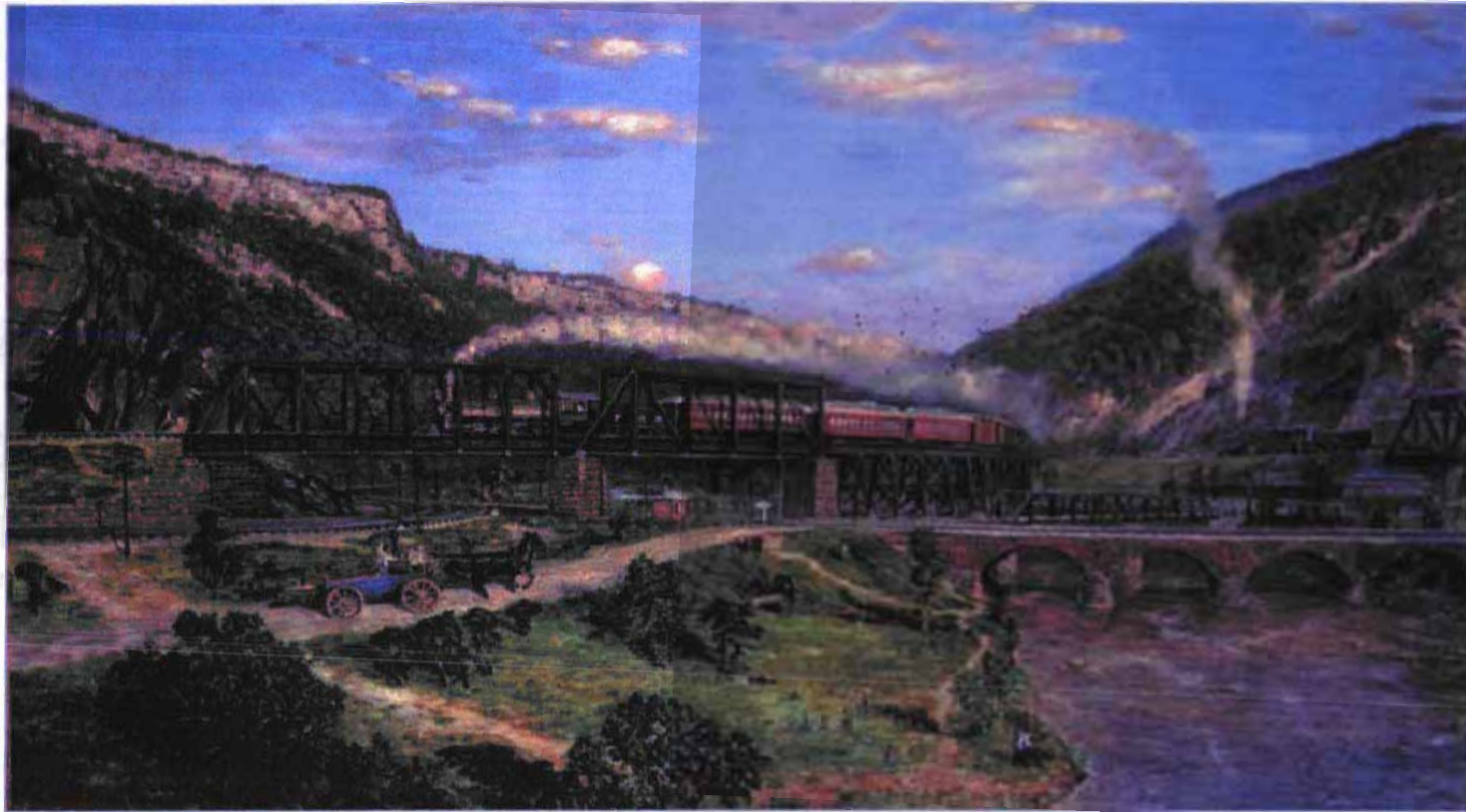


FISCAL YEAR 2010

# ADOPTED BUDGET



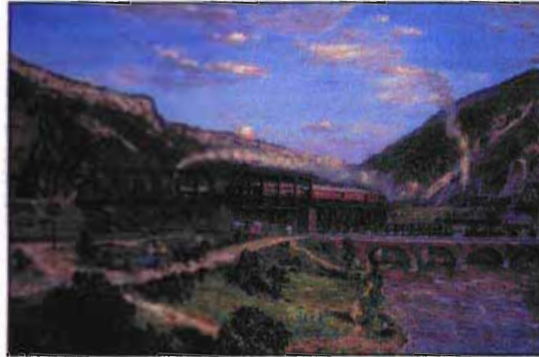
*Adopted May 28, 2009*

ALLEGANY COUNTY BOARD OF COUNTY COMMISSIONERS

*James J. Stakem, President   Robert M. Hutcheson, Commissioner   Dale R. Lewis, Commissioner*

*David A. Eberly, Acting Administrator*

ALLEGANY COUNTY • MARYLAND



## *“West Gate of the Narrows”*

Our front cover: This painting is contributed by the artist James C. Groves; the owner of the Western Maryland Gallery in Frostburg, Maryland. The painting, and prints represents the west side of the Narrows looking east circa 1915.

The Narrows was the primary east-west route of several major railroads for the time including the Baltimore and Ohio, the Western Maryland and the Cumberland and Pennsylvania Railroads.



# ALLEGANY COUNTY, MARYLAND

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# ALLEGANY COUNTY, MARYLAND

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## Budget Message

May 28, 2009

We appreciate the cooperation of our departments and outside agencies during this budget deliberation in complying with an almost impossible task: submit a budget lower or the same as last year and continue to operate at the same level of service in an environment of skyrocketing costs. We were extremely pleased that the majority of departments and agencies honored our plea, and we hope, with little affect on the taxpayers of the county. During our public budget workshops our operating departments cut some \$663,000 from their requests.

Last year we faced a \$3 Million loss of state funds because of Maryland's budget deficit. This year is compounded by another \$2.6 Million in state cuts as well as some of our major revenue streams being adversely affected by the current worldwide recession. Unfortunately, our goals have been difficult to achieve in light of such loss of revenue. We recognized over a year ago that the National economy was headed for a recession. With ever-increasing costs of gasoline, utilities and health care as well as serious concerns for the national financial welfare, we took what measures we could to adjust the budget without a loss of services and without jeopardizing the safety and welfare of our residents.

Three events have dramatically impacted this year's budget. First, over \$2.6 Million in state cuts; second, the implementation of GASB45 for post employment benefits; and third, the sale of the Allegany County Nursing & Rehabilitation Center for \$8 Million. Each event in its own way has had a profound and rippling impact on many expenditures and revenues in this budget. Without knowing what future state cuts and mandates will be imposed we can only caution that the 2011 budget will be more difficult to balance without impacting operations and services. Therefore, we have tried to put in place a reasonable but "bare bones" approach to our operations. We will not be able to count on any future windfall of revenue to save us from anticipated cuts.

Although the general fund appropriation will be \$81.1 Million, an increase of 4.3% over last year, we must take \$4.3 Million from our unexpended Fund Balance to replace a portion of lost Highway User Funds. In reviewing our Sources & Appropriations of all funds it is significant to note that the 2009 budget was \$139 Million and the recommended budget for 2010 is \$127.3 Million. This is a drastic reduction. It is saved in part by the sale of the nursing home and also not budgeting the \$11 Million for its operation.

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. We have worked hard to avoid any tax rate increases. During the past year we adopted Code Home Rule Bill 2-08 (Establishment of County Homestead Credit Percentage) lowering the assessment cap from 10% to 7% which should slow the impact of an assessment increase on taxpayers' homes. We did not satisfy everyone however we will do our very best to provide first rate services while working with less revenue.

### COUNTY COMMISSIONERS OF ALLEGANY COUNTY

  
James J. Stakem, President

  
Robert M. Hutcheson, Commissioner

  
Dale R. Lewis, Commissioner



**ALLEGANY COUNTY FY 2010 BUDGET  
INTRODUCTION AND POLICY INFORMATION  
MAY 28, 2009**



**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. A significant 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.

**Budget Format – Continued**

**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.

**Budget Format – Continued**

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

**Public Improvement Bonds 2008 Capital Projects Fund** – this fund accounts for the proceeds of the 2008 Public Improvement Bond.

**Public Improvement Bonds 2010 Capital Projects Fund** – this fund will account for the proceeds of the 2010 Public Improvement Bond that is anticipated to be issued in the Fall of 2009.

- 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. There is no Fiscal Year 2010 budget due to the impending July 1, 2009 sale of the home to a private company.

**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 2010 budget were as follows:

### **Budget Calendar:**

	<b><u>Time Frame</u></b>
Send out request for FY 2010 Capital Improvement Projects	November 25, 2008
Board of County Commissioners approve FY 2010 Budget Guidelines	December 12, 2008
Meeting with departments to distribute Budget material	January 6, 2009
Capital Improvement Project Requests due back to CIP Coordinator	January 14, 2009
Constant Yield assessments due from Maryland Department of Assessments and Taxation	February 16, 2009
Final day to submit Budget material due from County Departments – includes revenue and expenditure worksheets, personnel worksheets, and program budget worksheets	February 19, 2009
Commissioners meet publicly with outside agencies regarding Budget requests	February 20 to March 18, 2009
Advertise Constant Yield	March 23, 2009
Respond to Department of Assessments & Taxation on whether the tax rate is above or below the Constant Yield	March 27, 2009
Hold advertised Constant Yield compliance meeting with public	April 2, 2009
Present Preliminary Budget & CIP recommendations to Board of County Commissioners from County Administrator –	March 26 to April 14, 2009
Hold Public Budget Work sessions	
Hold Preliminary Budget hearing with public	May 7, 2009
Final adjustments to FY 2010 Budget, Deadline May 21, 2009	May 7 to 21, 2009
Set Levy And Tax Differential	May 28, 2009
Adopt Budget – Advertise FY2010 Budget; Send approved Budget to departments	May 28, 2009

## **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, 2009, the County's "Rainy Day" amount is planned to be \$6,019,859 which is 4.7% of the total FY 2010 Operating Budget of \$127,296,712. Also, the \$6.0 million "Rainy Day" amount is the equivalent to 2.69 weeks of cash flow, excluding capital projects. This represents a 0.31 day decrease from FY 2009. The following provides a breakdown of FY 2010 Unexpended Fund Balance:

<b>Unexpended Fund Balance for FY 2010 Budget</b>	<b>\$2,000,000</b>
Add:	
Amount to Contribute to Length of Service Award Program for FY 2010*	200,000
Amount to Contribute to Capital Outlay for FY 2010*	200,000
Amount to Fund Original FY 2010 Budget Deficit – March 26, 2009 (\$320,157 less GASB 45 for Transit/Alltrans and Masters (\$145,974)	174,183
GASB # 45 - Nursing Home Portion*	425,000
GASB # 45 – General Government Portion*	820,315
GASB # 45 – Sanitary Portion – Transfer from General Fund*	114,685
Amount to Fund Original FY 2010 Budget Deficit – April 30, 2009*	<u>401,277</u>
<b>Total Unexpended Fund Balance for FY 2010 Budget</b>	<b>\$4,335,460</b>

\* Will be funded from Nursing Home Sale Proceeds

## **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.

#### **DEBT AFFORDABILITY EVALUATION - Continued**

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, then 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.

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# *Allegany County, Maryland*



## *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.

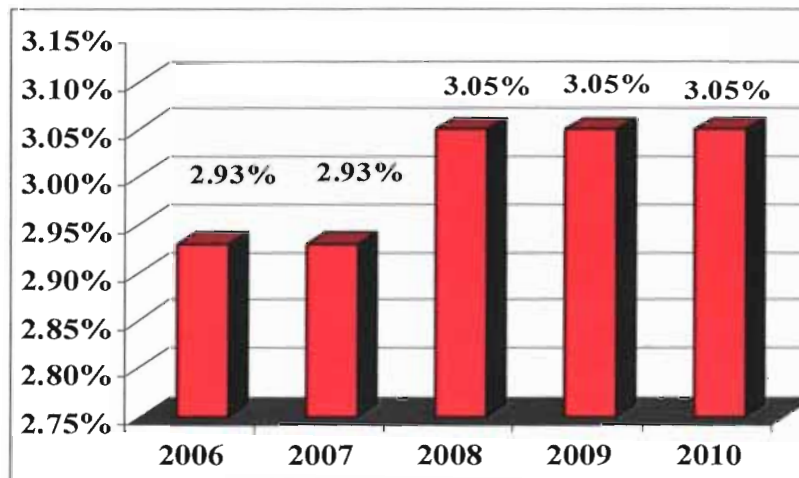


## Primary General Fund Revenue Rates

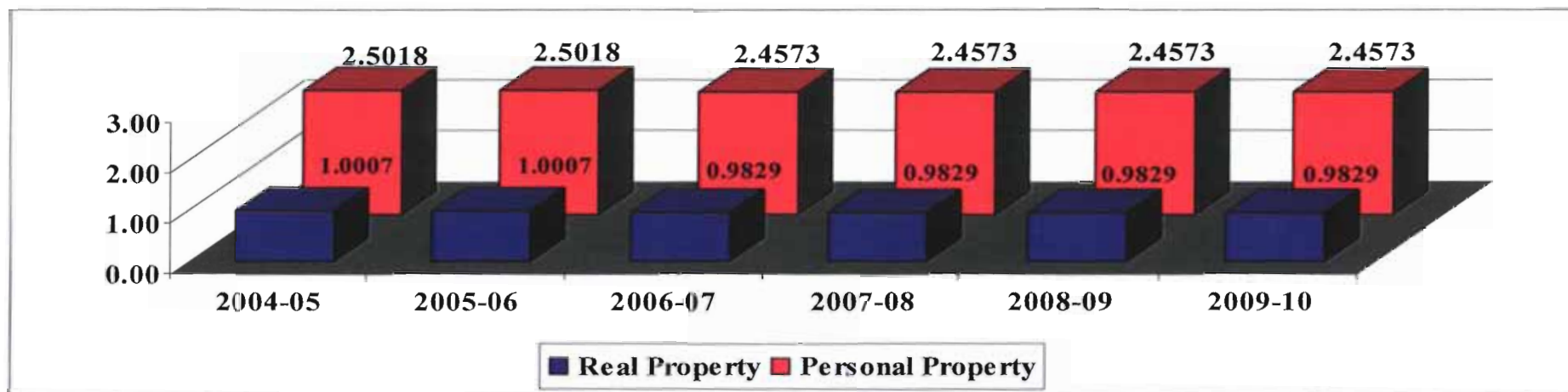
The Board Of County Commissioners Is Providing The Following Information To Assist The Taxpayers In Better Understanding Where County Tax Revenue Comes From

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



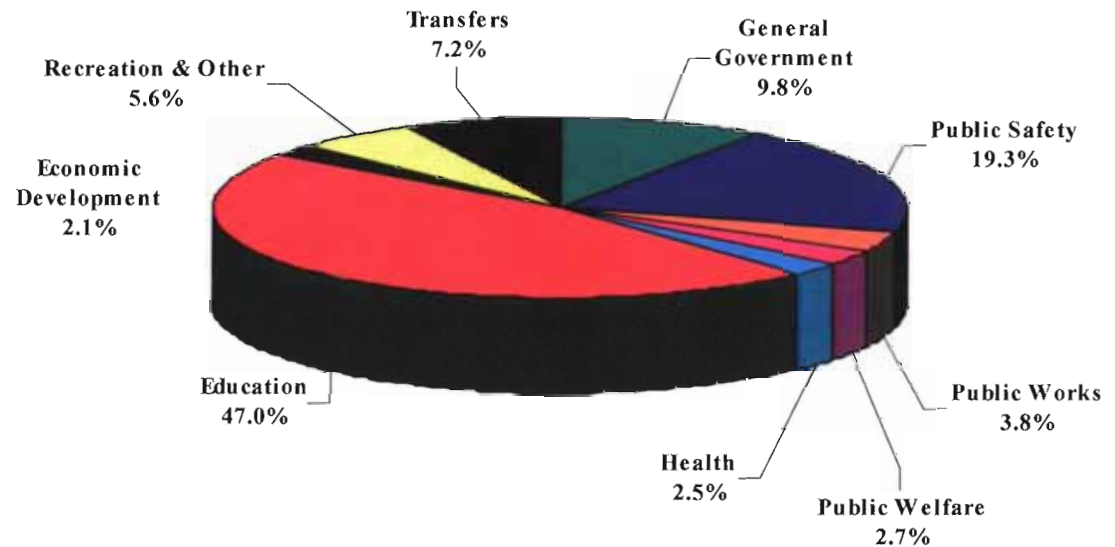
## Allegany County Property Tax Rates (Non-Municipal Areas)





## How Your County Taxes Are Expended

	Fiscal Year 2010	% Of Total
General Government	\$7,927,456	9.8%
Public Safety	15,644,734	19.3%
Public Works	3,058,957	3.8%
Public Welfare	2,158,381	2.7%
Health	2,048,879	2.5%
Education	38,148,784	47.0%
Economic Development	1,755,603	2.1%
Recreation, Culture, Miscellaneous, and Other	4,497,449	5.6%
Transfers	5,876,555	7.2%
Total Operating	<u>\$81,116,798</u>	<u>100.0%</u>

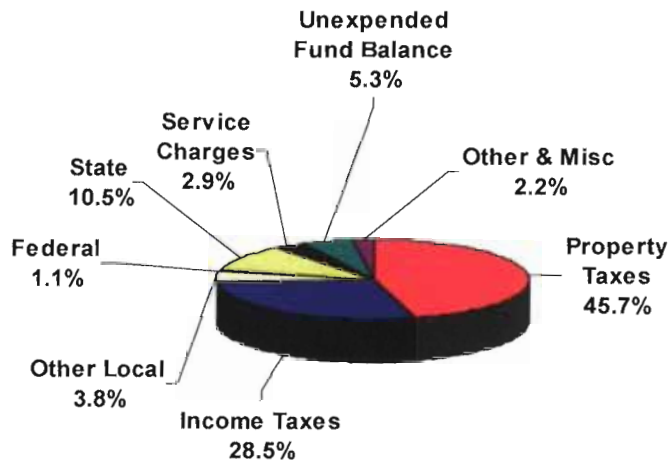


Note: Debt Service Payments Are Included In Each Category Area

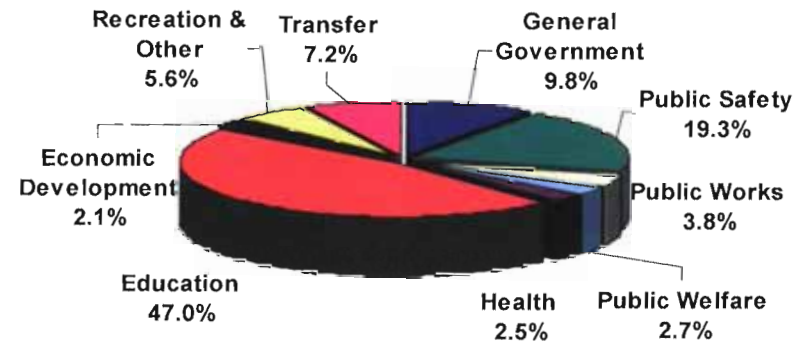


## General Fund Revenue & Expenditures For Fiscal Year 2010

### FY 2010 Revenues



### FY 2010 Expenditures



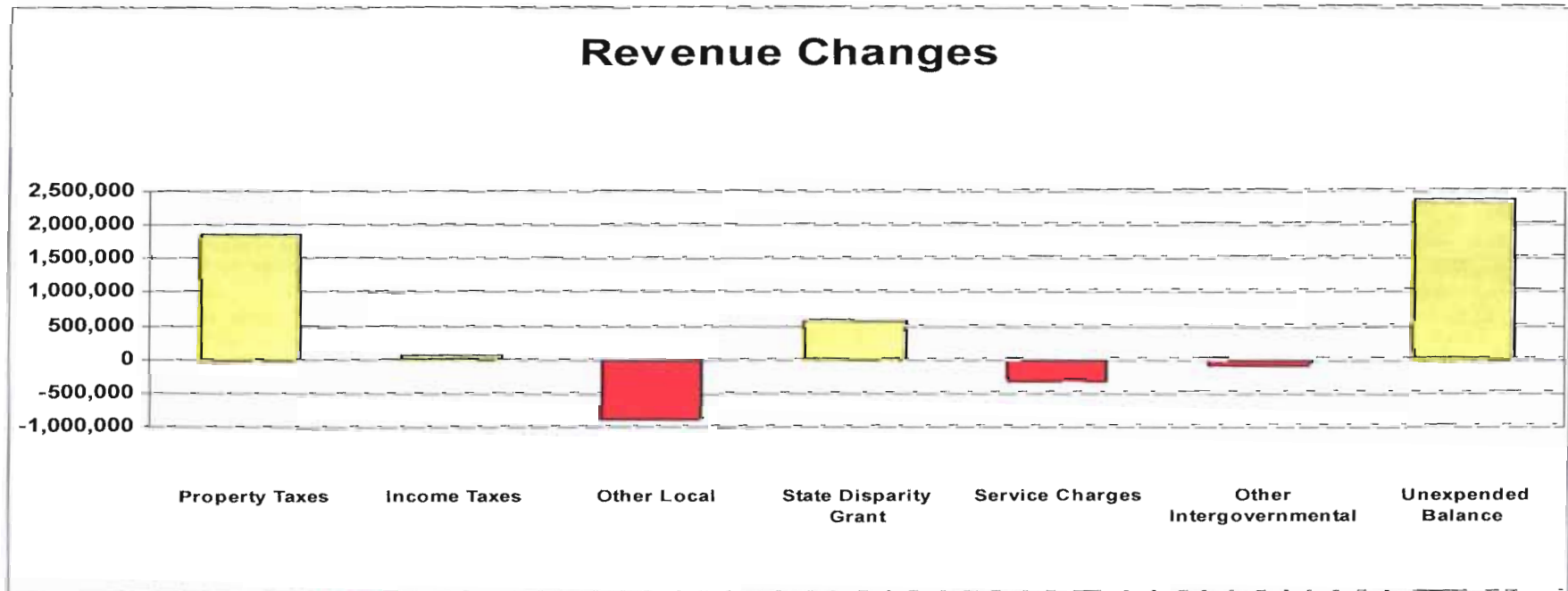
Note: Revenue & Expenditures Equal \$81,116,798



# FY 2010 General Fund Budget Revenue Comparison

	FY 2009 Original	FY2010 Recommended	Difference	Percentage Difference
Local Property Taxes	\$35,204,253	\$37,051,920 *	\$1,847,667	5.2%
Local Income Taxes	23,060,000	23,100,000	40,000	0.2%
Other Local Taxes	3,956,000	3,055,000	-901,000	-22.8%
Licenses & Permits	602,800	597,300	-5,500	-0.9%
State Disparity Grant	6,742,870	7,298,505	555,635	8.2%
Program Open Space	205,277	68,550	-136,727	-66.6%
Other Intergovernmental	2,377,269	2,287,374	-89,895	-3.8%
Service Charges	2,689,580	2,378,631	-310,949	-11.6%
All Other	943,954	944,058	104	0.0%
Total Revenue	75,782,003	76,781,338	999,335	1.3%
Unexpended Balance Prior Year	2,000,000	4,335,460	2,335,460	116.8%
Total Sources	\$77,782,003	\$81,116,798	\$3,334,795	4.3%

\* No property tax rate increase.



Items in **Red** indicate a decrease in revenue from FY 2009 Original Budget

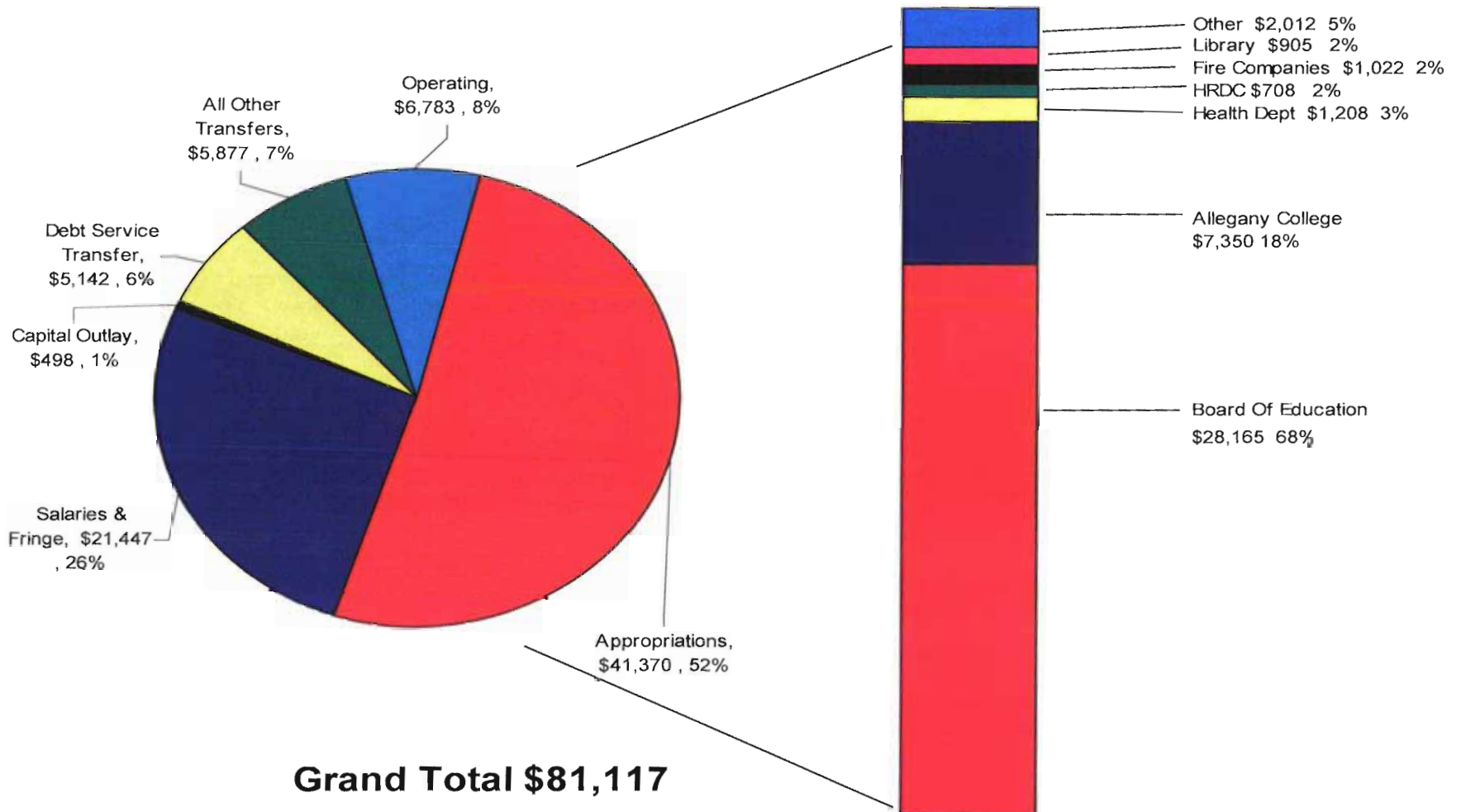


## FY2010 General Fund Budget Expenditure Comparison

	FY 2009 Original	FY 2010 Adopted	Difference	Percentage Difference
General Government	\$7,934,190	\$7,750,663	-\$183,527	-2.3%
Public Safety	14,150,419	14,467,152	316,733	2.2%
Public Works	2,522,475	2,659,118	136,643	5.4%
Health	1,811,217	1,803,937	-7,280	-0.4%
Public Welfare	1,844,200	2,158,381	314,181	17.0%
Education	35,912,500	35,540,261	-372,239	-1.0%
Recreation & Culture	1,679,159	1,529,771	-149,388	-8.9%
Conservation Of Natural Resources	341,059	309,590	-31,469	-9.2%
Urban Development & Housing	133,270	133,600	330	0.2%
Economic Development	1,482,865	1,479,654	-3,211	-0.2%
Intergovernmental	28,704	28,704	0	0.0%
Miscellaneous	1,297,325	2,236,840	939,515	72.4%
Subtotal	\$69,137,383	\$70,097,671	\$960,288	1.4%
<b>Transfers:</b>				
Highway Fund	2,238,067	4,531,112	2,293,045	102.5%
Transit Fund	379,880	275,501	-104,379	-27.5%
Housing Fund	190,606	217,027	26,421	13.9%
Narcotic Task Force	12,000	12,000	0	0.0%
Emergency Medical Services	602,242	633,083	30,841	5.1%
Debt Service Fund	5,132,931	5,142,572	9,641	0.2%
Enterprise Fund	88,894	207,832	118,938	133.8%
Total Transfers To Other Funds	\$8,644,620	\$11,019,127	\$2,374,507	27.5%
Total General Fund Appropriations	\$77,782,003	\$81,116,798	\$3,334,795	4.3%

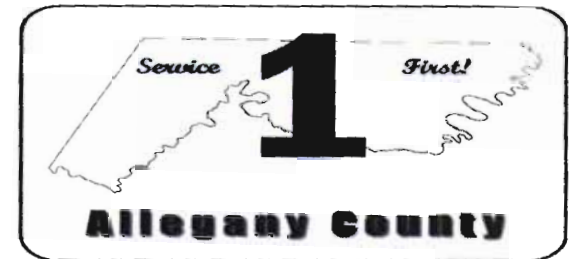


## Allegany County, Maryland Fiscal Year 2010 General Fund Budget In Thousands



**Allegany County**  
**General Fund FY 2010 Budget**  
**Services Not Provided by Municipal Government**

Service	Dollars	%
Board Of Education	\$28,165,000	34.7%
Allegany College	7,350,000	9.1%
Detention Center	6,860,045	8.5%
Debt Service On Services	4,921,927	6.1%
911	1,730,085	2.1%
Health Department	1,205,466	1.5%
State's Attorney	1,162,808	1.4%
Other Health Services Programs	1,023,471	1.3%
Allegany County Library	905,000	1.1%
Alltrans	781,847	1.0%
HRDC (Sr Citizen Centers)	707,570	0.9%
Tourism	597,190	0.7%
Economic Development	518,064	0.6%
Election Office	431,804	0.5%
County Fair & Ag Expo	401,404	0.5%
Animal Control	388,090	0.5%
Domestic Preparedness	277,059	0.3%
Transit Operation	275,501	0.3%
Emergency Management	264,626	0.3%
Family Law Master	241,383	0.3%
Airport	240,000	0.3%
Soil Conservation	170,860	0.2%
Solid Waste Recycling	166,920	0.2%
Alternative Sentencing Program	161,570	0.2%
Home Detention	134,756	0.2%
Agricultural Extension Agent	128,730	0.2%
Liquor Board	107,885	0.1%
Circuit Court Master Program	105,693	0.1%
Haz Mat	74,700	0.1%
Other Education	25,261	0.1%
<b>Some 37 Services For 73.4% Of Budget</b>	<b>\$59,524,715</b>	<b>73.4%</b>
<b>Total General Fund Budget</b>	<b>\$81,116,798</b>	



Tax Differential By Municipality	
<u>Municipality:</u>	
Barton	\$3,576
Cumberland	800,797
Frostburg	258,754
Lonaconing	16,000
Luke	40,988
Midland	3,409
Westernport	30,154
<b>Total</b>	<b>\$1,153,678</b>

# How Your Property Taxes Are Calculated



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

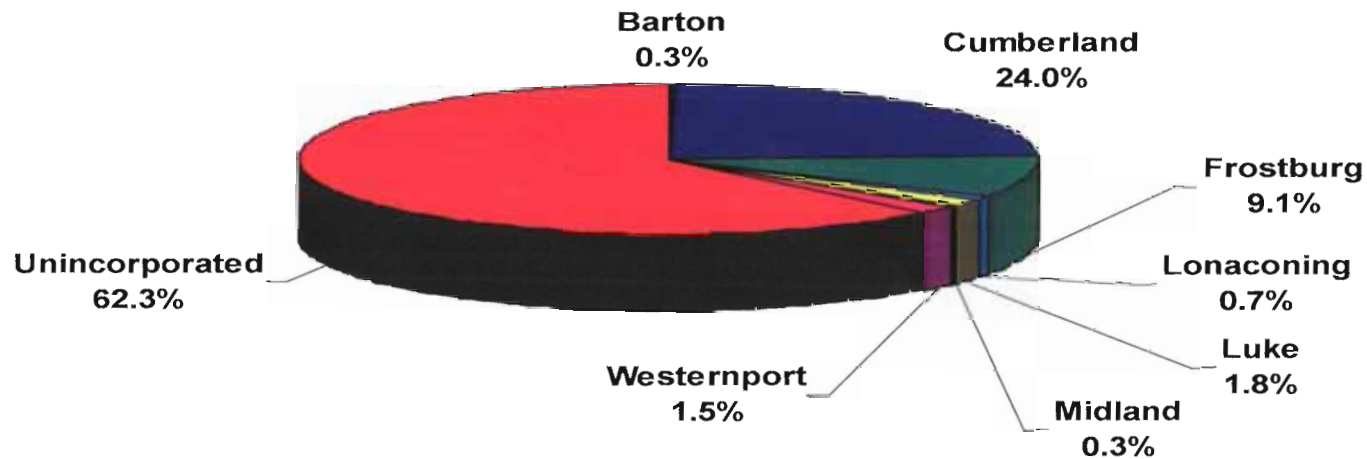
**Note: The Above Example Is For Non-Municipal Properties And Properties In Non-Special Taxing Areas**



