

A L L E G A N Y C O U N T Y



*View of Lock House in Oldtown, Maryland As
Photographed by Allegany County Resident Paulette Hose*

Fiscal Year 2008

Adopted Budget

Presented May 31, 2007

Allegany County Board of County Commissioners

James J. Stakem, President

Robert M. Hutcheson, Commissioner

Dale R. Lewis, Commissioner

Vance C. Ishler, County Administrator

M A R Y L A N D



ALLEGANY COUNTY, MARYLAND

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ALLEGANY COUNTY, MARYLAND

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Fiscal Year 2008 Budget Message

During this budget deliberation, we have done everything we could to provide a level of funding for each agency that will allow them to offer the same or improved services to the public while taking steps to minimize the tax burden on our citizens. It remains a constant struggle to balance the services with the ever increasing cost of delivering those services. The result is a \$145.9 Million budget with a General Fund increase of only 4.15%.

Following the preliminary budget we had to find \$725,000 to balance the budget. We chose to increase the Piggyback Tax from 2.93% to 3.05%, to increase the Recordation Rate from \$3.00 to \$3.25 and we agreed to reduce the Roads Fund and increase the use of the Fund Balance. Citizen input emphasized the plight of property owners on fixed incomes and the effects of a property tax increase. With our property tax rate already 9th highest in the state and our recordation tax 21st we felt the better choice was to increase the recordation rate which serves more as a "user" fee. We felt this would target those coming here during this increased housing development push in the county rather than a tax that would penalize our citizens who have lived in the area for many years. In addition, the piggyback tax will have less impact on fixed and lower income residents.



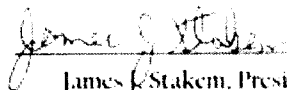
Once again the Board has shown its first priority is education and we will provide 50% of the General Fund for education dollars (the Board of Education will get a \$1 Million increase to \$28,380,000 and Allegany College of Maryland will receive \$7,175,000 up \$800,000). Adding in the debt service that we must pay on capital school projects, renovations and repairs we will provide \$38.2 Million to education.

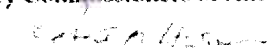
This year we have placed added emphasis on Public Safety and Emergency Medical Services for the benefit of our residents. We will be adding 4 skilled Paramedics to the cost of government. We have approved \$200,000 for LOSAP (Length of Service Awards Program) for volunteer fire company members which will be an on-going plan to reward these volunteers and help with retention and recruitment programs. We will continue to allocate funds in future years to this cause. Although this is just the beginning of a long-range plan, we believe the immediate benefits to the program will offer better protection and save lives. Unfortunately, any major improvement to a system that has been solely dependent on volunteers for 50 years comes with a high price tag. We think you are worth that added expense.

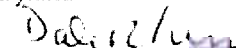
We have an aggressive Capital Improvements Program and economic development plan. We seek to improve conditions for current businesses and residents and attract new industries and citizens to spark our economy. The Allegheny Highlands Trail will now serve as a major asset for our tourism program but it too comes with a price tag. We must increase our expenses to cover maintenance and safety of the Trail and hope that the new Trail Ranger will provide the security necessary for visitors and those in our community that wish to take advantage of the Trail.

In conclusion, we believe that we have provided a budget for the next year that offers our residents the very best services we can offer with minimum financial impact. Did we satisfy everyone: "no." We do however, feel we have listened to our agencies and balanced their needs for the delivery of first rate services with the reasonable pleas of the public to hold the line on government expenses.

County Commissioners of Allegany County, Maryland


James J. Stakem, President


Robert M. Hutcheson, Commissioner


Dale R. Lewis, Commissioner



**ALLEGANY COUNTY FY 2008 BUDGET
INTRODUCTION AND POLICY INFORMATION
MAY 31, 2007**



Introduction

The purpose of this section is to explain the scope, format, process, and content of the Allegany County budget. The following will assist the reader in understanding the budgetary concepts and comments upon which the budget is based.

Website Information

This information is available on the internet at WWW.GOV.ALLCONET.ORG under finance. The Finance Department maintains an EMAIL address to answer your questions and concerns at FINANCE@ALLCONET.ORG. Please contact us not only with your questions but also with any areas in which you think Finance can improve on the presentation of this document or any other issue.

Scope of the Budget

The County budget is a financial plan of expenditures for the fiscal year (July 1 – June 30), and the means of financing them. The annual budget provides historical, current, and future comparisons of revenues and expenditures. The budget must be adopted by June 30th each year as required by the Allegany County Code. As required by the State of Maryland, a constant yield hearing must be held if the County intends to enact a tax rate above the constant yield tax rate.

Budget Format

The budget document is organized into the following funds:

- The **General Fund** is the general operating fund of the County. This fund is used to account for all financial resources except those required to be accounted for in another fund. The primary sources of funds in the General fund are property taxes, income taxes, other local taxes and intergovernmental revenues. The major activities supported are general government, public safety, public works and education.
- **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The County **Special Revenue Funds** are:

Highway Fund – the Highway Fund accounts for the cost of maintaining the County's Road System. The major source of revenue is state highway user taxes.

Coal Haul Roads Fund – this fund accounts for taxes levied on mined coal which are locally restricted for repairing those roads used in transporting coal.

Transit Fund – the Transit Fund accounts for the operation of public transit system. The primary sources of revenues are federal and state revenues.

Gaming Fund - this fund accounts for the proceeds and appropriations of paper gaming operations

CDBG Fund – this fund accounts for revenues received from the Department of Housing and Urban Development. These revenues are restricted to accomplish the various objects of CDBG programs.

Block Grant Program Income Fund – program income from Community Development Block Grants, which are restricted to block grant type programs, are recorded in this fund.

Community Development & Housing – the fund accounts for federal grants restricted for low income housing programs as well as various other state and local housing programs administered by the County.

Narcotics Task Force Fund – this fund accounts for federal and state grants and local seizure revenues that are used to prevent the distribution and manufacture of illegal drugs.

Revolving Building Fund – the building fund is used to account for financial activity arising from economic development efforts to locate businesses in the County and any revenue derived from those efforts.

State Fire, Rescue & Inmate Commissary Fund – primarily, this fund accounts for the receipt and distribution of State Section 508 funds to the various County fire and rescue organizations.

Emergency Medical Services Fund – this fund will provide personnel and equipment to help support the local fire departments in responding to emergency medical calls.

- The **Debt Service Fund** is used to account for the payment of principal and interest on all general obligation debt not recorded in the enterprise funds. The major revenue sources to fund the transfers from other funds to cover debt service payments are taxes in the **General Fund** and rent income from the **Revolving Building Fund**.
- The **Capital Project Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities, (other than those financed by enterprise funds). The County **Capital Project Funds** are:

Non-Industrial Development Capital Improvement Project Fund – this fund accounts for non-industrial development capital projects that are funded by various sources including federal and state grants.

Pay-As-You-Go Capital Reserve Fund – this fund is used to accumulate resources for future capital projects and is funded by transfers from the General Fund and other sources.

Public Improvement Bonds 2004 Capital Projects Fund – this fund accounts for the proceeds of the 2004 Public Improvement Bond.

Public Improvement Bonds 2006 Capital Projects Fund – this fund accounts for the proceeds of the 2006 Public Improvement Bond.

Public Improvement Bonds 2007 Capital Projects Fund – this fund will account for the proceeds of the 2007 Public Improvement Bond that is anticipated to be issued in the Fall of 2007.

- The Enterprise Funds are used to account for activities, which are similar to those often found in the private sector. Enterprise fund measurement focus is upon determination of net income, financial position, and changes in financial position. The County Enterprise funds are:

Allegany County Nursing Home Fund – this fund accounts for the operation of the County Nursing Home with resources being provided from user charges paid either by the patient or Medicaid/Medicare on behalf of the patient.

Water Districts Fund – this fund accounts for the service charges received for providing water service to the water districts operated by the County.

Sanitary Districts Fund – service charges from 15 sewer districts are accounted for in the County's Sanitary District Fund.

County Loan Fund – the loan fund accounts for the loan activity between the County and various agencies, including the County's enterprise funds.

Allconet II Fund – the fund accounts for operations and internet fees collected for the Allconet II High Speed Internet technology that was designed by various County agencies.

Budget Review

During the budget process, requests from departments are reviewed by the Director of Finance in the following areas: 1) whether revenues are projected accurately, not overstated or understated; 2) whether there are other revenue sources that can be accessed or increased; 3) whether the demand and workload support additional staff or supplies; 4) whether the mathematical calculations are correct; 5) whether efficiencies could realize a reduction in expense; and 6) whether the stated objectives and associated cost to achieve them are in line with the spending priorities of the Board of County Commissioners. The specific steps taken to prepare FY 2008 budget were as follows:

Budget Calendar:

Send out request for FY 2008 Capital Improvement Projects
Board of County Commissioners approve FY 2008 Budget Guidelines
Meeting with departments to distribute Budget material
Capital Improvement Project Requests due back to CIP Coordinator
Constant Yield assessments due from Maryland Department of Assessments and Taxation
Final day to submit Budget material due from County Departments – includes revenue and expenditure worksheets, personnel worksheets, and program budget worksheets
Commissioners meet publicly with outside agencies regarding Budget requests

Time Frame

December 14, 2006

December 15, 2006

January 5, 2007

February 2, 2007

February 15, 2007

February 22, 2007

March 1 to March 30, 2007

Advertise Constant Yield	April 2, 2007
Respond to Department of Assessments & Taxation on whether the tax rate is above or below the Constant Yield	April 5, 2007
Hold advertised Constant Yield compliance meeting with public	April 12, 2007
Present Preliminary Budget & CIP recommendations to Board of County Commissioners from County Administrator –	March 28 to April 12, 2007
Hold Public Budget Work sessions	
Hold Preliminary Budget hearing with public	April 26, 2007
Final adjustments to FY 2008 Budget, Deadline May 15, 2007	May 4 to 15, 2007
Set Levy And Tax Differential	May 31, 2007
Adopt Budget – Advertise FY2008 Budget; Send approved Budget to departments	May 31, 2007

RESERVES

Total Operating Fund Balance – Based upon advice from bonding agencies and as recommended by the Government Finance Officers Association, Allegany County will maintain reserves at a minimum level equal to five percent (5%) of budgeted total operating expenditures and at least seven percent (7%) of the budgeted General Fund expenditures. If an emergency exists that requires the reserves to fall below the minimum level, a plan of action to replenish the balance up to the minimum level shall be prepared and approved by the Board. Conditions that shall be considered as emergency shall be at the sole discretion of the County Commissioners. As of June 30, 2007, the County’s “Rainy Day” amount is planned to be \$6,500,000 which is 5.3% of the total FY 2008 Operating Budget of \$123,132,531. Also, the \$6.5 million “Rainy Day” amount is the equivalent to 2.75 weeks of cash flow, excluding capital projects. This represents a 0.05 day decrease from FY 2007.

DEBT AFFORDABILITY EVALUATION

This process is intended to be used for the purpose of making recommendations to the Board regarding the issuance of debt. It is understood that the Board of County Commissioners makes the final decision.

1. Allegany County will not use long-term debt to finance current operations.
2. The economic benefits of purchase vs. lease purchase vs. straight lease will be reviewed at the time of acquisition for routine purchases. These installments, if used, will not exceed five years in duration.
3. Allegany County will use long-term debt to finance capital improvement projects that cannot be financed from current revenue sources or which logically should be paid for by multiple generations of taxpayers.
4. The total general obligation debt service of the Allegany County general fund will not exceed eleven percent (11%) of the total general fund revenue, thirteen percent (13%) of the total operating budget and will not exceed ninety percent (90%) of the debt affordability model. Debt for all other enterprise funds will be issued after a case-by-case determination that debt service can be paid from the enterprise fund without general fund supplement.

5. Debt for obligations having a duration of five years or less may be funded through the use of short-term notes if the County Administrator and Director of Finance advise that (A) the projected interest rates relative to the costs associated with bonded debt issuance are to the advantage of the County, and (B) such analysis is made at each renewal.
6. Construction projects having debt obligations of more than five years may, on the advice of the County Administrator and the Director of Finance, be funded through short-term notes during construction to be followed by longer term bonding when the project is completed. The County Administrator and the Director of Finance may use the advice of financial counselors in determining appropriate debt issuance in each instance.
7. All General Obligation Bonds will be issued with all maturities and interest rates subject to a formal competitive bid process unless the Board of County Commissioners directs otherwise.
8. Absent compelling arguments on a case-by-case basis, all General Obligation Bonds will be issued with a call feature with the exception of special assessment bonds. The Board of County Commissioners must approve exceptions.
9. Revenue Bonds underwriting services will be solicited from all major and local investment banking firms. All firms expressing an interest in providing the service will be allowed to participate in the process individually or as part of a group. Firms will be allowed to submit multiple proposals individually or as a part of one or more groups. Individual bids, multiple bid proposals, and any combination of these beneficial to the county will be evaluated by the County Administrator, the Director of Finance and the affected department and recommended to the Board for approval.
10. Investment of capital funds will be done by the Director of Finance in a manner consistent with the County Investment Policy dated May 1996.
11. All bonds will be financed for a period not to exceed the expected useful life of the project.
12. No bonds will be issued which provide for balloon principal payments at the end of the term of issuance.
13. No bonds will be issued involving variable-rate debt.
14. Allegany County will maintain good communication with bond rating agencies about its financial condition and will follow a policy of full disclosure on every financial report and bond prospectus. **Current bond ratings are Standard and Poor (A-) and Moodys (Baa1).**
15. For each issue of debt, Allegany County will consult bond counsel and/or a financial advisor.

CAPITAL IMPROVEMENT PROGRAM

Improvements to the County's capital assets normally require a large expenditure of resources. The large, up-front expenditures benefit the County and its citizens by extending the life of these assets for many years. Decisions regarding the financing of these capital improvements impact the availability of resources for on-going operations and the County's ability to fund additional capital improvements in the future. Funding decisions must therefore be made in light of short- and long-term resources and coincide with the life and cost of the assets involved.

The following describes the financial policies that guide decisions related to capital improvements:

1. The County Commissioners are committed to balancing the need for maintaining the County's capital assets while providing on-going, direct services to the citizens. The County's capital inventory will not be neglected in an effort to maintain current operations.

2. The County is committed to balancing the need for capital improvement projects based upon its ability to finance the improvements within existing short- and long-term resources. The issuance of debt to finance capital improvements is predicated on the ability of the County to service the debt over the life of the issue.
3. Financing decisions relating to capital improvements must balance the use of pay-as-you-go financing (current resources) versus long-term financing options (issuing debt). To the extent practical, the use of current revenue to finance capital improvement projects reflects the County's intent to show purposeful restraint when incurring long-term debt. In the same regard, financing decisions should consider the useful life of capital improvements and spread the costs of the improvements over their useful lives. This ensures that those that benefit from them pay for the improvements.
4. The County Commissioners promote and encourage the leveraging of resources to maximize efforts for capital improvements. This includes participation in intergovernmental programs and the issuance of debt to finance capital improvements.
5. Capital improvement decisions will consider and accommodate the impact of operating and maintenance costs to ensure the ability and capacity to maintain the capital asset. To this end, the Capital Improvement Budget will be considered concurrently with the Operating Budget.

The criteria for inclusion in the Capital Plan are:

- A. Construction of a new or expanded facility which requires a significant expenditure of funds;
- B. Large scale rehabilitation or replacement of existing facilities;
- C. Acquisition of land for a community facility such as a street or building;
- D. The cost of engineering or architectural studies and services related to public improvement;
- E. Purchase of equipment for public improvements when they are first erected or acquired;
- F. Major pieces of equipment which are expensive and have a relatively long period of usefulness; and
- G. Capital items which should normally be on a replacement schedule but require a large one-time outlay to establish a schedule or bring a schedule up-to-date.



Vision of Allegany County Government

Allegany County will be the premier community in our region to live, work and play. To achieve this, we will be responsive to our citizens and other stakeholders through effective communication, efficient delivery of core services, management of available resources, development of new resources and innovative utilization of staff, technology and partnerships.

Allegany County Mission Statement

The mission of Allegany County government is to provide core services and programs to improve the quality of life for its citizens and other stakeholders. The county must be a strong regional leader in promoting and facilitating commerce, economic growth, quality education, and community development. Further, we must endeavor to utilize our fiscal and human resources to develop and implement accessible, cost effective, high quality services, which must be improved and enhanced through employment of emerging technologies, methods, and partnerships.

County business must be conducted in an open, professional and ethical manner with the overall good of the community as its goal. Citizens are valued customers and as such, their concerns and input must guide our efforts and they must be treated in a timely, equitable and respectful manner.

County employees are our greatest resource. They must be treated as valued members of the organization and receive the training and support necessary to excel at their jobs.

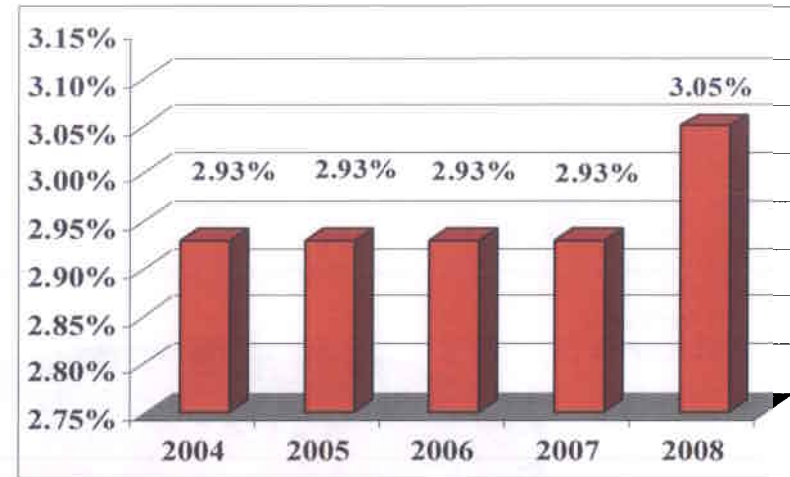


Primary General Fund Revenue Rates

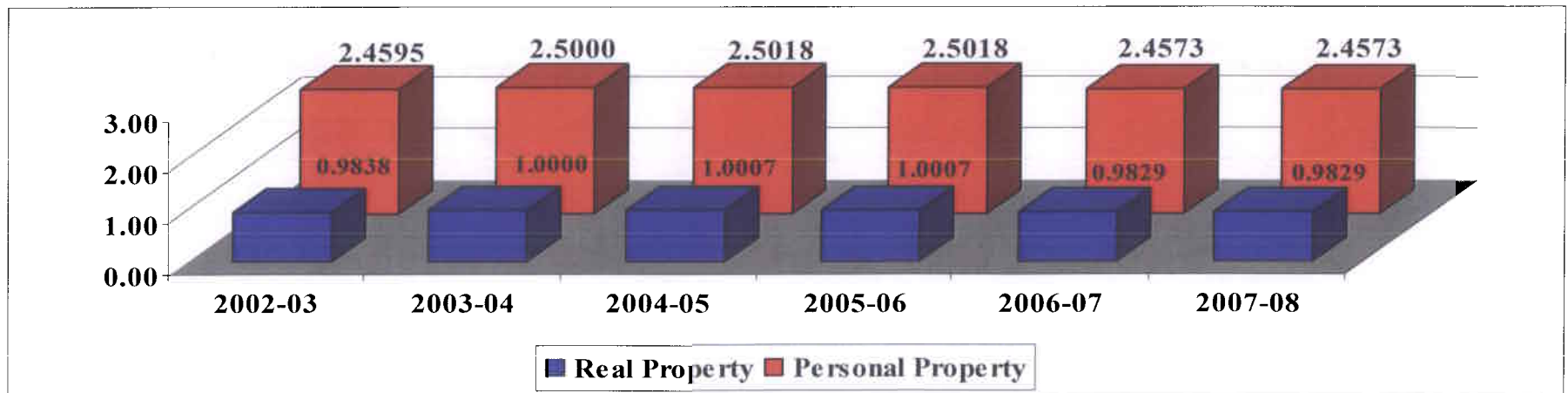
The Board Of County Commissioners Is Providing The Following Information To Assist The Taxpayers In Better Understanding Where County Tax Revenue Comes From

Real Property Taxes	\$0.9829 Per \$100 Assessed Value
Personal Property Taxes	\$2.4573 Per \$100 Assessed Value
Income Taxes	3.05% Of State Taxable Income
Hotel/Motel Tax	8%
Admissions & Amusement Tax	7.5%
Trailer Tax	15% Of Gross Rent
County 911 Fee	\$0.75 Per Month
Transfer Tax	0.5%
Recordation Tax	\$3.25 Per \$500
Coal Tax	\$0.30 Per Ton Mined - Total \$0.20 General Fund \$0.09 Coal Haul Road Fund \$0.01 Coal Towns
TV Franchise Fee	2% to 5% Depending On Locality

Allegany County Piggyback Tax Rate By Calendar Year



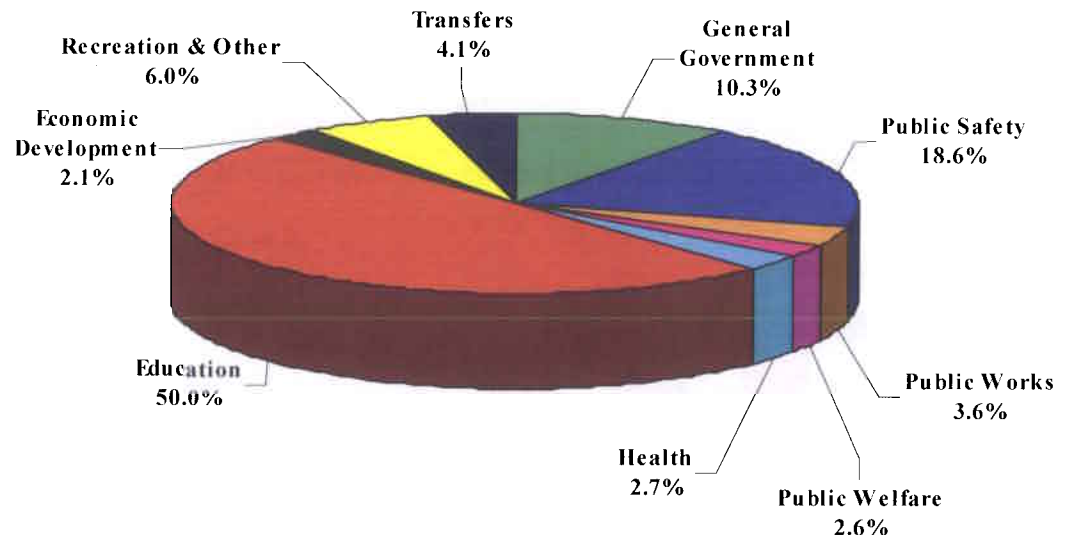
Allegany County Property Tax Rates (Non-Municipal Areas)





How Your County Taxes Are Expended

	Fiscal Year 2008	% Of Total
General Government	\$7,885,312	10.3%
Public Safety	14,228,650	18.6%
Public Works	2,761,661	3.6%
Public Welfare	1,992,035	2.6%
Health	2,051,778	2.7%
Education	38,238,671	50.0%
Economic Development	1,669,019	2.1%
Recreation, Culture, Miscellaneous, and Other	4,553,788	6.0%
Transfers	<u>3,108,541</u>	<u>4.1%</u>
Total Operating	<u>\$76,489,455</u>	<u>100.0%</u>

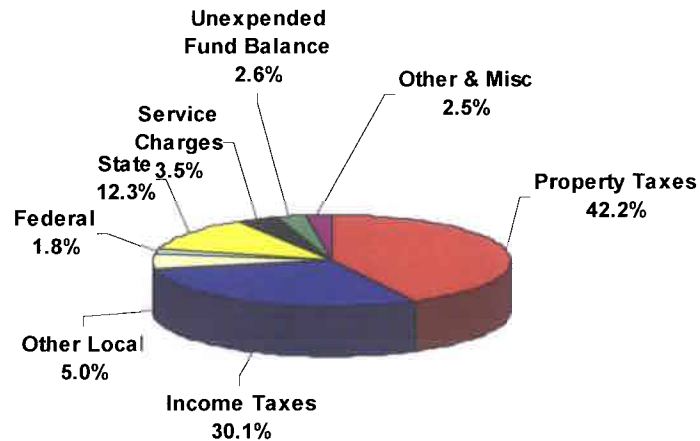


Note: Debt Service Payments Are Included In Each Category Area

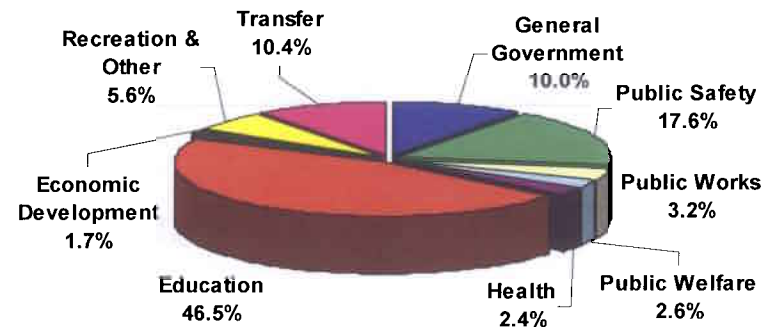


General Fund Revenue & Expenditures For Fiscal Year 2008

FY 2008 Revenues



FY 2008 Expenditures



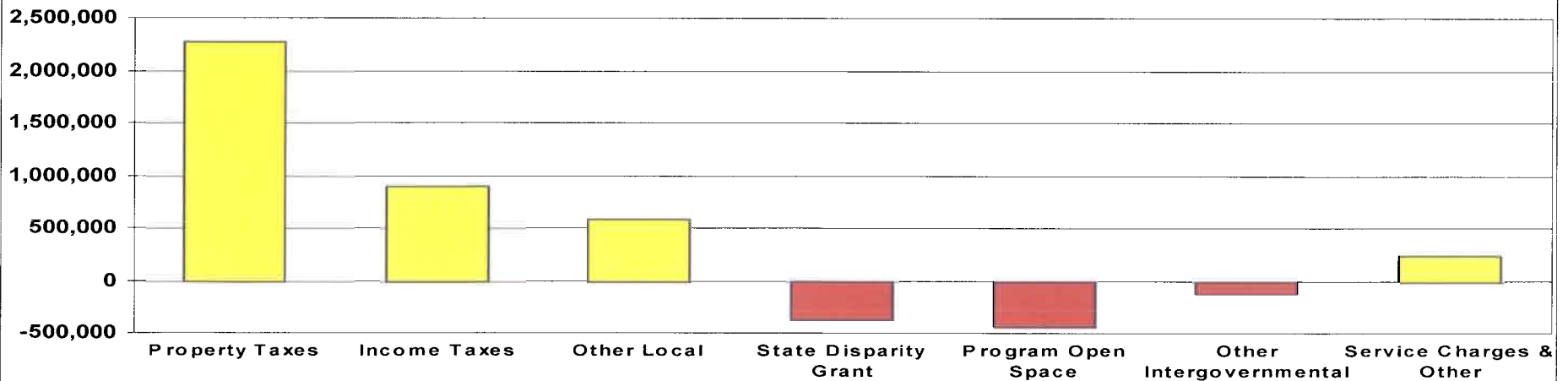
Note: Revenue & Expenditures Equal \$76,489,455



FY 2008 General Fund Budget Revenue Comparison

	FY 2007 Original	FY2008 Recommended	Difference	Percentage Difference
Local Property Taxes	\$30,000,560	\$32,276,639	\$2,276,079	7.6%
Local Income Taxes	22,150,000	23,045,000	895,000	4.0%
Other Local Taxes	3,267,000	3,855,500	588,500	18.0%
Licenses & Permits	590,200	589,300	-900	-0.2%
State Disparity Grant	7,345,436	6,971,337	-374,099	-5.1%
Program Open Space	1,493,363	1,055,735	-437,628	-29.3%
Other Intergovernmental	3,063,451	2,933,016	-130,435	-4.3%
Service Charges	2,725,120	2,699,802	-25,318	-0.9%
All Other	1,204,511	1,106,547	-97,964	-8.1%
Total Revenue	71,839,641	74,532,876	2,693,235	3.7%
Unexpended Balance Prior Year	1,600,000	1,956,579	356,579	22.3%
Total Sources	\$73,439,641	\$76,489,455	\$3,049,814	4.2%

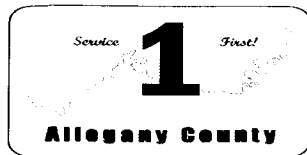
Revenue Changes





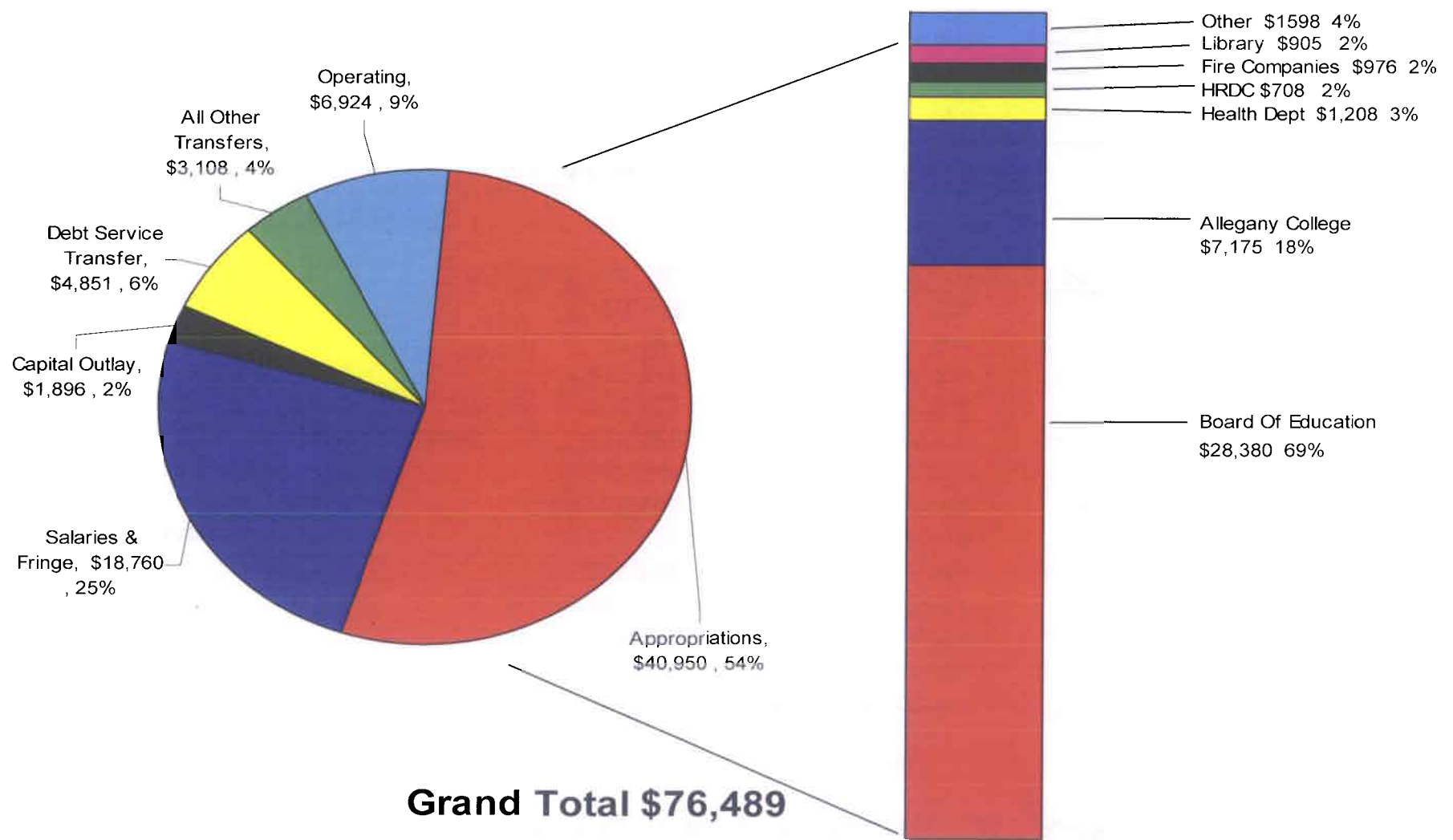
FY2008 General Fund Budget Expenditure Comparison

