

Allegany County, Maryland Fiscal Year 2011



Adopted Budget

Adopted May 27, 2010

Allegany County Board of County Commissioners

James J. Stakem, President

Robert M. Hutcheson, Commissioner

Dale R. Lewis, Commissioner

David A. Eberly, County Administrator

Evitts Creek, and Mount Savage Overlook Photographs by David Dorsey, Allegany County Planning Division
Fifteen Mile Creek Butterfly, Photograph by Siera Wigfield, Allegany County Planning and Transit Divisions



ALLEGANY COUNTY, MARYLAND

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Budget Message

May 27, 2010

Dear Allegany County Residents,

We, the County Commissioners of Allegany County, Maryland, have been confronted with extraordinary budget challenges this year that required us to come together as a community to reconfirm our priorities.

Our goals are expressed each Fiscal Year in our Allegany County budget – a document which spells out our needs, qualifies what we can afford, and sets aside initiatives that will keep us on course for not only FY2011, but for future generations.

As your Commissioners, we are committed to sustaining these goals, operating within our budgeted means, and being fiscally responsible to the public – while trying to meet the needs and requests of all our operating departments and outside agencies.

We have worked successfully with our County Administrator David A. Eberly and our Director of Finance Jerry L. Frantz to develop this balanced budget. We are not just mindful of operational needs, but also of the need to repair our County roads and municipal streets due to the harsh winter and extreme cuts from the state that have affected counties and cities alike.

With the adoption of this budget, the County will accomplish these important goals:

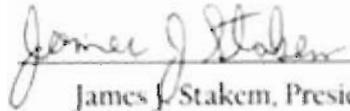
- ◆ A budget which is \$8.7M less than FY2010 and \$21.4M less than the levy set two years ago – with no rate increases in taxes or fees including Recordation and Piggyback taxes for FY2011.

- ◆ A budget that has maintained level funding for many critical core functions which includes both the Allegany County Board of Education and Allegany College of Maryland – and shows our continued commitment to keep education as our highest priority by allocating \$38M or 45.7% (includes debt service) of the General Fund.
- ◆ A budget that safeguards essential core services and includes expanding public safety services in partnership with the City of Cumberland to provide additional EMS personnel and ambulance drivers. The budget also reflects a new partnership with the Town of Westernport to include a merger of their municipal police department with the Allegany County Bureau of Police.
- ◆ A budget that backfills \$2.8M of State cuts coming from FY2010 – and absorbs nearly \$2M of other budget challenges.
- ◆ A budget that transfers all highway expenditures from its Special Revenue Fund to the General Fund due to the state only providing some \$214,000 of Highway User Revenue.
- ◆ A budget that takes into consideration the State's action via Senate Bill 140/House Bill 150 (Governor's Supplemental Budget) of allocating the Disparity Grant funds back to the FY2010 level. This will provide \$1,266,756 to Allegany County that was scheduled to be reduced from the FY2010 funding. The \$1,266,756 provides funding for \$775,000 in County road repairs, \$250,000 in municipal street repairs and \$241,756 in reserve for future state cuts.
- ◆ A budget that protects our employees and their families by saving jobs at a time when the job market offers few opportunities for new employment. Through reduction in force due to retirements, these positions have resulted in \$741,000 in personnel savings.

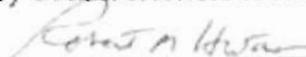
In summary, these are uncertain times – and difficult times – and indeed state and federal events have and continue to affect our county and its budget. We have done our best to adapt to these changing economic conditions and remain focused on our goals. We will continue to monitor these national trends and make further adjustments as necessitated by cutbacks that are beyond our control.

We wish to take this opportunity to acknowledge our Finance Director and staff for their knowledge and expertise and the honor they have bestowed upon Allegany County for the past 18 years as recipient of the Certificate of Achievement in Financial Reporting for the County's Comprehensive Annual Finance Report. We express our thanks and appreciation to Mr. Frantz for his continued checks and balances in our day-to-day operation of County Government. We also thank our management team and department heads for their commitment to stay within their authorized budgets.

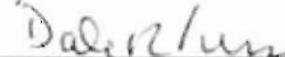
County Commissioners of Allegany County, Maryland



James J. Stakem, President



Robert M. Hutcheson, Commissioner



Dale R. Lewis, Commissioner



ALLEGANY COUNTY FY 2011 BUDGET
INTRODUCTION AND POLICY INFORMATION
MAY 27, 2010



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:

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

Budget Format – Continued

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 accounts for the proceeds of the 2010 Public Improvement Bond that was anticipated to be issued in the Fall of 2009. Currently there is no intent to issue this debt.

- 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:

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 2011 budget were as follows:

Budget Calendar:

	Time Frame
Send out request for FY 2010 Capital Improvement Projects	November 25, 2009
Board of County Commissioners approve FY 2011 Budget Guidelines	December 11, 2009
Meeting with departments to distribute Budget material	January 5, 2010
Capital Improvement Project Requests due back to CIP Coordinator	January 7, 2010
Constant Yield assessments due from Maryland Department of Assessments and Taxation	February 15, 2010
Final day to submit Budget material due from County Departments – includes revenue and expenditure worksheets, personnel worksheets, and program budget worksheets	February 18, 2010
Commissioners meet publicly with outside agencies regarding Budget requests	February 19 to March 18, 2010
Advertise Constant Yield	March 22, 2010
Respond to Department of Assessments & Taxation on whether the tax rate is above or below the Constant Yield	March 26, 2010
Hold advertised Constant Yield compliance meeting with public	April 1, 2010
Present Preliminary Budget & CIP recommendations to Board of County Commissioners from County Administrator –	March 25 to April 15, 2010
Hold Public Budget Work sessions	
Hold Preliminary Budget hearing with public	April 15, 2010
Final adjustments to FY 2011 Budget, Deadline May 17, 2010	May 4 to 17, 2010
Set Levy And Tax Differential	May 27, 2010
Adopt Budget – Advertise FY2011 Budget; Send approved Budget to departments	May 27, 2010

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, 2010, the County's "Rainy Day" amount is planned to be \$7,500,000 which is 7.0% of the total FY 2011 Operating Budget of \$106,718,578. Also, the \$7.5 million "Rainy Day" amount is the equivalent to 3.7 weeks of cash flow, excluding capital projects. This represents a 1.01 day decrease from FY 2010.

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.

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.