## Allegany County Real Property Tax Rates

<u>Municipality</u>	<u>2009 Assessable Base</u>	<u>2010 Assessable Base</u>	<u>2010 Tax Differential</u>	<u>2010 Tax Rate</u>
Barton	\$10,674,139	\$11,659,547	\$0.0284	\$0.9545
Cumberland	828,349,245	864,003,888	\$0.0813	\$0.9016
Frostburg	293,148,458	325,859,069	\$0.0743	\$0.9086
Lonaconing	25,359,228	26,527,293	\$0.0524	\$0.9305
Luke	67,613,484	64,585,222	\$0.0563	\$0.9266
Midland	10,570,471	11,275,530	\$0.0284	\$0.9545
Westernport	50,836,681	53,816,839	\$0.0524	\$0.9305
Unincorporated	<u>2,097,134,240</u>	<u>2,241,309,776</u>	\$0.0000	\$0.9829
<b>Total</b>	<b>\$3,383,685,946</b>	<b>\$3,599,037,164</b>		

## Allegany County Assessable Base FY2010

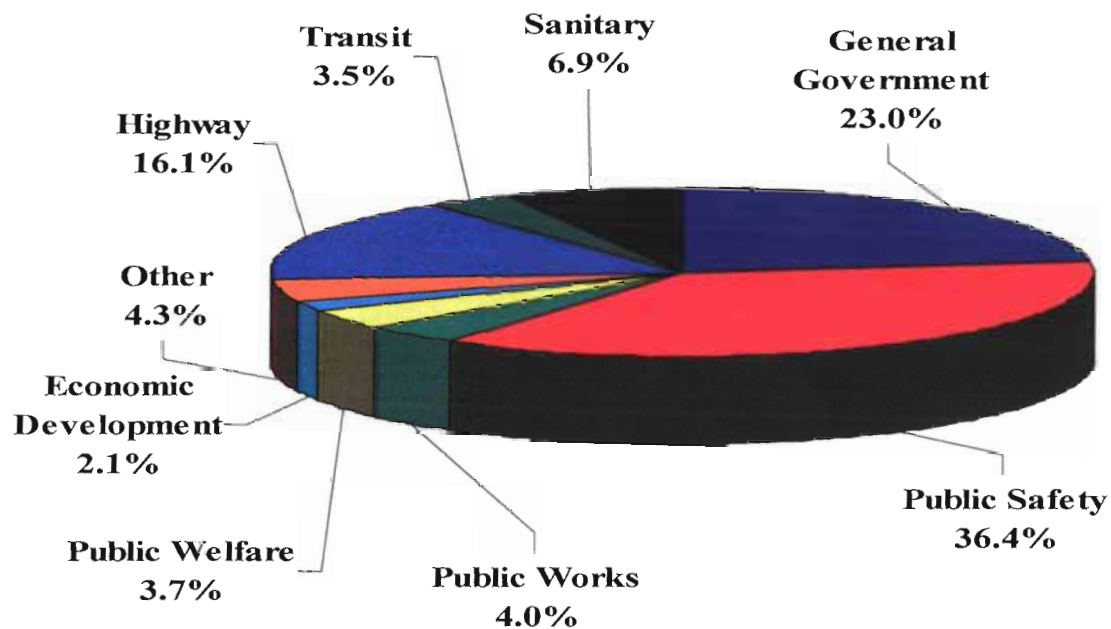




## Allegany County Full Time Equivalent Positions

	Fiscal Year 2009	%	Fiscal Year 2010	%	Change
General Government	97.90	16.3%	106.35	23.0%	8.5
Public Safety	165.30	27.5%	168.20	36.4%	2.9
Public Works	19.70	3.3%	18.60	4.0%	-1.1
Public Welfare	19.00	3.2%	17.20	3.7%	-1.8
Economic Development	8.20	1.4%	9.70	2.1%	1.5
Other	22.30	3.7%	20.00	4.3%	-2.3
Highway	75.70	12.6%	74.70	16.1%	-1.0
Transit	15.90	2.6%	16.00	3.5%	0.1
Sanitary	29.00	4.8%	31.80	6.9%	2.8
Nursing Home	147.50	24.6%	0.00	0.0%	-147.5
<b>Grand Total Full Time Equivalents</b>	<b>600.50</b>	<b>100.0%</b>	<b>462.55</b>	<b>100.0%</b>	<b>-138.0</b>

### Full Time Equivalent Positions





# ALLEGANY COUNTY

## POSITION ALLOCATION TABLE

### F.Y. 2010

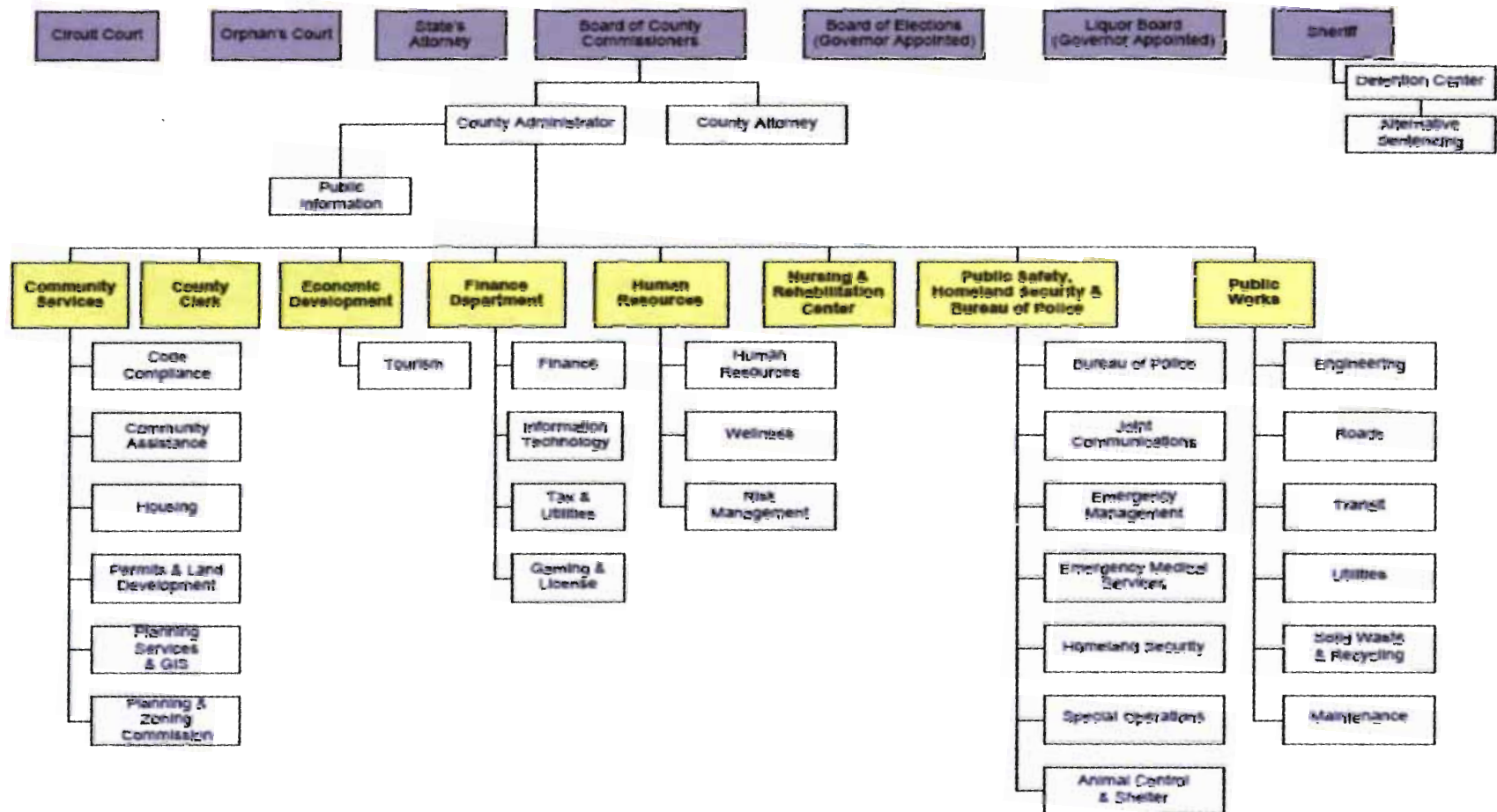
DEPARTMENT	2009 ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2010	DEPARTMENT	2009 ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2010
COUNTY COMMISSIONERS	3.00		3.00	HOME DETENTION GRANT	2.00		2.00
COMMISSIONERS STAFF & OFFICE	2.00		2.00	EMERGENCY MANAGEMENT DEPARTMENT	3.00		3.00
FAMILY SUPPORT SERVICES	1.00		1.00	ANIMAL CONTROL/SHELTER	7.75	(0.45)	7.30
CIRCUIT COURT MASTERS PROGRAM	2.50		2.50	911	26.20	(0.30)	25.90
CIRCUIT COURT	5.20		5.20	PUBLIC SAFETY	3.60		3.60
ORPHAN'S COURT	3.00		3.00	DOMESTIC PREPAREDNESS GRANT	1.50	1.00	2.50
FAMILY LAW MASTER	1.00		1.00	BUILDING CODE INSPECTOR	1.60	0.20	1.80
STATES ATTORNEY	14.30	1.00	15.30	CODE ENFORCEMENT	2.00		2.00
VICTIM WITNESS COORDINATOR	1.00	(0.50)	0.50	TRANSPORTATION PLANNING	1.10	0.10	1.20
PETIT JURY	0.60		0.60	ENGINEERING	13.30		13.30
ADMINISTRATOR	3.00		3.00	SOLID WASTE DISPOSAL	3.40		3.40
ELECTIONS OFFICE	4.90		4.90	SOLID WASTE RECYCLING PROGRAM	1.90		1.90
FINANCE DEPARTMENT	9.60		9.60	HEALTH DEPARTMENT	2.00		2.00
TAX & UTILITY COLLECTION	7.70		7.70	ALL TRANS/JOB ACCESS	16.00	(1.80)	14.20
COUNTY ATTORNEY	3.00		3.00	CHILD ABUSE COORDINATOR	1.00		1.00
HUMAN RESOURCES DEPARTMENT	5.00	0.50	5.50	ALLEGANY COUNTY FAIR	1.10		1.10
EMPLOYEE RECOGNITION	0.40		0.40	FAIRGROUNDS MAINTENANCE	1.40		1.40
PLANNING	5.00	0.80	5.80	HIGHLANDS TRAIL MAINTENANCE	1.80	0.20	2.00
LAND USE PLANNING	2.30		2.30	SOIL CONSERVATION	2.00		2.00
PERMITS & ENFORCEMENT	4.30		4.30	OFFICE OF COMMUNITY SERVICES	1.30		1.30
MAINTENANCE-GENERAL	7.80		7.80	DEPT OF ECONOMIC DEVELOPMENT	5.70	(0.50)	5.20
MAINT - PROSPECT SQ. OFFICE BDLG	2.00		2.00	TOURISM DEPARTMENT	2.50		2.50
MAINTENANCE-COURTHOUSE	3.00		3.00	TOTAL GENERAL GOVERNMENT	317.70	6.85	324.6
MAINTENANCE - COUNTY COMPLEX	2.90		2.90				
INFORMATION TECHNOLOGY DIVISION	3.75		3.75				
BUREAU OF POLICE	0.00	14.50	14.50	ALL OTHER FUNDS			
SHERIFF'S DEPARTMENT	26.30	(8.40)	17.90	HIGHWAY FUND	75.70	(1.00)	74.70
SCHOOL SAFE GRANT	1.00		1.00	ALLEGANY COUNTY TRANSIT FUND	15.90	0.10	16.00
JUVENILE REVIEW BOARD	1.00		1.00	HOUSING AND COMMUNITY DEVELOPMENT	4.30	(0.60)	3.70
FIRE & RESCUE ORGANIZATIONS	0.10		0.10	GAMING FUND	3.00	(0.20)	2.80
DETENTION CENTER	77.50	0.50	78.00	NARCOTICS TASK FORCE	0.00		0.00
MAINTENANCE - DETENTION CENTER	3.50		3.50	REVOLVING BUILDING FUND	1.40	0.60	2.00
DJJ CRISIS INTERVENTION	1.40		1.40	EMERGENCY MEDICAL SERVICES	6.00	1.00	7.00
DJJ JUVENILE SERVICES GRANT	0.50		0.50	SANITARY DISTRICTS	29.00	2.80	31.80
ALTERNATIVE SENTENCING PROGRAM	2.00		2.00	NURSING HOME	147.50	(147.50)	0.00
LIQUOR CONTROL BOARD	4.00		4.00				
				TOTAL	600.50	(137.95)	462.55

ABOVE TABLE REPRESENTS FULL TIME EQUIVALENCIES (FTE)



## *Allegany County, Maryland*

### *Organization Chart 2010*





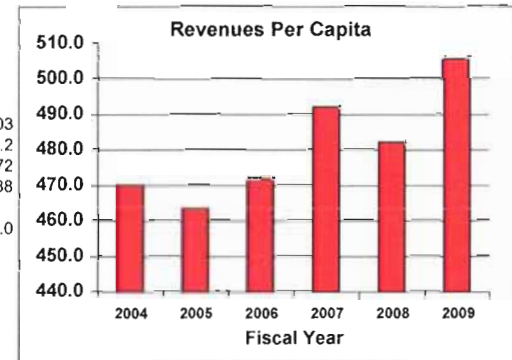
## FY 2010 Budget Indicators

### Revenue Per Capita

	2004	2005	2006	2007	2008	Budgeted 2009
Gross Operating Revenues	65,639,980	66,433,689	70,730,971	73,926,001	75,432,156	77,782,003
Consumer Price Index	189.7	194.5	202.9	205.4	214.8	213.2
Gross Operating Revenues	34,601,993	34,156,138	34,860,015	35,991,237	35,117,391	36,476,272
Current Population	73,600	73,668	73,871	73,128	72,831	72,088
Gross Operating Revenues Per Capita	470.1	463.6	471.9	492.2	482.2	506.0

#### 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.

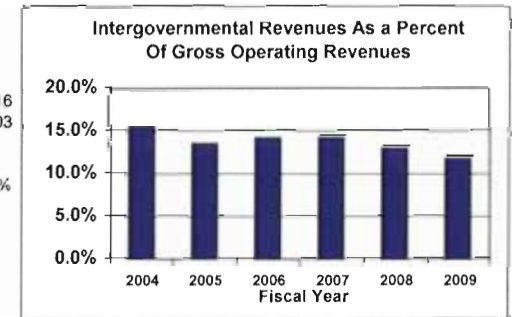


### Intergovernmental Operating Revenues

	2004	2005	2006	2007	2008	Budgeted 2009
Intergovernmental Operating Revenues	10,170,138	8,989,553	10,025,425	10,608,752	9,923,364	9,325,416
Gross Operating Revenues	65,639,980	66,433,689	70,730,971	73,926,001	75,432,156	77,782,003
Intergovernmental Operating Revenues As A Percent Of Gross Operating Revenue	15.5%	13.5%	14.2%	14.4%	13.2%	12.0%

#### 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 reduce the program, eliminate it, or fund it out of the general fund.

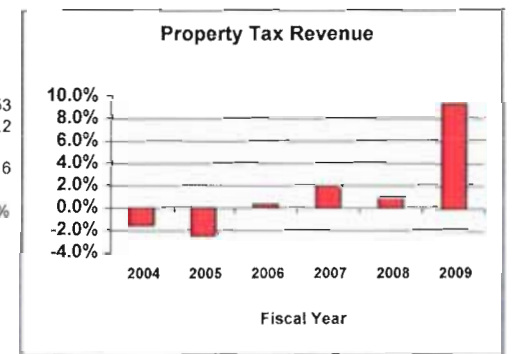


### Property Tax Revenues

	2004	2005	2006	2007	2008	Budgeted 2009
Property Tax Revenues	28,460,485	28,460,485	29,786,204	30,740,703	32,434,205	35,204,253
Consumer Price Index	189.7	194.5	202.9	205.4	214.8	213.2
Property Tax Revenue in Constant Dollars	15,002,891	14,632,640	14,680,239	14,966,262	15,609,723	16,509,216
Growth Rate in Constant Dollars	-1.6%	-2.5%	0.3%	1.9%	0.9%	9.3%

#### 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.



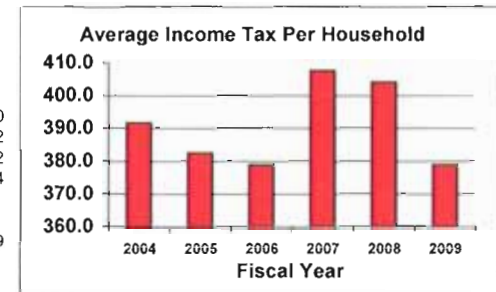


### Income Tax Revenues

	2004	2005	2006	2007	2008	Budgeted 2009
Income Tax Revenues	21,536,150	21,472,667	22,103,548	23,977,520	24,859,124	23,045,000
Consumer Price Index	189.7	194.5	202.9	205.4	214.8	213.2
Income Tax Revenue In Constant Dollars	11,352,741	11,039,932	10,893,814	11,673,574	11,573,149	10,807,072
Households	28,980	28,866	28,752	28,638	28,638	28,524
<b>Avg. Income Tax Per Household</b>						
In Constant Dollars	391.7	382.5	378.9	407.6	404.1	378.9

#### 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.

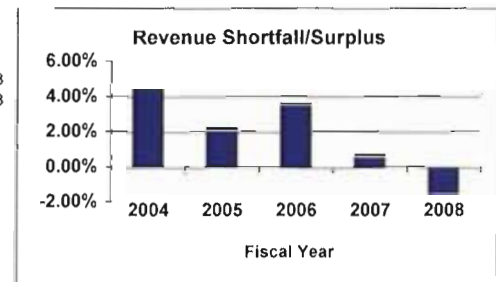


### Revenue Shortfall/Surplus

	2004	2005	2006	2007	2008	Budgeted 2009
Actual Gross Operating Revenue	65,639,980	66,433,689	70,730,971	73,926,001	75,432,156	77,782,003
Budgeted Gross Operating Revenue	62,758,093	64,984,522	68,206,384	73,439,641	76,489,455	77,782,003
Revenue Shortfall/Surplus	2,881,887	1,449,167	2,524,587	486,360	-1,057,299	
<b>Revenue Variance As A Percent</b>						
Of Gross Operating Revenue	4.39%	2.18%	3.57%	0.66%	-1.40%	

#### 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.

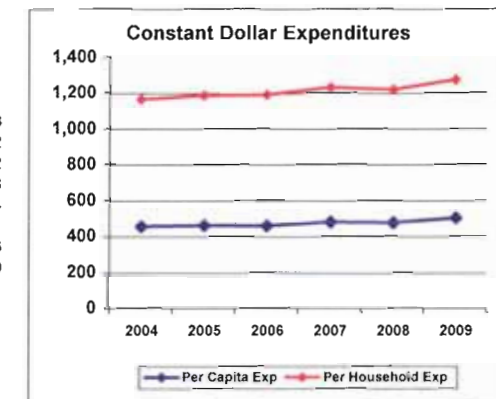


### Expenditures Per Capita

	2004	2005	2006	2007	2008	Budgeted 2009
Net Operating Expenditures & Transfers	64,297,915	66,914,923	69,687,540	72,707,052	75,324,223	77,782,003
Consumer Price Index	189.7	194.5	202.9	205.4	214.8	213.2
Constant Dollar Expenditures	33,894,526	34,403,559	34,345,757	35,397,786	35,067,143	36,476,272
Estimated Population	73,600	73,668	73,871	73,128	72,831	72,088
Estimated Households	28,980	28,866	28,752	28,638	28,638	28,524
<b>Per Capita Expenditures</b>						
Per Household Expenditures	1,170	1,192	1,195	1,236	1,225	1,279

#### 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.



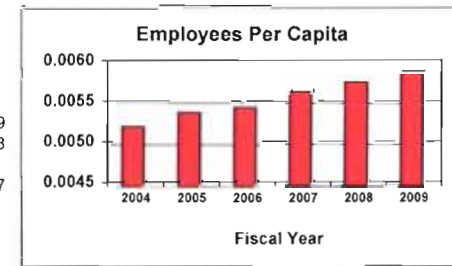


### Employees Per Capita

	2004	2005	2006	2007	2008	Budgeted 2009
Number Of Full Time Employees	383.8	396.6	402.4	412.1	419.1	422.9
Population	73,600	73,668	73,871	73,128	72,831	72,088
Number Of County Employees Per Capita	0.00521	0.00538	0.00545	0.00564	0.00575	0.00587

**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.

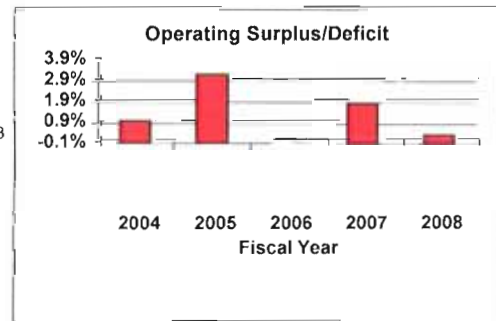


### Operating Surplus/Deficits

	2004	2005	2006	2007	2008	Budgeted 2009
Gross Operating Revenues	65,639,980	66,433,689	70,730,971	73,926,001	75,432,156	77,782,003
General Fund Surplus/Deficit	676,548	2,124,315	2,723	1,369,433	298,056	
General Fund Operating Deficits/Surplus As A % Of General Fund Revenues	1.0%	3.2%	0.0%	1.9%	0.4%	

**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.

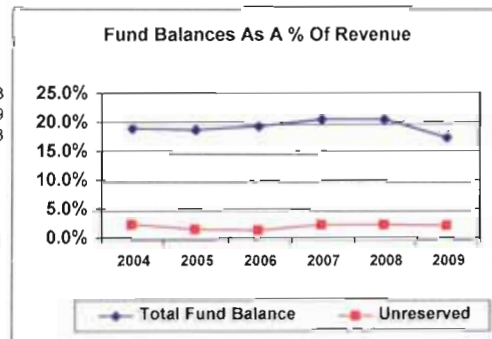


### Fund Balances

	2004	2005	2006	2007	2008	Budgeted 2009
Total Fund Balance	12,699,553	12,702,276	13,947,301	15,501,646	15,799,702	13,843,123
Unreserved Fund Balance	1,774,067	1,257,952	1,234,240	1,956,579	2,000,000	1,956,579
Gross Operating Revenue	65,639,980	66,433,689	70,730,971	73,926,001	75,432,156	77,782,003
General Fund Balance As A % Revenue	19.3%	19.1%	19.7%	21.0%	20.8%	17.8%
General Fund Unreserved Fund Balance As A Percent Of Revenue	2.7%	1.9%	1.7%	2.6%	2.7%	2.5%

**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.



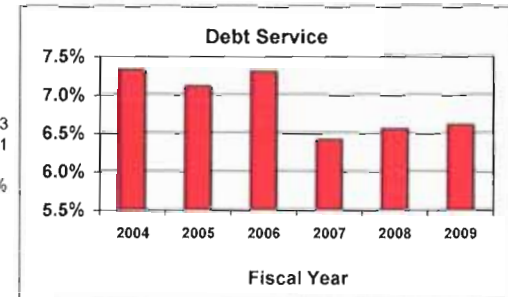


### Debt Service

	2004	2005	2006	2007	2008	Budgeted 2009
Gross Operating Revenues	65,639,980	66,433,689	70,730,971	73,926,001	75,432,156	77,782,003
Debt Service	4,799,670	4,717,070	5,153,888	4,734,206	4,937,685	5,132,931
Debt Service As A % of Revenues	7.3%	7.1%	7.3%	6.4%	6.5%	6.6%

#### 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.

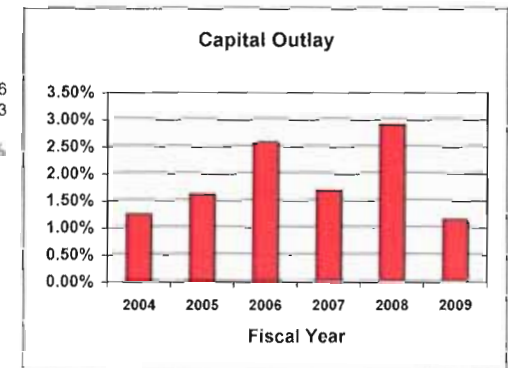


### Capital Outlay

	2004	2005	2006	2007	2008	Budgeted 2009
Total Capital Outlay	786,797	1,070,298	1,780,373	1,223,380	2,184,933	876,596
Operating Expenditures And Transfers	64,297,915	66,914,923	69,687,540	72,707,052	75,324,223	77,782,003
Capital Outlay As A % Of Expenditures	1.22%	1.60%	2.55%	1.68%	2.90%	1.13%

#### 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 a 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.

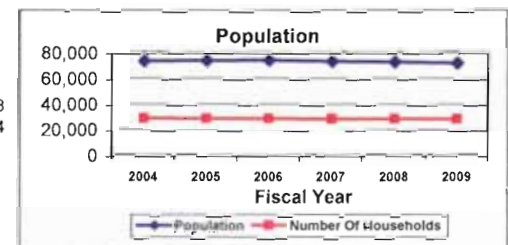


### Population

	2004	2005	2006	2007	2008	Budgeted 2009
Population	73,600	73,668	73,871	73,128	72,831	72,088
Number Of Households	28,980	28,866	28,752	28,638	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.



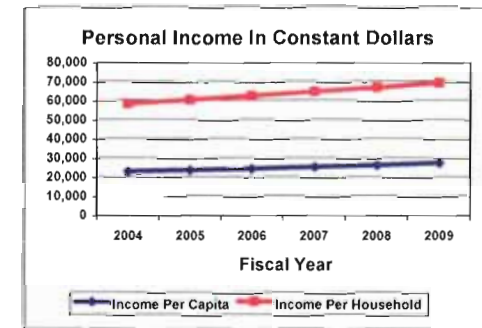


## Personal Income Per Capita/Household

	2004	2005	2006	2007	2008	Budgeted 2009
<b>Personal Income</b>	1,678,723,000	1,732,192,000	1,787,364,041	1,844,293,366	1,903,035,947	1,963,649,538
<b>Population</b>	73,600	73,668	73,871	73,128	72,831	72,088
<b>Income Per Capita</b>	22,809	23,513	24,196	25,220	26,129	27,240
<b>Households</b>	28,980	28,866	28,752	28,638	28,638	28,524
<b>Income Per Household</b>	57,928	60,009	62,166	64,401	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.

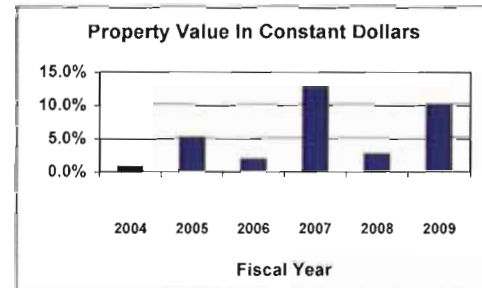


## Property Value

	2004	2005	2006	2007	2008	Budgeted 2009
<b>Market Value Of Real Property</b>	2,223,185,344	2,392,928,708	2,539,519,018	2,892,351,018	3,100,438,126	3,383,685,946
<b>Consumer Price Index</b>	189.7	194.5	202.9	205.4	214.8	213.2
<b>Property Value - Constant Dollars</b>	11,719,480	12,302,975	12,516,111	14,081,553	14,434,069	15,867,970
<b>% Change In Property Value</b>	0.8%	5.0%	1.7%	12.5%	2.5%	9.9%

### 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.



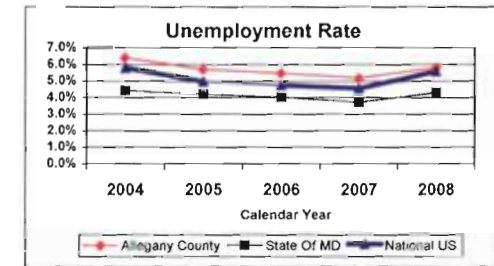


## Unemployment Rate

	2004	2005	2006	2007	2008
Allegany County Employment Rate	6.4%	5.7%	5.5%	5.2%	5.8%
State Of Maryland Unemployment Rate	4.4%	4.2%	4.0%	3.7%	4.3%
United States Unemployment Rate	5.8%	5.0%	4.8%	4.6%	5.6%

### 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

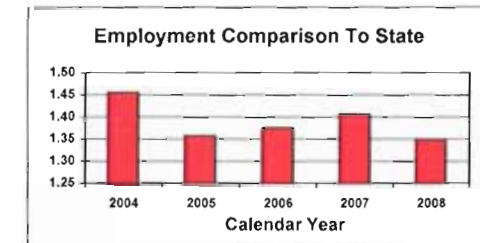


## Unemployment Rate Comparison To State

	2004	2005	2006	2007	2008
Allegany County Employment Rate	6.4%	5.7%	5.5%	5.2%	5.8%
State Of Maryland Unemployment Rate	4.4%	4.2%	4.0%	3.7%	4.3%
United States Unemployment Rate	5.8%	5.0%	4.8%	4.6%	5.6%
Ratio Of County To State Unemployment	1.45	1.36	1.38	1.41	1.35

### 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.

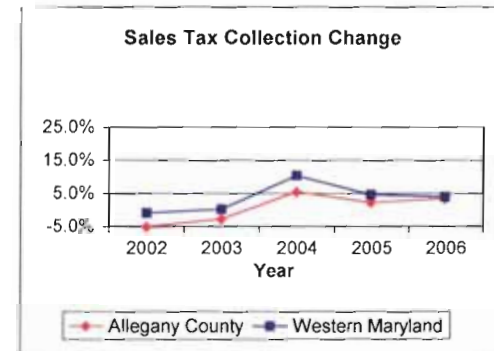


## Sales Tax Collections

	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.



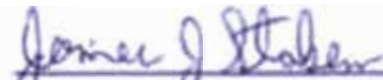
## RESOLUTION NO. 09-12


WHEREAS, the Board of County Commissioners must adopt a budget by June 30, 2009 for the Fiscal Year July 1, 2009– June 30, 2010; and  
WHEREAS, the Board, in accordance with state law held a Constant Yield Hearing on April 2, 2009, 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 28; and  
WHEREAS, the Board held a public preliminary budget hearing on May 7, 2009, and sought additional public input at their May 14 and 21, 2009 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 2010 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 2010 Operating and Capital Budget, as modified and as summarized in the attached list of funds, in the amount of \$127,296,712.
2. The Commissioners hereby freeze Appendix A (Allegany County Pay Range) to the *Rules and Regulations Governing Employees* as adopted in 2008 by Resolution No. 08-10 providing no cost of living increase or increment increase for employees.
3. The FY 2010 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 2010 General Fund Budget will increase by 4.3%.
5. The FY 2010 Tax Levy continues to reflect the tax differential formula revisions based on the May 27, 2004 ruling by Circuit Court Judge Gary G. Ieasure.
6. The FY 2010 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. As previously enacted, the county designates the Allegany County Fire & Rescue Board to determine distribution of all revenues as referenced in Section 1-112(f)(2)a for FY2010.
7. The Commissioners have approved no rate increases in taxes or fees including Recordation and Piggyback taxes for FY2010.
8. The recent 2009 state mandate for new election machines will cost us \$65,813 while we are still paying \$42,671 for the 2002 mandated electronic machines for a total amount of \$108,484.
9. The FY10 budget provides rent for the State's Attorney's District Court Division to the new District Court Building as of July 1, 2009.
10. The FY10 budget provides funding for 2<sup>nd</sup> payment of GASB#45 (Other Post Employment Benefits) OPEB in the amount of \$1,120,000.
11. The FY10 budget utilizes some \$2,161,277 of the Nursing Home sale proceeds to supplant lost state revenue in funding of the budget.
12. The FY10 budget covered state cuts of \$2,616,000: \$242,000 lost from Income Tax Reserve; \$230,000 lost from State Prisoner Revenue; \$175,000 lost from DNR Revenue; \$1,949,000 lost from Highway User Revenue; and \$20,000 lost from Law Library Grant.
13. The FY10 budget more than doubles the General Fund Transfer to the Roads Fund by \$2,293,045 to shore up the significant loss of the State Highway User revenue cut.
14. FY2010 Budget for the first time reflects the cost of Nursing Home retirees health insurance from the Nursing Home fund to the General Fund. The budget includes a \$425,000 amount which will come from the proceeds of the upcoming sale of the Nursing Home. An amount has been reserved from the sale for future years.
15. The 2010 Budget reflects a 1% appropriation cut for the Board of Education (\$285,000) and the Allegany College of Maryland (\$75,000) totaling \$360,000. These amounts will be reinstated once the sale of the Nursing Home is consummated.
16. The FY2010 Budget funds the Sanitary Fund for their GASB#45 (Other Post Employment Benefits) contribution of \$114,685 from the General Fund. Funds for this come from the upcoming sale of the Nursing Home.
17. Also, from the upcoming sale of the Nursing Home some \$401,277 will go back to the Rainy Day Fund that is in the FY2010 budgeted Unexpended Fund Balance line.
18. As a result of actions taken at the public budget workshops, this budget reflects operating departments who have cut some \$662,997 from their original budget requests.