	FY 2007 Original	FY 2008 Adopted	Difference	Percentage Difference
General Government	\$7,176,805	\$7,632,309	\$455,504	6.3%
Public Safety	12,762,180	13,449,206	687,026	5.4%
Public Works	2,368,169	2,472,267	104,098	4.4%
Health	1,736,797	1,805,484	68,687	4.0%
Public Welfare	2,037,220	1,992,035	-45,185	-2.2%
Education	33,789,500	35,589,261	1,799,761	5.3%
Recreation & Culture	2,852,746	2,509,967	-342,779	-12.0%
Conservation Of Natural Resources	285,428	303,116	17,688	6.2%
Urban Development & Housing	206,511	127,831	-78,680	-38.1%
Economic Development	1,418,513	1,289,406	-129,107	-9.1%
Intergovernmental	28,704	28,704	0	0.0%
Miscellaneous	1,485,919	1,330,624	-155,295	-10.5%
Subtotal	\$66,148,492	\$68,530,210	\$2,381,718	3.6%
Transfers:				
Highway Fund	1,800,000	1,852,314	52,314	2.9%
Transit Fund	251,381	354,637	103,256	41.1%
Housing Fund	194,481	197,862	3,381	1.7%
Narcotic Task Force	19,416	20,592	1,176	6.1%
Emergency Medical Services	0	594,352	594,352	100.0%
Debt Service Fund	4,937,685	4,850,704	-86,981	-1.8%
Enterprise Fund	88,186	88,784	598	0.7%
Total Transfers To Other Funds	\$7,291,149	\$7,959,245	\$668,096	9.2%
Total General Fund Appropriations	\$73,439,641	\$76,489,455	\$3,049,814	4.2%



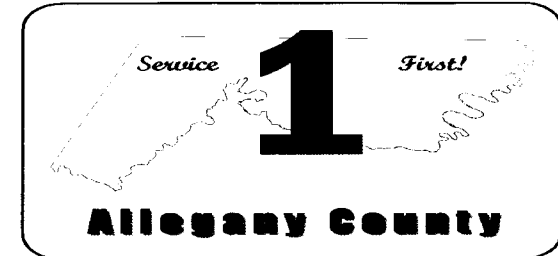
Allegany County, Maryland

Fiscal Year 2008 General Fund Budget In Thousands



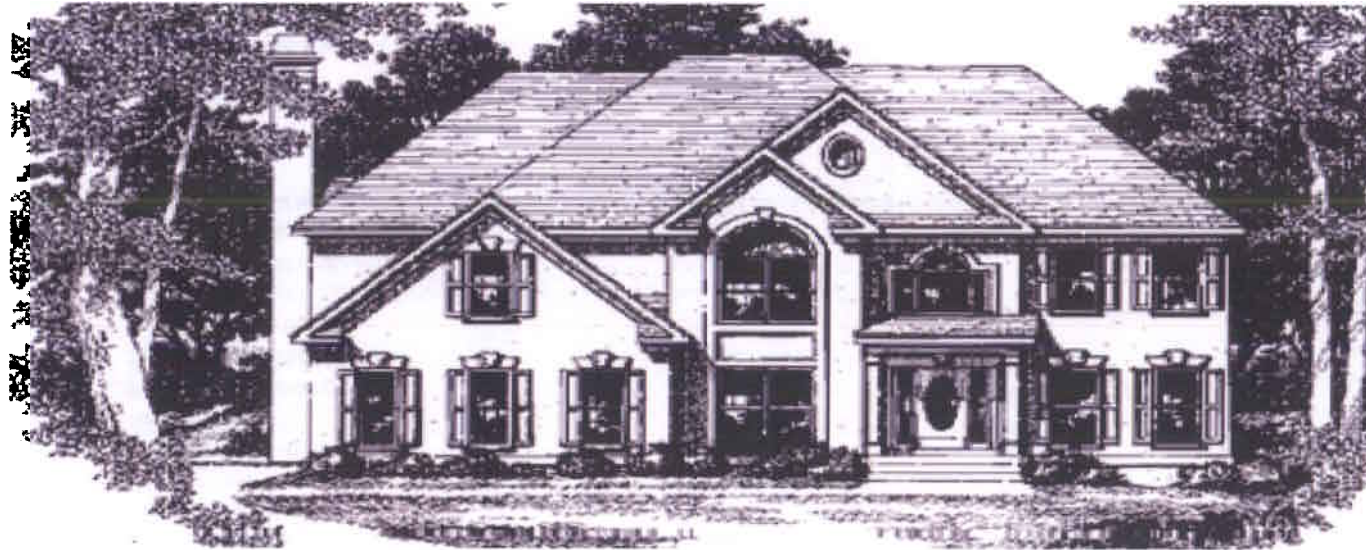
Allegany County
General Fund FY 2008 Budget
Services Not Provided by Municipal Government

Service	Dollars	%
Board Of Education	\$28,380,000	37.1%
Allegany College	7,175,000	9.4%
Detention Center	6,394,590	8.4%
Debt Service On Services	4,308,307	5.6%
911	1,591,518	2.1%
Health Department	1,208,051	1.6%
Medtrans	1,015,364	1.3%
State's Attorney	1,083,795	1.4%
Allegany County Library	905,000	1.2%
HRDC (Sr Citizen Centers)	707,570	0.9%
Election Office	538,377	0.7%
Other Health Services Programs	597,433	0.8%
Tourism	545,076	0.7%
Economic Development	464,930	0.6%
County Fair & Ag Expo	404,156	0.5%
Animal Control	378,969	0.5%
Domestic Preparedness	486,925	0.6%
Family Law Master	258,153	0.3%
Transit Operation	354,637	0.5%
Airport	240,000	0.3%
Emergency Management	210,580	0.3%
Solid Waste Recycling	168,326	0.2%
Soil Conservation	170,405	0.2%
Alternative Sentencing Program	161,697	0.2%
Circuit Court Master Program	114,367	0.1%
Home Detention	127,749	0.2%
Agricultural Extension Agent	125,711	0.2%
Liquor Board	122,089	0.2%
Haz Mat	78,200	0.1%
Other Education	34,261	0.0%
Some 41 Services For 76.2% Of Budget	\$58,351,236	76.2%
Total General Fund Budget	\$76,489,455	



Tax Differential By Municipality	
<u>Municipality:</u>	
Barton	\$3,118
Cumberland	660,865
Frostburg	191,615
Lonaconing	13,616
Luke	41,360
Midland	2,950
Westernport	25,589
Total	<u>\$939,113</u>

How Your Property Taxes Are Calculated



Assessed Property Value	\$100,000
Divided By \$100 Increments	100 a
Multiplied By The Combined Tax Rate	\$1.0949 b
Total Property Taxes Due	<u>\$1,095</u>
Less: 1% Property Tax Discount	<u>(10) c</u>
Total Taxes Paid Less Discount	\$1,085

a For State And County real property tax purposes, real property is valued at market or "full cash value." Effective as of October 2000, real property is assessed at 100% of its cash value. All property is physically inspected once every three years and any increase in full cash value arising from such inspections is phased in over the ensuing three taxable years in equal installments by the Maryland Assessment and Taxation Office.

b Combined tax rate is broken down into \$0.9829 and \$0.1120 respectively for County and State

c 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.

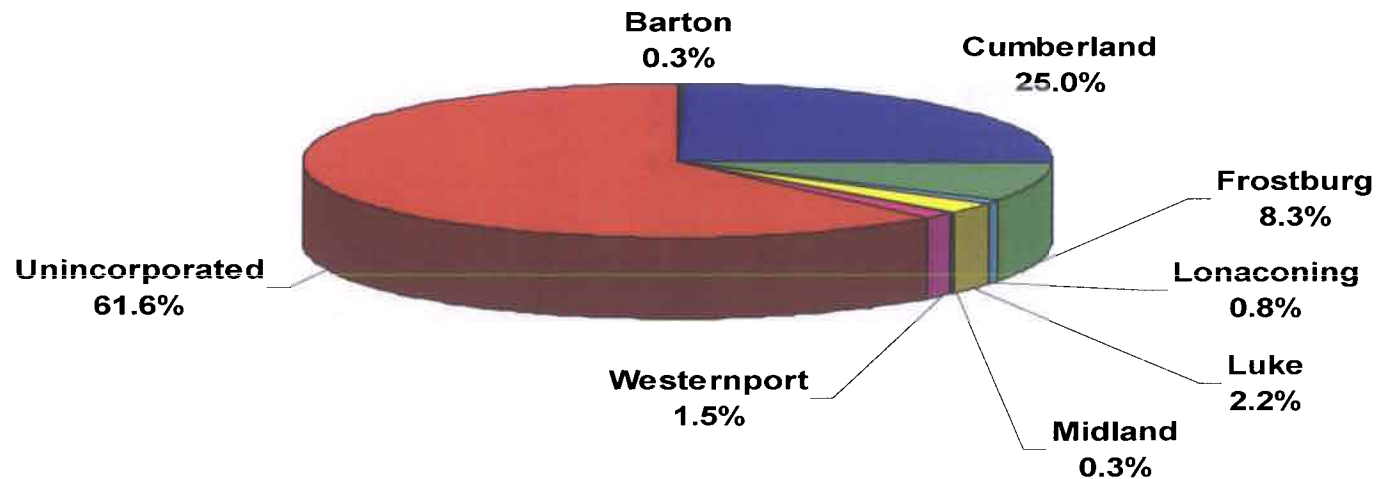
Note: The Above Example Is For Non-Municipal Properties And Properties In Non-Special Taxing Areas



Allegany County Real Property Tax Rates

<u>Municipality</u>	<u>2007 Assessable Base</u>	<u>2008 Assessable Base</u>	<u>2008 Tax Differential</u>	<u>2008 Tax Rate</u>
Barton	\$9,820,755	\$9,985,441	\$0.0278	\$0.9551
Cumberland	729,059,783	775,584,257	\$0.0739	\$0.9090
Frostburg	242,016,661	255,865,926	\$0.0693	\$0.9136
Lonaconing	22,808,207	23,558,428	\$0.0496	\$0.9333
Luke	68,998,112	68,974,390	\$0.0527	\$0.9302
Midland	9,466,858	9,816,277	\$0.0278	\$0.9551
Westernport	46,591,863	47,881,335	\$0.0496	\$0.9333
Unincorporated	<u>1,763,588,779</u>	<u>1,908,772,072</u>	\$0.0000	\$0.9829
Total	\$2,892,351,018	\$3,100,438,126		

Allegany County Assessable Base FY2008

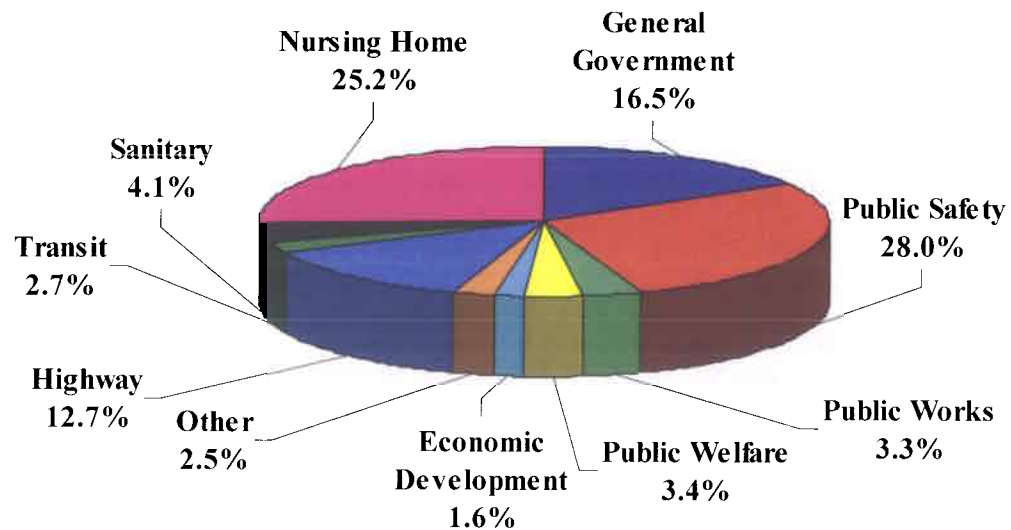




Allegany County Full Time Equivalent Positions



	Fiscal Year 2007	%	Fiscal Year 2008	%	Change
General Government	97.4	16.5%	98.6	16.5%	1.2
Public Safety	160.8	27.3%	167.1	28.0%	6.3
Public Works	19.6	3.3%	19.8	3.3%	0.2
Public Welfare	27.6	4.7%	20.1	3.4%	-7.5
Economic Development	6.3	1.1%	9.5	1.6%	3.2
Other	10.5	1.8%	15.1	2.5%	4.6
Highway	74.5	12.7%	75.7	12.7%	1.2
Transit	15.0	2.6%	15.9	2.7%	0.9
Sanitary	25.0	4.3%	25.0	4.1%	0.0
Nursing Home	152.1	25.8%	150.5	25.2%	-1.6
Grand Total Full Time Equivalents	<u>588.8</u>	<u>100.0%</u>	<u>597.3</u>	<u>100.0%</u>	<u>8.5</u>

Full Time Equivalent Positions





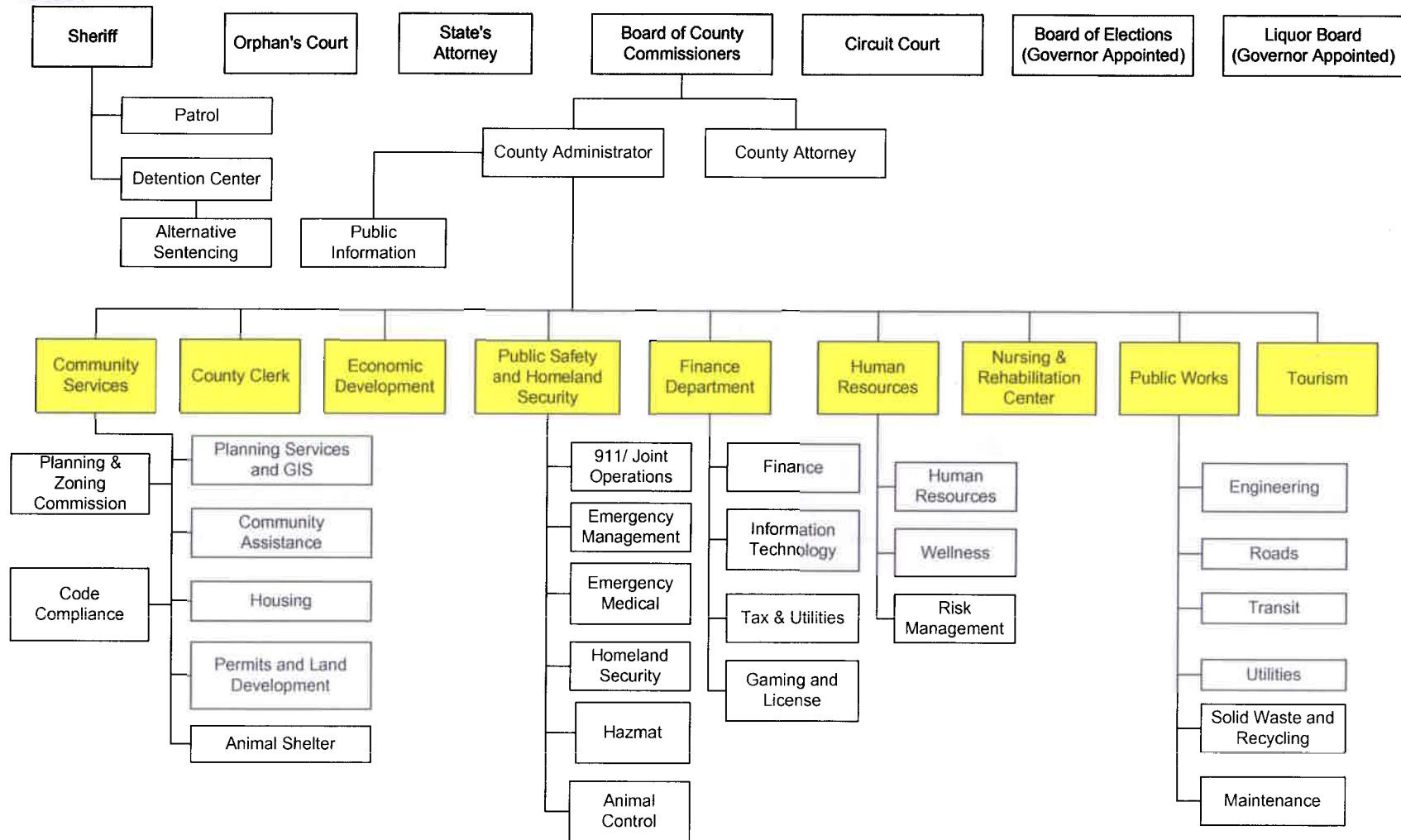
ALLEGANY COUNTY POSITION ALLOCATION TABLE F.Y. 2008

							
	2007				2007		
DEPARTMENT	ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2008	DEPARTMENT	ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2008
COUNTY COMMISSIONERS	3.0		3.0	LIQUOR CONTROL BOARD	4.0		4.0
COMMISSIONERS STAFF& OFFICE	2.0		2.0	HOME DETENTION GRANT	2.0		2.0
FAMILY SUPPORT SERVICES	1.0		1.0	EMERGENCY MANAGEMENT DEPARTMENT	2.4	(0.4)	2.0
CIRCUIT COURT MASTERS PROGRAM	2.5		2.5	ANIMAL CONTROL OFFICE	4.0		4.0
CIRCUIT COURT	5.5	(0.3)	5.2	ANIMAL SHELTER	3.3		3.3
ORPHAN'S COURT	3.0		3.0	911	24.6	0.6	25.2
FAMILY LAW MASTER	1.0		1.0	PUBLIC SAFETY	0.0	2.0	2.0
STATES ATTORNEY	13.0	1.3	14.3	DOMESTIC PREPAREDNESS GRANT	1.5		1.5
VICTIM WITNESS COORDINATOR	1.0		1.0	HAZARDOUS MATERIAL OPERATIONS	0.2		0.2
PETIT JURY	0.6		0.6	BUILDING CODE INSPECTOR	2.0	(0.4)	1.6
ADMINISTRATOR	3.0		3.0	CODE ENFORCEMENT	0.0	2.0	2.0
ELECTIONS OFFICE	7.5		7.5	TRANSPORTATION PLANNING	1.1	0.1	1.2
FINANCE DEPARTMENT	9.6		9.6	ENGINEERING	13.2	0.1	13.3
TAX & UTILITY COLLECTION	7.5		7.5	SOLID WASTE DISPOSAL	3.4		3.4
COUNTY ATTORNEY	3.0		3.0	SOLID WASTE RECYCLING PROGRAM	1.9		1.9
HUMAN RESOURCES DEPARTMENT	5.0		5.0	MAINTENANCE-HEALTH CENTER	0.3	(0.3)	0.0
EMPLOYEE RECOGNITION	0.4		0.4	HEALTH DEPARTMENT	2.0		2.0
PLANNING	2.8	0.2	3.0	MEDTRANS/ALLTRANS/JOB ACCESS	17.7	(0.6)	17.1
LAND USE PLANNING	2.3	0.2	2.5	CHILD ABUSE COORDINATOR	1.0		1.0
PERMITS & ENFORCEMENT	4.3		4.3	ALLEGANY COUNTY FAIR	1.1		1.1
MAINTENANCE-GENERAL	8.8	(0.5)	8.3	FAIRGROUNDS MAINTENANCE	1.4		1.4
MAINT - PROSPECT SQ. OFFICE BDLG	1.0		1.0	HIGHLANDS TRAIL MAINTENANCE	0.2	1.0	1.2
MAINTENANCE-COURTHOUSE	2.7		2.7	SOIL CONSERVATION	2.0		2.0
MAINTENANCE - COUNTY COMPLEX	3.9	0.3	4.2	OFFICE OF CAPITAL PROJECTS	1.0	(1.0)	0.0
INFORMATION TECHNOLOGY DIVISION	3.3		3.3	OFFICE OF COMMUNITY SERVICES	1.3		1.3
SHERIFF'S DEPARTMENT	29.4	(2.0)	27.4	DEPT OF ECONOMIC DEVELOPMENT	4.9	0.2	5.1
FAMILY AGENCY NETWORK	1.0		1.0	TOURISM DEPARTMENT	2.0		2.0
MULTI AGENCY TEAM	1.0		1.0	HIGHWAY FUND	74.5	1.2	75.7
ATTENDANCE RESOURCE PROGRAM	1.0	(1.0)	0.0	ALLEGANY COUNTY TRANSIT FUND	15.0	0.9	15.9
CASASTART	1.0	(1.0)	0.0	HOUSING AND COMMUNITY DEVELOPMENT	4.3		4.3
FIRE & RESCUE ORGANIZATIONS	0.1		0.1	GAMING FUND	2.8		2.8
DETENTION CENTER	77.5		77.5	NARCOTICS TASK FORCE	1.0		1.0
MAINTENANCE - DETENTION CENTER	2.5	0.5	3.0	REVOLVING BUILDING FUND	1.4	1.0	2.4
DJJ CRISIS INTERVENTION	0.5		0.5	EMERGENCY MEDICAL SERVICES	0.0	6.0	6.0
DJJ JUVENILE SERVICES GRANT	0.5		0.5	SANITARY DISTRICTS	25.0		25.0
ALTERNATIVE SENTENCING PROGRAM	2.0		2.0	NURSING HOME	152.1	(1.6)	150.5
ABOVE TABLE REPRESENTS FULL TIME EQUIVALENCIES (FTE)							
NOTE: SHORT TERM INTERNS ARE EXCLUDED FROM FTE COUNT							
11 TOTAL				TOTAL			



Allegany County, Maryland

Organization Chart 2008





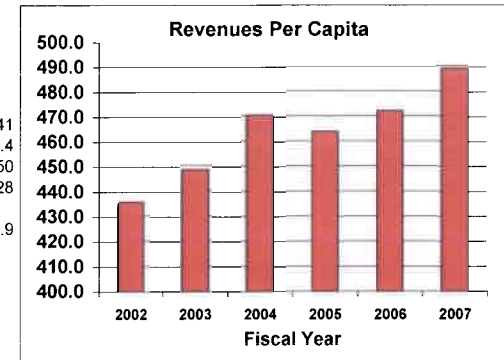
FY 2008 Budget Indicators

Revenue Per Capita

	2002	2003	2004	2005	2006	Budgeted 2007
Gross Operating Revenues	58,299,617	61,459,452	65,639,980	66,433,689	70,730,971	73,439,641
Consumer Price Index	178.9	183.3	189.7	194.5	202.9	205.4
Gross Operating Revenues	32,587,824	33,529,434	34,601,993	34,156,138	34,860,015	35,754,450
Current Population	74,864	74,798	73,600	73,668	73,871	73,128
Gross Operating Revenues Per Capita	435.3	448.3	470.1	463.6	471.9	488.9

Description:

Examining per capita revenues shows changes in revenues relative to changes in population size and rate of inflation. As population increases, it might be expected that revenues and the need for services would increase proportionately, and therefore that the level of per capita revenues would remain at least constant in real terms. If per capita revenues are decreasing, the government may be unable to maintain existing service levels unless it finds new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population size.

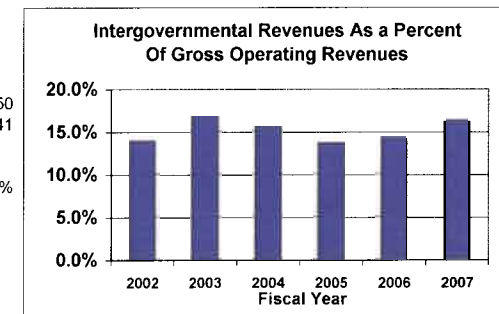


Intergovernmental Operating Revenues

	2002	2003	2004	2005	2006	Budgeted 2007
Intergovernmental Operating Revenues	8,014,101	10,304,740	10,170,138	8,989,553	10,025,425	11,902,250
Gross Operating Revenues	58,299,617	61,459,452	65,639,980	66,433,689	70,730,971	73,439,641
Intergovernmental Operating Revenues As A Percent Of Gross Operating Revenue	13.7%	16.8%	15.5%	13.5%	14.2%	16.2%

Description:

Intergovernmental revenues are revenues received from another governmental entity. Dependence on such revenues can be harmful. If federal or state governments struggle with their own budgetary problems and cut back funding to local governments, then these cutbacks could force the local government to either to reduce the program, eliminate it, or fund it out of the general fund.

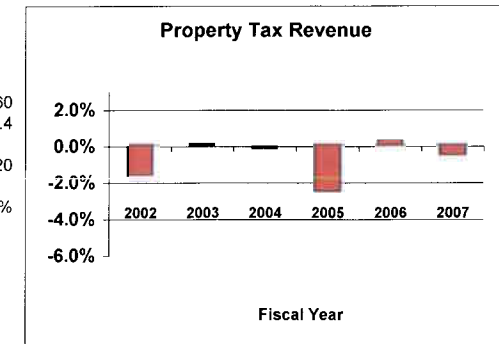


Property Tax Revenues

	2002	2003	2004	2005	2006	Budgeted 2007
Property Tax Revenues	26,823,761	27,527,977	28,460,485	28,460,485	29,786,204	30,000,560
Consumer Price Index	178.9	183.3	189.7	194.5	202.9	205.4
Property Tax Revenue In Constant Dollars	14,993,718	15,017,991	15,002,891	14,632,640	14,680,239	14,605,920
Growth Rate In Constant Dollars	-1.6%	0.2%	-0.1%	-2.5%	0.3%	-0.5%

Description:

Property tax revenue should be considered separately from other revenues because it is a primary source revenue source. A decline or diminished growth rate in property taxes may be the result of overall decline in property value, default in property tax payment, inefficient assessment, or change in tax policy.



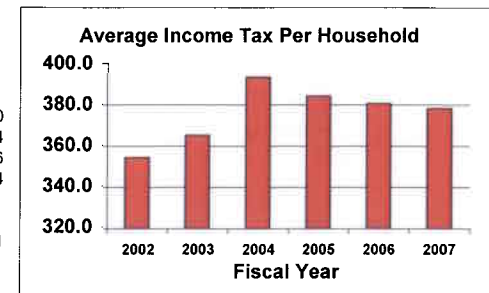


Income Tax Revenues

	2002	2003	2004	2005	2006	Budgeted 2007
Income Tax Revenues	18,441,780	19,391,155	21,536,150	21,472,667	22,103,548	22,150,000
Consumer Price Index	178.9	183.3	189.7	194.5	202.9	205.4
Income Tax Revenue In Constant Dollars	10,308,429	10,578,917	11,352,741	11,039,932	10,893,814	10,783,836
Households	29,094	28,980	28,866	28,752	28,638	28,524
Avg. Income Tax Per Household In Constant Dollars	354.3	365.0	393.3	384.0	380.4	378.1

Description:

Income tax revenues are a major source of revenue to local governments. Income tax collections can rise based upon the rate or the amount of income.

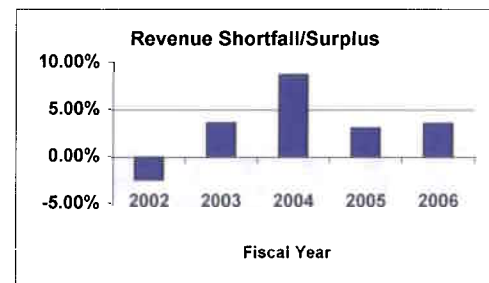


Revenue Shortfall/Surplus

	2002	2003	2004	2005	2006	Budgeted 2007
Actual Gross Operating Revenue	58,299,617	61,459,452	65,639,980	66,433,689	70,730,971	73,439,641
Budgeted Gross Operating Revenue	59,710,108	59,217,729	59,911,738	64,373,112	68,206,384	73,439,641
Revenue Shortfall/Surplus	-1,410,491	2,241,723	5,728,242	2,060,577	2,524,587	
Revenue Variance As A Percent Of Gross Operating Revenue	-2.42%	3.65%	8.73%	3.10%	3.57%	

Description:

Measuring revenue estimates and actual revenues during the fiscal year will improve the estimating process. Major discrepancies that continue can indicate a changing economy, inefficient collection procedures, or inaccurate estimating techniques.

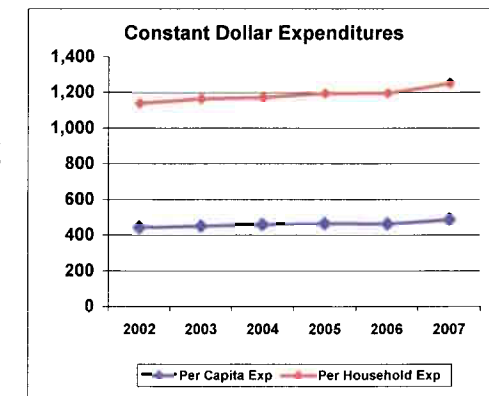


Expenditures Per Capita

	2002	2003	2004	2005	2006	Budgeted 2007
Net Operating Expenditures & Transfers	59,481,020	61,974,100	64,297,915	66,914,923	69,687,540	73,439,641
Consumer Price Index	178.9	183.3	189.7	194.5	202.9	205.4
Constant Dollar Expenditures	33,248,195	33,810,202	33,894,526	34,403,559	34,345,757	35,754,450
Estimated Population	74,864	74,798	73,600	73,668	73,871	73,128
Estimated Households	29,094	28,980	28,866	28,752	28,638	28,524
Per Capita Expenditures	444	452	461	467	465	489
Per Household Expenditures	1,143	1,167	1,174	1,197	1,199	1,254

Description:

Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate the cost of providing the services is depleting the community's ability to pay especially if spending is increasing faster than residents' collective personal income. However, an increase in per capita may indicate the community is demanding and receiving more services than in the past years.



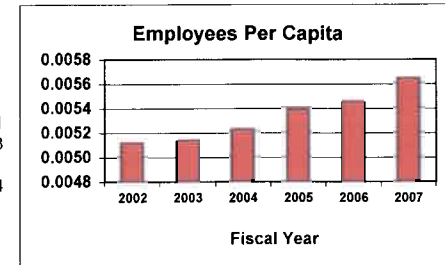


Employees Per Capita

	2002	2003	2004	2005	2006	Budgeted 2007
Number Of Full Time Employees	382.5	383.8	383.8	396.6	402.4	412.1
Population	74,864	74,798	73,600	73,668	73,871	73,128
Number Of County Employees Per Capita	0.00511	0.00513	0.00521	0.00538	0.00545	0.00564

Description:

Personnel costs are a major portion of a local government's operating budget. Increasing per capita may indicate decreasing productivity or increased service level. Full-time employees exclude nursing home and sanitary district employees.

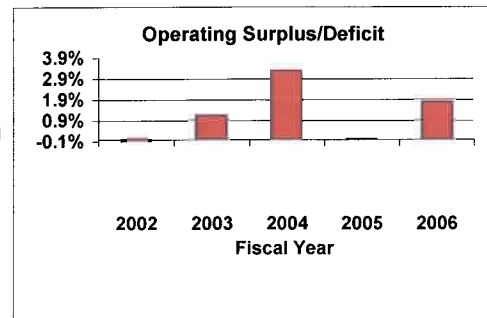


Operating Surplus/Deficits

	2002	2003	2004	2005	2006	Budgeted 2007
Gross Operating Revenues	58,299,617	61,459,452	65,639,980	66,433,689	70,730,971	73,439,641
General Fund Surplus/Deficit	-112,860	676,548	2,124,315	2,723	1,245,025	
General Fund Operating Deficits/Surplus As A % Of General Fund Revenues	-0.2%	1.1%	3.2%	0.0%	1.8%	

Description:

An operating surplus occurs when revenues exceed expenditures. This may happen due to efficiencies in providing services or a strengthening economy. The surplus will increase the fund balance which can be used for economic downturns or for one time expenditures. Fund balances and surplus will affect the credit rating of a local government. This in turn will impact the cost of future borrowing.

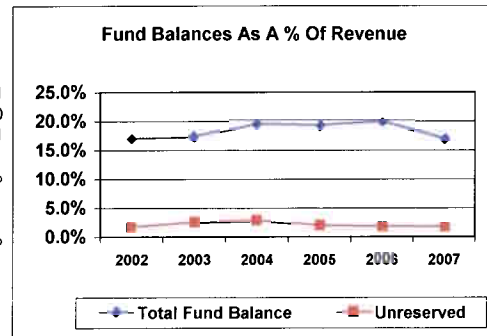


Fund Balances

	2002	2003	2004	2005	2006	Budgeted 2007
Total Fund Balance	9,898,690	10,575,238	12,699,553	12,702,276	13,947,301	12,347,301
Unreserved Fund Balance	927,162	1,464,664	1,774,067	1,257,952	1,234,240	1,234,240
Gross Operating Revenue	58,299,617	61,459,452	65,639,980	66,433,689	70,730,971	73,439,641
General Fund Balance As A % Revenue	17.0%	17.2%	19.3%	19.1%	19.7%	16.8%
General Fund Unreserved Fund Balance As A Percent Of Revenue	1.6%	2.4%	2.7%	1.9%	1.7%	1.7%

Description:

The size of the fund balance indicates a government's ability to withstand a financial emergency. It can also impact the ability to finance long term purchases without borrowing. Some of the fund balance may be reserved for certain purposes and some of it may not be reserved for any purpose.



