxes	3.03% of State Taxable Income as of 1/1/23
Hotel/Motel Tax	8.00%
Admissions & Amusement Tax	7.50%
Trailer Tax	15% of Gross Rent
County 911 Fee	\$0.75 Per Month
Transfer Tax	0.5%
Recordation Tax	\$3.50 Per \$500
TV Franchise Fee	5.00%
Homestead Tax Credit	4.00%
Coal Tax	\$0.30 Per Ton Mined-Total \$0.20 General Fund \$0.09 Coal Haul Road Fund \$0.01 Coal Towns

ALLEGANY COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)





ALLEGANY COUNTY

ADOPTED BUDGET
FISCAL YEAR 2023

How are your property taxes calculated?



Assessed Property Value	\$ 100,000
Divided By \$100 Increments	100
Multiplied By The Combined Tax Rate	<u>\$ 1.0870 (a)</u>
Total Property Taxes Due	\$ 1,087
Less: 1% Property Tax Discount	<u>(11) (b)</u>
Total Taxes Paid Less Discount	<u>\$ 1,076</u>

(a) Combined tax rate is broken down into \$ 0.9750 and \$ 0.1120 respectively for County and State.

(b) Allegany County offers a 1% early payment discount for full year taxes paid in July or August.
No discount is offered by the State on State property taxes

NOTE: The above example is for non-municipal properties and properties in non-special taxing areas.



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND Expenditures

TOTAL GENERAL FUND BUDGET EXPENDITURES \$101,936,577

Where is your tax dollar spent?

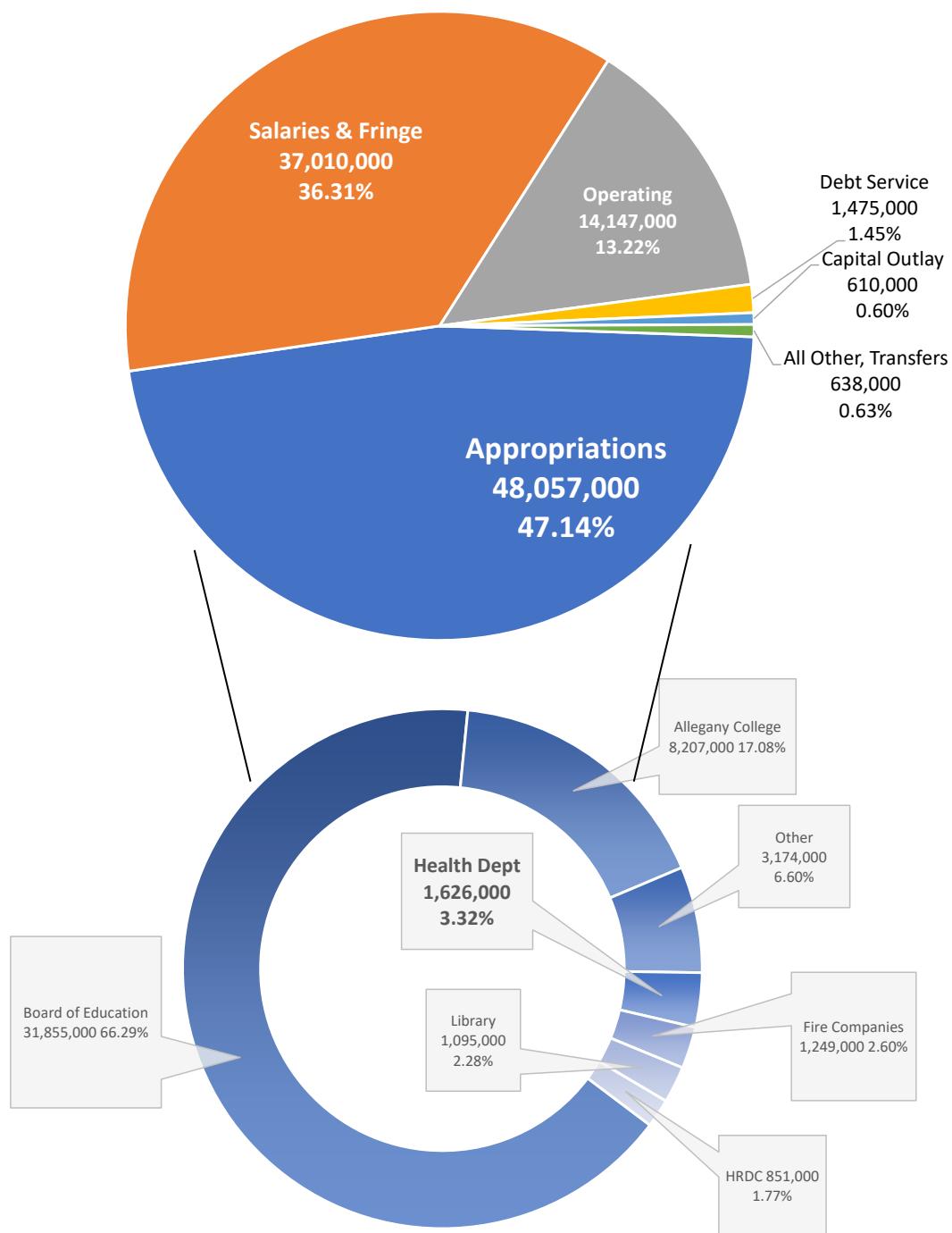




ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

Appropriations Proportion of
Total General Fund Expenditures \$101,937,000 (rounded)





ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND

Services Not Provided by Municipal Government

SERVICE	DOLLARS	%
Board of Education	31,854,912	31.2%
Detention Center	9,307,040	9.1%
Allegany College	8,206,856	8.1%
Debt Service On Services	1,474,988	1.4%
911	3,111,901	3.1%
State's Attorney	1,875,991	1.8%
Health Department	1,626,073	1.6%
Allegany County Library	1,094,515	1.1%
Other Health Services Programs	568,576	0.6%
Election Office	786,061	0.8%
HRDC (Sr Citizen Centers)	850,604	0.8%
Tourism	695,410	0.7%
County Fair & Ag Expo	642,874	0.6%
Transit Operation	545,916	0.5%
Animal Control	514,000	0.5%
Circuit Court	582,490	0.6%
Alternative Sentencing Program	375,713	0.4%
Solid Waste Recycling	205,532	0.2%
Airport	230,000	0.2%
Emergency Management	279,074	0.3%
Soil Conservation	191,719	0.2%
Agricultural Extension Agent	187,603	0.2%
Home Detention	337,079	0.3%
Liquor Board	121,988	0.1%
Haz Mat	133,915	0.1%
Family Law Master	69,557	0.1%
Some 26 Services For 65.0% of Budget	65,870,387	64.6%
Total General Fund Budget	101,936,577	

Note: Services above represent primary services and is not all-inclusive.

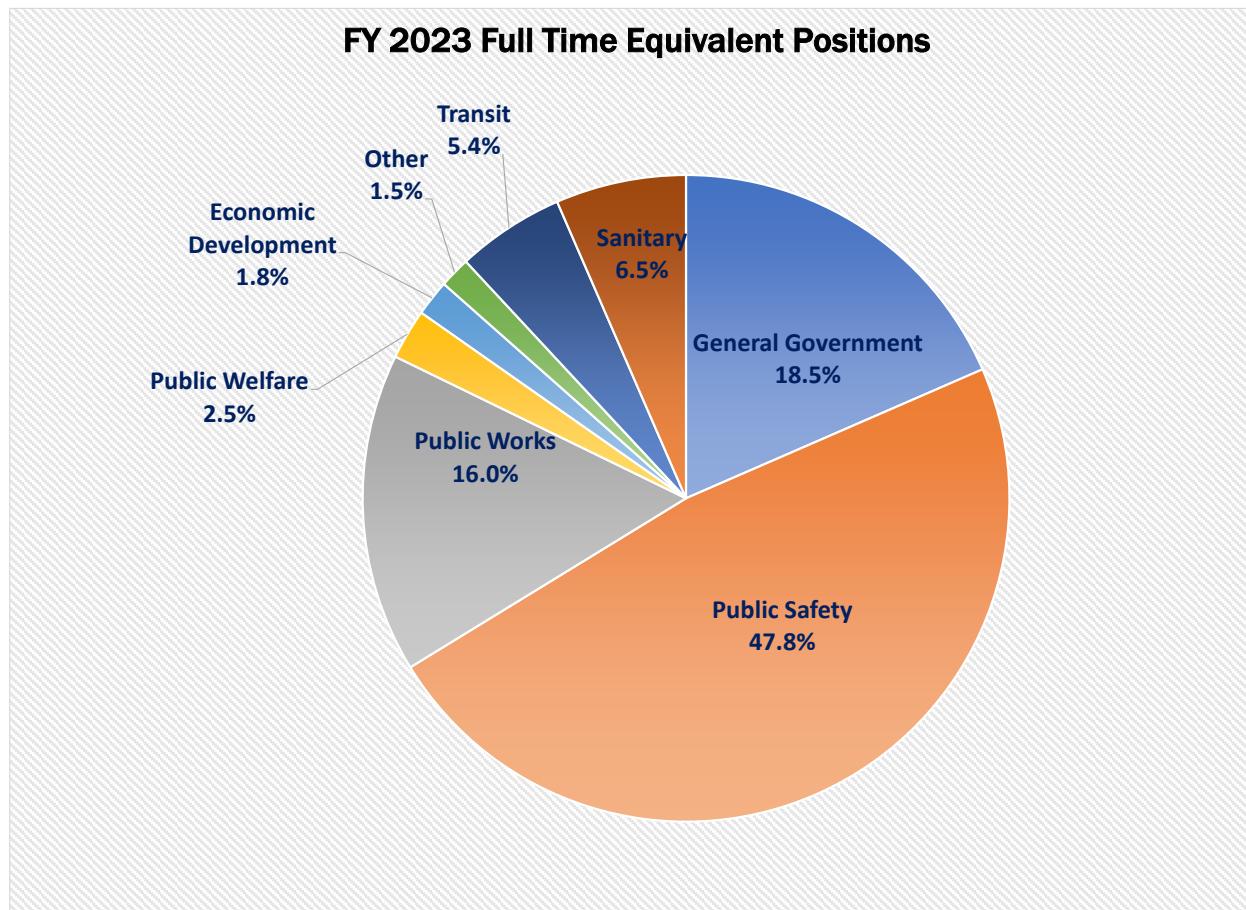


ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

FULL TIME EQUIVALENT POSITIONS

DEPARTMENT	FY 2022 POSITIONS	%	FY 2023 APPROVED POSITIONS	%	CHANGE
General Government	91.625	17.95%	99.10	18.47%	7.47
	245.40	48.06%	256.37	47.78%	10.97
	83.35	16.32%	85.65	15.97%	2.30
	9.50	1.86%	13.50	2.52%	4.00
	9.15	1.79%	9.65	1.80%	0.50
	6.80	1.33%	8.30	1.55%	1.50
	28.75	5.63%	28.95	5.40%	0.20
	36.00	7.05%	35.00	6.52%	(1.00)
	510.58	100.00%	536.520	100.00%	25.95
GRAND TOTAL FULL TIME EQUIVALENT					