Adopted this 28<sup>th</sup> day of May, 2009

County Commissioners of Allegany County, Maryland

  
James J. Stakem, President

  
Robert M. Hutcheson, Commissioner

  
Dale R. Lewis, Commissioner



# ALLEGANY COUNTY, MARYLAND

ALL FUNDS

May 28, 2009

## OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2010 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS

### SOURCES OF FUNDS

	Sources Excluding Transfers-In	Transfers-In	Total Sources
<b>General Fund</b>	\$ 80,890,333	\$ 226,465	\$ 81,116,798
<b>Special Revenue Funds</b>			
Highway	2,051,000	4,781,112	6,832,112
Coal Haul Roads	250,000	0	250,000
Transit	1,957,410	275,501	2,232,911
Gaming Fund	497,001	0	497,001
Community Development Block Grant	142,500	0	142,500
CDBG Program Income	221,400	0	221,400
Housing and Community Development	1,273,791	217,027	1,490,818
Narcotics Task Force	50,300	12,000	62,300
Revolving Building	5,441,618	0	5,441,618
State Fire, Rescue & Inmate Commissary	583,424	0	583,424
Emergency Medical Services Fund	100,476	633,083	733,559
<b>Debt Service Fund</b>	329,982	6,678,370	7,008,352
<b>Capital Project Funds</b>			
Capital Project	5,829,000	0	5,829,000
PAYGO Capital Reserve	822,300	0	822,300
2004 Public Improvement Bond	0	0	0
2006 Public Improvement Bond	0	0	0
2008 Public Improvement Bond	995,000	0	995,000
2010 Public Improvement Bond	3,204,100	0	3,204,100
<b>Enterprise Funds</b>			
Water Districts	3,371,430	19,348	3,390,778
Sanitary Districts	5,993,950	215,332	6,209,282
Nursing Home	0	0	0
Allconet II	187,374	0	187,374
County Loan Fund	46,085	0	46,085
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 114,238,474</b>	<b>\$ 13,058,238</b>	<b>\$ 127,296,712</b>



# ALLEGANY COUNTY, MARYLAND

ALL FUNDS

May 28, 2009

## OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2010 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS (Con't)

### USES OF FUNDS

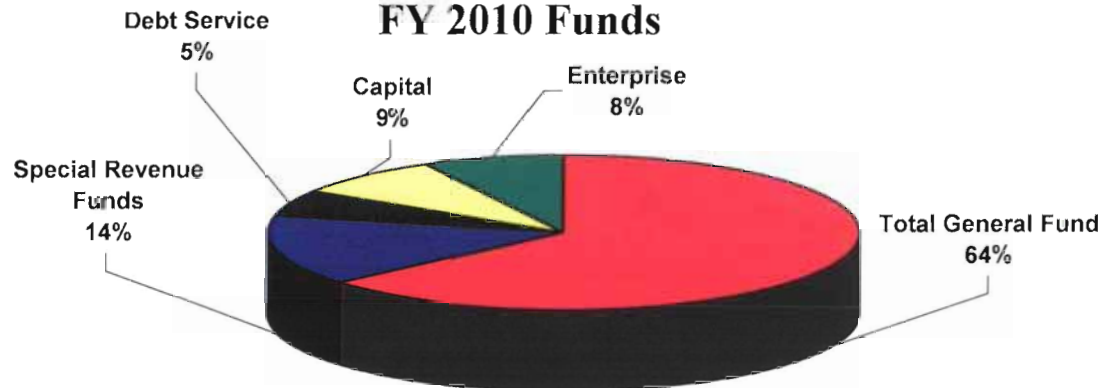
	Uses Excluding Transfers-Out	Transfers-Out	Total Uses
<b>General Fund</b>	\$ 70,097,671	\$ 11,019,127	\$ 81,116,798
<b>Special Revenue Funds</b>			
Highway	6,832,112	0	6,832,112
Coal Haul Roads	0	250,000	250,000
Transit	2,190,500	42,411	2,232,911
Community Development Block Grant	142,500	0	142,500
Gaming Fund	497,001	0	497,001
CDBG Program Income	221,400	0	221,400
Housing and Community Development	1,490,818	0	1,490,818
Narcotics Task Force	62,300	0	62,300
Revolving Building	3,876,003	1,565,615	5,441,618
State Fire, Rescue & Inmate Commissary	583,424	0	583,424
Emergency Medical Services Fund	733,559		733,559
<b>Debt Service Fund</b>	6,873,352	135,000	7,008,352
<b>Capital Project Funds</b>			
Capital Project	5,829,000	0	5,829,000
PAYGO Capital Reserve	822,300	0	822,300
2004 Public Improvement Bond	0	0	0
2006 Public Improvement Bond	0	0	0
2008 Public Improvement Bond	995,000	0	995,000
2010 Public Improvement Bond	3,204,100	0	3,204,100
<b>Enterprise Funds</b>			
Water Districts	3,390,778	0	3,390,778
Sanitary Districts	6,209,282	0	6,209,282
Nursing Home	0	0	0
Alleconet II	187,374	0	187,374
County Loan Fund	0	46,085	46,085
<b>TOTAL USES OF FUNDS</b>	<b>\$ 114,238,474</b>	<b>\$ 13,058,238</b>	<b>\$ 127,296,712</b>

### All Funds Fiscal Year Comparison

	Fiscal Year 2009	Fiscal Year 2010	Change	% Change
General Government	\$8,208,408	\$7,927,456	-\$280,952	-3.4%
Public Safety	15,126,800	15,644,734	517,934	3.4%
Public Works	2,789,283	3,058,957	269,674	9.7%
Public Welfare	1,844,200	2,158,381	314,181	17.0%
Health	2,056,975	2,048,879	-8,096	-0.4%
Education	38,589,913	38,148,784	-441,129	-1.1%
Economic Development Recreation, Culture, Miscellaneous, and Other	1,918,221	1,755,603	-162,618	-8.5%
Transfers	3,736,514	4,497,449	760,935	20.4%
	<u>3,511,689</u>	<u>5,876,555</u>	<u>2,364,866</u>	<u>67.3%</u>
<b>Total General Fund</b>	<b>\$77,782,003</b>	<b>\$81,116,798</b>	<b>\$3,334,795</b>	<b>4.3%</b>
Special Revenue Funds	23,790,662	18,487,643	-5,303,019	-22.3%
Debt Service	6,879,571	7,008,352	128,781	1.9%
Capital	10,000,434	10,850,400	849,966	8.5%
Enterprise	21,504,566	9,833,519	-11,671,047	-54.3%
<b>Grand Total</b>	<b><u>\$139,957,236</u></b>	<b><u>\$127,296,712</u></b>	<b><u>-\$12,660,524</u></b>	<b><u>-9.0%</u></b>

Note: Debt Service Included In Each Category Area

### Allegany County Summary Of FY 2010 Funds





# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

May 28, 2009

### SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2007	FY 2008	FY 2009	FY 2010
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
Taxes - Local Property	\$ 30,740,703	\$ 32,434,205	\$ 35,204,253	\$ 37,051,920
Taxes - Local Income	23,977,520	24,859,124	23,060,000	23,100,000
Taxes - Local Other	4,089,199	3,869,462	3,956,000	3,055,000
Licenses and Permits	616,222	621,136	602,800	597,300
Intergovernmental	10,608,752	9,923,364	9,325,416	9,654,429
Service Charges	3,175,544	3,310,072	2,689,580	2,378,631
Fines and Forfeitures	25,271	44,522	30,600	22,100
Miscellaneous:				
Interest	637,863	650,109	441,529	328,878
Rents	297,475	319,370	321,352	306,365
Other Miscellaneous	431,517	90,163	64,000	60,250
Unexpended Balance - Prior Year	0	0	2,000,000	4,335,460
	<u>\$ 74,600,066</u>	<u>\$ 76,121,527</u>	<u>\$ 77,695,530</u>	<u>\$ 80,890,333</u>
<u>TRANSFERS IN</u>				
Special Revenue Fund	\$ 52,380	\$ 45,380	\$ 45,380	\$ 45,380
Debt Service Fund	0	0	0	135,000
Enterprise Fund	98,104	144,743	41,093	46,085
Total Transfers From Other Funds	<u>\$ 150,484</u>	<u>\$ 190,123</u>	<u>\$ 86,473</u>	<u>\$ 226,465</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<u><u>\$ 74,750,550</u></u>	<u><u>\$ 76,311,650</u></u>	<u><u>\$ 77,782,003</u></u>	<u><u>\$ 81,116,798</u></u>



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

May 28, 2009

### SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2007	FY 2008	FY 2009	FY 2010
<u>APPROPRIATIONS</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
General Government	\$ 7,203,068	\$ 7,336,335	\$ 7,934,190	\$ 7,750,663
Public Safety	12,499,593	13,665,670	14,150,419	14,467,152
Public Works	2,356,777	2,408,889	2,522,475	2,659,118
Health	1,646,926	1,733,275	1,811,217	1,803,937
Public Welfare	2,277,755	2,053,218	1,844,200	2,158,381
Education	34,058,339	35,588,511	35,912,500	35,540,261
Recreation and Culture	1,660,392	1,690,287	1,679,159	1,529,771
Conservation of Natural Resources	286,942	321,258	341,059	309,590
Community Development and Housing	122,091	125,382	133,270	133,600
Economic Development	1,252,920	1,323,184	1,482,865	1,479,654
Intergovernmental	28,704	28,704	28,704	28,704
Miscellaneous	878,752	962,017	1,297,325	2,236,840
Sub-Total	\$ 64,272,259	\$ 67,236,730	\$ 69,137,383	\$ 70,097,671
<u>TRANSFERS OUT</u>				
Highway Fund	\$ 1,800,000	\$ 1,852,314	\$ 2,238,067	\$ 4,531,112
Emergency Medical Services Fund	0	594,352	602,242	633,083
Transit Fund	316,727	354,637	379,880	275,501
Housing & Community Development Fund	206,950	194,547	190,606	217,027
Narcotics Task Force Fund	19,293	9,982	12,000	12,000
Revolving Building Fund	0	0	0	0
Debt Service Fund	4,734,206	4,506,304	5,132,931	5,142,572
Capital Projects Funds	1,437,515	1,098,000	0	0
Sanitary Districts	0	0	0	0
Enterprise Funds	500,791	166,713	88,894	207,832
Total Transfers to Other Funds	\$ 9,015,482	\$ 8,776,849	\$ 8,644,620	\$ 11,019,127
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$ 73,287,741</b>	<b>\$ 76,013,579</b>	<b>\$ 77,782,003</b>	<b>\$ 81,116,798</b>



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

May 28, 2009

### DETAIL SCHEDULE OF REVENUES

	<u>FY 2007 Actual Revenues</u>	<u>FY 2008 Actual Revenues</u>	<u>FY 2009 Original</u>	<u>FY 2010 Approved</u>	<u>Percentage Of Total</u>
<b><u>REAL AND PERSONAL PROPERTY TAXES</u></b>					
Estimated Assessable Base - State Certified - Pursuant to Title 2-205 of the Tax Property Article of the Annotated Code of Maryland.	\$ 2,910,366,473	\$ 3,100,438,126	\$ 3,383,685,946	\$ 3,599,037,164	
<b><u>REAL AND PERSONAL PROPERTY</u></b>					
Rate per \$100:					
Barton			110,121	120,212	
Cumberland			8,584,794	8,880,218	
Frostburg			2,892,211	3,164,161	
Lonaconing			271,917	284,115	
Luke			715,116	674,546	
Midland			108,766	114,563	
Westernport			509,296	535,472	
Unincorporated			24,250,658	25,438,133	
Sub-total				\$ 39,211,420	
FY 2009 \$.9829 (Adjusted as needed for Tax Differential by Municipality)			\$ 37,442,879		
FY 2008 \$.9829 (Adjusted as needed for Tax Differential by Municipality)		34,814,057			
FY 2007 \$.9829 (Adjusted as needed for Tax Differential by Municipality)	32,868,498				
FY 2006 \$1.0007 (Adjusted as needed for Tax Differential by Municipality)					
FY 2005 \$1.0007 (Adjusted as needed for Tax Differential by Municipality)					
<b>Payments in Lieu of Property Taxes:</b>					
Personal Property Taxes - Coal Taxes	218,705	211,324	220,000	225,000	
Real Estate Taxes - Housing Authorities	36,548	41,358	36,500	37,500	
Interest and late payment penalties on property taxes	687,095	708,551	675,000	700,000	
Sub-total	\$ 33,810,846	\$ 35,775,290	\$ 38,374,379	\$ 40,173,920	
<b>Deductions:</b>					
Prompt Payment Discounts on Property Taxes	\$ (127,796)	\$ (142,686)	\$ (144,126)	\$ (165,000)	
Deferred Revenue	(133,820)	(442,573)	(196,000)	(215,000)	
Manufacturers Tax Exemption	(2,638,363)	(2,488,808)	(2,550,000)	(2,400,000)	
Enterprise Zone Exemptions	(122,349)	(157,186)	(175,000)	(190,000)	
Residential Development Tax Credit	(11,308)	(20,294)	(25,000)	(30,000)	
Tax Increment Financing	(6,596)	(7,571)	(20,000)	(12,000)	
State Tax Credits/Historic Credits	(29,911)	(81,967)	(60,000)	(110,000)	
Sub-total	\$ (3,070,143)	\$ (3,341,085)	\$ (3,170,126)	\$ (3,122,000)	
<b>TOTAL NET PROPERTY TAXES</b>	\$ 30,740,703	\$ 32,434,205	\$ 35,204,253	\$ 37,051,920	45.5%



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**May 28, 2009**  
**DETAIL SCHEDULE OF PROPERTY TAX ESTIMATE**

<u>Taxing Area</u>	<b>Real Estate</b>		<b>Personal Property</b>		<b>Public Utilities</b>		<b>Grand Total</b>	
	<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	\$11,036,447	\$105,343	\$134,100	\$3,200	\$489,000	\$11,669	\$11,659,547	\$120,212
Cumberland	779,379,888	7,026,888	38,240,000	861,930	42,384,000	955,335	860,003,888	8,844,153
Frostburg	310,934,569	2,825,151	6,644,500	150,930	8,280,000	188,080	325,859,069	3,164,161
Lonaconing	23,856,543	221,985	726,750	16,906	1,944,000	45,224	26,527,293	284,115
Luke	59,110,002	547,713	4,483,220	103,854	992,000	22,979	64,585,222	674,546
Midland	10,790,930	102,999	67,600	1,613	417,000	9,951	11,275,530	114,563
Westernport	51,330,379	477,629	866,460	20,156	1,620,000	37,687	53,816,839	535,472
Unincorporated	2,010,144,636	19,757,712	166,027,140	4,079,702	65,138,000	1,600,719	2,241,309,776	25,438,133
Subtotal	\$3,256,583,394	\$31,065,420	\$217,189,770	\$5,238,291	\$121,264,000	\$2,871,644	\$3,595,037,164	\$39,175,355
Public Utility	4,000,000	36,064					\$4,000,000	\$36,064
Grand Total	\$3,260,583,394	\$31,101,484	\$217,189,770	\$5,238,291	\$121,264,000	\$2,871,644	\$3,599,037,164	\$39,211,420

	<u>Assessable Base</u>	<u>%</u>	<u>Revenues</u>	<u>%</u>
Real Estate	\$3,260,583,394	90.6%	\$31,101,484	79.3%
Personal Property	\$217,189,770	6.0%	\$5,238,291	13.4%
Public Utility	\$121,264,000	3.4%	\$2,871,644	7.3%
Grand Total	\$3,599,037,164	100.0%	\$39,211,420	100.0%



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

May 28, 2009

### DETAIL SCHEDULE OF REVENUES

	FY 2007 Actual Revenues	FY 2008 Actual Revenues	FY 2009 Original	FY 2010 Approved	Percentage Of Total
<b><u>LOCAL INCOME TAX</u></b>					
Local Income Tax	\$ 23,977,520	\$ 24,859,124	\$ 23,060,000	\$ 23,100,000	
<b>TOTAL LOCAL INCOME TAX</b>	<b>\$ 23,977,520</b>	<b>\$ 24,859,124</b>	<b>\$ 23,060,000</b>	<b>\$ 23,100,000</b>	<b>28.5%</b>
<b><u>OTHER LOCAL TAXES</u></b>					
Hotel/Motel Tax	\$ 616,528	\$ 664,639	\$ 660,000	\$ 660,000	
Admissions and Amusement	162,589	157,974	150,000	150,000	
Recordation	1,867,666	1,889,261	1,850,000	1,250,000	
911 Local Fees	685,516	513,106	550,000	550,000	
Trailer Court Taxes	70,795	61,814	71,000	70,000	
Transfer Tax, Property	686,105	582,668	675,000	375,000	
<b>TOTAL OTHER LOCAL TAXES</b>	<b>\$ 4,089,199</b>	<b>\$ 3,869,462</b>	<b>\$ 3,956,000</b>	<b>\$ 3,055,000</b>	<b>3.8%</b>
<b><u>LICENSES AND PERMITS</u></b>					
Alcoholic Beverages License	\$ 88,640	\$ 84,002	\$ 90,600	\$ 84,600	
Amusement	6,596	7,955	6,000	7,000	
Traders	97,526	103,382	97,000	98,000	
Occupational Junkyard Permits	1,900	900	1,200	1,200	
Animal License	15,216	13,666	13,000	12,000	
Building Permits	44,282	39,032	40,000	30,000	
Marriage License	5,120	5,575	5,000	4,500	
Franchise TV Cable Systems	323,025	332,774	320,000	330,000	
Sediment Control Fee	33,917	33,850	30,000	30,000	
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 616,222</b>	<b>\$ 621,136</b>	<b>\$ 602,800</b>	<b>\$ 597,300</b>	<b>0.7%</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>					
<b><u>FROM THE FEDERAL GOVERNMENT</u></b>					
Homeland Security Grant	\$ 365,360	\$ 421,916	\$ 319,019	\$ 283,059	
Justice Department Grant	47,602	155,024	9,600	9,469	
Civil Defense	46,286	61,380	47,000	65,000	
FEMA Grant	15,000	0	0	0	
EMT Grant	27,983	0	30,000	35,000	
MTA - P & Z Reimbursement	92,333	110,700	110,700	110,700	
Federal Highway Grant	73,848	55,993	83,898	135,172	

# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF REVENUES

	FY 2007 Actual Revenues	FY 2008 Actual Revenues	FY 2009 Original	FY 2010 Approved	Percentage Of Total
<b>INTERGOVERNMENTAL REVENUES (Con't)</b>					
<b><u>FROM THE FEDERAL GOVERNMENT (Con't)</u></b>					
Health & Human Services Grant	\$ 155,089	\$ 79,252	\$ 0	\$ 0	
Medtrans Grant	506,612	84,832	0	0	
Food Distribution To Needy	12,100	19,569	18,000	18,000	
Summer Camp Program	2,133	1,809	0	0	
Emergency Shelter Grant	30,411	22,075	20,000	25,000	
ARC Grants	20,000	20,000	46,000	60,000	
Circuit Court Masters Program	62,860	66,964	74,700	74,967	
Other Federal Grants	5,773	12,146	13,000	78,000	
In Lieu of Taxes	4,451	4,365	3,200	4,000	
<b>TOTAL FROM THE FEDERAL GOVERNMENT</b>	<b>\$ 1,467,841</b>	<b>\$ 1,116,025</b>	<b>\$ 775,117</b>	<b>\$ 898,367</b>	1.1%
<b><u>FROM THE STATE GOVERNMENT</u></b>					
Public Health	\$ 24,092	\$ 23,368	\$ 25,000	\$ 25,000	
Police Protection	239,762	234,140	250,000	240,000	
State 911	22,800	1,560	20,000	15,000	
State MTA Operating	0	0	55,350	55,350	
State All Trans	288,541	265,294	209,945	209,945	
Transportation Planning	9,231	6,999	10,487	16,896	
Md Department of the Environment	10,000	44,995	8,900	8,900	
Juvenile Services Grant	14,091	14,094	14,554	15,130	
JSA Crisis Intervention	33,265	34,765	36,492	36,396	
Department Of Social Services	61,500	55,350	55,350	55,350	
Department Of Natural Resources	220,851	198,013	210,000	35,000	
Conservation Aide	25,804	26,563	27,574	28,727	
Program Open Space	140,530	286,430	205,277	68,550	
Fire Suppression	0	0	500	250	
Disparity Grant	7,345,436	6,971,337	6,742,870	7,298,505	
State Jury Reimbursement	43,560	41,635	44,000	44,000	
Tourism Grant	36,943	46,994	46,900	39,534	
Work Crew Supervisor	43,969	33,468	42,223	42,223	
Miscellaneous	266,045	259,297	315,919	296,986	
<b>TOTAL FROM THE STATE GOVERNMENT</b>	<b>\$ 8,826,420</b>	<b>\$ 8,544,302</b>	<b>\$ 8,321,341</b>	<b>\$ 8,531,742</b>	10.5%

# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF REVENUES

	FY 2007	FY 2008	FY 2009	FY 2010	Percentage
	Actual	Actual	Original	Approved	Of Total
	Revenues	Revenues			
<b><u>INTERGOVERNMENTAL REVENUES (con't)</u></b>					
<b><u>OTHER AGENCIES</u></b>					
Other Agency Revenue	\$ 314,491	\$ 263,037	\$ 228,958	\$ 224,320	
<b>TOTAL OTHER AGENCIES</b>	\$ 314,491	\$ 263,037	\$ 228,958	\$ 224,320	0.3%
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	\$ 10,608,752	\$ 9,923,364	\$ 9,325,416	\$ 9,654,429	11.9%
<b><u>SERVICE CHARGES</u></b>					
<b><u>GENERAL GOVERNMENT CHARGES</u></b>					
State Civil Process	\$ 47,071	\$ 66,019	\$ 60,000	\$ 60,000	
Child Support Incentive	1,528	1,465	0	0	
Publication Sales	0	1,300	0	0	
Plans & Specifications & Code Home Rule Book	6,963	5,486	2,000	3,000	
Regulations & Map Sales	6,260	25,439	10,750	4,000	
Tax Sale Fees	18,850	12,131	16,000	16,000	
Election Filing Fees	365	75	0		
Security Interest Filing Fee	110	90	100	100	
Liquor License Application Fees	8,480	9,230	8,500	8,260	
Liquor License Transfer Fees	9,280	7,090	4,800	4,800	
Bay Restoration collection fee	3,698	2,000	2,000	1,000	
Health Ins Administration Fees	808	1,123	800	800	
Promotion Accounts	63,164	69,085	50,000	70,000	
Collection Fees - Taxes	47,579	51,512	45,000	49,000	
Liquor License Collection Fees	3,492	3,752	3,600	3,600	
Hotel/Motel Tax Collection Fee	14,998	16,274	15,000	16,000	
Partial Payment Fee	1,074	984	1,000	1,000	
Engineering Fees	129,351	149,665	20,000	63,061	
Service Fees Other	821,975	827,840	740,022	542,567	
<b>TOTAL GENERAL GOVERNMENT CHARGES</b>	\$ 1,185,046	\$ 1,250,560	\$ 979,572	\$ 843,188	1.0%
<b><u>PUBLIC SAFETY CHARGES</u></b>					
Police Protection - Sheriff	\$ 19,802	\$ 22,895	\$ 18,000	\$ 10,000	
Fingerprinting Fee	1,375	1,519	1,500	100	
Impound Fees	0	0	0	2,500	
Jail Work Release	62,703	40,372	35,000	30,000	
Boarding State Prisoners	262,607	333,691	230,000	0	
Boarding Federal Prisoners	798,065	802,496	600,000	650,000	
Community Service Fee	20,225	17,232	16,000	16,000	
Home Detention Fee	35,886	48,862	33,000	35,000	
Inmate Medical Copay	4,671	3,663	3,000	4,000	
Building Inspection Fees	24,537	27,302	32,000	25,000	
<b>TOTAL PUBLIC SAFETY CHARGES</b>	\$ 1,229,871	\$ 1,298,032	\$ 968,500	\$ 772,600	1.0%

# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND DETAIL SCHEDULE OF REVENUES

	FY 2007	FY 2008	FY 2009	FY 2010	Percentage
	Actual	Actual	Original	Approved	Of Total
	Revenues	Revenues			
<b><u>SERVICE CHARGES (Con't)</u></b>					
<b><u>OTHER SERVICE CHARGES</u></b>					
Landfill Fees	\$ 144,150	\$ 142,994	\$ 145,000	\$ 145,000	
Recycling Fees	116,127	89,659	105,000	85,000	
Recycled Material Sales	24,939	20,396	20,000	15,000	
Dog Adoptions	20,527	21,004	18,000	18,000	
Rocky Gap Resort Fees	112,878	114,560	115,000	160,000	
UPRC Reimbursement	297,306	326,714	301,058	294,393	
Job access fares	6,331	5,409	12,580	15,750	
Alltrans Fares	37,619	39,994	24,420	29,250	
Road Closing Fees	750	750	450	450	
TOTAL OTHER SERVICE CHARGES	\$ 760,627	\$ 761,480	\$ 741,508	\$ 762,843	0.9%
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 3,175,544</b>	<b>\$ 3,310,072</b>	<b>\$ 2,689,580</b>	<b>\$ 2,378,631</b>	<b>3.0%</b>
<b><u>FINES AND FORFEITURES</u></b>					
Circuit Court Fines	\$ 7,279	\$ 6,772	\$ 7,000	\$ 7,000	
Contraband Seizures	0	0	0	2,500	
Dog Ordinance Fines	11,000	9,118	10,000	5,000	
Liquor Fines and Fees	1,350	24,450	8,000	3,000	
Permits and Enforcement Fines	5,642	4,182	5,400	4,400	
Fines and Forfeitures	0	0	200	200	
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$ 25,271</b>	<b>\$ 44,522</b>	<b>\$ 30,600</b>	<b>\$ 22,100</b>	<b>0.0%</b>
<b><u>MISCELLANEOUS REVENUES</u></b>					
<b><u>INTEREST</u></b>					
Interest on Bank Deposits	\$ 526,217	\$ 535,981	350,000	\$ 275,000	
Interest on Fire Company Loans	542	353	155	0	
Interest on Loans to Other Units	14,888	19,827	18,374	17,378	
Interest on Tax Office MMA	92,230	82,830	70,000	30,000	
Penalties	3,986	11,118	3,000	6,500	
TOTAL INTEREST	\$ 637,863	\$ 650,109	\$ 441,529	\$ 328,878	0.4%
<b><u>RENTS</u></b>					
Rents - General	\$ 9,498	\$ 13,300	\$ 12,500	\$ 12,180	
Rents - Fairgrounds	287,977	306,070	308,852	294,185	
<b>TOTAL RENTS</b>	<b>\$ 297,475</b>	<b>\$ 319,370</b>	<b>\$ 321,352</b>	<b>\$ 306,365</b>	<b>0.4%</b>

# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF REVENUES

	FY 2007	FY 2008	FY 2009	FY 2010	Percentage
	Actual	Actual	Original	Approved	Of Total
<u>MISCELLANEOUS REVENUES (Con't)</u>	<u>Revenues</u>	<u>Revenues</u>			
<u>OTHER MISCELLANEOUS</u>					
Contributions	\$ 1,176	\$ 0	0	0	
Sale of Surplus Property	308,274	1,797	15,000	15,000	
Miscellaneous	122,067	88,366	49,000	45,250	
<b>TOTAL OTHER MISCELLANEOUS</b>	<u>\$ 431,517</u>	<u>\$ 90,163</u>	<u>64,000</u>	<u>\$ 60,250</u>	<u>0.1%</u>
<b>TOTAL MISCELLANEOUS</b>	<u>\$ 1,366,855</u>	<u>\$ 1,059,642</u>	<u>826,881</u>	<u>\$ 695,493</u>	<u>0.9%</u>
<u>UNEXPENDED BALANCE OF PRIOR YEARS</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>2,000,000</u>	<u>\$ 4,335,460</u>	<u>5.3%</u>
<b>TOTAL REVENUES AND OTHER SOURCES OF FUNDS BEFORE TRANSFERS IN</b>	<u>\$ 74,600,066</u>	<u>\$ 76,121,527</u>	<u>\$ 77,695,530</u>	<u>\$ 80,890,333</u>	<u>99.7%</u>
<u>TRANSFERS IN</u>					
From Special Revenue Funds	\$ 52,380	\$ 45,380	\$ 45,380	\$ 45,380	
From Debt Service Funds	0	0	0	135,000	
From Enterprise Funds	98,104	144,743	41,093	46,085	
<b>TRANSFERS IN</b>	<u>\$ 150,484</u>	<u>\$ 190,123</u>	<u>86,473</u>	<u>\$ 226,465</u>	<u>0.3%</u>
<b>TOTAL GENERAL FUND SOURCES</b>	<u><u>\$ 74,750,550</u></u>	<u><u>\$ 76,311,650</u></u>	<u><u>\$ 77,782,003</u></u>	<u><u>\$ 81,116,798</u></u>	<u><u>100.0%</u></u>



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT

	FY 2007	FY 2008	FY 2009		FY 2010	FY 2010	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>LEGISLATIVE</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>County Commissioners</u>							
Salaries and Fringe Benefits	\$ 135,352	\$ 139,170	\$ 144,708	3.0	\$ 149,030	\$ 149,030	3.0
Operating	20,456	21,556	27,700		27,675	25,910	
Capital Outlay	1,746	0	0		0	0	
Total County Commissioners	\$ 157,554	\$ 160,726	\$ 172,408		\$ 176,705	\$ 174,940	
<u>Commissioners Staff &amp; Office</u>							
Salaries and Fringe Benefits	\$ 152,355	\$ 155,103	\$ 165,229	2.0	\$ 165,079	\$ 165,079	2.0
Operating	21,732	20,923	31,300		31,250	29,285	
Capital Outlay	0	1,866	0		0	0	
Total Commissioners Staff & Office	\$ 174,087	\$ 177,892	\$ 196,529		\$ 196,329	\$ 194,364	
<b>TOTAL LEGISLATIVE AND EXECUTIVE</b>	<b>\$ 331,641</b>	<b>\$ 338,618</b>	<b>\$ 368,937</b>	<b>5.0</b>	<b>\$ 373,034</b>	<b>\$ 369,304</b>	<b>5.0</b>
<u>JUDICIAL</u>							
<u>Family Support Services</u>							
Salaries and Fringe Benefits	\$ 65,805	\$ 69,187	\$ 73,241	1.0	\$ 74,796	\$ 73,873	1.0
Operating	103,937	101,841	120,500		108,500	108,500	
Capital Outlay	0	0	0		0	0	
Total Family Support Services	\$ 169,742	\$ 171,028	\$ 193,741		\$ 183,296	\$ 182,373	
<u>Alternative Dispute Resolution</u>							
Salaries & Fringes	\$ 4,808	\$ 5,115	\$ 5,396		\$ 5,396	\$ 5,396	
Operating	985	357	2,104		2,104	2,104	
Total Alternative Dispute Resolution	5,793	5,472	7,500		7,500	7,500	
<u>Circuit Court Masters Program</u>							
Salaries and Fringe Benefits	\$ 89,239	\$ 92,214	\$ 98,717	2.5	\$ 92,807	\$ 92,807	2.5
Operating	13,439	12,359	15,098		26,474	12,886	
Capital Outlay	4,254	3,113	0		0	0	
Total Circuit Court Masters Program	\$ 106,932	\$ 107,686	\$ 113,815		\$ 119,281	\$ 105,693	
<u>Circuit Court</u>							
Salaries and Fringe Benefits	\$ 270,520	\$ 286,219	\$ 355,087	5.2	\$ 301,116	\$ 301,116	5.2
Operating	28,850	26,538	23,500		62,250	57,600	
Capital Outlay	25,975	15	0		0	0	
Total Circuit Court	\$ 325,345	\$ 312,772	\$ 378,587		\$ 363,366	\$ 358,716	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT (Con't)