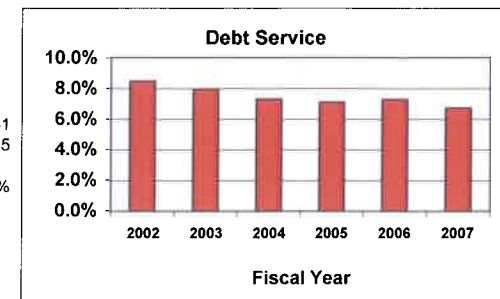


Debt Service

	2002	2003	2004	2005	2006	Budgeted 2007
Gross Operating Revenues	58,299,617	61,459,452	65,639,980	66,433,689	70,730,971	73,439,641
Debt Service	4,935,779	4,870,889	4,799,670	4,717,070	5,153,888	4,937,685
Debt Service As A % of Revenues	8.5%	7.9%	7.3%	7.1%	7.3%	6.7%

Description:

Debt service is defined as the amount of principal and interest that a local government must pay each year. Increasing debt service reduces expenditure flexibility by adding to the government's obligations. Debt service can be a major part of a government's fixed costs and its increase may indicate excessive debt and fiscal strain.

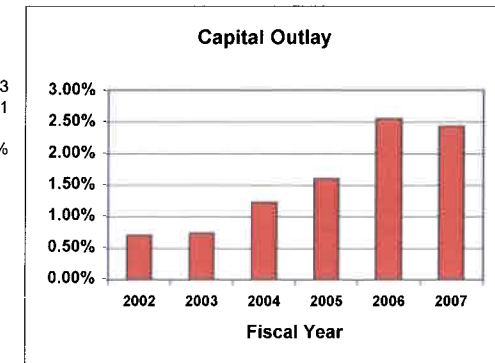


Capital Outlay

	2002	2003	2004	2005	2006	Budgeted 2007
Total Capital Outlay	416,365	456,973	786,797	1,070,298	1,780,373	1,786,003
Operating Expenditures And Transfers	59,481,020	61,974,100	64,297,915	66,914,923	69,687,540	73,439,641
Capital Outlay As A % Of Expenditures	0.70%	0.74%	1.22%	1.60%	2.55%	2.43%

Description:

Expenditures for operating equipment such as trucks and equipment drawn from the operating budget are usually referred to as "capital outlay." Capital outlay items normally include equipment that will last longer than one year and that has an initial cost above a significant minimum amount, such as five hundred dollars. Capital outlay does not include capital budget expenditures for construction of infrastructure such as streets, buildings, or bridges. The purpose of capital outlay in the operating budget is to replace worn equipment or to add new equipment. The ratio of capital outlay to net operating expenditures is rough indicator of whether the stock of equipment is being adequately replaced. Over a number of years, the relationship between capital outlay and operating expenditures is likely to remain about the same. If this ratio declines in the short-run (one to three years), it may mean that the local government's needs are temporarily satisfied since most equipment lasts more than one year. A decline persisting over three or more years can indicate that capital outlay needs are being deferred which can result in the use of inefficient or obsolete equipment. The use of capital leasing as a financing method could give the impression that capital expenditures are declining.

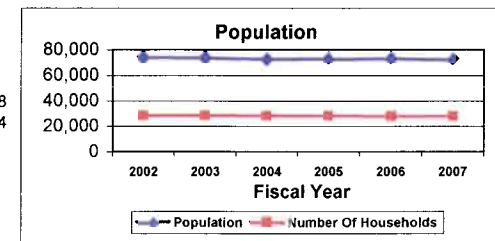


Population

	2002	2003	2004	2005	2006	Budgeted 2007
Population	74,864	74,798	73,600	73,668	73,871	73,128
Number Of Households	29,094	28,980	28,866	28,752	28,638	28,524

Description:

Population change can directly effect governmental revenues. A sudden increase in population can create immediate pressures for new capital outlay and higher level of services. A decreasing population will result in fixed costs being paid for by fewer people. A decreasing population may also force the government to offer less services.



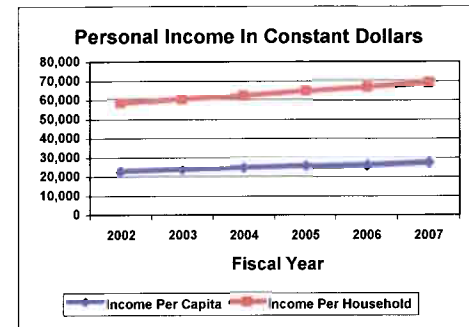


Personal Income Per Capita/Household

	2002	2003	2004	2005	2006	Budgeted 2007
Personal Income	1,678,723,000	1,732,192,000	1,787,364,041	1,844,293,366	1,903,035,947	1,963,649,538
Population	74,864	74,798	73,600	73,668	73,871	73,128
Income Per Capita	22,424	23,158	24,285	25,035	25,762	26,852
Households	29,094	28,980	28,866	28,752	28,638	28,524
Income Per Household	57,701	59,773	61,920	64,146	66,452	68,843

Description:

Personal Income Tax Per Capita is one measure of a community's ability to pay taxes. The higher the per capita income, the more property tax, sales tax, income tax, and business tax the community can generate.

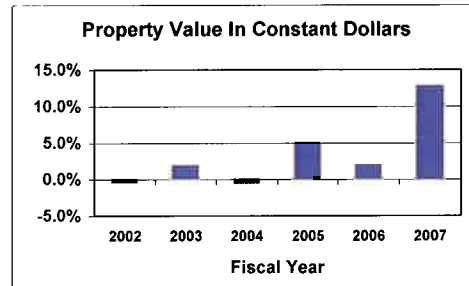


Property Value

	2002	2003	2004	2005	2006	Budgeted 2007
Market Value Of Real Property	2,072,981,398	2,158,322,043	2,223,185,344	2,392,928,708	2,539,519,018	2,892,351,018
Consumer Price Index	178.9	183.3	189.7	194.5	202.9	205.4
Property Value - Constant Dollars	11,587,375	11,774,807	11,719,480	12,302,975	12,516,111	14,081,553
% Change In Property Value	-0.4%	1.6%	-0.5%	5.0%	1.7%	12.5%

Description:

Changes in property value are important because most local governments depend on the property value for a substantial portion of their revenues. The effect of declining property value on governmental revenues depends on the government's reliance on property taxes. The extent to which the decline will ripple through the community's economy affecting other revenues such as those from sales tax is more difficult to determine. All of the economic and demographic factors are closely related. A decline in property value will probably not be a cause but a symptom of other underlying problems.



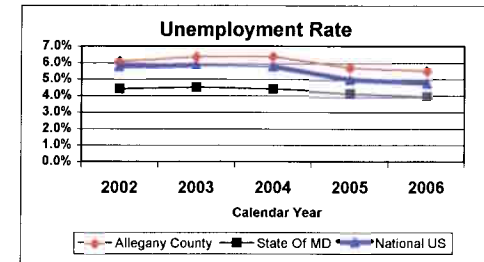


Unemployment Rate

	2002	2003	2004	2005	2006
Allegany County Employment Rate	6.1%	6.4%	6.4%	5.7%	5.5%
State Of Maryland Unemployment Rate	4.4%	4.5%	4.4%	4.2%	4.0%
United States Unemployment Rate	5.8%	5.9%	5.8%	5.0%	4.8%

Description:

Changes in the unemployment rate are related to changes in personal income and are thus a measure of the community's ability to support its business sector.

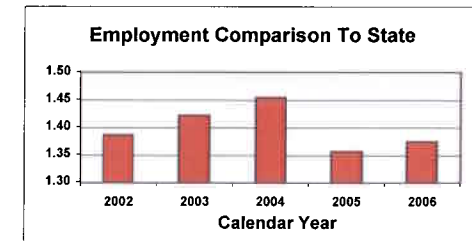


Unemployment Rate Comparison To State

	2002	2003	2004	2005	2006
Allegany County Employment Rate	6.1%	6.4%	6.4%	5.7%	5.5%
State Of Maryland Unemployment Rate	4.4%	4.5%	4.4%	4.2%	4.0%
United States Unemployment Rate	5.8%	5.9%	5.8%	5.0%	4.8%
Ratio Of County To State Unemployment	1.39	1.42	1.45	1.36	1.38

Description:

Changes in the unemployment rate are related to changes in personal income and are thus a measure of the community's ability to support its business sector. These changes can be a result of the national, state, or local economy.

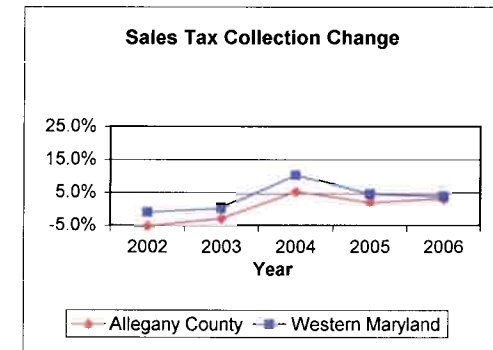


Sales Tax Collections

	2002	2003	2004	2005	2006
Sales Tax Collected - Allegany County	31,047,912	30,225,467	31,870,650	32,606,000	33,745,499
Sales Tax Collected - Western Maryland	112,061,831	112,404,726	124,108,271	129,956,000	135,251,158
Percentage Change - Allegany County	-5.0%	-2.6%	5.4%	2.3%	3.5%
Percentage Change - Western Maryland	-0.8%	0.3%	10.4%	4.7%	4.1%

Description:

The level of business activity affects a local government's financial condition in two ways. First it directly affects any revenue yields that are a product of business activity such as those from sale or gross receipt taxes. Second, it has indirect influences. A change in business activity affects demographic and economic areas such as personal income, property value, and the employment base. Changes in business activity also tend to have cumulative effects. A decline in business activity can for example harm a community's employment base, income, and property value which in turn creates further decline in business activity.



RESOLUTION NO. 07-10

WHEREAS, the Board of County Commissioners must adopt a budget by June 30, 2007 for the Fiscal Year July 1, 2007– June 30, 2008, and

WHEREAS, the Board, in accordance with state law held a Constant Yield Hearing on April 12, 2007, to take public input on the proposed tax rates and to inform the public that the setting of the levy would be adopted on May 31; and

WHEREAS, the Board held a public preliminary budget hearing on April 26, 2007, and sought additional public input at their, May 3, and 10, 2007 meetings; and

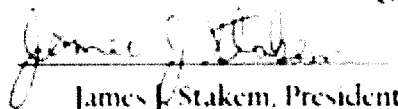
WHEREAS, the Finance Director, at the request of the Board, held budget hearings with all County departments and the Allegany County Commissioners held hearings with agencies to review their requests and develop a balanced FY 2008 budget for the Board's review and approval.

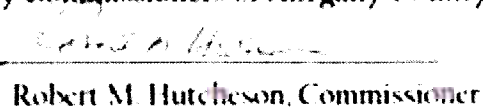
NOW THEREFORE BE IT RESOLVED BY THE COUNTY COMMISSIONERS OF ALLEGANY COUNTY, MARYLAND, THAT:

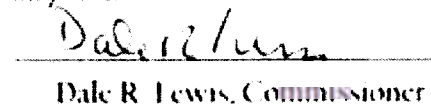
1. The Commissioners adopt the FY 2008 Operating and Capital Budget, as modified and as summarized in the attached list of funds, in the amount of \$145,952,580.
2. The Commissioners hereby approve a revised Appendix A (Allegany County Pay Range) to the *Rules and Regulations Governing Employees* providing a cost of living increase of 2.5%, increments, and approved personnel changes.
3. The FY 2008 Budget reaffirms the County's Cash Management/Investment Policy as revised May 1996. We remain within the current self-imposed debt affordability standards.
4. The FY 2008 General Fund Budget will increase by 4.15%.
5. The FY 2008 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 2008 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 and designate the remaining (75%) for capital education project funding. In accordance with the previous Resolution 06-14 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 FY08.
7. The Commissioners approved a Recordation Tax Rate increase from \$3.00 to \$3.25 effective August 1, 2007 in accordance with Code Home Rule Bill No. 6-07.
8. The Commissioners approved an increase to the Piggyback Tax Rate from 2.93% to 3.05% effective January 1, 2008 in accordance with Resolution 07- 8.
9. The FY08 budget provides \$120,000 in Planning Dept. Budget for the new Comprehensive Plan in accordance with a new State mandate.
10. The FY08 budget provides an increase to \$100 for fee paid to Election Substitute Supervisors per meeting attended.
11. The FY08 budget provides for the phase-in of a new Emergency Medical Services Program which includes 4 paramedics, \$200,000 for LOSAP program to help with retention and recruitment efforts and \$63,122 for the Health Department's Healthy Start Program.
12. The FY08 budget provides for 2 additional 911 Dispatchers (one granted during FY07 budget year to be fully funded in FY08 and one approved for FY08).
13. The Commissioners approve transfer from the Sheriff's Office for the additional deputy hired in accordance with Resolution 05-10 to patrol the Allegheny Highlands Trail in FY06, to the Allegheny Highlands Trail for the new Trail Ranger under the Director of Public Safety.

Adopted this 31st day of May, 2007

County Commissioners of Allegany County, Maryland


James J. Stakem, President


Robert M. Hutcheson, Commissioner


Dale R. Lewis, Commissioner



ALLEGANY COUNTY, MARYLAND

ALL FUNDS

May 31, 2007

OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2008 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS

SOURCES OF FUNDS

	Sources Excluding Transfers-In	Transfers-In	Total Sources
	\$	\$	\$
General Fund	76,275,469	213,986	76,489,455
Special Revenue Funds			
Highway	5,909,282	1,852,314	7,761,596
Coal Haul Roads	1,335,944	0	1,335,944
Transit	1,353,125	354,637	1,707,762
Gaming Fund	656,301	0	656,301
Community Development Block Grant	152,600	0	152,600
CDBG Program Income	105,400	0	105,400
Housing and Community Development	1,573,176	202,862	1,776,038
Narcotics Task Force	63,393	20,592	83,985
Revolving Building	10,685,151	0	10,685,151
State Fire, Rescue & Inmate Commissary	633,804	0	633,804
Emergency Medical Services Fund	83,890	594,352	678,242
Debt Service Fund	197,035	6,524,514	6,721,549
Capital Project Funds			
Capital Project	8,277,000	420,000	8,697,000
PAYGO Capital Reserve	1,171,500	0	1,171,500
2006 Public Improvement Bond	727,000	0	727,000
2007 Public Improvement Bond	5,503,000	0	5,503,000
Enterprise Funds			
Water Districts	3,136,592	19,348	3,155,940
Sanitary Districts	6,448,484	96,284	6,544,768
Nursing Home	11,010,439	0	11,010,439
Allconet II	292,651	0	292,651
County Loan Fund	62,455	0	62,455
TOTAL SOURCES OF FUNDS	\$ 135,653,691	\$ 10,298,889	\$ 145,952,580



ALLEGANY COUNTY, MARYLAND

ALL FUNDS

May 31, 2007

OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2008 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS (Con't)

USES OF FUNDS

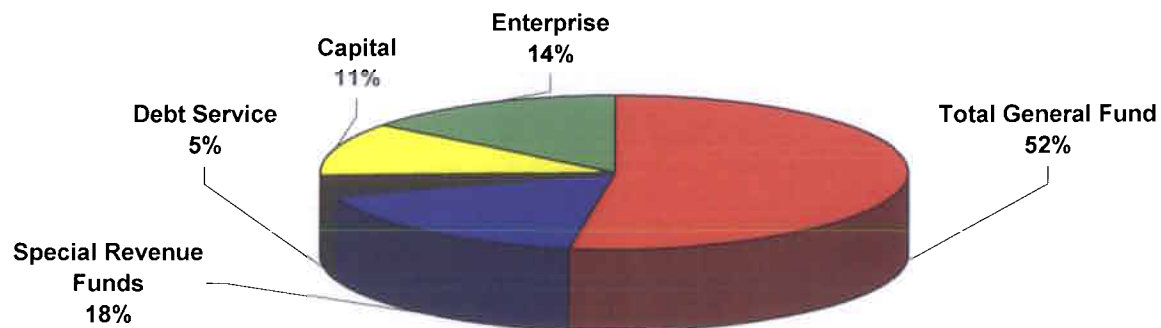
	Uses Excluding Transfers-Out	Transfers-Out	Total Uses
	\$	\$	\$
General Fund	68,530,210	7,959,245	76,489,455
Special Revenue Funds			
Highway	7,761,596	0	7,761,596
Coal Haul Roads	1,335,944	0	1,335,944
Transit	1,685,014	22,748	1,707,762
Community Development Block Grant	147,600	5,000	152,600
Gaming Fund	656,301	0	656,301
CDBG Program Income	105,400	0	105,400
Housing and Community Development	1,776,038	0	1,776,038
Narcotics Task Force	83,985	0	83,985
Revolving Building	8,961,861	1,723,290	10,685,151
State Fire, Rescue & Inmate Commissary	633,804	0	633,804
Emergency Medical Services Fund	678,242		678,242
Debt Service Fund	6,721,549	0	6,721,549
Capital Project Funds			
Capital Project	8,697,000	0	8,697,000
PAYGO Capital Reserve	991,500	180,000	1,171,500
2006 Public Improvement Bond	487,000	240,000	727,000
2007 Public Improvement Bond	5,503,000	0	5,503,000
Enterprise Funds			
Water Districts	3,155,940	0	3,155,940
Sanitary Districts	6,544,768	0	6,544,768
Nursing Home	11,010,439	0	11,010,439
Allconet II	186,500	106,151	292,651
County Loan Fund	0	62,455	62,455
TOTAL USES OF FUNDS	\$ 135,653,691	\$ 10,298,889	\$ 145,952,580

All Funds Fiscal Year Comparison

	Fiscal Year 2007	Fiscal Year 2008	Change	% Change
General Government	\$7,470,275	\$7,885,312	\$415,037	5.6%
Public Safety	13,544,898	14,228,650	683,752	5.0%
Public Works	2,846,857	2,761,661	-85,196	-3.0%
Public Welfare	2,037,220	1,992,035	-45,185	-2.2%
Health	1,960,542	2,051,778	91,236	4.7%
Education	36,232,221	38,238,671	2,006,450	5.5%
Economic Development	1,886,952	1,669,019	-217,933	-11.5%
Recreation, Culture, Miscellaneous, and Other	5,107,212	4,553,788	-553,424	-10.8%
Transfers	2,353,464	3,108,541	755,077	32.1%
Total General Fund	\$73,439,641	\$76,489,455	\$3,049,814	4.2%
Special Revenue Funds	18,292,138	25,576,823	7,284,685	39.8%
Debt Service	6,067,515	6,721,549	654,034	10.8%
Capital	22,171,900	16,098,500	-6,073,400	-27.4%
Enterprise	19,835,137	21,066,253	1,231,116	6.2%
Grand Total	\$139,806,331	\$145,952,580	\$6,146,249	4.4%

Note: Debt Service Included In Each Category Area

Allegany County Summary Of FY 2008 Funds



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ALLEGANY COUNTY, MARYLAND

GENERAL FUND

May 31, 2007

SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2005	FY 2006	FY 2007	FY 2008
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
Taxes - Local Property	\$ 28,460,485	\$ 29,786,204	\$ 30,000,560	\$ 32,276,639
Taxes - Local Income	21,472,667	22,103,548	22,150,000	23,045,000
Taxes - Local Other	3,120,857	3,953,065	3,267,000	3,855,500
Licenses and Permits	583,575	586,286	590,200	589,300
Intergovernmental	8,989,553	10,025,425	11,902,250	10,960,088
Service Charges	3,542,640	3,316,744	2,725,120	2,699,802
Fines and Forfeitures	31,808	23,396	26,100	29,600
Miscellaneous:				
Interest	301,620	622,888	341,123	437,996
Rents	288,481	307,365	305,882	319,065
Other Miscellaneous	87,740	523,752	79,800	105,900
Unexpended Balance - Prior Year	0	0	1,600,000	1,956,579
	<u>\$ 66,879,426</u>	<u>\$ 71,248,673</u>	<u>\$ 72,988,035</u>	<u>\$ 76,275,469</u>
<u>TRANSFERS IN</u>				
Special Revenue Fund	\$ 45,380	\$ 46,005	\$ 45,380	\$ 45,380
Capital Projects Fund	15,500	0	0	0
Enterprise Fund	423,077	155,589	406,226	168,606
Total Transfers From Other Funds	<u>\$ 483,957</u>	<u>\$ 201,594</u>	<u>\$ 451,606</u>	<u>\$ 213,986</u>
TOTAL GENERAL FUND REVENUES	<u><u>\$ 67,363,383</u></u>	<u><u>\$ 71,450,267</u></u>	<u><u>\$ 73,439,641</u></u>	<u><u>\$ 76,489,455</u></u>



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

May 31, 2007

SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2005	FY 2006	FY 2007	FY 2008
<u>APPROPRIATIONS</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
General Government	\$ 5,758,077	\$ 6,261,190	\$ 7,176,805	\$ 7,632,309
Public Safety	11,212,491	12,235,413	12,762,180	13,449,206
Public Works	2,046,512	2,411,342	2,368,169	2,472,267
Health	1,334,675	1,420,367	1,736,797	1,805,484
Public Welfare	1,815,439	2,436,158	2,037,220	1,992,035
Education	31,211,488	32,611,788	33,789,500	35,589,261
Recreation and Culture	1,319,237	1,392,172	2,852,746	2,509,967
Conservation of Natural Resources	254,764	222,849	285,428	303,116
Community Development and Housing	284,280	247,537	206,511	127,831
Economic Development	1,506,010	1,450,367	1,418,513	1,289,406
Intergovernmental	28,704	28,704	28,704	28,704
Miscellaneous	934,571	837,858	1,485,919	1,330,624
Sub-Total	\$ 57,706,248	\$ 61,555,745	\$ 66,148,492	\$ 68,530,210
<u>TRANSFERS OUT</u>				
Highway Fund	\$ 1,979,741	\$ 1,661,715	\$ 1,800,000	\$ 1,852,314
Emergency Medical Services Fund	0	0	0	594,352
Transit Fund	129,920	197,933	251,381	354,637
Housing & Community Development Fund	214,170	158,609	194,481	197,862
Narcotics Task Force Fund	16,112	18,300	19,416	20,592
Revolving Building Fund	0	0	0	0
Debt Service Fund	4,717,070	5,153,890	4,937,685	4,850,704
Capital Projects Funds	2,027,868	1,400,356	0	0
Sanitary Districts	0	0	0	0
Loan Fund	569,531	58,694	88,186	88,784
Total Transfers to Other Funds	\$ 9,654,412	\$ 8,649,497	\$ 7,291,149	\$ 7,959,245
TOTAL GENERAL FUND APPROPRIATIONS	\$ 67,360,660	\$ 70,205,242	\$ 73,439,641	\$ 76,489,455



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

May 31, 2007

DETAIL SCHEDULE OF REVENUES

REAL AND PERSONAL PROPERTY TAXES

Estimated Assessable Base - State Certified - Pursuant to Title 2-205 of the Tax Property Article of the Annotated Code of Maryland.

REAL AND PERSONAL PROPERTY

Rate per \$100:

	<u>FY 2005 Actual Revenues</u>	<u>FY 2006 Actual Revenues</u>	<u>FY 2007 Original</u>	<u>FY 2008 Approved</u>	<u>Percentage Of Total</u>
	\$ 2,657,079,847	\$ 2,792,735,373	\$ 2,892,351,018	\$ 3,100,438,126	
Barton			103,945	107,113	
Cumberland			7,669,445	8,128,417	
Frostburg			2,383,292	2,526,019	
Lonaconing			245,958	256,213	
Luke			725,986	729,983	
Midland			97,096	101,447	
Westernport			464,979	481,497	
Unincorporated			21,024,011	22,359,950	
Sub-total				\$ 34,690,639	
FY 2007 \$.9829 (Adjusted as needed for Tax Differential by Municipality)			32,714,712		
FY 2006 \$1.0007 (Adjusted as needed for Tax Differential by Municipality)		32,297,107			
FY 2005 \$1.0007 (Adjusted as needed for Tax Differential by Municipality)	31,291,853				

Payments in Lieu of Property Taxes:

Personal Property Taxes - Coal Taxes	269,580	261,092	210,000	225,000
Real Estate Taxes - Housing Authorities	38,632	35,458	36,000	36,000
Interest and late payment penalties on property taxes	645,770	685,146	635,000	645,000
Sub-total	\$ 32,245,835	\$ 33,278,803	\$ 33,595,712	\$ 35,596,639

Deductions:

Prompt Payment Discounts on Property Taxes	\$ (119,848)	\$ (119,770)	\$ (121,000)	\$ (130,000)
Deferred Revenue	(336,423)	(269,492)	(155,000)	(210,000)
Manufacturers Tax Exemption	(3,161,246)	(2,906,180)	(3,087,152)	(2,700,000)
Coal Company Personal Property Taxes	2,031	0	0	0
Enterprise Zone Exemptions	(138,870)	(178,078)	(200,000)	(185,000)
BRIP - Brownsfield Credit	0	(657)	(2,000)	(15,000)
Tax Increment Financing				(20,000)
State Tax Credits/Historic Credits	(30,994)	(18,422)	(30,000)	(60,000)
Sub-total	\$ (3,785,350)	\$ (3,492,599)	\$ (3,595,152)	\$ (3,320,000)

TOTAL NET PROPERTY TAXES

	\$ 28,460,485	\$ 29,786,204	\$ 30,000,560	\$ 32,276,639	42.2%
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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
May 31, 2007
DETAIL SCHEDULE OF PROPERTY TAX ESTIMATE

<u>Taxing Area</u>	<u>Real Estate</u>		<u>Personal Property</u>		<u>Public Utilities</u>		<u>Grand Total</u>	
	<u>Assessment</u>	<u>Real Estate Tax</u>	<u>Assessment</u>	<u>Personal Property Tax</u>	<u>Assessment</u>	<u>Public Utility Tax</u>	<u>Total Assessment</u>	<u>Total Revenues</u>
Barton	\$9,165,871	\$87,543	\$219,570	\$5,243	\$600,000	\$14,327	\$9,985,441	\$107,113
Cumberland	687,621,817	6,250,482	39,020,440	886,739	40,067,000	910,523	766,709,257	8,047,744
Frostburg	242,116,056	2,211,972	5,853,870	133,702	7,896,000	180,345	255,865,926	2,526,019
Lonaconing	20,962,538	195,643	682,890	15,935	1,913,000	44,635	23,558,428	256,213
Luke	62,640,020	582,677	5,145,370	119,656	1,189,000	27,650	68,974,390	729,983
Midland	9,279,387	88,627	70,890	1,693	466,000	11,127	9,816,277	101,447
Westernport	45,408,425	423,797	700,910	16,355	1,772,000	41,345	47,881,335	481,497
Unincorporated	1,664,698,012	16,362,318	174,260,060	4,282,127	69,814,000	1,715,505	1,908,772,072	22,359,930
Subtotal	\$2,741,892,126	\$26,203,059	\$225,954,000	\$5,461,450	\$123,717,000	\$2,945,457	\$3,091,563,126	\$34,609,966
Public Utility	8,875,000	80,673					\$8,875,000	\$80,673
Grand Total	\$2,750,767,126	\$26,283,732	\$225,954,000	\$5,461,450	\$123,717,000	\$2,945,457	\$3,100,438,126	\$34,690,639

	<u>Assessable Base</u>	<u>%</u>	<u>Revenues</u>	<u>%</u>
Real Estate	\$2,750,767,126	88.7%	\$26,283,732	75.8%
Personal Property	\$225,954,000	7.3%	\$5,461,450	15.7%
Public Utility	\$123,717,000	4.0%	\$2,945,457	8.5%
Grand Total	\$3,100,438,126	100.0%	\$34,690,639	100.0%



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

May 31, 2007

DETAIL SCHEDULE OF REVENUES

	FY 2005 Actual Revenues	FY 2006 Actual Revenues	FY 2007 Original	FY 2008 Approved	Percentage Of Total
LOCAL INCOME TAX					
Local Income Tax	\$ 21,472,667	\$ 22,103,548	\$ 22,150,000	\$ 23,045,000	
TOTAL LOCAL INCOME TAX	\$ 21,472,667	\$ 22,103,548	\$ 22,150,000	\$ 23,045,000	30.1%
OTHER LOCAL TAXES					
Hotel/Motel Tax	\$ 527,765	\$ 572,351	\$ 500,000	\$ 575,000	
Admissions and Amusement	164,959	149,945	155,000	145,000	
Recordation	1,577,460	1,808,108	1,500,000	1,837,500	
911 Local Fees	467,321	555,503	540,000	550,000	
Trailer Court Taxes	74,786	75,958	72,000	73,000	
Transfer Tax, Property	308,566	791,200	500,000	675,000	
TOTAL OTHER LOCAL TAXES	\$ 3,120,857	\$ 3,953,065	\$ 3,267,000	\$ 3,855,500	5.0%
LICENSES AND PERMITS					
Alcoholic Beverages License	\$ 89,080	\$ 91,239	\$ 89,000	\$ 92,000	
Amusement	5,453	2,692	3,500	2,600	
Traders	95,313	94,863	96,000	96,000	
Occupational Junkyard Permits	1,750	1,300	1,200	1,200	
Animal License	15,726	12,849	16,000	13,000	
Building Permits	34,717	37,854	40,000	40,000	
Marriage License	5,170	5,705	4,500	4,500	
Franchise TV Cable Systems	304,785	308,405	310,000	310,000	
Sediment Control Fee	31,581	31,379	30,000	30,000	
TOTAL LICENSES AND PERMITS	\$ 583,575	\$ 586,286	\$ 590,200	\$ 589,300	0.8%
INTERGOVERNMENTAL REVENUES					
FROM THE FEDERAL GOVERNMENT					
Public Safety	\$ 8,000	\$ 0	\$ 0	\$ 0	
Homeland Security Grant	556,047	575,424	345,050	496,925	
Justice Department Grant	6,971	55,746	0	0	
Civil Defense	42,995	32,246	42,994	47,000	
FEMA Grant	0	23,849	0	0	
EMT Grant	9,263	42,184	20,000	30,000	
MTA - P & Z Reimbursement	123,000	87,453	123,000	123,000	
Highway Grant, Planning	46,504	0	0	0	
Federal Highway Grant	0	79,561	78,758	81,400	

ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF REVENUES

<u>INTERGOVERNMENTAL REVENUES (Con't)</u>	FY 2005	FY 2006	FY 2007	FY 2008	Percentage
<u>FROM THE FEDERAL GOVERNMENT (Con't)</u>	Actual	Actual	Original	Approved	Of Total
Revenues	Revenues				
Health & Human Services Grant	\$ 18,780	\$ 346,705	\$ 24,665	\$ 24,665	
Medtrans Grant	423,961	490,652	511,026	396,165	
Food Distribution To Needy	17,594	17,381	18,000	18,000	
Summer Camp Program	3,415	739	0	2,200	
Emergency Shelter Grant	17,333	52,366	30,000	25,000	
ARC Grants	70,435	34,240	20,000	20,000	
Circuit Court Masters Program	68,057	73,095	80,625	71,162	
Other Federal Grants	2,247	16,600	13,500	15,000	
In Lieu of Taxes	4,375	4,424	3,000	3,200	
TOTAL FROM THE FEDERAL GOVERNMENT	\$ 1,418,977	\$ 1,932,665	\$ 1,310,618	\$ 1,353,717	1.8%
<u>FROM THE STATE GOVERNMENT</u>					
Public Health	\$ 25,547	\$ 24,946	\$ 23,000	\$ 25,000	
Police Protection	241,223	240,594	235,000	242,000	
State 911	3,109	2,200	20,000	21,500	
State MTA Operating	0	0	61,500	61,500	
State All Trans	271,445	288,541	209,945	209,945	
Transportation Planning	5,813	9,945	9,845	10,175	
Md Department of the Environment	0	11,210	10,000	9,200	
Juvenile Services Grant	13,791	14,070	14,194	14,194	
JSA Crisis Intervention	31,550	32,445	36,396	36,396	
Department Of Social Services	61,500	61,500	61,500	61,500	
Department Of Natural Resources	186,352	311,976	180,000	200,000	
Conservation Aide	22,246	24,944	25,395	26,170	
Program Open Space	56,305	98,538	1,493,363	1,055,735	
Business & economic development grant	24,598	0	0	0	
Fire Suppression	0	0	1,000	500	
Disparity Grant	5,901,718	6,100,040	7,345,436	6,971,337	
State Jury Reimbursement	29,835	38,530	44,000	44,000	
Tourism Grant	43,384	36,974	36,974	37,000	
Work Crew Supervisor	41,753	42,223	40,000	42,223	
Victim/Witness Program	18,561	0	0	22,958	
Miscellaneous	469,026	321,124	437,609	293,257	
TOTAL FROM THE STATE GOVERNMENT	\$ 7,447,756	\$ 7,659,800	\$ 10,285,157	\$ 9,384,590	12.3%

ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF REVENUES

	FY 2005	FY 2006			
	Actual	Actual	FY 2007	FY 2008	Percentage
	Revenues	Revenues	Original	Approved	Of Total
<u>INTERGOVERNMENTAL REVENUES (con't)</u>					
<u>OTHER AGENCIES</u>					
Other Agency Revenue	\$ 122,820	\$ 432,960	\$ 306,475	\$ 221,781	
TOTAL OTHER AGENCIES	\$ 122,820	\$ 432,960	\$ 306,475	\$ 221,781	0.3%
TOTAL INTERGOVERNMENTAL REVENUES	\$ 8,989,553	\$ 10,025,425	\$ 11,902,250	\$ 10,960,088	14.4%
<u>SERVICE CHARGES</u>					
<u>GENERAL GOVERNMENT CHARGES</u>					
State Civil Process	\$ 46,249	\$ 52,055	\$ 40,000	\$ 60,000	
Child Support Incentive	2,952	808	0	0	
Sheriff Fees	0	0	0	0	
Plans & Specifications & Code Home Rule Book	200	3,614	4,000	3,000	
Regulations & Map Sales	4,633	8,216	5,000	10,000	
Tax Sale Fees	16,365	15,245	16,000	16,000	
Election Filing Fees	305	530	300	125	
Security Interest Filing Fee	30	95	100	100	
Liquor License Application Fees	8,060	8,160	8,500	8,700	
Liquor License Transfer Fees	3,030	4,110	3,500	4,250	
Bay Restoration collection fee		19,766		8,000	
Health Ins Administration Fees	460	642	600	600	
Other General Govt Service Charges	1,416	0	0	0	
Promotion Accounts	56,777	59,536	50,000	45,000	
Collection Fees - Taxes	42,531	46,459	42,000	43,000	
Liquor License Collection Fees	3,639	3,890	3,500	3,600	
Hotel/Motel Tax Collection Fee	11,567	14,181	14,000	15,000	
Partial Payment Fee	1,068	1,032	1,000	1,000	
Engineering Fees	117,721	28,355	30,000	44,000	
Service Fees Other	579,740	654,938	687,052	632,119	
TOTAL GENERAL GOVERNMENT CHARGES	\$ 896,743	\$ 921,632	\$ 905,552	\$ 894,494	1.2%
<u>PUBLIC SAFETY CHARGES</u>					
Police Protection - Sheriff	\$ 18,331	\$ 16,742	\$ 14,000	\$ 14,000	
Fingerprinting Fee	1,060	1,090	1,500	1,500	
Jail Work Release	45,960	28,483	39,258	35,000	
Boarding State Prisoners	768,529	371,104	300,000	200,000	
Boarding Federal Prisoners	950,583	1,078,638	700,000	750,000	
Community Service Fee	13,620	13,820	13,000	15,000	
Home Detention Fee	32,315	24,485	30,000	32,000	
Inmate Medical Copay	3,392	3,119	3,000	3,000	
Building Inspection Fees	49,679	34,620	32,000	32,000	
TOTAL PUBLIC SAFETY CHARGES	\$ 1,883,469	\$ 1,572,101	\$ 1,132,758	\$ 1,082,500	1.4%

ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF REVENUES

	FY 2005 Actual Revenues	FY 2006 Actual Revenues	FY 2007 Original	FY 2008 Approved	Percentage Of Total
<u>SERVICE CHARGES (Con't)</u>					
<u>OTHER SERVICE CHARGES</u>					
Landfill Fees	\$ 141,325	\$ 142,375	\$ 140,000	\$ 140,000	
Recycling Fees	114,998	110,338	100,000	100,000	
Recycled Material Sales	16,736	19,155	15,000	15,000	
Dog Adoptions	20,408	20,333	18,000	18,000	
Rocky Gap Resort Fees	135,619	100,221	95,000	105,000	
UPRC Reimbursement	307,017	393,957	282,582	301,580	
Alltrans Fares	26,175	36,182	30,000	37,000	
Road Closing Fees	150	450	450	450	
Maintenance Fees	0	0	5,778	5,778	
TOTAL OTHER SERVICE CHARGES	\$ 762,428	\$ 823,011	\$ 686,810	\$ 722,808	0.9%
TOTAL SERVICE CHARGES	\$ 3,542,640	\$ 3,316,744	\$ 2,725,120	\$ 2,699,802	3.5%
<u>FINES AND FORFEITURES</u>					
Circuit Court Fines	\$ 16,368	\$ 9,405	\$ 10,000	\$ 10,000	
Dog Ordinance Fines	12,740	11,841	12,000	11,000	
Liquor Fines and Fees	2,350	50	3,500	3,000	
Permits and Enforcement Fines	200	1,050	400	5,400	
Fines and Forfeitures	150	1,050	200	200	
TOTAL FINES AND FORFEITURES	\$ 31,808	\$ 23,396	\$ 26,100	\$ 29,600	0.0%
<u>MISCELLANEOUS REVENUES</u>					
<u>INTEREST</u>					
Interest on Bank Deposits	\$ 247,252	\$ 521,116	\$ 275,000	\$ 350,000	
Interest on Fire Company Loans	893	722	542	354	
Interest on Loans to Other Units	14,941	14,166	14,581	20,642	
Interest on Tax Office MMA	30,433	65,660	45,000	60,000	
Penalties	8,101	21,224	6,000	7,000	
TOTAL INTEREST	\$ 301,620	\$ 622,888	\$ 341,123	\$ 437,996	0.6%
<u>RENTS</u>					
Rents - General	\$ 5,031	\$ 5,835	\$ 2,496	\$ 9,340	
Rents - Fairgrounds	283,450	301,530	303,386	309,725	
TOTAL RENTS	\$ 288,481	\$ 307,365	\$ 305,882	\$ 319,065	0.4%

ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF REVENUES

<u>MISCELLANEOUS REVENUES (Con't)</u>	<u>FY 2005</u> <u>Actual</u> <u>Revenues</u>	<u>FY 2006</u> <u>Actual</u> <u>Revenues</u>	<u>FY 2007</u> <u>Original</u>	<u>FY 2008</u> <u>Approved</u>	<u>Percentage</u> <u>Of Total</u>
<u>OTHER MISCELLANEOUS</u>					
Contributions	\$ 2,800	\$ 7,088	\$ 0	\$ 34,000	
Sale of Surplus Property	14,222	430,880	15,000	15,000	
Miscellaneous	70,718	85,784	64,800	56,900	
TOTAL OTHER MISCELLANEOUS	\$ 87,740	\$ 523,752	\$ 79,800	\$ 105,900	0.1%
TOTAL MISCELLANEOUS	\$ 677,841	\$ 1,454,005	\$ 726,805	\$ 862,961	1.1%
<u>UNEXPENDED BALANCE OF PRIOR YEARS</u>	\$ 0	\$ 0	\$ 1,600,000	\$ 1,956,579	2.6%
TOTAL REVENUES AND OTHER SOURCES OF FUNDS BEFORE TRANSFERS IN	\$ 66,879,426	\$ 71,248,673	\$ 72,988,035	\$ 76,275,469	99.7%
<u>TRANSFERS IN</u>					
From Special Revenue Funds	\$ 45,380	\$ 46,005	\$ 45,380	\$ 45,380	
From Capital Project Funds	15,500	0	0	0	
From Enterprise Funds	423,077	155,589	406,226	168,606	
TRANSFERS IN	\$ 483,957	\$ 201,594	\$ 451,606	\$ 213,986	0.3%
TOTAL GENERAL FUND SOURCES	\$ 67,363,383	\$ 71,450,267	\$ 73,439,641	\$ 76,489,455	100.0%



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT

	FY 2005	FY 2006			FY 2007		FY 2008	FY 2008	
	Actual	Actual			Original	FTE	Request	Approved	FTE
<u>LEGISLATIVE</u>	<u>Expenditures</u>	<u>Expenditures</u>							
<u>County Commissioners</u>									
Salaries and Fringe Benefits	\$ 124,637	\$ 133,190	\$ 139,667	3.0	\$ 143,125	\$ 143,125	3.0		
Operating	19,203	18,134	26,850		26,950	26,950			
Capital Outlay	0	3,509	0		0	0			
Total County Commissioners	\$ 143,840	\$ 154,833	\$ 166,517		\$ 170,075	\$ 170,075			
<u>Commissioners Staff & Office</u>									
Salaries and Fringe Benefits	\$ 132,922	\$ 139,893	\$ 149,123	2.0	\$ 159,164	\$ 159,164	2.0		
Operating	19,715	21,222	30,000		31,100	31,100			
Capital Outlay	429	330	600		1,677	1,677			
Total Commissioners Staff & Office	\$ 153,066	\$ 161,445	\$ 179,723		\$ 191,941	\$ 191,941			
TOTAL LEGISLATIVE AND EXECUTIVE	\$ 296,906	\$ 316,278	\$ 346,240	5.0	\$ 362,016	\$ 362,016	5.0		
<u>JUDICIAL</u>									
<u>Family Support Services</u>									
Salaries and Fringe Benefits	\$ 59,311	\$ 62,597	\$ 66,556	1.0	\$ 70,616	\$ 70,616	1.0		
Operating	101,801	120,919	109,500		105,611	105,611			
Capital Outlay	0	0	0		0	0			
Total Family Support Services	\$ 161,112	\$ 183,516	\$ 176,056		\$ 176,227	\$ 176,227			
<u>Alternative Dispute Resolution</u>									
Salaries & Fringes	\$ 5,387	\$ 5,000	\$ 5,391		\$ 5,392	5,392			
Operating	4,652	409	15,469		9,060	9,060			
Total Alternative Dispute Resolution	10,039	5,409	20,860		14,452	14,452			
<u>Circuit Court Masters Program</u>									
Salaries and Fringe Benefits	\$ 100,017	\$ 110,590	\$ 111,499	2.5	\$ 96,391	\$ 96,391	2.5		
Operating	11,201	11,618	13,843		14,863	14,863			
Capital Outlay	1,850	781	4,235		3,113	3,113			
Total Circuit Court Masters Program	\$ 113,068	\$ 122,989	\$ 129,577		\$ 114,367	\$ 114,367			
<u>Circuit Court</u>									
Salaries and Fringe Benefits	\$ 238,547	\$ 250,962	\$ 269,531	5.5	\$ 282,789	\$ 282,789	5.2		
Operating	41,109	45,759	53,700		36,500	36,500			
Capital Outlay	3,535	3,589	0		23,500	23,500			
Total Circuit Court	\$ 283,191	\$ 300,310	\$ 323,231		\$ 342,789	\$ 342,789			



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

JUDICIAL (Con't)

Orphan's Court

Salaries and Fringe Benefits
Operating
Total Orphan's Court

	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
Salaries and Fringe Benefits	\$ 38,141	\$ 39,907	\$ 50,240	3.0	\$ 51,310	\$ 51,310	3.0
Operating	884	897	3,425		3,425	3,425	
Total Orphan's Court	\$ 39,025	\$ 40,804	\$ 53,665		\$ 54,735	\$ 54,735	

Family Law Master

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Family Law Master

Salaries and Fringe Benefits	\$ 43,942	\$ 45,463	\$ 48,406	1.0	\$ 51,674	\$ 51,674	1.0
Operating	1,862	2,445	6,100		6,100	6,100	
Capital Outlay	4,337	0	0		9,700	2,000	
Total Family Law Master	\$ 50,141	\$ 47,908	\$ 54,506		\$ 67,474	\$ 59,774	

States Attorney

Salaries and Fringe Benefits
Operating
Capital Outlay
Total States Attorney

Salaries and Fringe Benefits	\$ 822,091	\$ 861,650	\$ 908,292	13.0	\$ 1,008,093	\$ 1,008,093	14.3
Operating	67,722	69,221	69,502		72,202	72,202	
Capital Outlay	21,580	6,162	4,800		3,500	3,500	
Total States Attorney	\$ 911,393	\$ 937,033	\$ 982,594		\$ 1,083,795	\$ 1,083,795	

Victim/Witness Coordinator

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Victim/Witness Coordinator

Salaries and Fringe Benefits	\$ 33,889	\$ 33,676	\$ 34,339	1.0	\$ 21,026	\$ 21,026	1.0
Operating	361	0	0		1,932	1,932	
Capital Outlay	0	0	0		0	0	
Total Victim/Witness Coordinator	\$ 34,250	\$ 33,676	\$ 34,339		\$ 22,958	\$ 22,958	

Law Library

Operating
Total Law Library

Operating	\$ 25,000	\$ 38,000	\$ 38,000		\$ 38,000	\$ 38,000	
Total Law Library	\$ 25,000	\$ 38,000	\$ 38,000		\$ 38,000	\$ 38,000	

Petit Jury

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Petit Jury

Salaries and Fringe Benefits	\$ 6,436	\$ 6,412	\$ 7,008	0.6	\$ 9,058	\$ 10,375	0.6
Operating	35,180	46,018	57,800		59,050	59,050	
Capital Outlay	0	0	0		0	0	
Total Petit Jury	\$ 41,616	\$ 52,430	\$ 64,808		\$ 68,108	\$ 69,425	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS GENERAL GOVERNMENT (Con't)

GENERAL GOVERNMENT (Con't)

	FY 2005	FY 2006			FY 2007		FY 2008	FY 2008	
	Actual	Actual			Original	FTE	Request	Approved	FTE
<u>JUDICIAL (Con't)</u>	<u>Expenditures</u>	<u>Expenditures</u>							
<u>Maintenance, Court House</u>									
Salaries and Fringe Benefits	\$ 110,499	\$ 115,153	\$ 123,728	2.7	\$ 131,292		\$ 131,292	131,292	2.7
Operating	74,766	74,863	70,025		79,425		79,425	79,425	
Capital Outlay	0	5,999	0		175,000		0	0	
Total Maintenance, Court House	\$ 185,265	\$ 196,015	\$ 193,753		\$ 385,717		\$ 210,717		
TOTAL JUDICIAL	\$ 1,854,100	\$ 1,958,090	\$ 2,071,389	30.3	\$ 2,368,622		\$ 2,187,239		31.3
<u>EXECUTIVE</u>									
<u>Administrator</u>									
Salaries and Fringe Benefits	\$ 209,009	\$ 250,278	\$ 304,392	3.0	\$ 318,678		\$ 318,678	318,678	3.0
Operating	10,958	14,620	15,650		18,650		17,650	17,650	
Capital Outlay	0	2,738	1,200		2,725		2,525	2,525	
Total Administrator	\$ 219,967	\$ 267,636	\$ 321,242		\$ 340,053		\$ 338,853		
<u>ELECTIONS</u>									
<u>Election Office</u>									
Salaries and Fringe Benefits	\$ 205,317	\$ 206,992	\$ 245,639	7.5	\$ 251,827		\$ 251,827	251,827	7.5
Operating	20,724	23,720	69,176		77,600		77,600	77,600	
Capital Outlay	0	1,452	2,750		1,500		0	0	
Total Election Office	\$ 226,041	\$ 232,164	\$ 317,565		\$ 330,927		\$ 329,427		
<u>Registration</u>									
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0		\$ 0	0	
Operating	39,946	0	129,500		78,950		78,950	78,950	
Capital Outlay	1,011	0	148,222		130,175		130,000	130,000	
Total Registration	\$ 40,957	\$ 0	\$ 277,722		\$ 209,125		\$ 208,950		
TOTAL ELECTIONS	\$ 266,998	\$ 232,164	\$ 595,287	7.5	\$ 540,052		\$ 538,377		7.5



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

	FY 2005	FY 2006	FY 2007		FY 2008	FY 2008	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>FINANCIAL ADMINISTRATION</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>Finance Department</u>							
Salaries and Fringe Benefits	\$ 597,435	\$ 618,368	\$ 692,288	9.6	\$ 700,532	\$ 700,532	9.6
Operating	33,794	33,383	33,550		36,200	36,200	
Capital Outlay	803	0	0		0	0	
Total Finance Department	\$ 632,032	\$ 651,751	\$ 725,838		\$ 736,732	\$ 736,732	
<u>Tax & Utility Collection</u>							
Salaries and Fringe Benefits	\$ 373,766	\$ 399,365	\$ 435,709	7.5	\$ 462,564	\$ 462,564	7.5
Operating	37,898	42,216	55,103		55,120	55,120	
Capital Outlay	0	0	2,750		1,700	1,700	
Total Tax Collection	\$ 411,664	\$ 441,581	\$ 493,562		\$ 519,384	\$ 519,384	
<u>Professional Services</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	35,400	36,900	40,000		41,000	41,000	
Capital Outlay	0	0	0		0	0	
Total Professional Services	\$ 35,400	\$ 36,900	\$ 40,000		\$ 41,000	\$ 41,000	
TOTAL FINANCIAL ADMINISTRATION	\$ 1,079,096	\$ 1,130,232	\$ 1,259,400	17.1	\$ 1,297,116	\$ 1,297,116	17.1
<u>LEGAL COUNSEL</u>							
<u>County Attorney</u>							
Salaries and Fringe Benefits	\$ 174,102	\$ 168,755	\$ 175,424	3.0	\$ 198,977	\$ 198,977	3.0
Operating	6,167	8,545	9,000		9,250	9,250	
Capital Outlay	3,483	0	0		0	0	
Total County Attorneys	\$ 183,752	\$ 177,300	\$ 184,424		\$ 208,227	\$ 208,227	
<u>Other Legal/Professional</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	26,650	103,971	58,000		58,000	58,000	
Capital Outlay	0	0	0		0	0	
Total Other Legal/Professional	\$ 26,650	\$ 103,971	\$ 58,000		\$ 58,000	\$ 58,000	
TOTAL LEGAL COUNSEL	\$ 210,402	\$ 281,271	\$ 242,424	3.0	\$ 266,227	\$ 266,227	3.0



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

	FY 2005	FY 2006	FY 2007		FY 2008	FY 2008	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>PERSONNEL ADMINISTRATION</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>Human Resources Department</u>							
Salaries and Fringe Benefits	\$ 235,094	\$ 236,594	\$ 305,874	5.0	\$ 325,449	\$ 325,449	5.0
Operating	16,414	18,781	20,700		24,100	24,100	
Capital Outlay	1,821	0	4,000		0	0	
Total Human Resources Department	\$ 253,329	\$ 255,375	\$ 330,574		\$ 349,549	\$ 349,549	
<u>Human Resource Board Of Appeals</u>							
Salaries and Fringe Benefits	\$ 2,164	\$ 2,123	\$ 6,472		\$ 6,475	\$ 6,475	
Operating	0	440	100		100	100	
Capital Outlay	0	0	0		0	0	
Total Human Res. Board Of Appeals	\$ 2,164	\$ 2,563	\$ 6,572		\$ 6,575	\$ 6,575	
<u>Wellness/Employee Recognition</u>							
Salaries and Fringe Benefits	\$ 12,658	\$ 13,220	\$ 14,240	0.4	\$ 15,275	\$ 15,275	0.4
Operating	5,138	7,211	8,735		10,935	10,935	
Capital Outlay	0	0	0		0	0	
Total Employee Recognition	\$ 17,796	\$ 20,431	\$ 22,975		\$ 26,210	\$ 26,210	
TOTAL PERSONNEL ADMINISTRATION	\$ 273,289	\$ 278,369	\$ 360,121	5.4	\$ 382,334	\$ 382,334	5.4
<u>PLANNING & ZONING</u>							
<u>Planning</u>							
Salaries and Fringe Benefits	\$ 71,385	\$ 130,923	\$ 189,928	2.8	\$ 223,881	\$ 223,881	3.0
Operating	7,238	19,051	31,350		162,050	159,350	
Capital Outlay	829	780	10,700		10,700	0	
Total Planning	\$ 79,452	\$ 150,754	\$ 231,978		\$ 396,631	\$ 383,231	
<u>Land Use Planning</u>							
Salaries and Fringe Benefits	\$ 82,530	\$ 83,601	\$ 111,155	2.3	\$ 120,062	\$ 121,205	2.5
Operating	14,862	22,664	40,877		36,970	36,970	
Capital Outlay	27,301	30,135	0		0	0	
Total Land Use Planning	\$ 124,693	\$ 136,400	\$ 152,032		\$ 157,032	\$ 158,175	
TOTAL PLANNING & ZONING	\$ 204,145	\$ 287,154	\$ 384,010	5.1	\$ 553,663	\$ 541,406	5.5



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
GENERAL SERVICES							
<u>Maintenance - General</u>							
Salaries and Fringe Benefits	\$ 472,476	\$ 488,651	\$ 525,579	8.8	\$ 585,500	\$ 548,099	8.3
Operating	8,486	9,144	9,950		9,950	9,950	
Capital Outlay	0	0	0		0	0	
Total Maintenance - General	\$ <u>480,962</u>	\$ <u>497,795</u>	\$ <u>535,529</u>		\$ <u>595,450</u>	\$ <u>558,049</u>	
<u>Maintenance - County Office Complex</u>							
Salaries and Fringe Benefits	\$ 115,754	\$ 140,951	\$ 151,101	3.9	\$ 192,718	\$ 192,718	4.2
Operating	104,228	120,534	99,075		112,475	112,475	
Capital Outlay	869	37,077	40,000		42,000	42,000	
Total Maintenance - Complex	\$ <u>220,851</u>	\$ <u>298,562</u>	\$ <u>290,176</u>		\$ <u>347,193</u>	\$ <u>347,193</u>	
<u>Maintenance - County Buildings</u>							
Salaries and Fringe Benefits	\$ 0	\$ 816	\$ 0		\$ 0	\$ 0	
Operating	19,998	13,463	28,000		28,000	28,000	
Capital Outlay	3,650	19,796	0		0	0	
Total Maintenance - County Buildings	\$ <u>23,648</u>	\$ <u>34,075</u>	\$ <u>28,000</u>		\$ <u>28,000</u>	\$ <u>28,000</u>	
<u>Maintenance - Prospect Sq. Office Bldg</u>							
Salaries and Fringe Benefits	\$ 39,028	\$ 41,543	\$ 44,589	1.0	\$ 47,260	\$ 47,260	1.0
Operating	44,860	55,162	50,800		57,700	57,700	
Capital Outlay	0	0	0		0	0	
Total Maint - Prospect Office Bldg	\$ <u>83,888</u>	\$ <u>96,705</u>	\$ <u>95,389</u>		\$ <u>104,960</u>	\$ <u>104,960</u>	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

<u>GENERAL SERVICES (Con't)</u>	<u>FY 2005</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2006</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2007</u> <u>Original</u>	<u>FTE</u>	<u>FY 2008</u> <u>Request</u>	<u>FY 2008</u> <u>Approved</u>	<u>FTE</u>
<u>Information Technology Division</u>							
Salaries and Fringe Benefits	\$ 120,522	\$ 156,544	\$ 179,740	3.3	\$ 191,990	\$ 191,990	3.3
Operating	22,206	21,976	37,500		38,000	38,000	
Capital Outlay	16,668	0	5,000		22,500	0	
Total Information Technology Division	<u>\$ 159,396</u>	<u>\$ 178,520</u>	<u>\$ 222,240</u>		<u>\$ 252,490</u>	<u>\$ 229,990</u>	
<u>Information Technology</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	279,661	294,847	311,576		328,460	328,460	
Capital Outlay	0	0	0		0	0	
Total Information Technology	<u>\$ 279,661</u>	<u>\$ 294,847</u>	<u>\$ 311,576</u>		<u>\$ 328,460</u>	<u>\$ 328,460</u>	
TOTAL GENERAL SERVICES	<u>\$ 1,248,406</u>	<u>\$ 1,400,504</u>	<u>\$ 1,482,910</u>	17.0	<u>\$ 1,656,553</u>	<u>\$ 1,596,652</u>	16.8
<u>OTHER GENERAL GOVERNMENT</u>							
<u>Liquor Control Board</u>							
Salaries and Fringe Benefits	\$ 89,160	\$ 92,489	\$ 97,832	4.0	\$ 103,829	\$ 103,829	4.0
Operating	15,608	17,003	15,950		18,260	18,260	
Capital Outlay	0	0	0		0	0	
Total Liquor Control Board	<u>\$ 104,768</u>	<u>\$ 109,492</u>	<u>\$ 113,782</u>		<u>\$ 122,089</u>	<u>\$ 122,089</u>	
TOTAL OTHER GENERAL GOVERNMENT	<u>\$ 104,768</u>	<u>\$ 109,492</u>	<u>\$ 113,782</u>	4.0	<u>\$ 122,089</u>	<u>\$ 122,089</u>	4.0
TOTAL GENERAL GOVERNMENT	<u>\$ 5,758,077</u>	<u>\$ 6,261,190</u>	<u>\$ 7,176,805</u>	97.4	<u>\$ 7,888,725</u>	<u>\$ 7,632,309</u>	98.6



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY

POLICE

Sheriff's Department

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Sheriffs Department

	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
	\$ 1,564,689	\$ 1,571,511	\$ 1,633,861	29.4	\$ 2,048,497	\$ 1,552,614	27.4
	216,369	325,436	243,980		271,070	258,581	
	44,660	48,584	52,571		282,220	54,768	
	\$ 1,825,718	\$ 1,945,531	\$ 1,930,412		\$ 2,601,787	\$ 1,865,963	

Aggressive Drivers Grant

Salaries and Fringe Benefits
Total Aggressive Drivers Grant

	\$ 4,600	\$ 5,418	\$ 5,000		\$ 5,000	\$ 5,000	
	\$ 4,600	\$ 5,418	\$ 5,000		\$ 5,000	\$ 5,000	

Highway Safety Grant

Salaries and Fringe Benefits
Total Highway Safety Grant

	\$ 9,032	\$ 6,512	\$ 4,000		\$ 4,000	\$ 4,000	
	\$ 9,032	\$ 6,512	\$ 4,000		\$ 4,000	\$ 4,000	

C3I Unit

Operating
Capital Outlay
Total C3I Unit

	\$ 13,162	\$ 10,148	\$ 13,000		\$ 13,000	\$ 13,000	
	0	0	0		0	0	
	\$ 13,162	\$ 10,148	\$ 13,000		\$ 13,000	\$ 13,000	

Family Agency Network

Salaries and Fringe Benefits
Total Family Agency Network

	\$ 46,383	\$ 53,834	\$ 54,935	1.0	\$ 51,158	\$ 51,158	1.0
	\$ 46,383	\$ 53,834	\$ 54,935		\$ 51,158	\$ 51,158	

Attendance Resource Program

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Attendance Resource Program

	\$ 19,318	\$ 60,732	\$ 63,236	1.0	\$ 0	\$ 0	0.0
	0	2,510	0		0	0	
	0	0	0		0	0	
	\$ 19,318	\$ 63,242	\$ 63,236		\$ 0	\$ 0	

Multi Agency Team

Salaries and Fringe Benefits
Total Multi Agency Team

	\$ 15,583	\$ 47,546	\$ 50,580	1.0	\$ 59,420	\$ 59,420	1.0
	\$ 15,583	\$ 47,546	\$ 50,580		\$ 59,420	\$ 59,420	



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY (Con't)

POLICE (Con't)

Parents and Law Enforcement

Salaries and Fringe Benefits
Total Parents and Law Enforcement

	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
Salaries and Fringe Benefits	\$ 2,188	\$ 5,918	\$ 4,576		\$ 0	\$ 0	
Total Parents and Law Enforcement	\$ 2,188	\$ 5,918	\$ 4,576		\$ 0	\$ 0	

Marijuana Eradication

Salaries and Fringe Benefits
Total Marijuana Eradication

Salaries and Fringe Benefits	\$ 537	\$ 0	\$ 2,000		\$ 2,000	\$ 2,000	
Total Marijuana Eradication	\$ 537	\$ 0	\$ 2,000		\$ 2,000	\$ 2,000	

Casastart

Salaries and Fringe Benefits
Total Casastart

Salaries and Fringe Benefits	\$ 0	\$ 19,844	\$ 29,606	1.0	\$ 0	\$ 0	0.0
Total Casastart	\$ 0	\$ 19,844	\$ 29,606		\$ 0	\$ 0	

TOTAL POLICE

	\$ 1,936,521	\$ 2,157,993	\$ 2,157,345	33.4	\$ 2,736,365	\$ 2,000,541	29.4
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FIRE

Fire Suppression

Operating
Total Fire Suppression

Operating	\$ 0	\$ 0	\$ 6,500		\$ 6,000	\$ 6,000	
Total Fire Suppression	\$ 0	\$ 0	\$ 6,500		\$ 6,000	\$ 6,000	

Fire & Rescue Organizations

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Fire & Rescue Organizations

Salaries and Fringe Benefits	\$ 2,089	\$ 2,128	\$ 2,278	0.1	\$ 2,413	\$ 2,413	0.1
Operating	849,609	879,109	935,823		973,115	973,115	
Capital Outlay	0	0	0		780,000	0	
Total Fire & Rescue Organizations	\$ 851,698	\$ 881,237	\$ 938,101		\$ 1,755,528	\$ 975,528	

TOTAL FIRE

	\$ 851,698	\$ 881,237	\$ 944,601	0.1	\$ 1,761,528	\$ 981,528	0.1
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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY (Con't)

	FY 2005	FY 2006	FY 2007		FY 2008	FY 2008	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>CORRECTION</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>Detention Center</u>							
Salaries and Fringe Benefits	\$ 3,912,046	\$ 4,037,738	\$ 4,471,042	77.5	\$ 4,570,957	\$ 4,556,528	77.5
Operating	1,462,191	1,525,711	1,717,759		1,816,062	1,812,262	
Capital Outlay	40,775	100,980	21,800		53,100	25,800	
Total Detention Center	\$ 5,415,012	\$ 5,664,429	\$ 6,210,601		\$ 6,440,119	\$ 6,394,590	
<u>Detention Center Maintenance</u>							
Salaries and Fringe Benefits	\$ 108,097	\$ 114,048	\$ 141,235	2.5	\$ 144,904	\$ 179,537	3.0
Operating	1,224	1,890	2,350		2,375	2,375	
Capital Outlay	0	0	0		0	0	
Total Detention Center Maintenance	\$ 109,321	\$ 115,938	\$ 143,585		\$ 147,279	\$ 181,912	
<u>DJJ Crisis Intervention</u>							
Salaries and Fringe Benefits	\$ 32,174	\$ 31,784	\$ 34,797	0.5	\$ 34,809	\$ 34,809	0.5
Operating	513	661	1,599		1,587	1,587	
Capital Outlay	0	0	0		0	0	
Total DJJ Crisis Intervention	\$ 32,687	\$ 32,445	\$ 36,396		\$ 36,396	\$ 36,396	
<u>DJJ Juvenile Services Grant</u>							
Salaries and Fringe Benefits	\$ 12,869	\$ 13,038	\$ 12,955	0.5	\$ 13,002	\$ 13,002	0.5
Operating	922	1,032	1,239		1,192	1,192	
Total DJJ Juvenile Services Grant	\$ 13,791	\$ 14,070	\$ 14,194		\$ 14,194	\$ 14,194	
<u>Home Detention Grant</u>							
Salaries and Fringe Benefits	\$ 83,705	\$ 100,223	\$ 106,829	2.0	\$ 108,349	\$ 108,349	2.0
Operating	16,144	11,366	18,400		19,400	20,000	
Capital Outlay	9,000	0	0		0	0	
Total Home Detention Grant	\$ 108,849	\$ 111,589	\$ 125,229		\$ 127,749	\$ 128,349	
<u>Alternative Sentencing</u>							
Salaries and Fringe Benefits	\$ 85,007	\$ 105,347	\$ 111,949	2.0	\$ 118,297	\$ 118,297	2.0
Operating	22,737	26,094	33,850		33,550	32,950	
Capital Outlay	40,699	16,616	2,800		4,000	9,850	
Total Alternative Sentencing	\$ 148,443	\$ 148,057	\$ 148,599		\$ 155,847	\$ 161,097	
TOTAL CORRECTION	\$ 5,828,103	\$ 6,086,528	\$ 6,678,604	85.0	\$ 6,921,584	\$ 6,916,538	85.5



