

FISCAL YEAR 2024

ADOPTED BUDGET

ADOPTED MAY 25, 2023

ALLEGANY COUNTY BOARD OF COUNTY COMMISSIONERS

DAVID J. CAPORALE
PRESIDENT

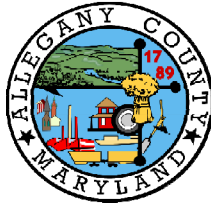
CREADE V. BRODIE, JR.
COMMISSIONER

BILL ATKINSON
COMMISSIONER

JASON M. BENNETT
COUNTY ADMINISTRATOR

Allegany County Finance Office
www.Alleganygov.org





ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

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David J. Caporale, President
William R. Atkinson, Commissioner
Creade V. Brodie, Jr., Commissioner
Jason M. Bennett, CPA, Administrator
T. Lee Beeman, Esq, Attorney

Fiscal Year 2024 Budget Message

May 25, 2023

Dear Allegany County Residents:

The Fiscal Year 2024 budget was prepared during a new era that offers continued opportunity for prosperity and growth that our region has not witnessed in a generation or more. We entered this budget with priorities of fully moving on from the COVID-19 pandemic and refocusing to the future of Allegany County.

This budget contains no property tax increases for our residents. We continue to maintain the income tax rate that was reduced for the first time in 24 years during last year's budget process.

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 also made an investment in our workforce to continue to keep pace with ever increasing costs in today's economy. This ensures that we can continue to attract and retain a talented workforce to deliver the services expected by our citizens. We continue to utilize remaining federal funding to spur on greater investment in broadband and economic development opportunities to prepare Allegany County for future prosperity.

Allegany County Government's FY 2024 Operating and the FY 2024 – FY 2028 Capital Improvement Program can be found on the County's website (www.alleganygov.org).

Sincerely,

The Board of County Commissioners

David J. Caporale, President

Creade V. Brodie, Jr., Commissioner

William R. Atkinson, Commissioner

701 Kelly Road
Cumberland, MD 21502
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RESOLUTION NO. 23-18

WHEREAS, the Board of County Commissioners must adopt a budget by June 30, 2023 for the Fiscal Year July 1, 2023 to June 30, 2024; and

WHEREAS, the Board held a public preliminary budget hearing on April 20, 2023, and sought additional public input at their May 11th 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 2024 budget for the Board's review and approval.


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

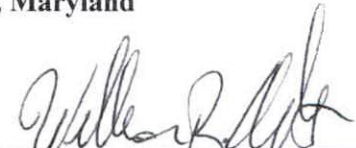
1. The Commissioners adopt the FY 2024 Operating and Capital Budget, as summarized in the attached list of funds, in the amount of \$152,465,411.
2. The Commissioners hereby approve a 2% cost-of-living increase for employees. Across-the-Board increments for employees are not included in this budget.
3. The FY 2024 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 at \$3 million annually.
4. The FY 2024 General Fund Budget will increase by 11%.
5. The FY 2024 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 2024 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 FY2024.
7. The Commissioners will maintain the same property tax for FY2024. 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 FY2024 Budget reflects an increase of \$2,031,516 in property tax revenue and a \$1,500,000 increase in income tax revenue. \$10,861,269 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 FY2024 budget at a cost of \$352,000. 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 FY2024 State disparity grant was calculated at \$5,504,536, and an additional supplemental disparity grant in the amount of \$1,632,000 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 FY2024 Budget provides Maintenance of Effort to the Board of Education, and partially funds requests from Allegany College of Maryland, the Allegany County Health Department, and the Allegany County Library System.
12. The FY2024 Budget stays within our debt service goals.
13. The FY2024 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 2024 Budget is the thirteenth budget having the County health insurance program as self insured in an effort to manage the costs of it more effectively.

Adopted this 25th day of May, 2023

County Commissioners of Allegany County, Maryland


David J. Caporale, President


Creade V. Brodie, Jr. Commissioner


William R. Atkinson, Commissioner



Allegany County, Maryland

Tax Levy and Differential

May 25, 2023

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>Personal Property & Public Utilities</u>	
	<u>Differential</u>	<u>Adjusted Levy</u>	<u>Differential</u>	<u>Adjusted Levy</u>
Barton	\$0.0757	\$0.8993	\$0.1892	\$2.2482
Cumberland	\$0.1567	\$0.8183	\$0.3918	\$2.0458
Frostburg	\$0.1289	\$0.8461	\$0.3224	\$2.1152
Lonaconing	\$0.1141	\$0.8609	\$0.2854	\$2.1522
Luke	\$0.1157	\$0.8593	\$0.2893	\$2.1482
Midland	\$0.0757	\$0.8993	\$0.1892	\$2.2482
Westernport	\$0.0757	\$0.8993	\$0.1892	\$2.2482

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 ½%) 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 ½%) 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

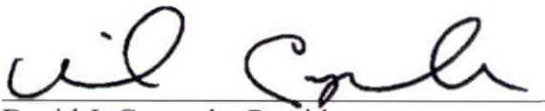
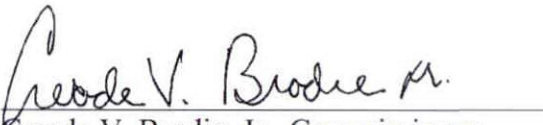
Allegany County, To-Wit:

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.

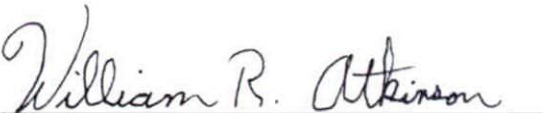
The Collector of Public Assessments of Allegany County, Maryland for the year July 1, 2023 through June 30, 2024 is hereby authorized and empowered to demand and receive from the non-city taxables of Allegany County the sum of \$1.087 dollars (\$1.087) on real property, the sum of \$2.4375 dollars (\$2.4375) 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 25th day of May, 2023.

County Commissioners Of Allegany County Maryland


David J. Caporale, President
Creade V. Brodic, Jr., Commissioner

Attest:


Jason Bennett County Administrator
William R. Atkinson, Commissioner



**SUPPLEMENTAL LEVY
FOR
SPECIAL TAXING AREAS OF
ALLEGANY COUNTY, MARYLAND
May 25, 2023**

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2023-2024, 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>Real</u>	<u>Personal & 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
CRESAPTOWN 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	0.125
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	0.100
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	0.138
BOWLING GREEN VOLUNTEER FIRE COMPANY Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session	0.050	0.125
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	0.175
CRESAPTOWN AMBULANCE TAXING AREA Code Home Rule Bill 3-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.028	0.070
CRESAPTOWN CIVIC IMPROVEMENT ASSOCIATION Chapter 169 of the Acts of the General Assembly of Maryland in its 1949 Session	0.050	0.125
CRESAPTOWN 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	0.130



**SUPPLEMENTAL LEVY
FOR
SPECIAL TAXING AREAS OF
ALLEGANY COUNTY, MARYLAND
May 25, 2023**

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2023-2024, 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>Real</u>	<u>Personal & Public Utility</u>
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.

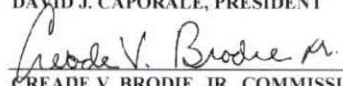
Given under our hands and seal this 25th day of May, 2023.

ATTEST:


Jason M. Bennett, CPA - County Administrator

COUNTY COMMISSIONERS OF
ALLEGANY COUNTY, MARYLAND


DAVID J. CAPORALE, PRESIDENT


GREADE V. BRODIE, JR., COMMISSIONER


WILLIAM R. ATKINSON, COMMISSIONER



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

ALL FUNDS

Operating and Capital Budgets for Fiscal Year 2024 Summary Schedule of Total Sources and Uses of Funds

SOURCES OF FUNDS

	Sources Excluding Transfers-In	Transfers-In	Total Sources
General Fund	113,127,728	0	113,127,728
Special Revenue Funds			
Coal Haul Roads	60,000	0	60,000
Rocky Gap Slots Revenue	2,687,939	0	2,687,939
Transit	2,421,257	499,645	2,920,902
Gaming Fund	339,083	0	339,083
Narcotics Task Force	134,655	0	134,655
Revolving Building Fund	11,558,217	0	11,558,217
State Fire, Rescue & Inmate Commissary	470,000	0	470,000
Debt Service Fund	499,750	2,591,771	3,091,521
Capital Project Funds			
Capital Project	0	200,000	200,000
PAYGO Capital Reserve	345,000	1,000,000	1,345,000
Public Improvement Bonds of 2017	0	0	0
Public Improvement Bonds of 2018	461,544	0	461,544
Enterprise Funds			
Water Districts	5,858,278	19,348	5,877,626
Sanitary Districts	9,981,262	91,784	10,073,046
Allconet II	118,150	0	118,150
County Loan Fund	0	0	0
TOTAL SOURCES OF FUNDS	148,062,863	4,402,548	152,465,411

USES OF FUNDS

	Uses Excluding Transfers-Out	Transfers-Out	Total Uses
General Fund	108,800,041	4,327,687	113,127,728
Special Revenue Funds			
Coal Haul Roads	60,000	0	60,000
Rocky Gap Slots Revenue	2,687,939	0	2,687,939
Transit	2,920,902	0	2,920,902
Gaming Fund	339,083	0	339,083
Narcotics Task Force	134,655	0	134,655
Revolving Building Fund	11,483,356	74,861	11,558,217
State Fire, Rescue & Inmate Commissary	470,000	0	470,000
Debt Service Fund	3,091,521	0	3,091,521
Capital Project Funds			
Capital Project	200,000	0	200,000
PAYGO Capital Reserve	1,345,000	0	1,345,000
Public Improvement Bonds of 2017	0	0	0
Public Improvement Bonds of 2018	461,544	0	461,544
Enterprise Funds			
Water Districts	5,877,626	0	5,877,626
Sanitary Districts	10,073,046	0	10,073,046
Allconet II	118,150	0	118,150
County Loan Fund	0	0	0
TOTAL USES OF FUNDS	148,062,863	4,402,548	152,465,411



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

PROPERTY TAXES

TAXING AREA	REAL ESTATE TAX		PERSONAL PROPERTY		PUBLIC UTILITIES		GRAND TOTAL	
	Assessment	Tax	Assessment	Tax	Assessment	Tax	Assessment	Revenues
Barton	13,215,983	118,851	234,876	5,280	753,365	16,938	14,204,224	141,069
Cumberland	948,369,248	7,760,506	48,835,269	999,010	57,695,634	1,180,308	1,054,900,151	9,939,824
Frostburg	388,383,811	3,286,115	8,687,467	183,761	13,343,302	282,232	410,414,580	3,752,108
Lonaconing	31,408,588	270,397	1,853,846	39,907	2,917,608	62,792	36,180,042	373,096
Luke	20,011,804	171,961	733,853	15,762	1,161,822	24,957	21,907,479	212,680
Midland	13,391,305	120,428	162,541	3,653	512,800	11,530	14,066,646	135,611
Westernport	58,627,845	527,240	1,263,425	28,405	4,776,458	107,383	64,667,728	663,028
Unincorporated	2,394,693,359	23,348,260	111,908,964	2,727,781	142,799,576	3,480,740	2,649,401,899	29,556,781
Subtotal	3,868,101,943	35,603,758	173,680,241	4,003,559	223,960,565	5,166,880	4,265,742,749	44,774,197
Public Utility	13,833,610	113,200					13,833,610	113,200
GRAND TOTAL	3,881,935,553	35,716,958	173,680,241	4,003,559	223,960,565	5,166,880	4,279,576,359	44,887,402

Real Property Tax		
\$0.9750 Per \$100 Assessed Value		
	2024 Tax	2024
	Differential	Tax Rate
Barton	0.0757	0.8993
Cumberland	0.1567	0.8183
Frostburg	0.1289	0.8461
Lonaconing	0.1141	0.8609
Luke	0.1157	0.8593
Midland	0.0757	0.8993
Westernport	0.0757	0.8993
Unincorporated	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 2024

How are your property taxes calculated?

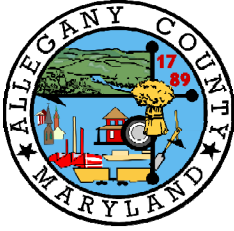


Assessed Property Value	\$ 100,000
Divided By \$100 Increments	100
Multiplied By The Combined Tax Rate	<u>\$ 1.0870 (a)</u>
Total Property Taxes Due	\$ 1,087
Less: 1% Property Tax Discount	<u>(11) (b)</u>
Total Taxes Paid Less Discount	<u><u>\$ 1,076</u></u>

(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

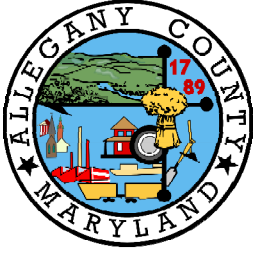
ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Expenditures

TOTAL GENERAL FUND BUDGET EXPENDITURES \$113,127,728

Where is your tax dollar spent?

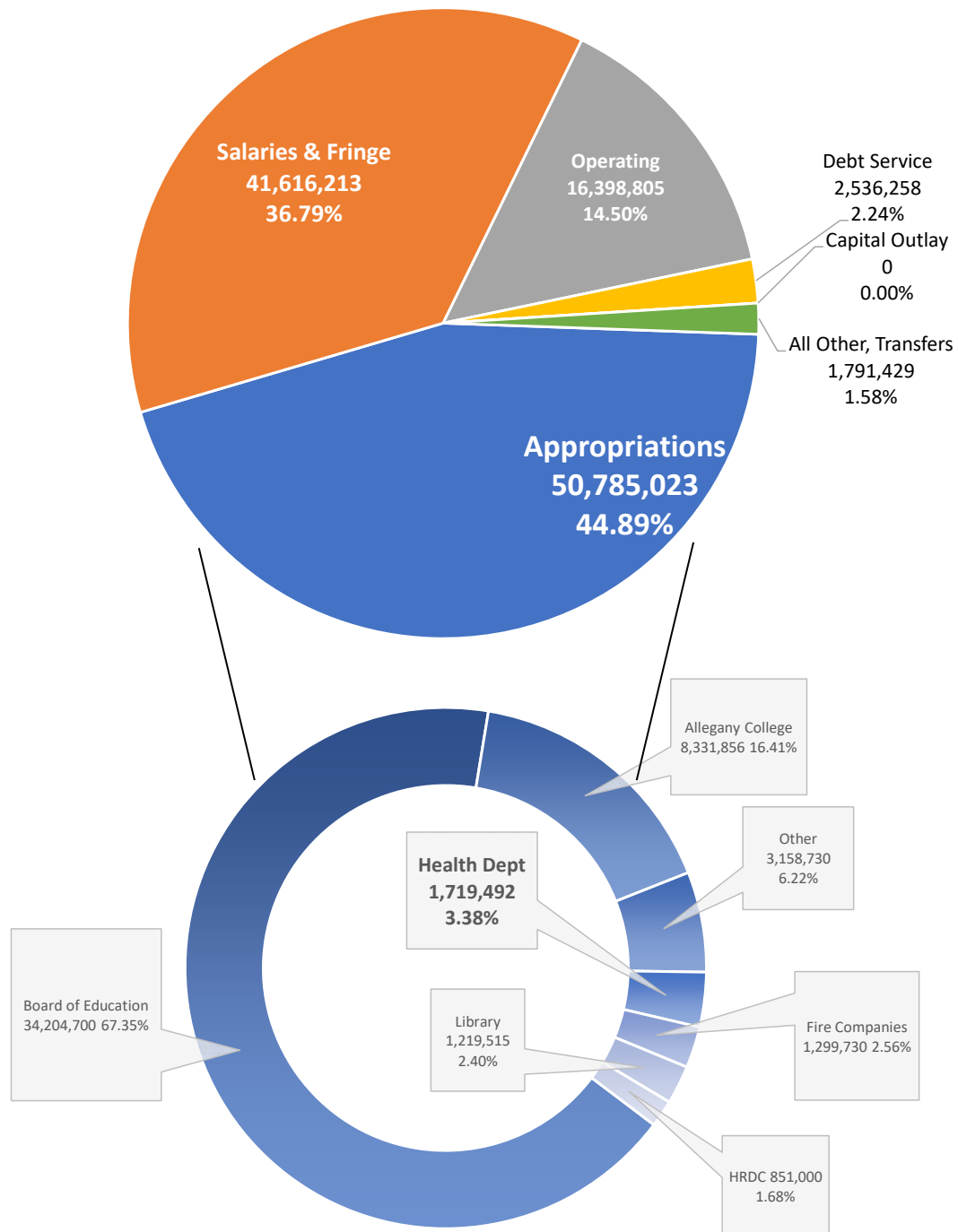




ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

Appropriations Proportion of
Total General Fund Expenditures \$113,127,728 (rounded)





ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND

Services Not Provided by Municipal Government

SERVICE	DOLLARS	%
Board of Education	34,204,700	30.2%
Detention Center	10,361,874	9.2%
Allegany College	8,331,856	7.4%
Debt Service On Services	2,536,258	2.2%
911	3,553,111	3.1%
State's Attorney	2,152,660	1.9%
Health Department	1,719,492	1.5%
Allegany County Library	1,219,515	1.1%
Other Health Services Programs	597,012	0.5%
Election Office	1,262,182	1.1%
HRDC (Sr Citizen Centers)	850,604	0.8%
Tourism	782,425	0.7%
County Fair & Ag Expo	664,638	0.6%
Transit Operation	499,645	0.4%
Animal Control	530,280	0.5%
Circuit Court	752,683	0.7%
Alternative Sentencing Program	402,591	0.4%
Solid Waste Recycling	183,381	0.2%
Airport	230,000	0.2%
Emergency Management	343,996	0.3%
Soil Conservation	205,155	0.2%
Agricultural Extension Agent	203,051	0.2%
Home Detention	389,414	0.3%
Liquor Board	205,083	0.2%
Haz Mat	110,025	0.1%
Family Law Master	294,653	0.3%
Some 26 Services For 64.0% of Budget	72,586,284	64.2%
Total General Fund Budget	113,127,728	

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



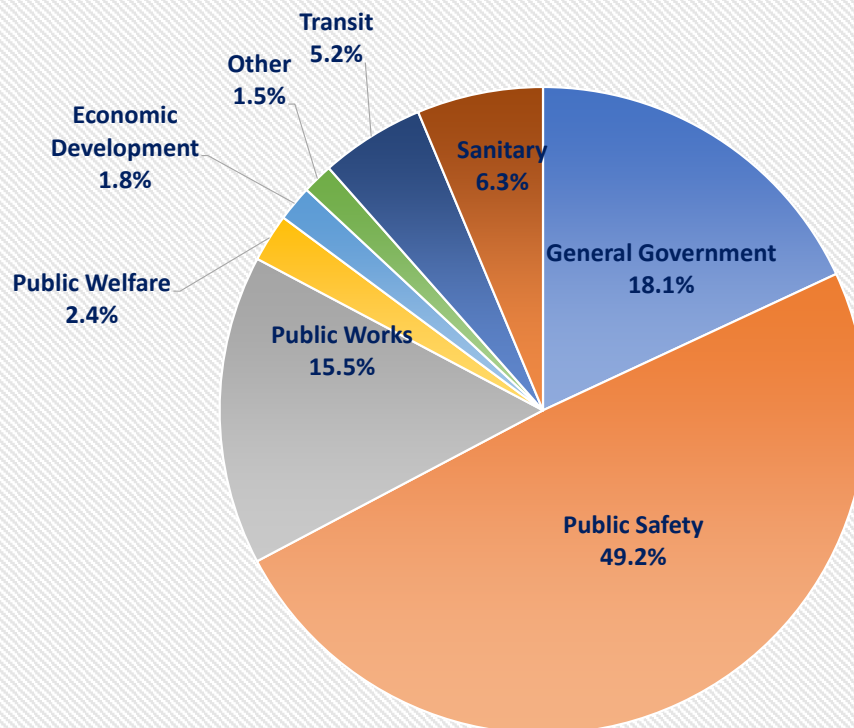
ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

FULL TIME EQUIVALENT POSITIONS

DEPARTMENT	FY 2023 POSITIONS	%	FY 2024 APPROVED POSITIONS	%	CHANGE
General Government	99.10	18.47%	100.30	18.07%	1.20
Public Safety	256.37	47.78%	273.06	49.20%	16.69
Public Works	85.65	15.96%	85.90	15.49%	0.25
Public Welfare	13.50	2.52%	13.35	2.41%	(0.15)
Economic Development	9.65	1.80%	9.90	1.78%	0.25
Other	8.30	1.55%	8.50	1.53%	0.20
Transit	28.95	5.40%	28.95	5.22%	0.00
Sanitary	35.00	6.52%	35.00	6.31%	0.00
GRAND TOTAL FULL TIME EQUIVALENT	536.52	100.00%	554.960	100.00%	18.44

FY 2024 Full Time Equivalent Positions





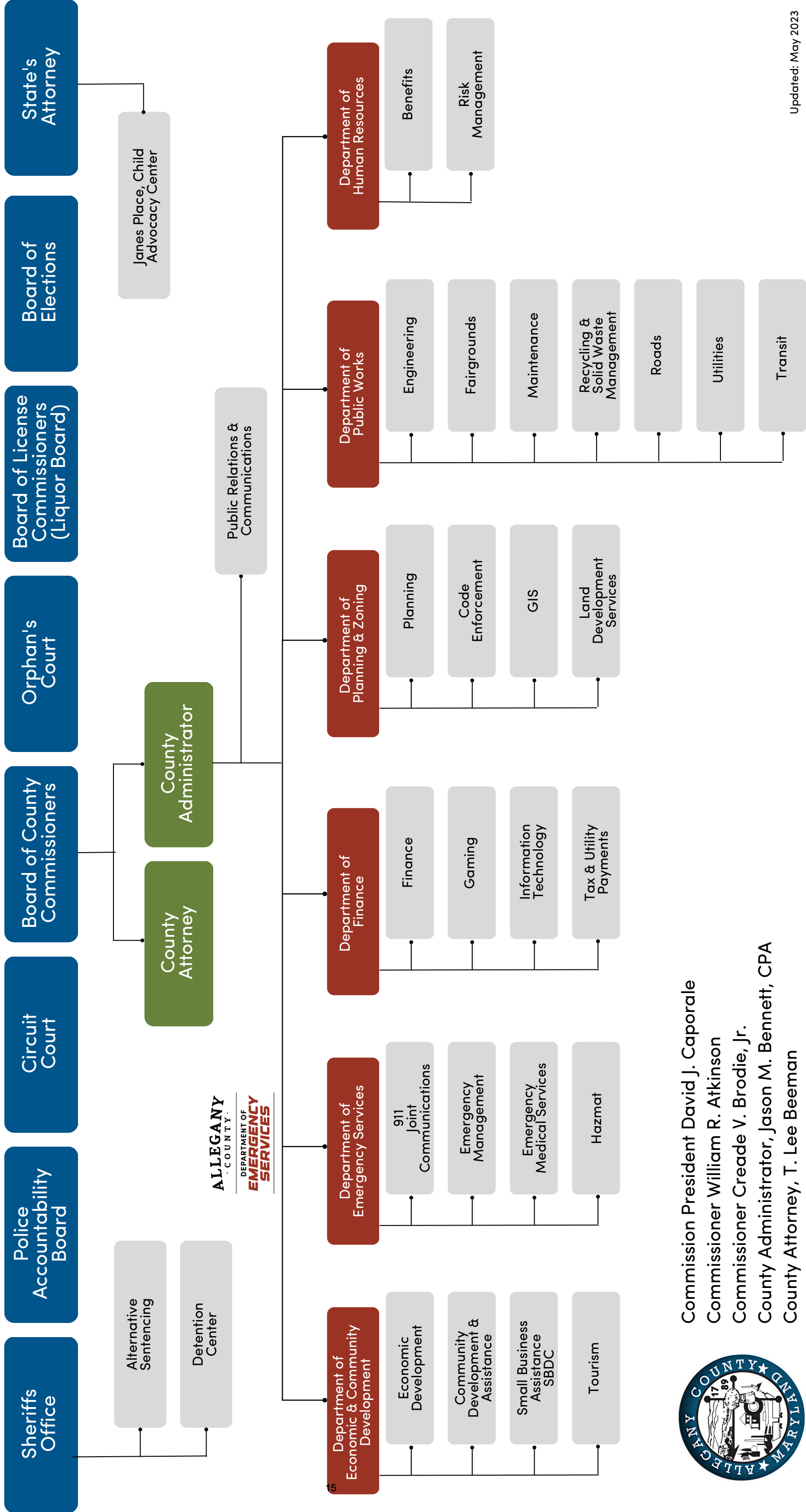
ALLEGANY COUNTY

ADOPTED BUDGET
FISCAL YEAR 2024

POSITION ALLOCATION TABLE

DEPARTMENT	2023 Adjusted Positions	CHANGE IN POSITIONS	TOTAL 2024	DEPARTMENT	2022 Adjusted Positions	CHANGE IN POSITIONS	TOTAL 2024
GENERAL GOVERNMENT POSITIONS				HOME DETENTION GRANT	4.00		4.00
COUNTY COMMISSIONERS	3.00		3.00	EMERGENCY MANAGEMENT DEPT	3.50		3.50
COMMISSIONERS STAFF & OFFICE	0.00		0.00	ANIMAL CONTROL/SHELTER	0.00		0.00
FAMILY SUPPORT SERVICES	1.00		1.00	911	33.50		33.50
CIRCUIT COURT MASTERS PROGRAM	1.00		1.00	PUBLIC SAFETY	1.25		1.25
CIRCUIT COURT	6.05		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	20.35	1.00	21.35	CODE ENFORCEMENT	1.00	1.00	2.00
DRUG COURT COORDINATOR	2.00		2.00	DEPT OF SOCIAL SERVICES	7.75		7.75
VICTIM WITNESS COORDINATOR	0.20		0.20	HIGHWAY	69.25		69.25
PETIT JURY	0.50		0.50	TRANSPORTATION PLANNING	0.55		0.55
ADMINISTRATOR	3.00		3.00	ENGINEERING	11.35	0.50	11.85
ELECTIONS OFFICE	11.00		11.00	SOLID WASTE DISPOSAL	2.50		2.50
FINANCE DEPARTMENT	6.00		6.00	SOLID WASTE RECYCLING PROGRAM	2.00	(0.25)	1.75
TAX & UTILITY COLLECTION	6.70		6.70	BROOK BUILDING	2.00		2.00
COUNTY ATTORNEY	3.00		3.00	HEALTH DEPARTMENT	2.75	0.85	3.60
HUMAN RESOURCES DEPARTMENT	5.00		5.00	CHILD ABUSE COORDINATOR	1.00	(1.00)	0.00
PLANNING	3.85		3.85	ALLEGANY COUNTY FAIR	1.50		1.50
LAND USE PLANNING	0.00		0.00	FAIRGROUNDS MAINTENANCE	0.00		0.00
PERMITS & ENFORCEMENT	4.00		4.00	HIGHLANDS TRAIL MAINTENANCE	1.00		1.00
MAINTENANCE-GENERAL	11.00		11.00	SOIL CONSERVATION	2.00		2.00
MAINT-PROSPECT SQ OFFICE BLDG	0.00	0.00	0.00	OFFICE OF COMMUNITY SERVICES	0.00		0.00
MAINTENANCE-COURTHOUSE	4.00	0.00	4.00	TOURISM DEPARTMENT	3.65	0.25	3.90
MAINTENANCE-COUNTY COMPLEX	0.00	0.00	0.00	TOTAL GENERAL GOVERNMENT	462.77	18.240	481.010
INFORMATION TECHNOLOGY DIVISION	2.25		2.25	ALL OTHER FUNDS			
SHERIFF ROAD PATROL	27.26	1.63	28.89	SEX OFFENDER GRANT	1.00		1.00
SHERIFF JUDICIAL	20.85	4.30	25.15	ALLEGANY COUNT TRANSIT	28.95		28.95
SCHOOL SAFE GRANT	0.00	0.00	0.00	HOUSING & COMMUNITY DEVELOPMENT	0.00		0.00
JUVENILE REVIEW BOARD	0.00		0.00	GAMING FUND	2.80	0.20	3.00
EMERGENCY MEDICAL SERVICES	71.95	4.50	76.45	REVOLVING BUILDING FUND	6.00		6.00
FIRE & RESCUE ORGANIZATIONS	0.00	0.00	0.00	EMERGENCY MEDICAL SERVICES	0.00		0.00
MAINTENANCE-DETENTION CENTER	3.00		3.00	SANITARY\WATER DISTRICTS	35.00		35.00
DETENTION CENTER	81.26	6.26	87.52	TOTAL OTHER FUNDS	73.75	0.20	73.95
DJJ JUVENILE SERVICES GRANT	0.00		0.00	TOTAL POSITIONS	536.52	18.440	554.960
ALTERNATIVE SENTENCING PROGRAM	4.00	(1.00)	3.00				
LIQUOR CONTROL BOARD	5.20	0.20	5.40				

ALLEGANY COUNTY Organization Chart



Commission President David J. Caporale
Commissioner William R. Atkinson
Commissioner Creade V. Brodie, Jr.
County Administrator, Jason M. Bennett, CPA
County Attorney, T. Lee Beeman





ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND - SUMMARY Schedule of Revenues and Appropriations

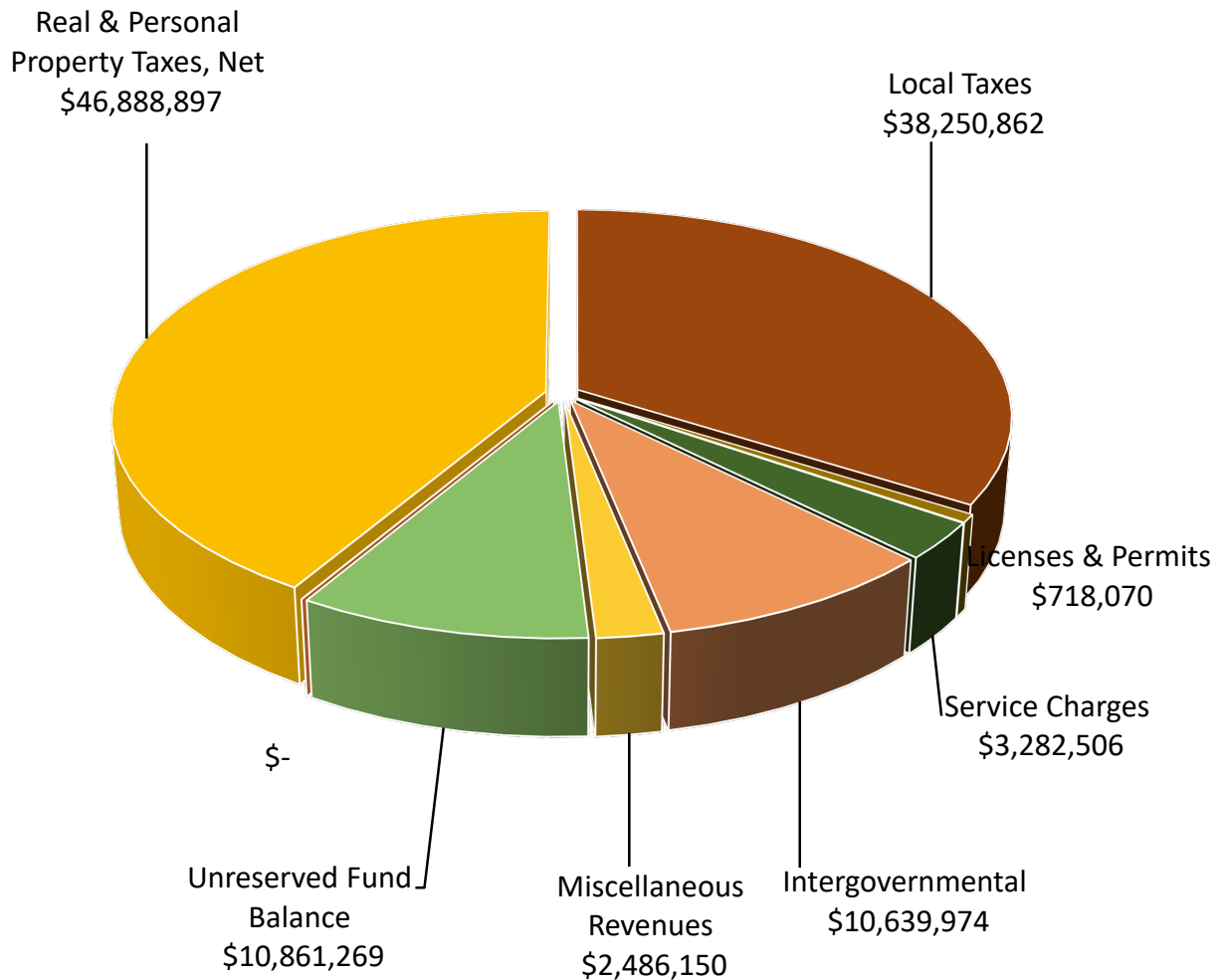
GENERAL FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	APPROVED FY 2024
REVENUES				
Taxes - Local Property	44,893,618	45,135,441	44,857,381	46,888,897
Taxes - Local Income	31,190,781	32,874,736	31,500,000	33,000,000
Taxes - Local Other	4,872,998	6,080,353	5,178,370	5,250,862
Licenses & Permits	542,024	715,504	681,300	718,070
Intergovernmental	14,062,338	17,760,445	13,321,205	10,639,974
Service Charges	2,861,768	3,044,836	3,133,881	3,282,506
Fines & Forfeitures	12,238	10,521	12,400	10,400
Miscellaneous:				
Interest	107,680	131,883	248,550	1,013,550
Rents	126,300	438,169	423,000	433,000
Other Miscellaneous	249,291	534,157	19,300	1,029,200
Unexpended Balance - Prior Year	0	0	2,561,190	10,861,269
Total	98,919,036	106,726,045	101,936,577	113,127,728
TRANSFERS IN				
Special Revenue Fund	0	0	0	0
Debt Service Fund	0	0	0	0
Enterprise Fund	32,702	32,702	0	0
Total	32,702	32,702	0	0
TOTAL GENERAL FUND REVENUES	98,951,738	106,758,747	101,936,577	113,127,728
APPROPRIATIONS				
General Government	9,228,316	10,085,392	10,647,488	12,692,760
Public Safety	24,191,812	26,255,911	26,991,986	31,012,768
Public Works	11,121,005	11,361,677	11,693,439	12,600,527
Health	1,667,945	2,221,300	2,194,649	2,316,504
Public Welfare	1,661,744	4,746,989	2,090,620	1,693,069
Education	38,845,526	39,561,767	40,061,768	42,536,556
Recreation & Culture	1,495,501	2,009,798	2,469,447	2,083,472
Conservation of Natural Resources	348,993	364,218	389,322	418,206
Community Development & Housing	0	0	0	0
Economic Development	781,796	958,595	913,910	1,000,925
Intergovernmental	28,704	28,704	28,704	28,704
Miscellaneous	1,591,447	2,069,795	2,342,556	2,416,550
Total	90,962,789	99,664,146	99,823,889	108,800,041
TRANSFERS OUT				
Transit Fund	1,904,761	312,023	545,916	499,645
Narcotics Task Force Fund	0	0	0	0
Debt Service Fund	1,532,173	1,143,262	1,474,988	2,536,258
Capital Projects /Paygo Fund	16,951	620,645	0	1,200,000
Sanitary Districts	0	0	0	0
Enterprise Funds	96,914	116,784	91,784	91,784
Total	3,550,799	2,192,714	2,112,688	4,327,687
TOTAL GENERAL FUND APPROPRIATIONS	94,513,588	101,856,860	101,936,577	113,127,728