#### JUDICIAL (Con't)

##### Orphan's Court

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Orphan's Court

FY 2007 Actual Expenditures	FY 2008 Actual Expenditures	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
\$ 48,753	\$ 49,385	\$ 52,116	3.0	\$ 54,704	\$ 54,704	3.0
731	883	3,425		2,675	2,325	
1,141	0					
\$ 50,625	\$ 50,268	\$ 55,541		\$ 57,379	\$ 57,029	

##### Family Law Master

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Family Law Master

\$ 48,000	\$ 50,534	\$ 53,674	1.0	\$ 53,510	\$ 53,510	1.0
3,465	2,836	6,100		6,100	5,500	
0	1,210	0		0	0	
\$ 51,465	\$ 54,580	\$ 59,774		\$ 59,610	\$ 59,010	

##### States Attorney

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total States Attorney

\$ 934,128	\$ 1,012,482	\$ 1,052,108	14.3	\$ 1,071,895	\$ 1,071,895	15.3
73,201	76,253	75,702		87,413	86,413	
2,960	8,301	3,500		3,500	0	
\$ 1,010,289	\$ 1,097,036	\$ 1,131,310		\$ 1,162,808	\$ 1,158,308	

##### Victim/Witness Coordinator

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

\$ 7,519	\$ 19,636	\$ 24,189	1.0	\$ 9,469	\$ 9,469	0.5
0	937	0		0	0	
0	0	0		0	0	
\$ 7,519	\$ 20,573	\$ 24,189		\$ 9,469	\$ 9,469	

##### Law Library

Salaries and Fringe Benefits  
Operating  
Total Law Library

\$ 0	\$ 0	\$ 5,396		\$ 0	\$ 0	
38,000	19,000	52,604		58,000	19,620	
\$ 38,000	\$ 19,000	\$ 58,000		\$ 58,000	\$ 19,620	

##### Petit Jury

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Petit Jury

\$ 6,142	\$ 6,700	\$ 11,529	0.6	\$ 11,635	\$ 11,635	0.6
62,235	59,008	59,050		59,050	58,550	
0	0	0		0	0	
\$ 68,377	\$ 65,708	\$ 70,579		\$ 70,685	\$ 70,185	



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**GENERAL GOVERNMENT (Con't)**

**GENERAL GOVERNMENT (Con't)**

**JUDICIAL (Con't)**

**Maintenance, Court House**

	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>		<b>FY 2010</b>	<b>FY 2010</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>FTE</b>	<b>Request</b>	<b>Approved</b>	<b>FTE</b>
Salaries and Fringe Benefits	\$ 121,712	\$ 132,994	\$ 147,621	2.7	\$ 148,417	148,417	3.0
Operating	120,588	99,658	85,025		83,900	81,549	
Capital Outlay	3,850	9,351	2,500		15,000	15,000	
Total Maintenance, Court House	\$ 246,150	\$ 242,003	\$ 235,146		\$ 247,317	\$ 244,966	
<b>TOTAL JUDICIAL</b>	<b>\$ 2,080,237</b>	<b>\$ 2,146,126</b>	<b>\$ 2,328,182</b>	<b>31.3</b>	<b>\$ 2,338,711</b>	<b>\$ 2,272,869</b>	<b>32.1</b>

**EXECUTIVE**

**Administrator**

Salaries and Fringe Benefits	\$ 296,918	\$ 315,092	\$ 331,967	3.0	\$ 334,163	\$ 264,437	3.0
Operating	14,467	20,330	16,350		15,150	9,750	
Capital Outlay	1,785	1,969	0		0	0	
Total Administrator	\$ 313,170	\$ 337,391	\$ 348,317		\$ 349,313	\$ 274,187	

**ELECTIONS**

**Election Office**

Salaries and Fringe Benefits	\$ 224,024	\$ 239,215	\$ 256,690	7.5	\$ 255,770	\$ 255,770	4.9
Operating	61,969	62,079	52,823		60,750	57,550	
Capital Outlay	2,797	3,363	0		0	0	
Total Election Office	\$ 288,790	\$ 304,657	\$ 309,513		\$ 316,520	\$ 313,320	

**Registration**

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	122,657	59,464	78,950		11,200	10,000	
Capital Outlay	118,396	146,320	164,336		108,484	108,484	
Total Registration	\$ 241,053	\$ 205,784	\$ 243,286		\$ 119,684	\$ 118,484	

<b>TOTAL ELECTIONS</b>	<b>\$ 529,843</b>	<b>\$ 510,441</b>	<b>\$ 552,799</b>	<b>7.5</b>	<b>\$ 436,204</b>	<b>\$ 431,804</b>	<b>4.9</b>
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# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT (Con't)

	FY 2007	FY 2008			FY 2009		FY 2010	FY 2010	
	Actual	Actual	FY 2009	FTE	Original	FTE	Request	Approved	FTE
<u>FINANCIAL ADMINISTRATION</u>	<u>Expenditures</u>	<u>Expenditures</u>							
<u>Finance Department</u>									
Salaries and Fringe Benefits	\$ 670,803	\$ 680,525	\$ 724,440	9.6	\$ 737,368		\$ 737,368		9.6
Operating	30,030	35,132	36,200		36,200		32,900		
Capital Outlay	476	0	0		0		0		
Total Finance Department	\$ 701,309	\$ 715,657	\$ 760,640		\$ 773,568		\$ 770,268		
<u>Tax &amp; Utility Collection</u>									
Salaries and Fringe Benefits	\$ 431,060	\$ 466,629	\$ 485,901	7.5	\$ 488,789		\$ 488,789		7.7
Operating	40,532	37,249	56,570		56,800		45,900		
Capital Outlay	3,699	0	0		0		0		
Total Tax Collection	\$ 475,291	\$ 503,878	\$ 542,471		\$ 545,589		\$ 534,689		
<u>State Assessment Office</u>									
Operating	0	0	0		670,176		0		
Total Assessment Fee	\$ 0	\$ 0	\$ 0		\$ 670,176		\$ 0		
<u>Professional Services</u>									
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0		\$ 0		
Operating	38,900	43,454	46,500		55,000		50,000		
Capital Outlay	0	0	0		0		0		
Total Professional Services	\$ 38,900	\$ 43,454	\$ 46,500		\$ 55,000		\$ 50,000		
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>\$ 1,215,500</b>	<b>\$ 1,262,989</b>	<b>\$ 1,349,611</b>	<b>17.1</b>	<b>\$ 2,044,333</b>		<b>\$ 1,354,957</b>		<b>17.3</b>
<u>LEGAL COUNSEL</u>									
<u>County Attorney</u>									
Salaries and Fringe Benefits	\$ 185,060	\$ 214,290	\$ 206,493	3.0	\$ 176,488		\$ 176,488		3.0
Operating	5,893	6,799	8,670		9,000		8,200		
Capital Outlay	0	0	0		0		0		
Total County Attorneys	\$ 190,953	\$ 221,089	\$ 215,163		\$ 185,488		\$ 184,688		
<u>Other Legal/Professional</u>									
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0		\$ 0		
Operating	72,605	83,898	61,000		81,000		81,000		
Capital Outlay	0	0	0		0		0		
Total Other Legal/Professional	\$ 72,605	\$ 83,898	\$ 61,000		\$ 81,000		\$ 81,000		
<b>TOTAL LEGAL COUNSEL</b>	<b>\$ 263,558</b>	<b>\$ 304,987</b>	<b>\$ 276,163</b>	<b>3.0</b>	<b>\$ 266,488</b>		<b>\$ 265,688</b>		<b>3.0</b>



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT (Con't)

	FY 2007	FY 2008	FY 2009		FY 2010	FY 2010	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<b><u>PERSONNEL ADMINISTRATION</u></b>	<b><u>Expenditures</u></b>	<b><u>Expenditures</u></b>					
<b><u>Human Resources Department</u></b>							
Salaries and Fringe Benefits	\$ 344,402	\$ 248,692	\$ 304,227	5.0	\$ 321,090	\$ 301,739	5.5
Operating	19,491	48,079	25,150		25,150	23,750	
Capital Outlay	4,186	450	0		0	0	
Total Human Resources Department	\$ 368,079	\$ 297,221	\$ 329,377		\$ 346,240	\$ 325,489	
<b><u>Human Resource Board Of Appeals</u></b>							
Salaries and Fringe Benefits	\$ 2,198	\$ 2,165	\$ 6,479		\$ 6,479	\$ 5,479	
Operating	0		100		100	100	
Capital Outlay	0	0	0		0	0	
Total Human Res. Board Of Appeals	\$ 2,198	\$ 2,165	\$ 6,579		\$ 6,579	\$ 5,579	
<b><u>Wellness/Employee Recognition</u></b>							
Salaries and Fringe Benefits	\$ 13,994	\$ 14,861	\$ 15,882	0.4	\$ 15,993	\$ 15,993	0.4
Operating	8,725	6,864	10,935		10,935	10,435	
Capital Outlay	0	0	0		0	0	
Total Employee Recognition	\$ 22,719	\$ 21,725	\$ 26,817		\$ 26,928	\$ 26,428	
<b>TOTAL PERSONNEL ADMINISTRATION</b>	<b>\$ 392,996</b>	<b>\$ 321,111</b>	<b>\$ 362,773</b>	<b>5.4</b>	<b>\$ 379,747</b>	<b>\$ 357,496</b>	<b>5.9</b>
<b><u>PLANNING &amp; ZONING</u></b>							
<b><u>Planning</u></b>							
Salaries and Fringe Benefits	\$ 205,159	\$ 274,808	\$ 303,968	3.0	\$ 335,812	\$ 335,812	5.8
Operating	29,621	74,856	198,300		196,775	190,925	
Capital Outlay	9,890	6,049	0		0	0	
Total Planning	\$ 244,670	\$ 355,713	\$ 502,268		\$ 532,587	\$ 526,737	
<b><u>Land Use Planning</u></b>							
Salaries and Fringe Benefits	\$ 113,111	\$ 95,933	\$ 109,135	2.5	\$ 109,878	\$ 109,878	2.3
Operating	40,055	27,515	40,550		37,950	36,450	
Capital Outlay	3,875	8,666	0		0	0	
Total Land Use Planning	\$ 157,041	\$ 132,114	\$ 149,685		\$ 147,828	\$ 146,328	
<b>TOTAL PLANNING &amp; ZONING</b>	<b>\$ 401,711</b>	<b>\$ 487,827</b>	<b>\$ 651,953</b>	<b>5.5</b>	<b>\$ 680,415</b>	<b>\$ 673,065</b>	<b>8.1</b>



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT (Con't)

	FY 2007 Actual <u>Expenditures</u>	FY 2008 Actual <u>Expenditures</u>	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
<b>GENERAL SERVICES</b>							
<b><u>Maintenance - General</u></b>							
Salaries and Fringe Benefits	\$ 515,788	\$ 497,103	\$ 550,229	8.3	\$ 581,074	\$ 581,074	7.8
Operating	9,408	10,434	10,450		8,350	6,650	
Capital Outlay	0	0	0		0	0	
Total Maintenance - General	\$ <u>525,196</u>	\$ <u>507,537</u>	\$ <u>560,679</u>		\$ <u>589,424</u>	\$ <u>587,724</u>	
<b><u>Maintenance - County Office Complex</u></b>							
Salaries and Fringe Benefits	\$ 170,640	\$ 168,158	\$ 119,722	4.2	\$ 121,508	\$ 121,508	2.9
Operating	129,978	142,376	122,400		126,500	115,412	
Capital Outlay	69,117	0	0		75,500	50,000	
Total Maintenance-Complex	\$ <u>369,735</u>	\$ <u>310,534</u>	\$ <u>242,122</u>		\$ <u>323,508</u>	\$ <u>286,920</u>	
<b><u>Maintenance - County Buildings</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 5,087	\$ 0		\$ 0	\$ 0	
Operating	17,658	13,617	28,000		27,500	26,950	
Capital Outlay	15,642	4,951	0		0	0	
Total Maintenance - County Buildings	\$ <u>33,300</u>	\$ <u>23,655</u>	\$ <u>28,000</u>		\$ <u>27,500</u>	\$ <u>26,950</u>	
<b><u>Maintenance - Prospect Sq. Office Bldg</u></b>							
Salaries and Fringe Benefits	\$ 43,794	\$ 56,004	\$ 80,332	1.0	\$ 80,977	\$ 80,977	2.0
Operating	63,572	64,365	61,000		62,700	61,263	
Capital Outlay	0	0	2,500		0	0	
Total Maint - Prospect Office Bldg	\$ <u>107,366</u>	\$ <u>120,369</u>	\$ <u>143,832</u>		\$ <u>143,677</u>	\$ <u>142,240</u>	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT (Con't)

#### GENERAL SERVICES (Con't)

	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>		<u>FY 2010</u>	<u>FY 2010</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>FTE</u>	<u>Request</u>	<u>Approved</u>	<u>FTE</u>
	<u>Expenditures</u>	<u>Expenditures</u>					
<b><u>Information Technology Division</u></b>							
Salaries and Fringe Benefits	\$ 176,056	\$ 186,353	\$ 200,679	3.3	\$ 222,437	\$ 199,856	3.75
Operating	32,633	32,862	26,420		54,150	51,384	
Capital Outlay	5,240	0	17,000		0	0	
Total Information Technology Division	\$ 213,929	\$ 219,215	\$ 244,099		\$ 276,587	\$ 251,240	
<b><u>Information Technology</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	311,568	328,464	350,334		350,334	348,334	
Capital Outlay	0	0	0		0	0	
Total Information Technology	\$ 311,568	\$ 328,464	\$ 350,334		\$ 350,334	\$ 348,334	
<b>TOTAL GENERAL SERVICES</b>	<b>\$ 1,561,094</b>	<b>\$ 1,509,774</b>	<b>\$ 1,569,066</b>	<b>16.8</b>	<b>\$ 1,711,030</b>	<b>\$ 1,643,408</b>	<b>16.5</b>

#### OTHER GENERAL GOVERNMENT

<b><u>Liquor Control Board</u></b>							
Salaries and Fringe Benefits	\$ 97,905	\$ 100,697	\$ 106,354	4.0	\$ 88,650	\$ 88,650	4.0
Operating	15,413	16,374	20,035		19,735	19,235	
Capital Outlay	0	0	0		0	0	
Total Liquor Control Board	\$ 113,318	\$ 117,071	\$ 126,389		\$ 108,385	\$ 107,885	
<b>TOTAL OTHER GENERAL GOVERNMENT</b>	<b>\$ 113,318</b>	<b>\$ 117,071</b>	<b>\$ 126,389</b>	<b>4.0</b>	<b>\$ 108,385</b>	<b>\$ 107,885</b>	<b>4.0</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 7,203,068</b>	<b>\$ 7,336,335</b>	<b>\$ 7,934,190</b>	<b>98.6</b>	<b>\$ 8,687,660</b>	<b>\$ 7,750,663</b>	<b>99.7</b>



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

<b><u>POLICE</u></b>	<b>FY 2007 Actual Expenditures</b>	<b>FY 2008 Actual Expenditures</b>	<b>FY 2009 Original</b>	<b>FTE</b>	<b>FY 2010 Request</b>	<b>FY 2010 Approved</b>	<b>FTE</b>
<b><u>Sheriff's Department</u></b>							
Salaries and Fringe Benefits	\$ 1,739,088	\$ 1,853,071	\$ 1,698,313	27.4	\$ 1,280,539	\$ 958,603	17.9
Operating	255,325	380,557	263,200		273,200	124,550	
Capital Outlay	42,240	118,203	5,000		21,000	0	
Total Sheriffs Department	<u>\$ 2,036,653</u>	<u>\$ 2,351,831</u>	<u>\$ 1,966,513</u>		<u>\$ 1,574,739</u>	<u>\$ 1,083,153</u>	
<b><u>Bureau of Police</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 1,017,848	\$ 1,015,148	14.5
Operating	0	0	0		191,850	184,850	
Capital Outlay					36,052	0	
Total Bureau of Police	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 1,245,750</u>	<u>\$ 1,199,998</u>	
<b><u>Aggressive Drivers Grant</u></b>							
Salaries and Fringe Benefits	\$ 1,649	\$ 152	\$ 5,000		\$ 0	\$ 0	
Total Aggressive Drivers Grant	<u>\$ 1,649</u>	<u>\$ 152</u>	<u>\$ 5,000</u>		<u>\$ 0</u>	<u>\$ 0</u>	
<b><u>Highway Safety Grant</u></b>							
Salaries and Fringe Benefits	\$ 12,542	\$ 8,674	\$ 4,000		\$ 0	\$ 0	
Total Highway Safety Grant	<u>\$ 12,542</u>	<u>\$ 8,674</u>	<u>\$ 4,000</u>		<u>\$ 0</u>	<u>\$ 0</u>	
<b><u>C3I Unit</u></b>							
Operating	\$ 11,608	\$ 13,041	\$ 13,000		\$ 13,500	\$ 13,000	
Capital Outlay	0	0	0		0	0	
Total C3I Unit	<u>\$ 11,608</u>	<u>\$ 13,041</u>	<u>\$ 13,000</u>		<u>\$ 13,500</u>	<u>\$ 13,000</u>	
<b><u>Safe School Support</u></b>							
Salaries and Fringe Benefits	\$ 52,656	\$ 49,767	\$ 72,438	1.0	\$ 47,012	\$ 47,012	1.0
Total Safe School Support	<u>\$ 52,656</u>	<u>\$ 49,767</u>	<u>\$ 72,438</u>		<u>\$ 47,012</u>	<u>\$ 47,012</u>	
<b><u>Attendance Resource Program</u></b>							
Salaries and Fringe Benefits	\$ 4,486	\$ 0	\$ 0		\$ 0	\$ 0	0.0
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Attendance Resource Program	<u>\$ 4,486</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	
<b><u>Juvenile Review Board</u></b>							
Salaries and Fringe Benefits	\$ 55,274	\$ 55,902	\$ 57,406	1.0	\$ 58,139	\$ 58,139	1.0
Operating	2,139	160	94		94	94	
Total Juvenile Review Board	<u>\$ 57,413</u>	<u>\$ 56,062</u>	<u>\$ 57,500</u>		<u>\$ 58,233</u>	<u>\$ 58,233</u>	



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

	FY 2007 Actual Expenditures	FY 2008 Actual Expenditures	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
<b><u>POLICE (Con't)</u></b>							
<b><u>Parents and Law Enforcement</u></b>							
Salaries and Fringe Benefits	\$ 2,432	\$ 2,585	\$ 5,350		\$ 5,350	\$ 5,350	
Total Parents and Law Enforcement	\$ 2,432	\$ 2,585	\$ 5,350		\$ 5,350	\$ 5,350	
<b><u>Casastart</u></b>							
Salaries and Fringe Benefits	\$ 1,854	\$ 0	\$ 0		\$ 0	\$ 0	
Total Casastart	\$ 1,854	\$ 0	\$ 0		\$ 0	\$ 0	
<b>TOTAL POLICE</b>	\$ 2,181,293	\$ 2,482,112	\$ 2,123,801	29.4	\$ 2,944,584	\$ 2,406,746	34.4
<b><u>FIRE</u></b>							
<b><u>Fire Suppression</u></b>							
Operating	\$ 0	\$ 0	\$ 5,000		\$ 2,500	\$ 1,000	
Total Fire Suppression	\$ 0	\$ 0	\$ 5,000		\$ 2,500	\$ 1,000	
<b><u>Fire &amp; Rescue Organizations</u></b>							
Salaries and Fringe Benefits	\$ 2,233	\$ 2,201	\$ 2,208	0.1	\$ 2,299	\$ 2,299	0.1
Operating	919,345	951,756	1,014,188		1,024,688	1,022,188	
Capital Outlay	0	0	0		0		
Total Fire & Rescue Organizations	\$ 921,578	\$ 953,957	\$ 1,016,396		\$ 1,026,987	\$ 1,024,487	
<b>TOTAL FIRE</b>	\$ 921,578	\$ 953,957	\$ 1,021,396	0.1	\$ 1,029,487	\$ 1,025,487	0.1



# ALLEGANY COUNTY, MARYLAND

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

	FY 2007 Actual Expenditures	FY 2008 Actual Expenditures	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
<b><u>CORRECTION</u></b>							
<b><u>Detention Center</u></b>							
Salaries and Fringe Benefits	\$ 4,109,723	\$ 4,623,115	\$ 4,885,636	77.5	\$ 4,982,592	\$ 4,944,592	78.0
Operating	1,620,826	1,705,061	1,922,317		1,947,453	1,912,163	
Capital Outlay	47,073	47,481	0		0	3,290	
Total Detention Center	\$ 5,777,622	\$ 6,375,657	\$ 6,807,953		\$ 6,930,045	\$ 6,860,045	
<b><u>Detention Center Maintenance</u></b>							
Salaries and Fringe Benefits	\$ 139,519	\$ 172,888	\$ 183,414	3.0	\$ 184,132	\$ 184,132	3.5
Operating	1,765	1,347	2,750		2,725	2,525	
Capital Outlay	0	0	10,000		0	0	
Total Detention Center Maintenance	\$ 141,284	\$ 174,235	\$ 196,164		\$ 186,857	\$ 186,657	
<b><u>DJJ Crisis Intervention</u></b>							
Salaries and Fringe Benefits	\$ 32,849	\$ 34,085	\$ 34,893	0.5	\$ 34,797	\$ 34,797	1.4
Operating	415	679	1,599		1,599	1,599	
Capital Outlay	0	0	0		0	0	
Total DJJ Crisis Intervention	\$ 33,264	\$ 34,764	\$ 36,492		\$ 36,396	\$ 36,396	
<b><u>DJJ Juvenile Services Grant</u></b>							
Salaries and Fringe Benefits	\$ 12,971	\$ 13,137	\$ 13,315	0.5	\$ 13,879	\$ 13,879	0.5
Operating	1,119	957	1,239		1,251	1,251	
Total DJJ Juvenile Services Grant	\$ 14,090	\$ 14,094	\$ 14,554		\$ 15,130	\$ 15,130	
<b><u>Home Detention Grant</u></b>							
Salaries and Fringe Benefits	\$ 98,251	\$ 100,178	\$ 111,375	2.0	\$ 113,056	\$ 113,056	2.0
Operating	14,081	25,141	23,100		23,100	21,700	
Capital Outlay	0	200	0		0	0	
Total Home Detention Grant	\$ 112,332	\$ 125,519	\$ 134,475		\$ 136,156	\$ 134,756	
<b><u>Alternative Sentencing</u></b>							
Salaries and Fringe Benefits	\$ 103,287	\$ 97,496	\$ 112,399	2.0	\$ 122,979	\$ 122,979	2.0
Operating	30,407	34,577	33,000		33,000	31,400	
Capital Outlay	6,005	5,045	11,411		7,191	7,191	
Total Alternative Sentencing	\$ 139,699	\$ 137,118	\$ 156,810		\$ 163,170	\$ 161,570	
<b>TOTAL CORRECTION</b>	\$ 6,218,291	\$ 6,861,387	\$ 7,346,448	85.5	\$ 7,467,754	\$ 7,394,554	87.4



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

**OTHER PROTECTION**

	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>		<b>FY 2010</b>	<b>FY 2010</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>FTE</b>	<b>Request</b>	<b>Approved</b>	<b>FTE</b>
	<b>Expenditures</b>	<b>Expenditures</b>					
<b><u>Building Codes</u></b>							
Salaries and Fringe Benefits	\$ 140,360	\$ 80,214	\$ 91,119	1.6	\$ 107,146	\$ 107,146	1.8
Operating	25,230	7,178	16,475		16,525	14,583	
Capital Outlay	2,793	0	0		2,500	2,500	
Total Building Codes	\$ 168,383	\$ 87,392	\$ 107,594		\$ 126,171	\$ 124,229	
<b><u>Permits and Enforcement</u></b>							
Salaries and Fringe Benefits	\$ 273,490	\$ 290,531	\$ 309,074	4.3	\$ 324,793	\$ 324,793	4.3
Operating	12,283	12,519	20,565		21,015	20,413	
Capital Outlay	3,718	3,797	33,000		500	0	
Total Permits and Enforcement	\$ 289,491	\$ 306,847	\$ 362,639		\$ 346,308	\$ 345,206	
<b><u>Emergency Management Department</u></b>							
Salaries and Fringe Benefits	\$ 123,186	\$ 123,288	\$ 189,178	2.0	\$ 188,216	\$ 188,216	3.0
Operating	56,327	52,131	78,910		80,410	76,410	
Capital Outlay	28,596	3,448	0		0	0	
Total Emergency Management	\$ 208,109	\$ 178,867	\$ 268,088		\$ 268,626	\$ 264,626	
<b><u>Local Emergency Planning Committee</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	8,901	1,637	8,900		8,900	8,900	
Capital Outlay	1,127	7,648					
Total Local Emergency Planning	\$ 10,028	\$ 9,285	\$ 8,900		\$ 8,900	\$ 8,900	
<b><u>Animal Control Office</u></b>							
Salaries and Fringe Benefits	\$ 253,817	\$ 228,883	\$ 314,309	4.0	\$ 205,808	\$ 205,808	4.0
Operating	45,011	57,586	82,780		82,330	82,330	
Capital Outlay	1,050	0	0		15,000	14,000	
Total Animal Control Office	\$ 299,878	\$ 286,469	\$ 397,089		\$ 303,138	\$ 302,138	
<b><u>Animal Shelter</u></b>							
Salaries and Fringe Benefits	\$ 79,981	\$ 82,107	\$ 0	3.3	\$ 85,952	\$ 85,952	3.3
Operating	20	56	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Animal Shelter	\$ 80,001	\$ 82,163	\$ 0		\$ 85,952	\$ 85,952	
<b><u>Public Safety Department</u></b>							
Salaries and Fringe Benefits	\$ 106,669	\$ 180,205	\$ 220,244	2.0	\$ 218,548	\$ 206,548	3.6
Operating	12,068	34,012	9,900		12,700	12,200	
Capital Outlay	3,472	3,618	0		0	0	
Total Public Safety Department	\$ 122,209	\$ 217,835	\$ 230,144		\$ 231,248	\$ 218,748	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### PUBLIC SAFETY (Con't)

#### OTHER PROTECTION (Con't)

##### 911

	FY 2007 Actual Expenditures	FY 2008 Actual Expenditures	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
Salaries and Fringe Benefits	\$ 1,238,357	\$ 1,223,922	\$ 1,405,776	25.2	\$ 1,339,910	\$ 1,341,916	25.9
Operating	243,399	298,617	278,375		380,175	374,175	
Capital Outlay	21,873	8,774	0		10,000	10,000	
Total 911	\$ 1,503,629	\$ 1,531,313	\$ 1,684,151		\$ 1,730,085	\$ 1,726,091	

#### Hazardous Materials Operations

Salaries and Fringe Benefits	\$ 9,168	\$ 0	\$ 3,000	0.2	\$ 3,000	\$ 3,000	
Operating	69,780	74,800	75,200		75,200	71,700	
Capital Outlay	1,644	0	0		0	0	
Total Hazardous Materials Operations	\$ 80,592	\$ 74,800	\$ 78,200		\$ 78,200	\$ 74,700	

#### Emergency Medical Assistance

Capital Outlay	\$ 44,539	\$ 5,343	\$ 60,000		\$ 70,000	\$ 70,000	
Total Emergency Medical Assistance	\$ 44,539	\$ 5,343	\$ 60,000		\$ 70,000	\$ 70,000	

#### Flood Control

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	0	0	5,000		5,000	5,000	
Construction	17,477	10,000	40,000		40,000	34,000	
Total Flood Control	\$ 17,477	\$ 10,000	\$ 45,000		\$ 45,000	\$ 39,000	

#### Code Enforcement

Salaries and Fringe Benefits	\$ 0	\$ 74,251	\$ 77,900	2.0	\$ 77,941	\$ 77,941	2.0
Operating	0	4,681	10,050		9,175	7,675	
Construction	0	13,877	10,000		12,100	12,100	
Total Code Enforcement	\$ 0	\$ 92,809	\$ 97,950		\$ 99,216	\$ 97,716	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### PUBLIC SAFETY (Con't)

	FY 2007	FY 2008	FY 2009		FY 2010	FY 2010	
<u>OTHER PROTECTION (Con't)</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>FTE</u>	<u>Request</u>	<u>Approved</u>	<u>FTE</u>
<u>Domestic Preparedness Grant</u>							
Salaries and Fringe Benefits	\$ 64,875	\$ 118,239	\$ 65,897	1.5	\$ 101,883	\$ 101,883	2.5
Operating	523	54,014	0		0	0	
Capital Outlay	280,697	302,838	247,122		175,176	175,176	
Total Domestic Preparedness Grant	\$ 346,095	\$ 475,091	\$ 313,019		\$ 277,059	\$ 277,059	
<u>Community Emergency Response Team</u>							
Operating	\$ 8,000	\$ 0	\$ 6,000		\$ 6,000	\$ 6,000	
Capital Outlay	0	10,000					
Total Comm. Emerg Response Team	\$ 8,000	\$ 10,000	\$ 6,000		\$ 6,000	\$ 6,000	
<b>TOTAL OTHER PROTECTION</b>	<b>\$ 3,178,431</b>	<b>\$ 3,368,214</b>	<b>\$ 3,658,774</b>	<b>46.1</b>	<b>\$ 3,675,903</b>	<b>\$ 3,640,365</b>	<b>50.4</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 12,499,593</b>	<b>\$ 13,665,670</b>	<b>\$ 14,150,419</b>	<b>161.1</b>	<b>\$ 15,117,728</b>	<b>\$ 14,467,152</b>	<b>172.2</b>

#### PUBLIC WORKS

#### PUBLIC SERVICE

##### Airport

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

##### Transportation Planning

Salaries and Fringe Benefits	\$ 59,538	\$ 60,093	\$ 65,286	1.2	\$ 80,184	\$ 80,184	1.2
Operating	32,771	9,459	49,552		92,337	92,337	
Capital Outlay	0	459	0		0	0	
Total Transportation Planning	\$ 92,309	\$ 70,011	\$ 114,838		\$ 172,521	\$ 172,521	



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

	FY 2007 Actual Expenditures	FY 2008 Actual Expenditures	FY 2009 Approved	FTE	FY 2010 Request	FY 2010 Approved	FTE
<b><u>Upper Potomac River Commission</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	353,228	376,975	376,322		367,991	367,991	
Capital Outlay	0	0	0		0	0	
Total Upper Potomac River Commission	<u>\$ 353,228</u>	<u>\$ 376,975</u>	<u>\$ 376,322</u>		<u>\$ 367,991</u>	<u>\$ 367,991</u>	
<b><u>Engineering</u></b>							
Salaries and Fringe Benefits	\$ 1,017,267	\$ 1,047,050	\$ 1,135,838	13.3	\$ 1,254,228	\$ 1,254,228	13.3
Operating	55,645	48,529	48,900		51,925	51,925	
Capital Outlay	35,784	0	0		0	0	
Total Engineering	<u>\$ 1,108,696</u>	<u>\$ 1,095,579</u>	<u>\$ 1,184,738</u>		<u>\$ 1,306,153</u>	<u>\$ 1,306,153</u>	
<b>TOTAL PUBLIC SERVICE</b>	<u>\$ 1,794,233</u>	<u>\$ 1,782,565</u>	<u>\$ 1,915,898</u>	14.5	<u>\$ 2,086,665</u>	<u>\$ 2,086,665</u>	14.5
<b><u>SANITATION &amp; WASTE REMOVAL</u></b>							
<b><u>Solid Waste Disposal</u></b>							
Salaries and Fringe Benefits	\$ 112,286	\$ 114,514	\$ 122,640	3.4	\$ 105,311	\$ 88,968	3.4
Operating	275,725	305,994	298,100		323,150	316,565	
Capital Outlay	0	23,350	4,000		0	0	
Total Solid Waste Disposal	<u>\$ 388,011</u>	<u>\$ 443,858</u>	<u>\$ 424,740</u>		<u>\$ 428,461</u>	<u>\$ 405,533</u>	
<b><u>Household Hazardous Waste</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	11,284	0	15,000		0	0	
Capital Outlay	0	0	0		0	0	
Total Household Hazardous Waste	<u>\$ 11,284</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**