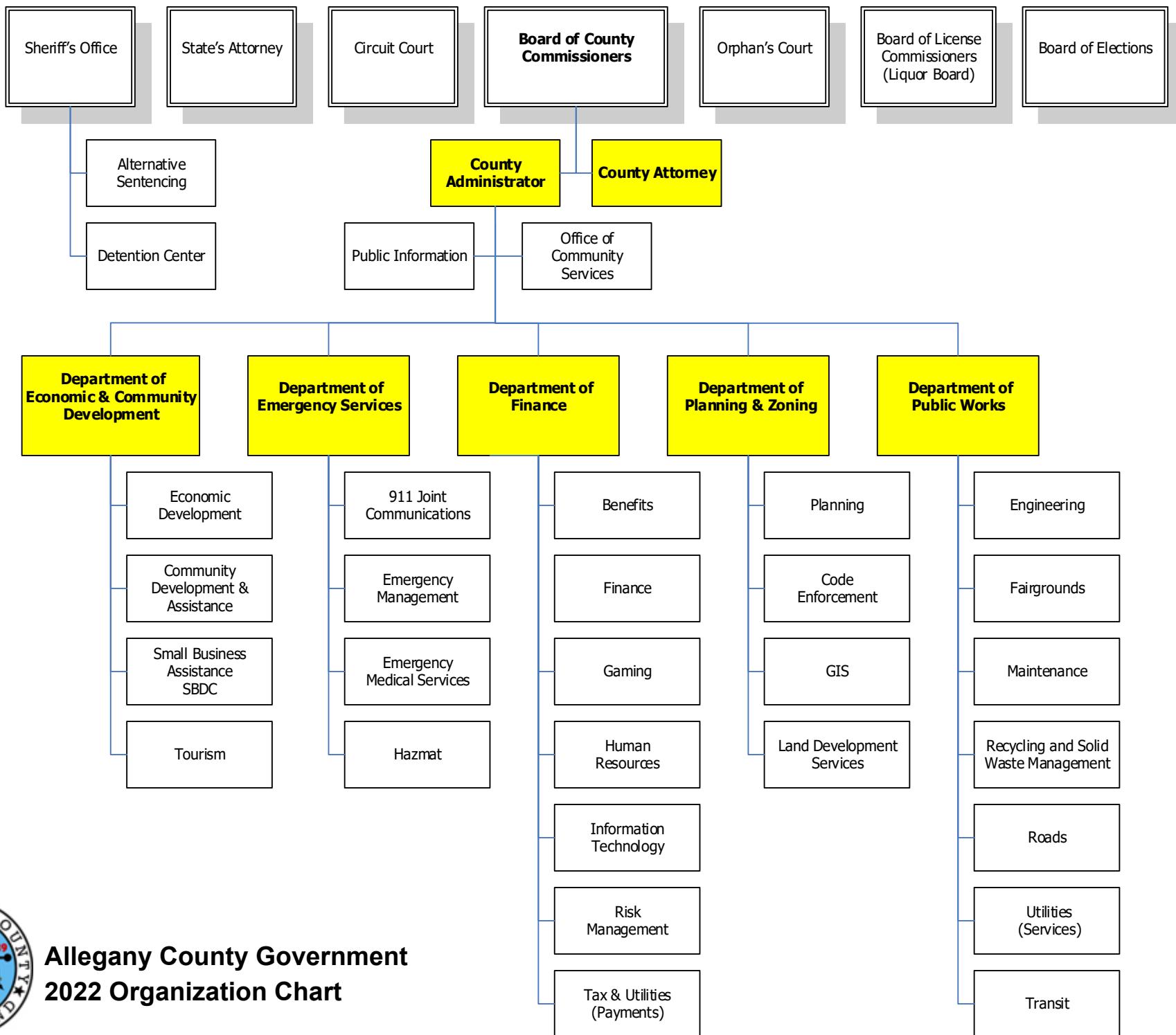


ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

POSITION ALLOCATION TABLE

DEPARTMENT	2022 Adjusted Positions	CHANGE IN POSITIONS	TOTAL 2023	DEPARTMENT	2022 Adjusted Positions	CHANGE IN POSITIONS	TOTAL 2023
GENERAL GOVERNMENT POSITIONS				HOME DETENTION GRANT	2.00	2.00	4.00
COUNTY COMMISSIONERS	3.00		3.00	EMERGENCY MANAGEMENT DEPT	3.20	0.30	3.50
COMMISSIONERS STAFF & OFFICE	0.00		0.00	ANIMAL CONTROL/SHELTER	0.00		0.00
FAMILY SUPPORT SERVICES	1.00		1.00	911	31.50	2.00	33.50
CIRCUIT COURT MASTERS PROGRAM	1.00		1.00	PUBLIC SAFETY	1.25		1.25
CIRCUIT COURT	5.68	0.375	6.05	DOMESTIC PREPAREDNESS GRANT	0.00		0.00
ORPHAN'S COURT	3.00		3.00	TRUANCY PREVENTION	0.00		0.00
FAMILY LAW MASTER	1.00		1.00	BUILDING CODE INSPECTOR	0.80		0.80
STATES ATTORNEY	17.60	2.75	20.35	CODE ENFORCEMENT	1.00		1.00
DRUG COURT COORDINATOR	2.00		2.00	DEPT OF SOCIAL SERVICES	2.75	5.00	7.75
VICTIM WITNESS COORDINATOR	0.20		0.20	HIGHWAY	68.65	0.60	69.25
PETIT JURY	0.50		0.50	TRANSPORTATION PLANNING	1.15	(0.60)	0.55
ADMINISTRATOR	6.15	(3.15)	3.00	ENGINEERING	9.45	1.90	11.35
ELECTIONS OFFICE	4.90	6.10	11.00	SOLID WASTE DISPOSAL	2.50		2.50
FINANCE DEPARTMENT	6.00		6.00	SOLID WASTE RECYCLING PROGRAM	1.60	0.40	2.00
TAX & UTILITY COLLECTION	6.70		6.70	BROOK BUILDING	3.00	(1.00)	2.00
COUNTY ATTORNEY	3.00		3.00	HEALTH DEPARTMENT	2.75		2.75
HUMAN RESOURCES DEPARTMENT	5.00		5.00	CHILD ABUSE COORDINATOR	1.00		1.00
PLANNING	4.15	(0.30)	3.85	ALLEGANY COUNTY FAIR	1.00	0.50	1.50
LAND USE PLANNING	0.00		0.00	FAIRGROUNDS MAINTENANCE	0.00		0.00
PERMITS & ENFORCEMENT	3.00	1.00	4.00	HIGHLANDS TRAIL MAINTENANCE	1.00		1.00
MAINTENANCE-GENERAL	7.50	3.50	11.00	SOIL CONSERVATION	2.00		2.00
MAINT-PROSPECT SQ OFFICE BLDG	2.00	(2.00)	0.00	OFFICE OF COMMUNITY SERVICES	0.00		0.00
MAINTENANCE-COURTHOUSE	2.95	1.05	4.00	TOURISM DEPARTMENT	3.65		3.65
MAINTENANCE-COUNTY COMPLEX	0.85	(0.85)	0.00	TOTAL GENERAL GOVERNMENT	437.53	25.245	462.770
INFORMATION TECHNOLOGY DIVISION	2.25		2.25				
SHERIFF ROAD PATROL	21.00	6.26	27.26	ALL OTHER FUNDS			
SHERIFF JUDICIAL	18.85	2.00	20.85	SEX OFFENDER GRANT	0.00	1.00	1.00
SCHOOL SAFE GRANT	4.00	(4.00)	0.00	ALLEGANY COUNT TRANSIT	28.75	0.20	28.95
JUVENILE REVIEW BOARD	0.00		0.00	HOUSING & COMMUNITY DEVELOPMENT	0.00		0.00
EMERGENCY MEDICAL SERVICES	71.95		71.95	GAMING FUND	2.80		2.80
FIRE & RESCUE ORGANIZATIONS	0.05	(0.05)	0.00	REVOLVING BUILDING FUND	5.50	0.50	6.00
MAINTENANCE-DETENTION CENTER	3.30	(0.30)	3.00	EMERGENCY MEDICAL SERVICES	0.00		0.00
DETENTION CENTER	79.50	1.76	81.26	SANITARY DISTRICTS	36.00	(1.00)	35.00
DJJ JUVENILE SERVICES GRANT	0.00		0.00	TOTAL OTHER FUNDS	73.05	0.70	73.75
ALTERNATIVE SENTENCING PROGRAM	4.00		4.00	TOTAL POSITIONS	510.58	25.945	536.520
LIQUOR CONTROL BOARD	5.20		5.20				



**Allegany County Government
2022 Organization Chart**



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND - SUMMARY Schedule of Revenues and Appropriations

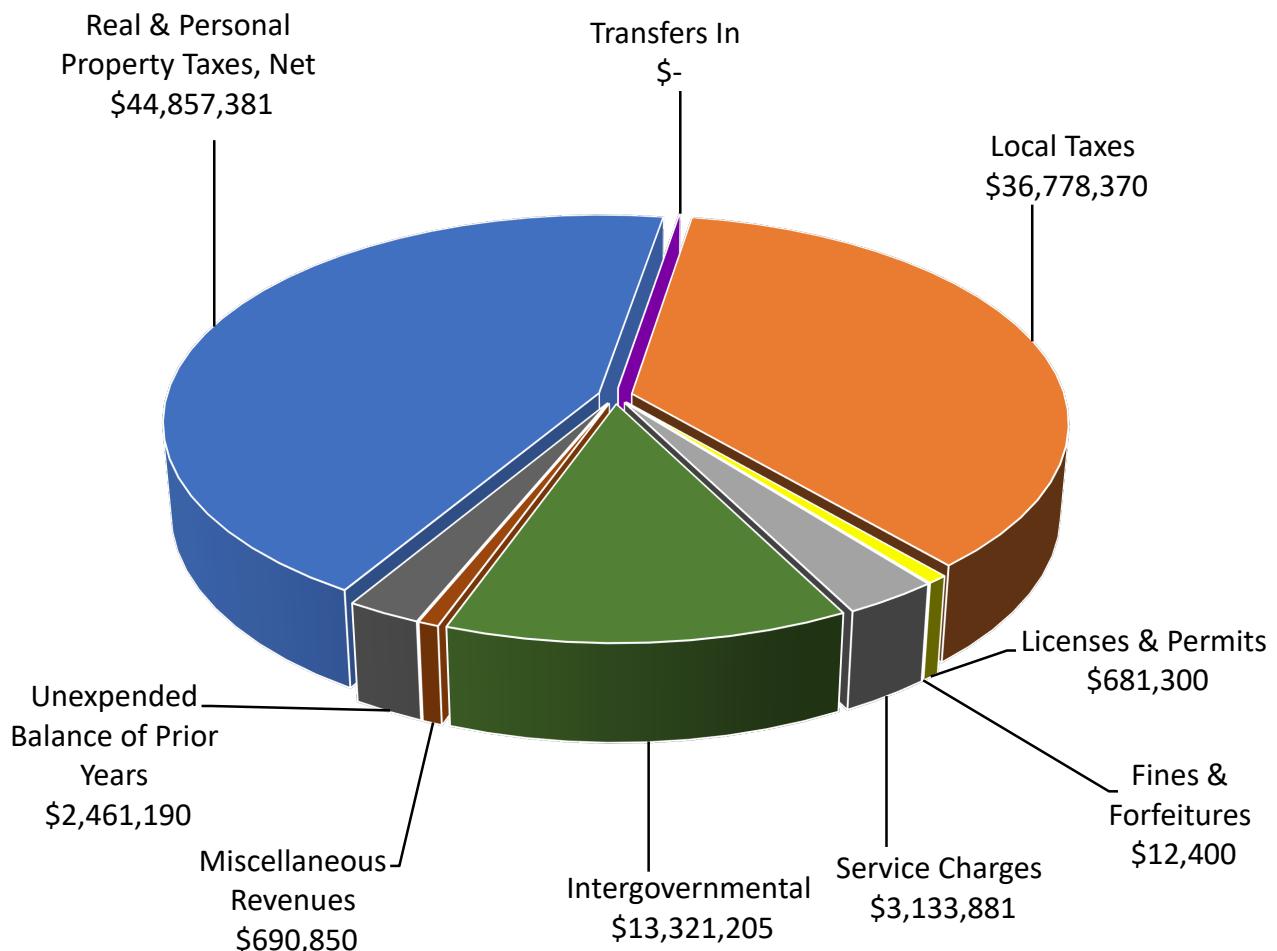
GENERAL FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	APPROVED FY 2023
REVENUES				
Taxes - Local Property	41,566,029	44,893,618	43,203,917	44,857,381
Taxes - Local Income	28,670,090	31,190,781	28,933,832	31,500,000
Taxes - Local Other	4,499,023	4,872,998	5,632,286	5,178,370
Licenses & Permits	620,500	542,024	680,800	681,300
Intergovernmental	13,747,910	14,062,338	13,176,448	13,321,205
Service Charges	3,114,548	2,861,768	2,705,732	3,133,881
Fines & Forfeitures	(43,726)	12,238	10,900	12,400
Miscellaneous:				
Interest	328,627	107,680	316,150	248,550
Rents	434,228	126,300	103,000	423,000
Other Miscellaneous	440,457	249,291	223,722	19,300
Unexpended Balance - Prior Year	0	0	1,446,563	2,561,190
	Total	93,377,686	98,919,036	96,433,350
				101,936,577
TRANSFERS IN				
Special Revenue Fund	0	0	0	0
Debt Service Fund	0	0	0	0
Enterprise Fund	0	32,702	25,153	0
	Total	0	32,702	25,153
TOTAL GENERAL FUND REVENUES	93,377,686	98,951,738	96,458,503	101,936,577
APPROPRIATIONS				
General Government	9,176,585	9,228,316	10,597,666	10,647,488
Public Safety	22,495,013	24,191,812	24,432,580	26,991,986
Public Works	10,224,672	11,121,005	11,412,888	11,693,439
Health	2,128,516	1,667,945	2,085,571	2,194,649
Public Welfare	1,368,738	1,661,744	1,710,297	2,090,620
Education	38,441,191	38,845,526	38,845,527	40,061,768
Recreation & Culture	2,292,778	1,495,501	2,342,926	2,469,447
Conservation of Natural Resources	336,083	348,993	359,979	389,322
Community Development & Housing	8,000	0	0	0
Economic Development	848,055	781,796	871,700	913,910
Intergovernmental	28,704	28,704	28,704	28,704
Miscellaneous	1,768,289	1,591,447	2,137,531	2,342,556
	Total	89,116,624	90,962,789	94,825,369
				99,823,889
TRANSFERS OUT				
Transit Fund	734,773	1,904,761	178,842	545,916
Narcotics Task Force Fund	0	0	0	0
Debt Service Fund	3,161,841	1,532,173	1,187,508	1,474,988
Capital Projects Fund	123,427	16,951	150,000	0
Sanitary Districts	0	0	0	0
Enterprise Funds	97,512	96,914	116,784	91,784
	Total	4,117,553	3,550,799	1,633,134
				2,112,688
TOTAL GENERAL FUND APPROPRIATIONS	93,234,177	94,513,588	96,458,503	101,936,577



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

Total General Fund Revenues \$101,936,577





ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND Detail Schedule of Revenues

GENERAL FUND REVENUE	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	APPROVED FY 2023
Real and Personal Property Taxes			4,111,022,680	
Estimated Assessable Base - State Certified				
<i>Pursuant to Title 2-205 of the Tax Property Article of the Annotated Code of Maryland</i>				
Real and Personal Property Taxes				
Real and Personal Property Taxes	41,143,672	42,204,173	41,459,917	43,027,381
Total	41,143,672	42,204,173	41,459,917	43,027,381
Payments in Lieu of Property Taxes				
Personal Property Taxes - Coal Taxes	103,408	133,200	120,000	150,000
Real Estate Taxes - Housing Authorities	32,983	28,007	50,000	50,000
Pilot-Rocky Gap	295,000	295,000	295,000	295,000
Pilot-DNR	1,001,457	899,995	1,000,000	1,000,000
Interest and Late Payment Penalties on Property Taxes	833,663	1,367,213	1,050,000	975,000
Total	2,266,511	2,723,415	2,515,000	2,470,000
Deductions				
Prompt Payment Discounts on Property Taxes	(176,271)	(186,089)	(181,000)	(200,000)
Deferred Revenue	(1,354,269)	509,510	(250,000)	(250,000)
Manufacturers Tax Exemption	(154,722)	(120,909)	(150,000)	(100,000)
Enterprise Zone Exemptions	(76,129)	(14,694)	(100,000)	(25,000)
Tax Increment Financing	0	0	0	0
State Tax Credits/Historic Credits	(82,763)	(221,788)	(90,000)	(65,000)
Total	(1,844,154)	(33,970)	(771,000)	(640,000)
Total Net Real and Personal Property Taxes	41,566,029	44,893,618	43,203,917	44,857,381
Local Taxes				
Local Income Tax				
Local Income Tax	28,670,090	31,190,781	28,933,832	31,500,000
Total	28,670,090	31,190,781	28,933,832	31,500,000
Other Local Taxes				
Hotel/Motel Tax	765,026	824,379	1,948,645	1,100,000
Admissions and Amusement	86,569	70,631	150,000	195,000
Recordation	1,535,095	1,723,828	1,400,000	1,700,000
911 Local Fees	416,452	433,717	400,000	400,000
Trailer Court Taxes	87,043	53,336	60,000	55,000
Transfer Tax, Property	631,509	709,319	550,000	605,000
Highway Users Tax	977,329	1,057,788	1,123,641	1,123,370
Total	4,499,023	4,872,998	5,632,286	5,178,370
Total Local Taxes	33,169,113	36,063,779	34,566,118	36,678,370
Licenses and Permits				
Alcoholic Beverage License	71,564	(12,847)	99,500	100,000
Amusement	323	1,919	2,500	2,500
Traders	78,566	96,910	89,000	89,000
Occupational Junkyard Permits	800	800	800	800
Building Permits	25,206	11,518	35,000	35,000
Marriage License	3,305	3,995	4,000	4,000
Franchise TV Cable Systems	418,750	420,472	420,000	420,000
Sediment Control Fee	21,986	19,257	30,000	30,000
Total Licenses and Permits	620,500	542,024	680,800	681,300



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND Detail Schedule of Revenues

GENERAL FUND REVENUE	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	APPROVED FY 2023
Intergovernmental Revenues				
From the Federal Government				
Homeland Security Grant	326,652	243,285	242,000	110,000
Civil Defense	16,589	48,236	70,000	0
FEMA Grant	503,822	566,717	690,000	0
DOJ Grant	0	173,899	0	0
HIDTA Grant	0	10,587	0	0
Federal Highway Grant	61,302	126,656	86,557	148,211
Medicare & Medicaid-Ambulance	375,690	520,653	347,538	525,000
Health & Human Services Grant	0	164,353	0	0
FMHA Grant	0	50,000	0	0
CDBG-Covid Grant	0	59,718	0	0
Emergency Shelter Grant	246,305	300,343	281,000	500,000
Circuit Court Masters Program	37,681	40,169	45,990	46,902
In Lieu of Taxes	8,620	8,778	8,500	8,700
Total	1,576,661	2,313,394	1,771,585	1,338,813
From the State Government				
Public Health	14,024	22,856	14,000	14,000
Police Protection	239,957	245,372	280,000	280,000
State 911	2,250	0	0	0
State Highway	908,774	0	0	0
MD MTA Transportation Planning	7,663	15,832	10,820	18,527
Juvenile Services Grant	13,027	112	0	0
Department of Natural Resources	0	0	0	0
Conservation Aide	32,484	32,482	32,482	34,201
Program Open Space	409,674	184,537	542,000	542,000
Disparity Grant	8,930,611	8,930,611	8,930,611	8,930,611
State Jury Reimbursements	24,657	11,640	50,000	50,000
Tourism Grant	27,353	152,746	30,000	30,000
MD Emergency Housing Program	0	151,112	0	0
Miscellaneous	785,019	765,116	904,748	1,405,071
Total	11,395,493	10,512,416	10,794,661	11,304,410
From Other Agencies				
Other Agency Revenue	775,756	1,236,528	610,202	677,982
Total	775,756	1,236,528	610,202	677,982
Total Intergovernmental	13,747,910	14,062,338	13,176,448	13,321,205
Service Charges				
General Government Charges				
State Civil Process	39,230	36,735	45,000	45,000
Plans & Specifications & Code Home Rule Book	2,430	7,590	2,500	4,000
Regulations & Map Sales	1,110	1,250	0	0
Tax Sale Fees	4,232	40,472	30,000	30,000
Election Filing Fees	225	50	0	0
Security Interest Filing Fee	85	70	0	0
Liquor License Application Fees	7,850	8,200	8,675	8,500
Liquor License Transfer Fees	2,820	1,620	5,650	3,000
Bay Restoration Collection Fee	0	0	0	0
Health Insurance Administration Fees	433	526	400	400
Promotion Accounts	26,378	36,438	22,500	60,000
Collection Fees - Taxes	64,712	73,639	60,000	60,000
Liquor License Collection Fees	2,043	3,064	36,000	3,600
Hotel/Motel Tax Collection Fee	19,693	20,125	20,000	20,000
Partial Payment Fee	2,296	1,602	0	2,000
Engineering Fees	0	0	15,000	5,000
Service Fees Other	602,307	656,687	628,326	685,415
Total	775,844	888,068	874,051	926,915



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND Detail Schedule of Revenues