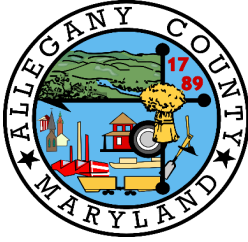


ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

Total General Fund Revenues \$113,127,728





ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Revenues

GENERAL FUND REVENUE		ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	APPROVED FY 2024
Real and Personal Property Taxes					
Estimated Assessable Base - State Certified				4,279,576,359	
<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		42,204,173	42,973,480	43,027,381	44,887,397
Total		42,204,173	42,973,480	43,027,381	44,887,397
Payments in Lieu of Property Taxes					
Personal Property Taxes - Coal Taxes		133,200	157,656	150,000	160,000
Real Estate Taxes - Housing Authorities		28,007	26,251	50,000	26,500
Pilot-Rocky Gap		295,000	307,640	295,000	325,000
Pilot-DNR		899,995	724,506	1,000,000	900,000
Interest and Late Payment Penalties on Property Taxes		1,367,213	1,027,621	975,000	975,000
Total		2,723,415	2,243,674	2,470,000	2,386,500
Deductions					
Prompt Payment Discounts on Property Taxes		(186,089)	(197,220)	(200,000)	(195,000)
Deferred Revenue		509,510	297,701	(250,000)	0
Manufacturers Tax Exemption		(120,909)	(100,718)	(100,000)	(100,000)
Enterprise Zone Exemptions		(14,694)	(19,435)	(25,000)	(25,000)
Tax Increment Financing		0	0	0	0
State Tax Credits/Historic Credits		(221,788)	(62,041)	(65,000)	(65,000)
Total		(33,970)	(81,713)	(640,000)	(385,000)
Total Net Real and Personal Property Taxes		44,893,618	45,135,441	44,857,381	46,888,897
Local Taxes					
Local Income Tax					
Local Income Tax		31,190,781	32,874,736	31,500,000	33,000,000
Total		31,190,781	32,874,736	31,500,000	33,000,000
Other Local Taxes					
Hotel/Motel Tax		824,379	1,042,872	1,100,000	1,180,000
Admissions and Amusement		70,631	120,265	195,000	150,000
Recordation		1,723,828	2,425,060	1,700,000	1,500,000
911 Local Fees		433,717	391,794	400,000	410,000
Trailer Court Taxes		53,336	47,335	55,000	55,000
Transfer Tax, Property		709,319	913,808	605,000	605,000
Highway Users Tax		1,057,788	1,139,219	1,123,370	1,350,862
Total		4,872,998	6,080,353	5,178,370	5,250,862
Total Local Taxes		36,063,779	38,955,089	36,678,370	38,250,862
Licenses and Permits					
Alcoholic Beverage License		(12,847)	100,785	100,000	136,770
Amusement		1,919	2,109	2,500	2,500
Traders		96,910	86,789	89,000	89,000
Occupational Junkyard Permits		800	800	800	800
Building Permits		11,518	69,963	35,000	35,000
Marriage License		3,995	3,540	4,000	4,000
Franchise TV Cable Systems		420,472	417,590	420,000	420,000
Sediment Control Fee		19,257	33,928	30,000	30,000
Total Licenses and Permits		542,024	715,504	681,300	718,070



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Revenues

GENERAL FUND REVENUE		ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	APPROVED FY 2024
Intergovernmental Revenues					
From the Federal Government					
Homeland Security Grant		243,285	17,607	110,000	150,000
Civil Defense		48,236	110,118	0	140,000
FEMA Grant		566,717	1,049,977	0	0
DOJ Grant		173,899	106,217	0	0
HIDTA Grant		10,587	10,771	0	0
Federal Highway Grant		126,656	64,159	148,211	227,026
Medicare & Medicaid-Ambulance		520,653	820,116	525,000	560,000
Health & Human Services Grant		164,353	232,972	0	0
FMHA Grant		50,000	0	0	0
CDBG-Covid Grant		59,718	127,000	0	0
Emergency Solutions Grant		300,343	3,321,388	500,000	500,000
Circuit Court Masters Program		40,169	8,104	46,902	48,000
In Lieu of Taxes		8,778	8,967	8,700	8,700
Total		2,313,394	5,877,396	1,338,813	1,633,726
From the State Government					
Public Health		22,856	19,359	14,000	18,500
Police Protection		245,372	250,178	280,000	280,000
State 911		0	0	0	0
State Highway		0	0	0	0
MD MTA Transportation Planning		15,832	8,020	18,527	29,638
Juvenile Services Grant		112	0	0	0
Department of Natural Resources		0	0	0	0
Conservation Aide		32,482	34,200	34,201	37,363
Program Open Space		184,537	0	542,000	0
Disparity Grant		8,930,611	8,930,611	8,930,611	7,136,536
State Jury Reimbursements		11,640	22,800	50,000	100,000
Tourism Grant		152,746	31,048	30,000	48,000
MD Emergency Housing Program		151,112	0	0	0
Miscellaneous		765,116	1,355,123	1,405,071	960,211
Total		10,512,416	10,651,339	11,304,410	8,610,248
From Other Agencies					
Other Agency Revenue		1,236,528	1,231,710	677,982	396,000
Total		1,236,528	1,231,710	677,982	396,000
Total Intergovernmental		14,062,338	17,760,445	13,321,205	10,639,974
Service Charges					
General Government Charges					
State Civil Process		36,735	38,793	45,000	45,000
Plans & Specifications & Code Home Rule Book		7,590	3,160	4,000	3,000
Regulations & Map Sales		1,250	1,550	0	0
Tax Sale Fees		40,472	37,438	30,000	35,000
Election Filing Fees		50	680	0	0
Security Interest Filing Fee		70	125	0	0
Liquor License Application Fees		8,200	8,450	8,500	8,500
Liquor License Transfer Fees		1,620	3,820	3,000	4,000
Bay Restoration Collection Fee		0	0	0	0
Health Insurance Administration Fees		526	311	400	100
Promotion Accounts		36,438	20,200	60,000	50,000
Collection Fees - Taxes		73,639	75,318	60,000	68,000
Liquor License Collection Fees		3,064	3,450	3,600	3,500
Hotel/Motel Tax Collection Fee		20,125	28,163	20,000	30,000
Partial Payment Fee		1,602	1,046	2,000	1,700
Engineering Fees		0	0	5,000	3,000
Service Fees Other		656,687	693,512	685,415	760,408
Total		888,068	916,016	926,915	1,012,208



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Revenues

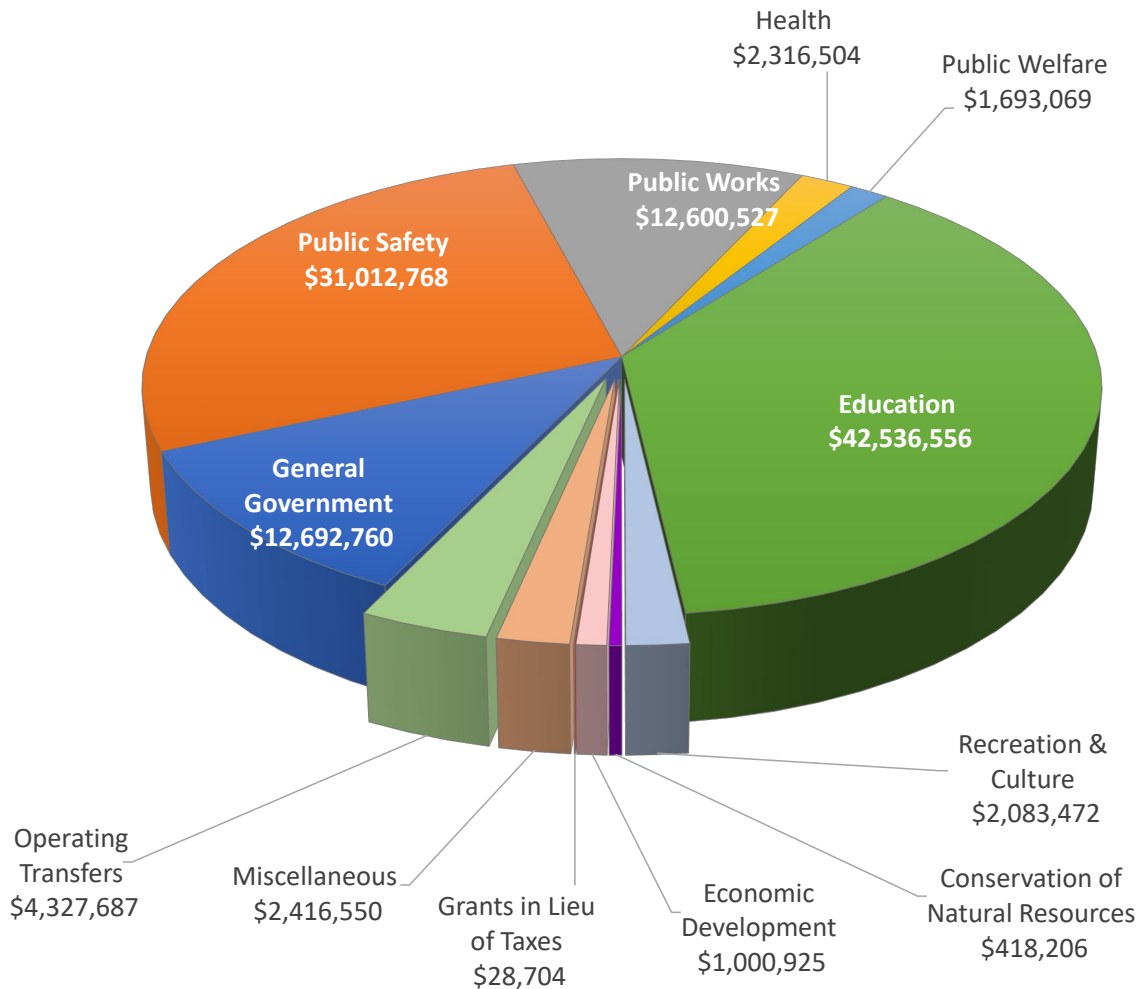
GENERAL FUND REVENUE		ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	APPROVED FY 2024
Public Safety Charges					
Police Protection - Sheriff		69,901	58,151	70,000	70,000
ATV Registration Fees		1,650	18,257	2,000	2,000
Jail Work Release		950	351	1,000	1,000
Boarding State Prisoners		2,520	39,915	25,000	25,000
Boarding Federal Prisoners		238,937	385,354	240,000	240,000
Community Service Fee		6,046	8,439	22,000	22,000
Home Detention Fee		16,302	34,589	35,000	35,000
Inmate Medical Copay		7,308	12,293	6,000	8,000
Ambulance Fees & Non-Medicare Ambulance Fees		729,173	612,843	900,000	900,000
Subscription Revenue-Ambulance		28,740	780	37,500	10,000
CPR Training Services		11,740	18,086	15,000	17,000
Building Code Inspection Fees		11,288	19,422	15,000	15,000
Total		1,124,555	1,208,480	1,368,500	1,345,000
Other Service Charges					
Landfill Fees		301,454	285,741	215,000	275,000
Recycling Fees		149,584	134,751	125,000	125,000
Recycled Material Sales		9,547	6,688	0	0
UPRC Reimbursement		388,560	493,160	498,466	525,298
Total		849,145	920,340	838,466	925,298
Total Service Charges		2,861,768	3,044,836	3,133,881	3,282,506
Fines and Forfeitures					
Circuit Court Fines		2,960	5,526	7,000	5,000
Liquor Fine and Fees		3,750	4,900	5,000	5,000
Permits and Enforcement Fines		89	0	400	400
Fines and Forfeitures		5,439	95	0	0
Total Fines and Forfeitures		12,238	10,521	12,400	10,400
Miscellaneous Revenues					
Interest on Bank Deposits		93,348	121,914	235,000	1,000,000
Interest on Loans to Other Units		8,355	7,548	8,800	8,800
Interest on Tax Office MMA		4,628	3,581	4,000	4,000
Penalties		1,349	(1,160)	750	750
Rents - General		36,018	28,605	23,000	23,000
Rents - Fairgrounds		90,282	409,564	400,000	410,000
Donations		7,653	(1,537)	0	0
Sale of Surplus Property		85,932	93,698	10,000	10,000
Insurance Proceeds		500	24,179	0	0
Miscellaneous		163,359	417,817	9,300	1,019,200
Total Miscellaneous Revenues		491,424	1,104,209	690,850	2,475,750
Unexpended Balance of Prior Years		0	0	2,561,190	10,861,269
Total Revenue and Other Source of Funds Before Transfers In		98,927,189	106,726,045	101,936,577	113,127,728
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		32,702	32,702	0	0
Total Transfers In		32,702	32,702	0	0
Total General Fund Revenue		98,959,891	106,758,747	101,936,577	113,127,728