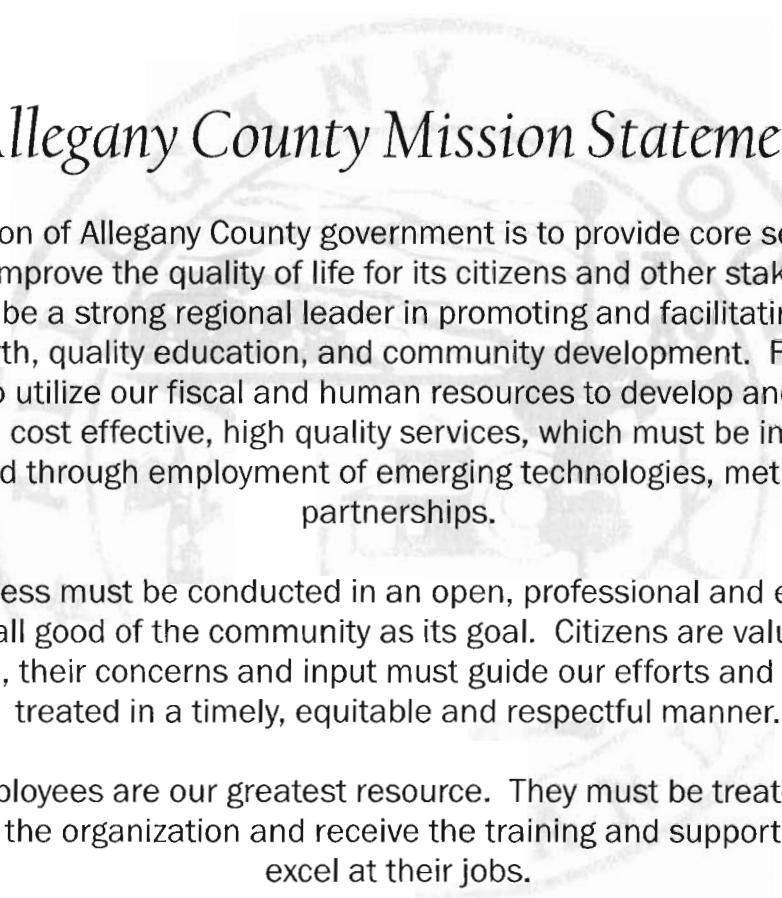
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Allegany County, Maryland



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.

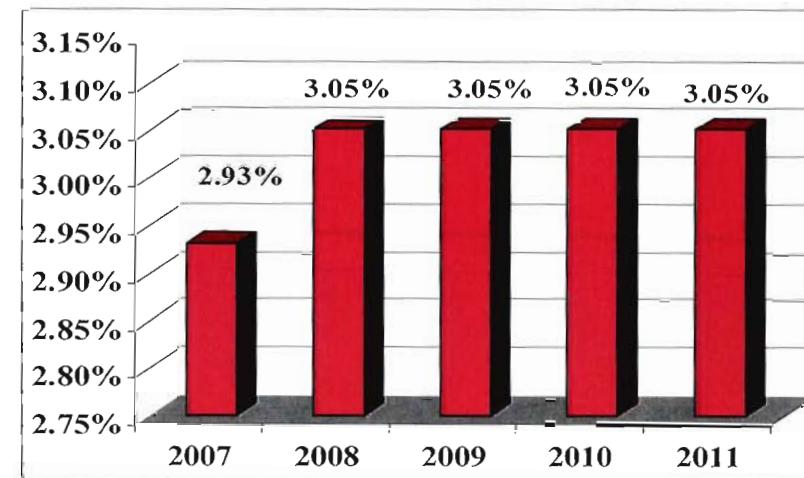


Primary General Fund Revenue Rates

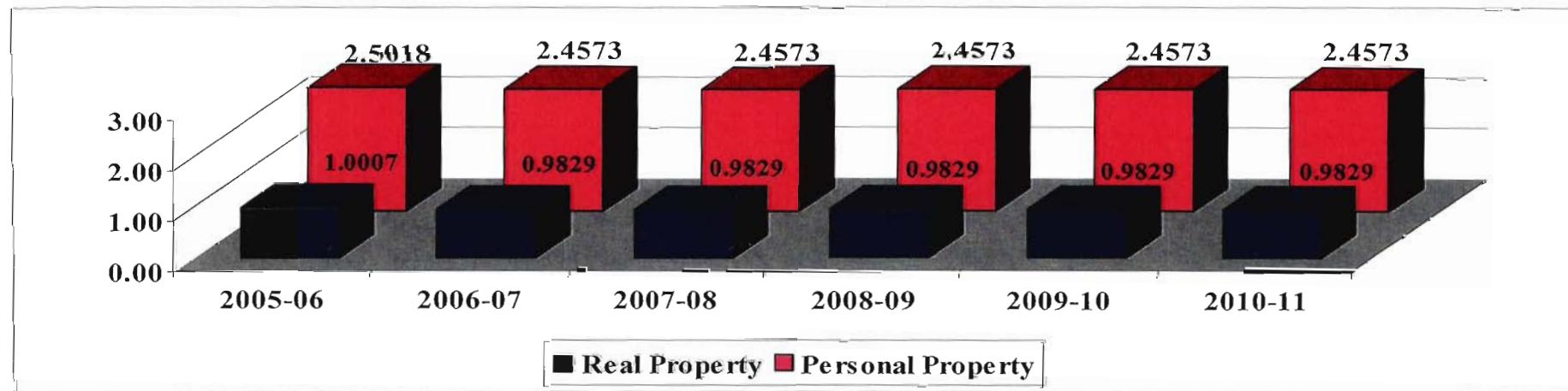
The Board Of County Commissioners Is Providing The Following Information To Assist The Taxpayers In Better Understanding Where County Tax Revenue Comes From

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	5%

Allegany County Piggyback Tax Rate By Calendar Year



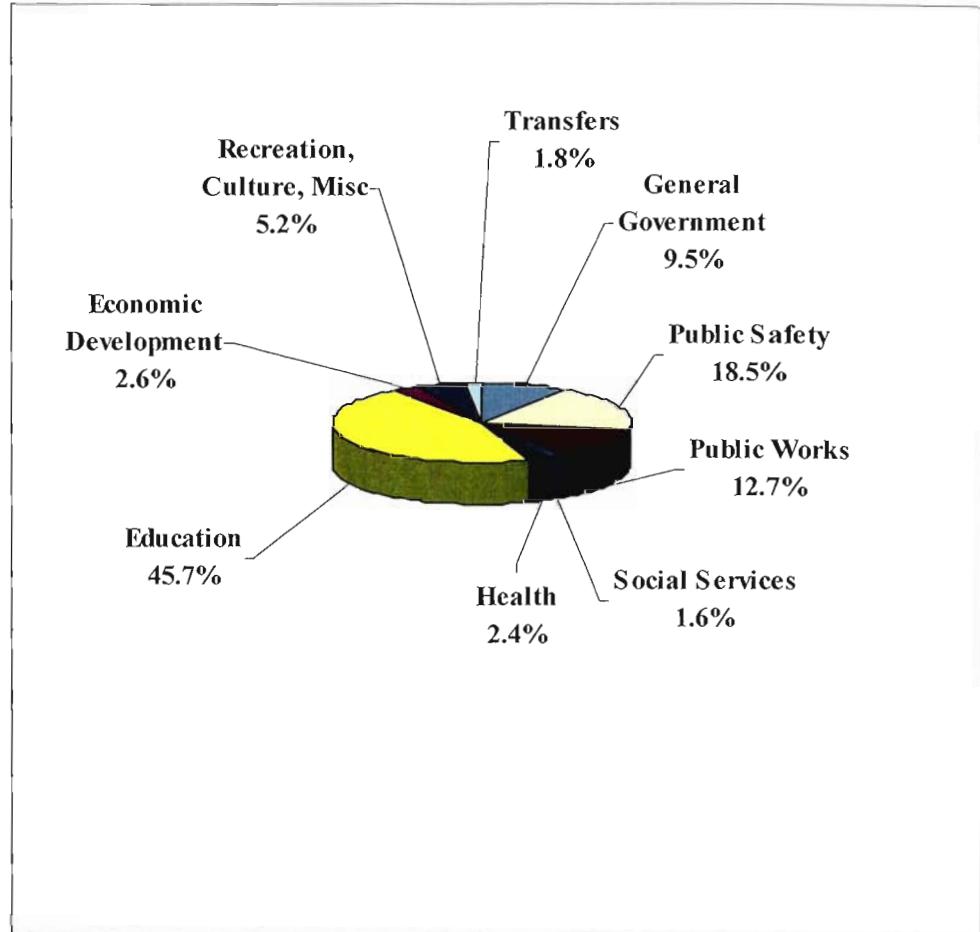
Allegany County Property Tax Rates (Non-Municipal Areas)