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY (Con't)

OTHER PROTECTION

	FY 2005 Actual <u>Expenditures</u>	FY 2006 Actual <u>Expenditures</u>	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
<u>Building Codes</u>							
Salaries and Fringe Benefits	\$ 81,222	\$ 87,232	\$ 100,256	2.0	\$ 86,412	\$ 86,412	1.6
Operating	5,184	7,910	17,275		19,950	16,475	
Capital Outlay	209	3,053	0		0	0	
Total Building Codes	<u>\$ 86,615</u>	<u>\$ 98,195</u>	<u>\$ 117,531</u>		<u>\$ 106,362</u>	<u>\$ 102,887</u>	
<u>Permits and Enforcement</u>							
Salaries and Fringe Benefits	\$ 244,521	\$ 258,852	\$ 277,239	4.3	\$ 299,000	\$ 296,000	4.3
Operating	12,855	26,030	18,950		20,565	20,565	
Capital Outlay	8,219	211	3,000		3,500	3,500	
Total Permits and Enforcement	<u>\$ 265,595</u>	<u>\$ 285,093</u>	<u>\$ 299,189</u>		<u>\$ 323,065</u>	<u>\$ 320,065</u>	
<u>Emergency Management Department</u>							
Salaries and Fringe Benefits	\$ 99,690	\$ 109,311	\$ 126,600	2.4	\$ 125,772	\$ 125,772	2.0
Operating	37,834	53,190	52,710		78,110	78,110	
Capital Outlay	17,948	4,722	16,718		6,698	6,698	
Total Emergency Management	<u>\$ 155,472</u>	<u>\$ 167,223</u>	<u>\$ 196,028</u>		<u>\$ 210,580</u>	<u>\$ 210,580</u>	
<u>Local Emergency Planning Committee</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 4,364		\$ 0	\$ 0	
Operating	13,844	13,472	8,136		9,200	9,200	
Total Local Emergency Planning	<u>\$ 13,844</u>	<u>\$ 13,472</u>	<u>\$ 12,500</u>		<u>\$ 9,200</u>	<u>\$ 9,200</u>	
<u>Animal Control Office</u>							
Salaries and Fringe Benefits	\$ 221,335	\$ 214,663	\$ 223,198	4.0	\$ 225,951	\$ 220,512	4.0
Operating	17,087	18,986	70,426		74,702	74,702	
Capital Outlay	0	9,250	0		0	0	
Total Animal Control Office	<u>\$ 238,422</u>	<u>\$ 242,899</u>	<u>\$ 293,624</u>		<u>\$ 300,653</u>	<u>\$ 295,214</u>	
<u>Animal Shelter</u>							
Salaries and Fringe Benefits	\$ 44,479	\$ 69,856	\$ 77,665	3.3	\$ 83,755	\$ 83,755	3.3
Operating	43,406	38,321	0		0	0	
Capital Outlay	755	0	0		0	0	
Total Animal Shelter	<u>\$ 88,640</u>	<u>\$ 108,177</u>	<u>\$ 77,665</u>		<u>\$ 83,755</u>	<u>\$ 83,755</u>	
<u>Public Safety Department</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 161,056	\$ 161,056	2
Operating	0	0	0		9,600	9,600	
Total Public Safety Department	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 170,656</u>	<u>\$ 170,656</u>	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

PUBLIC SAFETY (Con't)

<u>OTHER PROTECTION (Con't)</u>		FY 2005	FY 2006	FY 2007		FY 2008	FY 2008	
	911	Actual	Actual	Original	FTE	Request	Approved	FTE
		Expenditures	Expenditures					
	Salaries and Fringe Benefits	\$ 819,610	\$ 1,092,654	\$ 1,209,877	24.6	\$ 1,301,147	\$ 1,301,147	25.2
	Operating	181,858	200,766	244,575		273,125	273,125	
	Capital Outlay	17,948	9,936	16,718		17,246	17,246	
	Total 911	\$ 1,019,416	\$ 1,303,356	\$ 1,471,170		\$ 1,591,518	\$ 1,591,518	
	<u>Hazardous Materials Operations</u>							
	Salaries and Fringe Benefits	\$ 6,267	\$ 6,953	\$ 6,823	0.2	\$ 3,000	\$ 3,000	0.2
	Operating	53,660	63,634	77,050		75,200	75,200	
	Capital Outlay	0	6,595	0		0	0	
	Total Hazardous Materials Operations	\$ 59,927	\$ 77,182	\$ 83,873		\$ 78,200	\$ 78,200	
	<u>Emergency Medical Assistance</u>							
	Capital Outlay	\$ 18,526	\$ 88,539	\$ 40,000		\$ 60,000	\$ 60,000	
	Total Emergency Medical Assistance	\$ 18,526	\$ 88,539	\$ 40,000		\$ 60,000	\$ 60,000	
	<u>Flood Control</u>							
	Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
	Operating	10,016	1,760	5,000		5,000	5,000	
	Construction	114,416	112,287	40,000		40,000	40,000	
	Total Flood Control	\$ 124,432	\$ 114,047	\$ 45,000		\$ 45,000	\$ 45,000	
	<u>Code Enforcement</u>							
	Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 68,924	\$ 68,924	2.0
	Operating	0	0	0		12,075	7,675	
	Construction	0	0	0		10,000	10,000	
	Total Code Enforcement	\$ 0	\$ 0	\$ 0		\$ 90,999	\$ 86,599	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

PUBLIC SAFETY (Con't)

OTHER PROTECTION (Con't)

Domestic Preparedness Grant

	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
Salaries and Fringe Benefits	\$ 51,478	\$ 70,254	\$ 68,539	1.5	\$ 63,772	\$ 63,772	1.5
Operating	390	16,420	3,000		0	0	
Capital Outlay	463,341	505,001	266,011		423,153	423,153	
Total Domestic Preparedness Grant	\$ 515,209	\$ 591,675	\$ 337,550		\$ 486,925	\$ 486,925	

Community Emergency Response Team

Operating	\$ 7,381	\$ 19,797	\$ 7,500		\$ 10,000	\$ 10,000	
Capital Outlay	2,690	0					
Total Comm. Emerg Response Team	\$ 10,071	\$ 19,797	\$ 7,500		\$ 10,000	\$ 10,000	

TOTAL OTHER PROTECTION \$ 2,596,169 \$ 3,109,655 \$ 2,981,630 42.3 \$ 3,566,913 \$ 3,550,599 46.1

TOTAL PUBLIC SAFETY \$ 11,212,491 \$ 12,235,413 \$ 12,762,180 160.8 \$ 14,986,390 \$ 13,449,206 161.1

PUBLIC WORKS

PUBLIC SERVICE

Airport

Operating	\$ 210,000	\$ 240,000	\$ 240,000		\$ 240,000	\$ 240,000	
Total Airport	\$ 210,000	\$ 240,000	\$ 240,000		\$ 240,000	\$ 240,000	

Transportation Planning

Salaries and Fringe Benefits	\$ 46,181	\$ 64,798	\$ 59,420	1.1	\$ 64,100	\$ 64,100	1.2
Operating	3,198	34,653	48,177		46,469	46,469	
Capital Outlay	8,751	0	0		0	0	
Total Transportation Planning	\$ 58,130	\$ 99,451	\$ 107,597		\$ 110,569	\$ 110,569	



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC WORKS

	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Approved	FTE	FY 2008 Request	FY 2008 Approved	FTE
<u>Upper Potomac River Commission</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	383,771	624,770	353,228		376,975	376,975	
Capital Outlay	0	0	0		0	0	
Total Upper Potomac River Commission	<u>\$ 383,771</u>	<u>\$ 624,770</u>	<u>\$ 353,228</u>		<u>\$ 376,975</u>	<u>\$ 376,975</u>	
<u>Engineering</u>							
Salaries and Fringe Benefits	\$ 793,047	\$ 833,929	\$ 1,000,483	13.2	\$ 1,099,052	\$ 1,099,052	13.3
Operating	24,261	35,216	47,425		43,000	43,000	
Capital Outlay	16,167	9,885	23,000		6,000	0	
Total Engineering	<u>\$ 833,475</u>	<u>\$ 879,030</u>	<u>\$ 1,070,908</u>		<u>\$ 1,148,052</u>	<u>\$ 1,142,052</u>	
TOTAL PUBLIC SERVICE	<u>\$ 1,485,376</u>	<u>\$ 1,843,251</u>	<u>\$ 1,771,733</u>	14.3	<u>\$ 1,875,596</u>	<u>\$ 1,869,596</u>	14.5
<u>SANITATION & WASTE REMOVAL</u>							
<u>Solid Waste Disposal</u>							
Salaries and Fringe Benefits	\$ 98,934	\$ 102,247	\$ 111,917	3.4	\$ 118,895	\$ 118,895	3.4
Operating	270,781	244,545	297,450		291,450	291,450	
Capital Outlay	0	0	0		24,000	24,000	
Total Solid Waste Disposal	<u>\$ 369,715</u>	<u>\$ 346,792</u>	<u>\$ 409,367</u>		<u>\$ 434,345</u>	<u>\$ 434,345</u>	
<u>Household Hazardous Waste</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	12,822	0	15,000		0	0	
Capital Outlay	0	0	0		0	0	
Total Household Hazardous Waste	<u>\$ 12,822</u>	<u>\$ 0</u>	<u>\$ 15,000</u>		<u>\$ 0</u>	<u>\$ 0</u>	



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC WORKS

	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
<u>Solid Waste Recycling Program</u>							
Salaries and Fringe Benefits	\$ 65,962	\$ 69,676	\$ 74,069	1.9	\$ 79,826	\$ 79,826	1.9
Operating	77,734	79,858	86,000		77,500	77,500	
Capital Outlay	34,903	71,765	12,000		11,000	11,000	
Total Solid Waste Recycling Program	\$ 178,599	\$ 221,299	\$ 172,069		\$ 168,326	\$ 168,326	
TOTAL SANITATION & WASTE REMOVAL	\$ 561,136	\$ 568,091	\$ 596,436	5.3	\$ 602,671	\$ 602,671	5.3
TOTAL PUBLIC WORKS	\$ 2,046,512	\$ 2,411,342	\$ 2,368,169	19.6	\$ 2,478,267	\$ 2,472,267	19.8

Health

Health

Health Department - Appropriation

Operating	\$ 978,666	\$ 1,005,624	\$ 1,125,222		\$ 1,208,051	\$ 1,208,051	
Total Health Department Appropriation	\$ 978,666	\$ 1,005,624	\$ 1,125,222		\$ 1,208,051	\$ 1,208,051	

Maintenance - Health Center

Salaries and Fringe Benefits	\$ 62,577	\$ 65,261	\$ 16,055	0.3	\$ 0	\$ 0	0.0
Operating	229,764	245,898	215,562		224,000	224,000	
Capital Outlay	11,025	0	0		0	0	
Total Maintenance - Health Center	\$ 303,366	\$ 311,159	\$ 231,617		\$ 224,000	\$ 224,000	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

HEALTH

	FY 2005	FY 2006	FY 2007		FY 2008	FY 2008	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>HEALTH (Con't)</u>	Expenditures	Expenditures					
<u>Health Department Supplemental</u>							
Salaries and Fringe Benefits	\$ 25,560	\$ 27,538	\$ 28,708	2.0	\$ 29,168	\$ 29,168	2.0
Operating	1,325	0	4,600		2,000	2,000	
Capital Outlay	0	0	0		0	0	
Total Health Department	\$ 26,885	\$ 27,538	\$ 33,308		\$ 31,168	\$ 31,168	
<u>Western Maryland Health Planning</u>							
Salaries and Fringe Benefits	\$ 5,758	\$ 6,046	\$ 6,348		\$ 6,665	\$ 6,665	
Total Western Maryland Health	\$ 5,758	\$ 6,046	\$ 6,348		\$ 6,665	\$ 6,665	
<u>Prehospital Care Coordinator</u>							
Operating	\$ 20,000	\$ 20,000	\$ 20,000		\$ 0	\$ 0	
Total Prehospital Care Coordinator	\$ 20,000	\$ 20,000	\$ 20,000		\$ 0	\$ 0	
<u>Prescribed Medication Needy</u>							
Operating	\$ 0	\$ 50,000	\$ 30,000		\$ 0	\$ 0	
Total Prescribed Medication Needy	\$ 0	\$ 50,000	\$ 30,000		\$ 0	\$ 0	
<u>Maintenance-Corp. Health Center</u>							
Operating	\$ 0	\$ 0	\$ 290,302		\$ 335,600	\$ 335,600	
Total Maintenance-Corp Health Center	\$ 0	\$ 0	\$ 290,302		\$ 335,600	\$ 335,600	
TOTAL HEALTH	\$ 1,334,675	\$ 1,420,367	\$ 1,736,797	2.3	\$ 1,805,484	\$ 1,805,484	2.0
	<u>PUBLIC WELFARE</u>						
<u>PUBLIC WELFARE</u>							
<u>Family Violence Council</u>							
Operating	\$ 0	\$ 26,791	\$ 0		\$ 0	\$ 0	
Total Family Violence Council	\$ 0	\$ 26,791	\$ 0		\$ 0	\$ 0	
<u>Indigent Burial</u>							
Operating	\$ 650	\$ 0	\$ 1,950		\$ 1,950	\$ 1,950	
Total Indigent Burial	\$ 650	\$ 0	\$ 1,950		\$ 1,950	\$ 1,950	
<u>Medtrans/Alltrans/Job Access</u>							
Salaries and Fringe Benefits	\$ 627,630	\$ 763,479	\$ 737,174	17.7	\$ 855,977	\$ 699,719	17.1
Operating	277,714	471,832	351,750		382,951	315,645	
Capital Outlay	1,125	0	5,000		90,000	0	
Total Medtrans/Alltrans/Job Access	\$ 906,469	\$ 1,235,311	\$ 1,093,924		\$ 1,328,928	\$ 1,015,364	



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC WELFARE (Con't)

<u>PUBLIC WELFARE (Con't)</u>	FY 2005	FY 2006	FY 2007		FY 2008	FY 2008	
	Actual	Actual	Original	FTE	Request	Approved	FTE
	Expenditures	Expenditures					
<u>TANF Grant</u>							
Operating	\$ 20,991	\$ 246,560	\$ 24,665		\$ 24,665	\$ 24,665	
Total TANF Grant	\$ 20,991	\$ 246,560	\$ 24,665		\$ 24,665	\$ 24,665	
<u>Human Resources Development Commission</u>							
Operating	\$ 683,400	\$ 683,400	\$ 683,400		\$ 717,570	\$ 707,570	
Total Human Resources Development Commission	\$ 683,400	\$ 683,400	\$ 683,400		\$ 717,570	\$ 707,570	
<u>Emergency Shelter Grant</u>							
Operating	\$ 17,333	\$ 52,366	\$ 30,000		\$ 25,000	\$ 25,000	
Total Emergency Shelter Grant	\$ 17,333	\$ 52,366	\$ 30,000		\$ 25,000	\$ 25,000	
<u>MRDDA Grant/New Hope</u>							
Operating	\$ 3,415	\$ 739	\$ 0		\$ 2,200	\$ 2,200	
Total MRDDA Grant/New Hope	\$ 3,415	\$ 739	\$ 0		\$ 2,200	\$ 2,200	
<u>Child Abuse Coordinator</u>							
Salary & Fringes	\$ 38,887	\$ 40,810	43,481	1.0	\$ 45,781	\$ 45,781	1.0
Operating	41,900	45,000	49,000		53,705	53,705	
Total Child Abuse Coordinator	\$ 80,787	\$ 85,810	\$ 92,481		\$ 99,486	\$ 99,486	
<u>Family Crisis Center</u>							
Operating	\$ 75,000	\$ 78,000	\$ 83,000		\$ 88,000	\$ 88,000	
Total Family Crisis Center	\$ 75,000	\$ 78,000	\$ 83,000		\$ 88,000	\$ 88,000	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS PUBLIC WELFARE (Con't)

<u>PUBLIC WELFARE (Con't)</u>	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
<u>Food Distribution To The Needy</u>							
Operating	\$ 17,594	\$ 17,381	\$ 18,000		\$ 18,000	\$ 18,000	
Total Food Distribution To The Needy	\$ 17,594	\$ 17,381	\$ 18,000		\$ 18,000	\$ 18,000	
<u>Department Of Social Services</u>							
Operating	\$ 9,800	\$ 9,800	\$ 9,800		\$ 9,800	\$ 9,800	
Total Department Of Social Services	\$ 9,800	\$ 9,800	\$ 9,800		\$ 9,800	\$ 9,800	
TOTAL PUBLIC WELFARE	\$ 1,815,439	\$ 2,436,158	\$ 2,037,220	18.7	\$ 2,315,599	\$ 1,992,035	18.1

EDUCATION

<u>Maryland School for the Blind</u>							
Operating	\$ 0	\$ 0	\$ 500		\$ 500	\$ 500	
Total Maryland School for the Blind	\$ 0	\$ 0	\$ 500		\$ 500	\$ 500	
<u>State Debt Reimbursement For School Closures</u>							
Operating	\$ 0	\$ 0	\$ 26,500		\$ 26,761	\$ 26,761	
Total State Debt Reimbursement	\$ 0	\$ 0	\$ 26,500		\$ 26,761	\$ 26,761	
<u>Parkside Flag In The Air</u>							
Operating	\$ 6,488	\$ 6,788	\$ 7,500		\$ 7,000	\$ 7,000	
Total Parkside Flag In The Air	\$ 6,488	\$ 6,788	\$ 7,500		\$ 7,000	\$ 7,000	
<u>Allegany College</u>							
Operating	\$ 5,575,000	\$ 5,975,000	\$ 6,375,000		\$ 7,786,800	\$ 7,175,000	
Total Allegany College	\$ 5,575,000	\$ 5,975,000	\$ 6,375,000		\$ 7,786,800	\$ 7,175,000	
<u>Board of Education</u>							
Operating	\$ 25,630,000	\$ 26,630,000	\$ 27,380,000		\$ 29,132,709	\$ 28,380,000	
Total Board of Education	\$ 25,630,000	\$ 26,630,000	\$ 27,380,000		\$ 29,132,709	\$ 28,380,000	
TOTAL EDUCATION	\$ 31,211,488	\$ 32,611,788	\$ 33,789,500		\$ 36,953,770	\$ 35,589,261	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

RECREATION AND CULTURE

	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
<u>RECREATION & CULTURE</u>							
<u>Allegany Arts Council</u>							
Operating	27,500	31,000	34,000		35,000	35,000	
Total Allegany Arts Council	\$ 27,500	\$ 31,000	\$ 34,000		\$ 35,000	\$ 35,000	
<u>Allegany County Fair</u>							
Salaries and Fringe Benefits	\$ 36,798	\$ 33,889	\$ 36,586	1.1	\$ 36,225	\$ 36,225	1.1
Operating	105,777	112,301	121,800		143,500	143,500	
Capital Outlay	1,861	2,432	10,000		0	0	
Total Allegany County Fair	\$ 144,436	\$ 148,622	\$ 168,386		\$ 179,725	\$ 179,725	
<u>Fairgrounds Maintenance</u>							
Salaries and Fringe Benefits	\$ 80,489	\$ 75,068	\$ 75,460	1.4	\$ 76,181	\$ 76,181	1.4
Operating	135,361	145,202	113,300		119,250	119,250	
Capital Outlay	9,888	6,257	3,950		18,100	15,000	
Total Fairgrounds	\$ 225,738	\$ 226,527	\$ 192,710		\$ 213,531	\$ 210,431	
<u>Highlands Trail Operations</u>							
Salaries and Fringe Benefits	\$ 0	\$ 590	\$ 10,537	0.2	\$ 11,334	\$ 66,026	1.2
Operating	2,621	11,733	14,500		23,800	23,800	
Capital Outlay	28,070	40,978	25,000		0	0	
Total Highlands Trail Operations	\$ 30,691	\$ 52,711	\$ 50,037		\$ 35,134	\$ 89,826	
<u>Cumberland Summer Theatre</u>							
Operating	\$ 7,500	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
Total Cumberland Summer Theatre	\$ 7,500	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
<u>Program Open Space</u>							
Operating	\$ 0	\$ 40	\$ 0		\$ 0	\$ 0	
Capital Outlay	74,122	74,522	1,508,363		1,065,735	1,065,735	
Total Program Open Space	\$ 74,122	\$ 74,562	\$ 1,508,363		\$ 1,065,735	\$ 1,065,735	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

RECREATION AND CULTURE (Con't)

	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
<u>RECREATION & CULTURE (Con't)</u>							
<u>Agricultural Expo</u>							
Operating	\$ 13,000	\$ 13,500	\$ 14,000		\$ 14,000	\$ 14,000	
Total Agricultural Expo	\$ 13,000	\$ 13,500	\$ 14,000		\$ 14,000	\$ 14,000	
<u>Allegany County Homecoming</u>							
Operating	\$ 2,250	\$ 2,250	\$ 2,250		\$ 2,250	\$ 2,250	
Total Allegany County Homecoming	\$ 2,250	\$ 2,250	\$ 2,250		\$ 2,250	\$ 2,250	
<u>Allegany County Library</u>							
Operating	\$ 794,000	\$ 835,000	\$ 875,000		\$ 915,000	\$ 905,000	
Total Allegany County Library	\$ 794,000	\$ 835,000	\$ 875,000		\$ 915,000	\$ 905,000	
TOTAL RECREATION AND CULTURE	\$ 1,319,237	\$ 1,392,172	\$ 2,852,746	2.7	\$ 2,468,375	\$ 2,509,967	3.7

CONSERVATION OF NATURAL RESOURCES

CONSERVATION OF NATURAL RESOURCES

<u>Cooperative Extension Service</u>							
Operating	106,677	67,755	119,445		125,711	125,711	
Capital Outlay	0	0	0		0	0	
Total Cooperative Extension Service	\$ 106,677	\$ 67,755	\$ 119,445		\$ 125,711	\$ 125,711	
<u>Soil Conservation</u>							
Salaries and Fringe Benefits	\$ 128,087	\$ 135,094	\$ 145,983	2.0	\$ 155,405	\$ 155,405	2.0
Operating	20,000	20,000	20,000		15,000	15,000	
Total Soil Conservation	\$ 148,087	\$ 155,094	\$ 165,983		\$ 170,405	\$ 170,405	
<u>Gypsy Moth Control</u>							
Operating	\$ 0	\$ 0	\$ 0		\$ 7,000	\$ 7,000	
TOTAL CONSERVATION OF NATURAL RESOURCES	\$ 254,764	\$ 222,849	\$ 285,428	2.0	\$ 303,116	\$ 303,116	2.0



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
COMMUNITY DEVELOPMENT AND HOUSING

	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
<u>URBAN DEVELOPMENT AND HOUSING</u>							
<u>Public Housing Authority</u>							
Operating	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
<u>Office Of Community Assistance</u>							
Salaries and Fringe Benefits	\$ 99,518	\$ 104,697	\$ 111,476	1.3	\$ 117,381	\$ 117,381	1.3
Operating	1,108	1,644	1,750		2,450	2,450	
Total Office Of Community Assistance	\$ 100,626	\$ 106,341	\$ 113,226		\$ 119,831	\$ 119,831	
<u>Capital Projects Office</u>							
Salaries and Fringe Benefits	\$ 170,766	\$ 126,171	\$ 80,435	1.0	\$ 0	\$ 0	0.0
Operating	4,888	7,025	4,850		0	0	
Capital Outlay	0	0	0		0	0	
Total Capital Projects Office	\$ 175,654	\$ 133,196	\$ 85,285		\$ 0	\$ 0	
TOTAL COMMUNITY DEVELOPMENT AND HOUSING	\$ 284,280	\$ 247,537	\$ 206,511	2.3	\$ 127,831	\$ 127,831	1.3

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

Dept of Economic Development

Salaries and Fringe Benefits	\$ 325,783	\$ 317,023	\$ 360,860	4.9	\$ 355,580	\$ 355,580	5.1
Operating	110,489	108,307	117,750		106,350	106,350	
Capital Outlay	2,044	1,950	3,400		3,000	3,000	
Total Dept of Economic Development	\$ 438,316	\$ 427,280	\$ 482,010		\$ 464,930	\$ 464,930	

Office Of Project Services

Salaries and Fringe Benefits	\$ 88,099	\$ 85,998	\$ 0	0.0	\$ 0	\$ 0	0.0
Operating	3,225	3,613	0		0	0	
Capital Outlay	2,004	0	0		0	0	
Total Office Of Project Services	\$ 93,328	\$ 89,611	\$ 0		\$ 0	\$ 0	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

ECONOMIC DEVELOPMENT (Con't)

ECONOMIC DEVELOPMENT (Con't)

	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
<u>Scenic Railroad Development</u>							
Operating	\$ 356,248	\$ 321,252	\$ 320,000		\$ 170,000	\$ 170,000	
Capital Outlay	0	0	0		0	0	
Total Scenic Railroad Development	\$ 356,248	\$ 321,252	\$ 320,000		\$ 170,000	\$ 170,000	
<u>Tri-County Council</u>							
Operating	\$ 17,500	\$ 18,750	\$ 20,000		\$ 25,000	\$ 25,000	
Total Tri-County Council	\$ 17,500	\$ 18,750	\$ 20,000		\$ 25,000	\$ 25,000	
<u>Tourism</u>							
Salaries and Fringe Benefits	\$ 65,172	\$ 67,352	\$ 68,613	2.0	\$ 72,456	\$ 72,456	2.0
Operating	416,293	440,952	439,490		482,620	472,620	
Capital Outlay	35,001	3,951	4,000		0	0	
Total Tourism	\$ 516,466	\$ 512,255	\$ 512,103		\$ 555,076	\$ 545,076	
<u>Toll House</u>							
Operating	\$ 3,788	\$ 3,127	\$ 6,400		\$ 6,400	\$ 6,400	
Capital Outlay	0	0	0		0	0	
Total Toll House	\$ 3,788	\$ 3,127	\$ 6,400		\$ 6,400	\$ 6,400	
<u>Thrasher Carriage Museum</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	68,094	67,000	67,000		67,000	67,000	
Capital Outlay	0	0	0		0	0	
Total Thrasher Museum	\$ 68,094	\$ 67,000	\$ 67,000		\$ 67,000	\$ 67,000	
<u>Community Promotions</u>							
Operating	\$ 12,270	\$ 11,092	\$ 11,000		\$ 11,000	\$ 11,000	
Total Community Promotions	\$ 12,270	\$ 11,092	\$ 11,000		\$ 11,000	\$ 11,000	
TOTAL ECONOMIC DEVELOPMENT	\$ 1,506,010	\$ 1,450,367	\$ 1,418,513	6.9	\$ 1,299,406	\$ 1,289,406	7.1



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
INTERGOVERNMENTAL

	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
<u>INTERGOVERNMENTAL</u>							
GRANTS IN LIEU OF TAXES	\$ 28,704	\$ 28,704	\$ 28,704		\$ 28,704	\$ 28,704	
	<u>MISCELLANEOUS</u>						
<u>MISCELLANEOUS</u>							
Contingency	\$ 0	\$ 0	\$ 248,119		\$ 250,000	\$ 76,024	
Miscellaneous	9,082	12,911	25,600		25,600	25,600	
Insurance	279,418	295,661	314,000		325,000	325,000	
Employee Benefits	170,828	19,033	355,000		355,000	335,000	
Post Retirement Benefits	475,243	510,253	543,200		569,000	569,000	
TOTAL MISCELLANEOUS	\$ 934,571	\$ 837,858	\$ 1,485,919		\$ 1,524,600	\$ 1,330,624	
TOTAL EXPENDITURES AND OTHER USES BEFORE OPERATING TRANSFERS OUT	\$ 57,706,248	\$ 61,555,745	\$ 66,148,492	312.7	\$ 72,180,267	\$ 68,530,210	313.7
	<u>OPERATING TRANSFERS TO OTHER FUNDS</u>						
<u>OPERATING TRANSFERS</u>							
Highway Fund	\$ 1,979,741	\$ 1,661,715	\$ 1,800,000		\$ 2,332,314	\$ 1,852,314	
Transit Fund	129,920	197,933	251,381		432,836	354,637	
Housing & Community Development Fund	214,170	158,609	194,481		197,862	197,862	
Narcotics Task Force Fund	16,112	18,300	19,416		20,592	20,592	
Revolving Building Fund	0	0	0		0	0	
Emergency Medical Services Fund	0	0	0		203,745	594,352	
Debt Service Fund	4,717,070	5,153,890	4,937,685		5,111,491	4,850,704	
Public Safety Fund	0	0	0		0	0	
PAYGO Capital Reserve Fund	1,226,868	1,075,000	0		0	0	
Capital Project Funds	801,000	325,356	0		0	0	
Enterprise Funds	569,531	58,694	88,186		88,784	88,784	
TOTAL OPERATING TRANSFERS	\$ 9,654,412	\$ 8,649,497	\$ 7,291,149		\$ 8,387,624	\$ 7,959,245	
TOTAL GENERAL FUND APPROPRIATIONS AND TRANSFERS TO OTHER FUNDS	\$ 67,360,660	\$ 70,205,242	\$ 73,439,641		\$ 80,567,891	\$ 76,489,455	



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
 May 31, 2007
SUMMARY OF ALL SPECIAL REVENUE FUNDS
SUMMARY SCHEDULE OF REVENUES

FUND	FY 2005	FY 2006	FY 2007	FY 2008
REVENUES	Actual	Actual	Original	Approved
	Revenues	Revenues		
Highway Fund	\$ 4,145,520	\$ 4,833,090	\$ 5,638,730	\$ 5,909,282
Coal Haul Roads Fund	131,954	146,391	1,176,800	1,335,944
Transit Fund	787,633	1,303,441	1,266,337	1,353,125
Office Of Children, Youth & Families	1,237,253	0	0	0
Gaming Fund	728,383	696,822	695,836	656,301
Community Development Block Grant Fund	577,923	922,149	119,000	152,600
CDBG Project Income Fund	70,418	27,982	145,400	105,400
Housing & Community Development Fund	1,306,818	1,044,609	1,452,703	1,573,176
Narcotics Task Force Fund	77,502	75,958	71,216	63,393
Revolving Building Fund	5,960,044	4,318,755	4,840,948	10,685,151
State Fire, Rescue & Inmate Commissary Fund	371,846	418,014	619,890	633,804
Emergency Medical Services Fund	0	0	0	83,890
TOTAL REVENUES	\$ 15,395,294	\$ 13,787,211	\$ 16,026,860	\$ 22,552,066
TRANSFERS-IN to the:				
Highway Fund	\$ 2,230,088	\$ 1,661,715	\$ 1,800,000	\$ 1,852,314
Transit Fund	129,920	197,933	251,381	354,637
Housing & Community Development Fund	166,170	149,609	194,481	202,862
Narcotics Task Force Fund	16,112	18,300	19,416	20,592
Revolving Building Fund	841,883	0	0	0
Emergency Medical Services Fund	0	0	0	594,352
TOTAL TRANSFERS-IN	\$ 3,384,173	\$ 2,027,557	\$ 2,265,278	\$ 3,024,757
TOTAL REVENUES AND TRANSFERS-IN	\$ 18,779,467	\$ 15,814,768	\$ 18,292,138	\$ 25,576,823



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 31, 2007
SUMMARY OF ALL SPECIAL REVENUE FUNDS
SUMMARY SCHEDULE OF APPROPRIATIONS