	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>		<b>FY 2010</b>	<b>FY 2010</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>FTE</b>	<b>Request</b>	<b>Approved</b>	<b>FTE</b>
	<b>Expenditures</b>	<b>Expenditures</b>					
<b><u>Solid Waste Recycling Program</u></b>							
Salaries and Fringe Benefits	\$ 78,386	\$ 82,537	\$ 82,887	1.9	\$ 83,516	\$ 83,516	1.9
Operating	74,038	68,469	83,950		86,100	83,404	
Capital Outlay	10,825	31,460	0		0	0	
Total Solid Waste Recycling Program	\$ 163,249	\$ 182,466	\$ 166,837		\$ 169,616	\$ 166,920	
<b>TOTAL SANITATION &amp; WASTE REMOVAL</b>	<b>\$ 562,544</b>	<b>\$ 626,324</b>	<b>\$ 606,577</b>	<b>5.3</b>	<b>\$ 598,077</b>	<b>\$ 572,453</b>	<b>5.3</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 2,356,777</b>	<b>\$ 2,408,889</b>	<b>\$ 2,522,475</b>	<b>19.8</b>	<b>\$ 2,684,742</b>	<b>\$ 2,659,118</b>	<b>19.8</b>

**Health**

**Health**

**Health Department - Appropriation**

Operating	\$ 1,123,940	\$ 1,204,760	\$ 1,208,362	\$ 1,205,466	\$ 1,205,466
Total Health Department Appropriation	\$ 1,123,940	\$ 1,204,760	\$ 1,208,362	\$ 1,205,466	\$ 1,205,466

**Maintenance - Brook Building**

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating	192,505	196,026	224,000	224,000	221,760
Capital Outlay	0	0	0	0	0
Total Maintenance - Brook Building	\$ 192,505	\$ 196,026	\$ 224,000	\$ 224,000	\$ 221,760



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS HEALTH

	FY 2007	FY 2008			FY 2009		FY 2010	FY 2010	
	Actual	Actual	FY 2009	FTE	Original	FTE	Request	Approved	FTE
<u>HEALTH (Con't)</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Original</u>						
<u>Health Department Supplemental</u>									
Salaries and Fringe Benefits	\$ 27,207	\$ 26,651	\$ 28,857	2.0			\$ 33,753	\$ 33,753	2.0
Operating	1,080	30,599	2,000				0	0	
Capital Outlay	0	0	0				0	0	
Total Health Department	\$ 28,287	\$ 57,250	\$ 30,857				\$ 33,753	\$ 33,753	
<u>Western Maryland Health Planning</u>									
Salaries and Fringe Benefits	\$ 6,348	\$ 6,665	\$ 6,998				\$ 7,348	\$ 7,348	
Total Western Maryland Health	\$ 6,348	\$ 6,665	\$ 6,998				\$ 7,348	\$ 7,348	
<u>Prescribed Medication Needy</u>									
Operating	\$ 30,000	\$ 0	\$ 0				\$ 0	\$ 0	
Total Prescribed Medication Needy	\$ 30,000	\$ 0	\$ 0				\$ 0	\$ 0	
<u>Maintenance-Willowbrook</u>									
Operating	\$ 265,846	\$ 268,574	\$ 341,000				\$ 339,000	\$ 335,610	
Total Maintenance-Willowbrook	\$ 265,846	\$ 268,574	\$ 341,000				\$ 339,000	\$ 335,610	
<b>TOTAL HEALTH</b>	<b>\$ 1,646,926</b>	<b>\$ 1,733,275</b>	<b>\$ 1,811,217</b>	<b>2.0</b>			<b>\$ 1,809,567</b>	<b>\$ 1,803,937</b>	<b>2.0</b>
			<u><b>PUBLIC WELFARE</b></u>						
<u><b>PUBLIC WELFARE</b></u>									
<u>Family Violence Council</u>									
Operating	\$ 44,799	\$ 22,487	\$ 0				\$ 0	\$ 0	
Total Family Violence Council	\$ 44,799	\$ 22,487	\$ 0				\$ 0	\$ 0	
<u>Indigent Burial</u>									
Operating	\$ 1,572	\$ 650	\$ 1,950				\$ 1,500	\$ 1,300	
Total Indigent Burial	\$ 1,572	\$ 650	\$ 1,950				\$ 1,500	\$ 1,300	
<u>Medtrans/Alltrans/Job Access</u>									
Salaries and Fringe Benefits	\$ 745,331	\$ 664,608	\$ 642,697	17.1			\$ 636,639	\$ 518,806	14.2
Operating	413,605	357,898	252,043				362,720	262,041	
Capital Outlay	4,933	0	1,000				1,000	1,000	
Total Medtrans/Alltrans/Job Access	\$ 1,163,869	\$ 1,022,506	\$ 895,740				\$ 1,000,359	\$ 781,847	



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

<b><u>PUBLIC WELFARE (Con't)</u></b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>		<b>FY 2010</b>	<b>FY 2010</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>FTE</b>	<b>Request</b>	<b>Approved</b>	<b>FTE</b>
	<b>Expenditures</b>	<b>Expenditures</b>					
<b><u>TANF Grant</u></b>							
Operating	\$ 1,368	\$ 0	\$ 0		\$ 0	\$ 0	
Total TANF Grant	\$ 1,368	\$ 0	\$ 0		\$ 0	\$ 0	
<b><u>Human Resources Development Commission</u></b>							
Operating	\$ 683,400	\$ 707,570	\$ 707,570		\$ 707,570	\$ 707,570	
Total Human Resources Development Commission	\$ 683,400	\$ 707,570	\$ 707,570		\$ 707,570	\$ 707,570	
<b><u>Emergency Shelter Grant</u></b>							
Operating	\$ 30,411	\$ 22,075	\$ 20,000		\$ 25,000	\$ 25,000	
Total Emergency Shelter Grant	\$ 30,411	\$ 22,075	\$ 20,000		\$ 25,000	\$ 25,000	
<b><u>MRDDA Grant/New Hope</u></b>							
Operating	\$ 2,133	\$ 1,809	\$ 0		\$ 0	\$ 0	
Total MRDDA Grant/New Hope	\$ 2,133	\$ 1,809	\$ 0		\$ 0	\$ 0	
<b><u>Child Abuse Coordinator</u></b>							
Salary & Fringes	\$ 42,586	\$ 44,830	47,608	1.0	\$ 46,970	\$ 46,970	1.0
Operating	49,000	53,705	55,532		54,894	54,894	
Total Child Abuse Coordinator	\$ 91,586	\$ 98,535	\$ 103,140		\$ 101,864	\$ 101,864	
<b><u>Family Crisis Center</u></b>							
Operating	\$ 83,000	\$ 88,000	\$ 88,000		\$ 88,000	\$ 88,000	
Total Family Crisis Center	\$ 83,000	\$ 88,000	\$ 88,000		\$ 88,000	\$ 88,000	
<b><u>Child Care Grant</u></b>							
Operating	\$ 153,721	\$ 60,217	\$ 0		\$ 0	\$ 0	
Total Child Care Grant	\$ 153,721	\$ 60,217	\$ 0		\$ 0	\$ 0	



# ALLEGANY COUNTY, MARYLAND

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

	FY 2007 Actual Expenditures	FY 2008 Actual Expenditures	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
<b><u>PUBLIC WELFARE (Con't)</u></b>							
<b><u>Food Distribution To The Needy</u></b>							
Operating	\$ 12,100	\$ 19,569	\$ 18,000		\$ 18,000	\$ 18,000	
Total Food Distribution To The Needy	\$ 12,100	\$ 19,569	\$ 18,000		\$ 18,000	\$ 18,000	
<b><u>Nursing Home Post Retirement Benefits</u></b>							
Operating	0	0	0		\$ 425,000	425,000	
Total Nursing Home Post Retirement	0	0	0		\$ 425,000	425,000	
<b><u>Department Of Social Services</u></b>							
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	
<b>TOTAL PUBLIC WELFARE</b>	<b>\$ 2,277,755</b>	<b>\$ 2,053,218</b>	<b>\$ 1,844,200</b>	<b>18.1</b>	<b>\$ 2,377,093</b>	<b>\$ 2,158,381</b>	<b>15.2</b>

## EDUCATION

<b><u>Maryland School for the Blind</u></b>							
Operating	\$ 0	\$ 0	\$ 500		\$ 500	\$ 0	
Total Maryland School for the Blind	\$ 0	\$ 0	\$ 500		\$ 500	\$ 0	
<b><u>State Debt Reimbursement For School Closures</u></b>							
Operating	\$ 289,589	\$ 26,761	\$ 30,000		\$ 31,000	\$ 25,261	
Total State Debt Reimbursement	\$ 289,589	\$ 26,761	\$ 30,000		\$ 31,000	\$ 25,261	
<b><u>Parkside Flag In The Air</u></b>							
Operating	\$ 6,750	\$ 6,750	\$ 7,000		\$ 0	\$ 0	
Total Parkside Flag In The Air	\$ 6,750	\$ 6,750	\$ 7,000		\$ 0	\$ 0	
<b><u>Allegany College</u></b>							
Operating	\$ 6,382,000	\$ 7,175,000	\$ 7,425,000		\$ 8,078,562	\$ 7,350,000	
Total Allegany College	\$ 6,382,000	\$ 7,175,000	\$ 7,425,000		\$ 8,078,562	\$ 7,350,000	
<b><u>Board of Education</u></b>							
Operating	\$ 27,380,000	\$ 28,380,000	\$ 28,450,000		\$ 28,450,000	\$ 28,165,000	
Total Board of Education	\$ 27,380,000	\$ 28,380,000	\$ 28,450,000		\$ 28,450,000	\$ 28,165,000	
<b>TOTAL EDUCATION</b>	<b>\$ 34,058,339</b>	<b>\$ 35,588,511</b>	<b>\$ 35,912,500</b>		<b>\$ 36,560,062</b>	<b>\$ 35,540,261</b>	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### RECREATION AND CULTURE

	FY 2007 Actual Expenditures	FY 2008 Actual Expenditures	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
<b><u>RECREATION &amp; CULTURE</u></b>							
<b><u>Allegany Arts Council</u></b>							
Operating	34,000	35,000	35,000		35,000	35,000	
Total Allegany Arts Council	\$ 34,000	\$ 35,000	\$ 35,000		\$ 35,000	\$ 35,000	
<b><u>Allegany County Fair</u></b>							
Salaries and Fringe Benefits	\$ 33,101	\$ 36,653	\$ 37,552	1.1	\$ 37,555	\$ 37,604	1.1
Operating	126,784	143,058	151,630		151,630	148,630	
Capital Outlay	5,627	16,165	0		0	0	
Total Allegany County Fair	\$ 165,512	\$ 195,876	\$ 189,182		\$ 189,185	\$ 186,234	
<b><u>Fairgrounds Maintenance</u></b>							
Salaries and Fringe Benefits	\$ 75,515	\$ 74,791	\$ 75,462	1.4	\$ 75,288	\$ 75,288	1.4
Operating	139,360	133,206	132,880		127,914	125,882	
Capital Outlay	8,710	4,612	0		5,000	0	
Total Fairgrounds	\$ 223,585	\$ 212,609	\$ 208,342		\$ 208,202	\$ 201,170	
<b><u>Highlands Trail Operations</u></b>							
Salaries and Fringe Benefits	\$ 13,293	\$ 59,204	\$ 77,008	1.2	\$ 88,446	\$ 88,446	2.0
Operating	30,963	22,215	27,400		24,500	23,371	
Capital Outlay	52,533	26,600	0			0	
Total Highlands Trail Operations	\$ 96,789	\$ 108,019	\$ 104,408		\$ 112,946	\$ 111,817	
<b><u>Cumberland Summer Theatre</u></b>							
Operating	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
Total Cumberland Summer Theatre	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
<b><u>Program Open Space</u></b>							
Operating	\$ 50,076	\$ 650	\$ 0		\$ 0	\$ 0	
Capital Outlay	191,180	208,883	215,227		260,000	68,550	
Total Program Open Space	\$ 241,256	\$ 209,533	\$ 215,227		\$ 260,000	\$ 68,550	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### RECREATION AND CULTURE (Con't)

	FY 2007 Actual Expenditures	FY 2008 Actual Expenditures	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
<b>RECREATION &amp; CULTURE (Con't)</b>							
<u><b>Agricultural Expo</b></u>							
Operating	\$ 14,000	\$ 14,000	\$ 14,000		\$ 14,000	\$ 14,000	
Total Agricultural Expo	\$ 14,000	\$ 14,000	\$ 14,000		\$ 14,000	\$ 14,000	
<u><b>Allegany County Homecoming</b></u>							
Operating	\$ 2,250	\$ 2,250	\$ 0		\$ 0	\$ 0	
Total Allegany County Homecoming	\$ 2,250	\$ 2,250	\$ 0		\$ 0	\$ 0	
<u><b>Allegany County Library</b></u>							
Operating	\$ 875,000	\$ 905,000	\$ 905,000		\$ 905,000	\$ 905,000	
Total Allegany County Library	\$ 875,000	\$ 905,000	\$ 905,000		\$ 905,000	\$ 905,000	
<b>TOTAL RECREATION AND CULTURE</b>	\$ 1,660,392	\$ 1,690,287	\$ 1,679,159	3.7	\$ 1,732,333	\$ 1,529,771	4.5

#### CONSERVATION OF NATURAL RESOURCES

##### CONSERVATION OF NATURAL RESOURCES

<u><b>Cooperative Extension Service</b></u>							
Operating	114,649	124,701	130,030		130,030	128,730	
Capital Outlay	0	0	0		0	0	
Total Cooperative Extension Service	\$ 114,649	\$ 124,701	\$ 130,030		\$ 130,030	\$ 128,730	
<u><b>Soil Conservation</b></u>							
Salaries and Fringe Benefits	\$ 144,745	\$ 151,161	\$ 160,029	2.0	\$ 160,860	\$ 160,860	2.0
Operating	20,000	15,000	20,000		20,000	10,000	
Total Soil Conservation	\$ 164,745	\$ 166,161	\$ 180,029		\$ 180,860	\$ 170,860	
<u><b>Gypsy Moth Control</b></u>							
Operating	\$ 7,548	\$ 30,396	\$ 31,000		\$ 10,000	\$ 10,000	
<b>TOTAL CONSERVATION OF NATURAL RESOURCES</b>	\$ 286,942	\$ 321,258	\$ 341,059	2.0	\$ 320,890	\$ 309,590	2.0



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

	FY 2007 Actual Expenditures	FY 2008 Actual Expenditures	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
<b>URBAN DEVELOPMENT AND HOUSING</b>							
<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	\$ 110,336	\$ 115,191	\$ 122,420	1.3	\$ 124,123	\$ 122,750	1.3
Operating	1,857	2,191	2,850		2,850	2,850	
Total Office Of Community Assistance	\$ 112,193	\$ 117,382	\$ 125,270		\$ 126,973	\$ 125,600	
<u>Capital Projects Office</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	1,898	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Capital Projects Office	\$ 1,898	\$ 0	\$ 0		\$ 0	\$ 0	
<b>TOTAL COMMUNITY DEVELOPMENT AND HOUSING</b>	\$ 122,091	\$ 125,382	\$ 133,270	1.3	\$ 134,973	\$ 133,600	1.3

**ECONOMIC DEVELOPMENT**

<b><u>ECONOMIC DEVELOPMENT</u></b>							
<u>Dept of Economic Development</u>							
Salaries and Fringe Benefits	\$ 317,304	\$ 400,787	\$ 463,580	5.1	\$ 468,115	\$ 417,514	5.2
Operating	79,162	92,515	99,550		97,050	100,550	
Capital Outlay	4,688	2,472	0		0	0	
Total Dept of Economic Development	\$ 401,154	\$ 495,774	\$ 563,130		\$ 565,165	\$ 518,064	
<u>Canal Place Preservation</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	0	0	0		25,000	25,000	
Capital Outlay	0	0	0		0	0	
Total Canal Place Preservation	\$ 0	\$ 0	\$ 0		\$ 25,000	\$ 25,000	



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**ECONOMIC DEVELOPMENT (Con't)**

<b>ECONOMIC DEVELOPMENT (Con't)</b>	<b>FY 2007 Actual Expenditures</b>	<b>FY 2008 Actual Expenditures</b>	<b>FY 2009 Original</b>	<b>FTE</b>	<b>FY 2010 Request</b>	<b>FY 2010 Approved</b>	<b>FTE</b>
<b><u>Scenic Railroad Development</u></b>							
Operating	\$ 170,000	\$ 170,000	\$ 170,000		\$ 170,000	\$ 170,000	
Capital Outlay	0	0	0		0	0	
Total Scenic Railroad Development	\$ 170,000	\$ 170,000	\$ 170,000		\$ 170,000	\$ 170,000	
<b><u>Tri-County Council</u></b>							
Operating	\$ 20,000	\$ 25,000	\$ 25,000		\$ 50,000	\$ 50,000	
Total Tri-County Council	\$ 20,000	\$ 25,000	\$ 25,000		\$ 50,000	\$ 50,000	
<b><u>Tourism</u></b>							
Salaries and Fringe Benefits	\$ 71,204	\$ 74,933	\$ 82,169	2.0	\$ 83,784	\$ 83,784	2.5
Operating	511,301	460,833	412,166		567,725	513,406	
Capital Outlay	249	0	110,000		0	0	
Total Tourism	\$ 582,754	\$ 535,766	\$ 604,335		\$ 651,509	\$ 597,190	
<b><u>Toll House</u></b>							
Operating	\$ 3,112	\$ 3,544	\$ 6,400		\$ 6,400	\$ 6,400	
Capital Outlay	0	0	0		0	0	
Total Toll House	\$ 3,112	\$ 3,544	\$ 6,400		\$ 6,400	\$ 6,400	
<b><u>Thrasher Carriage Museum</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	67,000	84,500	102,000		102,000	102,000	
Capital Outlay	0	0	0		0	0	
Total Thrasher Museum	\$ 67,000	\$ 84,500	\$ 102,000		\$ 102,000	\$ 102,000	
<b><u>Community Promotions</u></b>							
Operating	\$ 8,900	\$ 8,600	\$ 12,000		\$ 12,000	\$ 11,000	
Total Community Promotions	\$ 8,900	\$ 8,600	\$ 12,000		\$ 12,000	\$ 11,000	
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>\$ 1,252,920</b>	<b>\$ 1,323,184</b>	<b>\$ 1,482,865</b>	<b>7.1</b>	<b>\$ 1,582,074</b>	<b>\$ 1,479,654</b>	<b>7.7</b>



**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**DETAIL SCHEDULE OF APPROPRIATIONS**  
**INTERGOVERNMENTAL**

	FY 2007 Actual <u>Expenditures</u>	FY 2008 Actual <u>Expenditures</u>	FY 2009 Original <u>FTE</u>	FY 2010 Request	FY 2010 Approved	FTE
<b><u>INTERGOVERNMENTAL</u></b>						
GRANTS IN LIEU OF TAXES	\$ 28,704	\$ 28,704	\$ 28,704	\$ 28,704	\$ 28,704	
	<b><u>MISCELLANEOUS</u></b>					
<b><u>MISCELLANEOUS</u></b>						
Contingency	\$ 0	\$ 0	\$ 1,000	\$ 50,000	\$ 0	
Miscellaneous	20,975	25,265	25,600	25,600	25,600	
Insurance	318,787	289,008	334,725	334,725	334,725	
Employee Benefits	31,129	50,631	332,000	242,000	167,000	
Post Retirement Benefits	507,861	597,113	604,000	1,709,515	1,709,515	
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 878,752</b>	<b>\$ 962,017</b>	<b>\$ 1,297,325</b>	<b>\$ 2,361,840</b>	<b>\$ 2,236,840</b>	
<b>TOTAL EXPENDITURES AND OTHER USES BEFORE OPERATING TRANSFERS OUT</b>	<b>\$ 64,272,259</b>	<b>\$ 67,236,730</b>	<b>\$ 69,137,383</b>	<b>\$ 73,397,666</b>	<b>\$ 70,097,671</b>	<b>313.7</b>
<b><u>OPERATING TRANSFERS TO OTHER FUNDS</u></b>						
<b><u>OPERATING TRANSFERS</u></b>						
Highway Fund	\$ 1,800,000	\$ 1,852,314	\$ 2,238,067	\$ 3,221,573	\$ 4,531,112	
Transit Fund	316,727	354,637	379,880	391,055	275,501	
Housing & Community Development Fund	206,950	194,547	190,606	268,527	217,027	
Narcotics Task Force Fund	19,293	9,982	12,000	12,000	12,000	
Revolving Building Fund	0	0	0	0	0	
Emergency Medical Services Fund	0	594,352	602,242	662,733	633,083	
Debt Service Fund	4,734,206	4,506,304	5,132,931	5,189,489	5,142,572	
Public Safety Fund	93,543	0	0	0	0	
PAYGO Capital Reserve Fund	1,140,000	825,000	0	0	0	
Capital Project Funds	297,515	273,000	0	0	0	
Enterprise Funds	500,791	166,713	88,894	93,147	207,832	
<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ 9,109,025</b>	<b>\$ 8,776,849</b>	<b>\$ 8,644,620</b>	<b>\$ 9,838,524</b>	<b>\$ 11,019,127</b>	
<b>TOTAL GENERAL FUND APPROPRIATIONS AND TRANSFERS TO OTHER FUNDS</b>	<b>\$ 73,381,284</b>	<b>\$ 76,013,579</b>	<b>\$ 77,782,003</b>	<b>\$ 83,236,190</b>	<b>\$ 81,116,798</b>	



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
**May 28, 2009**  
**SUMMARY OF ALL SPECIAL REVENUE FUNDS**  
**SUMMARY SCHEDULE OF REVENUES**

<b>FUND</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Approved</b>
	<b>Revenues</b>	<b>Revenues</b>		
Highway Fund	\$ 4,864,437	\$ 4,622,525	\$ 4,875,000	\$ 2,051,000
Coal Haul Roads Fund	146,964	1,304,662	250,000	250,000
Transit Fund	925,556	1,050,453	1,850,260	1,957,410
Gaming Fund	705,153	729,316	700,000	497,001
Community Development Block Grant Fund	316,036	516,953	35,919	142,500
CDBG Project Income Fund	7,642	54,378	175,400	221,400
Housing & Community Development Fund	1,084,495	1,207,399	1,343,243	1,273,791
Narcotics Task Force Fund	114,218	40,966	42,800	50,300
Revolving Building Fund	11,502,680	7,544,509	9,881,791	5,441,618
State Fire, Rescue & Inmate Commissary Fund	436,353	440,865	645,344	583,424
Emergency Medical Services Fund	0	39,183	118,110	100,476
<b>TOTAL REVENUES</b>	<b>\$ 20,103,534</b>	<b>\$ 17,551,209</b>	<b>\$ 19,917,867</b>	<b>\$ 12,568,920</b>
<b>TRANSFERS-IN to the:</b>				
Highway Fund	\$ 1,800,000	\$ 1,960,314	\$ 2,688,067	\$ 4,781,112
Transit Fund	316,727	354,637	379,880	275,501
Housing & Community Development Fund	178,807	194,547	190,606	217,027
Narcotics Task Force Fund	19,293	9,982	12,000	12,000
Revolving Building Fund	0	10,765	0	0
Emergency Medical Services Fund	93,543	594,352	602,242	633,083
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 2,408,370</b>	<b>\$ 3,124,597</b>	<b>\$ 3,872,795</b>	<b>\$ 5,918,723</b>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 22,511,904</b>	<b>\$ 20,675,806</b>	<b>\$ 23,790,662</b>	<b>\$ 18,487,643</b>



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
**May 28, 2009**  
**SUMMARY OF ALL SPECIAL REVENUE FUNDS**  
**SUMMARY SCHEDULE OF APPROPRIATIONS**

<b>APPROPRIATIONS</b>	<b>FY 2007 Actual Expenditures</b>	<b>FY 2008 Actual Expenditures</b>	<b>FY 2009 Original</b>	<b>FY 2010 Request</b>	<b>FY 2010 Approved</b>
Highway Fund	\$ 6,861,959	\$ 7,684,251	\$ 7,563,067	\$ 7,221,573	\$ 6,832,112
Coal Haul Roads Fund	113,841	1,516,715	0	0	0
Transit Fund	1,219,535	1,232,498	2,187,729	2,306,054	2,190,500
Gaming Fund	270,449	283,048	700,000	497,001	497,001
Community Development Block Grant Fund	288,514	515,082	35,919	142,500	142,500
CDBG Project Income Fund	48,398	47,183	175,400	221,400	221,400
Housing & Community Development Fund	1,268,383	1,401,424	1,533,849	1,542,318	1,490,818
Narcotics Task Force Fund	105,429	83,620	54,800	62,300	62,300
Revolving Building Fund	2,841,020	8,326,179	8,300,444	3,876,003	3,876,003
State Fire, Rescue & Inmate Commissary Fund	384,324	403,245	645,344	583,424	583,424
Emergency Medical Services Fund	93,543	370,933	720,352	740,013	733,559
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,495,395</b>	<b>\$ 21,864,178</b>	<b>\$ 21,916,904</b>	<b>\$ 17,192,586</b>	<b>\$ 16,629,617</b>
<b>TRANSFERS-OUT from the:</b>					
Community Development Block Grant Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Coal Haul Roads Fund			250,000	250,000	250,000
Transit	22,748	22,748	42,411	42,411	42,411
Revolving Building Fund	1,004,320	2,112,836	1,581,347	1,565,615	1,565,615
State, Fire & Rescue	7,000	0	0	0	0
Capital Projects	3,893	0	0	0	0
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 1,037,961</b>	<b>\$ 2,135,584</b>	<b>\$ 1,873,758</b>	<b>\$ 1,858,026</b>	<b>\$ 1,858,026</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 14,533,356</b>	<b>\$ 23,999,762</b>	<b>\$ 23,790,662</b>	<b>\$ 19,050,612</b>	<b>\$ 18,487,643</b>



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
**May 28, 2009**  
**HIGHWAY FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2007	FY 2008	FY 2009	FTE	FY 2010 Request	FY 2010 Approved
Highway Users Tax	4,823,654	4,622,525	4,725,000			2,051,000
Intergovernmental						
Federal	38,789	0	0			0
State	0	0	0			0
Miscellaneous Revenues	1,994	0	0			0
Unexpended Balance Prior Year	0	0	150,000			0
<b>TOTAL REVENUES</b>	<b>\$ 4,864,437</b>	<b>\$ 4,622,525</b>	<b>\$ 4,875,000</b>			<b>\$ 2,051,000</b>
<b>TRANSFERS-IN from the:</b>						
General Fund	\$ 1,800,000	\$ 1,852,314	\$ 2,238,067			\$ 4,531,112
Coal Haul Roads Fund			250,000			250,000
PAYGO Fund	0	108,000	200,000			0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 1,800,000</b>	<b>\$ 1,960,314</b>	<b>\$ 2,688,067</b>			<b>\$ 4,781,112</b>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 6,664,437</b>	<b>\$ 6,582,839</b>	<b>\$ 7,563,067</b>			<b>\$ 6,832,112</b>
<b>APPROPRIATIONS</b>						
Highway Maintenance:						
Salaries and Fringe Benefits	\$ 4,268,756	\$ 4,561,687	\$ 4,734,939	74.5	\$ 4,703,198	\$ 4,659,840 74.7
Operating	1,915,871	2,139,243	2,517,175		2,518,375	2,172,272
Construction	0	142,448	0		0	0
Capital Outlay	677,332	840,873	310,953		0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,861,959</b>	<b>\$ 7,684,251</b>	<b>\$ 7,563,067</b>		<b>\$ 7,221,573</b>	<b>\$ 6,832,112</b>

**COAL HAUL ROADS FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	0	FY 2010 Request	FY 2010 Approved
Coal Tax - Article 81	\$ 98,417	\$ 95,096	\$ 100,000			\$ 95,000
Federal Highway Grant	0	1,164,701	0			0
Interest	48,547	44,865	10,000			10,000
Unexpended Balance Prior Year	0	0	140,000			145,000
<b>TOTAL REVENUES</b>	<b>\$ 146,964</b>	<b>\$ 1,304,662</b>	<b>\$ 250,000</b>			<b>\$ 250,000</b>
<b>APPROPRIATIONS</b>						
Operating	\$ 0	\$ 1,516,715	\$ 0		\$ 0	\$ 0
Transfer to Highway Fund	113,841	0	250,000		250,000	250,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 113,841</b>	<b>\$ 1,516,715</b>	<b>\$ 250,000</b>		<b>\$ 250,000</b>	<b>\$ 250,000</b>



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
**May 28, 2009**  
**TRANSIT FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
Federal Operating Assistance	\$ 467,830	\$ 482,463	\$ 484,240			\$ 484,240	
Federal Capital Assistance	71,900	11,409	816,800			883,600	
State Operating Assistance	183,650	207,897	206,120			206,120	
State Capital Assistance	8,917	1,426	102,100			110,450	
Service Charges	179,620	199,149	180,000			223,000	
Rents	0	0	0			0	
Miscellaneous Revenues	13,639	38,109	6,000			0	
Lease Proceeds	0	110,000	0			0	
Unexpended Fund Balance	0	0	55,000			50,000	
<b>TOTAL REVENUES</b>	<b>\$ 925,556</b>	<b>\$ 1,050,453</b>	<b>\$ 1,850,260</b>			<b>\$ 1,957,410</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 316,727	\$ 354,637	\$ 379,880			\$ 275,501	
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 316,727</b>	<b>\$ 354,637</b>	<b>\$ 379,880</b>			<b>\$ 275,501</b>	
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 1,242,283</b>	<b>\$ 1,405,090</b>	<b>\$ 2,230,140</b>			<b>\$ 2,232,911</b>	
<b>APPROPRIATIONS</b>							
Salaries and Fringe Benefits	\$ 747,646	\$ 781,705	\$ 805,886	15.0	\$ 807,964	\$ 760,536	16.0
Operating	369,524	303,650	360,843		393,590	325,464	
Capital Outlay	102,365	147,143	1,021,000		1,104,500	1,104,500	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,219,535</b>	<b>\$ 1,232,498</b>	<b>\$ 2,187,729</b>		<b>\$ 2,306,054</b>	<b>\$ 2,190,500</b>	
<b>TRANSFERS-OUT to the:</b>							
Debt Service Fund	\$ 22,748	\$ 22,748	\$ 42,411		\$ 42,411	\$ 42,411	
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 22,748</b>	<b>\$ 22,748</b>	<b>\$ 42,411</b>		<b>\$ 42,411</b>	<b>\$ 42,411</b>	
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 1,242,283</b>	<b>\$ 1,255,246</b>	<b>\$ 2,230,140</b>		<b>2,348,465</b>	<b>\$ 2,232,911</b>	



# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

May 28, 2009

### GAMING FUND

#### SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
Gaming Taxes	650,153	678,616	647,200			456,001	
Gaming Sticker Fees	48,800	44,200	46,800			36,000	
Gaming License Fee	6,200	6,500	6,000			5,000	
<b>TOTAL REVENUES</b>	<b>\$ 705,153</b>	<b>\$ 729,316</b>	<b>\$ 700,000</b>			<b>\$ 497,001</b>	
<b>APPROPRIATIONS</b>							
Salaries and Fringe Benefits	\$ 110,267	\$ 110,093	\$ 118,169	2.8	\$ 109,699	\$ 109,699	2.8
Operating	17,170	28,871	22,531		23,031	23,031	
Capital Outlay	1,379	0	500		0	0	
Western High School -New Construction	0	0	419,100		0	0	
Board of Education Allocation	0	0	0		273,203	273,203	
Fire Company Allocation	141,633	144,084	139,700		91,068	91,068	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 270,449</b>	<b>\$ 283,048</b>	<b>\$ 700,000</b>		<b>\$ 497,001</b>	<b>\$ 497,001</b>	
<b>TRANSFERS-OUT to the:</b>							
Capital Projects Fund	\$ 3,893	\$ 0	\$ 0		\$ 0	\$ 0	
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 3,893</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 0</b>	
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>\$ 274,342</b>	<b>\$ 283,048</b>	<b>\$ 700,000</b>		<b>\$ 497,001</b>	<b>\$ 497,001</b>	



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
**May 28, 2009**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