How Your County Taxes Are Expended

	Fiscal Year 2011	% Of Total
General Government	\$7,885,116	9.5%
Public Safety	15,329,072	18.5%
Public Works	10,550,334	12.7%
Social Services	1,352,847	1.6%
Health	1,992,010	2.4%
Education	38,025,235	45.7%
Economic Development	2,180,108	2.6%
Recreation, Culture, Miscellaneous, and Other	4,342,563	5.2%
Transfers	<u>1,469,017</u>	<u>1.8%</u>
Total Operating	<u>\$83,126,302</u>	<u>100.0%</u>

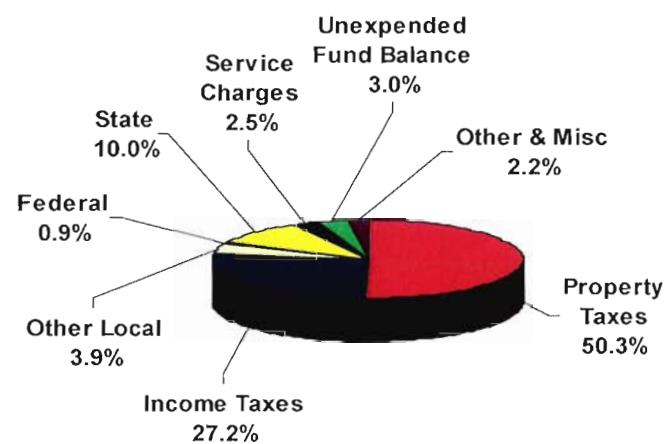


Note: Debt Service Payments Are Included In Each Category Area

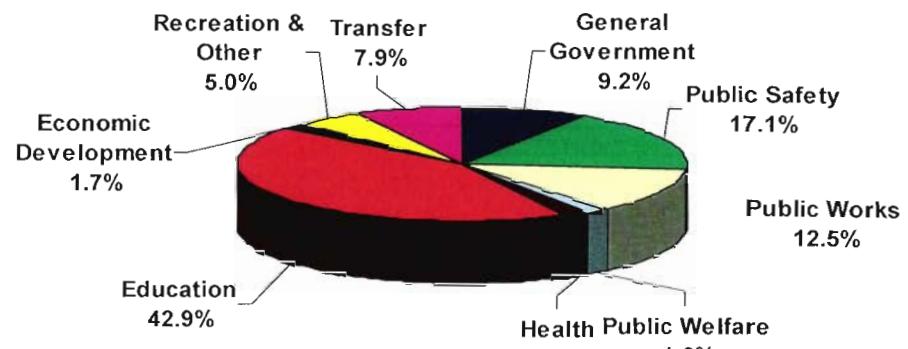


General Fund Revenue & Expenditures For Fiscal Year 2011

FY 2011 Revenues



FY 2011 Expenditures



Note: Revenue & Expenditures Equal \$83,126,302

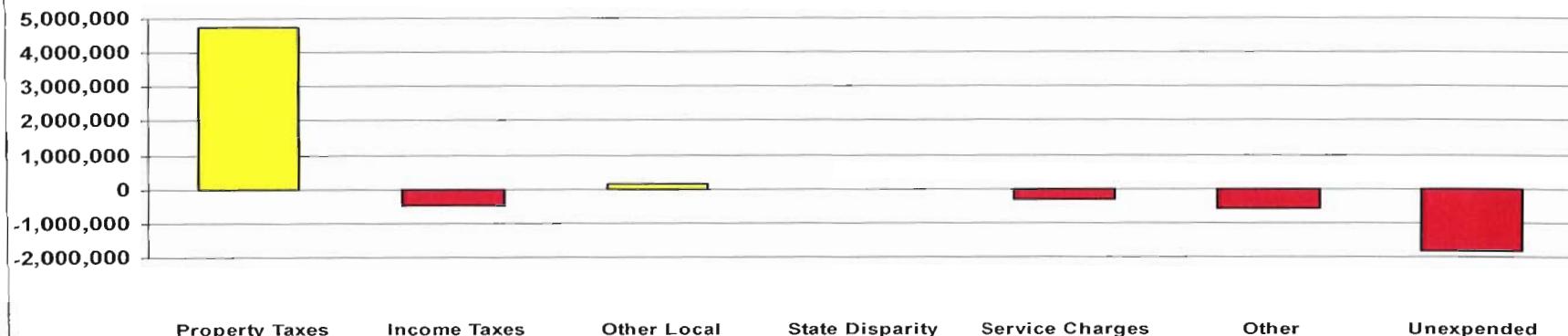


FY 2011 General Fund Budget Revenue Comparison

	FY 2010 Original	FY2011 Approved	Difference	Percentage Difference
Local Property Taxes	\$37,051,920 *	\$41,805,668 *	\$4,753,748	12.8%
Local Income Taxes	23,100,000	22,640,000	-460,000	-2.0%
Other Local Taxes	3,055,000	3,219,000	164,000	5.4%
Licenses & Permits	597,300	603,600	6,300	1.1%
State Disparity Grant	7,298,505	7,298,505	0	0.0%
Program Open Space	68,550	479,937	411,387	600.1%
Other Intergovernmental	2,287,374	1,681,954	-605,420	-26.5%
Service Charges	2,378,631	2,054,383	-324,248	-13.6%
All Other	944,058	828,255	-115,803	-12.3%
Total Revenue	76,781,338	80,611,302	3,829,964	5.0%
Unexpended Balance Prior Year	4,335,460	2,515,000	-1,820,460	-42.0%
Total Sources	\$81,116,798	\$83,126,302	\$2,009,504	2.5%

* No property tax rate increase.