APPROPRIATIONS	FY 2005 Actual Expenditures	FY 2006 Actual Expenditures	FY 2007 Original	FY 2008 Request	FY 2008 Approved
Highway Fund	\$ 6,101,429	\$ 6,503,022	\$ 7,438,730	\$ 7,932,314	\$ 7,761,596
Coal Haul Roads Fund	13,553	19,122	1,176,800	1,335,944	1,335,944
Transit Fund	1,063,619	1,631,425	1,517,718	1,772,361	1,685,014
Office Of Children, Youth & Families	1,222,202	0	0	0	0
Gaming Fund	665,495	706,333	695,836	656,301	656,301
Community Development Block Grant Fund	546,211	1,030,419	119,000	147,600	147,600
CDBG Project Income Fund	9,536	38,285	145,400	105,400	105,400
Housing & Community Development Fund	1,400,667	1,331,516	1,647,184	1,776,038	1,776,038
Narcotics Task Force Fund	122,055	80,150	90,632	83,985	83,985
Revolving Building Fund	3,871,829	2,897,761	3,835,273	8,961,861	8,961,861
State Fire, Rescue & Inmate Commissary Fund	363,483	351,470	619,890	633,804	633,804
Emergency Medical Services Fund	0	0	0	1,123,305	678,242
TOTAL APPROPRIATIONS	\$ 15,380,079	\$ 14,589,503	\$ 17,286,463	\$ 24,528,913	\$ 23,825,785
TRANSFERS-OUT from the:					
Community Development Block Grant Fund	\$ 2,284	\$ 55,966	\$ 0	\$ 5,000	\$ 5,000
Transit	0	0	0	22,748	22,748
Revolving Building Fund	1,083,372	1,331,241	1,005,675	1,723,290	1,723,290
TOTAL TRANSFERS-OUT	\$ 1,085,656	\$ 1,387,207	\$ 1,005,675	\$ 1,751,038	\$ 1,751,038
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 16,465,735	\$ 15,976,710	\$ 18,292,138	\$ 26,279,951	\$ 25,576,823



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

May 31, 2007

HIGHWAY FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005	FY 2006	FY 2007	FTE	FY 2008 Request	FY 2008 Approved
Highway Users Tax	3,688,177	4,813,872	4,860,000			4,900,000
Intergovernmental						
Federal	439,212	0	0			0
State	0	19,218	0			0
Miscellaneous Revenues	18,131	0	0			0
Unexpended Balance Prior Year	0	0	778,730			1,009,282
TOTAL REVENUES	\$ 4,145,520	\$ 4,833,090	\$ 5,638,730			\$ 5,909,282
TRANSFERS-IN from the:						
General Fund	\$ 1,979,741	\$ 1,661,715	\$ 1,800,000			\$ 1,852,314
PAYGO Fund	250,347	0	0			0
TOTAL TRANSFERS-IN	\$ 2,230,088	\$ 1,661,715	\$ 1,800,000			\$ 1,852,314
TOTAL REVENUES AND TRANSFERS-IN	\$ 6,375,608	\$ 6,494,805	\$ 7,438,730			\$ 7,761,596

APPROPRIATIONS

Highway Maintenance:						
Salaries and Fringe Benefits	\$ 3,927,571	\$ 4,017,952	\$ 4,343,880	74.5	\$ 4,564,874	\$ 4,574,156 75.7
Operating	1,465,629	1,801,711	2,272,350		2,488,440	2,488,440
Construction	537,504	0	0		0	0
Capital Outlay	170,725	683,359	822,500		879,000	699,000
TOTAL APPROPRIATIONS	\$ 6,101,429	\$ 6,503,022	\$ 7,438,730		\$ 7,932,314	\$ 7,761,596

COAL HAUL ROADS FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	0	FY 2008 Request	FY 2008 Approved
Coal Tax - Article 81	\$ 121,311	\$ 117,492	\$ 120,000			\$ 120,000
Federal Highway Grant	0	0	941,400			1,068,755
Interest	10,643	28,899	0			0
Unexpended Balance Prior Year	0	0	115,400			147,189
TOTAL REVENUES	\$ 131,954	\$ 146,391	\$ 1,176,800			\$ 1,335,944

APPROPRIATIONS

Operating	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0
Construction	13,553	19,122	1,176,800		1,335,944	1,335,944
TOTAL APPROPRIATIONS	\$ 13,553	\$ 19,122	\$ 1,176,800		\$ 1,335,944	\$ 1,335,944



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

May 31, 2007

TRANSIT FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
Federal Operating Assistance	\$ 388,651	\$ 445,764	\$ 480,300			\$ 480,300	
Federal Capital Assistance	28,283	325,690	349,210			453,600	
State Operating Assistance	227,194	204,207	189,525			189,525	
State Capital Assistance	3,535	40,711	43,651			56,700	
Service Charges	131,042	149,844	155,000			167,000	
Rents	0	0	5,000			0	
Miscellaneous Revenues	8,928	9,966	0			6,000	
Lease Proceeds	0	127,259	0			0	
Unexpended Fund Balance	0	0	43,651			0	
TOTAL REVENUES	\$ 787,633	\$ 1,303,441	\$ 1,266,337			\$ 1,353,125	
TRANSFERS-IN from the:							
General Fund	\$ 129,920	\$ 197,933	\$ 251,381			\$ 354,637	
TOTAL TRANSFERS-IN	\$ 129,920	\$ 197,933	\$ 251,381			\$ 354,637	
TOTAL REVENUES AND TRANSFERS-IN	\$ 917,553	\$ 1,501,374	\$ 1,517,718			\$ 1,707,762	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 683,626	\$ 667,099	\$ 667,704	15.0	\$ 716,728	\$ 735,458	15.9
Operating	376,355	405,102	405,502		411,833	381,756	
Capital Outlay	3,638	559,224	444,512		643,800	567,800	
TOTAL APPROPRIATIONS	\$ 1,063,619	\$ 1,631,425	\$ 1,517,718		\$ 1,772,361	\$ 1,685,014	
TRANSFERS-OUT to the:							
Debt Service Fund	\$ 0	\$ 0	\$ 0		\$ 22,748	\$ 22,748	
TOTAL TRANSFERS-OUT	\$ 0	\$ 0	\$ 0		\$ 22,748	\$ 22,748	
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 1,063,619	\$ 1,631,425	\$ 1,517,718		1,795,109	\$ 1,707,762	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

May 31, 2007

OFFICE OF CHILDREN, YOUTH, & FAMILIES

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
State Revenues	\$ 1,222,203	\$ 0	\$ 0			\$ 0	
Other Agency Revenue	0	0	0			0	
Interest	15,050	0	0			0	
TOTAL REVENUES	\$ 1,237,253	\$ 0	\$ 0			\$ 0	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 316,568	\$ 0	\$ 0	0.0	\$ 0	\$ 0	0.0
Operating	901,992	0	0		0	0	
Capital Outlay	3,642	0	0		0	0	
TOTAL APPROPRIATIONS	\$ 1,222,202	\$ 0	\$ 0		\$ 0	\$ 0	

GAMING FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
Gaming Taxes	669,892	639,192	641,836			603,501	
Gaming Sticker Fees	52,491	51,600	48,000			46,800	
Gaming License Fee	6,000	6,030	6,000			6,000	
TOTAL REVENUES	\$ 728,383	\$ 696,822	\$ 695,836			\$ 656,301	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 98,664	\$ 109,548	\$ 109,448	2.8	\$ 117,701	\$ 117,701	2.8
Operating	20,937	20,321	19,221		20,381	20,381	
Capital Outlay	4,201	420	500		500	500	
Western High School -New Construction	453,436	424,899	425,000		388,289	388,289	
Fire Company Allocation	88,257	151,145	141,667		129,430	129,430	
TOTAL APPROPRIATIONS	\$ 665,495	\$ 706,333	\$ 695,836		\$ 656,301	\$ 656,301	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

May 31, 2007

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FY 2008 Request	FY 2008 Approved
Federal Revenues:					
CDBG Grant	\$ 574,423	\$ 880,899	\$ 75,000		\$ 105,000
Other Agency Revenue	0	32,250	42,500		42,500
Program Income	3,500	0	1,500		300
Unexpended Balance	0	0	0		4,800
Transfer In	0	9,000	0		0
TOTAL REVENUES	\$ 577,923	\$ 922,149	\$ 119,000		\$ 152,600
APPROPRIATIONS					
City Of Cumberland	\$ 67,017	\$ 44,833	\$ 42,500	\$ 92,500	\$ 92,500
Sewer I&I Repairs	118,383	249,700	0	0	0
Child Care Program	125,938	0	0	0	0
Revolving Loan Programs	102,892	0	0	0	0
Mt. Savage Flood Acquisitions	1,537	244,571	0	0	0
Lonaconing Rehab	0	4,418	1,500	5,100	5,100
Niners Lane Sewer Project		299,226			
Weatherization/Housing & Lead Study	130,444	187,671	75,000	50,000	50,000
TOTAL APPROPRIATIONS	\$ 546,211	\$ 1,030,419	\$ 119,000	\$ 147,600	\$ 147,600
TRANSFERS-OUT to the:					
Housing & Community Development Fund	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 5,000
General Fund	0	625	0	0	0
Debt Service Fund	2,284	55,341	0	0	0
TOTAL TRANSFERS-OUT	\$ 2,284	\$ 55,966	\$ 0	\$ 5,000	\$ 5,000
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 548,495	\$ 1,086,385	\$ 119,000	\$ 152,600	\$ 152,600



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 31, 2007
CDBG PROJECT INCOME FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FY 2008 Request	FY 2008 Approved
Federal Revenues:					
Program Income	\$ 3,033	\$ 22,570	\$ 0		\$ 0
Miscellaneous	63,319	0	0		0
Contributions & Donations	4,050	5,400	5,400		5,400
Interest	16	12	0		0
Unexpended Balance	0	0	140,000		100,000
TOTAL REVENUES	\$ 70,418	\$ 27,982	\$ 145,400	\$ 105,400	\$ 105,400
APPROPRIATIONS					
CDBG Activities	\$ 9,536	\$ 38,285	\$ 145,400	\$ 105,400	\$ 105,400
TOTAL APPROPRIATIONS	\$ 9,536	\$ 38,285	\$ 145,400	\$ 105,400	\$ 105,400



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 31, 2007
HOUSING AND COMMUNITY DEVELOPMENT FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005	FY 2006	FY 2007		FY 2008	FY 2008	
	Actual	Actual	Original	FTE	Request	Approved	FTE
Federal Revenues:							
Section 8 Moderate Rehab	\$ 11,745	\$ 16,035	\$ 18,360			\$ 22,843	
Section 8 Voucher HAP	734,695	700,913	813,000			954,484	
Special Target Area Grant	200,772	128,147	150,000			150,000	
Section 8 Mod Rehab Admin	2,746	2,746	2,745			2,745	
Section 8 Voucher Program Admin Rev	65,400	61,997	66,864			66,864	
State Grants:							
Rental Assistance Program	100,718	2,165	104,546			104,940	
Rental Assistance Program To Work	32,947	0	44,478			30,000	
DHCD Revenues, Loan Program	125,172	87,528	200,000			200,000	
MD Housing Rehab Program Fee	4,942	0	11,410			0	
Other Intergovernmental	6,017	6,000	7,500			7,500	
Loan Fees	21,275	38,500	32,800			32,800	
Miscellaneous	389	578	1,000			1,000	
TOTAL REVENUES	\$ 1,306,818	\$ 1,044,609	\$ 1,452,703			\$ 1,573,176	
TRANSFERS-IN from the:							
General Fund	\$ 166,170	\$ 149,609	\$ 194,481			\$ 197,862	
CDBG Fund	0	0	0			5,000	
TOTAL TRANSFERS-IN	\$ 166,170	\$ 149,609	\$ 194,481			\$ 202,862	
TOTAL REVENUES AND TRANSFERS-IN	\$ 1,472,988	\$ 1,194,218	\$ 1,647,184			\$ 1,776,038	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 235,336	\$ 249,658	\$ 267,038	4.3	\$ 275,326	\$ 275,326	4.3
Operating	1,163,346	1,077,510	1,374,946		1,500,712	1,500,712	
Capital Outlay	1,985	4,348	5,200		0	0	
TOTAL APPROPRIATIONS	\$ 1,400,667	\$ 1,331,516	\$ 1,647,184		\$ 1,776,038	\$ 1,776,038	



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 31, 2007
NARCOTICS TASK FORCE FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
Contraband Seizures	\$ 59,612	\$ 56,223	\$ 51,800			\$ 42,800	
Other Intergovernmental:							
Cumberland	16,808	18,300	19,416			20,593	
Court Ordered Seizures	0	0	0			0	
Interest	1,082	1,435	0			0	
Miscellaneous	0	0	0			0	
TOTAL REVENUES	\$ 77,502	\$ 75,958	\$ 71,216			\$ 63,393	
TRANSFERS-IN from the:							
General Fund	\$ 16,112	\$ 18,300	\$ 19,416			\$ 20,592	
TOTAL TRANSFERS-IN	\$ 16,112	\$ 18,300	\$ 19,416			\$ 20,592	
TOTAL REVENUES AND TRANSFERS-IN	\$ 93,614	\$ 94,258	\$ 90,632			\$ 83,985	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 33,616	\$ 36,601	\$ 38,832	1.0	\$ 41,185	\$ 41,185	1.0
Operating	77,053	37,049	36,300		36,300	36,300	
Capital Outlay	11,386	6,500	15,500		6,500	6,500	
TOTAL APPROPRIATIONS	\$ 122,055	\$ 80,150	\$ 90,632		\$ 83,985	\$ 83,985	



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 31, 2007
REVOLVING SHELL BUILDING FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
Operating:							
Rents	\$ 1,824,530	\$ 2,344,383	\$ 2,195,422			\$ 2,272,500	
Gateway Center	93,865	0	0			0	
Capital Projects							
EDA Grant	0	0	0			0	
ARC Grant	0	603,335	500,000			400,000	
Maryland Dept Of Econ Development	3,250,884	1,046,987	0			500,000	
Miscellaneous State Grants	12,500	0	0			0	
Miscellaneous/Sale Of Property	778,265	324,050	0			323,670	
Bond Proceeds	0	0	0			6,000,000	
Unexpended Prior Year Balance	0	0	2,145,526			1,188,981	
TOTAL REVENUES	\$ 5,960,044	\$ 4,318,755	\$ 4,840,948			\$ 10,685,151	
TRANSFERS-IN from the:							
General Fund	\$ 0	\$ 0	\$ 0			\$ 0	
PAYGO Fund	841,883	0	0			0	
TOTAL TRANSFERS-IN	841,883	0	0			0	
TOTAL REVENUES AND TRANSFERS-IN	\$ 6,801,927	\$ 4,318,755	\$ 4,840,948			\$ 10,685,151	
APPROPRIATIONS							
Operating: Operating	\$ 1,414,271	\$ 593,391	\$ 472,103	1.4	\$ 3,931,861	\$ 3,931,861	2.4
North Branch Industrial Bldg	0	0	0		0	0	
Gateway Center	52,597	0	0		0	0	
Capital: Construction	77,983	2,304,370	3,268,570		4,930,000	4,930,000	
Rt. 220 Industrial Park	2,326,978	0	94,600		100,000	100,000	
TOTAL APPROPRIATIONS	\$ 3,871,829	\$ 2,897,761	\$ 3,835,273		\$ 8,961,861	\$ 8,961,861	
TRANSFERS-OUT to the:							
General Fund	\$ 45,380	\$ 45,380	\$ 45,380		\$ 45,380	\$ 45,380	
Water Fund	97111	0	20,000		26,848	26,848	
Sanitary Fund	0	0	7,500		0	0	
Debt Service Fund	940,881	1,285,861	932,795		1,651,062	1,651,062	
TOTAL TRANSFERS-OUT	\$ 1,083,372	\$ 1,331,241	\$ 1,005,675		\$ 1,723,290	\$ 1,723,290	
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 4,955,201	\$ 4,229,002	\$ 4,840,948		\$ 10,685,151	\$ 10,685,151	



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 31, 2007
STATE FIRE, RESCUE & INMATE COMMISSARY FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FY 2008 Request	FY 2008 Approved
State Grants					
State Aid Fire & Rescue 07-08	\$ 0	\$ 0	\$ 0		\$ 231,000
State Aid Fire & Rescue 06-07	0	0	228,445		0
State Aid Fire & Rescue 05-06	0	228,445	0		0
State Aid Fire & Rescue 04-05	212,965	0	0		0
Inmate Commissary	89,593	91,930	84,000		91,000
Interest	4,137	7,697	9,000		11,000
Unexpended Balance - Prior Year	0	0	248,445		250,804
Miscellaneous Revenue	65,151	89,942	50,000		50,000
TOTAL REVENUES	\$ 371,846	\$ 418,014	\$ 619,890		\$ 633,804
APPROPRIATIONS					
Inmate Commissary	\$ 125,465	\$ 134,141	\$ 134,000	\$ 141,000	\$ 141,000
Operating	0	0	0	0	0
Capital Outlay	0	0	29,000	31,000	31,000
State Aid Fire & Rescue 07-08				231,000	231,000
State Aid Fire & Rescue 06-07	0	0	228,445	230,804	230,804
State Aid Fire & Rescue 05-06	0	217,329	228,445	0	0
State Aid Fire & Rescue 04-05	238,018	0	0	0	
TOTAL APPROPRIATIONS	\$ 363,483	\$ 351,470	\$ 619,890	\$ 633,804	\$ 633,804



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 31, 2007
EMERGENCY MEDICAL SERVICES FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
Federal Revenue	\$ 0	\$ 0	\$ 0			\$ 75,110	
Ambulance Fee	0	0	0			8,780	
TOTAL REVENUES	\$ 0	\$ 0	\$ 0			\$ 83,890	
TRANSFERS-IN from the:							
General Fund	\$ 0	\$ 0	\$ 0			\$ 594,352	
TOTAL TRANSFERS-IN	0	0	0			594,352	
TOTAL REVENUES AND TRANSFERS-IN	\$ 0	\$ 0	\$ 0			\$ 678,242	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 643,847	\$ 359,984	6
Operating	0	0	0		432,760	311,560	
Capital Outlay	0	0	0		46,698	6,698	
TOTAL APPROPRIATIONS	\$ 0	\$ 0	\$ 0		\$ 1,123,305	\$ 678,242	



ALLEGANY COUNTY, MARYLAND

DEBT SERVICE FUND

May 31, 2007

SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FY 2008 Request Request	FY 2008 Request Approved
REVENUES					
Unexpended Fund Balance	\$ 0	\$ 0	\$ 197,035		\$ 197,035
Interest Income	\$ 0	\$ 10,296	\$ 0		\$ 0
TRANSFERS-IN from the:					
General Fund	4,717,070	5,153,888	4,937,685		4,850,704
Special Revenue Funds:					
Community Development Block Grant Fund	2,284	55,341	0		0
Transit Fund	0	0	0		22,748
Revolving Building Fund	940,882	1,285,861	932,795		1,651,062
TOTAL TRANSFERS-IN	<u>\$ 5,660,236</u>	<u>\$ 6,495,090</u>	<u>\$ 5,870,480</u>		<u>\$ 6,524,514</u>
TOTAL REVENUES AND TRANSFERS-IN	<u>\$ 5,660,236</u>	<u>\$ 6,505,386</u>	<u>\$ 6,067,515</u>		<u>\$ 6,721,549</u>
<u>APPROPRIATIONS</u>					
Repayment of Long-Term Debt:					
Principal	\$ 4,005,632	\$ 4,716,262	\$ 4,496,300	\$ 4,515,536	\$ 4,515,536
Interest	1,624,695	1,442,163	1,546,215	2,181,013	2,181,013
Fiscal Charges	4,909	4,761	25,000	25,000	25,000
TOTAL APPROPRIATIONS	<u>\$ 5,635,236</u>	<u>\$ 6,163,186</u>	<u>\$ 6,067,515</u>	<u>\$ 6,721,549</u>	<u>\$ 6,721,549</u>



ALLEGANY COUNTY, MARYLAND

DEBT SERVICE FUND

May 31, 2007

DETAIL SCHEDULE OF APPROPRIATIONS

	FY 2005	FY 2006	FY 2007	FY 2008 Approved			
	Actual	Actual	Budget	Principal	Interest	Fees	Total
Public Improvement Bonds:							
Bonds of 1994	522,758	476,433	487,320	445,000	42,770		487,770
Bonds of 1995	575,375	575,805	574,760	485,000	92,195		577,195
Bonds of 1997A	577,060	581,420	579,125	500,000	80,375		580,375
Bonds Of 1998	1,393,893	1,388,096	1,385,659	1,035,000	351,362		1,386,362
Bonds of 2001	1,591,550	1,545,050	1,238,650	300,000	182,800		482,800
Bonds of 2004	31,435	183,039	179,130	115,000	63,157		178,157
Bonds Of 2006	0	0	307,765	250,000	123,172		373,172
Bonds Of 2007					108,350		108,350
Bonds Of 2007-RBF				462,944	327,454		790,398
Other General Obligation Debt:							
FHA - Westernport Water 50%	19,248	19,248	19,248	4,778	14,470		19,248
Tri-County Council	9,516	9,516	9,516	9,066	450		9,516
PPG Loan	95,053	89,479	96,834	79,884	16,950		96,834
Westernport Landfill	42,614	41,631	41,923	31,620	5,856		37,476
Celanese Headworks State Loan	0	0	0	0	0		0
Sheriff Vehicles	59,821	59,759	51,948	44,623	609		45,232
Vehicles-Casastart, School Attendance			15,686	14,859	825		15,684
Transit Bus Lease				16,091	6,657		22,748
Maryland Industrial Land Act Loans:							
Loan of 1980 (Precise)	110,579	98,892	89,725	99	0		99
Loan of 1990 (Superfos II)	73,505	86,110	73,504	39,568	33,937		73,505
Loan of 1991 (BC/BS)	116,854	116,854	116,854	56,302	60,553		116,855
Loan of 1991 (Schwab)	84,815	443,446	0	0	0		0
Loan of 1992 (Hunter Douglas)	43,387	43,387	43,387	22,851	20,536		43,387
Loan of 1994 (Micro-Integration)	88,526	88,526	88,526	62,302	26,224		88,526
Loan Of 1994 (Superfos III)	122,888	122,888	122,888	82,027	40,861		122,888
Loan Of 1998 (Hunter Douglas)	7,865	7,866	7,866	5,108	2,758		7,866
USDA Barton Business Park Water	0	0	0	0	0		0
MICRF Loan, Potomac Farms	47,580	47,580	47,580	45,829	1,542		47,371
MICRF Loan, PPG	7,623	71,962	162,216	82,408	96,180		178,588
MICRF Loan, PPG	4,597	4,596	19,238	10,602	9,966		20,568
MAHF Loan, Lonaconing Loans	2,285	55,341	0	0	0		0
Maryland Historical Trust	1,500	1,500	1,500	6,846	1,432		8,278
USDA-Mountain Ridge High School-2 loans			281,667	307,729	469,572		777,301
Fiscal Charges	4,909	4,762	25,000	0	25,000	0	25,000
TOTAL DEBT SERVICE APPROPRIATIONS	\$ 5,635,236	\$ 6,163,186	\$ 6,067,515	\$ 4,515,536	2,206,013	\$ 0	\$ 6,721,549



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>
2006 PIB	4.24%
2004 PIB	3.50%
2001 PIB Refunding	3.85%
1998 PIB	4.39%
1997 PIB	5.14%
1995 PIB	4.77%
1994 PIB	4.49%

Bond Agencies And Allegany County's Rating

Allegany County receives rating from two major bond credit rating agencies; Standard & Poor's (A-) and Moody's Investor Service (Baa1). These independent rating services rate organizations by evaluating their credit-worthiness. On February 24, 2000, Moody's Investor Service increased Allegany County's bond rating from Baa2 to Baa1 based upon the fiscal condition and policies of the County.



The chart below displays the various ratings each service provides:

Moody's Expanded Scale		Standard & Poor's
Previous Symbol	New Symbol	Rating Symbol
Aaa	Aaa	AAA
Aa1	Aa1	AA+
Aa	Aa2	AA
	Aa3	AA-
A1	A1	A+
A	A2	A
	A3	A-
Baa1	Baa1	BBB+
Baa	Baa2	BBB
	Baa3	BBB-
Ba1	Ba1	BB+
Ba	Ba2	BB
	Ba3	BB-
B1	B1	B+
B	B2	B
	B3	B-

Strongest bonds in A and Baa groups are designated as A-1 and Baa-1 respectively

Plus (+) and minus (-) signs may be added to show relative standing within major rating categories

Moody's Investor has refined its rating system to include expanded bond rating symbols. Numerical modifiers 2 and 3 will be added to numerical modifier 1, used by Moody's since 1981 to distinguish issues that rank in the higher end of the rating category. Modifier 2 indicates the issue ranks in the mid-range of the category; modifier 3 indicates a ranking in the low range of the category. None of the modifiers will apply to issues rated Aaa, Caa, Ca, or C. Bond issues are rated Aa1, A1, Baa1, and B1 will remain unaffected by the expansion of symbols.



Debt Affordability Message
F.Y. 2008
May 31, 2007

As part of the annual budget process, a five year capital improvement plan is developed in which numerous and varied capital requests from all sources are evaluated. A committee of Planning, Public Works, and Finance personnel meet along with the County Administrator to review and prioritize these requests and to develop a time frame of when and how much debt the county will incur to fund these projects based upon a debt affordability model.

The County Commissioners have imposed guidelines on the amount of general obligation debt which may be borrowed by the County to fund these projects. These five guidelines along with the self imposed limits are listed below with the projected ratios for fiscal years 2008 through 2010. The self imposed limits are at 90% of the maximum rate.

Projected Allegany County Ratios	Maximum Rate @ 90%	F.Y. 2008	F.Y. 2009	F.Y. 2010
1. G.F. Debt Service/G.F. Revenue	11.70%	6.59%	7.09%	6.96%
2. Debt/Capita	\$585	\$472	\$488	\$489
3. G.F. Debt Service/G.F.Expend.	13.50%	6.59%	7.09%	6.96%
4. Debt/Full Value	3.15%	1.11%	1.13%	1.12%

The current debt level is within self imposed limits. The County is planning a Fall 2007 issue that will add some \$4.4 million of new debt funded by the General Fund. The County projects a significant jump in general obligation debt beginning FY 2007 due mainly to the construction of the new Mountain Ridge High School in Frostburg which will be the first new high school constructed in Allegany County in over 50 years, and the renovation of two middle schools in Cumberland. The County is also recognizing significant revenues from oversight of paper gaming activities which are planned for various K-12 school projects throughout Allegany County which would further increase debt or eliminate the projects from being undertaken if this oversight had not been undertaken.



What Is Debt Affordability?

The County Commissioners have imposed voluntary guidelines on the amount of general obligation debt which may be borrowed by the County. Debt affordability computes the maximum amount of debt for the County.

What If The County Is Under Its Debt Affordability Limits?

When the County is under its debt affordability limits, the capacity for additional borrowing is available. It should be noted that if the County were to incur additional debt, the debt service payments on the new debt would take away from the amount the County could spend on appropriations for education, public safety, and other government services unless new revenues or tax increases are realized.

What Debt Affordability Factor Constrains The County The Most?

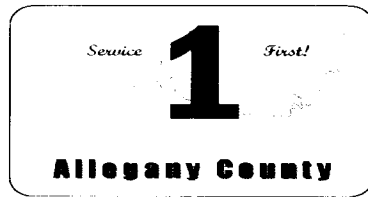
The factor that constrains the amount the County may borrow is debt per capita. The County's self imposed limit is \$585 per resident.

Does The County Count Prisoners In The State And Federal Prisons?

In the early 1990's a federal prison and state prison located within the County. Currently there are approximately 3,370 prisoners in these facilities. While the County recognizes the positive economic impact of these facilities, the County does not count these residents when running debt affordability models because of the minimal income taxes prisoners pay. If the County did count prisoners, near \$2 million could additionally be borrowed. The County has adopted the most fiscal conservative stance in this matter relating to debt management.

How Long Does It Take The County To Pay Off Debt?

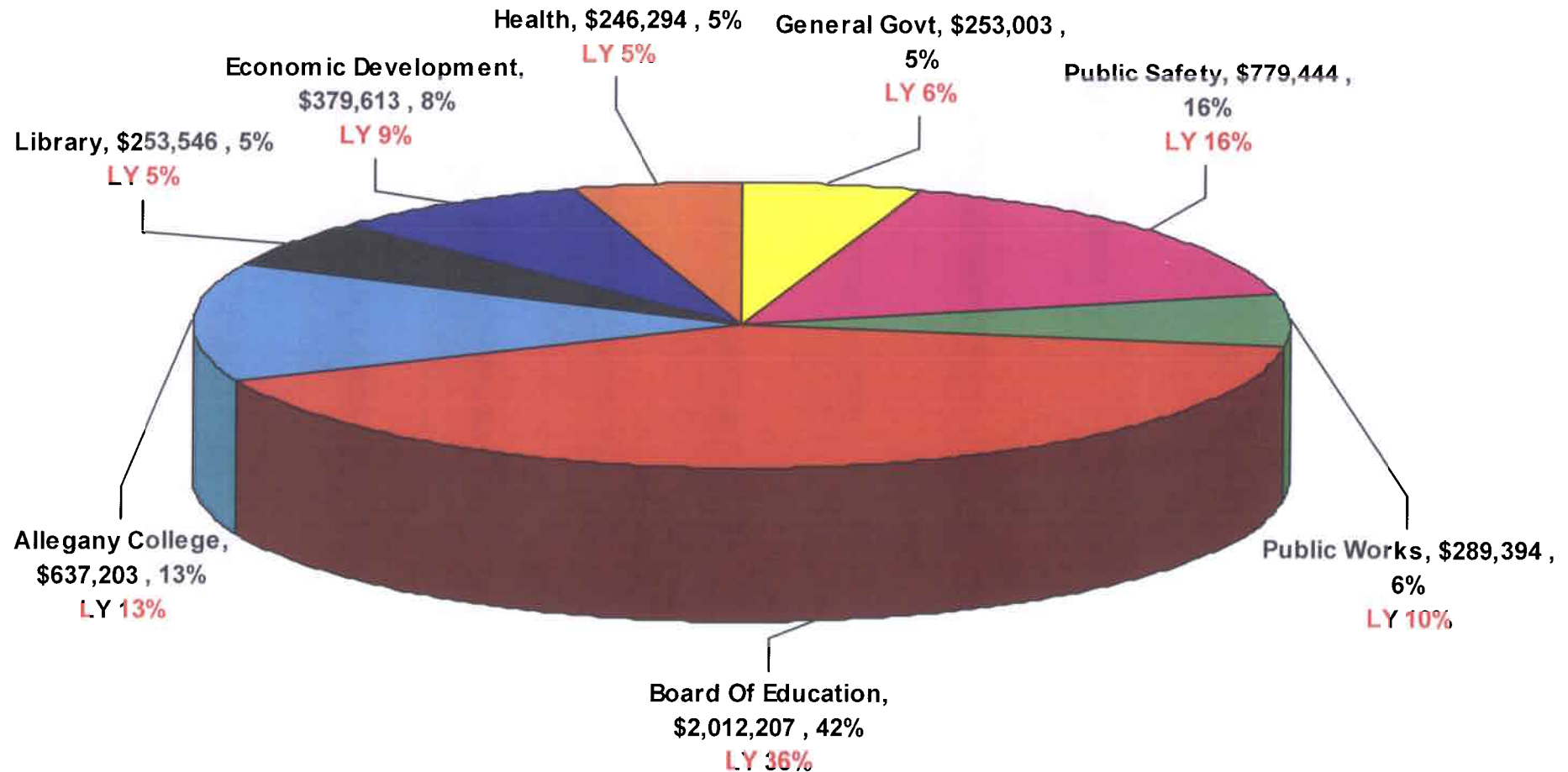
The County has historically used a 15 year term to payoff debt and some new debt is using a 10 year term.