<b>REVENUES</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Original</b>	<b>FY 2010 Request</b>	<b>FY 2010 Approved</b>
Federal Revenues:					
CDBG Grant	\$ 244,893	\$ 466,871	\$ 1,347		\$ 100,000
Other Agency Revenue	43,000	50,082	29,750		42,500
Program Income	0	0	0		0
Unexpended Balance	0	0	4,822		0
Transfer In	28,143	0	0		0
<b>TOTAL REVENUES</b>	<b>\$ 316,036</b>	<b>\$ 516,953</b>	<b>\$ 35,919</b>		<b>\$ 142,500</b>
<b>APPROPRIATIONS</b>					
City Of Cumberland	\$ 43,000	\$ 50,081	\$ 29,750	\$ 42,500	\$ 42,500
Sewer I&I Repairs	0	0	0	0	0
HRDC Building Project	0	155,655	0	0	0
Revolving Loan Programs	53,645	166,355	1,347	100,000	100,000
Mt. Savage Flood Acquisitions	23,174	31,952	0	0	0
Lonaconing Rehab	0	0	4,822	0	0
Niners Lane Sewer Project	23,245	0			
Weatherization/Housing & Lead Study	145,450	111,039	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 288,514</b>	<b>\$ 515,082</b>	<b>\$ 35,919</b>	<b>\$ 142,500</b>	<b>\$ 142,500</b>
<b>TRANSFERS-OUT to the:</b>					
Housing & Community Development Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
General Fund	0	0	0	0	0
Debt Service Fund	0	0	0	0	0
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 288,514</b>	<b>\$ 515,082</b>	<b>\$ 35,919</b>	<b>\$ 142,500</b>	<b>\$ 142,500</b>



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
**May 28, 2009**  
**CDBG PROJECT INCOME FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

<b>REVENUES</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Original</b>	<b>FY 2010 Request</b>	<b>FY 2010 Approved</b>
Federal Revenues:					
Program Income	\$ 2,229	\$ 2,597	\$ 0		\$ 0
Miscellaneous	0	51,763	0		41,000
Contributions & Donations	0	0	5,400		5,400
Interest	7	18	0		0
Unexpended Balance	5,406	0	170,000		175,000
<b>TOTAL REVENUES</b>	<b>\$ 7,642</b>	<b>\$ 54,378</b>	<b>\$ 175,400</b>		<b>\$ 221,400</b>
<b>APPROPRIATIONS</b>					
CDBG Activities	\$ 48,398	\$ 47,183	\$ 175,400	\$ 221,400	\$ 221,400
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,398</b>	<b>\$ 47,183</b>	<b>\$ 175,400</b>	<b>\$ 221,400</b>	<b>\$ 221,400</b>



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
**May 28, 2009**  
**HOUSING AND COMMUNITY DEVELOPMENT FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
Federal Revenues:							
Section 8 Moderate Rehab	\$ 13,123	\$ 11,344	\$ 23,400			\$ 16,800	
Section 8 Voucher HAP	663,852	731,501	778,488			722,484	
Special Target Area Grant	48,070	59,744	150,000			150,000	
Section 8 Mod Rehab Admin	2,745	0	2,745			1,373	
Section 8 Voucher Program Admin Rev	59,061	66,838	66,864			56,834	
CDBG Grant		10,000	10,000			10,000	
State Grants:							
Rental Assistance Program	6,494	96,891	118,446			78,000	
Rental Assistance Program To Work	68,978	6,494	5,000			3,000	
DHCD Revenues, Loan Program	183,882	192,855	150,000			200,000	
Other Intergovernmental	9,000	5,250	4,500			7,500	
Loan Fees	28,000	25,000	32,800			26,800	
Miscellaneous	1,290	1,482	1,000			1,000	
<b>TOTAL REVENUES</b>	<b>\$ 1,084,495</b>	<b>\$ 1,207,399</b>	<b>\$ 1,343,243</b>			<b>\$ 1,273,791</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 178,807	\$ 194,547	\$ 190,606			\$ 217,027	
CDBG Fund	0	0	0			0	
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 178,807</b>	<b>\$ 194,547</b>	<b>\$ 190,606</b>			<b>\$ 217,027</b>	
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 1,263,302</b>	<b>\$ 1,401,946</b>	<b>\$ 1,533,849</b>			<b>\$ 1,490,818</b>	
<b>APPROPRIATIONS</b>							
Salaries and Fringe Benefits	\$ 255,063	\$ 271,686	\$ 263,429	4.3	\$ 329,206	\$ 279,833	3.7
Operating	1,008,638	1,129,738	1,268,420		1,213,112	1,210,985	
Capital Outlay	4,682	0	2,000		0	0	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,268,383</b>	<b>\$ 1,401,424</b>	<b>\$ 1,533,849</b>		<b>\$ 1,542,318</b>	<b>\$ 1,490,818</b>	



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
**May 28, 2009**  
**NARCOTICS TASK FORCE FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
Contraband Seizures	\$ 83,751	\$ 26,611	\$ 42,800			\$ 50,300	
Other Intergovernmental							
Cumberland	19,266	9,982	0			0	
Court Ordered Seizures	0	0	0			0	
Interest	1,982	4,373	0			0	
Miscellaneous	9,219	0	0			0	
TOTAL REVENUES	\$ 114,218	\$ 40,966	\$ 42,800			\$ 50,300	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 19,293	\$ 9,982	\$ 12,000			\$ 12,000	
<b>TOTAL TRANSFERS-IN</b>	\$ 19,293	\$ 9,982	\$ 12,000			\$ 12,000	
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	\$ 133,511	\$ 50,948	\$ 54,800			\$ 62,300	
<b>APPROPRIATIONS</b>							
Salaries and Fringe Benefits	\$ 38,558	\$ 0	\$ 0	1.0	\$	\$	
Operating	43,158	69,557	48,300		55,800	55,800	
Capital Outlay	23,713	14,063	6,500		6,500	6,500	
<b>TOTAL APPROPRIATIONS</b>	\$ 105,429	\$ 83,620	\$ 54,800		\$ 62,300	\$ 62,300	



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
**May 28, 2009**  
**REVOLVING SHELL BUILDING FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FTE	FY 2010 Request	FY 2010 Approved	FTE
Operating:							
Rents	\$ 2,020,527	\$ 1,915,334	\$ 2,523,152			\$ 3,128,709	
Capital Projects							
ARC Grant	579,497	48,503	400,000			0	
Maryland Dept Of Econ Development	2,500,000	3,000,000	500,000			60,000	
Miscellaneous/Sale Of Property	352,656	2,580,672	50,500			50,500	
Bond Proceeds	6,050,000	0	0			-	
Unexpended Prior Year Balance	0	0	6,408,139			2,202,409	
<b>TOTAL REVENUES</b>	<b>\$ 11,502,680</b>	<b>\$ 7,544,509</b>	<b>\$ 9,881,791</b>			<b>\$ 5,441,618</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 0	\$ 0	\$ 0			\$ 0	
Capital Projects	0	10,765	0			0	
<b>TOTAL TRANSFERS-IN</b>	<b>0</b>	<b>10,765</b>	<b>0</b>			<b>0</b>	
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 11,502,680</b>	<b>\$ 7,555,274</b>	<b>\$ 9,881,791</b>			<b>\$ 5,441,618</b>	
<b>APPROPRIATIONS</b>							
Operating:	\$ 349,482	\$ 1,064,497	\$ 3,650,067	1.4	\$ 3,876,003	\$ 3,876,003	2.0
Capital: Construction	2,429,735	4,761,682	3,650,377		0	0	
Purchase of Building		2,500,000					
Rt. 220 Industrial Park	61,803	0	1,000,000		0	0	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,841,020</b>	<b>\$ 8,326,179</b>	<b>\$ 8,300,444</b>		<b>\$ 3,876,003</b>	<b>\$ 3,876,003</b>	
<b>TRANSFERS-OUT to the:</b>							
General Fund	\$ 45,380	\$ 45,380	\$ 45,380		\$ 45,380	\$ 45,380	
Water Fund	200,000	20,000	19,348		19,348	19,348	
Sanitary Fund	7500	37,500	7,500		7,500	7,500	
Debt Service Fund	931,440	2,009,956	1,509,119		1,493,387	1,493,387	
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 1,064,320</b>	<b>\$ 2,112,836</b>	<b>\$ 1,581,347</b>		<b>\$ 1,565,615</b>	<b>\$ 1,565,615</b>	
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 3,845,340</b>	<b>\$ 10,439,015</b>	<b>\$ 9,881,791</b>		<b>\$ 5,441,618</b>	<b>\$ 5,441,618</b>	



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
**May 28, 2009**  
**STATE FIRE, RESCUE & INMATE COMMISSARY FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FY 2010 Request	FY 2010 Approved
State Grants					
State Aid Fire & Rescue 09-10					205,212
State Aid Fire & Rescue 08-09			238,000		0
State Aid Fire & Rescue 07-08	0	238,965	0		0
State Aid Fire & Rescue 06-07	231,606	0	0		0
State Aid Fire & Rescue 05-06	0	0	0		0
State Aid Fire & Rescue 04-05	0	0	0		0
Inmate Commissary	114,653	124,432	91,000		91,000
Interest	10,075	8,816	8,000		4,000
Unexpended Balance - Prior Year	0	0	258,344		225,212
Miscellaneous Revenue	80,019	68,652	50,000		58,000
<b>TOTAL REVENUES</b>	<b>\$ 436,353</b>	<b>\$ 440,865</b>	<b>\$ 645,344</b>		<b>\$ 583,424</b>
APPROPRIATIONS					
Inmate Commissary	\$ 137,894	\$ 167,935	\$ 141,000	\$ 149,000	\$ 149,000
Operating	17,985	3,704	476,344	434,424	434,424
Capital Outlay	0		0	0	0
State Aid Fire & Rescue 08-09			28,000	0	0
State Aid Fire & Rescue 07-08			0	0	0
State Aid Fire & Rescue 06-07	228,445	231,606	0	0	0
State Aid Fire & Rescue 05-06	0	0	0	0	0
State Aid Fire & Rescue 04-05	0	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 384,324</b>	<b>\$ 403,245</b>	<b>\$ 645,344</b>	<b>\$ 583,424</b>	<b>\$ 583,424</b>
TRANSFERS-OUT to the:					
General Fund	\$ 7,000	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 7,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>\$ 391,324</b>	<b>\$ 403,245</b>	<b>\$ 645,344</b>	<b>\$ 583,424</b>	<b>\$ 583,424</b>



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
**May 28, 2009**  
**EMERGENCY MEDICAL SERVICES FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

<b>REVENUES</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Original</b>	<b>FTE</b>	<b>FY 2010 Request</b>	<b>FY 2010 Approved</b>	<b>FTE</b>
Federal Revenue	\$ 0	\$ 39,183	\$ 68,110			\$ 75,476	
Ambulance Fee	0	0	0			0	
Unexpended Fund Balance	0	0	50,000			25,000	
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 39,183</b>	<b>\$ 118,110</b>			<b>\$ 100,476</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 93,543	\$ 594,352	\$ 602,242			\$ 633,083	
<b>TOTAL TRANSFERS-IN</b>	<b>93,543</b>	<b>594,352</b>	<b>602,242</b>			<b>633,083</b>	
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 93,543</b>	<b>\$ 633,535</b>	<b>\$ 720,352</b>			<b>\$ 733,559</b>	
<b>APPROPRIATIONS</b>							
Salaries and Fringe Benefits	\$ 48,383	\$ 309,808	\$ 335,597		\$ 394,876	\$ 392,422	7
Operating	16,636	53,924	334,755		345,137	341,137	
Capital Outlay	28,524	7,201	50,000		0	0	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 93,543</b>	<b>\$ 370,933</b>	<b>\$ 720,352</b>		<b>\$ 740,013</b>	<b>\$ 733,559</b>	



# ALLEGANY COUNTY, MARYLAND

## DEBT SERVICE FUND

May 28, 2009

### SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FY 2010 Request Request	FY 2010 Request Approved
<b>REVENUES</b>					
Unexpended Fund Balance	\$ 0	\$ 0	\$ 195,110		\$ 329,982
Interest Income	\$ 17,445	\$ 13,475	\$ 0		\$ 0
<b>TRANSFERS-IN from the:</b>					
General Fund	4,734,206	4,506,304	5,132,931		5,142,572
Special Revenue Funds:					
Community Development Block Grant Fund	0	0	0		0
Transit Fund	22,748	22,748	42,411		42,411
Revolving Building Fund	931,440	2,111,029	1,509,119		1,493,387
<b>TOTAL TRANSFERS-IN</b>	<u>\$ 5,688,394</u>	<u>\$ 6,640,081</u>	<u>\$ 6,684,461</u>		<u>\$ 6,678,370</u>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<u>\$ 5,705,839</u>	<u>\$ 6,653,556</u>	<u>\$ 6,879,571</u>		<u>\$ 7,008,352</u>
<b>APPROPRIATIONS</b>					
Repayment of Long-Term Debt:					
Principal	\$ 4,213,086	\$ 4,892,495	\$ 4,855,484	\$ 5,006,597	\$ 5,006,597
Interest	1,317,568	1,791,147	1,999,087	1,841,755	1,841,755
Transfer to General Fund	0	0	0	135,000	135,000
Fiscal Charges	4,775	3,475	25,000	25,000	25,000
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 5,535,429</u>	<u>\$ 6,687,117</u>	<u>\$ 6,879,571</u>	<u>\$ 7,008,352</u>	<u>\$ 7,008,352</u>



# ALLEGANY COUNTY, MARYLAND

## DEBT SERVICE FUND

May 28, 2009

### DETAIL SCHEDULE OF APPROPRIATIONS

	FY 2007	FY 2008	FY 2009	FY 2010 Approved			
	Actual	Actual	Budget	Principal	Interest	Fees/Transfer	Total
<b>Public Improvement Bonds:</b>							
Bonds of 1994	477,545	477,312	486,855	0	0		0
Bonds of 1995	574,760	577,195	578,060	535,000	42,190		577,190
Bonds of 1997A	579,126	580,375	580,375	550,000	28,600		578,600
Bonds Of 1998	1,385,660	1,386,362	1,385,096	1,130,000	256,753		1,386,753
Bonds of 2001	1,237,159	482,800	481,970	320,000	160,390		480,390
Bonds of 2004	179,065	178,079	179,045	124,000	54,775		178,775
Bonds Of 2006	67,805	373,054	372,360	270,000	101,124		371,124
Bonds Of 2007		336,072	0		0		0
Bonds Of 2007-RBF		452,403	813,327	520,810	292,517		813,327
Bonds Of 2008			374,865	416,657	191,477		608,134
Bonds Of 2010				109,520	105,080		214,600
<b>Other General Obligation Debt:</b>				0			
FHA - Westernport Water 50%	19,248	19,247	19,248	5,372	13,876		19,248
Tri-County Council	9,515	12,517	0	0	0		0
PPG Loan	95,847	95,796	96,834	88,521	8,313		96,834
Westernport Landfill	41,630	42,106	39,857	37,752	2,105		39,857
Sheriff Vehicles	51,948	46,057	45,232	42,511	2,721		45,232
Bureau Vehicles (3)				19,898	2,713		22,611
Bureau Vehicles (4)				26,397	3,565		29,962
Vehicles-Casastart, School Attendance	15,684	14,859	0	0	0		0
Transit Bus Lease	22,748	22,748	42,411	18,059	4,689		22,748
Transit Bus Lease				13,909	5,754		19,663
Maryland Industrial Land Act Loans:							
Loan of 1980 (Precise)	89,355	0	0	0	0		0
Loan of 1990 (Superfos II)	73,504	73,506	73,505	43,023	30,482		73,505
Loan of 1991 (BC/BS)	116,855	116,855	116,854	65,336	51,519		116,855
Loan of 1991 (Schwab)	0	0	0	0	0		0
Loan of 1992 (Hunter Douglas)	43,387	366,547	0	0	0		0
Loan of 1994 (Micro-Integration)	88,526	88,527	88,526	70,480	18,046		88,526
Loan Of 1994 (Superfos III)	122,888	122,888	122,888	92,244	30,643		122,887
Loan Of 1998 (Hunter Douglas)	7,866	61,358	0	0	0		0
MICRF Loan, Potomac Farms	47,579	47,374	0	0	0		0
MICRF Loan, PPG	162,216	162,218	177,851	128,877	33,338		162,215
MICRF Loan, PPG	19,238	19,239	19,334	15,675	3,563		19,238
Maryland Historical Trust	1,500	1,500	8,278	6,914	1,364		8,278
USDA-Mountain Ridge High School-2 loans		526,648	751,800	355,642	396,158		751,800
Transfer to General Fund						135,000	135,000
Fiscal Charges	4,775	3,475	25,000	0	0	25,000	25,000
<b>TOTAL DEBT SERVICE APPROPRIATIONS</b>	<b>\$ 5,535,429</b>	<b>\$ 6,687,117</b>	<b>\$ 6,879,571</b>	<b>\$ 5,006,597</b>	<b>1,841,755</b>	<b>\$ 160,000</b>	<b>\$ 7,008,352</b>



## 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>
2008 PIB	4.36%
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:

<b>Moody's Expanded Scale</b>		<b>Standard &amp; Poor's</b>
<b>Previous Symbol</b>	<b>New Symbol</b>	<b>Rating Symbol</b>
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-1

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. 2010

May 28, 2009

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 2010 through 2012. The self imposed limits are at 90% of the maximum rate.

<b>Projected Allegany County Ratios</b>	<b>Maximum Rate @ 90%</b>	<b>F.Y. 2010</b>	<b>F.Y. 2011</b>	<b>F.Y. 2012</b>
1. G.F. Debt Service/G.F. Revenue	11.70%	6.74%	6.59%	6.57%
2. Debt/Capita	\$585	\$414	\$384	\$427
3. G.F. Debt Service/G.F.Expend.	13.50%	6.74%	6.59%	6.47%
4. Debt/Full Value	3.15%	0.83%	0.76%	0.83%

The current debt level is within self imposed limits. The County is planning a Fall 2009 issue that will add some \$2.3 million of new debt funded by the General Fund. 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 that would further increase debt or eliminate the projects from being undertaken if these gaming revenues were not utilized.



## **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 3,848 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, nearly \$2.3 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?**

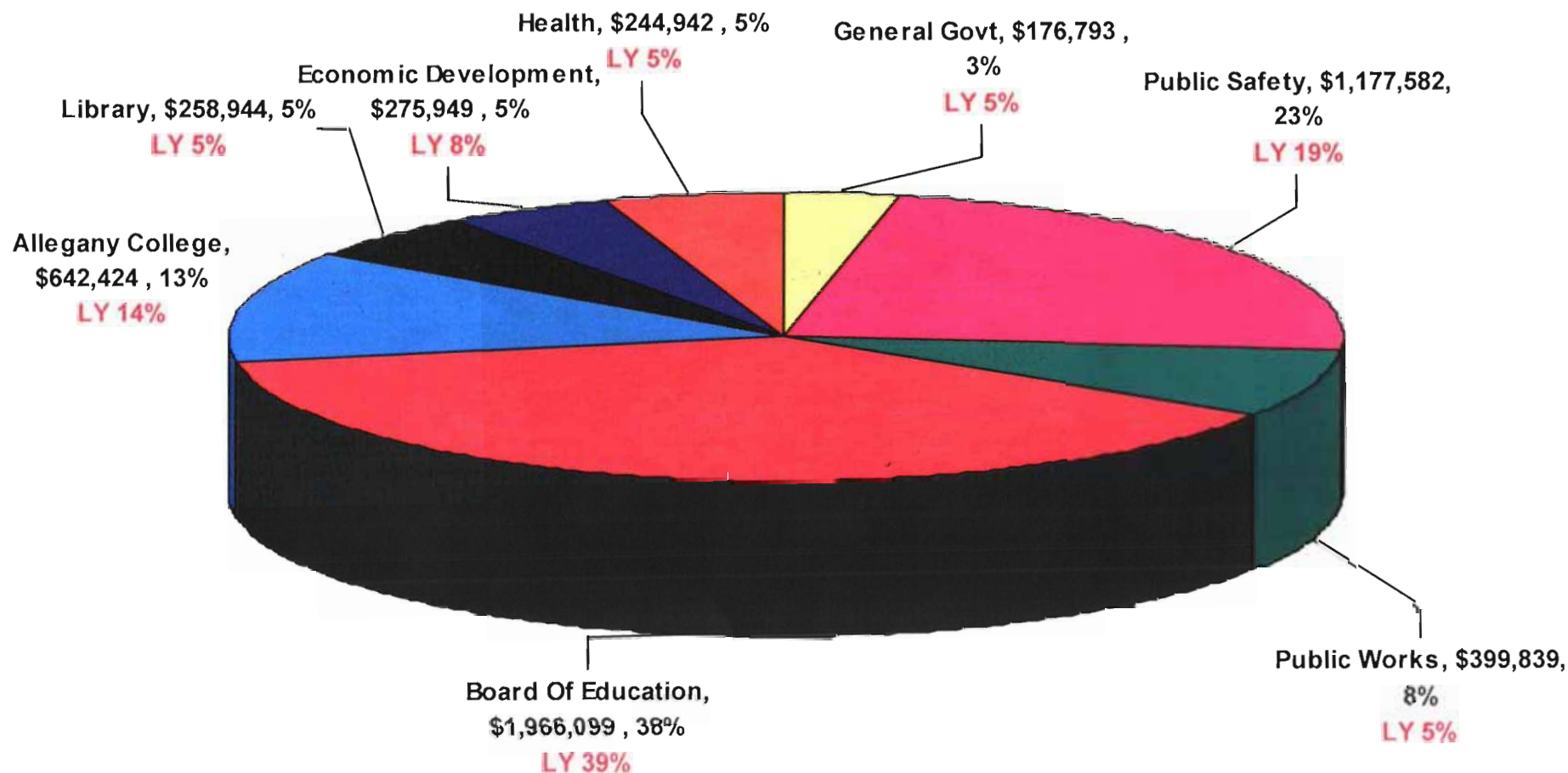
The County has historically used a 15 year term to payoff debt and some new debt is using a 10 year term.



# Allegany County, Maryland

## General Fund Debt Service Transfer

### FY 2010 Budget



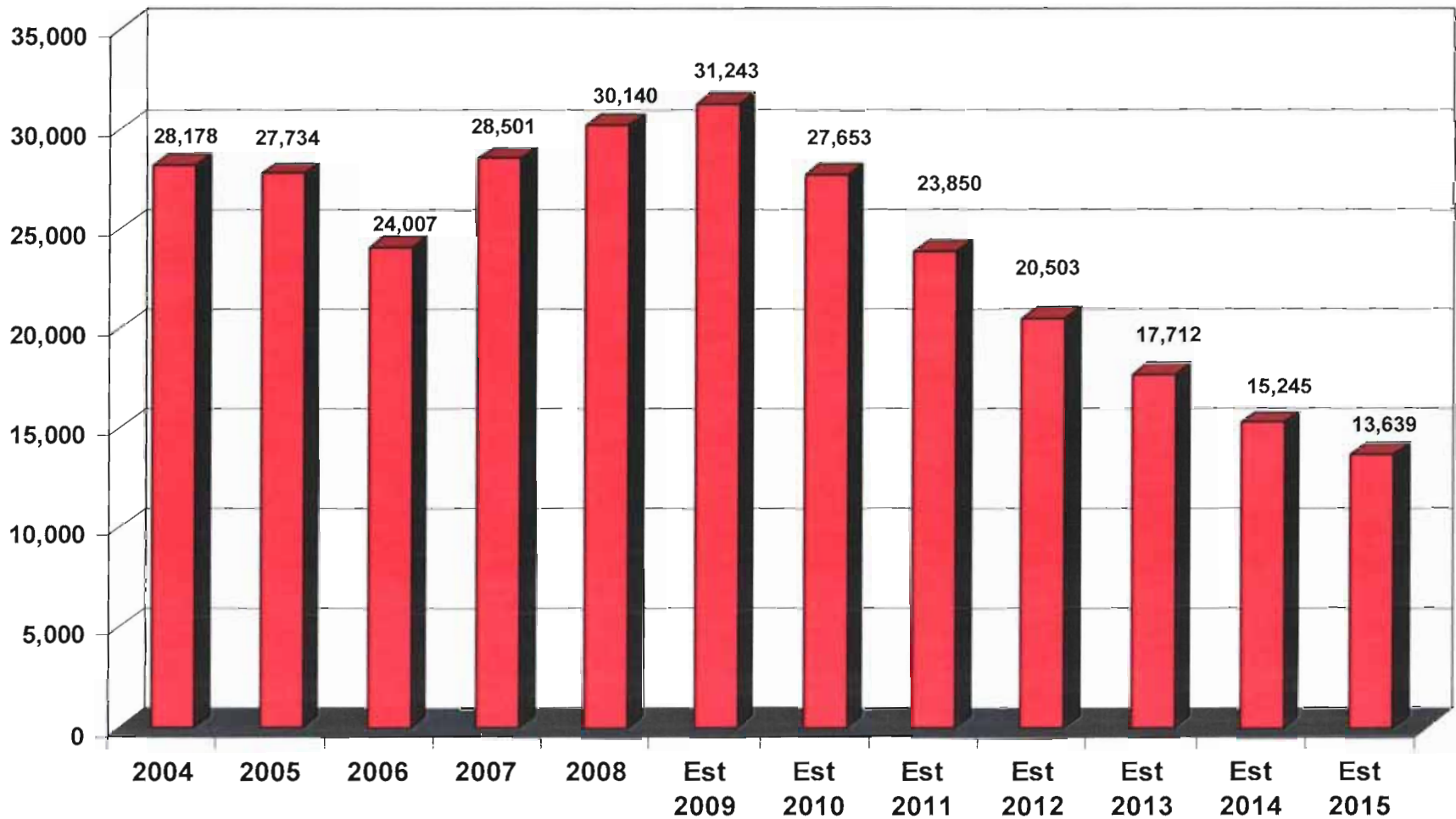
**Total Transfer \$5,142,572**



# **Allegany County, Maryland**

## **Existing General Obligation Debt**

(Dollars in Thousands)

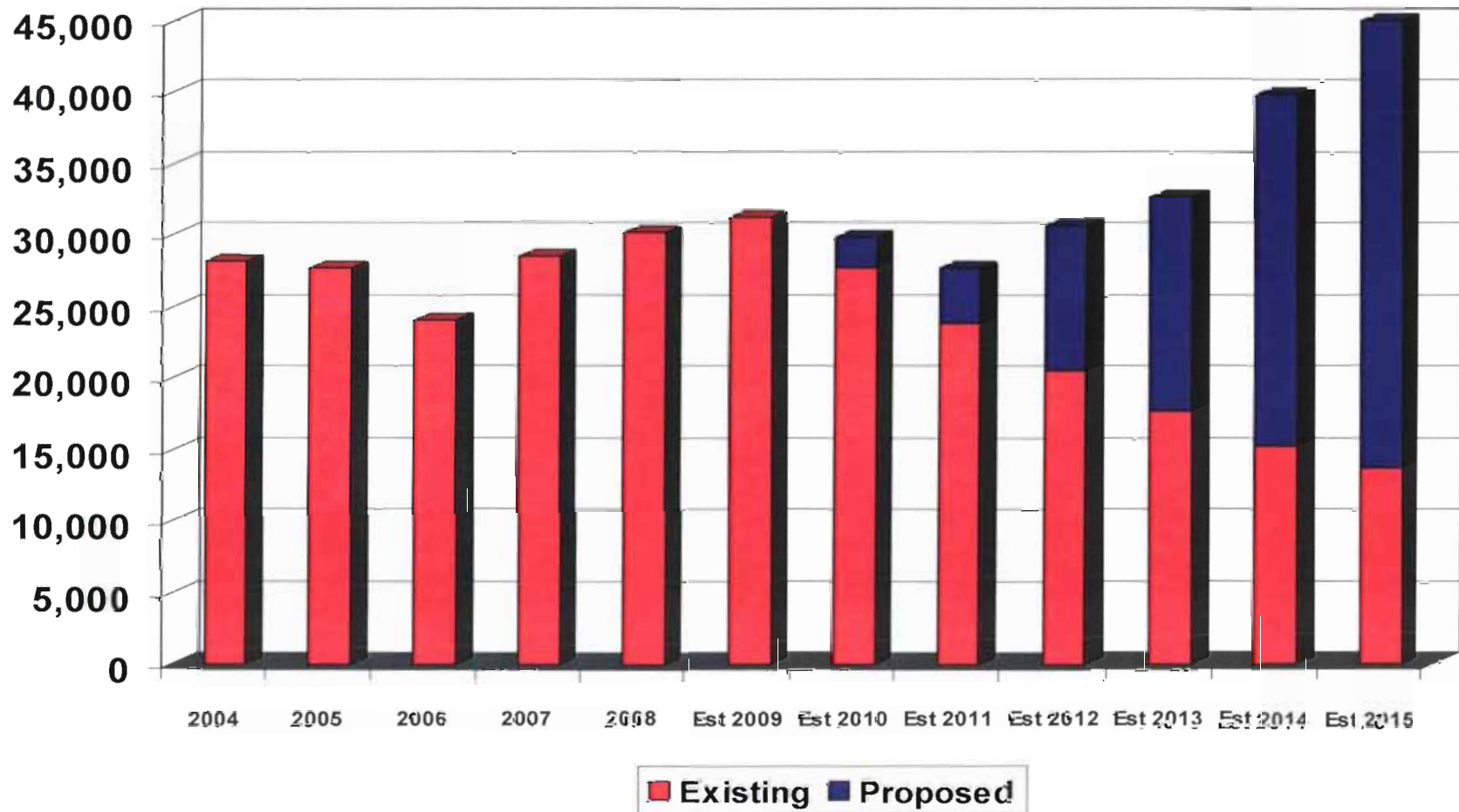




# Allegany County, Maryland

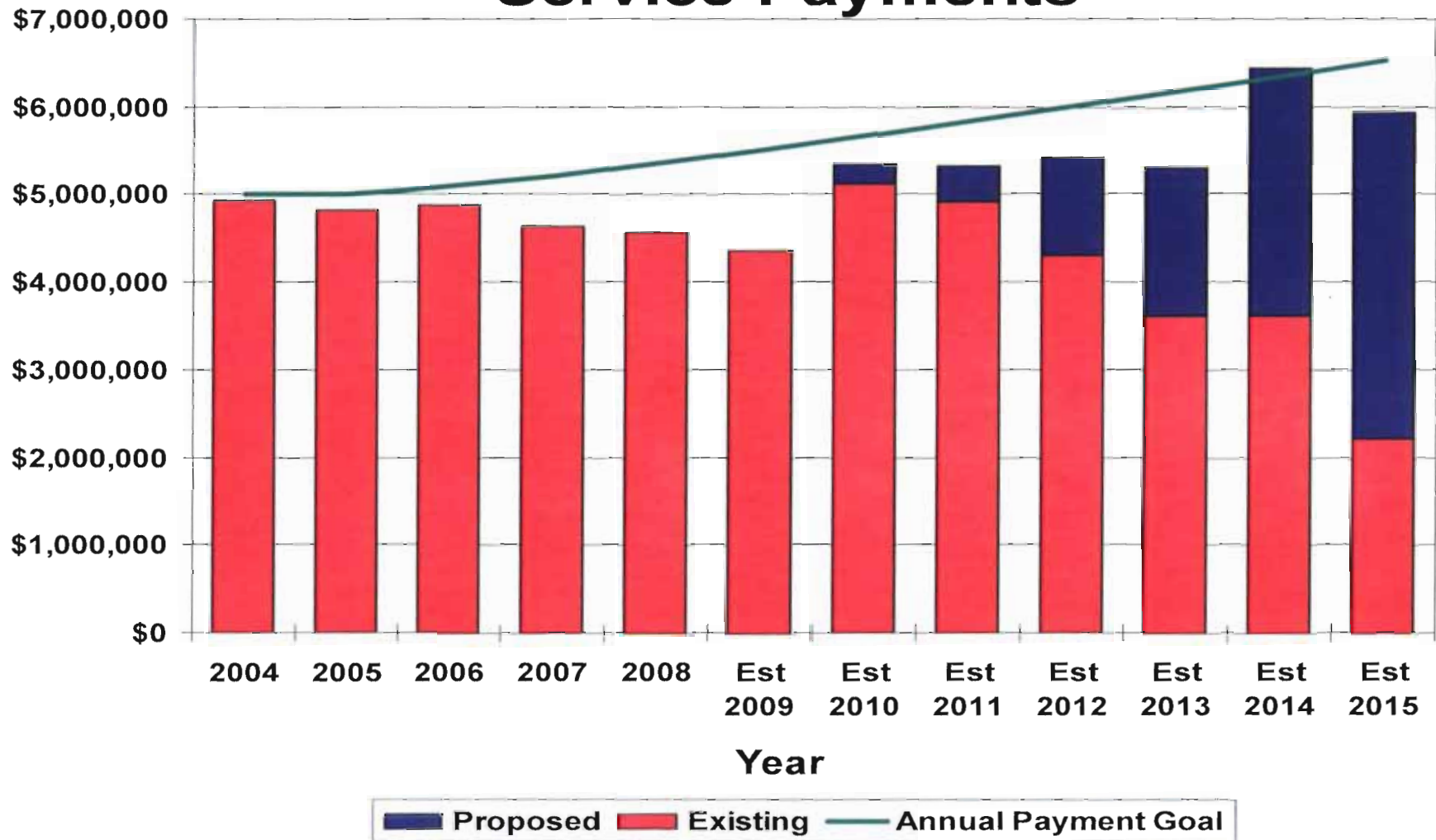
## Existing & Proposed General Obligation Debt