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

Total General Fund Appropriations \$113,127,728





ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
GENERAL GOVERNMENT							
Legislative - County Commissioners Office							
Personnel Costs	158,605	161,305	166,813	3.00	176,071	176,071	3.00
Operating	14,296	21,441	23,850		30,800	30,800	
Capital Outlay	0	0	0		0	0	
Total Legislative	172,901	182,746	190,663	3.00	206,871	206,871	3.00
Judicial							
Family Support Services							
Personnel Costs	106,703	147,638	96,959	1.00	105,474	105,474	1.00
Operating	115,959	123,650	130,497		156,818	156,818	
Capital Outlay	0	0	0		0	0	
Total	222,662	271,288	227,456		262,292	262,292	
Alternative Dispute Resolution							
Personnel Costs	6,461	6,474	5,388		0	0	
Operating	0	0	0		0	0	
Total	6,461	6,474	5,388		0	0	
Circuit Court Masters Program							
Personnel Costs	60,036	59,488	62,342	1.00	71,986	71,986	1.00
Operating	7,317	3,394	10,150		9,475	9,475	
Total	67,353	62,882	72,492		81,461	81,461	
Circuit Court							
Personnel Costs	394,140	451,830	452,273	6.050	610,622	610,622	6.05
Operating	44,096	43,614	57,725		60,600	60,600	
Capital Outlay	7,904	205,287	0		4,000	0	
Total	446,140	700,731	509,998		675,222	671,222	
Orphan's Court							
Personnel Costs	71,098	63,900	45,289	3.00	45,289	45,289	3.00
Operating	3,119	2,176	2,500		2,500	2,500	
Capital Outlay	4,923	4,922	0		0	0	
Total	79,140	70,998	47,789		47,789	47,789	
Family Law Master							
Personnel Costs	59,485	62,067	64,407	1.00	75,847	75,847	1.00
Operating	4,519	4,858	5,150		5,500	5,500	
Capital Outlay	0	0	0		31,939	0	
Total	64,004	66,925	69,557		113,286	81,347	
States Attorney							
Personnel Costs	1,529,763	1,751,143	1,721,705	20.55	1,962,910	1,962,910	21.55
Operating	117,510	119,974	154,286		189,750	189,750	
Capital Outlay	0	7,101	0		0	0	
Total	1,647,273	1,878,218	1,875,991		2,152,660	2,152,660	
Drug Court Coordinator							
Personnel Costs	118,911	153,439	157,593	2.00	168,420	168,420	2.00
Operating	48,769	39,079	140,738		138,947	138,947	
Total	167,680	192,518	298,331		307,367	307,367	
Law Library							
Operating	21,340	21,340	21,340		21,340	21,340	
Total	21,340	21,340	21,340		21,340	21,340	
Petit Jury							
Personnel Costs	7,335	8,215	22,223	0.50	25,977	25,977	0.50
Operating	19,955	41,504	66,600		118,200	118,200	
Total	27,290	49,719	88,823		144,177	144,177	



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS		ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
Maintenance, Court House								
Personnel Costs		132,141	168,462	242,178	4.00	236,885	236,885	4.00
Operating		113,322	104,114	81,300		100,500	100,500	
Capital Outlay		0	0	0		0	0	
Total		245,463	272,576	323,478		337,385	337,385	
Total Judicial		2,994,806	3,593,669	3,540,643	39.10	4,142,979	4,107,040	40.10
Executive - Administrator								
Personnel Costs		416,984	148,647	435,883	3.00	479,104	479,104	3.00
Operating		28,693	32,452	46,550		64,050	64,050	
Capital Outlay		279	0	0		0	0	
Total Executive - Administrator		445,956	181,099	482,433	3.00	543,154	543,154	3.00
Elections								
Election Office								
Personnel Costs		341,779	426,002	469,661	11.00	488,305	488,305	11.00
Operating		20,772	39,680	59,050		72,625	72,625	
Capital Outlay		0	1,324	0		3,000	0	
Total		362,551	467,006	528,711		563,930	560,930	
Registration								
Personnel Costs		0	2,025	0		10,455	10,455	
Operating		94,423	24,636	257,350		322,691	322,691	
Capital Outlay		288,036	219,143	0		368,106	368,106	
Total		382,459	245,804	257,350		701,252	701,252	
Total Elections		745,010	712,810	786,061	11.00	1,265,182	1,262,182	11.00
Financial Administration								
Finance Department								
Personnel Costs		750,825	767,781	686,290	6.00	834,460	834,460	6.00
Operating		30,248	29,109	42,500		41,800	41,800	
Capital Outlay		281	2,994	0		0	0	
Total		781,354	799,884	728,790		876,260	876,260	
Tax & Utility Collection								
Personnel Costs		528,755	542,576	565,332	6.70	650,305	650,305	6.70
Operating		294,357	350,648	307,800		400,100	400,100	
Capital Outlay		2,798	2,128	0		5,000	0	
Total		825,910	895,352	873,132		1,055,405	1,050,405	
State Assessment Fee								
Personnel Costs		0	0	0		0	0	
Operating		312,096	363,932	365,000		352,000	352,000	
Capital Outlay		0	0	0		0	0	
Total		312,096	363,932	365,000		352,000	352,000	
Accounting Software								
Personnel Costs		0	0	0		0	0	
Operating		0	0	0		0	0	
Capital Outlay		397,312	413,776	420,000		435,000	435,000	
Total		397,312	413,776	420,000		435,000	435,000	
Professional Services								
Personnel Costs		0	0	0		0	0	
Operating		104,470	97,800	115,000		125,000	125,000	
Capital Outlay		0	0	0		0	0	
Total		104,470	97,800	115,000		125,000	125,000	
Total Financial Administration		2,421,142	2,570,744	2,501,922	12.70	2,843,665	2,838,665	12.70



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
Legal Counsel							
County Attorney							
Personnel Costs	188,809	236,607	268,451	3.00	351,939	351,939	3.00
Operating	7,471	9,617	11,250		12,250	12,250	
Capital Outlay	0	0	0		1,000	0	
Total	196,280	246,224	279,701		365,189	364,189	
Other Legal/Professional							
Personnel Costs	0	0	0		0	0	
Operating	159,946	213,485	175,000		91,500	91,500	
Capital Outlay	0	0	0		0	0	
Total	159,946	213,485	175,000		91,500	91,500	
Total Legal Counsel	356,226	459,709	454,701	3.00	456,689	455,689	3.00
Personnel Administration							
Human Resources Department							
Personnel Costs	300,122	402,451	423,894	5.00	498,301	498,301	5.00
Operating	15,846	16,873	24,450		24,450	24,450	
Capital Outlay	3,922	506	0		0	0	
Total	319,890	419,830	448,344		522,751	522,751	
Human Resources Board of Appeals							
Personnel Costs	55	0	3,502		3,502	3,502	
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total	55	0	3,502		3,502	3,502	
Wellness/Employee Recognition							
Personnel Costs	0	0	0		0	0	
Operating	450	9,606	9,335		9,335	9,335	
Capital Outlay	0	0	0		0	0	
Total	450	9,606	9,335		9,335	9,335	
Total Personnel Administration	320,395	429,436	461,181	5.00	535,588	535,588	5.00
Planning & Zoning							
Personnel Costs	114,983	205,846	354,841	3.85	403,696	403,696	3.85
Operating	38,799	45,433	61,065		175,040	175,040	
Capital Outlay	5,927	791	0		19,000	0	
Total Planning & Zoning	159,709	252,070	415,906	3.85	597,736	578,736	3.85
General Services							
Maintenance - General							
Personnel Costs	516,780	657,158	785,400	11.00	865,205	865,205	11.00
Operating	17,679	36,432	148,200		176,500	176,500	
Capital Outlay	0	0	0		0	0	
Total	534,459	693,590	933,600		1,041,705	1,041,705	
Maintenance - County Office Complex							
Personnel Costs	54,590	1,224	0		0	0	
Operating	109,066	203,835	0		0	0	
Capital Outlay	0	0	0		0	0	
Total	163,656	205,059	0		0	0	
Maintenance - County Buildings							
Personnel Costs	0	0	0		0	0	
Operating	154,744	80,136	104,000		120,500	120,500	
Capital Outlay	0	0	0		0	0	
Total	154,744	80,136	104,000		120,500	120,500	



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS		ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
Maintenance - Prospect Square Office Bldg								
Personnel Costs		95,334	2,463	0		0	0	
Operating		42,421	47,061	52,900		64,500	64,500	
Capital Outlay		0	0	0		0	0	
Total		137,755	49,524	52,900		64,500	64,500	
Information Technology Division								
Personnel Costs		224,729	242,905	243,361	2.25	342,618	342,618	2.25
Operating		180,361	178,491	248,300		280,600	280,600	
Capital Outlay		9,588	23,527	0		0	0	
Total		414,678	444,923	491,661		623,218	623,218	
Information Technology								
Personnel Costs		0	0	0		0	0	
Operating		109,829	108,086	109,829		109,829	109,829	
Capital Outlay		0	0	0		0	0	
Total		109,829	108,086	109,829		109,829	109,829	
Total General Services		1,515,121	1,581,318	1,691,990	13.25	1,959,752	1,959,752	13.25
Other General Government								
Liquor Board Control								
Personnel Costs		82,373	92,179	99,638	5.20	151,308	151,308	5.40
Operating		14,677	29,612	22,350		53,775	53,775	
Capital Outlay		0	0	0		0	0	
Total Other General Government		97,050	121,791	121,988	5.20	205,083	205,083	5.40
TOTAL GENERAL GOVERNMENT		9,228,316	10,085,392	10,647,488	99.10	12,756,699	12,692,760	100.300
PUBLIC SAFETY								
Police								
Sheriff's Department								
Personnel Costs		1,309,732	1,507,698	1,583,873	20.85	1,639,002	1,639,002	25.15
Operating		185,955	245,825	298,800		321,300	321,300	
Capital Outlay		112,281	52,745	0		0	0	
Total		1,607,968	1,806,268	1,882,673		1,960,302	1,960,302	
Sheriff's Department - Road Patrol								
Personnel Costs		2,266,462	2,701,022	2,623,884	27.26	3,040,162	3,040,162	28.89
Operating		289,523	340,366	425,275		430,275	430,275	
Capital Outlay		79,305	86,149	0		126,000	0	
Total		2,635,290	3,127,537	3,049,159		3,596,437	3,470,437	
C3I Unit								
Operating		23,705	17,060	13,000		20,000	20,000	
Capital Outlay		0	0	0		0	0	
Total		23,705	17,060	13,000		20,000	20,000	
Safe School Support								
Personnel Costs		275,606	251,530	0		0	0	
Operating		7,325	4,493	0		0	0	
Capital Outlay		0	0	0		0	0	
Total		282,931	256,023	0		0	0	
Total Police		4,549,894	5,206,888	4,944,832	48.11	5,576,739	5,450,739	54.04



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
Fire & Rescue							
Fire & Rescue Organizations							
Personnel Costs	2,504	1,555	3,430	0.00	3,430	3,430	
Operating	1,156,110	1,138,614	1,246,000		1,296,300	1,296,300	
Capital Outlay	5,000	0	0		0	0	
Total	1,163,614	1,140,169	1,249,430		1,299,730	1,299,730	
Emergency Medical Services							
Personnel Costs	0	0	0	0.00	0	0	
Operating	14,300	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total	14,300	0	0		0	0	
Ambulance Services							
Personnel Costs	4,039,511	4,691,564	5,118,210	71.95	6,007,072	6,007,072	76.45
Operating	558,234	707,583	572,900		663,850	663,850	
Capital Outlay	7,028	260,170			360,000	0	
Total	4,604,773	5,659,317	5,691,110		7,030,922	6,670,922	
Length of Service Award							
Operating	90,765	240,798	85,000		90,000	90,000	
Total	90,765	240,798	85,000		90,000	90,000	
Total Fire & Rescue	5,873,452	7,040,284	7,025,540	71.95	8,420,652	8,060,652	76.45
Correction							
Detention Center							
Personnel Costs	6,216,755	6,537,820	6,846,059	81.26	7,843,480	7,843,480	87.52
Operating	1,986,946	2,287,303	2,460,981		2,518,394	2,518,394	
Capital Outlay	43,526	42,197	0		0	0	
Total	8,247,227	8,867,320	9,307,040		10,361,874	10,361,874	
Detention Center Maintenance							
Personnel Costs	188,813	202,374	209,998	3.00	237,341	237,341	3.00
Operating	1,337	1,558	0		5,500	5,500	
Capital Outlay	0	0	0		0	0	
Total	190,150	203,932	209,998		242,841	242,841	
Home Detention Grant							
Personnel Costs	145,208	235,910	294,079	4.00	346,414	346,414	4.00
Operating	6,665	32,219	43,000		43,000	43,000	
Capital Outlay	0	0	0		0	0	
Total	151,873	268,129	337,079		389,414	389,414	
DJJ Juvenile Services Grant							
Personnel Costs	112	0	0	0.00	0	0	
Operating	0	0	0		0	0	
Total	112	0	0		0	0	
Alternative Sentencing							
Personnel Costs	374,436	334,663	316,163	4.00	341,041	341,041	3.00
Operating	44,747	26,855	59,550		61,550	61,550	
Capital Outlay	0	13,054	0		0	0	
Total	419,183	374,572	375,713		402,591	402,591	
Total Correction	9,008,545	9,713,953	10,229,830	92.26	11,396,720	11,396,720	97.52
Other Protection							
Building Codes							
Personnel Costs	36,463	37,631	46,533	0.80	52,995	52,995	0.80
Operating	5,902	3,018	16,150		15,800	15,800	
Capital Outlay	0	0	0		0	0	
Total	42,365	40,649	62,683		68,795	68,795	



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS		ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
Permits & Enforcement								
Personnel Costs		259,999	262,001	257,656	4.00	302,387	302,387	4.00
Operating		6,086	7,559	20,600		22,425	22,425	
Capital Outlay		1,669	1,900	0		2,500	0	
Total		267,754	271,460	278,256		327,312	324,812	
Emergency Management Department								
Personnel Costs		154,511	188,749	191,374	3.50	231,296	231,296	3.50
Operating		75,573	77,398	87,700		112,700	112,700	
Capital Outlay		20,234	0	0		0	0	
Total		250,318	266,147	279,074		343,996	343,996	
Animal Shelter								
Personnel Costs		0	0	0		0	0	
Operating		414,837	414,837	514,000		530,280	530,280	
Capital Outlay		0	0	0		0	0	
Total		414,837	414,837	514,000		530,280	530,280	
Public Safety Department								
Personnel Costs		122,758	125,677	137,185	1.25	160,148	160,148	1.25
Operating		8,847	7,564	21,200		15,700	15,700	
Capital Outlay		0	0	0		0	0	
Total		131,605	133,241	158,385		175,848	175,848	
911								
Personnel Costs		1,924,458	2,241,232	2,416,551	33.50	2,830,761	2,830,761	33.50
Operating		819,247	788,353	695,350		722,350	722,350	
Capital Outlay		420,046	0	0		0	0	
Total		3,163,751	3,029,585	3,111,901		3,553,111	3,553,111	
Hazardous Materials Operations								
Personnel Costs		7,671	12,611	12,465		13,500	13,500	
Operating		65,621	54,783	91,450		96,525	96,525	
Capital Outlay		0	13,680	0		0	0	
Total		73,292	81,074	103,915		110,025	110,025	
Code Enforcement								
Personnel Costs		55,541	14,298	139,210	1.00	131,740	131,740	2.00
Operating		2,865	22,155	4,360		206,050	206,050	
Capital Outlay		42,005	0	0		0	0	
Total		100,411	36,453	143,570		337,790	337,790	
Domestic Preparedness Grant								
Personnel Costs		0	0	0		0	0	
Operating		0	0	0		0	0	
Capital Outlay		315,588	21,340	140,000		660,000	660,000	
Total		315,588	21,340	140,000		660,000	660,000	
Total Other Protection		4,759,921	4,294,786	4,791,784	44.05	6,107,157	6,104,657	45.05
TOTAL PUBLIC SAFETY		24,191,812	26,255,911	26,991,986	256.37	31,501,268	31,012,768	273.06



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
PUBLIC WORKS							
Public Service							
Airport							
Operating	240,000	230,000	230,000		230,000	230,000	
Capital Outlay	0	0	0		0	0	
Total	240,000	230,000	230,000		230,000	230,000	
Transportation Planning							
Personnel Costs	55,392	35,180	43,311	0.55	47,554	47,554	0.55
Operating	102,929	55,332	178,941		264,624	264,624	
Capital Outlay	0	0	0		0	0	
Total	158,321	90,512	222,252		312,178	312,178	
Upper Potomac River Commission							
Personnel Costs	0	0	0		0	0	
Operating	485,700	616,450	623,083		656,622	656,622	
Capital Outlay	0	0	0		0	0	
Total	485,700	616,450	623,083		656,622	656,622	
Highway							
Personnel Costs	5,097,180	5,259,220	5,298,553	69.25	5,588,087	5,588,087	69.25
Operating	2,936,379	3,330,929	3,535,700		3,754,500	3,754,500	
Capital Outlay	304,120	0	0		0	0	
Total	8,337,679	8,590,149	8,834,253		9,342,587	9,342,587	
Engineering							
Personnel Costs	1,109,243	1,023,541	1,018,470	11.35	1,248,810	1,248,810	11.85
Operating	67,639	93,884	93,500		93,000	93,000	
Capital Outlay	5,772	5,567	0		5,000	0	
Total	1,182,654	1,122,992	1,111,970		1,346,810	1,341,810	
Total Public Service	10,404,354	10,650,103	11,021,558	81.15	11,888,197	11,883,197	81.65
Sanitation & Waste Removal							
Solid Waste Disposal							
Personnel Costs	76,900	84,805	89,249	2.50	106,149	106,149	2.50
Operating	375,114	384,117	377,100		427,800	427,800	
Capital Outlay	71,423	0	0		0	0	
Total	523,437	468,922	466,349		533,949	533,949	
Solid Waste Recycling Program							
Personnel Costs	123,204	74,884	123,332	2.00	94,881	94,881	1.75
Operating	70,010	74,859	82,200		88,500	88,500	
Capital Outlay	0	92,909	0		10,000	0	
Total	193,214	242,652	205,532		193,381	183,381	
Total Sanitation & Waste Removal	716,651	711,574	671,881	4.50	727,330	717,330	4.25
TOTAL PUBLIC WORKS	11,121,005	11,361,677	11,693,439	85.65	12,615,527	12,600,527	85.90
HEALTH							
Health Department - Appropriation							
Operating	1,124,606	1,531,530	1,626,073		1,719,492	1,719,492	
Total	1,124,606	1,531,530	1,626,073		1,719,492	1,719,492	
Maintenance - Brook Building							
Personnel Costs	101,410	95,133	90,300	2.00	104,195	104,195	2.00
Operating	71,893	75,114	87,000		94,500	94,500	
Capital Outlay	0	0	0		0	0	
Total	173,303	170,247	177,300	2.00	198,695	198,695	2.00