Allegany County, Maryland

General Fund Debt Service Transfer

FY 2008 Budget



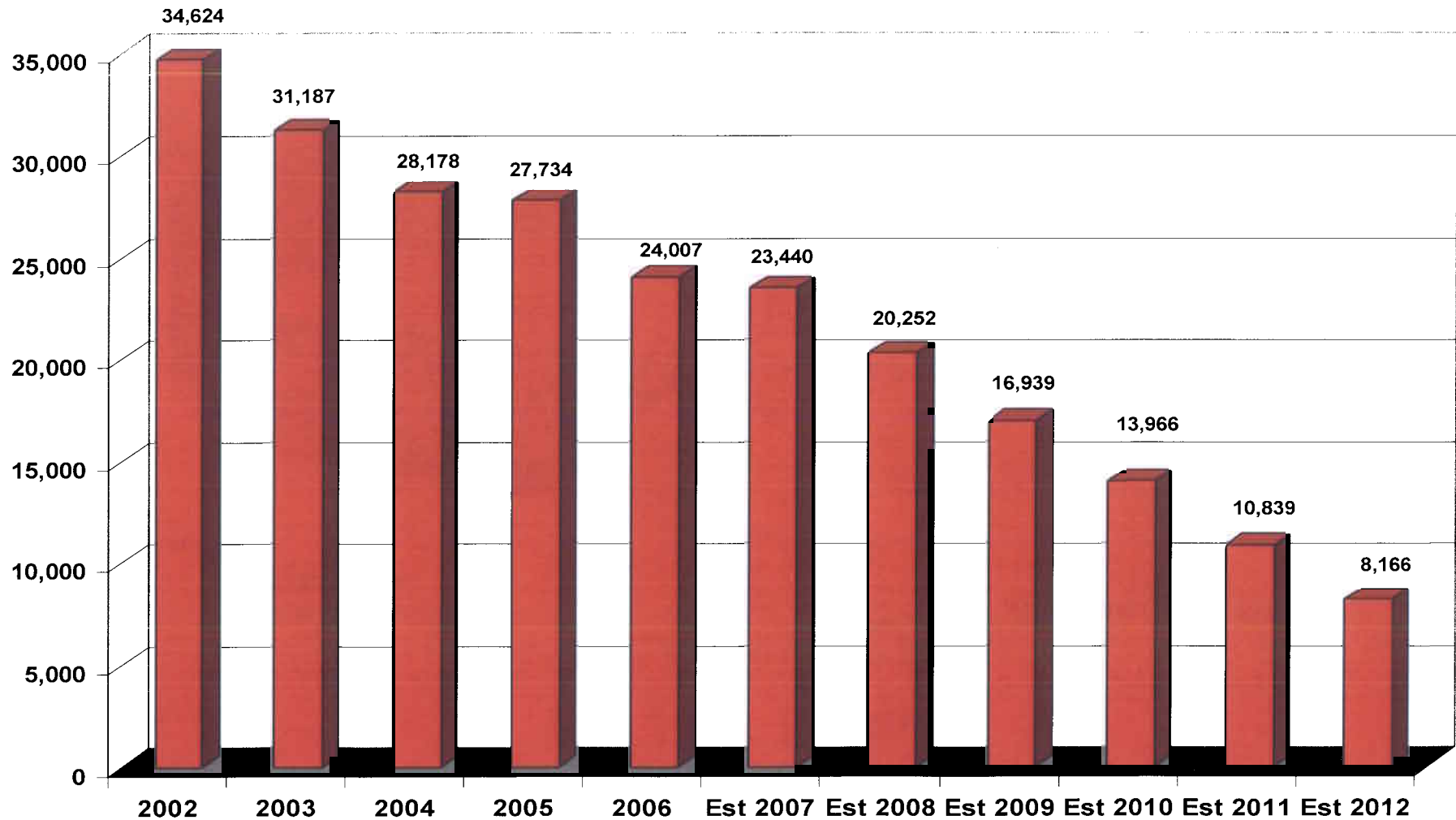
Total Transfer \$4,850,704



Allegany County, Maryland

Existing General Obligation Debt

(Dollars in Thousands)

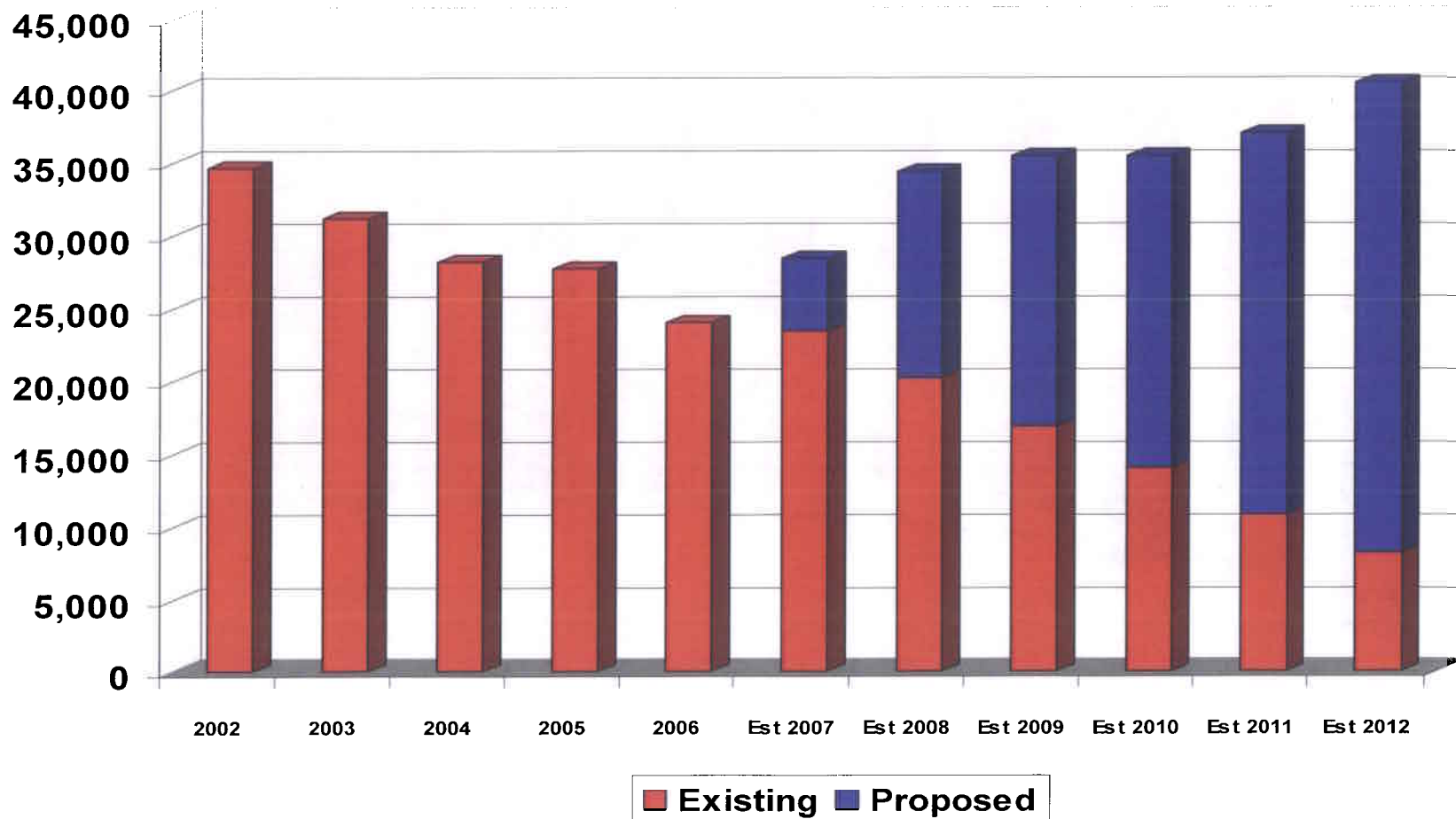




Allegany County, Maryland

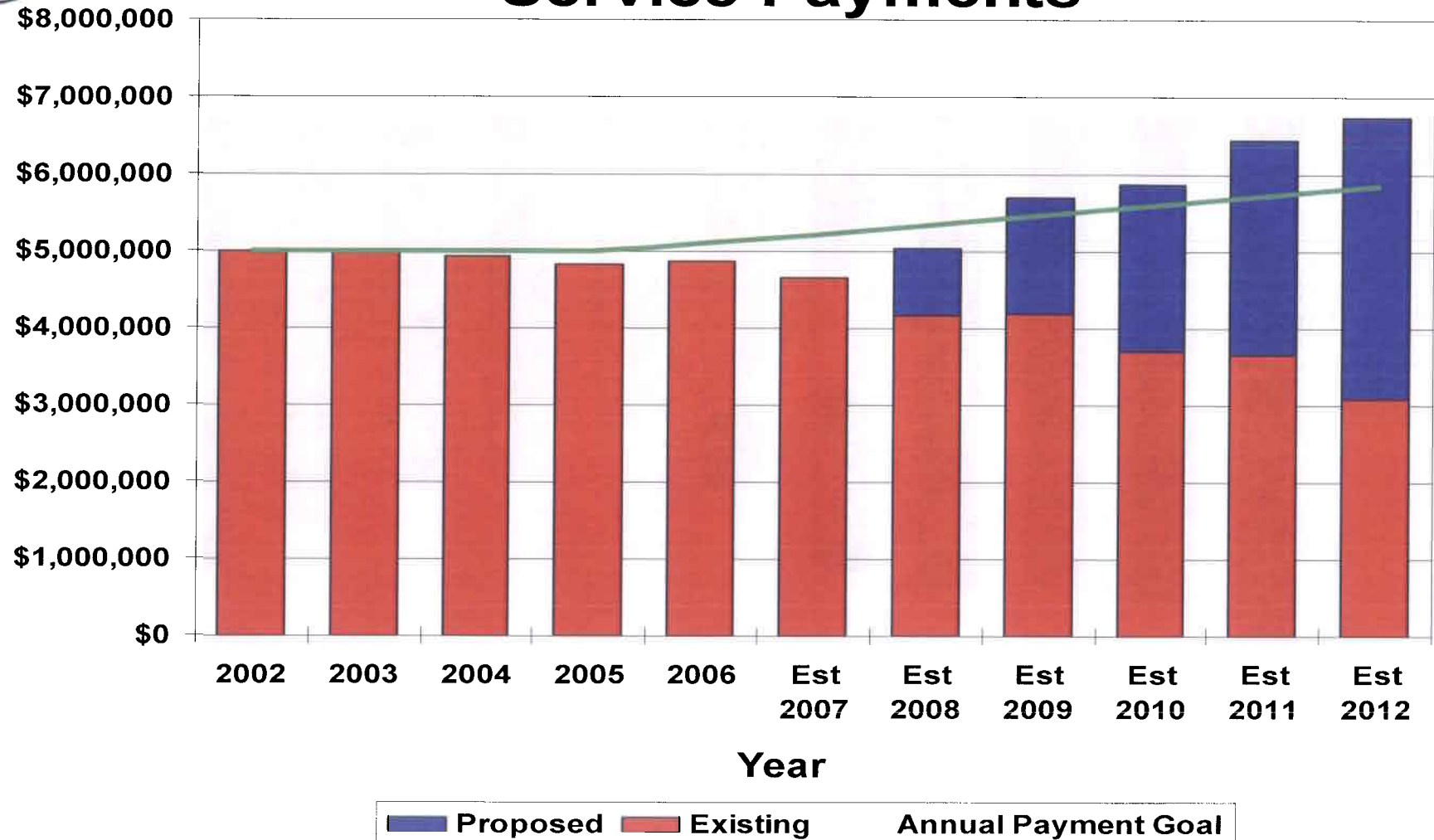
Existing & Proposed General Obligation Debt

(Dollars in Thousands)





General Fund Estimated Debt Service Payments



Beginning in FY 06, the \$5,000,000 Annual Payment Goal has been adjusted for estimated inflation using the Consumer Price Index.



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

May 31, 2007

SUMMARY OF ALL CAPITAL PROJECTS FUNDS

SUMMARY SCHEDULE OF REVENUES

FUND	FY 2005	FY 2006	FY 2007	FY 2008	FY 2008
REVENUES	Actual	Actual	Original	Request	Approved
	Revenues	Revenues			
Capital Projects Fund	\$ 5,288,953	\$ 7,227,496	\$ 15,268,900		\$ 8,277,000
PAYGO Capital Reserve Fund	198,610	88,931	1,760,000		1,171,500
Public Improvement Bonds:					
Public Improvement Bond of 2004	2,159,281	8,302	0		0
Public Improvement Bond of 2006	0	0	5,143,000		727,000
Public Improvement Bond of 2007	0	0	0		5,503,000
TOTAL REVENUES	\$ 7,646,844	\$ 7,324,729	\$ 22,171,900		\$ 15,678,500
TRANSFERS-IN to the:					
Capital Projects Fund	\$ 3,640,135	\$ 768,648	\$ 0		\$ 420,000
PAYGO Capital Reserve Fund	1,226,868	1,056,607	0		0
TOTAL TRANSFERS-IN	\$ 4,867,003	\$ 1,825,255	\$ 0		\$ 420,000
TOTAL REVENUES AND TRANSFERS-IN	\$ 12,513,847	\$ 9,149,984	\$ 22,171,900		\$ 16,098,500



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
May 31, 2007
SUMMARY OF ALL CAPITAL PROJECTS FUNDS (Con't)
SUMMARY SCHEDULE OF APPROPRIATIONS

FUND	FY 2005	FY 2006	FY 2007	FY 2008	FY 2008
APPROPRIATIONS	Actual	Actual	Original	Request	Approved
	Expenditures	Expenditures			
Capital Projects Fund	\$ 9,503,607	\$ 7,585,052	\$ 15,268,900	\$ 8,697,000	\$ 8,697,000
PAYGO Capital Reserve Fund	498,439	259,135	1,760,000	991,500	991,500
Public Improvement Bonds:					
Public Improvement Bond of 2004	1,338,058	714,222	0	0	0
Public Improvement Bond of 2006	1,077	1,019	5,143,000	487,000	487,000
Public Improvement Bond of 2007	0	0	0	5,503,000	5,503,000
TOTAL APPROPRIATIONS	\$ 11,341,181	\$ 8,559,428	\$ 22,171,900	\$ 15,678,500	\$ 15,678,500
TRANSFERS-OUT from the:					
Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
PAYGO Capital Reserve Fund	1,856,508	0	0	180,000	180,000
Public Improvement Bond Funds	0	0	0	240,000	240,000
TOTAL TRANSFERS-OUT	\$ 1,856,508	\$ 0	\$ 0	\$ 420,000	\$ 420,000
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 13,197,689	\$ 8,559,428	\$ 22,171,900	\$ 16,098,500	\$ 16,098,500



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

May 31, 2007

CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FY 2008 Request	FY 2008 Approved
Federal Revenues:					
EPA Grant	\$ 0	\$ 0	\$ 0		\$ 0
FEMA	10,987	119,589	245,000		120,000
ARC Grant	676,459	405,104	0		0
USDA Grant	0	0	150,000		0
Federal Highway Grant	1,947,799	311,918	3,533,500		2,116,000
FmHA Grant	23,274	21,271	0		0
Soil Conservation Grant	707,688	805,366	0		390,000
Department of Environment Grant	1,307	39,708	148,000		335,000
Dept Of Business & Economic Development	0	0	0		0
Miscellaneous State Grants	1,450,758	1,523,180	0		0
Other Intergovernmental	300,121	0	0		0
Interest	21,556	5,945	0		0
Donations	113,499	195,415	0		0
Sale Of Assets	0	3,800,000	0		0
Loan Proceeds	0	0	10,000,000		5,000,000
Miscellaneous	35,505	0	0		0
Unexpended Fund Balance	0	0	1,192,400		316,000
TOTAL REVENUES	\$ 5,288,953	\$ 7,227,496	\$ 15,268,900		\$ 8,277,000
TRANSFERS-IN from the:					
General Fund	\$ 801,000	\$ 343,749	\$ 0		\$ 0
Highway Fund	0	0	0		0
Gaming Fund	453,436	424,899	0		0
PAYGO Fund	493,600	0	0		180,000
Public Improvement Bond Fund	502,969	0	0		0
County Loan Fund	998,527	0	0		240,000
Transfer from component units	390,603	0	0		0
TOTAL TRANSFERS-IN	\$ 3,640,135	\$ 768,648	\$ 0		\$ 420,000
TOTAL REVENUES AND TRANSFERS-IN	\$ 8,929,088	\$ 7,996,144	\$ 15,268,900		\$ 8,697,000



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

May 31, 2007

CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FY 2008 Request	FY 2008 Approved
Donated Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Upper Potomac IP Flood Wall	1,394,029	290,251	0	0	0
Flood Grant - 3.2 Million	15,443	2	0	0	0
NRCS Flood Project	1,188,829	911,889	0	0	0
Washington Street Library	879,220	0	0	0	0
Rye Street Bridge	7,309	1,025	180,300	831,000	831,000
Mountain Ridge High School	681,042	322,783	10,000,000	5,000,000	5,000,000
Eckhart School Roof	2,547	40,389	0	0	0
Westernport Landfill Cap	51,823	0	0	0	0
Allegany Highlands Trail	3,883,712	1,530,248	4,383,600	1,573,000	1,573,000
FEMA Georges Creek	2,240	160,178	327,000	0	0
Cash Valley Roof	85,345	0	0	0	0
Allconet II	1,301,340	348,616	0	0	0
Health Department Relocation	10,728	3,824,825	0	0	0
Barton Reservoir	0	0	178,000	0	0
Dry Run Phase II	0	0	200,000	520,000	520,000
Riverside Industrial Park	0	84,589	0	0	0
Potomac River Water Study	0	39,762	0	0	0
Porter Road	0	30,495	0	0	0
Public Safety Building Renovation	0	0	0	125,000	125,000
Flintstone Creek Floodwall	0	0	0	35,000	35,000
Frost Elementary HVAC	0	0	0	78,000	78,000
Midland Storm Drain	0	0	0	200,000	200,000
Cresaptown Drainage	0	0	0	135,000	135,000
Flood Buyouts	0	0	0	200,000	200,000
Cooperative Extension Modular	0	0	0	0	0
Total Appropriations	\$ 9,503,607	\$ 7,585,052	\$ 15,268,900	\$ 8,697,000	\$ 8,697,000
TRANSFERS-OUT to the:					
County Loan Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
PAYGO Fund	0	0	0	0	0
TOTAL TRANSFERS-OUT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 9,503,607	\$ 7,585,052	\$ 15,268,900	\$ 8,697,000	\$ 8,697,000



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
May 31, 2007
PAY AS YOU GO CAPITAL RESERVE FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FY 2008 Request	FY 2008 Approved
Federal Grants	\$ 0	\$ 0	\$ 0		\$ 0
State Grants	0	0	1,000,000		0
Miscellaneous Revenue	0	0	0		0
Interest	26,354	66,707	0		0
Issuance of Debt	172,256	22,224	0		0
Unexpended Fund Balance	0	0	760,000		1,171,500
TOTAL REVENUES	\$ 198,610	\$ 88,931	\$ 1,760,000		\$ 1,171,500
TRANSFERS-IN from the:					
General Fund	\$ 1,226,868	\$ 1,056,607	\$ 0		\$ 0
Highway Fund	0	0	0		0
County Loan Fund	0	0	0		0
Capital Projects Fund	0	0	0		0
TOTAL TRANSFERS-IN	\$ 1,226,868	\$ 1,056,607	\$ 0		\$ 0
TOTAL REVENUES AND TRANSFERS-IN	\$ 1,425,478	\$ 1,145,538	\$ 1,760,000		\$ 1,171,500



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

May 31, 2007

PAY AS YOU GO CAPITAL RESERVE FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FY 2008 Request	FY 2008 Approved
Telecommunications Project	\$ 94,769	\$ 19,925	\$ 0	\$ 0	\$ 0
NRCS Flood Projects	0	0	0	0	0
Computer Network	3,772	7,041	0	0	0
Roads Paving Program	104,605	71,345	50,000	50,000	50,000
Other Public Road Improvements	7,270	61,564	0	0	0
John Humbird School Addition & Roof	14,424	31,412	0	0	0
Financial System Upgrade	4,819	45,048	0	0	0
County Office Building Addition	0	576	200,000	241,500	241,500
County Signage	31,697	0	0	0	0
Animal Control Quarantine	0	0	10,000	0	0
LaVale Blvd Storm Sewer	0	0	1,500,000	200,000	200,000
Capital Outlay	237,083	22,224	0	0	0
LaVale Streetscape-Lighting	0	0	0	45,000	45,000
LaVale Streetscape-Storm Drain	0	0	0	200,000	200,000
Drainage Improvement Program	0	0	0	25,000	25,000
Fiber Infrastructure	0	0	0	200,000	200,000
Biers Lane Pump Station	0	0	0	30,000	30,000
TOTAL APPROPRIATIONS	498,439	259,135	1,760,000	991,500	991,500
TRANSFERS-OUT to the:					
General Fund	\$ 15,500	\$ 0	\$ 0	\$ 0	\$ 0
2004 Public Improvement Bond Fund	51,510	0	0	0	0
Capital Projects Fund	493,600	0	0	180,000	180,000
Revolving Building Fund	841,883	0	0	0	0
Special Revenue Funds	250,347	0	0	0	0
Sanitary Districts Enterprise Fund	203,668	0	0	0	0
Total Transfers Out	\$ 1,856,508	\$ 0	\$ 0	\$ 180,000	\$ 180,000
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 2,354,947	\$ 259,135	\$ 1,760,000	\$ 1,171,500	\$ 1,171,500



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

May 31, 2007

2004 PUBLIC IMPROVEMENT BOND FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FY 2008 Request	FY 2008 Approved
Bond Proceeds	\$ 2,086,000	\$ 0	\$ 0		\$ 0
Transfer in from PayGo	51,510	0	0		0
Interest	21,771	8,302	0		0
TOTAL REVENUES	\$ 2,159,281	\$ 8,302	\$ 0		\$ 0
<u>APPROPRIATIONS</u>					
Allegany College PE Building Renovation	\$ 790,086	\$ 611,196	\$ 0	\$ 0	\$ 0
Allegany College Roof Replacement	0	91,700	0	0	0
Closing Costs	30,810	0	0	0	0
Miscellaneous	14,193	11,326	0	0	0
Transfer to Capital Projects Fund	502,969	0	0	0	0
TOTAL APPROPRIATIONS	\$ 1,338,058	\$ 714,222	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 1,338,058	\$ 714,222	\$ 0	\$ 0	\$ 0

2006 PUBLIC IMPROVEMENT BOND FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FY 2008 Request	FY 2008 Approved
Bond Proceeds	\$ 0	\$ 0	\$ 4,143,000		\$ 0
State Grants	0	0	1,000,000		0
Unexpended Fund Balance	0	0	0		727,000
TOTAL REVENUES	\$ 0	\$ 0	\$ 5,143,000		\$ 727,000
<u>APPROPRIATIONS</u>					
Allegheny Highlands Trail	\$ 0	\$ 0	\$ 375,000	\$ 0	\$ 0
Health Center Relocation	0	0	2,125,000	0	0
Allegany College Library Renovation	0	0	101,000	0	0
Market Street Roof Replacement	0	0	487,000	487,000	487,000
HazMat Building	0	0	240,000	0	0
Braddock Run Stream Restoration	0	0	800,000	0	0
Jennings Run Stream Restoration	0	0	800,000	0	0
Westernport Library Roof	0	0	111,000	0	0
Westernport Library Floor	0	0	34,000	0	0
Closing Costs	1,077	1,019	70,000	0	0
TOTAL APPROPRIATIONS	\$ 1,077	\$ 1,019	\$ 5,143,000	\$ 487,000	\$ 487,000
<u>TRANSFERS-OUT to the:</u>					
Capital Projects Fund	0	0	0	240,000	240,000
Total Transfers Out	\$ 0	\$ 0	\$ 0	\$ 240,000	\$ 240,000
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 1,077	\$ 1,019	\$ 5,143,000	\$ 727,000	\$ 727,000



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

May 31, 2007

2007 PUBLIC IMPROVEMENT BOND FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

<u>REVENUES</u>	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Actual</u>	<u>FY 2007</u> <u>Original</u>	<u>FY 2008</u> <u>Request</u>	<u>FY 2008</u> <u>Approved</u>
Bond Proceeds	\$ 0	\$ 0	\$ 0		\$ 4,406,000
Federal Grants	0	0	0		80,000
State Grants	0	0	0		1,000,000
Contributions and Donations	0	0	0		17,000
Interest	0	0	0		
TOTAL REVENUES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 5,503,000</u>
<u>APPROPRIATIONS</u>					
Courthouse Roof	\$ 0	\$ 0	\$ 0	\$ 175,000	\$ 175,000
Allconet Backbone Upgrade	0	0	0	89,000	89,000
Public Safety Building Acquisition	0	0	0	600,000	600,000
Animal Control Addition	0	0	0	183,000	183,000
Dispatchers Console Electrical	0	0	0	85,000	85,000
Radio System Upgrade	0	0	0	780,000	780,000
Braddock Run Stream Restoration	0	0	0	800,000	800,000
Jennings Run Stream Restoration	0	0	0	800,000	800,000
Water Study - Disinfection Byproducts	0	0	0	75,000	75,000
Orleans Road South Bridge	0	0	0	100,000	100,000
Allegany College Library Building Addition/Renovation	0	0	0	1,649,000	1,649,000
Westernport Library Life Safety	0	0	0	57,000	57,000
LaVale Library Parking Lot	0	0	0	35,000	35,000
Bond Closing Costs	0	0	0	75,000	75,000
TOTAL APPROPRIATIONS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,503,000</u>	<u>\$ 5,503,000</u>

**ALLEGANY COUNTY, MARYLAND
CAPITAL CONSTRUCTION FY 2008
MAY 31, 2007**

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS
PROJECT LENGTH BUDGETS AND FY 2008 BUDGET**

Project Description	Project No.	LOCAL SOURCES					NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/07	FY 2008 Budget	
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants				State Grants
Capital Project Funds:												
General Government:												
County Office Building Addition	420R					250,000	250,000			250,000	8,500	241,500
Courthouse Roof		175,000	2007				175,000			175,000	0	175,000
2007 Bond Closing Costs		75,000	2007				75,000			75,000	0	75,000
Community Services												
Flood Buyouts	409Z					80,000	80,000	120,000		200,000	0	200,000
Economic Development:												
Allconet Backbone Upgrade		89,000	2007				89,000			89,000	0	89,000
Fiber Infrastructure						200,000	200,000			200,000	0	200,000
Public Safety:												
Public Safety Building Acquisition		600,000	2007				600,000			600,000		600,000
Public Safety Building Renovation						565,000	565,000			565,000	175,000	125,000
Animal Control Addition		166,000	2007			34,000	200,000			200,000	17,000	183,000
Dispatchers Console Electrical		85,000	2007			15,000	100,000			100,000	15,000	85,000
Radio System Upgrade		780,000	2007				780,000			1,015,000	235,000	780,000
Braddock Run Stream Restoration	4318	300,000	2007				300,000		500,000	800,000	0	800,000
Jennings Run Stream Restoration	4319	300,000	2007				300,000		500,000	800,000	0	800,000
LaVale Streetscape - Storm Drain						200,000	200,000			200,000	0	200,000
LaVale Blvd. Storm Drain						200,000	200,000			200,000	0	200,000
Midland Storm Drain							0		200,000	200,000	0	200,000
Cresaptown Drainage							0		135,000	135,000	0	135,000
Drainage Improvement Program						25,000	25,000			25,000	0	25,000
Dry Run Phase II						145,000	145,000	435,000		580,000	60,000	520,000
Public Works:												
Orleans Road South Bridge		20,000	2007				20,000	4,814,000	42,000	4,876,000	52,400	100,000
Water Study-Disinfection Byproducts		75,000	2007				75,000			75,000		75,000
Biers Lane Pump Station						100,000	100,000			100,000	0	30,000
LaVale Streetscape - Lighting						45,000	45,000			45,000	0	45,000
Flintstone Creek Flood Wall						50,000	50,000			50,000	0	35,000
Rye Street Bridge	409R					203,000	203,000	813,000		1,016,000	185,000	831,000
OP Roads Paving Program	4203					302,000	302,000			302,000	202,000	50,000
Education:												
Frost School HVAC						78,000	78,000			78,000	0	78,000
Market Street Roof		487,000	2006				487,000			487,000	0	487,000
Mountain Ridge High School	409W			10,000,000	USDA	1,000,000	11,000,000			11,000,000	6,000,000	5,000,000
AC Library Bldg Addition/Renovation		1,649,000	2007				1,649,000			1,649,000	0	1,649,000
Recreation and Culture:												
Allegheny Highlands Trail	410X		2007			1,592,000	1,592,000	7,913,600	2,745,000	12,250,600	10,231,000	1,573,000
Westernport Library Life Safety		57,000	2007				57,000			57,000	0	57,000
LaVale Library Parking Lot		35,000	2007				35,000			35,000	0	35,000
Total Capital Project Appropriations		4,893,000		10,000,000		5,084,000	19,977,000	14,095,600	4,357,000	38,429,600	17,180,900	15,678,500

ALLEGANY COUNTY, MARYLAND
CAPITAL CONSTRUCTION FY 2008
MAY 31, 2007

CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS
PROJECT LENGTH BUDGETS AND FY 2008 BUDGET

Project Description	Project No.	LOCAL SOURCES					NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/07	FY 2008 Budget
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants	State Grants		
Highway Fund											
High Germany Road Stabilization						100,000	100,000			0	100,000
Pea Vine Run Road Bridge						101,000	101,000		218,000	40,000	38,000
Total Highway Fund		<u>0</u>		<u>0</u>		<u>201,000</u>	<u>201,000</u>	<u>0</u>	<u>218,000</u>	<u>40,000</u>	<u>138,000</u>
Coal Haul Roads											
Bartlett Run Road Bridge						261,900	261,900	1,188,000		140,000	1,309,900
Total Coal Haul Roads		<u>0</u>		<u>0</u>		<u>261,900</u>	<u>261,900</u>	<u>1,188,000</u>	<u>0</u>	<u>140,000</u>	<u>1,309,900</u>
Revolving Building Fund											
Frostburg Assembly Plant						50,000	50,000			0	50,000
FEMA Improvements	262P	6,000,000	2007			1,700,000	7,700,000			700,000	4,000,000
Barton Park Drive Phase III	262N					100,000	100,000	900,000		0	1,000,000
Total Revolving Bldg Fund		<u>6,000,000</u>		<u>0</u>		<u>1,850,000</u>	<u>7,850,000</u>	<u>900,000</u>	<u>0</u>	<u>700,000</u>	<u>5,050,000</u>
Enterprise Funds:											
Sewer:											
Georges Creek STP	5264			3,362,000	MDE		3,362,000		18,481,000	1,490,000	10,176,000
Bowling Green I&I	512Q			2,450,000	FmHA		2,450,000	300,000		2,700,000	50,000
Georges Creek I&I	512S			506,000	FmHA		506,000	125,000		531,000	100,000
Grahamtown SSES				1,000,000	FmHA		1,000,000			0	750,000
Jennings Run SSES				500,000	FmHA/State		500,000			50	400,000
Bedford Road SSES				600,000	FmHA/State		600,000			50,000	500,000
Eckhart SSES				325,000	FmHA/State		325,000			100,000	225,000
Water:											
Clarysville Water Project				505,000	MDE		505,000	375,000		20,000	700,000
Bowmans Addition				1,105,000	Fed/State		1,105,000	2,000,000		20,000	1,500,000
Nursing Home:											
System Replacement	5760					135,000	135,000			0	30,000
Total Enterprise Funds		<u>0</u>		<u>10,353,000</u>		<u>135,000</u>	<u>10,488,000</u>	<u>2,800,000</u>	<u>18,481,000</u>	<u>4,911,050</u>	<u>14,431,000</u>
Total Capital Construction		<u>\$ 10,893,000</u>		<u>\$ 20,353,000</u>		<u>\$ 7,531,900</u>	<u>\$ 38,777,900</u>	<u>\$ 18,983,600</u>	<u>\$ 23,056,000</u>	<u>\$ 22,971,950</u>	<u>\$ 36,607,400</u>



ALLEGANY COUNTY, MARYLAND

ENTERPRISE FUNDS

May 31, 2007

SUMMARY OF ALL ENTERPRISE FUNDS SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES

FUND	FY 2005	FY 2006	FY 2007	FY 2008	FY 2008
REVENUES	Actual	Actual	Original	Request	Approved
Water Districts	\$ 2,223,979	\$ 1,770,107	\$ 1,791,415		\$ 3,136,592
Sanitary Districts	8,278,529	9,591,461	7,119,021		6,448,484
Nursing Home	8,467,547	9,071,735	10,310,729		11,010,439
County Loan Fund	163,815	15,030	125,226		62,455
Allconet II		56,471	373,060		292,651
TOTAL REVENUES	\$ 19,133,870	\$ 20,504,804	\$ 19,719,451		\$ 20,950,621
TRANSFERS-IN to the:					
County Loan Fund	\$ 230,464	\$ 0	\$ 0		\$ 0
Sanitary Fund	498,932	45,772	95,686		96,284
Water Districts	140,914	12,922	20,000		19,348
TOTAL TRANSFERS-IN	\$ 870,310	\$ 58,694	\$ 115,686		\$ 115,632
TOTAL REVENUES AND TRANSFERS-IN	\$ 20,004,180	\$ 20,563,498	\$ 19,835,137		\$ 21,066,253
EXPENDITURES					
Water Districts	\$ 1,448,041	\$ 1,751,458	\$ 1,811,415	\$ 3,155,940	\$ 3,155,940
Sanitary Districts	6,398,690	7,137,019	7,214,707	6,544,768	6,544,768
Nursing Home	9,550,146	9,657,283	10,310,729	11,010,439	11,010,439
Allconet II	0	487,108	92,060	186,500	186,500
TOTAL EXPENDITURES	\$ 17,396,877	\$ 19,032,868	\$ 19,428,911	\$ 20,897,647	\$ 20,897,647
TRANSFERS-OUT from the:					
County Loan Fund	1,421,603	\$ 155,589	\$ 125,226	\$ 62,455	\$ 62,455
Allconet II	0	0	281,000	106,151	106,151
TOTAL TRANSFERS-OUT	\$ 1,421,603	\$ 155,589	\$ 406,226	\$ 168,606	\$ 168,606
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 18,818,480	\$ 19,188,457	\$ 19,835,137	\$ 21,066,253	\$ 21,066,253