(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 28, 2009

### SUMMARY OF ALL CAPITAL PROJECTS FUNDS

#### SUMMARY SCHEDULE OF REVENUES

<b>FUND REVENUES</b>	<b>FY 2007 Actual Revenues</b>	<b>FY 2008 Actual Revenues</b>	<b>FY 2009 Original</b>	<b>FY 2010 Request</b>	<b>FY 2010 Approved</b>
Capital Projects Fund	\$ 3,697,718	\$ 6,721,383	\$ 3,017,000		\$ 5,829,000
PAYGO Capital Reserve Fund	204,946	233,024	2,650,234		822,300
Public Improvement Bonds:					
Public Improvement Bond of 2004	2,162	0	0		0
Public Improvement Bond of 2006	3,097,235	20,885	0		0
Public Improvement Bond of 2008	0	165,111	4,273,200		995,000
Public Improvement Bond of 2010	0	0	0		3,204,100
<b>TOTAL REVENUES</b>	<b>\$ 7,002,061</b>	<b>\$ 7,140,403</b>	<b>\$ 9,940,434</b>		<b>\$ 10,850,400</b>
<b>TRANSFERS-IN to the:</b>					
Capital Projects Fund	\$ 7,850,508	\$ 303,000	\$ 60,000		\$ 0
PAYGO Capital Reserve Fund	1,140,000	825,000	0		0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 8,990,508</b>	<b>\$ 1,128,000</b>	<b>\$ 60,000</b>		<b>\$ 0</b>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 15,992,569</b>	<b>\$ 8,268,403</b>	<b>\$ 10,000,434</b>		<b>\$ 10,850,400</b>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

May 28, 2009

### SUMMARY OF ALL CAPITAL PROJECTS FUNDS (Con't)

#### SUMMARY SCHEDULE OF APPROPRIATIONS

FUND	FY 2007	FY 2008	FY 2009	FY 2010	FY 2010
APPROPRIATIONS	Actual	Actual	Original	Request	Approved
	Expenditures	Expenditures			
Capital Projects Fund	\$ 9,395,877	\$ 8,824,439	\$ 3,077,000	\$ 5,829,000	\$ 5,829,000
PAYGO Capital Reserve Fund	934,918	944,535	2,390,234	822,300	822,300
Public Improvement Bonds:					
Public Improvement Bond of 2004	48,477	0	0	0	0
Public Improvement Bond of 2006	401,058	675,525	0	0	0
Public Improvement Bond of 2008	8,705	1,437,964	4,273,200	995,000	995,000
Public Improvement Bond of 2010	0	0	0	3,204,100	3,204,100
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,789,035</b>	<b>\$ 11,882,463</b>	<b>\$ 9,740,434</b>	<b>\$ 10,850,400</b>	<b>\$ 10,850,400</b>
<b>TRANSFERS-OUT from the:</b>					
Capital Projects Fund	\$ 2,030,807	\$ 0	\$ 0	\$ 0	\$ 0
PAYGO Capital Reserve Fund	456,777	348,534	260,000	0	0
Public Improvement Bond Funds	0	0	0	0	0
TOTAL TRANSFERS-OUT	<b>\$ 2,487,584</b>	<b>\$ 348,534</b>	<b>\$ 260,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 13,276,619</b>	<b>\$ 12,230,997</b>	<b>\$ 10,000,434</b>	<b>\$ 10,850,400</b>	<b>\$ 10,850,400</b>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

May 28, 2009

## CAPITAL PROJECTS FUND

### SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FY 2010 Request	FY 2010 Approved
Federal Revenues:					
EDA Grant	\$ 1,406,000	\$ 0	\$ 0		\$ 0
FEMA	122,875	4,321	1,380,000		0
ARC Grant	0	0	0		0
USDA Grant	0	0	0		0
Federal Highway Grant	0	585,749	0		150,000
FmHA Grant	15,900	88,694	390,000		0
Soil Conservation Grant	1,948	0	0		0
Department of Environment Grant	0	0	0		0
State Aid Highway	1,941,453	665,647	0		0
Miscellaneous State Grants	183,349	13,093	300,000		5,500,000
Other Intergovernmental	14,000	0	419,100		0
Service Charges	0	225,362	0		0
Interest	12,173	136,635	0		0
Donations	0	0	0		0
Sale Of Assets	0	0	0		0
Loan Proceeds	0	5,000,000	0		0
Miscellaneous	20	1,882	0		0
Unexpended Fund Balance	0	0	527,900		179,000
<b>TOTAL REVENUES</b>	<b>\$ 3,697,718</b>	<b>\$ 6,721,383</b>	<b>\$ 3,017,000</b>		<b>\$ 5,829,000</b>
TRANSFERS-IN from the:					
General Fund	\$ 297,515	\$ 273,000	\$ 0		\$ 0
Highway Fund	0	0	0		0
Gaming Fund	3,893	0	0		0
PAYGO Fund	456,777	30,000	60,000		0
Public Improvement Bond Fund	2,030,807	0	0		0
County Loan Fund	0	0	0		0
Debt Issued	5,061,516	0	0		0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 7,850,508</b>	<b>\$ 303,000</b>	<b>\$ 60,000</b>		<b>\$ 0</b>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 11,548,226</b>	<b>\$ 7,024,383</b>	<b>\$ 3,077,000</b>		<b>\$ 5,829,000</b>



**ALLEGANY COUNTY, MARYLAND**  
**CAPITAL PROJECTS FUNDS**  
 May 28, 2009  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

APPROPRIATIONS	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FY 2010 Request	FY 2010 Approved
Donated Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Upper Potomac IP Flood Wall	40,233	0	0	0	0
Flood Grant - 3.2 Million	192,711	71,193	0	0	0
NRCS Flood Project	-5,144	81,546	0	0	0
Rye Street Bridge	125,176	608,302	0	0	0
Mountain Ridge High School	2,246,827	7,416,661	0	0	0
New Hope Road Bridge	0	0	0	150,000	150,000
Westernport Landfill Cap	49,328	0	0	0	0
Allegany Highlands Trail	2,555,457	16,739	0	0	0
Barton Reservoir	0	30,000	0	0	0
BOE Central Office Electrical Upgrade	0	0	0	51,000	51,000
Health Department Relocation	3,292,768	0	0	0	0
Dry Run Phase II	1,200	115,942	485,000	0	0
Riverside Industrial Park	59	27	0	0	0
Potomac River Water Study	22,765	16,999	0	28,000	28,000
Porter Road	0	0	0	0	0
Public Safety Building Renovation	837,816	160,157	0	0	0
South Penn Elementary Addition	0	0	0	80,000	80,000
Frost Elementary HVAC	0	0	78,000	0	0
Mount Savage Roof	0	0	504,000	0	0
Westmar Roof	0	0	270,000	0	0
UPRC Flood Gate	0	303,101	0	5,500,000	5,500,000
BOE Central Office Roof	0	0	0	20,000	20,000
Flood Buyouts	0	3,772	240,000	0	0
Tower Site Additions	0	0	1,500,000	0	0
Fairgrounds-Boat Ramp	36,681	0	0	0	0
<b>Total Appropriations</b>	<b>\$ 9,395,877</b>	<b>\$ 8,824,439</b>	<b>\$ 3,077,000</b>	<b>\$ 5,829,000</b>	<b>\$ 5,829,000</b>
<b>TRANSFERS-OUT to the:</b>					
County Loan Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
PAYGO Fund	0	0	0	0	0
Debt Service Fund	0	101,073	0	0	0
RBF Fund	0	10,765	0	0	0
Sanitary Districts	0	25,000	0	0	0
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 0</b>	<b>\$ 136,838</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 9,395,877</b>	<b>\$ 8,961,277</b>	<b>\$ 3,077,000</b>	<b>\$ 5,829,000</b>	<b>\$ 5,829,000</b>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

May 28, 2009

### PAY AS YOU GO CAPITAL RESERVE FUND

### SCHEDULE OF REVENUES AND APPROPRIATIONS

<u>REVENUES</u>	<u>FY 2007</u> <u>Actual</u>	<u>FY 2008</u> <u>Actual</u>	<u>FY 2009</u> <u>Original</u>	<u>FY 2010</u> <u>Request</u>	<u>FY 2010</u> <u>Approved</u>
Federal Grants	\$ 0	\$ 0	\$ 80,000		\$ 50,000
State Grants	0	0	595,800		107,600
Miscellaneous Revenue	84,460	20,000	0		0
Interest	120,486	85,327	0		0
Issuance of Debt	0	127,697	0		0
Unexpended Fund Balance	0	0	1,974,434		664,700
<b>TOTAL REVENUES</b>	<b>\$ 204,946</b>	<b>\$ 233,024</b>	<b>\$ 2,650,234</b>		<b>\$ 822,300</b>
<u>TRANSFERS-IN from the:</u>					
General Fund	\$ 1,140,000	\$ 825,000	\$ 0		\$ 0
Highway Fund	0	0	0		0
County Loan Fund	0	0	0		0
Capital Projects Fund	0	0	0		0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 1,140,000</b>	<b>\$ 825,000</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 1,344,946</b>	<b>\$ 1,058,024</b>	<b>\$ 2,650,234</b>		<b>\$ 822,300</b>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

May 28, 2009

### PAY AS YOU GO CAPITAL RESERVE FUND

### SCHEDULE OF REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FY 2010 Request	FY 2010 Approved
Telecommunications Project	\$ 8,958	\$ 0	\$ 0	\$ 0	\$ 0
Bowman's Addition flood	9,882	0	0	0	0
Computer Network	6,650	0	0	0	0
Roads Paving Program	568,430	351,274	0	0	0
Other Public Road Improvements	45,274	17,627	50,000	70,000	70,000
County Water Model	0	0	0	70,000	70,000
County Water & Sewer Study	0	0	0	137,000	137,000
Rawlings Water System Evaluation	0	0	0	5,000	5,000
Rawlings Sewer System Evaluation	0	0	0	5,000	5,000
County Office Building Addition	7,924	0	240,000	0	0
General Ledger Software Upgrade	13,658	6,764	0	0	0
Animal Control Quarantine	4,500	246,609	0	0	0
LaVale Blvd Storm Sewer	0	0	600,000	200,000	200,000
Capital Outlay	0	192,701	0	0	0
LaVale Streetscape-Lighting	0	0	45,000	0	0
LaVale Streetscape-Storm Drain	269,632	91,140	0	0	0
Cresaptown Streetscape Lighting	0	0	0	118,400	118,400
Drainage Improvement Program	0	0	25,000	15,000	15,900
Radio Consoles	0	38,420	80,000	0	0
Allconet Switches	0	0	210,534	0	0
Fiber Infrastructure	0	0	200,000	0	0
High Germany Road Stabilization	0	0	100,000	0	0
Opessa Street Bridge	0	0	140,000	156,900	156,900
Pea Vine Run Road Bridge Replacement	0	0	494,700	0	0
Orleans Road South Bridge	0	0	100,000	0	0
Fairgrounds caretakers House	0	0	45,000	45,000	45,000
County Water Model	0	0	30,000	0	0
Biers Lane Pump Station	0	0	30,000	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>934,918</b>	<b>944,535</b>	<b>2,390,234</b>	<b>822,300</b>	<b>822,300</b>
<b>TRANSFERS-OUT to the:</b>					
General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Projects Fund	456,777	30,000	60,000	0	0
Special Revenue Funds	0	108,900	200,000	0	0
Allconet II Fund	0	210,534	0	0	0
Total Transfers Out	\$ 456,777	\$ 348,534	\$ 260,000	\$ 0	\$ 0
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 1,391,695</b>	<b>\$ 1,293,069</b>	<b>\$ 2,650,234</b>	<b>\$ 822,300</b>	<b>\$ 822,300</b>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

May 28, 2009

### 2004 PUBLIC IMPROVEMENT BOND FUND

#### SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FY 2010 Request	FY 2010 Approved
Bond Proceeds	\$ 0	\$ 0	\$ 0		\$ 0
Transfer in from PayGo	0	0	0		0
Interest	2,162	0	0		0
<b>TOTAL REVENUES</b>	<b>\$ 2,162</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>APPROPRIATIONS</b>					
Allegany College PE Building Renovation	\$ 44,730	\$ 0	\$ 0	\$ 0	\$ 0
Allegany College Roof Replacement	0	0	0	0	0
Closing Costs	0	0	0	0	0
Miscellaneous	3,747	0	0	0	0
Transfer to Capital Projects Fund	0	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,477</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,477</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

### 2006 PUBLIC IMPROVEMENT BOND FUND

#### SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FY 2010 Request	FY 2010 Approved
Bond Proceeds	\$ 3,030,000	\$ 0	\$ 0		\$ 0
Interest	67,235	20,885	0		0
Unexpended Fund Balance	0	0	0		0
<b>TOTAL REVENUES</b>	<b>\$ 3,097,235</b>	<b>\$ 20,885</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>APPROPRIATIONS</b>					
Allegheny Highlands Trail	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Health Center Relocation	0	0	0	0	0
Allegany College Library Renovation	96,551	176,044	0	0	0
Market Street Roof Replacement	0	0	0	0	0
HazMat Building	0	0	0	0	0
Braddock Run Stream Restoration	0	0	0	0	0
Board of Education Warehouse	96,720	390,280	0	0	0
Westernport Library Roof	124,186	69,050	0	0	0
General Government	48,099	40,151	0	0	0
Closing Costs	35,502	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 401,058</b>	<b>\$ 675,525</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSFERS-OUT to the:</b>					
Capital Projects Fund	2,030,801	0	0	0	0
Total Transfers Out	\$ 2,030,801	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 2,431,865</b>	<b>\$ 675,525</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

May 28, 2009

### 2008 PUBLIC IMPROVEMENT BOND FUND SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FY 2010 Request	FY 2010 Approved
Bond Proceeds	\$ 0	\$ 0	\$ 3,502,000		\$ 0
State Grants	0	165,111	771,200		580,000
Interest	0	0	0		0
Unexpended Fund Balance	0	0	0		415,000
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 165,111</b>	<b>\$ 4,273,200</b>		<b>\$ 995,000</b>
<b>APPROPRIATIONS</b>					
Courthouse Roof	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 0
Public Safety Building Acquisition	0	0	100,000	0	0
Radio System Upgrade	0	0	780,000	0	0
Computer Aided Dispatch	0	0	700,000	0	0
Braddock Run Stream Restoration	728	290,232	570,000	280,000	280,000
Jennings Run Stream Restoration	7,977	48,800	751,200	715,000	715,000
Allegany College Library Building Addition/Renovation	0	1,030,344	0	0	0
Allegany College Geothermal	0	35,000	0	0	0
Westernport Library Renovation	0	0	62,000	0	0
LaVale Library Parking Lot	0	33,588	0	0	0
Savage River Dam	0	0	743,000	0	0
County Water Study	0	0	225,000	0	0
Bond Closing Costs	0	0	92,000	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,705</b>	<b>\$ 1,437,964</b>	<b>\$ 4,273,200</b>	<b>\$ 995,000</b>	<b>\$ 995,000</b>

### 2010 PUBLIC IMPROVEMENT BOND FUND SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2007 Actual	FY 2008 Actual	FY 2009 Original	FY 2010 Request	FY 2010 Approved
Bond Proceeds	\$ 0	\$ 0	\$ 0		\$ 2,269,600
Federal Grants	0	0	0		935,100
State Grants	0	0	0		
Contributions and Donations	0	0	0		
Interest	0	0	0		
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 3,204,700</b>
<b>APPROPRIATIONS</b>					
Orleans Road South Bridge	\$ 0	\$ 0	\$ 0	\$ 2,148,100	\$ 2,148,100
Bridge Street Bridge	0	0	0	506,000	506,000
Allegany College Auto Tech and Physical Plant	0	0	0	500,000	500,000
Bond Closing Costs	0	0	0	50,000	50,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,204,100</b>	<b>\$ 3,204,100</b>

**ALLEGANY COUNTY, MARYLAND**  
**CAPITAL CONSTRUCTION FY 2010**  
**MAY 28, 2009**

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS**  
**PROJECT LENGTH BUDGETS AND FY 2010 BUDGET**

Project Description	Project No.	LOCAL SOURCES						NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/09	FY 2010 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	10,000	0
2010 Bond Closing Costs		50,000	2010				50,000			50,000	0	50,000
Public Safety:												
Braddock Run Stream Restoration	4323	300,000	2008				300,000		500,000	800,000	520,000	280,000
Jennings Run Stream Restoration	4324	300,000	2008				300,000		500,000	800,000	85,000	715,000
LaVale Blvd. Storm Drain	420O					400,000	400,000		200,000	600,000	400,000	200,000
Flood Gate, Savage River Dam	409S					50,000	50,000		6,000,000	6,050,000	303,750	5,500,000
Drainage Improvement Program						23,500	23,500			23,500	8,500	15,000
Public Works:												
Orleans Road South Bridge		1,213,000	2010			20,000	1,233,000	4,813,900	42,700	6,089,600	227,900	2,148,100
County Water Model	4206					75,000	75,000			75,000	5,000	70,000
County Water Study						87,000	87,000	50,000		137,000	0	137,000
Rawlings Water System Evaluation						5,000	5,000			5,000		5,000
Rawlings Sewer System Evaluation						5,000	5,000			5,000		5,000
Potomac River WTP Study	409T					63,000	63,000			63,000	35,000	28,000
New Hope Road Bridge						0	0	150,000		150,000		150,000
Opessa Street Bridge	418R					200,000	200,000			200,000	43,100	156,900
Bridge Street Bridge		506,000	2010				506,000			506,000	0	506,000
Cresaptown Streetscape Lighting						10,800	10,800		107,600	118,400	0	118,400
OP Roads Paving Program	4203					564,000	564,000			564,000	494,000	70,000
Education:												
AC Auto Tech & Physical Plant		500,000	2010				500,000			500,000	0	500,000
Central Office Electrical Upgrade						78,000	51,000			51,000	0	51,000
Central Office Roof						341,000	341,000			341,000	0	20,000
South Penn Addition						547,000	547,000			547,000	0	80,000
Recreation and Culture:												
Fairgrounds Caretakers House						45,000	45,000			45,000	0	45,000
Total Capital Project Appropriations		2,869,000		0		2,764,300	5,606,300	5,013,900	7,350,300	17,970,500	2,132,250	10,850,400

**ALLEGANY COUNTY, MARYLAND  
CAPITAL CONSTRUCTION FY 2010  
MAY 28, 2009**

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS  
PROJECT LENGTH BUDGETS AND FY 2010 BUDGET**

Project Description	Project No.	LOCAL SOURCES						NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/09	FY 2010 Budget
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants	State Grants			
<b>Revolving Building Fund</b>												
Barton Park WWTP Upgrade						275,789	275,789			275,789	182,850	92,939
<b>Total Revolving Bldg Fund</b>		0		0		275,789	275,789	0	0	275,789	182,850	92,939
<b>Enterprise Funds:</b>												
<b>Sewer:</b>												
Bedford Road Sewer Rehab				200,000	FmHA		200,000	500,000	400,000	1,100,000	0	500,000
Braddock Run Interceptor				0			0	1,000,000	500,000	1,500,000	0	1,500,000
Eckhart SSES				500,000	State		500,000			500,000	0	250,000
Georges Creek WWTP				8,786,443	State		8,786,443		19,272,221	28,058,664	22,917,375	5,141,289
Grahamtown Sanitary Sewer Repair				500,000	State		500,000		500,000	1,000,000	0	500,000
Wrights Crossing Pump Station Improvements				830,000	FmHA/State		830,000	285,000	200,000	1,315,000	0	15,000
Jennings Run Sewer Rehab				800,000	FmHA		800,000	2,000,000	500,000	3,300,000	0	500,000
<b>Water:</b>												
Clarysville Water				221,000	FmHA		221,000	300,000	519,000	1,040,000	100,000	940,000
Mt. Savage Water				2,000,000	FmHA		2,000,000	4,185,000	815,000	7,000,000	0	815,000
Vale Summit Water Storage Tank				0		9,900	9,900		490,100	500,000	9,900	490,100
Shades Lane Water				100,000	State		100,000		200,000	300,000	0	200,000
Bowmans Addition - Phase I				600,000	FmHA		600,000	2,020,000	500,000	3,120,000	2,520,000	600,000
Bowmans Addition - Phase II				400,000	FmHA		400,000	1,645,000	500,000	2,545,000	0	1,000,000
<b>Total Enterprise Funds</b>		0		14,937,443		9,900	14,947,343	11,935,000	24,396,321	51,278,664	25,547,275	12,451,389
<b>Total Capital Construction</b>		\$ 2,869,000	\$ 14,937,443			\$ 3,049,989	\$ 20,829,432	\$ 16,948,900	\$ 31,746,621	\$ 69,524,953	\$ 27,862,375	\$ 23,394,728



**ALLEGANY COUNTY, MARYLAND**  
**ENTERPRISE FUNDS**  
**May 28, 2009**  
**SUMMARY OF ALL ENTERPRISE FUNDS**  
**SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

<b>FUND</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2010</b>
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Request</b>	<b>Approved</b>
Water Districts	\$ 1,572,568	\$ 2,607,262	\$ 3,259,662		\$ 3,371,430
Sanitary Districts	7,427,159	8,341,582	6,773,699		5,993,950
Nursing Home	9,512,792	9,922,618	11,128,470		0
County Loan Fund	1,793	0	41,093		46,085
Allconet II	16,152	0	185,900		187,374
<b>TOTAL REVENUES</b>	<b>\$ 18,530,464</b>	<b>\$ 20,871,462</b>	<b>\$ 21,388,824</b>		<b>\$ 9,598,839</b>
<b>TRANSFERS-IN to the:</b>					
County Loan Fund	\$ 322,819	\$ 0	\$ 0		\$ 0
Allconet 2 Fund	82,443	0	0		0
Sanitary Fund	94,883	151,721	96,394		215,332
Water Districts	28,146	23,340	19,348		19,348
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 528,291</b>	<b>\$ 175,061</b>	<b>\$ 115,742</b>		<b>\$ 234,680</b>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 19,058,755</b>	<b>\$ 21,046,523</b>	<b>\$ 21,504,566</b>		<b>\$ 9,833,519</b>
<b>EXPENDITURES</b>					
Water Districts	\$ 1,798,200	\$ 2,977,733	\$ 3,279,010	\$ 3,390,778	\$ 3,390,778
Sanitary Districts	7,900,344	7,249,045	6,870,093	6,209,282	6,209,282
Nursing Home	10,292,274	10,425,903	11,128,470	0	0
Allconet II	446,058	0	185,900	187,374	187,374
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,436,876</b>	<b>\$ 20,652,681</b>	<b>\$ 21,463,473</b>	<b>\$ 9,787,434</b>	<b>\$ 9,787,434</b>
<b>TRANSFERS-OUT from the:</b>					
County Loan Fund	98,104	\$ 0	\$ 41,093	\$ 46,085	\$ 46,085
Allconet II	0	0	0	0	0
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 98,104</b>	<b>\$ 0</b>	<b>\$ 41,093</b>	<b>\$ 46,085</b>	<b>\$ 46,085</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>\$ 20,534,980</b>	<b>\$ 20,652,681</b>	<b>\$ 21,504,566</b>	<b>\$ 9,833,519</b>	<b>\$ 9,833,519</b>



**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**WATER DISTRICTS**

May 28, 2009

**DETAILED SCHEDULE OF REVENUES AND EXPENDITURES**

<b>REVENUES</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Original</b>	<b>FY 2010 Request</b>	<b>FY 2010 Approved</b>
Water Service Charges	\$ 1,313,974	\$ 2,530,076	\$ 2,828,829		\$ 2,792,083
Interest	36,929	55,144	23,193		21,184
Grant Revenue	155,021	22,040	0		0
Tap Fees/Other Income	66,644	2	0		0
Transfers In	28,146	23,340	19,348		19,348
Retained Earnings	0	0	407,640		558,163
<b>TOTAL REVENUES</b>	<b>\$ 1,600,714</b>	<b>\$ 2,630,602</b>	<b>\$ 3,279,010</b>		<b>\$ 3,390,778</b>
<b>EXPENDITURES</b>					
Personnel Costs	\$ 248,340	\$ 361,537	\$ 779,798	\$ 681,190	\$ 681,190
Operating Expense	805,229	1,738,143	1,758,297	1,762,811	1,762,811
Capital Outlay	0	0	37,000	76,000	76,000
Debt Service, Interest	195,878	215,232	202,581	272,394	272,394
Depreciation	265,343	0	93,694	177,118	177,118
Depreciation, Contributed Capital	283,410	662,821	407,640	421,265	421,265
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,798,200</b>	<b>\$ 2,977,733</b>	<b>\$ 3,279,010</b>	<b>\$ 3,390,778</b>	<b>\$ 3,390,778</b>

**DETAIL SCHEDULE REVENUES AND EXPENDITURES BY DISTRICT**

	<b>Grahamtown District</b>	<b>Consol District</b>	<b>Barton Park</b>	<b>Oldtown District</b>	<b>McCoole District</b>	<b>Ellerslie District</b>	<b>Eckhart District</b>	<b>Hoffman District</b>	<b>Route 36</b>	<b>Borden/ Zilthman</b>	<b>Carlos/ Shaft</b>
<b>REVENUES</b>											
Operating Revenues:											
Water Service Charges	\$135,079	\$34,653	\$11,750	\$172,378	\$174,676	\$365,150	\$266,422	\$7,727	\$50,940	\$113,710	\$180,291
Interest	1,077	288	0	2,837	2,546	6,191	5,885	150	636	1,574	0
Transfers In	0	0	19,348	0	0	0	0	0	0	0	0
Retained Earnings	26,850	15,542	40,738	64,269	80,660	64,783	72,115	2,031	26,653	23,044	65,882
<b>TOTAL REVENUES</b>	<b>\$163,006</b>	<b>\$50,483</b>	<b>\$71,836</b>	<b>\$239,484</b>	<b>\$257,882</b>	<b>\$436,124</b>	<b>\$344,422</b>	<b>\$9,908</b>	<b>\$78,229</b>	<b>\$138,328</b>	<b>\$246,173</b>
<b>EXPENDITURES</b>											
Personnel Costs	\$26,561	\$2,027	\$0	\$69,083	\$41,762	\$126,796	\$82,702	\$2,852	\$12,562	\$27,369	\$19,605
Operating Expense	70,722	25,395	11,750	78,287	76,016	241,545	126,421	4,631	36,503	55,016	101,129
Capital Outlay	0	0	0	0	0	3,000	25,000	0	0	0	0
Debt Service, Interest	26,042	4,818	15,319	18,095	43,255	64,783	21,506	82	520	21,234	38,098
Depreciation	12,831	2,701	4,029	9,750	16,189	0	88,793	312	1,991	11,665	21,459
Depreciation, Contributed Capital	26,850	15,542	40,738	64,269	80,660	0	0	2,031	26,653	23,044	65,882
<b>TOTAL EXPENDITURES</b>	<b>\$163,006</b>	<b>\$50,483</b>	<b>\$71,836</b>	<b>\$239,484</b>	<b>\$257,882</b>	<b>\$436,124</b>	<b>\$344,422</b>	<b>\$9,908</b>	<b>\$78,229</b>	<b>\$138,328</b>	<b>\$246,173</b>

	<b>Mexico Farms District</b>	<b>Franklin/ Brophytown</b>	<b>Bowling Green</b>
<b>REVENUES</b>			
Operating Revenues:			
Water Service Charges	\$784,913	\$64,514	\$429,880
Interest	0	0	0
Retained Earnings	36,050	15	39,531
<b>TOTAL REVENUES</b>	<b>\$820,963</b>	<b>\$64,529</b>	<b>\$469,411</b>
<b>EXPENDITURES</b>			
Personnel Costs	\$167,400	\$20,388	\$82,083
Operating Expense	\$63,473	44,126	327,797
Capital Outlay	28,000	0	20,000
Debt Service, Interest	18,642	0	0
Depreciation	7,398		
Depreciation, Contributed Capital	36,050	15	39,531
<b>TOTAL EXPENDITURES</b>	<b>\$820,963</b>	<b>\$64,529</b>	<b>\$469,411</b>



**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**SANITARY DISTRICTS**

May 28, 2009

**DETAILED SCHEDULE OF REVENUES**

<b>REVENUES &amp; TRANSFERS IN</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2010</b>
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Request</b>	<b>Approved</b>
Operating Revenues:					
Sewer Service Charges	\$ 4,456,579	\$ 4,640,322	\$ 4,130,018		\$ 4,268,247
Water Service Charges	1,203,116	0	0		0
Connection fee	11,850	12,600	20,000		20,000
Interest	156,397	144,403	29,440		29,440
Rents	0		216,906		0
Miscellaneous	73,166	294	0		0
Transfer In From General Fund	87,383	114,221	88,894		207,832
Transfer In From Revolving Building Fund	7,500	37,500	7,500		7,500
Transfer In From Capital Projects Fund		25,000			0
Retained Earnings	0	0	1,358,668		718,401
Total Operating Revenue & Transfers	\$ 5,995,991	\$ 4,974,340	\$ 5,851,426		\$ 5,251,420
Debt Service Revenues:					
R/E Ad Valorem	\$ 766,924	\$ 818,188	\$ 811,309		\$ 793,364
Penalties & Interest	24,035	24,131	12,255		24,123
Discounts	(3,659)	(4,081)	6,126		(4,082)
Front Footage	104,780	102,581	104,527		102,936
Frostburg	0	0	7,431		7,431
Sewer Surcharge	0	0	51,824		51,763
Interest Debt Service	3,238	14,235	1,000		1,000
Enterprise Exemptions	23	21	42		42
Collection Fees	(17,660)	(18,717)	24,153		(18,715)
Total Debt Service Revenues	\$ 877,681	\$ 936,358	\$ 1,018,667		\$ 957,862
Construction Grants	\$ 648,370	\$ 3,268,067	\$ 0		\$ 0
Loss on sale of capital assets		(685,462)			
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 7,522,042</b>	<b>\$ 8,493,303</b>	<b>\$ 6,870,093</b>		<b>\$ 6,209,282</b>



**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**SANITARY DISTRICTS**  
**May 28, 2009**  
**DETAILED SCHEDULE OF EXPENDITURES**

<b>EXPENDITURES</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Original</b>	<b>FTE</b>	<b>FY 2010 Request</b>	<b>FY 2010 Approved</b>	<b>FTE</b>
Personnel Costs	\$ 1,232,259	\$ 1,218,124	\$ 1,189,144	25.0	\$ 1,063,527	\$ 1,063,527	31.8
Operating Expense	4,582,089	3,980,357	3,231,454		3,528,954	3,528,954	
Capital Outlay	0	0	269,000		180,000	180,000	
Depreciation	865,586	559,325	494,051		480,332	480,332	
Depreciation, Contributed Capital	987,133	1,258,237	1,358,668		718,401	718,401	
Debt Service:							
Interest	233,277	233,002	272,776		238,068	238,068	
Contingency	0	0	55,000		0	0	
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,900,344</b>	<b>\$ 7,249,045</b>	<b>\$ 6,870,093</b>		<b>\$ 6,209,282</b>	<b>\$ 6,209,282</b>	