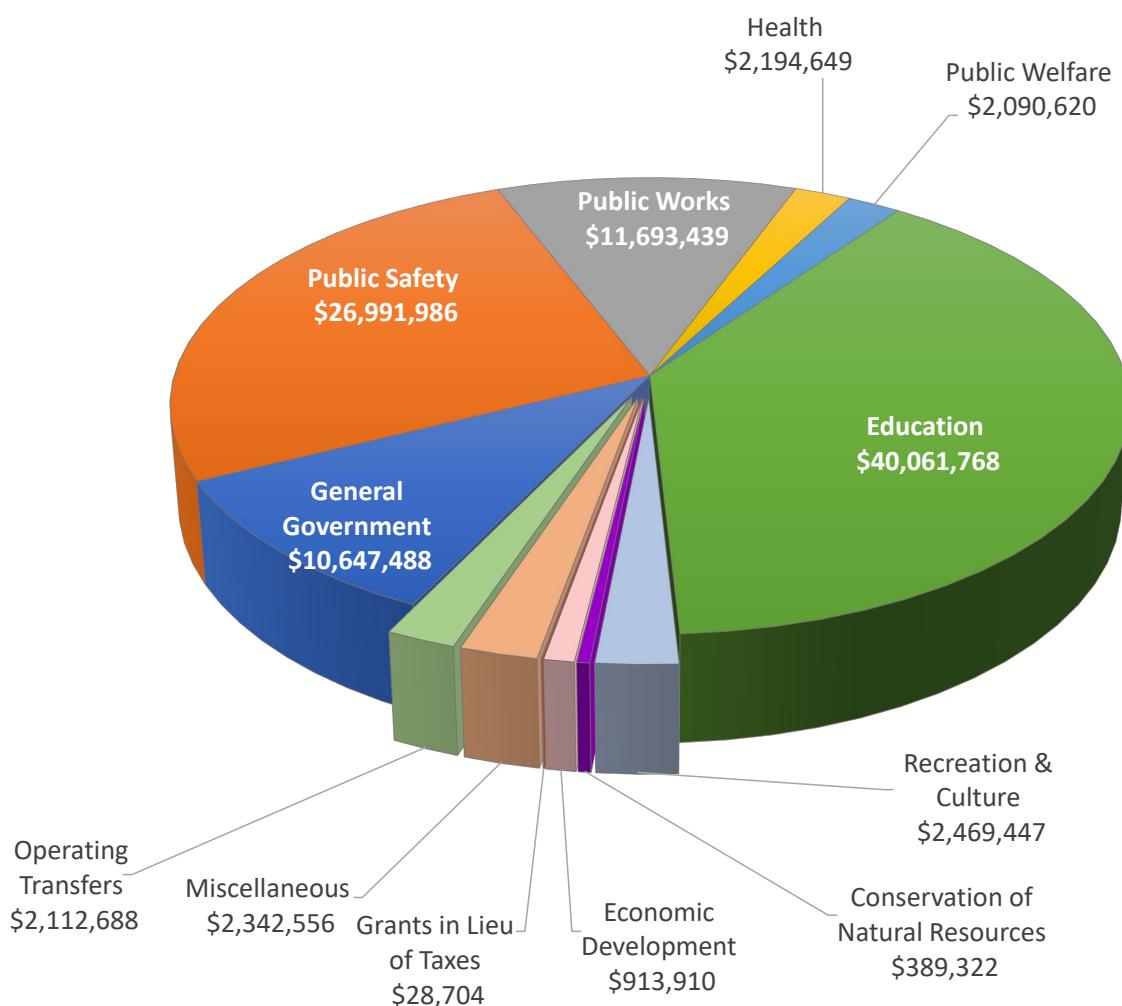
GENERAL FUND REVENUE	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	APPROVED FY 2023
Public Safety Charges				
Police Protection - Sheriff	63,883	69,901	70,000	70,000
ATV Registration Fees	2,800	1,650	2,000	2,000
Jail Work Release	6,984	950	3,000	1,000
Boarding State Prisoners	38,745	2,520	25,000	25,000
Boarding Federal Prisoners	748,140	238,937	200,000	240,000
Community Service Fee	12,819	6,046	22,000	22,000
Home Detention Fee	25,097	16,302	35,000	35,000
Inmate Medical Copay	6,669	7,308	4,000	6,000
Ambulance Fees & Non-Medicare Ambulance Fees	510,461	729,173	587,257	900,000
Subscription Revenue-Ambulance	35,215	28,740	37,322	37,500
CPR Training Services	8,805	11,740	12,942	15,000
Building Code Inspection Fees	9,363	11,288	15,000	15,000
Total	1,468,981	1,124,555	1,013,521	1,368,500
Other Service Charges				
Landfill Fees	254,663	301,454	200,000	215,000
Recycling Fees	154,279	149,584	125,000	125,000
Recycled Material Sales	7,409	9,547	0	0
UPRC Reimbursement	453,372	388,560	493,160	498,466
Total	869,723	849,145	818,160	838,466
Total Service Charges	3,114,548	2,861,768	2,705,732	3,133,881
Fines and Forfeitures				
Circuit Court Fines	4,110	2,960	7,000	7,000
Liquor Fine and Fees	5,839	3,750	3,500	5,000
Permits and Enforcement Fines	370	89	400	400
Fines and Forfeitures	(54,045)	5,439	0	0
Total Fines and Forfeitures	(43,726)	12,238	10,900	12,400
Miscellaneous Revenues				
Interest on Bank Deposits	307,637	93,348	300,000	235,000
Interest on Loans to Other Units	9,137	8,355	10,000	8,800
Interest on Tax Office MMA	8,191	4,628	4,400	4,000
Penalties	3,662	1,349	1,750	750
Rents - General	35,776	36,018	23,000	23,000
Rents - Fairgrounds	398,452	90,282	80,000	400,000
Donations	19,213	7,653	0	0
Sale of Surplus Property	8,858	85,932	10,000	10,000
Insurance Proceeds	6,698	500	0	0
Miscellaneous	431,599	163,359	213,722	9,300
Total Miscellaneous Revenues	1,229,223	491,424	642,872	690,850
Unexpended Balance of Prior Years	0	0	1,446,563	2,561,190
Total Revenue and Other Source of Funds Before Transfers In	93,403,597	98,927,189	96,433,350	101,936,577
Transfers In				
From Special Revenue Fund	0	0	0	0
From Debt Service Fund	0	0	0	0
From Capital Projects Fund	0	0	0	0
From Enterprise Fund	0	32,702	25,153	0
Total Transfers In	0	32,702	25,153	0
Total General Fund Revenue	93,403,597	98,959,891	96,458,503	101,936,577



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

Total General Fund Appropriations \$101,936,577





ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND

Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
GENERAL GOVERNMENT							
Legislative - County Commissioners Office							
Personnel Costs	170,479	158,605	160,308	3.00	162,732	166,813	3.00
Operating	23,137	14,296	22,650		23,850	23,850	
Capital Outlay	0	0	0		0	0	
Total Legislative	193,616	172,901	182,958	3.00	186,582	190,663	3.00
Judicial							
Family Support Services							
Personnel Costs	105,220	106,703	107,054	1.00	94,841	96,959	1.00
Operating	121,993	115,959	143,083		130,497	130,497	
Capital Outlay	0	0	0		0	0	
Total	227,213	222,662	250,137		225,338	227,456	
Alternative Dispute Resolution							
Personnel Costs	6,430	6,461	5,388		5,388	5,388	
Operating	0	0	0		0	0	
Total	6,430	6,461	5,388		5,388	5,388	
Circuit Court Masters Program							
Personnel Costs	58,477	60,036	59,092	1.00	60,913	62,342	1.00
Operating	4,620	7,317	9,550		10,150	10,150	
Total	63,097	67,353	68,642		71,063	72,492	
Circuit Court							
Personnel Costs	397,172	394,140	408,935	5.675	441,362	452,273	6.05
Operating	48,449	44,096	55,325		57,725	57,725	
Capital Outlay	0	7,904	36,787		0	0	
Total	445,621	446,140	501,047		499,087	509,998	
Orphan's Court							
Personnel Costs	70,666	71,098	0	3.00	45,289	45,289	3.00
Operating	861	3,119	0		2,500	2,500	
Capital Outlay	0	4,923	0		0	0	
Total	71,527	79,140	0		47,789	47,789	
Family Law Master							
Personnel Costs	58,810	59,485	60,999	1.00	63,162	64,407	1.00
Operating	2,430	4,519	5,025		5,150	5,150	
Capital Outlay	0	0	0		21,785	0	
Total	61,240	64,004	66,024		90,097	69,557	
States Attorney							
Personnel Costs	1,496,870	1,529,763	1,613,736	17.80	1,682,534	1,721,705	20.55
Operating	116,581	117,510	135,551		154,286	154,286	
Capital Outlay	33,547	0	0		0	0	
Total	1,646,998	1,647,273	1,749,287		1,836,820	1,875,991	
Drug Court Coordinator							
Personnel Costs	60,231	118,911	167,358	2.00	154,307	157,593	2.00
Operating	26,984	48,769	70,298		140,738	140,738	
Total	87,215	167,680	237,656		295,045	298,331	
Law Library							
Operating	22,000	21,340	21,340		21,340	21,340	
Total	22,000	21,340	21,340		21,340	21,340	
Petit Jury							
Personnel Costs	8,281	7,335	15,340	0.50	22,223	22,223	0.50
Operating	34,679	19,955	64,400		66,600	66,600	
Total	42,960	27,290	79,740		88,823	88,823	



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND

Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
Maintenance, Court House							
Personnel Costs	142,171	132,141	194,094	2.95	235,925	242,178	4.00
Operating	75,459	113,322	81,400		81,300	81,300	
Capital Outlay	0	0	0		0	0	
	Total	217,630	245,463		317,225	323,478	
	Total Judicial	2,891,931	2,994,806	3,254,755	34.93	3,498,015	3,540,643
Executive - Administrator							
Personnel Costs	536,284	416,984	341,230	6.15	425,608	435,883	3.00
Operating	38,134	28,693	34,075		46,550	46,550	
Capital Outlay	0	279	0		0	0	
	Total Executive - Administrator	574,418	445,956	375,305	6.15	472,158	482,433
Elections							
Election Office							
Personnel Costs	330,987	341,779	359,840	4.90	458,545	469,661	11.00
Operating	22,075	20,772	89,350		59,050	59,050	
Capital Outlay	0	0	1,300		0	0	
	Total	353,062	362,551	450,490		517,595	528,711
Registration							
Personnel Costs	7,900	0	10,788		0	0	
Operating	44,592	94,423	233,760		257,350	257,350	
Capital Outlay	175,744	288,036	856,151		438,954	0	
	Total	228,236	382,459	1,100,699		696,304	257,350
	Total Elections	581,298	745,010	1,551,189	4.90	1,213,899	786,061
Financial Administration							
Finance Department							
Personnel Costs	765,413	750,825	791,011	6.00	669,596	686,290	6.00
Operating	33,640	30,248	38,100		42,500	42,500	
Capital Outlay	0	281	0		0	0	
	Total	799,053	781,354	829,111		712,096	728,790
Tax & Utility Collection							
Personnel Costs	515,661	528,755	534,784	6.70	551,270	565,332	6.70
Operating	164,296	294,357	163,100		307,800	307,800	
Capital Outlay	0	2,798	0		2,000	0	
	Total	679,957	825,910	697,884		861,070	873,132
State Assessment Fee							
Personnel Costs	0	0	0		0	0	
Operating	376,528	312,096	350,000		365,000	365,000	
Capital Outlay	0	0	0		0	0	
	Total	376,528	312,096	350,000		365,000	365,000
Accounting Software							
Personnel Costs	0	0	0		0	0	
Operating	0	0	0		0	0	
Capital Outlay	499,796	397,312	410,000		420,000	420,000	
	Total	499,796	397,312	410,000		420,000	420,000
Professional Services							
Personnel Costs	0	0	0		0	0	
Operating	94,370	104,470	95,000		115,000	115,000	
Capital Outlay	0	0	0		0	0	
	Total	94,370	104,470	95,000		115,000	115,000
	Total Financial Administration	2,449,704	2,421,142	2,381,995	12.70	2,473,166	2,501,922



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
Legal Counsel							
County Attorney	209,050	188,809	240,673	3.00	262,117	268,451	3.00
Personnel Costs	6,107	7,471	10,100		11,250	11,250	
Operating	0	0	0		0	0	
Capital Outlay							
Total	215,157	196,280	250,773		273,367	279,701	
Other Legal/Professional							
Personnel Costs	0	0	0		0	0	
Operating	151,265	159,946	180,000		175,000	175,000	
Capital Outlay	0	0	0		0	0	
Total	151,265	159,946	180,000		175,000	175,000	
Total Legal Counsel	366,422	356,226	430,773	3.00	448,367	454,701	3.00
Personnel Administration							
Human Resources Department							
Personnel Costs	255,819	300,122	323,522	5.00	414,064	423,894	5.00
Operating	13,687	15,846	24,450		24,450	24,450	
Capital Outlay	0	3,922	0		0	0	
Total	269,506	319,890	347,972		438,514	448,344	
Human Resources Board of Appeals							
Personnel Costs	0	55	3,502		3,502	3,502	
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total	0	55	3,502		3,502	3,502	
Wellness/Employee Recognition							
Personnel Costs	2,783	0	0		0	0	
Operating	4,658	450	9,335		9,335	9,335	
Capital Outlay	0	0	0		0	0	
Total	7,441	450	9,335		9,335	9,335	
Total Personnel Administration	276,947	320,395	360,809	5.00	451,351	461,181	5.00
Planning & Zoning							
Personnel Costs	197,002	114,983	228,567	4.15	346,450	354,841	3.85
Operating	40,810	38,799	47,000		61,065	61,065	
Capital Outlay	0	5,927	0		5,000	0	
Total Planning & Zoning	237,812	159,709	275,567	4.15	412,515	415,906	3.85
General Services							
Maintenance - General							
Personnel Costs	478,952	516,780	759,157	7.50	766,016	785,400	11.00
Operating	17,383	17,679	19,800		148,200	148,200	
Capital Outlay	0	0	0		50,000	0	
Total	496,335	534,459	778,957		964,216	933,600	
Maintenance - County Office Complex							
Personnel Costs	54,589	54,590	0	0.85	0	0	
Operating	96,140	109,066	115,000		0	0	
Capital Outlay	72,186	0	70,000		0	0	
Total	222,915	163,656	185,000		0	0	
Maintenance - County Buildings							
Personnel Costs	0	0	0		0	0	
Operating	100,865	154,744	97,500		104,000	104,000	
Capital Outlay	4,482	0	0		0	0	
Total	105,347	154,744	97,500		104,000	104,000	



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
Maintenance - Prospect Square Office Bldg							
Personnel Costs	91,506	95,334	0	2.00	0	0	
Operating	35,850	42,421	52,400		52,900	52,900	
Capital Outlay	0	0	0		0	0	
Total	127,356	137,755	52,400		52,900	52,900	
Information Technology Division							
Personnel Costs	220,742	224,729	231,437	2.25	237,328	243,361	2.25
Operating	175,033	180,361	191,800		248,300	248,300	
Capital Outlay	0	9,588	20,000		25,000	0	
Total	395,775	414,678	443,237		510,628	491,661	
Information Technology							
Personnel Costs	0	0	0		0	0	
Operating	146,465	109,829	109,829		109,829	109,829	
Capital Outlay	0	0	0		0	0	
Total	146,465	109,829	109,829		109,829	109,829	
Total General Services	1,494,193	1,515,121	1,666,923	12.60	1,741,573	1,691,990	13.25
Other General Government							
Liquor Board Control							
Personnel Costs	95,583	82,373	101,232	5.20	97,711	99,638	5.20
Operating	14,661	14,677	16,160		22,350	22,350	
Capital Outlay	0	0	0		0	0	
Total Other General Government	110,244	97,050	117,392	5.20	120,061	121,988	5.20
TOTAL GENERAL GOVERNMENT	9,176,585	9,228,316	10,597,666	91.63	11,017,687	10,647,488	99.100
PUBLIC SAFETY							
Police							
Sheriff's Department							
Personnel Costs	1,203,495	1,309,732	1,261,188	18.85	1,547,859	1,583,873	20.85
Operating	160,209	185,955	259,000		298,800	298,800	
Capital Outlay	26,209	112,281	41,000		47,000	0	
Total	1,389,913	1,607,968	1,561,188		1,893,659	1,882,673	
Sheriff's Department - Road Patrol							
Personnel Costs	1,987,034	2,266,462	1,983,965	21.00	2,564,760	2,623,884	27.26
Operating	307,053	289,523	346,275		425,275	425,275	
Capital Outlay	215,417	79,305	41,000		47,000	0	
Total	2,509,504	2,635,290	2,371,240		3,037,035	3,049,159	
C3I Unit							
Operating	20,828	23,705	13,000		13,000	13,000	
Capital Outlay	0	0	0		0	0	
Total	20,828	23,705	13,000		13,000	13,000	
Safe School Support							
Personnel Costs	223,585	275,606	264,498	4.00	0	0	
Operating	7,183	7,325	0		0	0	
Capital Outlay	0	0	0		0	0	
Total	230,768	282,931	264,498		0	0	
Total Police	4,151,013	4,549,894	4,209,926	43.85	4,943,694	4,944,832	48.11