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS		ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
Health Department Supplemental								
Personnel Costs		87,321	226,010	30,276	10.50	30,317	30,317	11.35
Operating		0	0	0		0	0	
Capital Outlay		0	0	0		0	0	
Total		87,321	226,010	30,276		30,317	30,317	
Western Maryland Health Planning								
Personnel Costs		0	0	12,000		12,000	12,000	
Total		0	0	12,000		12,000	12,000	
Maintenance - Willowbrook								
Operating		282,715	293,513	349,000		356,000	356,000	
Total		282,715	293,513	349,000		356,000	356,000	
TOTAL HEALTH		1,667,945	2,221,300	2,194,649	12.50	2,316,504	2,316,504	13.35
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		804,665	744,946	850,604		850,604	850,604	
Total		804,665	744,946	850,604		850,604	850,604	
Emergency Shelter Grant								
Operating		451,455	3,410,888	500,000		500,000	500,000	
Total		451,455	3,410,888	500,000		500,000	500,000	
Child Abuse Coordinator								
Personnel Costs		68,342	69,702	72,968	1.00	0	0	0.00
Operating		79,540	80,552	81,255		0	0	
Total		147,882	150,254	154,223		0	0	
Family Crisis Center								
Operating		88,800	88,800	100,000		100,000	100,000	
Total		88,800	88,800	100,000		100,000	100,000	
Nursing Home Post Retirement Benefits								
Personnel		37,062	33,134	35,000		28,000	28,000	
Total		37,062	33,134	35,000		28,000	28,000	
Department of Social Services								
Personnel		80,779	97,548	124,956		124,227	124,227	
Operating		260	470	29,959		14,200	14,200	
Total		81,039	98,018	154,915		138,427	138,427	
Peer Support Specialist Grant								
Personnel		34,168	47,319	68,309		74,738	74,738	
Total		34,168	47,319	68,309		74,738	74,738	
Family Investment Grant								
Personnel		16,673	172,675	194,887		0	0	
Operating		0	955	31,382		0	0	
Total		16,673	173,630	226,269		0	0	
TOTAL PUBLIC WELFARE		1,661,744	4,746,989	2,090,620	1.00	1,693,069	1,693,069	0.00
EDUCATION								
Allegany College								
Operating		7,706,856	7,706,856	8,206,856		8,456,856	8,331,856	
Total		7,706,856	7,706,856	8,206,856		8,456,856	8,331,856	



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS		ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
Board of Education								
Operating		31,138,670	31,854,911	31,854,912		34,204,700	34,204,700	
Total		31,138,670	31,854,911	31,854,912		34,204,700	34,204,700	
TOTAL EDUCATION		38,845,526	39,561,767	40,061,768		42,661,556	42,536,556	
RECREATION & CULTURE								
Allegany Arts Council								
Operating		35,000	40,000	45,000		45,000	45,000	
Total		35,000	40,000	45,000		45,000	45,000	
Allegany County Fair								
Personnel Costs		83,233	124,927	151,874	1.50	153,138	153,138	1.50
Operating		88,726	512,724	478,000		498,500	498,500	
Capital Outlay		759		0		0	0	
Total		172,718	637,651	629,874		651,638	651,638	
Highland Trail Operations								
Personnel Costs		61,969	61,985	64,958	1.00	69,219	69,219	1.00
Operating		25,723	32,803	68,100		73,100	73,100	
Capital Outlay		0	5,750	0		30,000	0	
Total		87,692	100,538	133,058		172,319	142,319	
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		0	0	0		0	0	
Operating		170,621	207,889	492,000		0	0	
Capital Outlay		39,266	0	50,000		0	0	
Total		209,887	207,889	542,000		0	0	
Agricultural Expo								
Operating		11,659	12,720	13,000		13,000	13,000	
Total		11,659	12,720	13,000		13,000	13,000	
Allegany County Library								
Operating		966,545	999,000	1,094,515		1,344,515	1,219,515	
Total		966,545	999,000	1,094,515		1,344,515	1,219,515	
TOTAL RECREATION & CULTURE		1,495,501	2,009,798	2,469,447	2.50	2,238,472	2,083,472	2.50
CONSERVATION OF NATURAL RESOURCES								
Cooperative Extension Service								
Operating		169,231	172,822	187,603		203,051	203,051	
Capital Outlay		0	0	0		0	0	
Total		169,231	172,822	187,603		203,051	203,051	
Soil Conservation								
Personnel Costs		168,762	179,596	186,719	2.00	200,155	200,155	2.00
Operating		5,000	5,000	5,000		5,000	5,000	
Capital Outlay		0	0	0		0	0	
Total		173,762	184,596	191,719		205,155	205,155	
Gypsy Moth Control								
Operating		6,000	6,800	10,000		10,000	10,000	
Total		6,000	6,800	10,000		10,000	10,000	
TOTAL CONSERVATION OF NATURAL RESOURCES		348,993	364,218	389,322	2.00	418,206	418,206	2.00



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS		ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
COMMUNITY DEVELOPMENT & HOUSING								
Public Housing Authority								
Operating		0	0	0		0	0	
TOTAL COMMUNITY & DEVELOPMENT HOUSING		0	0	0		0	0	
ECONOMIC DEVELOPMENT								
Scenic Railroad Development								
Operating		77,920	201,423	140,000		250,000	140,000	
Total		77,920	201,423	140,000		250,000	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		221,715	204,920	239,810	3.65	316,225	316,225	3.90
Operating		398,990	471,930	455,600		466,200	466,200	
Capital Outlay		2,262	0	0		0	0	
Total		622,967	676,850	695,410		782,425	782,425	
Toll House								
Operating		336	405	0		0	0	
Total		336	405	0		0	0	
Thrasher Carriage Museum								
Operating		25,573	25,917	15,000		15,000	15,000	
Total		25,573	25,917	15,000		15,000	15,000	
Community Promotions								
Operating		15,000	14,000	23,500		23,500	23,500	
Total		15,000	14,000	23,500		23,500	23,500	
TOTAL ECONOMIC DEVELOPMENT		781,796	958,595	913,910	3.65	1,110,925	1,000,925	3.90
INTERGOVERNMENTAL								
GRANTS IN LIEU OF TAXES		28,704	28,704	28,704		28,704	28,704	
Miscellaneous								
Miscellaneous		55,582	116,690	89,750		91,250	91,250	
Insurance		494,090	580,224	597,500		627,800	627,800	
Employee Benefits		86,929	120,681	543,647		397,500	397,500	
Contingency		0	287,672	47,159		5,000	5,000	
Post Retirement Benefits		954,846	964,528	1,064,500		1,295,000	1,295,000	
TOTAL MISCELLANEOUS		1,591,447	2,069,795	2,342,556		2,416,550	2,416,550	
TOTAL EXPENDITURES & OTHER USES BEFORE OPERATING TRANSFERS OUT		90,962,789	99,664,146	99,823,889	462.77	109,757,480	108,800,041	481.01
OPERATING TRANSFERS								
Transit Fund		1,904,761	312,023	545,916		499,645	499,645	
Debt Service Fund		1,532,173	1,143,262	1,474,988		2,536,258	2,536,258	
PAYGO Capital Reserve Fund		0	470,645	0		0	1,000,000	
Capital Projects Funds		16,951	150,000	0		0	200,000	
Enterprise Funds		96,914	116,784	91,784		91,784	91,784	
TOTAL OPERATING TRANSFERS		3,550,799	2,192,714	2,112,688		3,127,687	4,327,687	
TOTAL GENERAL FUND APPROPRIATIONS & TRANSFERS TO OTHER FUNDS		94,513,588	101,856,860	101,936,577	462.77	112,885,167	113,127,728	481.010



Special Revenue Funds Fiscal Year 2024 Budget



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

SPECIAL REVENUE FUNDS - SUMMARY Schedule of Revenues and Appropriations

FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	APPROVED FY 2024
REVENUES				
Coal Haul Roads Fund	85,114	70,945	60,000	60,000
Rocky Gap Slots Revenue Fund	2,560,261	2,755,252	2,698,674	2,687,939
Transit Fund	946,288	3,349,015	2,090,912	2,421,257
Gaming	580,729	571,088	423,494	339,083
CDBG Project Income Fund	444,840	323,014	0	0
Housing & Community Development Fund	924,065	893,593	0	0
Narcotics Task Force Fund	277,826	71,513	122,941	134,655
Revolving Building Fund	4,110,397	4,341,457	11,919,125	11,558,217
State Fire, Rescue & Inmate Commissary Fund	507,339	578,031	469,950	470,000
Total	10,436,859	12,953,908	17,785,096	17,671,151
TRANSFERS IN to the:				
Transit Fund	1,210,529	312,023	545,916	499,645
Narcotics Task Force Fund	0	0	0	0
Total	1,210,529	312,023	545,916	499,645
TOTAL REVENUES AND TRANSFERS IN	11,647,388	13,265,931	18,331,012	18,170,796
APPROPRIATIONS				
Coal Haul Roads Fund	132,264	131,541	60,000	60,000
Rocky Gap Slots Revenue Fund	2,114,906	2,899,299	2,698,674	2,687,939
Transit Fund	2,156,817	3,661,037	2,636,828	2,920,902
Gaming Fund	207,515	769,656	423,494	339,083
CDBG Project Income Fund	425,417	243,294	0	0
Housing & Community Development Fund	924,065	893,593	0	0
Narcotics Task Force Fund	240,033	146,429	122,941	134,655
Revolving Building Fund	4,386,521	4,906,951	11,904,777	11,483,356
State Fire, Rescue & Inmate Commissary Fund	445,467	502,450	469,950	470,000
Total	11,033,005	14,154,250	18,316,664	18,095,935
TRANSFERS OUT from the:				
Rocky Gap Slots Revenue Fund	0	0	0	0
CDBG Project Income Fund	0	0	0	0
Revolving Building Fund	135,345	182,611	19,348	74,861
Total	135,345	182,611	19,348	74,861
TOTAL APPROPRIATIONS AND TRANSFERS OUT	11,168,350	14,336,861	18,336,013	18,170,796



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

SPECIAL REVENUE FUNDS Schedule of Revenues and Appropriations

COAL HAUL ROADS FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
REVENUES							
Coal Tax - Article 81	59,940	70,945	60,000		60,000	60,000	
Interest	25,174	0	0		0	0	
Unexpended Fund Balance	0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN	85,114	70,945	60,000		60,000	60,000	
APPROPRIATIONS							
Capital Outlay	132,264	131,541	60,000		60,000	60,000	
Transfer to Capital	0	0	0		0	0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	132,264	131,541	60,000		60,000	60,000	

ROCKY GAP SLOTS REVENUE FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
REVENUES							
Rocky Gap Slots Revenue	2,560,261	2,755,252	2,698,674		2,687,939	2,687,939	
Unexpended Fund Balance	0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN	2,560,261	2,755,252	2,698,674		2,687,939	2,687,939	
APPROPRIATIONS							
Appropriated to Allegany College	360,000	360,000	360,000		360,000	360,000	
Appropriated to Frostburg State University	200,000	200,000	200,000		200,000	200,000	
Appropriated to Fire Companies	875,939	875,939	986,976		875,939	875,939	
Appropriated to LEA Ballistic Vests	7,310	8,670	50,000		50,000	50,000	
Appropriated to County EMS	442,270	590,770	441,963		250,000	250,000	
Appropriated to Western MD Food Bank	0	0	0		0	0	
Appropriated to Board of Education Capital Projects	80,000	80,000	80,000		80,000	80,000	
Appropriated to Non-Profits and Municipalities	69,387	703,920	499,735		792,000	792,000	
Appropriated to PAYGO	80,000	80,000	80,000		80,000	80,000	
Miscellaneous	0	0	0		0	0	
Total	2,114,906	2,899,299	2,698,674		2,687,939	2,687,939	
TRANSFERS OUT							
General Fund	0	0	0		0	0	
Total	0	0	0		0	0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	2,114,906	2,899,299	2,698,674		2,687,939	2,687,939	

TRANSIT FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
REVENUES							
Federal Operating Assistance	435,124	1,581,782	1,377,111		1,743,281	1,743,281	
Federal Capital Assistance	62,975	1,029,155	34,400			0	
State Operating Assistance	234,377	253,563	417,051		397,153	397,153	
State Capital Assistance	7,872	106,163	0		0	0	
Service Charges	200,534	285,725	262,350		280,823	280,823	
Miscellaneous Revenue	5,406	92,627	0		0	0	
Unexpended Fund Balance	0	0	0		0	0	
Total	946,288	3,349,015	2,090,912		2,421,257	2,421,257	
TRANSFERS IN							
General Fund	1,210,529	312,023	545,916		499,645	499,645	
Total	1,210,529	312,023	545,916		499,645	499,645	
TOTAL REVENUES AND TRANSFERS IN	2,156,817	3,661,038	2,636,828		2,920,902	2,920,902	
APPROPRIATIONS							
Personnel Costs	1,587,928	1,742,847	1,867,535	28.95	1,991,905	1,991,905	28.95
Operating	490,170	631,746	679,622		838,997	838,997	
Capital Outlay	78,719	1,286,444	89,671		90,000	90,000	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	2,156,817	3,661,037	2,636,828		2,920,902	2,920,902	28.95



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

SPECIAL REVENUE FUNDS Schedule of Revenues and Appropriations

GAMING FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
REVENUES							
Gaming Taxes	543,429	536,688	392,494		308,083	308,083	
Gaming Sticker Fees	27,300	28,400	26,000		26,000	26,000	
Gaming License Fees	10,000	6,000	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	580,729	571,088	423,494		339,083	339,083	
APPROPRIATIONS							
Personnel Costs	148,255	151,333	167,477	2.80	216,633	216,633	3.00
Operating	10,960	27,321	18,125		18,125	18,125	
Capital Outlay	0	0	0		0	0	
Board of Education Allocation	0	494,857	178,419		78,244	78,244	
Fire Company Allocation	48,300	96,145	59,473		26,081	26,081	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	207,515	769,656	423,494		339,083	339,083	3.00

COMMUNITY DEVELOPMENT BLOCK GRANT PROJECT INCOME FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
REVENUES							
Federal Revenue - Program Income	170	60	0			0	
Miscellaneous Revenue	444,670	322,954	0			0	
Unexpended Fund Balance	0	0	0			0	
TOTAL REVENUES AND TRANSFERS IN	444,840	323,014	0		0	0	
APPROPRIATIONS							
CDBG Activities	425,417	243,294	0			0	
Operating	0	0	0			0	
Total	425,417	243,294	0		0	0	
TRANSFERS OUT							
Enterprise Fund	0	0	0		0	0	
Total	0	0	0		0	0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	425,417	243,294	0		0	0	

HOUSING AND COMMUNITY DEVELOPMENT FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
REVENUES							
Federal Revenue - Section 8 Voucher HAP	924,065	893,593	0			0	
State Grants - Rental Assistance Program	0	0	0			0	
Unexpended Fund Balance	0	0	0			0	
TOTAL REVENUES AND TRANSFERS IN	924,065	893,593	0		0	0	
APPROPRIATIONS							
Operating	924,065	893,593	0			0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	924,065	893,593	0		0	0	