**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**NURSING HOME**  
**May 28, 2009**

**DETAILED SCHEDULE OF REVENUES AND EXPENDITURES**

	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>		<b>FY 2010</b>	<b>FY 2010</b>	
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>FTE</b>	<b>Request</b>	<b>Approved</b>	<b>FTE</b>
Patient Service Revenue	\$ 9,455,148	\$ 9,865,292	\$ 11,064,950			\$ 0	
Other Income	57,644	57,326	63,520			0	
<b>TOTAL REVENUES</b>	<b>\$ 9,512,792</b>	<b>\$ 9,922,618</b>	<b>\$ 11,128,470</b>			<b>\$ 0</b>	
<b>TRANSFERS-IN</b>							
Transfer-in from General Fund	0	0	0			0	
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 9,512,792</b>	<b>\$ 9,922,618</b>	<b>\$ 11,128,470</b>			<b>\$ 0</b>	
<b>EXPENDITURES</b>							
Personnel Costs	\$ 6,916,972	\$ 6,777,010	\$ 7,678,434	147.5	\$ 0	\$ 0	
Operating Expense	3,131,270	3,406,353	3,179,789		0	0	
Capital Outlay	0	0	0		0	0	
Depreciation	218,722	218,607	220,500		0	0	
Debt Service Interest	25,310	23,933	11,753		0	0	
Contingency	0	0	37,994		0	0	
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,292,274</b>	<b>\$ 10,425,903</b>	<b>\$ 11,128,470</b>		<b>\$ 0</b>	<b>\$ 0</b>	



**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**NURSING HOME**  
**May 28, 2009**  
**DETAILED SCHEDULE OF REVENUES AND EXPENDITURES**

<b>EXPENDITURES</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Original</b>	<b>FTE</b>	<b>FY 2010 Request</b>	<b>FY 2010 Approved</b>	<b>FTE</b>
Medicare Unit	\$ 1,176,710	\$ 1,079,610	\$ 951,294		\$ 0	\$ 0	
Nursing Services	4,128,275	4,248,135	5,001,684		0	0	
Other Patient Care	1,049,025	1,181,867	1,031,762		0	0	
Dietary	1,056,381	1,018,241	1,002,109		0	0	
Laundry	226,024	233,139	230,882		0	0	
Custodial	410,119	382,678	390,531		0	0	
Plant Operations	767,079	671,405	695,607		0	0	
Administration	1,234,629	1,368,288	1,554,354		0	0	
Depreciation	218,722	218,607	220,500		0	0	
Debt Service - Interest	25,310	23,933	11,753		0	0	
Miscellaneous/Contingency	0	0	37,994		0	0	
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,292,274</b>	<b>\$ 10,425,903</b>	<b>\$ 11,128,470</b>		<b>\$ 0</b>	<b>\$ 0</b>	



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

<b>REVENUES</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Original</b>	<b>FTE</b>	<b>FY 2010 Request</b>	<b>FY 2010 Approved</b>	<b>FTE</b>
Operating Revenues:							
Interest	\$ 0	\$ 0	\$ 0			\$ 0	
Interest On Loans From Other Units	1,793	0	0			0	
Retained Earnings	0		41,093			46,085	
<b>REVENUES</b>	<b>\$ 1,793</b>	<b>\$ 0</b>	<b>\$ 41,093</b>			<b>\$ 46,085</b>	
<b>TRANSFERS-IN from the:</b>							
Capital Projects Fund	\$ 0	\$ 0	\$ 0			\$ 0	
General Fund	322,819	0					
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 322,819</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 0</b>	
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>\$ 324,612</b>	<b>\$ 0</b>	<b>\$ 41,093</b>			<b>\$ 46,085</b>	
<b>TRANSFERS-OUT to the:</b>							
General Fund	\$ 98,104	\$ 0	\$ 41,093		\$ 46,085	\$ 46,085	
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 98,104</b>	<b>\$ 0</b>	<b>\$ 41,093</b>		<b>\$ 46,085</b>	<b>\$ 46,085</b>	
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>98,104</b>	<b>\$ 0</b>	<b>\$ 41,093</b>		<b>\$ 46,085</b>	<b>\$ 46,085</b>	

<b>Allconet II</b>							
<b>REVENUES</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Original</b>	<b>FTE</b>	<b>FY 2010 Request</b>	<b>FY 2010 Approved</b>	<b>FTE</b>
Operating Revenues:							
Internet Fees	\$ 13,448	\$ 0	\$ 65,811			\$ 185,000	
Interest Income	2,704	0	2,489			2,374	
Contributions/Donations			117,600			0	
Retained Earnings	0	0	0			0	
<b>REVENUES</b>	<b>\$ 16,152</b>	<b>\$ 0</b>	<b>\$ 185,900</b>			<b>\$ 187,374</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	82,443	0	0			0	
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>\$ 98,595</b>	<b>\$ 0</b>	<b>\$ 185,900</b>			<b>\$ 187,374</b>	
<b>EXPENDITURES</b>							
Operating Expense	\$ 446,058	\$ 0	\$ 185,900		\$ 187,374	\$ 187,374	
<b>TRANSFERS-OUT to the:</b>							
General Fund	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>446,058</b>	<b>\$ 0</b>	<b>\$ 185,900</b>		<b>\$ 187,374</b>	<b>\$ 187,374</b>	



# Allegany County, Maryland

May 28, 2009

## 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 &amp; Public Utilities</u>	
	<u>Differential</u>	<u>Adjusted Levy</u>	<u>Differential</u>	<u>Adjusted Levy</u>
Barton	\$0.0284	\$0.9545	\$0.0710	\$2.3863
Cumberland	\$0.0813	\$0.9016	\$0.2033	\$2.2540
Frostburg	\$0.0743	\$0.9086	\$0.1858	\$2.2715
Lonaconing	\$0.0524	\$0.9305	\$0.1310	\$2.3263
Luke	\$0.0563	\$0.9266	\$0.1408	\$2.3165
Midland	\$0.0284	\$0.9545	\$0.0710	\$2.3863
Westernport	\$0.0524	\$0.9305	\$0.1310	\$2.3263

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 1<sup>st</sup> on coupon number one (1) and January 1<sup>st</sup> 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

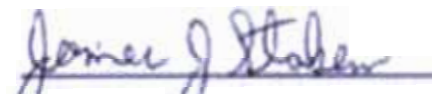
### Allegany County, To-Wit:


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 1<sup>st</sup>.

The Collector of Public Assessments of Allegany County, Maryland for the year July 1, 2009 through June 30, 2010 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 28th day of May, 2009.


### County Commissioners Of Allegany County Maryland

  
James J. Stakem, 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 28, 2009**

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2009-2010, 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 &amp; Public Utility</u>
<b>THE ALLEGANY COUNTY SANITARY DISTRICT, INC.</b> Section 658 of Title 9 of the Annotated Code of Maryland		
BEDFORD ROAD SANITARY DISTRICT	0.100	0.250
BOWLING GREEN SANITARY DISTRICT	0.290	0.725
BRADDOCK RUN SANITARY DISTRICT	0.007	0.010
CRESAPTOWN SANITARY DISTRICT	0.290	0.725
JENNINGS RUN-WILLS CREEK SANITARY DISTRICT	0.052	0.130
CASH VALLEY ROAD SUBDISTRICT	0.186	0.550
MCCOOLE SANITARY DISTRICT	0.070	0.350
FLINTSTONE-GILPIN SANITARY DISTRICT	0.170	0.500
FRANKLIN-BROPHYTOWN SANITARY DISTRICT	0.019	0.230
OLDTOWN SANITARY DISTRICT	0.080	0.240
GEORGE'S CREEK SANITARY DISTRICT	0.160	0.400
MEXICO FARMS SANITARY DISTRICT	0.060	0.460
OLDTOWN ROAD SANITARY DISTRICT	0.077	0.600
<b>BEDFORD ROAD VOLUNTEER FIRE COMPANY</b> Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland	0.040	0.100
<b>BEL AIR SPECIAL TAX AREA OF ALLEGANY COUNTY, MARYLAND</b> House Bill 254, made and passed at the 1965 Session of the General Assembly of Maryland	0.040	0.100
<b>BOWLING GREEN AND ROBERT'S PLACE SPECIAL TAXING AREA</b> Code Home Rule Bill 4-97 passed 12th day of April 2007 by the Board of Allegany County Commissioners	0.065	0.163
<b>BOWLING GREEN VOLUNTEER FIRE COMPANY</b> Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session	0.040	0.100
<b>CORRIGANVILLE LIGHT &amp; IMPROVEMENT ASSOCIATION</b> Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.060	0.150

<b>CRESAPTOWN AMBULANCE TAXING AREA</b> Code Home Rule Bill 3-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.028	0.070
<b>CRESAPTOWN CIVIC IMPROVEMENT ASSOCIATION</b> Chapter 169 of the Acts of the General Assembly of Maryland in its 1949 Session	0.050	0.125
<b>CRESAPTOWN SPECIAL FIRE TAX AREA</b> Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.052	0.130
<b>ELLERSLIE SPECIAL TAX AREA OF ALLEGANY COUNTY</b> Chapter 587 of the Laws of Maryland passed by the General Assembly of Maryland at its 1963 Session	0.040	0.100
<b>LAVALE SANITARY COMMISSION OF ALLEGANY COUNTY</b> Chapter 13 of the Acts of the Extraordinary Session of the General Assembly of Maryland, 1947	0.100	0.250
<b>LAVALE VOLUNTEER FIRE DEPARTMENT, INCORPORATED</b> Chapter 850 of the Acts of the General Assembly of Maryland at its 1963 Session	0.040	0.100
<b>LAVALE VOLUNTEER RESCUE SQUAD, INC.</b> Senate Bill 890, made and passed at the 1972 Session of the General Assembly of Maryland	0.020	0.050
<b>MCCOOLE SPECIAL TAX AREA</b> Chapter 505 of the Acts of the General Assembly of Maryland at its 1965 Session	0.040	0.100
<b>MOSCOW SPECIAL TAXING AREA</b> Code Home Rule Bill 4-93 passed 21st day of April 1993 by the Board of Allegany County Commissioners	0.120	0.300
<b>MOUNT SAVAGE SPECIAL TAXING AREA</b> Chapter 99 of the Laws of Maryland passed by the General Assembly of Maryland at the 1950 Session	0.040	0.100
<b>POTOMAC PARK CITIZENS COMMITTEE, INC.</b> Chapter 843 of the Acts of the General Assembly of Maryland at its Regular Session of 1947	0.045	0.113
<b>RAWLINGS SPECIAL FIRE TAX AREA</b> Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.080	0.200

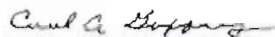
Said taxes are to be collected in accordance with the provisions of the Public General Laws of Maryland relating to collection of taxes on assessments in Allegany County, Maryland.

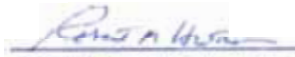
Given under our hands and seal this 28th day of May, 2009.

**County Commissioners Of  
Allegany County Maryland**

  
James J. Stalder, President

ATTEST:

  
CAROL A. GAFFNEY, CLERK

  
Robert M. Hutchison, Commissioner

  
Dale R. Lewis, Commissioner

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# CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: ALLEGANY COLLEGE

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED 5/21/09

## CAPITAL BUDGET

**PROJECT APPROVAL STATUS KEY**  
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AP-AIRPORT PLAN  
TR-TOURISM PLAN  
FM-FI OOD MANAGEMENT

AR-APPALACHIAN DEV. PLAN  
HS-HEALTH SYSTEMS  
ED-ECONOMIC DEV. PLAN  
OP-OPEN SPACE  
AC-ACC FACILITIES MASTER PLAN  
HAHAZ HAZ MAT PLAN  
LB-LIBRARY PLAN  
BD-BUILDING FACILITIES PLAN  
RD-ROAD & BRIDGE PLAN  
O-OTHER (LIST NAME)

STATUS				PROJECT		LOCAL	DESIGN	G	B	INK	P	CC	FG	FL	SG	SL	TOTAL		PRIOR &	FY 10	FY 11	FY 12	FY 13	FY 14	BALANCE	PAGE		
N	O	AC	AF	NAME	PLAN	STATUS	EST COST										CURRENT	TO COMP.	#									
	X		X	Auto Tech Building	AC	0		500.0							1,282.6		49.7	1,832.3		500.0 569.6							AC-1	
	X	X		Technologies Building	AC	0		4,535.4							10,582.6			15,118.0						324.8	2,105.3	2,105.3		AC-2
				TOTALS				5,035.4							11,865.2		49.7	16,950.3		500.0 569.6				1,082.6	2,105.3	2,105.3		
																								1,082.6	7,017.7	7,017.7		

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## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: BOARD OF EDUCATION

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED 5/9/09

## CAPITAL BUDGET

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SS-SCHOOL PLAN  
TP-TRANSPORTATION PLAN  
CD-CIVIL DEFENSE PLAN  
AP-AIRPORT PLAN  
TR-TOURISM PLAN  
FM-FLOOD MANAGEMENT

AR-APPALACHIAN DEV. PLAN  
HS-HEALTH SYSTEMS  
ED-ECONOMIC DEV. PLAN  
OP-OPEN SPACE  
AG-ACC. FACILITIES MASTER PLAN  
IM-IMPAIRED PLAN  
LB-LIBRARY PLAN  
BB-BUILDING FACILITIES PLAN  
RD-ROAD & BRIDGE PLAN  
O-OTHER (LIST NAME)

STATUS		AF	PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR 5 CURRENT	FY 10	FY 11	FY 12	FY 13	FY 14	BALANCE TO COME	PAGE #
N	O																							
X		X	X	Central Office Electrical	SS	4				51.0						51.0		51.0						BOE-1
	X	X	X	Central Office Roof	SS	0				341.0						341.0		20.0	321.0					BOE-2
																		20.0	321.0					
X		X	X	Greenway Stadium	SS	2							400.0		4,950.0	5,350.0	400.0	1,015.0	1,951.0	1,054.0	670.0	635.0	25.0	BOE-3
X		X	X	Mountain Ridge Stadium	SS	2							400.0		2,250.0	2,650.0	400.0	1,200.0						BOE-4
	X	X	X	South Penn Addition	SS	0				547.0					572.0	1,119.0		80.0	467.0					BOE-5
																		80.0	1,039.0					
	X	X		Braddock Renovation	SS	0	10,080.0								19,222.0	29,302.0		800.0	600.0	6,000.0	3,280.0			BOE-6
																		800.0	19,000.0	9,502.0				
	X	X		Fort Hill Roof	SS	0				220.0					1,147.0	1,367.0		60.0	160.0					BOE-7
																		60.0	1,307.0					
X		X		Frost Elem. Renv.	SS	0	4,891.0								13,978.0	18,869.0							4,891.0	BOE-8
																							18,869.0	
X		X		Mount Savage Roof, PH 2	SS	0	526.0								100.0	626.0			526.0					BOE-9
																			526.0					
	X	X		Northeast Gym	SS	0	561.0								1,733.0	2,294.0						561.0		BOE-10
																						2,294.0		
	X	X		Washington Renovation	SS	0	9,511.0								20,021.0	29,532.0					800.0	5,624.0	2,087.0	BOE-11
																					800.0	21,624.0	7,105.0	
X		X		Westmar Roof, PH 2 & 3	SS	0	796.0								136.0	932.0			400.0	396.0				BOE-12
																			478.0	454.0				
				TOTAL			26,365.0			1,169.0			800.0		64,109.0	92,433.0	800.0	161.0	2,674.0	8,566.0	4,080.0	7,185.0	6,978.0	
																	2,215.0	3,068.0	4,725.0	21,555.0	10,937.0	23,043.0	25,977.0	

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FL = FEDERAL LOAN  
SG = STATE GRANT  
SL = STATE LOAN  
O = OTHER FUNDING

## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: COMMUNITY SERVICES

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED 5/15/09

## CAPITAL BUDGET

## LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN  
WS-WATER & SEWER PLAN  
SR-SOLID WASTE/RECYCLING  
HP-HOUSING PLAN  
SS-SCHOOL PLAN  
TP-TRANSPORTATION PLAN  
CD-CIVIL DEFENSE PLAN  
AP-AIRPORT PLAN  
TR-TOURISM PLAN  
FM-FLOOD MANAGEMENT

AR-APPALACHIAN DEV. PLAN  
HS-HEALTH SYSTEMS  
ED-ECONOMIC DEV. PLAN  
OP-OPEN SPACE  
AC-ACC FACILITIES MASTER PLAN  
HA-HAZ MAT PLAN  
LB-LIBRARY PLAN  
BD-BUILDING FACILITIES PLAN  
RD-ROAD & BRIDGE PLAN  
O-OTHER (LIST NAME)

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL EST COST	PRIOR & CURRENT						BALANCE TO COMP.	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O			FY 10	FY 11	FY 12	FY 13	FY 14		
	X	X	X	GIS	OP	0					<i>80.0</i>						80.0	<i>42.0</i>	<i>38.0</i>						CS-1
	X	X	X	Comprehensive Plan	CP	1					<i>555.0</i>	<i>105.0</i>	<i>140.0</i>				800.0	<i>277.0</i>	<i>154.0</i>	<i>77.0</i>	<i>47.0</i>				CS-2
				TOTALS							<i>635.0</i>	<i>105.0</i>	<i>140.0</i>				880.0	<i>319.0</i>	<i>192.0</i>	<i>77.0</i>	<i>47.0</i>				
																		<i>359.0</i>	<i>307.0</i>	<i>132.0</i>	<i>82.0</i>				

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 FG = FEDERAL GRANT  
 FL = FEDERAL LOAN  
 SG = STATE GRANT  
 SL = STATE LOAN  
 Q = OTHER FUNDING

## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: DPW - BUILDINGS

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
 COUNTY FUNDS SHOWN IN ITALICS  
 REVISED 5/12/09

### CAPITAL BUDGET

#### LOCAL PLAN KEY

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 CD-CIVIL DEFENSE PLAN  
 AP-AIRPORT PLAN  
 TR-TOURISM PLAN  
 FM-FLOOD MANAGEMENT

AR-APPALACHIAN DEV. PLAN  
 HS-HEALTH SYSTEMS  
 ED-ECONOMIC DEV. PLAN  
 OP-OPEN SPACE  
 AC-ACC FACILITIES MASTER PLAN  
 HM-HAZ MAT PLAN  
 LB-LIBRARY PLAN  
 BR-BUILDING FACILITIES PLAN  
 RO-ROAD & BRIDGE PLAN  
 O-OTHER (LIST FUND)

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL EST COST	PRIOR & CURRENT	FY 10	FY 11	FY 12	FY 13	FY 14	BALANCE TO COMP.	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	Q									
X			X	Central Garage Improvements	BD	0				25.0							25.0			25.0					DPW-B-1
	X	X		County Office Space	BD	1		1,740.0									1,740.0			240.0	500.0	1,000.0			DPW-B-2
	X	X	X	Courthouse Roof	BD	3		250.0		142.0							342.0	342.0							DPW-B-3
				TOTALS				1,990.0		167.0							2,157.0	342.0		265.0	500.0	1,000.0			
																		342.0		265.0	500.0	1,000.0			

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## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: DPW-FLOOD MITIGATION

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
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 REVISED 5/12/09

### CAPITAL BUDGET

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 AP-AIRPORT PLAN  
 TR-TOURISM PLAN  
 FM-FLOOD MANAGEMENT  
 AR-APPALACHIAN DEV. PLAN  
 HS-HEALTH SYSTEMS  
 EO-ECONOMIC DEV. PLAN  
 OP-OPEN SPACE  
 AC-ACC. FACILITIES MASTER PLAN  
 HM-HAZ. MAT. PLAN  
 LB-LIBRARY PLAN  
 BD-BUILDING FACILITIES PLAN  
 RD-ROAD & BRIDGE PLAN  
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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL EST COST	PRIOR & CURRENT						BALANCE TO COMP.	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O			FY 10	FY 11	FY 12	FY 13	FY 14		
	X	X	X	Braddock Run Stream Restoration	FM	2		300.0						500.0			800.0	100.0 520.0	200.0 280.0						DPW-F-1
	X	X	X	Drainage Improvement Program	FM	0				23.5						23.5	47.0	8.5 17.0	15.0 30.0						DPW-F-2
	X	X	X	Jennings Run Stream Restoration	FM	2		300.0						500.0			800.0	85.0 85.0	215.0 715.0						DPW-F-3
	X	X	X	LaVale Storm Drain	FM	2				600.0				370.0			970.0	400.0 770.0	200.0 200.0						DPW-F-4
				TOTALS				600.0		623.5				1,370.0		23.5	2,617.0	593.5 1,392.0	630.0 1,225.0						

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## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: DPW - ROADS/BRIDGES

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED 5/12/09

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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 10	FY 11	FY 12	FY 13	FY 14	TO COMP.	#			
	X	X	X	Bridge St. Bridge	RD	1		506.0							506.0	40.0 40.0	338.4 338.4	127.6 127.6					DPW-RB-1					
	X	X	X	Cresaptown Streetscape Lighting	RD	3			10.8				89.0	18.6	118.4		10.8 118.4						DPW-RB-2					
	X	X	X	OP Road Paving	RD	0				282.0				282.0	564.0	247.0 494.0	35.0 70.0						DPW-RB-3					
	X	X	X	Opessa St. Bridge	RD	1			200.0						200.0	43.1 43.1	156.9 156.9						DPW-RB-4					
	X	X	X	Orleans Rd. Bridge Replacement	RD	1		1,213.1				4,813.9	42.7		6,069.7	47.9 227.9	384.5 1,319.5	780.7 4,522.3					DPW-RB-5					
X		X		New Hope Bridge	RD	0						150.0			150.0		150.0						DPW-RB-6					
	X	X		Revolving Road Fund	RD	0				200.0					200.0			100.0 100.0	100.0 100.0				DPW-RB-7					
				TOTALS				1,719.1		210.8	482.0	4,963.9	131.7	300.6	7,808.1	378.0 805.0	925.6 2,153.2	1,008.3 4,749.9	100.0 100.0									

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## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: DPW - SEWER

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
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 REVISED: 5/12/09

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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 10	FY 11	FY 12	FY 13	FY 14	TO COMP.	#
	X	X	X	Barton Business Park WWTP	WS	2					275.7						278.8	182.9	92.9						DPW-S-1
X			X	Rawlings Wastewater Eval.	WS	0				5.0		45.0					50.0		5.0						DPW-S-2
X			X	Bedford Road Rehab.	WS	0						400.0	200.0	800.0			1,100.0		500.0	400.0	200.0				DPW-S-3
	X		X	Bedford Road SSES	WS	3									792.5		792.5	792.5							DPW-S-4
X			X	B.G./Cresaptown Rehab.	WS	4							2,285.0			300.0	2,585.0	2,585.0							DPW-S-5
	X		X	Braddock Run Interceptor	WS	1						1,000.0		500.0			1,500.0		1,500.0						DPW-S-6
X			X	B.R. San. Dist. Improvements	WS	0								1,550.0	1,850.0		3,200.0			100.0	1,000.0	2,100.0			DPW-S-7
X			X	Celanese Clarifier	WS	0								750.0	750.0		1,500.0			1,500.0					DPW-S-8
X			X	Consol SSES	WS	0									100.0		100.0			100.0					DPW-S-9
	X		X	Eckhart SSES	WS	0									500.0		500.0		250.0	250.0					DPW-S-10
X			X	Evitts Crk Inter.	WS	0						575.0	575.0	575.0	575.0		2,300.0						2,300.0		DPW-S-11
X			X	Georges Creek Rehab.	WS	4							506.0			125.0	631.0	631.0							DPW-S-12
	X		X	Georges Creek WWTP Upgrade	WS	3								19,272.2	8,786.4		28,058.6	22,917.3	5,141.3						DPW-S-13
	X		X	Grahamtown Sewer Rehab.	WS	0								500.0	500.0		1,000.0		500.0	500.0					DPW-S-14
X			X	Jennings Run Sewer Rehab.	WS	0						2,000.0	800.0	500.0			3,300.0		500.0	2,000.0	800.0				DPW-S-15
	X		X	Jennings Run SSES	WS	3									668.5		668.5	668.5							DPW-S-16
	X		X	Utilities SCADA	WS	0										575.0	575.0	25.0	75.0	175.0	100.0	100.0	100.0		DPW-S-17
	X		X	Wright's Crossing Pump Station Upgrade	WS	0						285.0	630.0	200.0	200.0		1,315.0		15.0	900.0	400.0				DPW-S-18
				TOTALS						5.0	275.7	4,305.0	4,096.0	24,347.2	14,522.4	1,000.0	49,451.4	182.9	97.9	5,925.0	2,500.0	2,200.0	100.0	2,300.0	
																		27,802.2	8,624.2						

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## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: DPW - TRANSIT

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/12/09

## CAPITAL BUDGET

## LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN  
WS-WATER & SEWER PLAN  
SR-SOLID WASTE/RECYCLING  
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O-OTHER (LIST NAME)

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 10	FY 11	FY 12	FY 13	FY 14	BALANCE TO COMP.	PAGE #
N	O	AC	AF																						
X		X	X	Bus Wash	BD	2					12.5	100.0		12.5			125.0		12.5 125.0						DPW-T-1
X		X	X	Bus Shelter	BD	2					20.0	160.0		20.0			200.0		20.0 200.0						DPW-T-2
X		X	X	Electrical	BD	2					8.5	68.0		8.5			85.0		8.5 85.0						DPW-T-3
X		X	X	Roof, Paint, Pave	BD	2					6.3	50.4		6.3			63.0		6.3 63.0						DPW-T-4
X		X	X	Vehicle Cameras	BD	2					6.8	54.6		6.8			68.3		6.8 68.3						DPW-T-5
	X	X	X	Fuel Tank Removal	BD	1					5.4	43.2		5.4			54.0		5.4 54.0						DPW-T-6
				TOTALS							59.5	476.2		59.5			595.3		59.5 595.3						

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## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: DPW - WATER

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/12/09

## CAPITAL BUDGET

## LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN

WS-WATER &amp; SEWER PLAN

SR-SOLID WASTE/RECYCLING

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OTHER (LIST NAME)

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 10	FY 11	FY 12	FY 13	FY 14	BALANCE TO COMP.	PAGE #
N	O	AC	AF																						
	X	X	X	County Water & Sewer Study	WS	0				87.0		50.0					137.0		87.0 137.0						DPW-W-1
	X	X	X	Water Model	WS	0				70.0							70.0		70.0 70.0						DPW-W-2
X			X	Potomac River WTP Study	WS	1					63.0			15.0			78.0	35.0 50.0	28.0 28.0						DPW-W-3
X			X	Rawlings Water Supply Eval	WS	0				5.0		45.0					50.0		5.0 50.0						DPW-W-4
	X	X		Bowman's Addition Water - Phase I	WS	3						1,571.0	600.0	500.0		449.0	3,120.0	2,520.0	600.0						DPW-W-5
	X	X		Bowman's Addition Water - Phase 2	WS	1						1,245.0	800.0	500.0			2,545.0		1,000.0	1,545.0					DPW-W-6
	X	X		Clarysville Water	WS	1						300.0	221.0	519.0			1,040.0	100.0	940.0						DPW-W-7
	X	X		Mt. Savage Water	WS	0						4,185.0	2,000.0	815.0			7,000.0		815.0	4,185.0	2,000.0				DPW-W-8
	X	X		Potomac River WTP	WS	1								4,972.0	4,972.0		9,944.0						9,944.0		DPW-W-9
X			X	Shades Lane Water	WS	0								200.0	100.0		300.0		200.0	100.0					DPW-W-10
X			X	Vale Summit Tank	WS	2					9.9			490.1			500.0	9.9 9.9	490.1 490.1						DPW-W-11
				TOTALS						162.0	72.9	7,396.0	3,621.0	6,011.1	5,072.0	449.0	24,784.0	44.9 2,679.9	190.0 4,330.1	5,830.0	2,000.0		9,944.0		

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## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: ECONOMIC DEVELOPMENT

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/12/09

## CAPITAL BUDGET

## LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN  
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SR-SOLID WASTE/RECYCLING  
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CD-CIVIL DEFENSE PLAN  
AP-AIRPORT PLAN  
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FM-FLOOD MANAGEMENT

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HS-HEALTH SYSTEMS  
ED-ECONOMIC DEV. PLAN  
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HM-HAZ MAT PLAN  
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BD-BUILDING FACILITIES PLAN  
RD-ROAD & BRIDGE PLAN  
O-OTHER (LIST NAME)

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 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	TO COMP	#
X			X	Barton Bus. Park Lot 4C	ED	1					850.0	1,900.0		1,500.0			3,350.0					850.0									ED-1
X			X	Commerce Center Off. Bldg	ED	1					900.0			1,500.0		1,000.0	3,400.0				900.0										ED-2
X			X	North Branch Ind. Bldg	ED	1					700.0	1,200.0		300.0			2,200.0				700.0										ED-3
				TOTALS							2,450.0	2,200.0		3,300.0		1,000.0	8,950.0				700.0										
																						2,200.0									
																						900.0									
																						850.0									
																						3,350.0									

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## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: FAIRGROUNDS

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/12/09

## CAPITAL BUDGET

## LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN

WS-WATER &amp; SEWER PLAN

SW-SOLID WASTE/RECYCLING

HP-HOUSING PLAN

SS-SCHOOL PLAN

TP-TRANSPORTATION PLAN

CD-CIVIL DEFENSE PLAN

AP-AIRPORT PLAN

TR-TOURISM PLAN

FM-FLOOD MANAGEMENT

AP-APPALACHIAN DEV. PLAN

HS-HEALTH SYSTEMS

ED-ECONOMIC DEV. PLAN

OP-OPEN SPACE

AC-ACC FACILITIES MASTER PLAN

HM-HAZ MAT PLAN

LB-LIBRARY PLAN

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RD-ROAD &amp; BRIDGE PLAN

O-OTHER (LIST NAME)

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 10	FY 11	FY 12	FY 13	FY 14	TO COMP.	#			
	X	X	X	Caretakers House		1				45.0					43.0	88.0		45.0	16.0	14.0			F-1					
	X	X		Access Road		1		2,270.0								2,270.0					270.0	2,000.0	F-2					
	X	X		Fairgrounds Fire Protection		1		75.0								75.0		75.0					F-3					
				TOTALS				2,345.0		45.0					43.0	2,433.0		45.0	90.0	14.0	270.0	2,000.0						

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## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: LIBRARY

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
 COUNTY FUNDS SHOWN IN ITALICS  
 REVISED 5/12/09

### CAPITAL BUDGET

#### LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN	AR-APPALACHIAN DEV. PLAN
WS-WATER & SEWER PLAN	HS-HEALTH SYSTEMS
SR-SOLID WASTE/RECYCLING	ED-ECONOMIC DEV. PLAN
HP-HOUSING PLAN	OP-OPEN SPACE
SS-SCHOOL PLAN	AC-ACC FACILITIES MASTER PLAN
TP-TRANSPORTATION PLAN	HM-HAZ MAT PLAN
CD-CIVIL DEFENSE PLAN	LB-LIBRARY PLAN
AP-AIRPORT PLAN	BD-BUILDING FACILITIES PLAN
TR-TOURISM PLAN	RD-ROAD & BRIDGE PLAN
FM-FLOOD MANAGEMENT	O-OTHER (LIST NAME)

STATUS				PROJECT NAME	LOCAL	DESIGN											TOTAL	PRIOR &							BALANCE	PAGE
N	O	AC	AF		PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST	COST	CURRENT	FY 10	FY 11	FY 12	FY 13	FY 14	TO COMP.	#
X		X		S. Cumberland Library Renov.	LB	0				3.0						3.0	6.0				3.0					LIB-1
				TOTALS						3.0						3.0	6.00				3.0					
																					6.0					

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## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: PUBLIC SAFETY &  
 HOMELAND SECURITY  
 FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
 COUNTY FUNDS SHOWN IN ITALICS  
 REVISED 5/12/09

### CAPITAL BUDGET

LOCAL PLAN KEY  
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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL	PRIOR &							BALANCE	PAGE
N	O	AC	AF														EST COST	CURRENT	FY 10	FY 11	FY 12	FY 13	FY 14	TO COMP.	#	
X		X		Comm. Corr Bldg.	CD	1							1,200.0				1,200.0		850.0	350.0					PS_HS-1	
X		X		Continuity of Operations	CD	3						1,610.0					1,610.0	500.0	1,110.0						PS_HS-2	
X		X		Public Safety Building	CD	1						190.0					190.0		190.0						PS_HS-3	
				TOTALS								1,800.0	1,200.0				3,000.0	500.0	2,150.0	350.0						

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## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT: UPPER POTOMAC RIVER COMMISSION

FY 10

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED 5/12/09

## 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	G	EST COST	CURRENT	FY 10	FY 11	FY 12	FY 13	FY 14	TO COMP.	#				
	X	X		Savage River Dam		2					110.0			5,940.0			6,050.0	100.0	500.0	5,500.0	50.0				UPRC-1				
				TOTALS							110.0			5,940.0			6,050.0	100.0	500.0	5,500.0	50.0								