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND

Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS		ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
Fire & Rescue								
Fire & Rescue Organizations								
Personnel Costs		2,625	2,504	2,977	0.05	3,430	3,430	
Operating		1,120,136	1,156,110	1,148,050		1,246,000	1,246,000	
Capital Outlay		0	5,000	0		0	0	
	Total	1,122,761	1,163,614	1,151,027		1,249,430	1,249,430	
Emergency Medical Services								
Personnel Costs		1,251,855	0	0	0.00	0	0	
Operating		267,548	14,300	0		0	0	
Capital Outlay		24,062	0	0		0	0	
	Total	1,543,465	14,300	0		0	0	
Frostburg Area Ambulance								
Personnel Costs		2,554,866	4,039,511	4,455,224	71.95	5,006,119	5,118,210	71.95
Operating		207,103	558,234	436,800		572,900	572,900	
Capital Outlay		70,925	7,028	491,000		550,000	0	
	Total	2,832,894	4,604,773	5,383,024		6,129,019	5,691,110	
Length of Service Award								
Operating		71,719	90,765	75,000		85,000	85,000	
	Total	71,719	90,765	75,000		85,000	85,000	
	Total Fire & Rescue	5,570,839	5,873,452	6,609,051	72.00	7,463,449	7,025,540	71.95
Correction								
Detention Center								
Personnel Costs		5,859,127	6,216,755	6,354,828	79.50	6,688,989	6,846,059	81.26
Operating		1,981,962	1,986,946	2,073,318		2,460,981	2,460,981	
Capital Outlay		48,195	43,526	0		219,445	0	
	Total	7,889,284	8,247,227	8,428,146		9,369,415	9,307,040	
Detention Center Maintenance								
Personnel Costs		159,127	188,813	190,613	3.30	204,801	209,998	3.00
Operating		782	1,337	3,600		0	0	
Capital Outlay		0	0	0		0	0	
	Total	159,909	190,150	194,213		204,801	209,998	
Home Detention Grant								
Personnel Costs		142,681	145,208	146,723	2.00	286,495	294,079	4.00
Operating		17,276	6,665	24,500		43,000	43,000	
Capital Outlay		0	0	0		0	0	
	Total	159,957	151,873	171,223		329,495	337,079	
DJJ Juvenile Services Grant								
Personnel Costs		13,027	112	0	0.00	0	0	
Operating		0	0	0		0	0	
	Total	13,027	112	0		0	0	
Alternative Sentencing								
Personnel Costs		360,478	374,436	375,349	4.00	308,098	316,163	4.00
Operating		30,315	44,747	45,000		59,550	59,550	
Capital Outlay		8,186	0	0		25,000	0	
	Total	398,979	419,183	420,349		392,648	375,713	
	Total Correction	8,621,156	9,008,545	9,213,931	88.80	10,296,359	10,229,830	92.26
Other Protection								
Building Codes								
Personnel Costs		35,280	36,463	48,250	0.80	45,633	46,533	0.80
Operating		3,710	5,902	12,325		16,150	16,150	
Capital Outlay		0	0	0		0	0	
	Total	38,990	42,365	60,575		61,783	62,683	



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
Permits & Enforcement							
Personnel Costs	247,786	259,999	252,670	3.00	251,821	257,656	4.00
Operating	16,189	6,086	17,600		20,600	20,600	
Capital Outlay	0	1,669	0		7,000	0	
	Total	263,975	267,754		279,421	278,256	
Emergency Management Department							
Personnel Costs	168,207	154,511	164,082		186,982	191,374	3.50
Operating	89,350	75,573	77,700		87,700	87,700	
Capital Outlay	0	20,234	85,000		35,000	0	
	Total	257,557	250,318		309,682	279,074	
Animal Shelter							
Personnel Costs	0	0	0		0	0	
Operating	414,837	414,837	414,837		514,000	514,000	
Capital Outlay	0	0	0		0	0	
	Total	414,837	414,837		514,000	514,000	
Public Safety Department							
Personnel Costs	126,004	122,758	139,672		134,532	137,185	1.25
Operating	3,649	8,847	23,200		21,200	21,200	
Capital Outlay	0	0	0		0	0	
	Total	129,653	131,605		155,732	158,385	
911							
Personnel Costs	1,868,798	1,924,458	1,897,475		2,359,474	2,416,551	33.50
Operating	791,779	819,247	695,250		695,350	695,350	
Capital Outlay	109,922	420,046	105,000		85,000	0	
	Total	2,770,499	3,163,751		3,139,824	3,111,901	
Hazardous Materials Operations							
Personnel Costs	3,817	7,671	14,000		12,465	12,465	
Operating	59,887	65,621	89,300		91,450	91,450	
Capital Outlay	63,112	0	50,000		30,000	0	
	Total	126,816	73,292		133,915	103,915	
Code Enforcement							
Personnel Costs	54,047	55,541	56,951		136,250	139,210	1.00
Operating	4,248	2,865	34,360		4,360	4,360	
Capital Outlay	0	42,005	0		30,000	0	
	Total	58,295	100,411		170,610	143,570	
Domestic Preparedness Grant							
Personnel Costs	0	0	0		0	0	
Operating	0	0	0		0	0	
Capital Outlay	91,383	315,588	222,000		140,000	140,000	
	Total	91,383	315,588		140,000	140,000	
Total Other Protection	4,152,005	4,759,921	4,399,672	40.75	4,904,967	4,791,784	44.05
TOTAL PUBLIC SAFETY	22,495,013	24,191,812	24,432,580	245.40	27,608,469	26,991,986	256.37



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2022	APPROVED FY 2022	FTE
PUBLIC WORKS							
Public Service							
Airport	240,000	240,000	230,000		230,000	230,000	0
Operating	0	0	0		0	0	
Capital Outlay							
	Total	240,000	240,000		230,000	230,000	
Transportation Planning	60,174	55,392	66,545	1.15	42,287	43,311	0.55
Personnel Costs	4,454	102,929	77,706		178,941	178,941	0
Operating	0	0	0		0	0	
Capital Outlay							
	Total	64,628	158,321		144,251	221,228	
Upper Potomac River Commission	0	0	0		0	0	
Personnel Costs	566,715	485,700	616,450		623,083	623,083	0
Operating	0	0	0		0	0	
Capital Outlay							
	Total	566,715	485,700		616,450	623,083	
Highway	4,853,272	5,097,180	4,834,012	68.65	5,165,551	5,298,553	69.25
Personnel Costs	2,771,177	2,936,379	3,470,400		3,535,700	3,535,700	0
Operating	173,241	304,120	377,000		102,000	0	
Capital Outlay							
	Total	7,797,690	8,337,679		8,681,412	8,803,251	
Engineering	820,243	1,109,243	937,274	9.45	994,940	1,018,470	11.35
Personnel Costs	74,386	67,639	90,200		84,500	93,500	0
Operating	0	5,772	0		0	0	
Capital Outlay							
	Total	894,629	1,182,654		1,027,474	1,079,440	
Total Public Service	9,563,662	10,404,354	10,699,587	79.25	10,957,002	11,021,558	81.15
Sanitation & Waste Removal							
Solid Waste Disposal							
Personnel Costs	70,674	76,900	81,496	2.50	87,285	89,249	2.50
Operating	352,525	375,114	377,250		377,100	377,100	0
Capital Outlay	0	71,423	0		0	0	
	Total	423,199	523,437		458,746	464,385	
Solid Waste Recycling Program							
Personnel Costs	117,862	123,204	120,255	1.60	120,108	123,332	2.00
Operating	101,694	70,010	74,300		82,200	82,200	0
Capital Outlay	18,255	0	60,000		0	0	
	Total	237,811	193,214		254,555	202,308	
Total Sanitation & Waste Removal	661,010	716,651	713,301	4.10	666,693	671,881	4.50
TOTAL PUBLIC WORKS	10,224,672	11,121,005	11,412,888	83.35	11,623,695	11,693,439	85.65
HEALTH							
Health Department - Appropriation							
Operating	1,477,009	1,124,606	1,531,530		1,626,073	1,626,073	
	Total	1,477,009	1,124,606		1,531,530	1,626,073	
Maintenance - Brook Building							
Personnel Costs	0	101,410	86,412	3.00	88,135	90,300	2.00
Operating	127,429	71,893	78,000		87,000	87,000	0
Capital Outlay	0	0	0		0	0	
	Total	127,429	173,303		164,412	175,135	
						177,300	2.00



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
Health Department Supplemental							
Personnel Costs	219,083	87,321	28,629	5.50	29,690	30,276	10.50
Operating	0	0	0		0	0	0
Capital Outlay	0	0	0		0	0	0
Total	219,083	87,321	28,629		29,690	30,276	
Western Maryland Health Planning							
Personnel Costs	11,970	0	12,000		12,000	12,000	
Total	11,970	0	12,000		12,000	12,000	
Maintenance - Willowbrook							
Operating	293,025	282,715	349,000		349,000	349,000	
Total	293,025	282,715	349,000		349,000	349,000	
TOTAL HEALTH	2,128,516	1,667,945	2,085,571	8.50	2,191,898	2,194,649	12.50
PUBLIC WELFARE							
Indigent Burial							
Operating	0	0	1,300		1,300	1,300	
Total	0	0	1,300		1,300	1,300	
Human Resources Development Commission							
Operating	744,946	804,665	744,946		850,604	850,604	
Total	744,946	804,665	744,946		850,604	850,604	
Emergency Shelter Grant							
Operating	246,305	451,455	281,000		500,000	500,000	
Total	246,305	451,455	281,000		500,000	500,000	
Child Abuse Coordinator							
Personnel Costs	67,069	68,342	69,261		70,982	72,968	1.00
Operating	77,738	79,540	79,534		81,255	81,255	
Total	144,807	147,882	148,795		152,237	154,223	
Family Crisis Center							
Operating	88,800	88,800	88,800		100,000	100,000	
Total	88,800	88,800	88,800		100,000	100,000	
Nursing Home Post Retirement Benefits							
Personnel	48,149	37,062	80,000		35,000	35,000	
Total	48,149	37,062	80,000		35,000	35,000	
Department of Social Services							
Personnel	70,008	80,779	90,333		121,683	124,956	
Operating	6,484	260	11,000		29,959	29,959	
Total	76,492	81,039	101,333		151,642	154,915	
Peer Support Specialist Grant							
Personnel	19,239	34,168	38,100		66,988	68,309	
Total	19,239	34,168	38,100		66,988	68,309	
Family Investment Grant							
Personnel	0	16,673	213,023		194,887	194,887	
Operating	0	0	13,000		31,382	31,382	
Total	0	16,673	226,023		226,269	226,269	
TOTAL PUBLIC WELFARE	1,368,738	1,661,744	1,710,297	1.00	2,084,040	2,090,620	1.00
EDUCATION							
Allegany College							
Operating	7,706,856	7,706,856	7,706,856		8,206,856	8,206,856	
Total	7,706,856	7,706,856	7,706,856		8,206,856	8,206,856	



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2022	APPROVED FY 2022	FTE
Board of Education							
Operating	30,734,335	31,138,670	31,138,671		31,854,912	31,854,912	
Total	30,734,335	31,138,670	31,138,671		31,854,912	31,854,912	
TOTAL EDUCATION	38,441,191	38,845,526	38,845,527		40,061,768	40,061,768	
RECREATION & CULTURE							
Allegany Arts Council							
Operating	35,000	35,000	40,000		45,000	45,000	
Total	35,000	35,000	40,000		45,000	45,000	
Allegany County Fair							
Personnel Costs	118,961	83,233	134,294	1.00	149,328	151,874	1.50
Operating	422,072	88,726	468,100		478,000	478,000	
Capital Outlay	0	759	0		0	0	
Total	541,033	172,718	602,394		627,328	629,874	
Highland Trail Operations							
Personnel Costs	71,292	61,969	61,578	1.00	63,463	64,958	1.00
Operating	79,207	25,723	64,100		68,100	68,100	
Capital Outlay	9,040	0	8,854		0	0	
Total	159,539	87,692	134,532		131,563	133,058	
Cumberland Theatre							
Operating	12,000	12,000	12,000		12,000	12,000	
Total	12,000	12,000	12,000		12,000	12,000	
Program Open Space							
Personnel Costs	36,846	0	0		0	0	
Operating	349,280	170,621	492,000		492,000	492,000	
Capital Outlay	179,535	39,266	50,000		50,000	50,000	
Total	565,661	209,887	542,000		542,000	542,000	
Agricultural Expo							
Operating	13,000	11,659	13,000		13,000	13,000	
Total	13,000	11,659	13,000		13,000	13,000	
Allegany County Library							
Operating	966,545	966,545	999,000		1,094,515	1,094,515	
Total	966,545	966,545	999,000		1,094,515	1,094,515	
TOTAL RECREATION & CULTURE	2,292,778	1,495,501	2,342,926	2.00	2,465,406	2,469,447	2.50
CONSERVATION OF NATURAL RESOURCES							
Cooperative Extension Service							
Operating	161,904	169,231	173,503		187,603	187,603	
Capital Outlay	0	0	0		0	0	
Total	161,904	169,231	173,503		187,603	187,603	
Soil Conservation							
Personnel Costs	163,179	168,762	171,476	2.00	181,886	186,719	2.00
Operating	5,000	5,000	5,000		5,000	5,000	
Capital Outlay	0	0	0		40,000	0	
Total	168,179	173,762	176,476		226,886	191,719	
Gypsy Moth Control							
Operating	6,000	6,000	10,000		10,000	10,000	
Total	6,000	6,000	10,000		10,000	10,000	
TOTAL CONSERVATION OF NATURAL RESOURCES	336,083	348,993	359,979	2.00	424,489	389,322	2.00



ALLEGANY COUNTY

ADOPTED BUDGET
FISCAL YEAR 2023

GENERAL FUND
Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
COMMUNITY DEVELOPMENT & HOUSING							
Public Housing Authority							
Operating	8,000	0	0		0	0	
TOTAL COMMUNITY & DEVELOPMENT HOUSING	8,000	0	0		0	0	
ECONOMIC DEVELOPMENT							
Scenic Railroad Development							
Operating	185,000	77,920	140,000		140,000	140,000	
Total	185,000	77,920	140,000		140,000	140,000	
Tri-County Council							
Operating	40,000	40,000	40,000		40,000	40,000	
Total	40,000	40,000	40,000		40,000	40,000	
Tourism							
Personnel Costs	213,892	221,715	229,666	3.65	233,666	239,810	3.65
Operating	375,901	398,990	422,834		455,600	455,600	
Capital Outlay	0	2,262	0		0	0	
Total	589,793	622,967	652,500		689,266	695,410	
Toll House							
Operating	148	336	700		0	0	
Total	148	336	700		0	0	
Thrasher Carriage Museum							
Operating	24,104	25,573	15,000		15,000	15,000	
Total	24,104	25,573	15,000		15,000	15,000	
Community Promotions							
Operating	9,010	15,000	23,500		23,500	23,500	
Total	9,010	15,000	23,500		23,500	23,500	
TOTAL ECONOMIC DEVELOPMENT	848,055	781,796	871,700	3.65	907,766	913,910	3.65
INTERGOVERNMENTAL							
GRANTS IN LIEU OF TAXES							
Total	28,704	28,704	28,704		28,704	28,704	
Miscellaneous							
Miscellaneous	78,453	55,582	94,050		89,750	89,750	
Insurance	534,184	494,090	475,000		597,500	597,500	
Employee Benefits	78,964	86,929	441,500		441,500	543,647	
Contingency	0	0	46,981		46,981	47,159	
Post Retirement Benefits	1,076,688	954,846	1,080,000		1,032,000	1,064,500	
TOTAL MISCELLANEOUS	1,768,289	1,591,447	2,137,531		2,207,731	2,342,556	
TOTAL EXPENDITURES & OTHER USES BEFORE OPERATING TRANSFERS OUT	89,116,624	90,962,789	94,825,369	437.53	100,621,653	99,823,889	462.77
OPERATING TRANSFERS							
Transit Fund	734,773	1,904,761	178,842		503,043	545,916	
Debt Service Fund	3,161,841	1,532,173	1,187,508		1,474,988	1,474,988	
PAYGO Capital Reserve Fund	0	0	150,000		150,000	0	
Capital Projects Funds	123,427	16,951	0		0	0	
Enterprise Funds	97,512	96,914	116,784		91,784	91,784	
TOTAL OPERATING TRANSFERS	4,117,553	3,550,799	1,633,134		2,219,815	2,112,688	
TOTAL GENERAL FUND APPROPRIATIONS & TRANSFERS TO OTHER FUNDS	93,234,177	94,513,588	96,458,503	437.53	102,841,468	101,936,577	462.770