ALLEGANY COUNTY, MARYLAND

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

WATER DISTRICTS

May 31, 2007

DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FY 2008 Request	FY 2008 Approved
Water Service Charges	\$ 1,142,963	\$ 1,379,464	\$ 1,427,506		\$ 2,701,373
Interest	24,865	31,479	0		18,940
Grant Revenue	1,043,852	339,318	0		0
Tap Fees/Other Income	12,299	19,846	14,800		0
Transfers In	140,914	12,922	20,000		19,348
Retained Earnings	0	0	349,109		416,279
TOTAL REVENUES	\$ 2,364,893	\$ 1,783,029	\$ 1,811,415		\$ 3,155,940
EXPENDITURES					
Personnel Costs	\$ 199,556	\$ 210,458	\$ 335,662	\$ 635,669	\$ 635,669
Operating Expense	633,541	858,459	798,294	1,737,857	1,737,857
Capital Outlay	0	0	94,000	82,000	82,000
Debt Service, Interest	158,073	181,207	184,350	199,080	199,080
Depreciation	173,461	217,922	50,000	84,754	84,754
Depreciation, Contributed Capital	283,410	283,412	349,109	416,580	416,580
TOTAL EXPENDITURES	\$ 1,448,041	\$ 1,751,458	\$ 1,811,415	\$ 3,155,940	\$ 3,155,940

DETAIL SCHEDULE REVENUES AND EXPENDITURES BY DISTRICT

REVENUES	Grahamtown District	Consol District	Barton Park	Oldtown District	McCoole District	Ellerslie District	Eckhart District	Hoffman District	Route 36	Borden/ Zillman	Carlos/ Shaft
Operating Revenues:											
Water Service Charges	\$134,195	\$34,524	\$9,156	\$165,716	\$163,351	\$324,521	\$248,616	\$7,776	\$51,626	\$105,518	\$175,895
Interest	1,200	0	0	840	2,500	4,500	4,500	100	300	1,000	1,500
Transfers In	0	0	19,348	0	0	0	0	0	0	0	0
Retained Earnings	28,655	16,020	40,738	64,786	81,904	53,700	37,737	2,098	27,217	24,808	38,616
REVENUES	\$164,050	\$50,544	\$69,242	\$231,342	\$247,755	\$382,721	\$290,853	\$9,974	\$79,143	\$131,326	\$216,011
EXPENDITURES											
Personnel Costs	\$28,898	\$5,138	\$0	\$57,920	\$35,852	\$89,917	\$49,717	\$3,506	\$16,656	\$24,401	\$25,685
Operating Expense	70,209	22,660	9,156	80,791	70,555	239,104	109,339	4,132	33,884	51,670	95,675
Capital Outlay	0	0	0	0	0	0	60,000	0	0	0	0
Debt Service, Interest	25,367	4,534	15,664	18,741	44,641	0	19,830	0	0	20,659	37,326
Depreciation	10,921	2,192	3,684	9,104	14,803	0	14,230	238	1,386	9,787	18,409
Depreciation, Contributed Capital	28,655	16,020	40,738	64,786	81,904	53,700	37,737	2,098	27,217	24,809	38,916
TOTAL EXPENDITURES	\$164,050	\$50,544	\$69,242	\$231,342	\$247,755	\$382,721	\$290,853	\$9,974	\$79,143	\$131,326	\$216,011

REVENUES	Mexico Farms District	Franklin/ Brophytown	Bowling Green	Braddock Run	Georges Creek
Operating Revenues:					
Water Service Charges	\$762,174	\$52,102	\$402,834	\$3,412	\$59,957
Interest	0	0	0	0	2,500
TOTAL REVENUES	\$762,174	\$52,102	\$402,834	\$3,412	\$62,457
EXPENDITURES					
Personnel Costs	\$167,564	\$4,192	\$85,524	\$2,306	\$38,393
Operating Expense	572,906	47,910	307,310	1,106	21,450
Capital Outlay	12,000	0	10,000	0	0
Debt Service, Interest	9,704	0	0	0	2,614
TOTAL EXPENDITURES	\$762,174	\$52,102	\$402,834	\$3,412	\$62,457



ALLEGANY COUNTY, MARYLAND

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

SANITARY DISTRICTS

May 31, 2007

DETAILED SCHEDULE OF REVENUES

REVENUES & TRANSFERS IN

	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2008</u>
	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Request</u>	<u>Approved</u>
Operating Revenues:					
Sewer Service Charges	\$ 3,558,738	\$ 4,074,900	\$ 3,450,046		\$ 3,834,566
Water Service Charges	1,181,543	1,223,490	1,105,624		0
Connection fee	72,725	83,400	50,000		25,000
Interest	52,267	142,393	27,500		26,500
Rents	0		55,405		15,600
Miscellaneous	117,373	7,039	369,997		259,200
Transfer In From General Fund	295,264	45,772	88,186		88,784
Transfer In From Revolving Building Fund	203,668	0	7,500		7,500
Retained Earnings	0	0	1,194,050		1,276,325
Total Operating Revenue & Transfers	\$ 5,481,578	\$ 5,576,994	\$ 6,348,308		\$ 5,533,475
Debt Service Revenues:					
R/E Ad Valorem	\$ 684,051	\$ 732,256	\$ 673,513		\$ 762,300
Penalties & Interest	19,191	20,276	19,192		19,192
Discounts	(3,338)	(3,495)	3,394		3,342
Front Footage	117,865	103,233	96,157		103,263
Frostburg	7,431	0	7,431		57,431
Sewer Surcharge	323,480	0	74,326		51,327
Interest Debt Service	3,512	3,320	3,386		3,386
Enterprise Exemptions	52	23	0		52
Collection Fees	(15,429)	(16,693)	(11,000)		11,000
Total Debt Service Revenues	\$ 1,136,815	\$ 838,920	\$ 866,399		\$ 1,011,293
Construction Grants	\$ 2,159,068	\$ 3,221,319	\$ 0		\$ 0
TOTAL REVENUES & TRANSFERS IN	\$ 8,777,461	\$ 9,637,233	\$ 7,214,707		\$ 6,544,768



ALLEGANY COUNTY, MARYLAND

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

SANITARY DISTRICTS

May 31, 2007

DETAILED SCHEDULE OF EXPENDITURES

<u>EXPENDITURES</u>	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Actual</u>	<u>FY 2007</u> <u>Original</u>	<u>FTE</u>	<u>FY 2008</u> <u>Request</u>	<u>FY 2008</u> <u>Approved</u>	<u>FTE</u>
Personnel Costs	\$ 1,004,158	\$ 1,100,061	\$ 1,114,987	25.0	\$ 1,017,617	\$ 1,011,982	25.0
Operating Expense	3,682,406	4,068,770	4,012,332		3,258,824	3,257,889	
Capital Outlay	0	0	202,500		156,000	162,570	
Depreciation	510,305	786,676	546,238		501,148	501,148	
Depreciation, Contributed Capital	995,421	990,797	1,000,000		1,276,325	1,276,325	
Debt Service:							
Interest	206,400	190,715	287,742		274,854	274,854	
Contingency	0	0	50,908		60,000	60,000	
<u>TOTAL EXPENDITURES</u>	<u>\$ 6,398,690</u>	<u>\$ 7,137,019</u>	<u>\$ 7,214,707</u>		<u>\$ 6,544,768</u>	<u>\$ 6,544,768</u>	



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
NURSING HOME
May 31, 2007

DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
Patient Service Revenue	\$ 8,389,272	\$ 9,030,901	\$ 10,240,069			\$ 10,954,709	
Other Income	78,275	40,834	70,660			55,730	
TOTAL REVENUES	\$ 8,467,547	\$ 9,071,735	\$ 10,310,729			\$ 11,010,439	
TRANSFERS-IN							
Transfer-in from General Fund	0	0	0			0	
TOTAL REVENUES AND TRANSFERS-IN	\$ 8,467,547	\$ 9,071,735	\$ 10,310,729			\$ 11,010,439	
EXPENDITURES							
Personnel Costs	\$ 6,774,279	\$ 6,520,605	\$ 7,155,972	152.1	\$ 7,635,376	\$ 7,635,376	150.5
Operating Expense	2,547,427	2,888,617	2,714,903		3,102,118	3,102,118	
Capital Outlay	0	0	171,143		40,000	40,000	
Depreciation	214,114	219,096	218,000		220,500	220,500	
Debt Service Interest	14,326	28,965	50,711		12,445	12,445	
Contingency	0	0	0		0	0	
TOTAL EXPENDITURES	\$ 9,550,146	\$ 9,657,283	\$ 10,310,729		\$ 11,010,439	\$ 11,010,439	



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
NURSING HOME
May 31, 2007
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

EXPENDITURES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
Medicare Unit	\$ 1,219,560	\$ 1,210,198	\$ 895,171		\$ 940,100	\$ 940,100	
Nursing Services	3,974,920	3,838,970	4,595,169		4,865,200	4,865,200	
Other Patient Care	735,910	884,951	1,022,497		1,051,027	1,051,027	
Dietary	1,022,066	1,034,955	1,012,738		1,081,619	1,081,619	
Laundry	210,611	212,168	186,296		228,154	228,154	
Custodial	333,995	334,174	442,578		451,665	451,665	
Plant Operations	741,724	738,760	573,199		734,241	734,241	
Administration	1,082,920	1,155,046	1,143,227		1,421,581	1,421,581	
Depreciation	214,114	219,096	218,000		220,500	220,500	
Debt Service - Interest	14,326	28,965	50,711		12,445	12,445	
Capital Outlay Projects	0	0	171,143		0	0	
Miscellaneous/Contingency	0	0	0		3,907	3,907	
TOTAL EXPENDITURES	\$ 9,550,146	\$ 9,657,283	\$ 10,310,729		\$ 11,010,439	\$ 11,010,439	



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
COUNTY LOAN FUND
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
Operating Revenues:							
Interest	\$ 158,436	\$ 11,444	\$ 0			\$ 0	
Interest On Loans From Other Units	5,379	3,586	8,863			5,678	
Retained Earnings	0	0	116,363			56,777	
REVENUES	\$ 163,815	\$ 15,030	\$ 125,226			\$ 62,455	
TRANSFERS-IN from the:							
Capital Projects Fund	\$ 0	\$ 0	\$ 0			\$ 0	
General Fund	230,464	0					
TOTAL TRANSFERS-IN	\$ 230,464	\$ 0	\$ 0			\$ 0	
TOTAL REVENUES AND TRANSFERS IN	\$ 394,279	\$ 15,030	\$ 125,226			\$ 62,455	
TRANSFERS-OUT to the:							
General Fund	\$ 423,077	\$ 155,589	\$ 125,226		\$ 62,455	\$ 62,455	
Capital Projects Fund	998,526	0	0		0	0	
PAYGO Fund	0	0	0		0	0	
TOTAL TRANSFERS-OUT	\$ 1,421,603	\$ 155,589	\$ 125,226		\$ 62,455	\$ 62,455	
TOTAL EXPENDITURES & TRANSFERS OUT	1,421,603	155,589	125,226		62,455	62,455	

Allconet II

REVENUES	FY 2005 Actual	FY 2006 Actual	FY 2007 Original	FTE	FY 2008 Request	FY 2008 Approved	FTE
Operating Revenues:							
Internet Fees	\$ 0	\$ 53,667	\$ 368,308			\$ 170,300	
Interest Income	0	2,804	2,653			2,599	
Contributions/Donations						117,600	
Retained Earnings	0	0	2,099			2,152	
REVENUES	\$ 0	\$ 56,471	\$ 373,060			\$ 292,651	
TOTAL REVENUES AND TRANSFERS IN	\$ 0	\$ 56,471	\$ 373,060			\$ 292,651	
EXPENDITURES							
Operating Expense	\$ 0	\$ 487,108	\$ 92,060		\$ 186,500	\$ 186,500	
TRANSFERS-OUT to the:							
General Fund	\$ 0	\$ 0	\$ 281,000		\$ 106,151	\$ 106,151	
TOTAL EXPENDITURES & TRANSFERS OUT	0	487,108	373,060		292,651	292,651	

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Allegany County, Maryland

May 31, 2007

TAX LEVY AND DIFFERENTIAL

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 \$0.9829 dollars (\$0.9829) makes a total of \$1.0949 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 \$2.4573 dollars (\$2.4573) makes a total of \$2.4573 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 \$2.4573 dollars (\$2.4573) makes a total of \$2.7373 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	\$0.0278	\$0.9551		\$0.0695	\$2.3878
Cumberland	\$0.0739	\$0.9090		\$0.1848	\$2.2725
Frostburg	\$0.0693	\$0.9136		\$0.1733	\$2.2840
Lonaconing	\$0.0496	\$0.9333		\$0.1240	\$2.3333
Luke	\$0.0527	\$0.9302		\$0.1318	\$2.3255
Midland	\$0.0278	\$0.9551		\$0.0694	\$2.3879
Westernport	\$0.0496	\$0.9333		\$0.1240	\$2.3333

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:

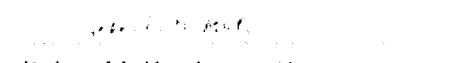
Chapter 261 of the Acts of 1918 of the Public General Laws of Maryland, provided that no discount will be allowed on State taxes. Interest at the rate of one percent (1%) per month will be collected from October 1st.

The Collector of Public Assessments of Allegany County, Maryland for the year July 1, 2007 through June 30, 2008 is hereby authorized and empowered to demand and receive from the non-city taxables of Allegany County the sum of \$1.0949 dollars (\$1.0949) on real property, the sum of \$2.4573 dollars (\$2.4573) on personal property, and the sum of \$2.7373 dollars (\$2.7373) 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 31st day of May, 2007.

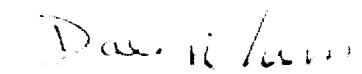
County Commissioners Of Allegany County Maryland


James J. Stukem, President


Robert M. Hutcheson, Commissioner

Attest:


Carol A. Gaffney, Clerk


Dale R. Lewis, Commissioner



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

May 31, 2007

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2007-2008, 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	0.253	0.633
BRADDOCK RUN SANITARY DISTRICT	0.004	0.010
CRESAPTOWN SANITARY DISTRICT	0.300	0.750
JENNINGS RUN-WILLS CREEK SANITARY DISTRICT	0.052	0.130
CASH VALLEY ROAD SUBDISTRICT	0.220	0.550
MCCOOLE SANITARY DISTRICT	0.140	0.350
FLINTSTONE-GILPIN SANITARY DISTRICT	0.200	0.500
FRANKLIN-BROPHYTOWN SANITARY DISTRICT	0.092	0.230
OLDTOWN SANITARY DISTRICT	0.096	0.240
GEORGE'S CREEK SANITARY DISTRICT	0.160	0.400
MEXICO FARMS SANITARY DISTRICT	0.184	0.460
OLDTOWN ROAD SANITARY DISTRICT	0.240	0.600
BEDFORD ROAD VOLUNTEER FIRE COMPANY		
Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland	0.040	0.100
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	0.065	0.163
BOWLING GREEN VOLUNTEER FIRE COMPANY		
Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session	0.040	0.100
CORRIGANVILLE LIGHT & IMPROVEMENT ASSOCIATION		
Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.060	0.150

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	0.040	0.100
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
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	0.040	0.100
LAVALE SANITARY COMMISSION OF ALLEGANY COUNTY		
Chapter 13 of the Acts of the Extraordinary Session of the General Assembly of Maryland, 1947	0.100	0.250
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	0.120	0.300
MOUNT SAVAGE SPECIAL TAXING AREA		
Chapter 99 of the Laws of Maryland passed by the General Assembly of Maryland at the 1950 Session	0.040	0.100
POTOMAC PARK CITIZENS COMMITTEE, INC.		
Chapter 843 of the Acts of the General Assembly of Maryland at its Regular Session of 1947	0.032	0.080
RAWLINGS SPECIAL FIRE TAX AREA		
Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.060	0.150

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 31st day of May, 2007.

ATTEST:


CAROL A. GAFFNEY, CLERK

COUNTY COMMISSIONERS OF
ALLEGANY COUNTY, MARYLAND


JAMES J. ST. MICHEL, PRESIDENT


ROBERT M. HUTCHERSON, COMMISSIONER


DALE R. LEWIS, COMMISSIONER

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: ALLEGANY COLLEGE

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/17/07

CAPITAL BUDGET

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 08	FY 09	FY 10	FY 11	FY 12	BALANCE TO COMP.	PAGE #
N	O	AC	AF																						
	X	X		Auto Tech Building	AC	1		2,238.9						5,219.3			7,456.2			135.1	2,101.8				AC-1
																			450.3	7,005.9					
	X	X	X	Library - Phase II	AC	2		1,649.0						3,799.0		30.0	5,478.0		1,649.0						AC-2
																			5,478.0						
	X	X		Technologies Building	AC	0		3,527.0						8,229.0			11,756.0					227.0	3,300.0		AC-3
																					756.0	11,000.0			
				TOTALS				7,412.9						17,247.3		30.0	24,890.2		1,649.0	135.1	2,101.8	227.0	3,300.0		
																		5,478.0	450.3	7,005.9	756.0	11,000.0			

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: BD. OF EDUCATION

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/17/07

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N	O	AC	AF																						
	X	X	X	Maint. Bldg. Roof	SS	2		487.0									487.0		487.0						BE-1
	X	X		South Penn Addition	SS	0					1,194.0			1,927.0			3,121.0			300.0	894.0				BE-2
	X	X		Washington Renovation	SS	0		7,224.0						20,778.0			28,002.0						600.0	6,624.0	BE-3
	X	X	X	Mountain Ridge	SS	3					1,000.0		10,000.0	30,850.0		1,800.0	43,650.0	1,000.0							BE-4
	X		X	Frost School HVAC	SS	0					78.0			412.0			490.0		78.0	490.0					BE-5
	X			Fort Hill Roof	SS	0					72.0			254.0			326.0				17.0	55.0			BE-6
	X			Central Office Roof	SS	0					320.0						320.0		320.0	320.0					BE-7
	X			Braddock Renovation	SS	0		7,661.0						20,594.0			28,255.0				600.0	6,000.0	1,061.0		BE-8
	X			Northeast Gym	SS	0		399.0			140.0			1,666.0			2,205.0						140.0	399.0	BE-9
				TOTAL				15,771.0			2,804.0		10,000.0	76,481.0		1,800.0	106,856.0	1,000.0	565.0	620.0	1,511.0	6,055.0	1,801.0	7,023.0	
																		43,650.0	977.0	620.0	3,438.0	18,903.0	9,801.0	29,467.0	

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: CIRCUIT COURT

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/17/07

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	FUNDING KEY										TOTAL EST COST	PRIOR & CURRENT	FY 08	FY 09	FY 10	FY 11	FY 12	BALANCE TO COMP.	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
X		X		Courthouse X-ray Machines	O	1	30.0										30.0			30.0					CC-1
				TOTALS			30.0										30.0			30.0					

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: COMMUNITY SERVICES

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/17/07

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN		G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 08 FY 09 FY 10 FY 11 FY 12					BALANCE TO COMP.	PAGE #
N	O	AC	AF			STATUS														FY 08	FY 09	FY 10	FY 11	FY 12		
X		X		New Comprehensive Plan	CP	1		431.0							169.0			600.0		40.0	174.0	177.0	40.0			CS-1
																				80.0	259.0	217.0	44.0			
	X	X		Motorsports Complex	OP	1			1,500.0						12,000.0		17,220.0	30,720.0			1,500.0					CS-2
																				30,720.0						
	X	X	X	Parcel Coverage	OP	2		84.0										84.0	42.0	42.0						CS-3
																			42.0	42.0						
	X	X	X	Flood Buyouts	OP	0					80.0		120.0					200.0		80.0						CS-4
																			200.0							
				TOTALS				515.0	1,500.0		80.0		120.0		12,169.0		17,220.0	31,604.0	42.0	162.0	1,674.0	177.0	40.0			
																			42.0	322.0	30,979.0	217.0	44.0			

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW - BUILDINGS

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/17/07

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	FUNDING										TOTAL EST COST	PRIOR & CURRENT	FUNDING					BALANCE TO COMP	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	D			FY 08	FY 09	FY 10	FY 11	FY 12		
	X	X		County Office Complex Add - Phase II	BD	1		1,230.0									1,230.0			1,230.0					DB-1
X			X	Courthouse Roof	BD	1		175.0									175.0		175.0						DB-2
	X	X	X	Fuel Tank Removal Transit	BD	1	4.0							36.0			40.0		40.0						DB-3
	X	X	X	County Office Complex Add - Phase I	BD	1	250.0										250.0		250.0						DB-4
X			X	LaVale Streetscape Lighting	BD	3			45.0					190.0		80.0	315.0		45.0	315.0					DB-5
				TOTALS			254.0	1,405.0		45.0				226.0		80.0	2,010.0		474.0	1,230.0					
																		780.0	1,230.0						

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT:DPW-FLOOD MITIGATION

FY 08

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL		PRIOR &							BALANCE	PAGE
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 08	FY 09	FY 10	FY 11	FY 12	TO COMP.	#		
	X	X	X	Jennings Run Stream Restoration	FM	2-4		300.0						500.0		800.0	100.0	200.0							DF-1		
																	100.0	700.0									
	X	X	X	Cresaptown Drainage	FM	3								135.0		135.0		135.0							DF-2		
	X	X	X	Midland Storm Drain	FM	3								200.0		200.0		200.0							DF-3		
X		X	X	LaVale Streetscape - Storm Drain	FM	3				200.0				675.0		875.0		200.0							DF-4		
	X	X		LaVale Blvd. Storm Drain	FM	2-3		800.0		200.0						1,000.0		200.0	800.0						DF-5		
	X	X	X	Braddock Run Stream Restoration	FM	2-3		300.0						500.0		800.0	100.0	200.0							DF-6		
																	200.0	600.0									
X		X	X	Drainage Improvement Program	FM	1				25.0						25.0	50.0		25.0						DF-7		
X	X	X	X	Dry Run - Phase II	FM	3				80.0	65.0	435.0				580.0	15.0	130.0							DF-8		
																	60.0	520.0									
				TOTALS				1,400.0		505.0	65.0	435.0		2,010.0		25.0	4,440.0	215.0	955.0	800.0							
																	360.0	3,280.0	800.0								

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW - ROADS/BRIDGES

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
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N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 08	FY 09	FY 10	FY 11	FY 12	TO COMP.	#	
X	X		X	High Germany Road Stabilization	RD	1				100.0							100.0		100.0						DR-1	
	X	X		Orleans Rd. Bridge Replacement	RD	1		1,214.0				4,814.0		42.0			6,070.0	11.0	20.0	49.0	1,134.0				DR-2	
	X	X		Anti-Skid Building	RD	1	100.0										100.0			100.0					DR-3	
																				100.0						
	X	X	X	Rye Street Bridge Replacement	RD	3					203.0	813.0					1,016.0	15.0	188.0						DR-4	
																		185.0	831.0							
	X	X	X	Pea Vine Run Rd. Bridge Replacement	RD	2				101.0				218.0			319.0	40.0	20.0	41.0					DR-5	
	X	X		Revolving Road Fund	RD	1					200.0						200.0			100.0	100.0				DR-6	
																				100.0	100.0					
	X	X	X	OP Road Paving	RD	2				302.0						302.0	604.0	202.0	50.0	50.0					DR-7	
																		404.0	100.0	100.0						
	X	X		Central Garage Improvements	RD	1	50.0										50.0			25.0	25.0				DR-8	
																				25.0	25.0					
	X	X	X	Bartlett Run Rd. Bridge Replacement	RD	3					365.0	1,188.0					1,553.0	28.0	337.0						DR-9	
																		140.0	1,413.0							
X		X	X	Flintstone Creek Road Wall	RD	1					50.0						50.0		50.0	50.0					DR-10	
																			50.0							
	X	X	X	Flintstone Area Garage	RD	1	600.0										600.0	300.0	300.0						DR-11	
				TOTALS			750.0	1,214.0		503.0	818.0	6,815.0		260.0		302.0	10,662.0	1,121.0	2,932.0	365.0	1,259.0					

PROJECT APPROVAL STATUS KEY

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FUNDING KEY

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW -SEWER

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/17/07

CAPITAL BUDGET

LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN
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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 08	FY 09	FY 10	FY 11	FY 12	BALANCE TO COMP.	PAGE #
N	O	AC	AF																						
	X	X	X	Bedford Rd. Sewer Evaluation Study	WS	2									600.0		600.0	50.0	500.0	50.0					DS-1
	X	X	X	BG/Cresaptown Sewer Rehab	WS	3						300.0	2,450.0				2,750.0	2,700.0	50.0						DS-2
	X	X		Eckhart Sewer Evaluation Study	WS	1									325.0		325.0	100.0	225.0						DS-3
	X	X	X	Georges Creek Sewer Rehab	WS	3						125.0	506.0				631.0	531.0	100.0						DS-4
	X	X		Grahamtown Sewer Rehab	WS	1									1,000.0		1,000.0		750.0	250.0					DS-5
	X	X	X	Jennings Run Sewer Evaluation Study	WS	2									500.0		500.0	50.0	400.0	50.0					DS-6
	X	X		Georges Creek WWTP Upgrade	WS	2								18,481.0	3,362.0		21,843.0	1,490.0	10,176.0	10,177.0					DS-7
X		X	X	Biers Lane Pump Station	WS	2				30.0	30.0					40.0	100.0		60.0 100.0						DS-8
				TOTALS						30.0	30.0	425.0	2,956.0	18,481.0	5,787.0	40.0	27,749.0	4,921.0	12,301.0	10,527.0					

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW - WATER

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/17/07

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STATUS				PROJECT	LOCAL	DESIGN													TOTAL	PRIOR &								BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 08	FY 09	FY 10	FY 11	FY 12	TO COMP.	#				
X		X	X	Water Study - Disinfection By- Products	WS	1		75.0									75.0		75.0							DW-1			
																		75.0											
	X	X		Bowman's Addition Water - Phase 2	WS	2						1,545.0		1,000.0			2,545.0			1,000.0	1,545.0				DW-2				
	X	X	X	Potomac River WTP Study	WS	2				50.0							50.0	50.0							DW-3				
																		50.0											
	X	X	X	Clarysville Water	WS	2						375.0			505.0		880.0	20.0	700.0	160.0					DW-4				
X		X		Water Study - New Sources	WS	0		150.0									150.0			150.0					DW-5				
																			150.0										
	X	X		Bowman's Addition Water - Phase I	WS	2						2,000.0	105.0		1,000.0		3,105.0	20.0	1,500.0	1,585.0					DW-6				
				TOTALS				225.0		50.0		3,920.0	105.0	1,000.0	1,505.0		6,805.0	50.0	75.0	150.0									
																		90.0	2,275.0	2,895.0	1,545.0								

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: ECONOMIC DEVELOPMENT

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/17/07

CAPITAL BUDGET

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STATUS				PROJECT	LOCAL	DESIGN										TOTAL		PRIOR &							BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 08	FY 09	FY 10	FY 11	FY 12	TO COMP.	#	
X		X	X	Frostburg Assembly Plant Improvements	ED	2					50.0						50.0		50.0						EC-1	
	X	X		FEMA Improvements	ED	1-3		6,000.0			1,700.0						7,700.0	700.0	4,000.0	3,000.0					EC-2	
																		700.0	4,000.0	3,000.0						
	X	X	X	Barton Park Drive Paving - Phase III	ED	2					100.0	400.0	500.0				1,000.0	100.0							EC-3	
				TOTALS				6,000.0			1,850.0	400.0	500.0				8,750.0	800.0	4,050.0	3,000.0						
																		1,700.0	4,050.0	3,000.0						

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: FAIRGROUNDS

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/17/07

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STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &				BALANCE		PAGE	
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 08	FY 09	FY 10	FY 11	FY 12	TO COMP.	#
	X	X		Fairgrounds Fire Protection		1					75.0						75.0			75.0					FG-1
				TOTALS													75.0			75.0					

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: INFORMATION TECHNOLOGY

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/17/07

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL		PRIOR &		FY 08	FY 09	FY 10	FY 11	FY 12	BALANCE TO COMP.	PAGE #
N	O	AC	AF														EST	COST	CURRENT								
X		X	X	Backbone Upgrade AllConet	IT	1		89.0									89.0			89.0							IT-1
X		X		Fiber Infrastructure	IT	1				200.0							200.0			200.0							IT-2
				TOTALS													289.0			289.0							

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: LIBRARY

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/17/07

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STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &					BALANCE	PAGE		
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 08	FY 09	FY 10	FY 11	FY 12	TO COMP.	#	
	X	X	X	Westernport Library Renov.	LB	1		80.0						70.0			150.0		80.0 150.0							LB-1
X		X	X	S. Cumberland Library Renov.	LB	1		200.0						200.0			400.0				200.0 400.0					LB-2
X		X	X	LaVale Library Parking Lot	LB	2		35.0									35.0		35.0 35.0							LB-3
				TOTALS				315.0						270.0			585.0		115.0 185.0		200.0 400.0					

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: EMERGENCY MANAGEMENT

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED 5/17/07

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STATUS				PROJECT	LOCAL		DESIGN												TOTAL	PRIOR &								BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 08	FY 09	FY 10	FY 11	FY 12	TO COMP.	#				
X		X	X	Public Safety Bldg. Acquisition	CD	3		600.0									600.0	600.0							EM-1				
X		X		Mexico Farms Tower Site Add.	CD	1		235.0									235.0		10.0	225.0					EM-2				
X		X		Ambulance Purchase	CD	1		200.0									200.0					200.0			EM-3				
X		X		EMS Chase Cars	CD	1		90.0									90.0			90.0					EM-4				
X		X		Radio Console Upgrades	CD	1		200.0									200.0			200.0					EM-5				
X		X		Computer Aided Dispatch System	CD	1		300.0									300.0			300.0					EM-6				
	X	X		Hazmat Vehicle	CD	1		250.0									250.0			250.0					EM-7				
X		X		Communications Center	CD	1		3,150.0						1,120.0			4,270.0		10.0				3,140.0		EM-8				
	X	X	X	Radio System Upgrade	CD	2		780.0						235.0			1,015.0	235.0	780.0						EM-9				
	X	X	X	Animal Control Quarantine Addition	CD	1		166.0								34.0	200.0	17.0	166.0						EM-10				
X		X		Dispatcher Consoles Elec.	CD	1		100.0									100.0	15.0	85.0						EM-11				
X		X	X	Public Safety Bldg. Renovation	CD	1-3				300.0	265.0						565.0	175.0	125.0	204.0	61.0				EM-12				
				TOTALS				6,071.0		300.0	265.0					34.0	8,025.0	790.0	1,176.0	1,269.0	61.0	200.0	3,140.0						
														1,355.0				1,042.0	1,193.0	1,269.0	61.0	200.0	4,260.0						

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: NURSING HOME

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
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REVISED 5/17/07

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL		PRIOR &		FY 08	FY 09	FY 10	FY 11	FY 12	BALANCE TO COMP.	PAGE #
N	O	AC	AF														EST COST	CURRENT									
	X	X	X	System Replacement	NH	1										135.0	135.0			30.0	105.0						NH-1
																				30.0	105.0						
	X	X	X	Parking Lot Improvements	NH	1										112.0	112.0	47.0			65.0						NH-2
																		47.0			65.0						
				TOTALS												247.0	247.0	47.0		30.0	170.0						
																		47.0		30.0	170.0						

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT:SOIL CONSERVATION DISTRICT

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
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REVISED 5/17/07

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL	PRIOR &								BALANCE	PAGE
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 08	FY 09	FY 10	FY 11	FY 12	TO COMP.	#		
	X		X	Soil Maps		N/A	95.0					95.0					190.0	80.0	15.0								SCS-1
																		160.0	30.0								
				TOTALS			95.0					95.0					190.0	80.0	15.0								
																		160.0	30.0								

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: UPPER POTOMAC RIVER COMMISSION

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/17/07

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL		PRIOR &							BALANCE	PAGE
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 08	FY 09	FY 10	FY 11	FY 12	TO COMP.	#		
	X		X	Savage River Dam Improvements		1	10.0									40.0	50.0			10.0							UP-1
				TOTALS			10.0									40.0	50.0			10.0							