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

SPECIAL REVENUE FUNDS Schedule of Revenues and Appropriations

NARCOTICS TASKS FORCE FUND		ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
REVENUES								
Contraband Seizures		147,752	51,467	89,200		100,914	100,914	
Federal		48,408	1,615	0		0	0	
Miscellaneous		81,666	18,431	33,741		33,741	33,741	
Unexpended Fund Balance		0	0	0		0	0	
Total		277,826	71,513	122,941		134,655	134,655	
TRANSFERS IN								
General Fund		0	0	0		0	0	
Total		0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN		277,826	71,513	122,941		134,655	134,655	
APPROPRIATIONS								
Personnel Costs		44,264	45,316	46,341		53,855	53,855	1.00
Operating		190,054	101,113	76,600		80,800	80,800	
Capital Outlay		5,715	0	0		0	0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT		240,033	146,429	122,941		134,655	134,655	

REVOLVING BUILDING FUND		ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
REVENUES								
Operating - Rent		3,334,692	3,195,296	2,866,355		3,058,217	3,058,217	
Federal Grants		200,000	0	0		0	0	
State Grants		4,500	9,000	0		0	0	
Other Agencies		29,508	0	0		0	0	
Interest		2,044	0	2,210		0	0	
Miscellaneous		539,653	1,137,161	0		0	0	
Unexpended Fund Balance		0	0	9,050,560		8,500,000	8,500,000	
TOTAL REVENUES AND TRANSFERS IN		4,110,397	4,341,457	11,919,125		11,558,217	11,558,217	
APPROPRIATIONS								
Personnel Costs		503,612	657,807	645,345	6.00	955,522	955,522	6.00
Operating		2,728,454	4,247,548	11,254,432		10,527,834	10,527,834	
Capital Outlay		1,154,455	1,596	5,000		0	0	
Total		4,386,521	4,906,951	11,904,777	6.00	11,483,356	11,483,356	6.00
TRANSFERS OUT								
Water Fund		19,348	19,348	19,348		74,861	74,861	
Sanitary		0	134,227	0		0	0	
Capital Projects Fund		0	0	0		0	0	
County Loan Fund		0	0	0		0	0	
Debt Service Fund		115,997	29,036	0		0	0	
Total		135,345	182,611	19,348		74,861	74,861	
TOTAL APPROPRIATIONS AND TRANSFERS OUT		4,521,866	5,089,562	11,924,125		11,558,217	11,558,217	

STATE FIRE & RESCUE AND INMATE COMMISSARY FUND		ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
REVENUES								
State Grants								
State Aid Fire & Rescue		348,889	349,950	349,950		350,000	350,000	
Inmate Commissary		82,012	118,379	70,000		70,000	70,000	
Interest		0	0	0		0	0	
Miscellaneous		76,438	109,702	50,000		50,000	50,000	
Unexpended Fund Balance		0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN		507,339	578,031	469,950		470,000	470,000	
APPROPRIATIONS								
Inmate Commissary		93,397	170,121	120,000		120,000	120,000	
Operating		0	0	0		0	0	
State Aid Fire & Rescue		352,070	332,329	349,950		350,000	350,000	
TOTAL APPROPRIATIONS AND TRANSFERS OUT		445,467	502,450	469,950		470,000	470,000	



**Debt Service Fund
Fiscal Year 2024 Budget**



ALLEGANY COUNTY

ADOPTED BUDGET

FISCAL YEAR 2024

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 2024

DEBT SERVICE FUND Schedule of Revenues and Appropriations

DEBT SERVICE FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	REQUEST FY 2024	APPROVED FY 2024
REVENUES					
Bond Proceeds	0	0	0	0	0
Unexpended Fund Balance	0	0	1,229,512	499,750	499,750
Total	0	0	1,229,512	499,750	499,750
TRANSFERS IN					
General Fund	1,532,173	1,143,262	1,474,988	2,536,258	2,536,258
Special Revenue Funds:					
Transit Fund	0	0	0	0	0
PIB Fund	15,293,226		0	0	0
Revolving Building Fund	115,997		0	55,513	55,513
Total	16,941,396	1,143,262	1,474,988	2,591,771	2,591,771
TOTAL REVENUES AND TRANSFERS IN	16,941,396	1,143,262	2,704,500	3,091,521	3,091,521
APPROPRIATIONS					
Repayment of Long-Term Debt:					
Principal	8,624,175	1,426,174	1,483,829	1,949,199	1,949,199
Interest	1,103,950	1,325,675	1,195,671	1,142,322	1,142,322
Fiscal Charges	0	0	25,000		0
Total	9,728,125	2,751,849	2,704,500	3,091,521	3,091,521
TRANSFERS OUT					
General Fund	0	0	0	0	0
Total	0	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	9,728,125	2,751,849	2,704,500	3,091,521	3,091,521

DETAIL SCHEDULE OF APPROPRIATIONS	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FY 2024 APPROVED			
				Principal	Interest	Fees/Trnf	Total
PUBLIC IMPROVEMENT BONDS							
Bonds of 2008	0	0	0	0	0	0	0
Bonds of 2013 - Refinance	742,700	744,400	749,200	675,000	72,700	0	747,700
Taxable Bonds of 2013 - Refinance	0	0	0	0	0	0	0
Bonds of 2015	627,550	624,175	620,050	410,000	210,050	0	620,050
Bonds of 2017	7,750,251	0	0	0	0	0	0
Bonds of 2018	439,869	801,368	801,868	420,000	381,368	0	801,368
Bonds of 2020	0	224,337	196,500	0	196,500	0	196,500
Taxable Bonds of 2020	0	315,758	276,577	390,000	270,727	0	660,727
OTHER GENERAL OBLIGATION DEBT:							
FHA - Westernport Water 50%	9,624	0	9,663	8,423	1,240	0	9,663
Westernport Landfill	41,299	41,811	25,642	0	0	0	0
Tri County Loan	0	0	0	45,776	9,737	0	55,513
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	116,882	0	0	0	0	0	0
MICRF Loan, PPG	0	0	0	0	0	0	0
Maryland Historical Trust	(50)	0	0	0	0	0	0
Fiscal Charges	0	0	25,000	0	0	0	0
TOTAL DEBT SERVICE APPROPRIATIONS	9,728,125	2,751,849	2,704,500	1,949,199	1,142,322	0	3,091,521

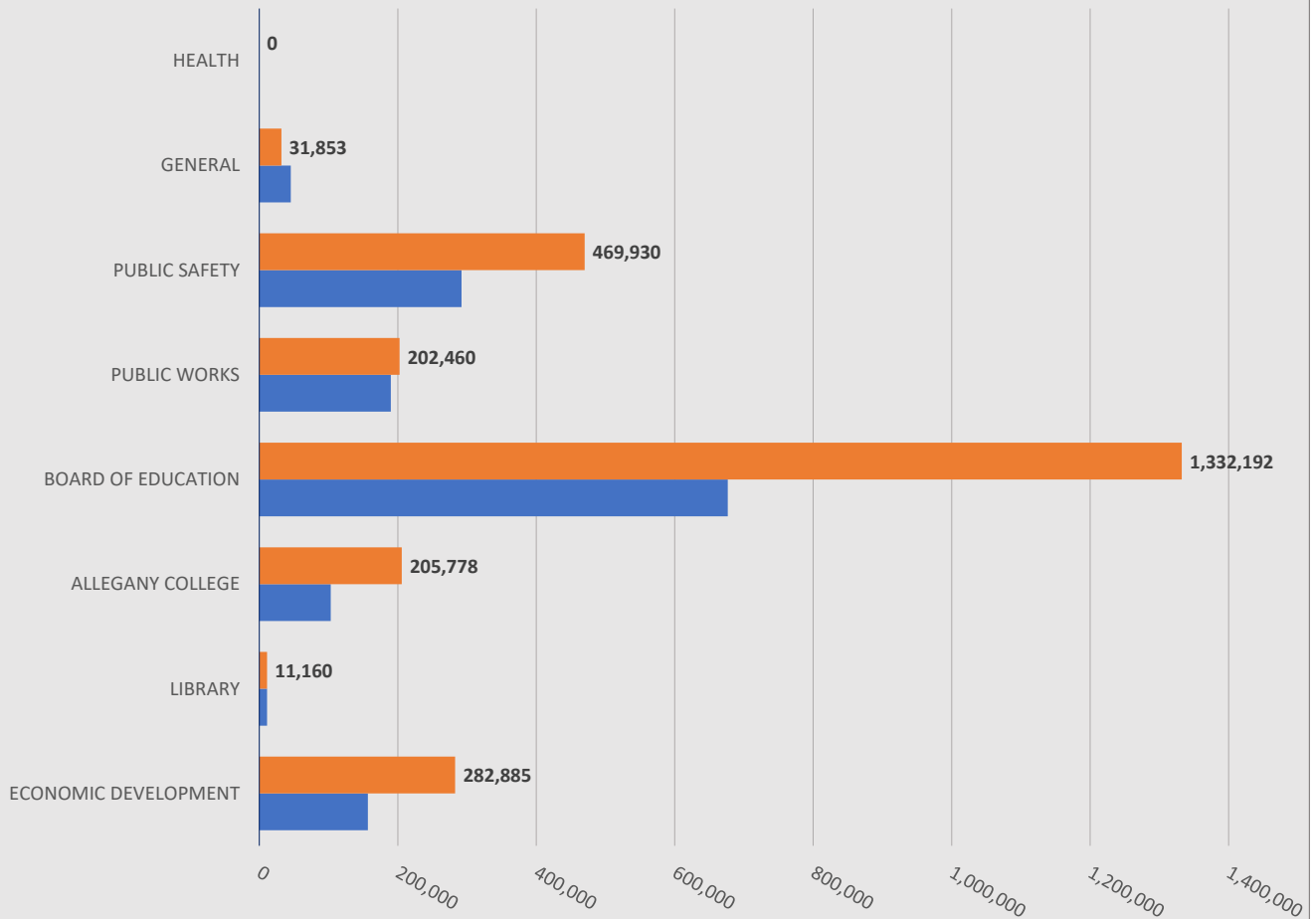


ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

GENERAL FUND

Debt Service Transfer FY 24 Total Transfer **\$2,536,258**



	ECONOMIC DEVELOPMENT	LIBRARY	ALLEGANY COLLEGE	BOARD OF EDUCATION	PUBLIC WORKS	PUBLIC SAFETY	GENERAL	HEALTH
FY 2024	282,885	11,160	205,778	1,332,192	202,460	469,930	31,853	0
FY 2023	156,775	11,160	103,060	676,590	189,887	292,099	45,417	0

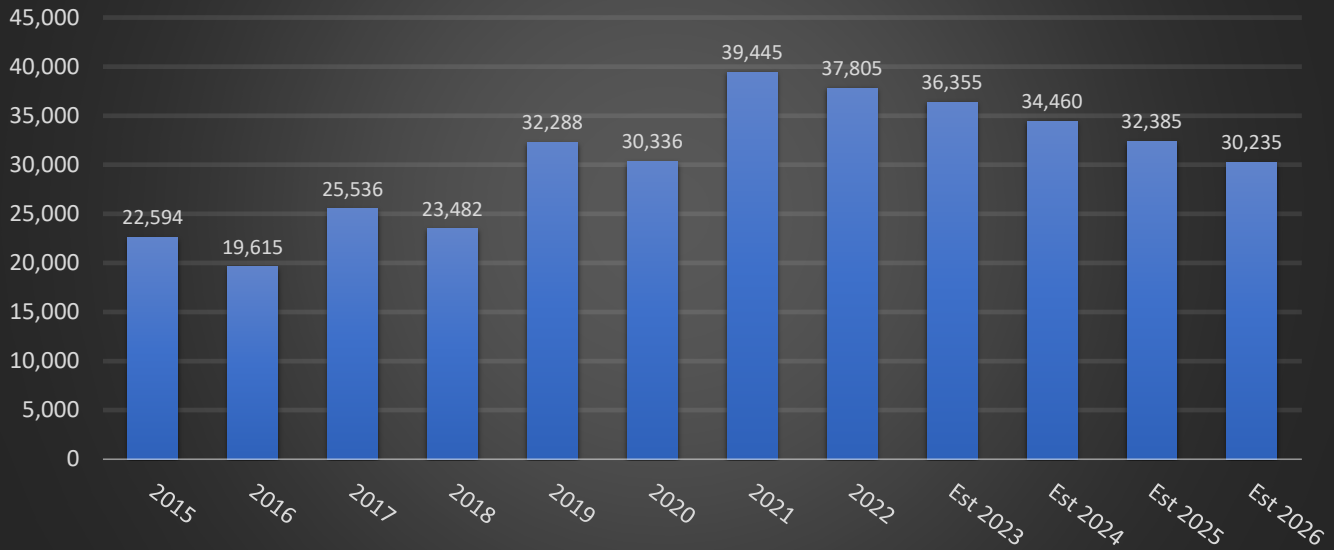


ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

DEBT

Existing General Obligation Debt
(Dollars in Thousands)



**General Fund Estimated
Debt Service Payments**





Capital Projects Fund Fiscal Year 2024 Budget



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

CAPITAL PROJECTS FUND - SUMMARY Schedule of Revenues and Appropriations

FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	APPROVED FY 2024
REVENUES				
Capital Projects Funds	1,247,650	2,259,893	1,150,000	0
PAYGO Capital Reserve Fund	100,000	0	50,000	345,000
Public Improvement Bonds:				
Public Improvement Bond of 2015	0	0	0	0
Public Improvement Bond of 2017	0	0	0	0
Public Improvement Bond of 2018	0	2,680,991	950,000	461,544
Public Improvement Bond of 2019	19,604,056	0	0	0
Total	20,951,706	4,940,884	2,150,000	806,544
TRANSFERS IN to the:				
Capital Projects Fund	16,951	49,887	500,000	200,000
PAYGO Capital Reserve Fund	160,000	988,158	150,000	1,000,000
Public Improvement Bond Funds	0	0	0	0
Total	176,951	1,038,045	650,000	1,200,000
TOTAL REVENUES AND TRANSFERS IN	21,128,657	5,978,929	2,800,000	2,006,544
APPROPRIATIONS				
Capital Projects Funds	2,166,450	1,797,132	1,650,000	200,000
PAYGO Capital Reserve Fund	241,534	315,091	200,000	1,345,000
Public Improvement Bonds:				
Public Improvement Bond of 2015	19,249	16,203	0	0
Public Improvement Bond of 2017	86,339	58,198	0	0
Public Improvement Bond of 2018	0	4,105,319	950,000	461,544
Public Improvement Bond of 2019	5,239,609	0	0	0
Total	7,753,181	6,291,943	2,800,000	2,006,544
TRANSFERS OUT from the:				
Capital Projects Fund	0	40,433	0	0
PAYGO Capital Reserve Fund	0	145,363	0	0
Public Improvement Bond Funds	15,293,226	0	0	0
Total	15,293,226	185,796	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	23,046,407	6,477,739	2,800,000	2,006,544



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

CAPITAL PROJECTS FUNDS Schedule of Revenues and Appropriations

CAPITAL PROJECTS FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	REQUEST FY 2024	APPROVED FY 2024
REVENUES					
Federal - Highway	179,498	233,929	0	0	0
Department of Natural Resources	157,057		0	0	0
Other Federal Grants	674,960	693,861	300,000	0	0
Miscellaneous State Grants	24,735	1,247,592	225,000	0	0
Other Governmental	191,765	7,266	0	0	0
Other - Loan Proceeds	0	0	625,000	0	0
Miscellaneous	19,635	77,245	0	0	0
Unexpended Fund Balance	0	0	0	0	0
Total	1,247,650	2,259,893	1,150,000	0	0
TRANSFERS IN					
General Fund	16,951	0	0	200,000	200,000
Other Funds	0	49,887	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	16,951	49,887	500,000	200,000	200,000
TOTAL REVENUES AND TRANSFERS IN	1,264,601	2,309,780	1,650,000	200,000	200,000
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	145,548	0	0	0	0
Trailer Park	679,521	281,277	0	0	0
Tree Planting Grant	347	3,435	0	0	0
EMS Radio System	0	0	0	0	0
Bridge A085/A086	0	0	0	0	0
Orleans Road South Bridge	241	0	0	0	0
MTA Frostburg Mobility Hub	16,490	18,523	0	0	0
Borden Tunnel Lighting	55,131	0	0	0	0
Land and Water Conservation	47,125	5,489	0	0	0
Cumberland Street Bridge	53,961	280,985	0	0	0
Allegany High School Demolition	972,541	593,265	0	0	0
Georges Creek Stream Restoration	69,943	119,127	0	0	0
Shaft Stream Restoration	6,084	44,343	0	0	0
Baltimore Street Bridge	89,874	422,840	0	0	0
Allegany County Fairgrounds	29,644	27,848	0	0	0
Allegany College Fitness Center	0	0	0	200,000	200,000
Other Projects	0	0	0	0	0
Total	2,166,450	1,797,132	1,650,000	200,000	200,000
TRANSFERS OUT					
General Fund	0	0	0		0
Other funds	0	40,433	0		0
Total	0	40,433	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	2,166,450	1,837,565	1,650,000	200,000	200,000