**Special Revenue Funds
Fiscal Year 2023 Budget**



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

SPECIAL REVENUE FUNDS - SUMMARY Schedule of Revenues and Appropriations

FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	APPROVED FY 2023
REVENUES				
Coal Haul Roads Fund	71,708	59,940	52,000	60,000
Rocky Gap Slots Revenue Fund	1,862,603	2,560,261	2,445,978	2,698,674
Transit Fund	1,299,099	946,288	2,187,389	2,090,912
Gaming	365,441	580,729	496,082	423,494
CDBG Project Income Fund	19,081	444,840	0	0
Housing & Community Development Fund	986,985	924,065	0	0
Narcotics Task Force Fund	203,455	277,826	116,341	122,941
Revolving Building Fund	4,113,443	4,110,397	11,614,985	11,919,125
State Fire, Rescue & Inmate Commissary Fund	501,611	507,339	415,970	469,950
Total	9,423,426	10,411,685	17,328,745	17,785,096
TRANSFERS IN to the:				
Transit Fund	734,773	1,210,529	178,841	545,916
Narcotics Task Force Fund	0	0	0	0
Total	734,773	1,210,529	178,841	545,916
TOTAL REVENUES AND TRANSFERS IN	10,158,199	11,622,214	17,507,586	18,331,012
APPROPRIATIONS				
Coal Haul Roads Fund	40,000	132,264	52,000	60,000
Rocky Gap Slots Revenue Fund	1,855,469	2,114,906	2,445,978	2,698,674
Transit Fund	2,033,872	2,156,817	2,366,230	2,636,828
Gaming Fund	615,816	207,515	496,082	423,494
CDBG Project Income Fund	3,421	425,417	0	0
Housing & Community Development Fund	986,985	924,065	0	0
Narcotics Task Force Fund	178,834	240,033	116,341	122,941
Revolving Building Fund	4,692,885	4,386,521	11,095,637	11,899,777
State Fire, Rescue & Inmate Commissary Fund	417,925	445,467	415,970	469,950
Total	10,825,207	11,033,005	16,988,238	18,311,664
TRANSFERS OUT from the:				
Rocky Gap Slots Revenue Fund	0	0	0	0
CDBG Project Income Fund	146,648	0	0	0
Revolving Building Fund	440,466	135,345	519,348	19,348
Total	587,114	135,345	519,348	19,348
TOTAL APPROPRIATIONS AND TRANSFERS OUT	11,412,321	11,168,350	17,507,587	18,331,012



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

SPECIAL REVENUE FUNDS

Schedule of Revenues and Appropriations

COAL HAUL ROADS FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
REVENUES							
Coal Tax - Article 81	46,534	59,940	47,000		60,000	60,000	
Interest	25,174	0	5,000		0	0	
Unexpended Fund Balance	0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN	71,708	59,940	52,000		60,000	60,000	
APPROPRIATIONS							
Capital Outlay	40,000	132,264	52,000		60,000	60,000	
Transfer to Capital	0	0	0		0	0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	40,000	132,264	52,000		60,000	60,000	

ROCKY GAP SLOTS REVENUE FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
REVENUES							
Rocky Gap Slots Revenue	1,862,603	2,560,261	2,445,978		2,698,674	2,698,674	
Unexpended Fund Balance	0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN	1,862,603	2,560,261	2,445,978		2,698,674	2,698,674	
APPROPRIATIONS							
Appropriated to Allegany College	282,643	360,000	360,000		360,000	360,000	
Appropriated to Frostburg State University	153,791	200,000	200,000		200,000	200,000	
Appropriated to Fire Companies	846,728	875,939	1,021,000		986,976	986,976	
Appropriated to LEA Ballistic Vests	39,714	7,310	50,000		50,000	50,000	
Appropriated to County EMS	66,504	442,270	91,989		441,963	441,963	
Appropriated to Western MD Food Bank	0	0	91,989		0	0	
Appropriated to Board of Education Capital Projects	66,504	80,000	80,000		80,000	80,000	
Appropriated to Non-Profits and Municipalities	332,520	69,387	471,000		499,735	499,735	
Appropriated to PAYGO	66,504	80,000	80,000		80,000	80,000	
Miscellaneous	561	0	0		0	0	
Total	1,855,469	2,114,906	2,445,978		2,698,674	2,698,674	
TRANSFERS OUT							
General Fund	0	0	0		0	0	
Total	0	0	0		0	0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	1,855,469	2,114,906	2,445,978		2,698,674	2,698,674	

TRANSIT FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
REVENUES							
Federal Operating Assistance	636,015	435,124	1,698,720		1,377,111	1,377,111	
Federal Capital Assistance	14,688	62,975	20,000		34,400	34,400	
State Operating Assistance	352,803	234,377	228,169		417,051	417,051	
State Capital Assistance	1,836	7,872	0		0	0	
Service Charges	287,332	200,534	240,500		262,350	262,350	
Miscellaneous Revenue	6,425	5,406	0		0	0	
Unexpended Fund Balance	0	0	0		0	0	
Total	1,299,099	946,288	2,187,389		2,090,912	2,090,912	
TRANSFERS IN							
General Fund	734,773	1,210,529	178,841		503,043	545,916	
Total	734,773	1,210,529	178,841		503,043	545,916	
TOTAL REVENUES AND TRANSFERS IN	2,033,872	2,156,817	2,366,230		2,593,955	2,636,828	
APPROPRIATIONS							
Personnel Costs	1,523,702	1,587,928	1,806,542	28.75	1,824,662	1,867,535	
Operating	491,810	490,170	534,688		679,622	679,622	
Capital Outlay	18,360	78,719	25,000		89,671	89,671	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	2,033,872	2,156,817	2,366,230		2,593,955	2,636,828	28.95



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

SPECIAL REVENUE FUNDS

Schedule of Revenues and Appropriations

GAMING FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
REVENUES							
Gaming Taxes	345,341	543,429	465,082		388,799	392,494	
Gaming Sticker Fees	20,100	27,300	26,000		26,000	26,000	
Gaming License Fees	0	10,000	5,000		5,000	5,000	
Miscellaneous Income	0	0	0		0	0	
Unexpended Fund Balance	0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN	365,441	580,729	496,082		419,799	423,494	
APPROPRIATIONS							
Personnel Costs	136,336	148,255	153,834	2.80	163,782	167,477	
Operating	15,803	10,960	18,125		18,125	18,125	
Capital Outlay	0	0	0		0	0	
Board of Education Allocation	381,773	0	243,093		178,419	178,419	
Fire Company Allocation	81,904	48,300	81,030		59,473	59,473	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	615,816	207,515	496,082		419,799	423,494	2.80

COMMUNITY DEVELOPMENT BLOCK GRANT PROJECT INCOME FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
REVENUES							
Federal Revenue - Program Income	58	170	0			0	
Miscellaneous Revenue	19,023	444,670	0			0	
Unexpended Fund Balance	0	0	0			0	
TOTAL REVENUES AND TRANSFERS IN	19,081	444,840	0		0	0	
APPROPRIATIONS							
CDBG Activities	3,421	425,417	0			0	
Operating	0	0	0			0	
Total	3,421	425,417	0		0	0	
TRANSFERS OUT							
Enterprise Fund	146,648	0	0		0	0	
Total	146,648	0	0		0	0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	150,069	425,417	0		0	0	

HOUSING AND COMMUNITY DEVELOPMENT FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
REVENUES							
Federal Revenue - Section 8 Voucher HAP	986,985	924,065	0			0	
State Grants - Rental Assistance Program	0	0	0			0	
Unexpended Fund Balance	0	0	0			0	
TOTAL REVENUES AND TRANSFERS IN	986,985	924,065	0		0	0	
APPROPRIATIONS							
Operating	986,985	924,065	0			0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	986,985	924,065	0		0	0	



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

SPECIAL REVENUE FUNDS Schedule of Revenues and Appropriations

NARCOTICS TASKS FORCE FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
REVENUES							
Contraband Seizures	141,408	147,752	80,900		76,600	89,200	
Federal	0	48,408	0		0	0	
Miscellaneous	62,047	81,666	35,441		33,741	33,741	
Unexpended Fund Balance	0	0	0		0	0	
Total	203,455	277,826	116,341		110,341	122,941	
TRANSFERS IN							
General Fund	0	0	0		0	0	
Total	0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN	203,455	277,826	116,341		110,341	122,941	
APPROPRIATIONS							
Personnel Costs	43,338	44,264	44,841		46,341	46,341	
Operating	135,496	190,054	71,500		76,600	76,600	
Capital Outlay	0	5,715	0		0	0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	178,834	240,033	116,341		122,941	122,941	

REVOLVING BUILDING FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
REVENUES							
Operating - Rent	3,385,973	3,334,692	3,359,078		2,866,355	2,866,355	
Federal Grants	439,205	200,000	0		0	0	
State Grants	198,073	4,500	0		0	0	
Other Agencies	0	29,508	0		0	0	
Interest	0	2,044	0		2,210	2,210	
Miscellaneous	90,192	539,653	0		0	0	
Unexpended Fund Balance	0	0	8,255,907		9,036,607	9,050,560	
TOTAL REVENUES AND TRANSFERS IN	4,113,443	4,110,397	11,614,985		11,905,172	11,919,125	
APPROPRIATIONS							
Personnel Costs	610,529	503,612	588,060	5.50	631,392	645,345	
Operating	3,638,664	2,728,454	10,502,577		11,254,432	11,254,432	
Capital Outlay	443,692	1,154,455	5,000		0	0	
Total	4,692,885	4,386,521	11,095,637	5.50	11,885,824	11,899,777	6.00
TRANSFERS OUT							
Water Fund	19,348	19,348	19,348		19,348	19,348	
PAYGO	0	0	0		0	0	
Capital Projects Fund	0	0	500,000		0	0	
County Loan Fund	250,000	0	0		0	0	
Debt Service Fund	171,118	115,997	0		0	0	
Total	440,466	135,345	519,348		19,348	19,348	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	5,133,351	4,521,866	11,614,985		11,905,172	11,919,125	

STATE FIRE & RESCUE AND INMATE COMMISSARY FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
REVENUES							
State Grants	351,626	348,889	335,970		349,950	349,950	
State Aid Fire & Rescue	71,532	82,012	34,000		70,000	70,000	
Inmate Commissary	8,975	0	0		0	0	
Interest	69,478	76,438	46,000		50,000	50,000	
Miscellaneous	0	0	0		0	0	
Unexpended Fund Balance	0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN	501,611	507,339	415,970		469,950	469,950	
APPROPRIATIONS							
Inmate Commissary	78,746	93,397	80,000		120,000	120,000	
Operating	0	0	0		0	0	
State Aid Fire & Rescue	339,179	352,070	335,970		349,950	349,950	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	417,925	445,467	415,970		469,950	469,950	



**Debt Service Fund
Fiscal Year 2023 Budget**



ALLEGANY COUNTY ADOPTED BUDGET FISCAL YEAR 2023

DEBT SERVICE

Why Incur Debt?

Most capital expenditures are too expensive to pay for during a single budget year. Just as most homeowners finance their homes with mortgages, governments also secure long-term borrowing for certain projects. Financing a project over a period of years will also assess the taxpayers that use the project; therefore, current residents do not pay 100% for a project that has future use.

Interest rates for local government financing tend to be lower than commercial due to the low risk associated with the government's ability to repay the debt. Interest paid is tax exempt by the federal government and by the state of Maryland. In other words, the borrowing cost is less expensive for local governments. The debt is normally structured to coincide with the life of the project and before major renovation is needed.

HISTORY OF TRUE INTEREST COSTS	
<u>BOND ISSUE</u>	<u>INTEREST COST</u>
2019 PIB	2.05%
2018 PIB	3.19%
2017 PIB	2.867%
2015 PIB	2.88%
2013 PIB Refunding	2.11%
2008 PIB	4.36%
2006 PIB	4.24%
2004 PIB	3.50%

Bond Agencies and Allegany County's Rating

Allegany County receives ratings from two major bond credit rating agencies; Standard & Poor's (AA-) and Moody's Investor Service (Aa3). These independent rating services rate organizations by evaluating their credit-worthiness. On March 14, 2014, Standard and Poor's Rating Service upgraded Allegany County's bond rating from A+ to AA- based upon consistently strong financial performance. On March 5, 2013, Moody's Investor Service upgraded Allegany County's bond rating from A1 to Aa3.

Debt Affordability

In order to plan for outgoing difficult economic conditions, Allegany County has decreased our general fund debt affordability goals down to \$3 million annually for debt service from our previous goal of \$5 million, and we have been able to reach that goal with this budget. This plan will allow Allegany County flexibility to better meet the needs of our citizens.



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

DEBT SERVICE FUND

Schedule of Revenues and Appropriations

DEBT SERVICE FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	REQUEST FY 2023	APPROVED FY 2023
REVENUES					
Bond Proceeds	0	0	0	0	0
Unexpended Fund Balance	0	0	1,608,588	1,229,512	1,229,512
Total	0	0	1,608,588	1,229,512	1,229,512
TRANSFERS IN					
General Fund	3,161,841	1,532,173	1,187,508	1,474,988	1,474,988
Special Revenue Funds:					
Transit Fund	0	0	0	0	0
PIB Fund	0	15,293,226	0	0	0
Revolving Building Fund	171,118	115,997	0	0	0
Total	3,332,959	16,941,396	1,187,508	1,474,988	1,474,988
TOTAL REVENUES AND TRANSFERS IN	3,332,959	16,941,396	2,796,096	2,704,500	2,704,500
APPROPRIATIONS					
Repayment of Long-Term Debt:					
Principal	2,166,605	8,624,175	1,436,158	1,483,829	1,483,829
Interest	1,166,354	1,103,950	1,334,938	1,195,671	1,195,671
Fiscal Charges	0	0	25,000	25,000	25,000
Total	3,332,959	9,728,125	2,796,096	2,704,500	2,704,500
TRANSFERS OUT					
General Fund	0	0	0	0	0
Total	0	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	3,332,959	9,728,125	2,796,096	2,704,500	2,704,500

DETAIL SCHEDULE OF APPROPRIATIONS	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FY 2023		APPROVED	
				Principal	Interest	Fees/Trnf	Total
PUBLIC IMPROVEMENT BONDS							
Bonds of 2008	0	0	0	0	0	0	0
Bonds of 2013 - Refinance	925,800	742,700	744,400	660,000	89,200	0	749,200
Taxable Bonds of 2013 - Refinance	0	0	0	0	0	0	0
Bonds of 2015	635,300	627,550	624,175	390,000	230,050	0	620,050
Bonds of 2017	746,589	7,750,251	0	0	0	0	0
Bonds of 2018	802,718	439,869	801,368	400,000	401,868	0	801,868
Bonds of 2020	0	0	224,337	0	196,500	0	196,500
Taxable Bonds of 2020	0	0	315,758	0	276,577	0	276,577
OTHER GENERAL OBLIGATION DEBT:							
FHA - Westernport Water 50%	9,624	9,624	19,248	8,423	1,240	0	9,663
Westernport Landfill	41,809	41,299	41,810	25,406	236	0	25,642
Transit Bus Lease	0	0	0	0	0	0	0
Maryland Industrial Land Act Loans:							
Loan of 1990 (Superfos II)	0	0	0	0	0	0	0
Loan of 1994 (Micro-Integration)	0	0	0	0	0	0	0
MICRF Loan, PPG	162,216	116,882	0	0	0	0	0
MICRF Loan, PPG	8,902	0	0	0	0	0	0
Maryland Historical Trust	0	(50)	0	0	0	0	0
Fiscal Charges	0	0	25,000	0	0	25,000	25,000
TOTAL DEBT SERVICE APPROPRIATIONS	3,332,958	9,728,125	2,796,096	1,483,829	1,195,671	25,000	2,704,500