Revenue Changes



Items in Red indicate a decrease in revenue from FY 2010 Original Budget



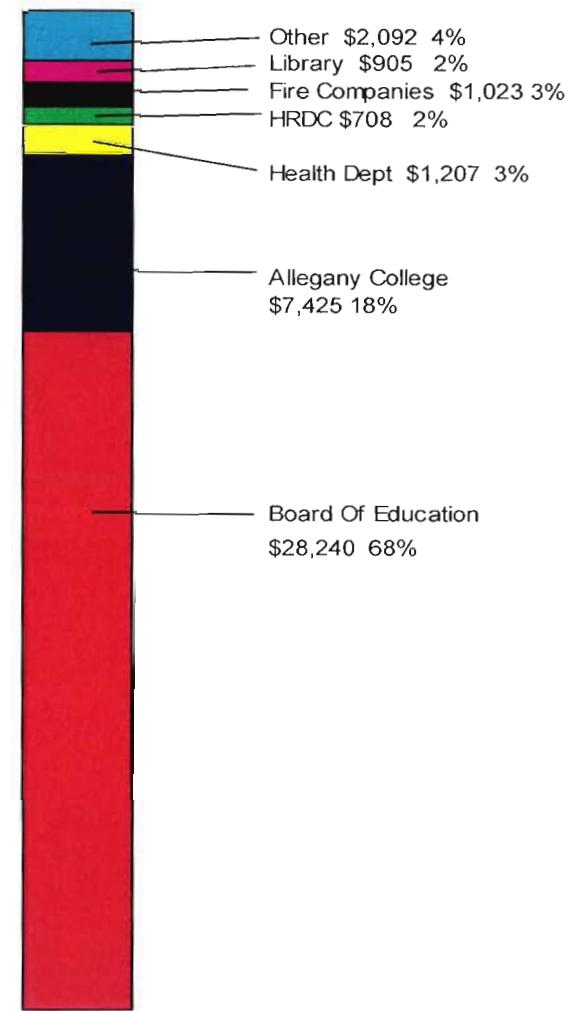
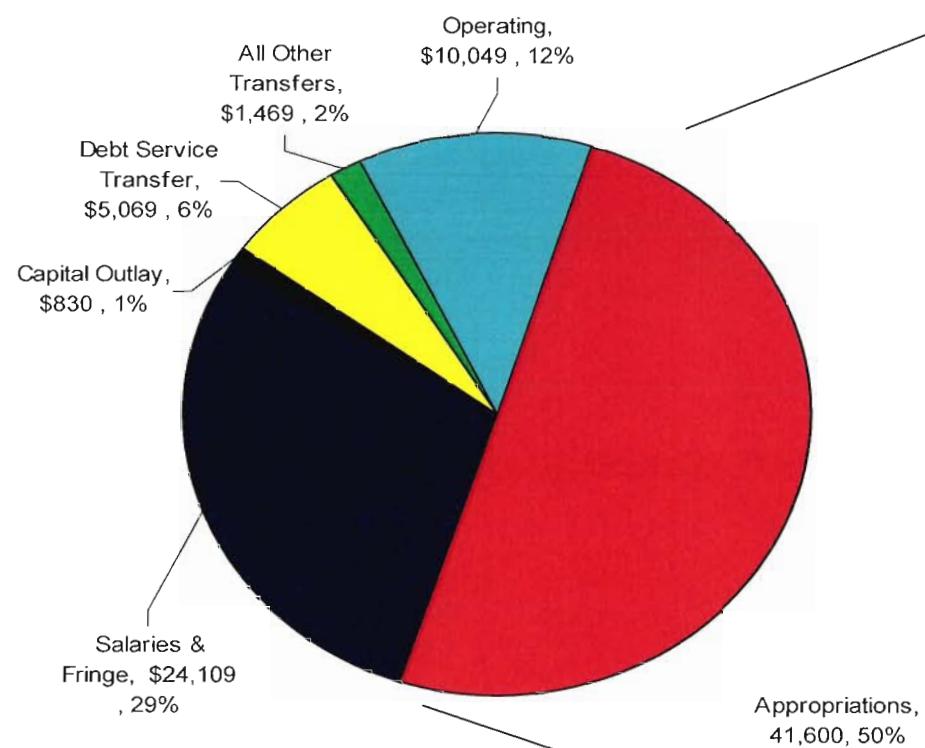
FY2011 General Fund Budget Expenditure Comparison

	FY 2010 Original	FY 2011 Adopted	Difference	Percentage Difference
General Government	\$7,750,663	\$7,622,718	-\$127,945	-1.7%
Public Safety	14,467,152	14,202,625	-264,527	-1.8%
Public Works	2,659,118	10,430,758	7,771,640 *	292.3%
Health	1,803,937	1,744,934	-59,003	-3.3%
Public Welfare	2,158,381	1,352,847	-805,534	-37.3%
Education	35,540,261	35,689,511	149,250	0.4%
Recreation & Culture	1,529,771	1,906,034	376,263	24.6%
Conservation Of Natural Resources	309,590	306,477	-3,113	-1.0%
Urban Development & Housing	133,600	104,307	-29,293	-21.9%
Economic Development	1,479,654	1,409,006	-70,648	-4.8%
Intergovernmental	28,704	28,704	0	0.0%
Miscellaneous	2,236,840	1,790,262	-446,578	-20.0%
Subtotal	\$70,097,671	\$76,588,183	\$6,490,512	9.3%
Transfers:				
Highway Fund	4,531,112	0	-4,531,112	-100.0%
Transit Fund	275,501	432,863	157,362	57.1%
Housing Fund	217,027	75,891	-141,136	-65.0%
Narcotic Task Force	12,000	12,000	0	0.0%
Emergency Medical Services	633,083	744,479	111,396	17.6%
Debt Service Fund	5,142,572	5,069,102	-73,470	-1.4%
Enterprise Fund	207,832	203,784	-4,048	-1.9%
Total Transfers To Other Funds	\$11,019,127	\$6,538,119	-\$4,481,008	-40.7%
Total General Fund Appropriations	\$81,116,798	\$83,126,302	\$2,009,504	2.5%

* Highway Fund was transferred from Special Revenue Funds to General Fund Due to severe State of Maryland cuts to Highway User Revenues.

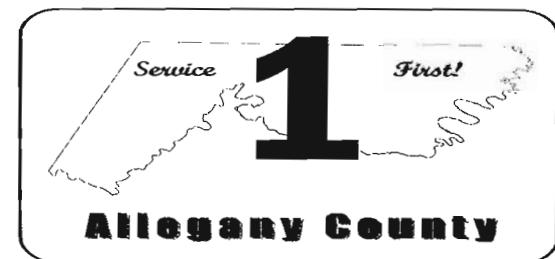


Allegany County, Maryland Fiscal Year 2011 General Fund Budget In Thousands



Allegany County
General Fund FY 2011 Budget
Services Not Provided by Municipal Government

Service	Dollars	%
Board Of Education	\$28,240,000	34.0%
Allegany College	7,425,000	8.9%
Detention Center	6,714,299	8.1%
Debt Service On Services	5,069,102	6.1%
911	1,759,133	2.1%
Health Department	1,206,695	1.5%
State's Attorney	1,164,197	1.4%
Allegany County Library	905,000	1.1%
Other Health Services Programs	783,516	0.9%
HRDC (Sr Citizen Centers)	707,570	0.9%
Tourism	582,190	0.7%
Election Office	580,772	0.7%
Economic Development	519,916	0.6%
Animal Control	407,240	0.5%
County Fair & Ag Expo	379,280	0.5%
Transit Operation	275,501	0.3%
Emergency Management	271,745	0.3%
Family Law Master	237,041	0.3%
Airport	235,000	0.3%
Domestic Preparedness	233,182	0.3%
Soil Conservation	167,747	0.2%
Solid Waste Recycling	164,917	0.2%
Alternative Sentencing Program	155,214	0.2%
Home Detention	135,206	0.2%
Agricultural Extension Agent	128,730	0.2%
Liquor Board	110,040	0.1%
Circuit Court Master Program	97,265	0.1%
Haz Mat	73,513	0.1%
Other Education	24,511	0.0%
Some 36 Services For 70.7% Of Budget	\$58,753,522	70.7%
Total General Fund Budget	\$83,126,302	



Tax Differential By Municipality	
<u>Municipality:</u>	
Barton	\$4,727
Cumberland	861,298
Frostburg	287,061
Lonaconing	16,208
Luke	40,716
Midland	4,484
Westernport	31,203
Total	\$1,245,697

Note: Services Above Represent Primary Services And Is Not All-Inclusive

How Your Property Taxes Are Calculated



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

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

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.