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

CAPITAL PROJECTS FUNDS Schedule of Revenues and Appropriations

PAY AS YOU GO CAPITAL RESERVE FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	REQUEST FY 2024	APPROVED FY 2024
REVENUES					
State Grants	0	0	0	0	0
Other Governmental	100,000	0	0	0	0
Miscellaneous Revenue	0	0	0	0	0
Interest	0	0	0	0	0
Unexpended Fund Balance	0	0	50,000	345,000	345,000
Total	100,000	0	50,000	345,000	345,000
TRANSFERS IN					
General Fund	0	620,645	150,000	1,000,000	1,000,000
Rocky Gap Slots Fund	160,000	160,000	0	0	0
Other Funds	0	207,513	0	0	0
Capital Projects Fund	0	0	0	0	0
Total	160,000	988,158	150,000	1,000,000	1,000,000
TOTAL REVENUES AND TRANSFERS IN	260,000	988,158	200,000	1,345,000	1,345,000
APPROPRIATIONS					
Washington St Library Roof	0	0	0	75,000	75,000
Georges Creek Library HVAC	0	0	0	90,000	90,000
Public Road Improvements	46,595	224,661	200,000	0	0
Sheriff K-9	826	0	0	0	0
Public Safety Emergency	0	26,845	0	0	0
OP Road	0	0	0	25,000	25,000
LaVale Boulevard Storm Drain	7,800	0	0	0	0
Drainage Improvement Program	0	63,400	0	30,000	30,000
Roads Heavy Equipment	0	0	0	1,000,000	1,000,000
County Building Improvements	186,313	185	0	125,000	125,000
Washington Street Sidewalks	0	0	0	0	0
Total	241,534	315,091	200,000	1,345,000	1,345,000
TRANSFERS OUT					
General Fund	0	0	0	0	0
Other Funds	0	145,363	0	0	0
Enterprise Fund	0	0	0	0	0
Total	0	145,363	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	241,534	460,454	200,000	1,345,000	1,345,000

2015 PUBLIC IMPROVEMENT BOND FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	REQUEST FY 2024	APPROVED FY 2024
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	19,249	16,203	0	0	0
Miscellaneous	0	0	0	0	0
Bond Interest	0	0	0	0	0
Total	19,249	16,203	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	19,249	16,203	0	0	0



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

CAPITAL PROJECTS FUNDS Schedule of Revenues and Appropriations

2017 PUBLIC IMPROVEMENT BOND FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	REQUEST FY 2024	APPROVED FY 2024
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	0	0	0
Total	0	0	0	0	0
TRANSFERS IN					
General Fund	0	0	0	0	0
Total	0	0	0	0	0
TOTAL REVENUES AND TRANSFERS IN	0	0	0	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
Bel Air School Roof	0	58,198	0	0	0
Bridge Rehab	86,339	0	0	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	86,339	58,198	0	0	0
TRANSFERS OUT					
Capital Projects Fund	0	0	0	0	0
Total	0	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	86,339	58,198	0	0	0

2018 PUBLIC IMPROVEMENT BOND FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	REQUEST FY 2024	APPROVED FY 2024
REVENUES					
Interest Revenue	0	30,830	0	0	0
Other Governmental	0	2,650,161	0	0	0
Unexpended Fund Balance	0	0	950,000	461,544	461,544
TOTAL REVENUES AND TRANSFERS IN	0	2,680,991	950,000	461,544	461,544
APPROPRIATIONS					
Equipment	0	66,041	0	0	0
EMS CAD and Ambulance Purchases	0	53,453	0	0	0
Allegany College Roof	0	405,473	0	0	0
County Bridges	0	296,520	635,000	60,000	60,000
LaVale Library	0	2,735,101	0	0	0
Roads Garage and Waste Site	0	470,488	0	0	0
Drainage Repairs	0	0	315,000	401,544	401,544
Roads Heavy Equipment	0	78,243	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	0	4,105,319	950,000	461,544	461,544



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

CAPITAL PROJECTS FUNDS Schedule of Revenues and Appropriations

2019 PUBLIC IMPROVEMENT BOND FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	REQUEST FY 2024	APPROVED FY 2024
REVENUES					
State Highway Grant	0	0	0	0	0
Bond Proceeds	18,572,348	0	0	0	0
Other Governmental	873,532	0	0	0	0
Interest	158,176	0	0	0	0
Unexpended Fund Balance	0	0	0	0	0
TOTAL REVENUES AND TRANSFERS IN	19,604,056	0	0	0	0
APPROPRIATIONS					
EMS CAD and Ambulance Purchases	685,385	0	0	0	0
Allegany College Tech Building Renovation	604,236	0	0	0	0
County Bridges	683,839	0	0	0	0
County Buildings	305,286	0	0	0	0
Roads Garage and Waste Site	715,091	0	0	0	0
LaVale Library Renovations	1,337,240	0	0	0	0
Roads Heavy Equipment	555,375	0	0	0	0
Bond Closing Costs	2,225	0	0	0	0
Bond Proceeds Bond Costs	291,538	0	0	0	0
Bond Interest	59,394	0	0	0	0
Total	5,239,609	0	0	0	0
TRANSFERS OUT					
Debt Service Fund	15,293,226	0	0	0	0
Total	15,293,226	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	20,532,835	0	0	0	0



Enterprise Funds Fiscal Year 2024 Budget



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

ENTERPRISE FUNDS - SUMMARY Schedule of Revenues and Expenditures

FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	REQUESTED FY 2024	APPROVED FY 2024
REVENUES					
Water Districts	4,341,060	5,689,016	5,785,054	5,858,278	5,858,278
Sanitary Districts	7,192,413	15,328,081	9,546,373	9,981,262	9,981,262
County Loan Fund	0	0	0	0	0
Allconet II	44,224	59,915	200,058	118,150	118,150
Total	11,577,697	21,077,012	15,531,485	15,957,690	15,957,690
TRANSFERS IN to the:					
Water Districts	19,348	19,348	19,348	19,348	19,348
Sanitary Districts	96,914	373,555	91,784	91,784	91,784
County Loan Fund	0	0	0	0	0
Allconet II	0	25,000	0	0	0
Total	116,262	417,903	111,132	111,132	111,132
TOTAL REVENUES AND TRANSFERS IN	11,693,959	21,494,915	15,642,617	16,068,822	16,068,822
EXPENDITURES					
Water Districts	5,033,415	4,993,135	5,804,402	5,877,626	5,877,626
Sanitary Districts	9,044,813	10,135,658	9,638,157	10,073,046	10,073,046
County Loan Fund	0	0	0	0	0
Allconet II	318,008	417,684	200,058	118,150	118,150
Total	14,396,236	15,546,477	15,642,617	16,068,822	16,068,822
TRANSFERS OUT from the:					
County Loan Fund	32,702	32,702	0	0	0
Total	32,702	32,702	0	0	0
TOTAL EXPENDITURES & TRANSFERS OUT	14,428,938	15,579,179	15,642,617	16,068,822	16,068,822



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS Schedule of Revenues and Expenditures

WATER DISTRICTS	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023		REQUEST FY 2024	APPROVED FY 2024
REVENUES						
Water Service Charges	4,150,479	4,668,460	4,748,788		4,733,252	4,733,252
Interest	75,371	64,159	6,500		8,000	8,000
Grant Revenue	88,895	910,629	0		0	0
Miscellaneous Revenue	26,315	45,768	0		64,892	64,892
Transfers In	19,348	19,348	19,348		19,348	19,348
Retained Earnings	0	0	1,029,766		1,052,134	1,052,134
TOTAL REVENUES	4,360,408	5,708,364	5,804,402		5,877,626	5,877,626
EXPENDITURES						
Personnel Costs	721,699	663,054	759,520		876,370	876,370
Operating Expenses	2,572,229	2,600,338	2,528,485		2,596,085	2,596,085
Capital Outlay	0	0	792,290		705,000	705,000
Debt Service, Interest	304,322	296,108	288,945		279,623	279,623
Transfers Out	0	13,226	0		0	0
Depreciation	1,095,606	1,080,850	405,396		368,414	368,414
Depreciation, Contributed Capital	339,559	339,559	1,029,766		1,052,134	1,052,134
TOTAL EXPENDITURES	5,033,415	4,993,135	5,804,402		5,877,626	5,877,626

SANITARY DISTRICTS	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	FTE	REQUEST FY 2024	APPROVED FY 2024	FTE
REVENUES							
Operating Revenues:							
Sewer Service Charges	5,412,077	6,568,989	6,711,256		6,751,012	6,751,012	
Grant Revenue	0	0	0		0	0	
Interest	105,009	139,237	127,093		93,269	93,269	
Miscellaneous	73,705	49,082	0		705,000	705,000	
Transfer In From General Fund	96,914	373,555	91,784		91,784	91,784	
Transfer In From Other Funds	0	0	0		0	0	
Retained Earnings	0	0	1,459,915		1,158,353	1,158,353	
Total	5,687,705	7,130,863	8,390,048		8,799,418	8,799,418	
Debt Service Revenues:							
Real Estate Ad Valorem	1,148,731	1,234,747	1,228,390		1,266,552	1,266,552	
Penalties and Interest	53,284	42,418	53,284		42,418	42,418	
Discounts	(6,122)	(6,809)	(6,122)		(6,809)	(6,809)	
Front Footage	14,931	882	0		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	(27,443)	(28,533)	(27,443)		(28,533)	(28,533)	
Total	1,183,381	1,242,705	1,248,109		1,273,628	1,273,628	
Construction Grants	418,241	7,328,068	0		0	0	
Gain (Loss) On Sale of Capital Assets	0	0	0		0	0	
TOTAL REVENUES	7,289,327	15,701,636	9,638,157		10,073,046	10,073,046	
EXPENDITURES							
Personnel Costs	1,768,770	1,696,256	1,863,098	36.00	2,022,880	2,022,880	35.00
Operating	4,246,202	5,378,247	4,621,038		5,025,313	5,025,313	
Capital Outlay	0	0	100,000		20,000	20,000	
Transfer out		114,731					
Depreciation	1,846,495	1,791,441	1,253,960		1,500,468	1,500,468	
Depreciation, Contributed Capital	867,380	867,380	1,459,915		1,158,353	1,158,353	
Debt Service							
Interest	315,966	287,603	340,146		346,032	346,032	
Contingency	0	0	0		0	0	
TOTAL EXPENDITURES	9,044,813	10,135,658	9,638,157	36.00	10,073,046	10,073,046	35.00



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2024

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS Schedule of Revenues and Expenditures

COUNTY LOAN FUND	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	REQUEST FY 2024	APPROVED FY 2024
REVENUES					
Operating Revenues:					
Interest	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In From The Revolving Bldg Fund	0	0	0	0	0
Retained Earnings	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0
EXPENDITURES					
Operating	0	0	0	0	0
Transfers Out To The General Fund	32,702	32,702	0	0	0
TOTAL EXPENDITURES	32,702	32,702	0	0	0

ALLCONET II	ACTUAL FY 2021	ACTUAL FY 2022	ORIGINAL FY 2023	REQUEST FY 2024	APPROVED FY 2024
REVENUES					
Operating Revenues:					
Internet Fees	43,906	59,915	30,000	75,000	75,000
Interest	318	0	2,058	0	0
Federal Grants	539,761	0	0	0	0
ARC Grant	0	0	0	0	0
Miscellaneous State Grants	113,692	133,655	0	0	0
Outside Agencies	0	0	0	0	0
Rents	0	0	168,000	43,150	43,150
Miscellaneous	0	0	0	0	0
Transfer In From the General Fund	0	25,000	0	0	0
Retained Earnings	0	0	0	0	0
TOTAL REVENUES	697,677	218,570	200,058	118,150	118,150
EXPENDITURES					
Operating	318,008	417,684	118,290	118,150	118,150
Capital Outlay	0	0	81,768	0	0
Transfers Out To The General Fund	0	0	0	0	0
TOTAL EXPENDITURES	318,008	417,684	200,058	118,150	118,150



**Additional Information
FY 24-28 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 2024-2028

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/23/2023

CAPITAL BUDGET

LOCAL PLAN KEY

CP = COMPREHENSIVE PLA
WS = WATER/SEWER PLAN
SR = SOLID WASTE/RECYCLING
HP = HOUSING PLAN
SS = SCHOOL PLAN
TP = TRANSPORTATION PLA
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
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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL EST	PRIOR & CURRENT	FY 24	FY 25	FY 26	FY 27	FY 28	BALANCE TO	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X	X		Campus Sidewalk Improvements	AC	1					623.7				623.7	1,247.4			97.5 195.0	172.1 344.1	208.1 416.3	34.2 68.3	11.8 123.6	ACM-CIP-2024-01	
	X	X		Continuing Ed. HVAC Project	AC	1					370.7			550.0		920.7				370.7 370.7	550.0			ACM-CIP-2024-02	
	X	X	X	Fitness Ctr. Conversion	AC	1					259.6				59.6	259.6		200.0 259.6						ACM-CIP-2024-03	
	X	X		Parking Lot Pavement Projects	AC	3					750.0					954.8	1,704.8		125.0 250.0	125.0 250.0	125.0 250.0	125.0 250.0	250.0 500.0	ACM-CIP-2024-04	
	X	X		Restroom Updates	AC	1					165.0					165.0	330.0			55.0 110.0	55.0 110.0	55.0 110.0			ACM-CIP-2024-05
	X	X		Roof Replacement - Infrastructure Maintenance	AC	3					2,550.0			4,439.9		6,989.9		350.0 2,199.4		590.6		550.0 1,050.0	550.0 1,050.0	1,100.0 2,100.0	ACM-CIP-2024-06
	X	X		Tennis Court Repair	AC	1										311.9	311.9		11.9	300.0					ACM-CIP-2024-07
X		X		Humanities Fan Coil Replacement	AC	1					300.0					300.0	300.0			300.0 300.0					ACM-CIP-2024-08
X		X		Science Building Commissioning	AC	1					300.0					300.0	300.0			300.0 300.0					ACM-CIP-2024-09
				TOTALS							5,319.0						12,364.3	350.0 2,416.0	200.0 1,150.2	877.5 1,155.0	1,272.8 2,124.8	388.1 1,326.3	709.2 1,368.3	1,361.8 2,723.6	

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
Allegany Fairgrounds
CIP FY 2024-2028

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/23/2023

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CAPITAL BUDGET

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL EST	PRIOR & CURRENT	FY 24	FY 25	FY 26	FY 27	FY 28	BALANCE TO	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X	X		Access Road	TR	0					2,060.0						2,060.0			60.0			2,000.0		AF-CIP-2024-01
	X	X		General Improvements	TR	1											500.0			60.0			2,000.0		AF-CIP-2024-02
	X	X		Fairgrounds Generator	TR	1					300.0						300.0								AF-CIP-2024-03
				TOTALS							2,360.0			500.0			2,860.0			360.0			2,000.0		
																		150.0	350.0	360.0			2,000.0		