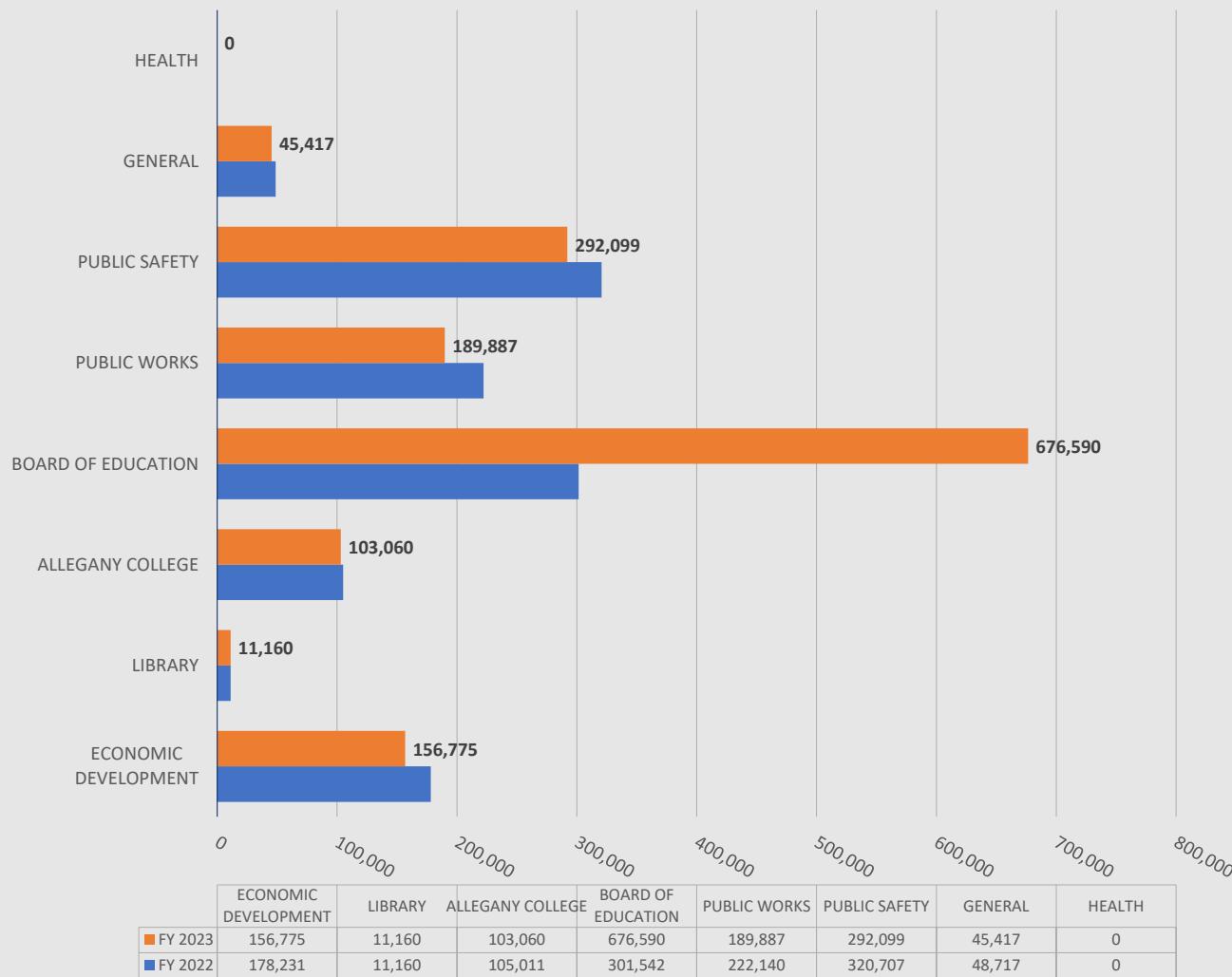


ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

GENERAL FUND

Debt Service Transfer FY 23 Total Transfer **\$1,474,988**



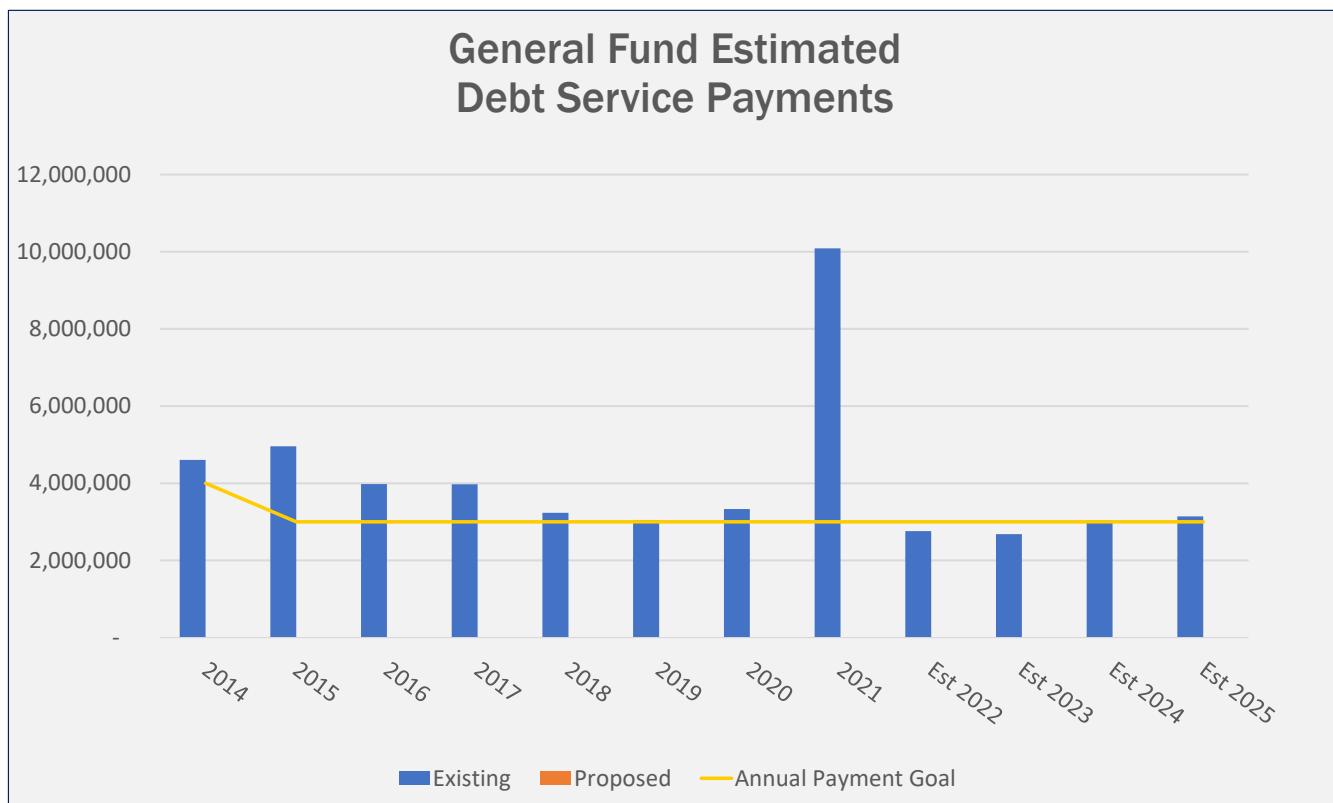
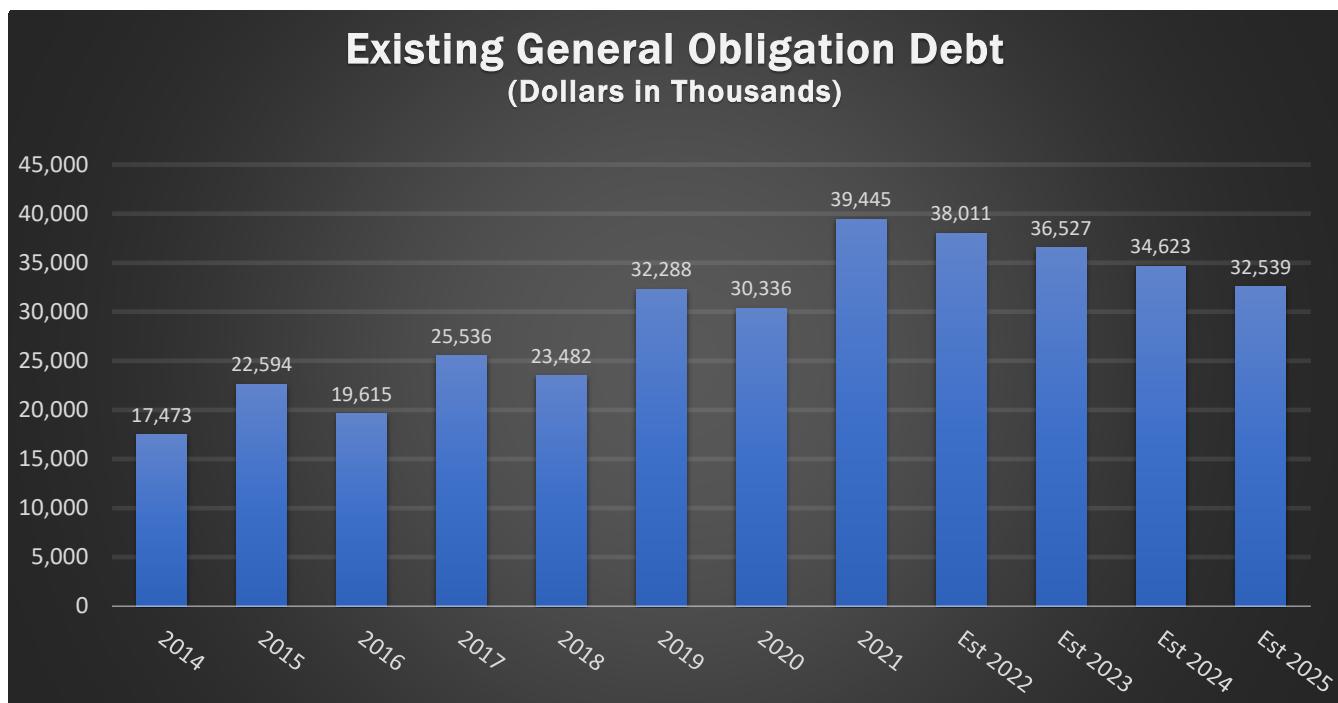


ALLEGANY COUNTY

ADOPTED BUDGET

FISCAL YEAR 2023

DEBT





**Capital Projects Fund
Fiscal Year 2023 Budget**



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

CAPITAL PROJECTS FUND - SUMMARY Schedule of Revenues and Appropriations

FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	APPROVED FY 2023
REVENUES				
Capital Projects Funds	2,904,358	1,247,650	1,150,000	0
PAYGO Capital Reserve Fund	43,465	100,000	50,000	135,000
Public Improvement Bonds:				
Public Improvement Bond of 2015	0	0	0	0
Public Improvement Bond of 2017	0	0	110,000	0
Public Improvement Bond of 2018	0	0	1,545,000	950,000
Public Improvement Bond of 2019	395,365	19,604,056	0	0
	Total	3,343,188	20,951,706	2,855,000
				1,085,000
TRANSFERS IN to the:				
Capital Projects Fund	123,427	16,951	500,000	0
PAYGO Capital Reserve Fund	133,008	160,000	150,000	0
Public Improvement Bond Funds	0	0	0	0
	Total	256,435	176,951	650,000
				0
TOTAL REVENUES AND TRANSFERS IN	3,599,623	21,128,657	3,505,000	1,085,000
APPROPRIATIONS				
Capital Projects Funds	3,357,535	2,166,450	1,650,000	0
PAYGO Capital Reserve Fund	165,745	241,534	200,000	135,000
Public Improvement Bonds:				
Public Improvement Bond of 2015	16,030	19,249	0	0
Public Improvement Bond of 2017	302,219	86,339	110,000	0
Public Improvement Bond of 2018	3,289	0	1,545,000	950,000
Public Improvement Bond of 2019	2,910,712	5,239,609	0	0
	Total	6,755,530	7,753,181	3,505,000
				1,085,000
TRANSFERS OUT from the:				
Capital Projects Fund	0	0	0	0
PAYGO Capital Reserve Fund	0	0	0	0
Public Improvement Bond Funds	0	15,293,226	0	0
	Total	0	15,293,226	0
				0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	6,755,530	23,046,407	3,505,000	1,085,000



ALLEGANY COUNTY

ADOPTED BUDGET
FISCAL YEAR 2023

CAPITAL PROJECTS FUNDS Schedule of Revenues and Appropriations

CAPITAL PROJECTS FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	REQUEST FY 2023	APPROVED FY 2023
REVENUES					
Federal - Highway	2,090,511	179,498	0	0	0
Department of Natural Resources	352,769	157,057	0	0	0
Other Federal Grants	0	674,960	300,000	0	0
Miscellaneous State Grants	292,040	24,735	225,000	0	0
Other Governmental	60,000	191,765	0	0	0
Other - Loan Proceeds	0	0	625,000	0	0
Miscellaneous	109,038	19,635	0	0	0
Unexpended Fund Balance	0	0	0	0	0
Total	2,904,358	1,247,650	1,150,000	0	0
TRANSFERS IN					
General Fund	123,427	16,951	0	0	0
PAYGO Fund	0	0	0	0	0
Revolving Building Fund	0	0	500,000	0	0
Public Improvement Bond of 2015	0	0	0	0	0
Public Improvement Bond of 2017	0	0	0	0	0
Total	123,427	16,951	500,000	0	0
TOTAL REVENUES AND TRANSFERS IN	3,027,785	1,264,601	1,650,000	0	0
APPROPRIATIONS					
Detention Center Windows	0	0	300,000	0	0
Cumberland Chase Phase II	0	0	500,000	0	0
BSI (Frostburg Tech) Building	0	0	625,000	0	0
Broadband Coverage Expansion	0	0	75,000	0	0
Washington St. Library Sidewalk	0	0	50,000	0	0
Washington St. Library Windows	0	0	100,000	0	0
Brodie Road	0	145,548	0	0	0
Trailer Park	0	679,521	0	0	0
Tree Planting Grant	0	347	0	0	0
EMS Radio System	188,730	0	0	0	0
Bridge A085/A086	127	0	0	0	0
Orleans Road South Bridge	1,414,140	241	0	0	0
Detention Center HVAC	387,485	0	0	0	0
Allegany College DPSCS Training Center Building	12,533	0	0	0	0
MTA Frostburg Mobility Hub	10,994	16,490	0	0	0
Rural Legacy	280,149	0	0	0	0
Old Miller Road Landslide	262,092	0	0	0	0
Borden Tunnel Lighting	120,707	55,131	0	0	0
Land and Water Conservation	176,769	47,125	0	0	0
Cumberland Street Bridge	14,469	53,961	0	0	0
Allegany High School Demolition	59,000	972,541	0	0	0
Georges Creek Stream Restoration	0	69,943	0	0	0
Shaft Stream Restoration	9,273	6,084	0	0	0
Baltimore Street Bridge	27,407	89,874	0	0	0
Allegany High School	0	0	0	0	0
Allegany County Fairgrounds	221,021	29,644	0	0	0
Allegany Museum	172,639	0	0	0	0
Other Projects	0	0	0	0	0
Total	3,357,535	2,166,450	1,650,000	0	0
TRANSFERS OUT					
General Fund	0	0	0	0	0
PAYGO Fund	0	0	0	0	0
Total	0	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	3,357,535	2,166,450	1,650,000	0	0



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

CAPITAL PROJECTS FUNDS Schedule of Revenues and Appropriations

PAY AS YOU GO CAPITAL RESERVE FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	REQUEST FY 2023	APPROVED FY 2023
REVENUES					
State Grants	0	0	0	0	0
Other Governmental	6,750	100,000	0	0	0
Miscellaneous Revenue	0	0	0	0	0
Interest	36,715	0	0	0	0
Unexpended Fund Balance	0	0	50,000	135,000	135,000
Total	43,465	100,000	50,000	135,000	135,000
TRANSFERS IN					
General Fund	0	0	150,000	0	0
Rocky Gap Slots Fund	133,008	160,000	0	0	0
Revolving Building Fund	0	0	0	0	0
Capital Projects Fund	0	0	0	0	0
Total	133,008	160,000	150,000	0	0
TOTAL REVENUES AND TRANSFERS IN	176,473	260,000	200,000	135,000	135,000
APPROPRIATIONS					
Roads Garage Heating	0	0	50,000	0	0
Roads Paving Program	0	0	0	0	0
Other Public Road Improvements	36,650	46,595	75,000	0	0
Sheriff K-9	144	826	0	0	0
Public Safety Emergency Capital	919	0	0	0	0
LaVale Boulevard Storm Drain	0	7,800	0	0	0
Drainage Improvement Program	11,320	0	75,000	0	0
Board of Education Improvements	5,907	0	0	0	0
County Building Improvements	99	186,313	0	40,000	40,000
Washington Street Sidewalks	110,706	0	0	95,000	95,000
Total	165,745	241,534	200,000	135,000	135,000
TRANSFERS OUT					
General Fund	0	0	0	0	0
Capital Projects Fund	0	0	0	0	0
Enterprise Fund	0	0	0	0	0
Total	0	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	165,745	241,534	200,000	135,000	135,000

2015 PUBLIC IMPROVEMENT BOND FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	REQUEST FY 2023	APPROVED FY 2023
REVENUES					
Bond Proceeds	0	0	0	0	0
State Grant	0	0	0	0	0
Interest	0	0	0	0	0
Unexpended Fund Balance	0	0	0	0	0
TOTAL REVENUES AND TRANSFERS IN	0	0	0	0	0
APPROPRIATIONS					
Allegany High School	16,030	19,249	0	0	0
Miscellaneous	0	0	0	0	0
Bond Interest	0	0	0	0	0
Total	16,030	19,249	0	0	0
TRANSFERS OUT					
General Fund	0	0	0	0	0
Capital Projects Fund	0	0	0	0	0
Total	0	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	16,030	19,249	0	0	0