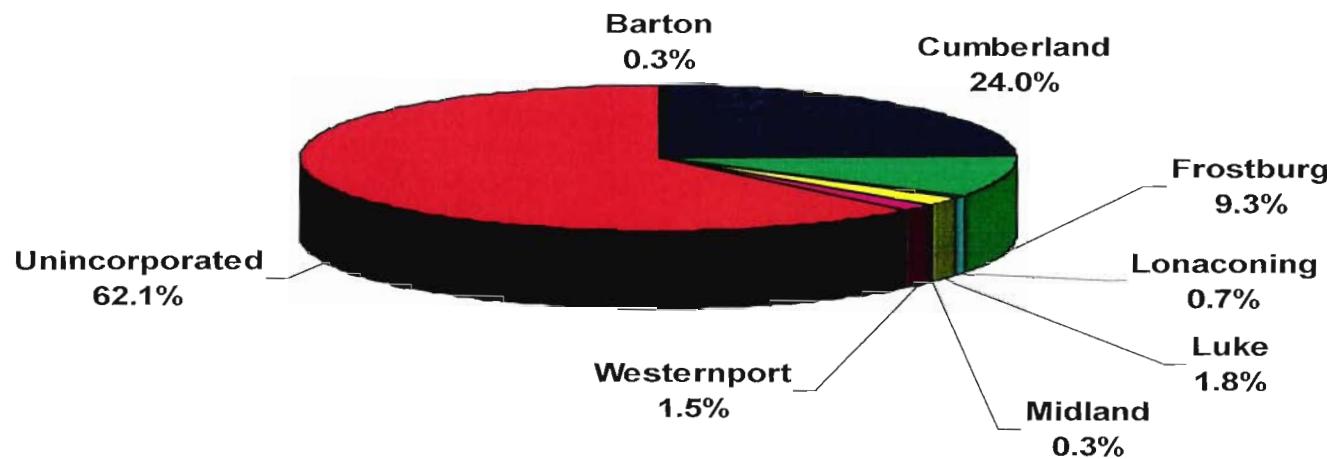
Note: The Above Example Is For Non-Municipal Properties And Properties In Non-Special Taxing Areas



Allegany County Real Property Tax Rates

<u>Municipality</u>	<u>2010 Assessable Base</u>	<u>2011 Assessable Base</u>	<u>2011 Tax Differential</u>	<u>2011 Tax Rate</u>
Barton	\$11,659,547	\$12,458,545	\$0.0354	\$0.9475
Cumberland	864,003,888	923,472,055	\$0.0830	\$0.8999
Frostburg	325,859,069	354,685,892	\$0.0764	\$0.9065
Lonaconing	26,527,293	28,220,455	\$0.0501	\$0.9328
Luke	64,585,222	67,192,970	\$0.0540	\$0.9289
Midland	11,275,530	11,997,327	\$0.0354	\$0.9475
Westernport	53,816,839	57,696,886	\$0.0501	\$0.9328
Unincorporated	<u>2,241,309,776</u>	<u>2,386,155,861</u>	\$0.0000	<u>\$0.9829</u>
Total	\$3,599,037,164	\$3,841,879,991		

Allegany County Assessable Base FY2011

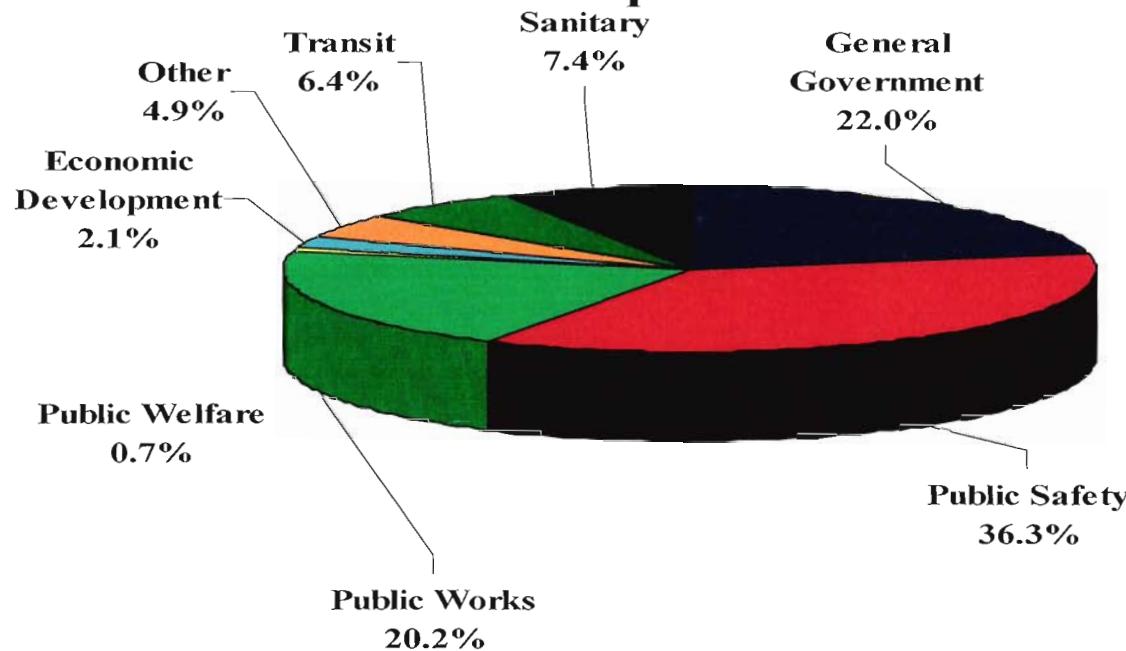




Allegany County Full Time Equivalent Positions

	Fiscal Year 2010	%	Fiscal Year 2011	%	Change
General Government	106.4	23.0%	100.1	22.0%	-6.3
Public Safety	168.2	36.4%	165.8	36.3%	-2.4
Public Works	18.6	4.0%	92.0	20.2%	73.4
Public Welfare	17.2	3.7%	3.0	0.7%	-14.2
Economic Development	9.7	2.1%	9.4	2.1%	-0.3
Other	20.0	4.3%	22.2	4.9%	2.2
Highway	74.7	16.1%	0.0	0.0%	-74.7
Transit	16.0	3.5%	29.0	6.4%	13.0
Sanitary	31.8	6.9%	33.8	7.4%	2.0
Grand Total Full Time Equivalents	462.6	100.0%	455.3	100.0%	-7.3