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Board of Ed

CIP FY 2024-2028

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O										
X	X			Beall ES - Air Handling Unit Replacement	SS	0					120.0			1,080.0		200.0	1,400.0							120.0	BOE-CIP-2024-01	
																							1,400.0			
X	X	X		Beall ES - Chiller Replacement	SS	0					45.0			455.0		50.0	550.0		45.0	45.0	475.0				BOE-CIP-2024-02	
																		30.0								
X	X	X		Beall Window & Door Replacement	SS	0					43.0			382.0		40.0	465.0		43.0	43.0	422.0				BOE-CIP-2024-03	
X	X			Bel Air Elementary Pedestrian Bridge	SS	2								320.0		80.0	400.0			380.0	20.0				BOE-CIP-2024-04	
X	X			Bel Air ES - Air Handling Unit Replacement	SS	0					100.0			900.0		180.0	1,180.0					100.0	1,070.0	110.0	BOE-CIP-2024-05	
X	X			Braddock Middle Paving and Sidewalks	SS	0					230.0						230.0							230.0	BOE-CIP-2024-06	
																							230.0			
X	X			Braddock MS - Install Chilled Water Dist	SS	0					380.0			3,420.0		310.0	4,110.0		30.0	70.0	380.0	4,010.0			BOE-CIP-2024-07	
X	X			Braddock MS - Installed Chilled Water Plant	SS	0					125.0			1,125.0		147.5	1,397.5				125.0	1,327.5			BOE-CIP-2024-08	
X		X	X	Flintstone ES - Replace Storage Tanks	SS	0					85.0			765.0		235.0	1,085.0		85.0	1,035.0	50.0				BOE-CIP-2024-09	
X	X			Flintstone ES - Roof Replacement	SS	0					245.0			2,205.0		305.0	2,755.0					50.0	2,705.0	245.0	BOE-CIP-2024-10	
X	X			Frost Elementary Parent Drop-Off and Paving	SS	0					200.0			1,800.0		300.0	2,300.0							200.0	BOE-CIP-2024-11	
																							2,300.0			
X	X			George's Creek ES - Air Handling Unit Repl.	SS	0					83.0			747.0		183.0	1,013.0			83.0	1,013.0				BOE-CIP-2024-12	
X	X			George's Creek Roof Replacement	SS	0					190.0			1,710.0		230.0	2,130.0						190.0	2,130.0	BOE-CIP-2024-13	
X	X			John Humbird ES - Chiller Replacement	SS	0					50.0			450.0		110.0	610.0				50.0	590.0	20.0		BOE-CIP-2024-14	
X	X			John Humbird Roof Replacement	SS	0					102.3			920.7		152.0	1,175.0							102.3	BOE-CIP-2024-15	
																							1,175.0			
X	X			Northeast Elementary Gym Addition	SS	0					268.5			2,416.5		328.0	3,013.0							268.5	BOE-CIP-2024-16	
																							3,013.0			
X	X			Parkside ES - Air Handling Unit Replacement	SS	0					250.0			2,250.0		390.0	2,890.0					250.0	2,790.0		BOE-CIP-2024-17	
X	X			Parkside ES - Ext Doors & Windows Replacement	SS	0					70.0			630.0		145.0	845.0						70.0	785.0	60.0	BOE-CIP-2024-18

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
Board of Ed
CIP FY 2024-2028

NOTE: DOLLAR AMOUNTS IN THOUSANDS
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REVISED 5/23/2023

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	FUNDING										TOTAL EST	PRIOR & CURRENT	FY 24	FY 25	FY 26	FY 27	FY 28	BALANCE TO	PAGE #					
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O														
	X	X		Parkside ES - Roof Replacement	SS	0					140.0			1,260.0		110.0	1,510.0				140.0				140.0	100.0	10.0			BOE-CIP-2024-19
	X	X		Washington Middle Paving and Sidewalks	SS	0					180.0						180.0								180.0	180.0				BOE-CIP-2024-20
	X	X	X	Washington MS - Install Chilled Water Dist	SS	0					380.0				3,420.0		350.0	4,150.0		380.0	4,050.0									BOE-CIP-2024-21
	X	X		Washington MS - Installed Chilled Water Plant	SS	0					125.0				1,125.0		147.5	1,397.5				125.0								BOE-CIP-2024-22
	X	X		West Side Door & Window Replacement	SS	0					66.0				594.0		116.0	776.0							66.0	776.0				BOE-CIP-2024-23
	X	X		West Side ES - Roof Replacement	SS	0					82.0				738.0		40.0	860.0			82.0	860.0								BOE-CIP-2024-24
	X	X		Westernport Roof Replacement	SS	0					85.0				760.0		40.0	885.0							85.0	845.0				BOE-CIP-2024-25
				TOTALS							553.0	3,091.8				29,473.2		4,189.0	37,307.0		553.0	545.0	440.0	501.0	505.0	1,100.8				
																			160.0	5,623.0	6,990.0	4,785.0	5,651.0	5,740.0	8,358.0					

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW-Bldg

CIP FY 2024-2028

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/23/2023

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O			FY 24	FY 25	FY 26	FY 27	FY 28		
	X	X	X	County Office Complex - Improvements	BD	1	250.0										250.0		125.0	125.0					DPW-B-CIP- 2024-01
	X	X		Depot Restrooms & Miscellaneous Improvements	BD	1					150.0			100.0			250.0			150.0					DPW-B-CIP- 2024-02
X		X		Brook Building - Generator	BD	1										250.0	250.0		250.0						DPW-B-CIP- 2024-03
X		X		Courthouse Annex - Energy Recovery Units	BD	1					50.0						50.0			50.0					DPW-B-CIP- 2024-04
X		X		Courthouse Annex - Office Addition	BD	0					100.0						100.0			100.0					DPW-B-CIP- 2024-05
X		X		Courthouse Exterior Window Painting	BD	1					60.0						60.0			60.0					DPW-B-CIP- 2024-06
	X	X		Willowbrook Outdoor Wellness Center	BD	1					553.9	2,521.7				1,414.0	4,489.6	711.3	3,224.5	553.9					DPW-B-CIP- 2024-07
X		X		Heavy Equipment Purchase - Bucket Truck	BD		30.0										30.0			30.0					DPW-B-CIP- 2024-08
				TOTALS			280.0				913.9	2,521.7		100.0		1,664.0	5,479.6	711.3	3,599.5	1,168.9					

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
DPW-Fld Mtgn
CIP FY 2024-2028

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
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CAPITAL BUDGET

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL EST	PRIOR & CURRENT	FY 24	FY 25	FY 26	FY 27	FY 28	BALANCE TO	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X	X	X	Drainage Improvement Program	FM	1				428.0						248.0	676.0	398.0	30.0						DPW-F-CIP- 2024-01
																	616.0	60.0							
				TOTALS						428.0						248.0	676.0	398.0	30.0						
																	616.0	60.0							

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
DPW-Rd/Bridge

CIP FY 2024-2028

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O			24	25	26	27	28		
X			X	Borden Tunnel - Concrete Rehabilitation	RD	0					996.5			3,623.8			4,620.3			996.5					DPW-RB-CIP-2024-01
	X	X	X	Bowling Green/Cresaptown Drainage Repairs	RD	2		476.5		250.0	201.5			1,934.3		910.0	3,772.4	526.5	401.5						DPW-RB-CIP-2024-02
	X	X	X	Bridge A-005: Mill Run Rd - Rehabilitation	RB	3		25.0									25.0		2,585.8	1,186.6					DPW-RB-CIP-2024-03
	X	X		Bridge A-014: Laurel Run Rd - Replacement	RD	0	200.0										200.0			200.0					DPW-RB-CIP-2024-04
	X	X	X	Bridge A-032: Watercliff St - Replacement	RD	1		310.0				1,240.0					1,550.0	5.0	5.0	300.0					DPW-RB-CIP-2024-05
	X	X		Bridge A-033: Main St (Lonaconing) - Rehab	RD	1	100.0										100.0				100.0				DPW-RB-CIP-2024-06
X		X	X	Bridge A-043: Old Legislative Rd - Replacement	RB	3		150.0									100.0	75.0	25.0						DPW-RB-CIP-2024-07
	X	X	X	Bridge A-056: New Row Rd - Replacement	RD	1		310.0				1,240.0					1,550.0	5.0	5.0	300.0					DPW-RB-CIP-2024-08
	X	X		Bridge A-073: Kings Grove Rd - Replacement	RD	0	400.0							1,600.0			2,000.0			400.0					DPW-RB-CIP-2024-09
	X	X		Bridge A-091: Old Mt Pleasant Rd - Rehab	RD	1		200.0				1,100.0					1,300.0	200.0	300.0	1,000.0					DPW-RB-CIP-2024-10
	X	X		Bridge A-093: Mason Rd - Rehab	RD	1		200.0				1,100.0					1,300.0	200.0	300.0	1,000.0					DPW-RB-CIP-2024-11
	X	X		Bridge A-118: Jacobs Rd - Replacement	RD	1	100.0										100.0					100.0			DPW-RB-CIP-2024-12
	X	X		Bridge A-139: Strong Hollow Rd - Replacement	RD	2	40.0										40.0					40.0			DPW-RB-CIP-2024-13
	X	X	X	O.P. Road	RD	1				653.7						653.7	1,307.3	628.7	25.0						DPW-RB-CIP-2024-14
	X		X	Radio Replacement	RD	1	577.0										577.0			577.0					DPW-RB-CIP-2024-15
X		X		State Aid Paving	RD	1							800.0				800.0		800.0						DPW-RB-CIP-2024-16
	X	X	X	Single Axle Dump Trucks Purchase	RD	1	2,680.0										2,680.0	980.0	300.0	280.0	280.0	280.0	280.0	280.0	DPW-RB-CIP-2024-17
	X	X	X	Heavy Equipment Purchases	RD	0	3,035.0										3,035.0		700.0	1,340.0	435.0	560.0			DPW-RB-CIP-2024-18

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
DPW-Rd/Bridge
CIP FY 2024-2028

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TR = TOURISM PLAN RD = ROAD AND BRIDGE PLAN
FM = FLOOD MANAGEMENT IT = INFORMATION TECHNOLOGY

CAPITAL BUDGET

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS		G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST	PRIOR & CURRENT		FY 24	FY 25	FY 26	FY 27	FY 28	BALANCE TO	PAGE #	
N	O	AC	AF																									
TOTALS							7,132.0	1,671.5			903.7	1,198.1						25,057.1	2,620.2	1,486.5	4,393.5	815.0	980.0	280.0	280.0			
													4,680.0		7,958.1		1,563.7		5,548.1	8,760.4	8,393.5	815.0	980.0	280.0	280.0			

PROJECT APPROVAL STATUS KEY
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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
DPW-Sewer
CIP FY 2024-2028

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/23/2023

CAPITAL BUDGET

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X	X		Bedford Road - Phase VII	WS	1					500.0	500.0		1,000.0	500.0	500.0							DPW-S-CIP-2024-01		
	X	X		Biers Lane Collector Sewer	WS	1				825.0	70.0			895.0	25.0		870.0						DPW-S-CIP-2024-02		
X		X		Braddock Run - Grahamtown Regulating Baffle	WS	0					175.0	175.0		350.0		175.0	175.0						DPW-S-CIP-2024-03		
X		X		Braddock Run SSES - Eckhart	WS	0					63.0	62.0		125.0		125.0							DPW-S-CIP-2024-04		
	X	X		Flintstone Wastewater Plant Upgrade	WS	2				375.0	3,500.0		274.0	4,149.0	1,200.0	2,949.0							DPW-S-CIP-2024-05		
	X	X		North Branch WWTP Clarifier	WS	1					787.5	787.5		1,575.0		1,575.0							DPW-S-CIP-2024-06		
	X	X		Oldtown Wastewater Plant Upgrade	WS	2					3,850.0			3,850.0	1,900.0	1,150.0	800.0						DPW-S-CIP-2024-07		
	X	X		Rawlings Sewer	WS	0				500.0	2,900.0	1,800.0	1,800.0	7,000.0		1,800.0	3,800.0	1,400.0					DPW-S-CIP-2024-08		
X		X		Heavy Equipment/Truck Purchase	WS	0							150.0	150.0									DPW-S-CIP-2024-09		
				TOTALS						1,700.0	2,970.0	10,675.5	3,324.5	424.0	19,094.0	3,625.0	6,624.0	2,775.0	4,670.0	1,400.0					

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
DPW-Transit
CIP FY 2024-2028

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/23/2023

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CAPITAL BUDGET

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X	X	X	Service Doors Replacement	TP	1	9.0								90.0		9.0					DPW-T-CIP- 2024-01			
												72.0		9.0					90.0						
							TOTALS			9.0							90.0		9.0						
																90.0									

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
DPW-Water
CIP FY 2024-2028

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/23/2023
CAPITAL BUDGET

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X	X		Dehaven/Mason Road Water	WS	1						750.0	750.0		1,500.0		1,250.0	250.0					DPW-W-CIP-2024-01		
	X	X		Vale Summit Water Storage Tank	WS	1			10.0			500.0	500.0		1,010.0	10.0		1,000.0					DPW-W-CIP-2024-02		
X		X		Corriganville Water Line Replacement	WS	1						1,000.0	1,000.0		2,000.0			2,000.0					DPW-W-CIP-2024-03		
X		X		Cresaptown Water Improvements	WS	0						800.0	800.0		1,600.0			800.0	800.0				DPW-W-CIP-2024-04		
X		X		Depot Street Water	WS	1						300.0	300.0		600.0		300.0	300.0					DPW-W-CIP-2024-05		
X		X		Klondike Water Line Replacement	WS	1						150.0	150.0		300.0			300.0					DPW-W-CIP-2024-06		
X		X		Route 36 Water - Phase 2	WS	2						300.0	100.0		400.0		400.0						DPW-W-CIP-2024-07		
X		X		Route 220 Water	WS	1					2,000.0	2,000.0	2,000.0		8,000.0			2,000.0	2,000.0	4,000.0			DPW-W-CIP-2024-08		
				TOTALS					10.0			2,000.0	2,000.0	5,800.0	5,600.0		15,410.0	10.0	1,950.0	6,650.0	2,800.0	4,000.0			

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
Econ Dev
CIP FY 2024-2028

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/23/2023
CAPITAL BUDGET

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X	X		Barton Business Park WWTP Upgrade	ED	0					2,900.0						12,500.0			500.0	2,400.0				ED-CIP-2024-01
												9,600.0								10,100.0	2,400.0				
	X	X		Cumberland Chase - Phase II	ED	0					3,000.0						3,000.0			1,500.0	1,500.0				ED-CIP-2024-02
																				1,500.0	1,500.0				
	X	X		NBIP Road Rehab - Phase 2	ED	0					730.0						730.0			365.0	365.0				ED-CIP-2024-03
																				365.0	365.0				
X			X	Old Allegany High Redevelopment	ED	0								2,147.4			2,147.4								ED-CIP-2024-04
																			1,147.4	1,000.0					
				TOTALS							6,630.0						18,377.4			2,365.0	4,265.0				
												9,600.0		2,147.4					1,147.4	12,965.0	4,265.0				

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Emer Svc

CIP FY 2024-2028

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/23/2023

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X	X		Ambulance Purchase	CD	1	2,200.0								2,200.0			440.0	440.0	440.0	440.0	440.0	440.0	ES-CIP-2024-01	
	X	X		Replacement Garage 911 Center	CD	1			550.0						550.0			550.0	440.0	440.0	440.0	440.0	440.0	ES-CIP-2024-02	
X		X		Fit Testing Machines	CD	2				30.0					30.0			30.0						ES-CIP-2024-03	
X		X		Gear Extractor and Dryer	CD	1				30.0					30.0			30.0						ES-CIP-2024-04	
	X	X		EMS Chase Vehicle	CD	1				150.0					150.0			75.0	75.0					ES-CIP-2024-05	
	X	X		Station 51 Remodel	CD	1				40.0					40.0			40.0						ES-CIP-2024-06	
	X	X		911 Center Gate	CD	1				25.0					25.0			25.0						ES-CIP-2024-07	
				TOTALS			2,200.0				825.0				3,025.0			1,190.0	515.0	440.0	440.0	440.0			
																		1,190.0	515.0	440.0	440.0	440.0			

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

IT

CIP FY 2024-2028

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/23/2023

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CAPITAL BUDGET

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
X		X		Fiber Deployment Fund	IT	2					550.0						550.0			550.0					IT-CIP-2024-01
X		X		Allconet Migration to Licensed 5G Spectrum	IT	2					340.0						578.0			340.0					IT-CIP-2024-02
															238.0			150.0	88.0	340.0					
X		X		Allconet Fiber - Open Access Fiber to Premise	IT	2					750.0						1,500.0			750.0					IT-CIP-2024-03
																750.0			750.0	750.0					
TOTALS											1,640.0						2,628.0			1,640.0					
																988.0		150.0	838.0	1,640.0					

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
Library
CIP FY 2024-2028

NOTE: DOLLAR AMOUNTS IN THOUSANDS
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REVISED 5/23/2023

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X	X		Frostburg Library - Renovation	LB	0	400.0							3,600.0			4,000.0						40.0	360.0	LIB-CIP-2024-01
																							400.0	3,600.0	
X		X		Frostburg Library - Roof Sealing	LB	0	70.0										70.0			70.0					LIB-CIP-2024-02
	X	X	X	Washington Street Library - Addition Roof	LB	0				75.0							75.0		75.0						LIB-CIP-2024-03
	X	X		Westernport Library HVAC Replacement	LB	0	80.0										80.0			80.0					LIB-CIP-2024-04
X		X	X	George's Creek Library HVAC Replacement	LB	1				90.0							90.0		90.0						LIB-CIP-2024-05
				TOTALS			550.0			165.0				3,600.0			4,315.0		165.0	150.0			40.0	360.0	
																			165.0	150.0			400.0	3,600.0	

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
Planning & Zoning
CIP FY 2024-2028

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X	X		New Permitting/Planning Software	PZ	0	50.0								50.0				50.0				PZ-CIP- 2024-01		
																			50.0						
				TOTALS			50.0								50.0				50.0						