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

CAPITAL PROJECTS FUNDS

Schedule of Revenues and Appropriations

2017 PUBLIC IMPROVEMENT BOND FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	REQUEST FY 2023	APPROVED FY 2023
REVENUES					
Federal Homeland Security Grant	0	0	0	0	0
State Highway Grant	0	0	0	0	0
Bond Proceeds	0	0	0	0	0
Interest	0	0	0	0	0
Unexpended Fund Balance	0	0	110,000	0	0
Total	0	0	110,000	0	0
TRANSFERS IN					
General Fund	0	0	0	0	0
Total	0	0	0	0	0
TOTAL REVENUES AND TRANSFERS IN	0	0	110,000	0	0
APPROPRIATIONS					
Allegany College Auto Tech Building	0	0	0	0	0
Allegany College Tech Building	0	0	0	0	0
Roads Garage	0	0	0	0	0
Roads - Equipment	0	0	0	0	0
EMS Radio System	0	0	0	0	0
Woodcock Hollow Slide	0	0	0	0	0
Bridge Rehab	302,219	86,339	110,000	0	0
Bowling Green Stormwater	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Bond Closing Costs	0	0	0	0	0
Bond Interest	0	0	0	0	0
Total	302,219	86,339	110,000	0	0
TRANSFERS OUT					
Capital Projects Fund	0	0	0	0	0
Total	0	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	302,219	86,339	110,000	0	0

2018 PUBLIC IMPROVEMENT BOND FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	REQUEST FY 2023	APPROVED FY 2023
REVENUES					
Bond Proceeds	0	0	0	0	0
Other Governmental	0	0	0	0	0
Unexpended Fund Balance	0	0	1,545,000	950,000	950,000
TOTAL REVENUES AND TRANSFERS IN	0	0	1,545,000	950,000	950,000
APPROPRIATIONS					
Allegany High School Demolition	0	0	500,000	0	0
EMS CAD and Ambulance Purchases	0	0	0	0	0
Allegany College Tech Building Renovation	0	0	0	0	0
County Bridges	0	0	0	635,000	635,000
County Buildings	3,289	0	600,000	0	0
Roads Garage and Waste Site	0	0	445,000	315,000	315,000
Drainage Repairs	0	0	0	315,000	315,000
Roads Heavy Equipment	0	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	3,289	0	1,545,000	950,000	950,000



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

CAPITAL PROJECTS FUNDS

Schedule of Revenues and Appropriations

2019 PUBLIC IMPROVEMENT BOND FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	REQUEST FY 2023	APPROVED FY 2023
REVENUES					
State Highway Grant	190,682	0	0	0	0
Bond Proceeds	0	18,572,348	0	0	0
Other Governmental	0	873,532	0	0	0
Interest	204,683	158,176	0	0	0
Unexpended Fund Balance	0	0	0	0	0
TOTAL REVENUES AND TRANSFERS IN	395,365	19,604,056	0	0	0
APPROPRIATIONS					
EMS CAD and Ambulance Purchases	271,533	685,385	0	0	0
Allegany College Tech Building Renovation	1,867,704	604,236	0	0	0
County Bridges	37,155	683,839	0	0	0
County Buildings	244,613	305,286	0	0	0
Roads Garage and Waste Site	17,604	715,091	0	0	0
LaVale Library Renovations	225,943	1,337,240	0	0	0
Roads Heavy Equipment	198,346	555,375	0	0	0
Bond Closing Costs	2,225	2,225	0	0	0
Bond Proceeds Bond Costs	0	291,538	0	0	0
Bond Interest	45,589	59,394	0	0	0
Total	2,910,712	5,239,609	0	0	0
TRANSFERS OUT					
Debt Service Fund	0	15,293,226	0	0	0
Total	0	15,293,226	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	2,910,712	20,532,835	0	0	0



**Enterprise Funds
Fiscal Year 2023 Budget**



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

ENTERPRISE FUNDS - SUMMARY Schedule of Revenues and Expenditures

FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	REQUESTED FY 2023	APPROVED FY 2023
REVENUES					
Water Districts	5,031,098	4,341,060	6,053,438	5,785,054	5,785,054
Sanitary Districts	8,482,437	7,192,413	9,966,584	9,546,373	9,546,373
County Loan Fund	0	0	25,153	0	0
Allconet II	49,231	43,906	200,058	200,058	200,058
Total	13,562,766	11,577,379	16,245,233	15,531,485	15,531,485
TRANSFERS IN to the:					
Water Districts	171,724	19,348	19,348	19,348	19,348
Sanitary Districts	91,784	96,914	91,784	91,784	91,784
County Loan Fund	250,000	0	0	0	0
Allconet II	0	0	25,000	0	0
Total	513,508	116,262	136,132	111,132	111,132
TOTAL REVENUES AND TRANSFERS IN	14,076,274	11,693,641	16,381,365	15,642,617	15,642,617
EXPENDITURES					
Water Districts	4,858,397	5,033,415	6,072,786	5,804,402	5,804,402
Sanitary Districts	10,221,509	9,044,813	10,058,368	9,638,157	9,638,157
County Loan Fund	0	0	0	0	0
Allconet II	151,358	318,008	225,058	200,058	200,058
Total	15,231,264	14,396,236	16,356,212	15,642,617	15,642,617
TRANSFERS OUT from the:					
County Loan Fund	23,566	32,702	25,153	0	0
Total	23,566	32,702	25,153	0	0
TOTAL EXPENDITURES & TRANSFERS OUT	15,254,830	14,428,938	16,381,365	15,642,617	15,642,617



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

Schedule of Revenues and Expenditures

WATER DISTRICTS	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022		REQUEST FY 2023	APPROVED FY 2023
REVENUES						
Water Service Charges	4,171,755	4,150,479	4,652,390		4,748,788	4,748,788
Interest	40,119	75,371	1,600		6,500	6,500
Grant Revenue	792,796	88,895	0		0	0
Miscellaneous Revenue	26,428	26,315	0		0	0
Transfers In	171,724	19,348	19,348		19,348	19,348
Retained Earnings	0	0	1,399,448		1,029,766	1,029,766
TOTAL REVENUES	5,202,822	4,360,408	6,072,786		5,804,402	5,804,402
EXPENDITURES						
Personnel Costs	619,690	721,699	719,682		759,520	759,520
Operating Expenses	2,525,787	2,572,229	2,475,971		2,528,485	2,528,485
Capital Outlay	0	0	856,000		792,290	792,290
Debt Service, Interest	313,466	304,322	295,471		288,945	288,945
Transfers Out	0	0	0		0	0
Depreciation	394,112	1,095,606	640,073		405,396	405,396
Depreciation, Contributed Capital	1,005,342	339,559	1,085,589		1,029,766	1,029,766
TOTAL EXPENDITURES	4,858,397	5,033,415	6,072,786		5,804,402	5,804,402

SANITARY DISTRICTS	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	FTE	REQUEST FY 2023	APPROVED FY 2023	FTE
REVENUES							
Operating Revenues:							
Sewer Service Charges	6,130,415	5,412,077	6,127,624		6,711,256	6,711,256	
Connection Fees	0	0	0		0	0	
Interest	54,409	105,009	90,471		127,093	127,093	
Miscellaneous	8,237	73,705	0		0	0	
Transfer In From General Fund	91,784	96,914	91,784		91,784	91,784	
Transfer In From Other Funds	0	0	0		0	0	
Retained Earnings	0	0	2,597,457		1,459,915	1,459,915	
Total	6,284,845	5,687,705	8,907,336		8,390,048	8,390,048	
Debt Service Revenues:							
Real Estate Ad Valorem	1,143,188	1,148,731	1,134,636		1,228,390	1,228,390	
Penalties and Interest	31,990	53,284	31,991		53,284	53,284	
Discounts	(5,656)	(6,122)	(5,655)		(6,122)	(6,122)	
Front Footage	15,187	14,931	15,519		0	0	
Frostburg	0	0	0		0	0	
Interest Debt Service	0	0	0		0	0	
Enterprise Exemptions	0	0	0		0	0	
Collection Fees	(25,459)	(27,443)	(25,459)		(27,443)	(27,443)	
Total	1,159,250	1,183,381	1,151,032		1,248,109	1,248,109	
Construction Grants							
Gain (Loss) On Sale of Capital Assets	1,130,126	418,241	0		0	0	
TOTAL REVENUES	8,574,221	7,289,327	10,058,368		9,638,157	9,638,157	
EXPENDITURES							
Personnel Costs	1,368,571	1,768,770	1,769,733	36.00	1,863,098	1,863,098	35.00
Operating	5,913,113	4,246,202	4,507,692		4,621,038	4,621,038	
Capital Outlay	0	0	197,000		100,000	100,000	
Depreciation	1,533,263	1,846,495	1,485,079		1,253,960	1,253,960	
Depreciation, Contributed Capital	1,077,390	867,380	1,741,457		1,459,915	1,459,915	
Debt Service							
Interest	329,172	315,966	357,407		340,146	340,146	
Contingency	0	0	0		0	0	
TOTAL EXPENDITURES	10,221,509	9,044,813	10,058,368	36.00	9,638,157	9,638,157	35.00



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2023

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS Schedule of Revenues and Expenditures

COUNTY LOAN FUND	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	REQUEST FY 2023	APPROVED FY 2023
REVENUES					
Operating Revenues:					
Interest	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In From The Revolving Bldg Fund	250,000	0	0	0	0
Retained Earnings	0	0	25,153	0	0
TOTAL REVENUES	250,000	0	25,153	0	0
EXPENDITURES					
Operating	0	0	0	0	0
Transfers Out To The General Fund	23,566	32,702	25,153	0	0
TOTAL EXPENDITURES	23,566	32,702	25,153	0	0

ALLCONET II	ACTUAL FY 2020	ACTUAL FY 2021	ORIGINAL FY 2022	REQUEST FY 2023	APPROVED FY 2023
REVENUES					
Operating Revenues:					
Internet Fees	48,913	43,906	30,000	30,000	30,000
Interest	318	0	2,058	2,058	2,058
Federal Grants	0	539,761	0	0	0
ARC Grant	0	0	0	0	0
Miscellaneous State Grants	0	113,692	0	0	0
Outside Agencies	0	0	0	0	0
Rents	0	0	168,000	168,000	168,000
Miscellaneous	0	0	0	0	0
Transfer In From the General Fund	0	0	25,000	0	0
Retained Earnings	0	0	0	0	0
TOTAL REVENUES	49,231	697,359	225,058	200,058	200,058
EXPENDITURES					
Operating	151,358	318,008	118,290	118,290	118,290
Capital Outlay	0	0	106,768	81,768	81,768
Transfers Out To The General Fund	0	0	0	0	0
TOTAL EXPENDITURES	151,358	318,008	225,058	200,058	200,058



**Additional Information
FY 23-27 Capital Improvement
Program Summary**

PROJECT APPROVAL STATUS KEY

N = NEW PROJECT
 O = OLD PROJECTS
 AC = APPROVED CONCEPT
 AF = APPROVED FUNDING
DESIGN STATUS KEY
 0 = NO DESIGN
 1 = PRELIM. DESIGN
 2 = FINAL DESIGN
 3 = CONSTRUCTION
 4 = COMPLETE

FUNDING KEY

G = COUNTY GENERAL FUND
 B = COUNTY BOND
 INK = IN KIND
 P = PAY - GO FUND
 OC = OTHER COUNTY
 FG = FEDERAL GRANT
 FL = FEDERAL LOAN
 SG = STATE GRANT
 SL = STATE LOAN
 O = OTHER FUNDING

CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Allegany College

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN ITALICS
 REVISED 7/1/2022

CAPITAL BUDGET

LOCAL PLAN KEY

CP = COMPREHENSIVE PLAN
 WS = WATER/SEWER PLAN
 SR = SOLID WASTE/RECYCLING
 HP = HOUSING PLAN
 SS = SCHOOL PLAN
 TP = TRANSPORTATION PLAN
 CD = CIVIL DEFENSE PLAN
 AP = AIRPORT PLAN
 TR = TOURISM PLAN
 FM = FLOOD MANAGEMENT
 PG = PLANNING GROWTH
 HS = HEALTH SYSTEMS
 ED = ECONOMIC DEV. PLAN
 OP = OPEN SPACE
 AC = ACC MASTER FACILITIES PLAN
 HM = HAZ MAT PLAN
 LB = LIBRARY PLAN
 BD = BUILDING FACILITIES PLAN
 RD = ROAD AND BRIDGE PLAN
 IT = INFORMATION TECHNOLOGY

STATUS N O	AC AF	PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 23				FY 24				FY 25				FY 26				BALANCE TO COMP.	PAGE #
X	X	Allied Health Air Handlers	AC	1												300.0			300.0											ACM-CIP-2023-01				
X	X	Campus Sidewalk Improvements	AC	1					567.0							567.0	1,134.0			88.7	156.4	189.2	31.1	101.7								ACM-CIP-2023-02		
X	X	Continuing Ed. HVAC Project	AC	1					337.0							500.0		837.0			337.0										ACM-CIP-2023-03			
X	X	Fitness Ctr. Conversion	AC	0													236.0		236.0			236.0									ACM-CIP-2023-04			
X	X	Parking Lot Pavement Projects	AC	1					57.6								781.2	1,356.8		435.6	230.0	27.6	80.5	31.6	205.9							ACM-CIP-2023-05		
X	X	Pool Repair	AC	0					600.0									600.0			600.0			600.0							ACM-CIP-2023-06			
X	X	Restroom Updates	AC	1					150.0								150.0		300.0			50.0	50.0	50.0							ACM-CIP-2023-07			
X	X	Roof Replacement - Infrastructure Maintenance	AC	2					1,221.9								2,949.3		4,171.1		949.3	450.4	450.4	500.0			295.3			476.3		ACM-CIP-2023-08		
X	X	Tennis Court Repair	AC	1					251.8									11.9		263.7		11.9	251.8		251.8						ACM-CIP-2023-09			
X	X	Willowbrook Outdoor Wellness Center	AC	1					1,600.0									1,600.0			1,600.0									ACM-CIP-2023-10				
X	X	Zimmer Theater Renovation	AC	1					500.0								787.0	750.0		750.0		3,000.0			1,937.0	850.0		500.0			ACM-CIP-2023-11			
TOTALS									3,685.2								2,387.0	4,199.3		2,796.1		13,798.6			450.4	2,057.5	234.0	615.0	62.7	783.8				

PROJECT APPROVAL STATUS KEY

N = NEW PROJECT
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AF = APPROVED FUNDING

DESIGN STATUS KEY

0 = NO DESIGN
1 = PRELIM. DESIGN
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4 = COMPLETE

FUNDING KEY

G = COUNTY GENERAL FUND
B = COUNTY BOND
INK = IN KIND
P = PAY - GO FUND
OC = OTHER COUNTY
FG = FEDERAL GRANT
FL = FEDERAL LOAN
SG = STATE GRANT
SL = STATE LOAN
O = OTHER FUNDING

CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Allegany Fairgrounds

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 7/1/2022

CAPITAL BUDGET

LOCAL PLAN KEY

CP = COMPREHENSIVE PLAN
WS = WATER/SEWER PLAN
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TR = TOURISM PLAN
FM = FLOOD MANAGEMENT

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ED = ECONOMIC DEV. PLAN
OP = OPEN SPACE
AC = ACC MASTER FACILITIES PLAN
HM = HAZ MAT PLAN
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IT = INFORMATION TECHNOLOGY

STATUS N O	PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 23	FY 24	FY 25	FY 26	FY 27	BALANCE TO COMP.	PAGE #			
X X	Access Road	TR	0					2,060.0						2,060.0			60.0					2,000.0		AF-CIP-2023-01	
X X	General Improvements	TR	1								500.0				500.0			500.0							AF-CIP-2023-02
	TOTALS							2,060.0					500.0		2,560.0			60.0					2,000.0		

PROJECT APPROVAL STATUS KEY		FUNDING KEY									
N	= NEW PROJECT	G	= COUNTY GENERAL FUND								
O	= OLD PROJECTS	B	= COUNTY BOND								
AC	= APPROVED CONCEPT	INK	= IN KIND								
AF	= APPROVED FUNDING	P	= PAY - GO FUND								
		OC	= OTHER COUNTY								
DESIGN STATUS KEY		FG	= FEDERAL GRANT								
0	= NO DESIGN	FL	= FEDERAL LOAN								
1	= PRELIM. DESIGN	SG	= STATE GRANT								
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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Board of Ed