Full Time Equivalent Positions





ALLEGANY COUNTY
POSITION ALLOCATION TABLE
F.Y. 2011

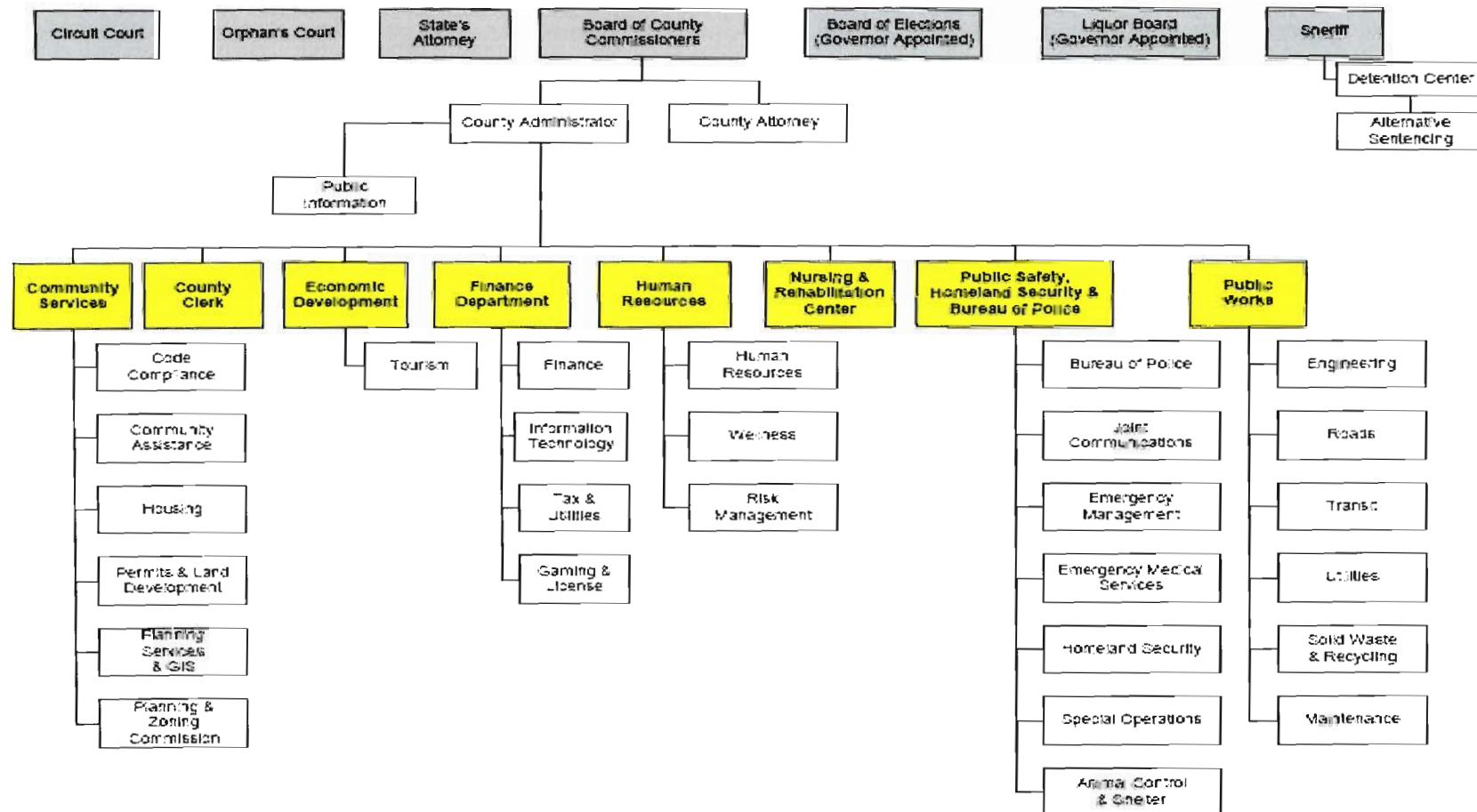
DEPARTMENT	2010 ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2011	DEPARTMENT	2010 ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2011
COUNTY COMMISSIONERS	3.0		3.0	HOME DETENTION GRANT	2.0		2.0
COMMISSIONERS STAFF & OFFICE	2.0	(1.0)	1.0	EMERGENCY MANAGEMENT DEPARTMENT	3.0	0.5	3.5
FAMILY SUPPORT SERVICES	1.0		1.0	ANIMAL CONTROL/SHELTER	7.3		7.3
CIRCUIT COURT MASTERS PROGRAM	2.5	(0.5)	2.0	911	25.9		25.9
CIRCUIT COURT	5.2	(0.5)	4.7	PUBLIC SAFETY	3.6	(2.5)	1.1
ORPHAN'S COURT	3.0		3.0	DOMESTIC PREPAREDNESS GRANT	2.5		2.5
FAMILY LAW MASTER	1.0		1.0	BUILDING CODE INSPECTOR	1.8		1.8
STATES ATTORNEY	15.3		15.3	CODE ENFORCEMENT	2.0		2.0
VICTIM WITNESS COORDINATOR	0.5		0.5	HIGHWAY	0.0	74.4	74.4
PETIT JURY	0.6		0.6	TRANSPORTATION PLANNING	1.2		1.2
ADMINISTRATOR	3.0		3.0	ENGINEERING	13.3	(1.0)	12.3
ELECTIONS OFFICE	4.9		4.9	SOLID WASTE DISPOSAL	3.4		3.4
FINANCE DEPARTMENT	9.6	(0.4)	9.3	SOLID WASTE RECYCLING PROGRAM	1.9		1.9
TAX & UTILITY COLLECTION	7.7		7.7	HEALTH DEPARTMENT	2.0		2.0
COUNTY ATTORNEY	3.0		3.0	ALLTRANS/JOB ACCESS	14.2	(14.2)	0.0
HUMAN RESOURCES DEPARTMENT	5.5	(1.5)	4.0	CHILD ABUSE COORDINATOR	1.0		1.0
EMPLOYEE RECOGNITION	0.4	(0.3)	0.1	ALLEGANY COUNTY FAIR	1.1		1.1
PLANNING	5.8	(0.3)	5.5	FAIRGROUNDS MAINTENANCE	1.4		1.4
LAND USE PLANNING	2.3		2.3	HIGHLANDS TRAIL MAINTENANCE	2.0	(0.6)	1.4
PERMITS & ENFORCEMENT	4.3		4.3	SOIL CONSERVATION	2.0		2.0
MAINTENANCE-GENERAL	7.8	(1.0)	6.8	OFFICE OF COMMUNITY SERVICES	1.3	(0.8)	0.5
MAINT - PROSPECT SQ. OFFICE BDLG	2.0		2.0	DEPT OF ECONOMIC DEVELOPMENT	5.2	(0.2)	5.0
MAINTENANCE-COURTHOUSE	3.0		3.0	TOURISM DEPARTMENT	2.5		2.5
MAINTENANCE - COUNTY COMPLEX	2.9		2.9	TOTAL GENERAL GOVERNMENT	324.6	49.8	374.3
INFORMATION TECHNOLOGY DIVISION	3.8		3.8				
BUREAU OF POLICE	14.5	3.5	18.0	ALL OTHER FUNDS			
SHERIFF'S DEPARTMENT	17.9	(1.5)	16.4	HIGHWAY FUND	74.7	(74.7)	0.0
SCHOOL SAFE GRANT	1.0		1.0	ALLEGANY COUNTY TRANSIT FUND	16.0	13.0	29.0
JUVENILE REVIEW BOARD	1.0	(1.0)	0.0	HOUSING AND COMMUNITY DEVELOPMENT	3.7	(1.4)	2.3
FIRE & RESCUE ORGANIZATIONS	0.1		0.1	GAMING FUND	2.8		2.8
MAINTENANCE - DETENTION CENTER	3.5		3.5	REVOLVING BUILDING FUND	2.0		2.0
DETENTION CENTER	78.0		78.0	EMERGENCY MEDICAL SERVICES	7.0	4.0	11.0
DJJ CRISIS INTERVENTION	1.4	(1.4)	0.0	SANITARY DISTRICTS	31.8	2.0	33.8
DJJ JUVENILE SERVICES GRANT	0.5		0.5				
ALTERNATIVE SENTENCING PROGRAM	2.0		2.0				
LIQUOR CONTROL BOARD	4.0		4.0				
				TOTAL	462.6	(7.3)	455.3