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS

REVISED 7/1/2022

CAPITAL BUDGET

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STATUS N O	AC	AF	PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 23	FY 24	FY 25	FY 26	FY 27	BALANCE TO COMP.		PAGE #							
																							120.0	1,330.0								
X	X		Beall ES - Air Handling Unit Replacement	SS	0					120.0							1,400.0							70.0		BOE-CIP-2023-01						
																	1,080.0		200.0													
X	X	X	Beall ES - Chiller Replacement	SS	0					45.0							405.0		50.0	500.0	30.0	45.0						BOE-CIP-2023-02				
X	X	X	Beall Window & Door Replacement	SS	0					40.0							360.0		40.0	440.0		40.0							BOE-CIP-2023-03			
X	X		Bel Air Elementary Pedestrian Bridge	SS	2												320.0		80.0	400.0								BOE-CIP-2023-04				
X	X		Bel Air ES - Air Handling Unit Replacement	SS	0					100.0							900.0		180.0	1,180.0								BOE-CIP-2023-05				
X	X	X	Braddock Middle Boiler Replacement	SS	2					204.0							986.0			1,190.0		204.0							BOE-CIP-2023-06			
X	X		Braddock Middle Paving and Sidewalks	SS	0					230.0									230.0									230.0	230.0	BOE-CIP-2023-07		
X	X	X	Braddock MS - Elevator Installation	SS	1					100.0							900.0		87.4	1,087.4	87.4	100.0								BOE-CIP-2023-08		
X	X		Braddock MS - Install Chilled Water Dist	SS	0					340.0							3,060.0		255.0	3,655.0									BOE-CIP-2023-09			
X	X		Braddock MS - Installed Chilled Water Plant	SS	0					125.0							1,125.0		147.5	1,397.5									BOE-CIP-2023-10			
X	X	X	Braddock MS - Upgrade Main Electrical Service	SS	0					85.0							765.0		40.0	890.0	30.0	85.0								BOE-CIP-2023-11		
X	X	X	Career Center Roof Replacement - Phase 2	SS	3					54.0							438.0			512.0		54.0								BOE-CIP-2023-12		
X	X	X	Cash Valley ES - Replace Air Handler Unit #2	SS	0					40.0							360.0		40.0	440.0	20.0	40.0								BOE-CIP-2023-13		
X	X		Flintstone ES - Roof Replacement	SS	0					245.0							2,205.0		305.0	2,755.0									245.0	2,705.0	BOE-CIP-2023-14	
X	X	X	Fort Hill Boiler Replacement	SS	2					235.0							1,897.0		298.0	2,430.0	1,982.0	235.0									BOE-CIP-2023-15	
X	X		Frost Elementary Parent Drop-Off and Paving	SS	0					150.0							1,350.0		250.0	1,750.0										150.0	1,675.0	BOE-CIP-2023-16
X	X		George's Creek ES - Air Handling Unit Repl.	SS	0					83.0							747.0		163.0	993.0		83.0									BOE-CIP-2023-17	
X	X		George's Creek Roof Replacement	SS	0					190.0							1,710.0		230.0	2,130.0										190.0	2,095.0	BOE-CIP-2023-18

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Board of Ed

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN ITALICS
 REVISED 7/1/2022

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STATUS N O	AC AF	PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 23				FY 24				FY 25				FY 26				BALANCE TO COMP.	PAGE #				
X X		Greenway Ave Stadium - Track Replacement	SS	1												1,500.0		580.0	2,080.0												BOE-CIP- 2023-19							
X X		Greenway Ave Stadium - Visitor Bleachers	SS	1												2,000.0		697.0	2,697.0												BOE-CIP- 2023-20							
X X		John Humbird ES - Chiller Replacement	SS	0					47.0										562.5													BOE-CIP- 2023-21						
X X		John Humbird Roof Replacement	SS	0					102.3									920.7	152.0	1,175.0											102.3	BOE-CIP- 2023-22						
X X		Northeast Elementary Gym Addition	SS	0					268.5								2,416.5		328.0	3,013.0											268.5	BOE-CIP- 2023-23						
X X X		Northeast Roof Replacement	SS	0					105.0								945.0		40.0	1,090.0												BOE-CIP- 2023-24						
X X		Parkside ES - Air Handling Unit Replacement	SS	0					250.0								2,250.0		350.0	2,850.0												250.0	BOE-CIP- 2023-25					
X X		Parkside ES - Ext Doors & Windows Replacement	SS	0					70.0								630.0		145.0	845.0												70.0	BOE-CIP- 2023-26					
X X		Parkside ES - Roof Replacement	SS	0					133.0								1,197.0		106.5	1,436.5												133.0	BOE-CIP- 2023-27					
X X		Washington Middle Paving and Sidewalks	SS	0					180.0										180.0														180.0	BOE-CIP- 2023-28				
X X		Washington MS - Install Chilled Water Dist	SS	0					340.0								3,060.0		255.0	3,655.0												340.0	BOE-CIP- 2023-29					
X X		Washington MS - Installed Chilled Water Plant	SS	0					125.0								1,125.0		147.5	1,397.5												125.0	BOE-CIP- 2023-30					
X X X		Washington MS - Upgrade Main Electrical Service	SS	0					85.0								765.0		40.0	890.0												85.0	BOE-CIP- 2023-31					
X X		West Side Door & Window Replacement	SS	0					66.0								594.0		116.0	776.0												66.0	BOE-CIP- 2023-32					
X X		West Side ES - Roof Replacement	SS	0					82.0								738.0		40.0	860.0												82.0	BOE-CIP- 2023-33					
X X		Westernport Roof Replacement	SS	0					85.0								760.0		40.0	885.0												85.0	BOE-CIP- 2023-34					
TOTALS									4,324.8								37,937.2		5,402.9	47,772.4												501.0	510.0	1,295.8				
																																2,637.4	7,337.0	10,310.0	5,814.0	5,526.0	5,840.0	10,308.0

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW-Bldg

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN ITALICS
 REVISED 7/1/2022

CAPITAL BUDGET

LOCAL PLAN KEY	
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STATUS N O	AC AF	PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 23	FY 24	FY 25	FY 26	FY 27	BALANCE TO COMP.	PAGE #
X	X	X	Building 74 Roof	BD	1					105.0					105.0		105.0						DPW-B-CIP-2023-01
X	X	X	County Office Complex - Improvements	BD	1				300.0						300.0		40.0	260.0					DPW-B-CIP-2023-02
X	X		Depot Deck Replacement	BD	1	50.0									50.0			50.0					DPW-B-CIP-2023-03
X	X		Depot Restrooms	BD	1	200.0									200.0			200.0					DPW-B-CIP-2023-04
			TOTALS			250.0		300.0	105.0						655.0		145.0	310.0	200.0				

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW-Fld Mtgn

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN ITALICS
 REVISED 7/1/2022

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STATUS N O	PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	BALANCE TO COMP.				PAGE #	
																FY 23	FY 24	FY 25	FY 26	FY 27	
X X X	Drainage Improvement Program	FM	1					398.0							616.0	158.0 316.0	240.0 300.0				DPW-F-CIP-2023-01
	TOTALS							398.0							616.0	158.0 316.0	240.0 300.0				

PROJECT APPROVAL STATUS KEY		FUNDING KEY									
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DESIGN STATUS KEY		FG	= FEDERAL GRANT								
0	= NO DESIGN	FL	= FEDERAL LOAN								
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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
DPW-Rd/Bridge

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 7/1/2022

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STATUS N O	AC AF	PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 23	FY 24	FY 25	FY 26	FY 27	BALANCE TO COMP.		PAGE #					
					600.0											2,400.0								600.0	3,000.0				
X	X	Borden Tunnel - Concrete Rehabilitation	RD	0	600.0											2,400.0										DPW-RB-CIP-2023-01			
X	X	Bowling Green/Cresaptown Drainage Repairs	RD	2		476.5		250.0								2,119.3		910.0	3,755.8	211.5 2,270.8	315.0 315.0	200.0 710.0	460.0				DPW-RB-CIP-2023-02		
X	X	Bridge A-005: Mill Run Rd - Rehabilitation	RB	3		100.0													100.0	50.0 50.0	50.0 50.0						DPW-RB-CIP-2023-03		
X	X	Bridge A-014: Laurel Run Rd - Replacement	RD	0	150.0													150.0									DPW-RB-CIP-2023-04		
X	X	Bridge A-032: Watercliff St - Replacement	RD	1		310.0										1,240.0			1,550.0	5.0 25.0	5.0 25.0	300.0 1,500.0						DPW-RB-CIP-2023-05	
X	X	Bridge A-033: Main St (Lonaconing) - Rehab	RD	1	100.0													100.0									DPW-RB-CIP-2023-06		
X	X	Bridge A-043: Old Legislative Rd - Replacement	RB	3		150.0												150.0	75.0 75.0	75.0 75.0						DPW-RB-CIP-2023-07			
X	X	Bridge A-056: New Row Rd - Replacement	RD	1		310.0										1,240.0			1,550.0	5.0 25.0	5.0 25.0	300.0 1,500.0						DPW-RB-CIP-2023-08	
X	X	Bridge A-073: Kings Grove Rd - Replacement	RD	0		400.0											1,600.0			2,000.0			400.0 2,000.0					DPW-RB-CIP-2023-09	
X	X	Bridge A-091: Old Mt Pleasant Rd - Rehab	RD	1		260.0										1,040.0			1,300.0	10.0 50.0	250.0 1,250.0						DPW-RB-CIP-2023-10		
X	X	Bridge A-093: Mason Rd - Rehab	RD	1		260.0										1,040.0			1,300.0	10.0 50.0	250.0 1,250.0						DPW-RB-CIP-2023-11		
X	X	Bridge A-118: Jacobs Rd - Replacement	RD	1	100.0													100.0									DPW-RB-CIP-2023-12		
X	X	Bridge A-139: Strong Hollow Rd - Replacement	RD	2	40.0													40.0									DPW-RB-CIP-2023-13		
X	X	Heavy Equipment Purchases	RD	0		3,200.0												3,200.0	2,000.0 2,000.0	200.0 200.0	200.0 200.0	200.0 200.0	200.0 200.0	200.0 200.0	200.0 200.0	200.0 200.0	DPW-RB-CIP-2023-14		
X	X	O.P. Road	RD	1			628.7										628.7		1,257.3	603.7 1,207.3	25.0 50.0						DPW-RB-CIP-2023-15		
X	X	Radio Replacement	RD	0	750.0													750.0			100.0 100.0	100.0 100.0	550.0 550.0					DPW-RB-CIP-2023-16	
X	X	State Aid Paving	RD	1												600.0					600.0								DPW-RB-CIP-2023-17
X	X	Truck Garage/Pole Building	RD	1			400.0										400.0	15.0 15.0	185.0 185.0	200.0 200.0						DPW-RB-CIP-2023-18			

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW-Rd/Bridge

CIP FY 2023-2027

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																FY 23	FY 24	FY 25	FY 26	FY 27		
X X X	Truck Purchase	RD	1					2,660.0						2,660.0	980.0	280.0	280.0	280.0	280.0	280.0	DPW-RB-CIP-2023-19	
	TOTALS			1,740.0	5,466.5		1,278.7	2,660.0		4,560.0		6,719.3		1,538.7	23,963.1	3,965.2	1,640.0	2,770.0	580.0	1,170.0	480.0	480.0

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FUNDING KEY

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW-Sewer

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 7/1/2022

CAPITAL BUDGET

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STATUS N O	AC AF	PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 23	FY 24	FY 25	FY 26	FY 27	BALANCE TO COMP.	PAGE #	
X X		Bedford Road - Phase VII	WS	1								500.0	500.0		1,000.0					1,000.0			DPW-S-CIP-2023-01	
X X		Biers Lane Collector Sewer	WS	1						825.0	70.0				895.0	25.0				870.0			DPW-S-CIP-2023-02	
X X		Flintstone Wastewater Plant Upgrade	WS	2						250.0		825.0		3,120.0	4,195.0	1,075.0			3,120.0				DPW-S-CIP-2023-03	
X X		North Branch WWTP Clarifier	WS	1								787.5	787.5		1,575.0					1,575.0			DPW-S-CIP-2023-04	
X X		Oldtown Wastewater Plant Upgrade	WS	2								25.0		2,217.0	2,242.0	25.0			2,217.0				DPW-S-CIP-2023-05	
X X		Rawlings Sewer	WS	0						500.0	2,900.0	1,700.0	1,700.0		6,800.0					1,700.0	3,700.0	1,400.0		DPW-S-CIP-2023-06
TOTALS										1,575.0	2,970.0	3,837.5	2,987.5	5,337.0	16,707.0	1,125.0				8,612.0	5,570.0	1,400.0		

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW-Transit

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN ITALICS
 REVISED 7/1/2022

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STATUS		PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 23	FY 24	FY 25	FY 26	FY 27	BALANCE TO COMP.	PAGE #	
N	O	AC	AF																					
X	X			Frostburg Mobility Hub	TP	1	50.0								400.0		50.0	500.0	30.0	20.0			DPW-T-CIP-2023-01	
X	X	X		Service Doors Replacement	TP	1	9.0								72.0		9.0	90.0		9.0				DPW-T-CIP-2023-02
				TOTALS			59.0								72.0	409.0	50.0	590.0	30.0	9.0	20.0			
																		30.0	90.0	470.0				

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW-Water

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN ITALICS
 REVISED 7/1/2022

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X X		Cumberland/County Rt 220 Water Line Study	WS	1											50.0								DPW-W-CIP-2023-01
X X		Dehaven/Mason Road Water	WS	1											500.0	500.0							DPW-W-CIP-2023-02
X X		Vale Summit Water Storage Tank	WS	1						10.0					240.0	250.0							DPW-W-CIP-2023-03
TOTALS									10.0						50.0	740.0	750.0						

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Econ Dev

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN ITALICS
 REVISED 7/1/2022

CAPITAL BUDGET

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N	O	AC	AF	PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 23			FY 24			FY 25			FY 26			FY 27			BALANCE TO COMP.	PAGE #
X	X			Barton Business Park WWTP Upgrade	ED	0						2,900.0						12,500.0			500.0	2,400.0								ED-CIP-2023-01					
												9,600.0									500.0	12,000.0													
X	X			Cumberland Chase - Phase II	ED	0						3,000.0						3,000.0			1,500.0	1,500.0								ED-CIP-2023-02					
X	X			NBIP Road Rehab - Phase 2	ED	0						730.0						730.0			365.0	365.0								ED-CIP-2023-03					
TOTALS												6,630.0						16,230.0			2,365.0	4,265.0													
												9,600.0									2,365.0	13,865.0													

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Emer Svc

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN ITALICS
 REVISED 7/1/2022

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																	FY 23	FY 24	FY 25	FY 26	FY 27	
X	X	X	Ambulance Purchase	CD	1	1,473.0									1,473.0		491.0	491.0	491.0	491.0	491.0	ES-CIP-2023-01
			DES Vehicles	CD	1	500.0									500.0		200.0	200.0	100.0			ES-CIP-2023-02
X	X		Replacement Garage 911 Center	CD	1				500.0						500.0		500.0	500.0				ES-CIP-2023-03
X	X		Special Ops Collapse and Trench Air Shores	CD	1				130.0						130.0		130.0	130.0				ES-CIP-2023-04
TOTALS						1,973.0			630.0						2,603.0		691.0	830.0	591.0	491.0	491.0	

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

IT

CIP FY 2023-2027

NOTE: DOLLAR AMOUNTS IN THOUSANDS
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 REVISED 7/1/2022

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N	O	AC	AF																				
X	X			Allconet Fiber - Open Access Fiber to Home	IT	1									1,000.0								IT-CIP-2023-01
	X	X		CBRS Broadband Expansion	IT	2									100.0								IT-CIP-2023-02
				TOTALS											1,100.0								
															100.0								
															1,200.0								

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Library

CIP FY 2023-2027

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N	O	AC	AF																						
X	X			Frostburg Library - Renovation	LB	0	440.0								3,960.0						40.0	400.0	LIB-CIP-2023-01		
																					400.0	4,000.0			
X	X	X		Wash. St. Lib. - Wall, Sidewalk, Windows	LB	1	95.0								95.0			190.0		95.0			LIB-CIP-2023-02		
																		190.0							
X	X	X		Washington Street Library - Addition Roof	LB	0	200.0											200.0		200.0			LIB-CIP-2023-03		
																		200.0							
X	X			Westemport Library HVAC Replacement	LB	0	40.0											40.0		40.0			LIB-CIP-2023-04		
							775.0								4,055.0			4,830.0		295.0	40.0	40.0	400.0	4,000.0	
				TOTALS																					

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Planning & Zoning

CIP FY 2023-2027

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X	X	New Permitting/Planning Software	PZ	0	50.0									50.0				50.0				PZ-CIP-2023-01
	TOTALS				50.0									50.0				50.0				

PROBLEM