ABOVE TABLE REPRESENTS FULL TIME EQUIVALENCIES (FTE)



Allegany County, Maryland

Organization Chart 2011





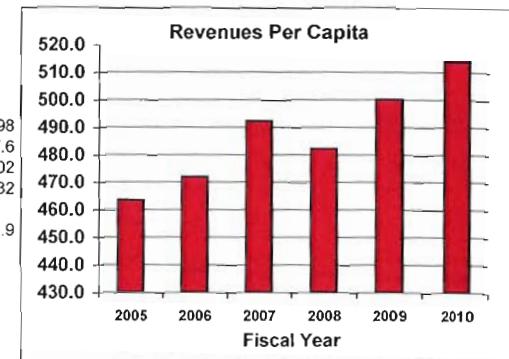
FY 2011 Budget Indicators

Revenue Per Capita

	2005	2006	2007	2008	2009	Budgeted 2010
Gross Operating Revenues	66,433,689	70,730,971	73,926,001	75,432,156	76,877,662	81,116,798
Consumer Price Index	194.5	202.9	205.4	214.8	213.2	217.6
Gross Operating Revenues	34,156,138	34,860,015	35,991,237	35,117,391	36,052,177	37,272,802
Current Population	73,668	73,871	73,128	72,831	72,088	72,532
Gross Operating Revenues Per Capita	463.6	471.9	492.2	482.2	500.1	513.9

Description:

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

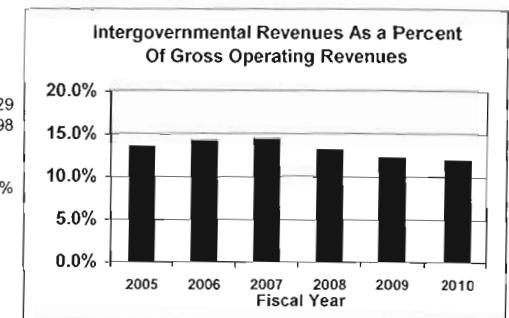


Intergovernmental Operating Revenues

	2005	2006	2007	2008	2009	Budgeted 2010
Intergovernmental Operating Revenues	8,989,553	10,025,425	10,608,752	9,923,364	9,391,706	9,654,429
Gross Operating Revenues	66,433,689	70,730,971	73,926,001	75,432,156	76,877,662	81,116,798
Intergovernmental Operating Revenues As A Percent Of Gross Operating Revenue	13.5%	14.2%	14.4%	13.2%	12.2%	11.9%

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.

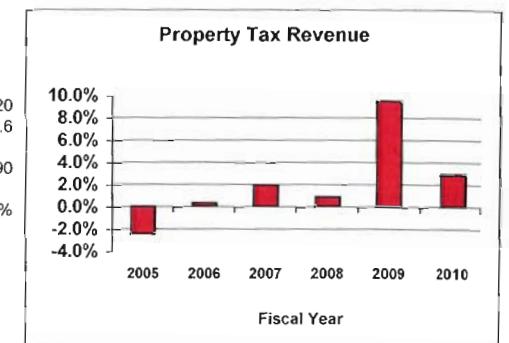


Property Tax Revenues

	2005	2006	2007	2008	2009	Budgeted 2010
Property Tax Revenues	28,460,485	29,786,204	30,740,703	32,434,205	35,262,339	37,051,920
Consumer Price Index	194.5	202.9	205.4	214.8	213.2	217.6
Property Tax Revenue In Constant Dollars	14,632,640	14,680,239	14,966,262	15,099,723	16,536,456	17,025,190
Growth Rate In Constant Dollars	-2.5%	0.3%	1.9%	0.9%	9.5%	3.0%

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.





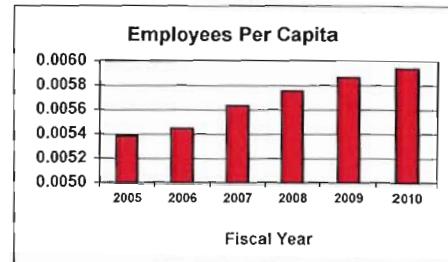
Employees Per Capita

	2005	2006	2007	2008	2009	Budgeted 2010
Number Of Full Time Employees	396.6	402.4	412.1	419.1	422.9	430.8
Population	73,668	73,871	73,128	72,831	72,088	72,532

Number Of County Employees Per Capita

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

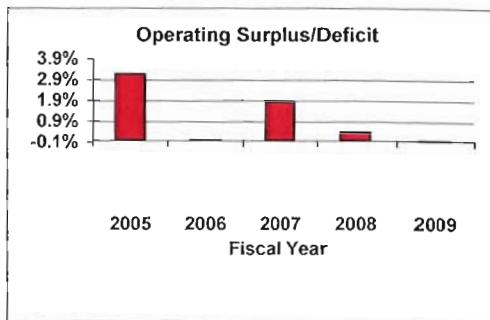
	2005	2006	2007	2008	2009	Budgeted 2010
Gross Operating Revenues	66,433,689	70,730,971	73,926,001	75,432,156	76,877,662	81,116,798
General Fund Surplus/Deficit	2,124,315	2,723	1,369,433	298,056	-20,429	

General Fund Operating Deficits/Surplus

As A % Of General Fund Revenues

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.

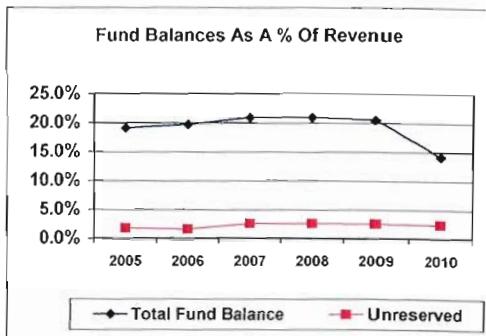


Fund Balances

	2005	2006	2007	2008	2009	Budgeted 2010
Total Fund Balance	12,702,276	13,947,301	15,501,646	15,799,702	15,779,273	11,443,813
Unreserved Fund Balance	1,257,952	1,234,240	1,956,579	2,000,000	2,000,000	2,000,000
Gross Operating Revenue	66,433,689	70,730,971	73,926,001	75,432,156	76,877,662	81,116,798
General Fund Balance As A % Revenue	19.1%	19.7%	21.0%	20.9%	20.5%	14.1%
General Fund Unreserved Fund Balance As A Percent Of Revenue	1.9%	1.7%	2.6%	2.7%	2.6%	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.



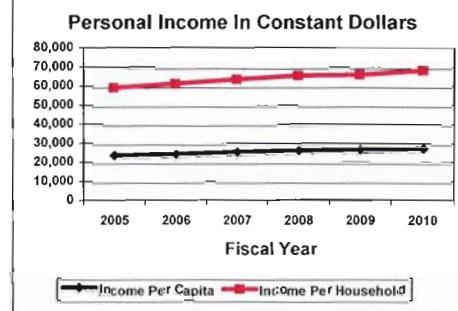


Personal Income Per Capita/Household

	2005	2006	2007	2008	2009	Budgeted 2010
Personal Income	1,732,192,000	1,787,364,041	1,844,293,366	1,903,035,947	1,903,035,947	1,963,649,538
Population	73,668	73,871	73,128	72,831	72,088	72,532
Income Per Capita	23,513	24,196	25,220	26,129	26,399	27,073
Households	28,866	28,752	28,638	28,638	28,524	28,456
Income Per Household	60,009	62,166	64,401	66,452	66,718	69,007

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.

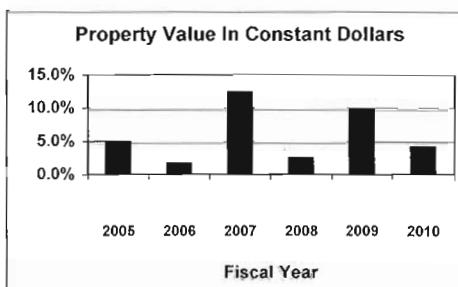


Property Value

	2005	2006	2007	2008	2009	Budgeted 2010
Market Value Of Real Property	2,392,928,708	2,539,519,018	2,892,351,018	3,100,438,126	3,383,685,946	3,599,037,164
Consumer Price Index	194.5	202.9	205.4	214.8	213.2	217.6
Property Value - Constant Dollars	12,302,975	12,516,111	14,081,553	14,434,069	15,867,970	16,537,413
% Change In Property Value	5.0%	1.7%	12.5%	2.5%	9.9%	4.2%

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.



RESOLUTION NO. 10-07

WHEREAS, the Board of County Commissioners must adopt a budget by June 30, 2010 for the Fiscal Year July 1, 2010 - June 30, 2011; and

WHEREAS, the Board, in accordance with state law held a Constant Yield Hearing on April 1, 2010, 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 27; and

WHEREAS, the Board held a public preliminary budget hearing on April 15, 2010, and sought additional public input at their April 22 and 29, 2010 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 2011 budget for the Board's review and approval.

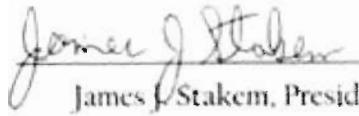
NOW THEREFORE BE IT RESOLVED BY THE COUNTY COMMISSIONERS OF ALLEGANY COUNTY, MARYLAND, THAT:

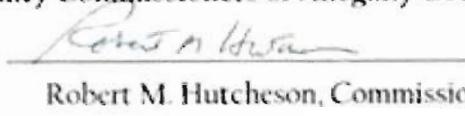
1. The Commissioners adopt the FY 2011 Operating and Capital Budget, as summarized in the attached list of funds, in the amount of \$118,595,042
2. The Commissioners hereby freeze Appendix A (Allegany County Pay Range) to the *Rules and Regulations Governing Employees* as adopted by Resolution No. 08-16 providing no cost-of-living increase or increment increase for employees.
3. The FY 2011 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 2011 General Fund Budget will increase by 2.5%.
5. The FY 2011 Tax Levy continues to reflect the tax differential formula revisions based on the May 27, 2004 ruling by Circuit Court Judge Gary G. Leasure.
6. The FY 2011 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 FY2011.
7. The Commissioners have approved no rate increases in taxes or fees including Recordation and Piggyback taxes for FY2011.
8. The FY2011 Budget reflects reductions of \$460,000 income tax revenue as well as \$40,000 in Hotel/Motel tax, \$300,000 in Federal prisoner revenue and \$179,000 in interest earnings.
9. The FY2011 Budget covers a pension cost increase of approximately \$512,000 due to State of Maryland Retirement System rate increase of 3.25%, \$143,968 for 2 elections, whereas FY2010 had none, one additional Bureau of Police officer due to Town of Westernport merger of \$53,844 and \$111,396 in costs for 2 additional EMTs and 8 part-time ambulance drivers.

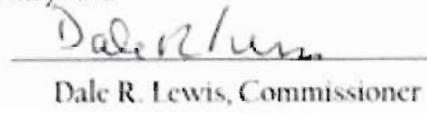
10. FY2011 Budget backfills some \$2,789,800 of State cuts coming from FY2010.
11. The FY2011 transfers all highway expenditures from its Special Revenue Fund to the General Fund due to state only providing an estimated \$214,000 of Highway User Revenue
12. The FY2011 Budget transfers the Alltrans and Job Access operation from the General Fund to the Transit Fund to simplify reporting of Transit activities.
13. The FY2011 Budget contains no new long-term debt for the General Fund.
14. The FY2011 Budget provides for funding of the Western Maryland Scenic Railroad, Allegheny Highlands Trail, Tourism, Arts Council, Cumberland Theatre, Toll House, Canal Place Preservation and Thrasher Museum from collections of the Hotel/Motel tax. Any residual expenditures beyond this tax are paid by the General Fund.
15. The FY2011 Budget places the community promotion expenditures under the Department of Economic Development's advertising budget without increasing its budget.
16. Some \$741,000 of personnel savings in this budget are coming from 11 positions left vacant.
17. The Governor's FY2011 Budget did not contain funding for a new voting system. Due to this action, County governments will be using the existing voting system until further notice which will save the County a significant amount of money, which aided the 2011 budget.
18. The FY2011 Budget takes into consideration the State's action via Senate Bill 140/House Bill 150 (Governor's Supplemental Budget) of allocating the Disparity Grant funds back to the FY2010 level. This provides \$1,266,756 to Allegany County that was scheduled to be reduced from the FY2010 funding. The \$1,266,756 provided funding for \$775,000 County road repairs, \$250,000 municipal street repairs and \$241,756 reserve for future state cuts.
19. The FY 2011 Budget is the second budget having the County health insurance program as self insured in an effort to manage the costs of it more effectively.
20. The FY2011 Budget takes into consideration the takeover of the Cresaptown water system from the Cresaptown Civic Improvement Association on January 1, 2010, along with 2 utility workers. This budget also incorporates the takeover of the City of Westernport police patrol into the Allegany County Bureau of Police effective January 18, 2010, and two police officers.

Adopted this 27th day of May, 2010

County Commissioners of Allegany County, Maryland


James J. Stakem, President


Robert M. Hutcheson, Commissioner


Dale R. Lewis, Commissioner



ALLEGANY COUNTY, MARYLAND

ALL FUNDS

May 27, 2010

OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2011 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS

SOURCES OF FUNDS

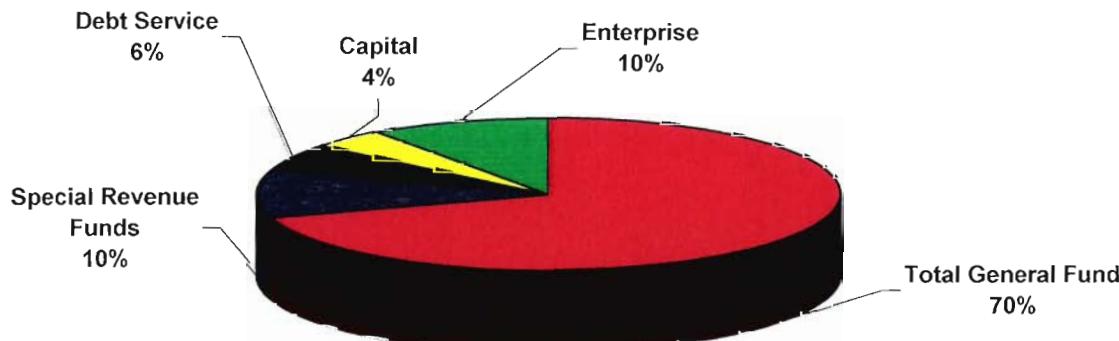
	Sources Excluding Transfers-In	Transfers-In	Total Sources
General Fund	\$ 82,806,660	\$ 319,642	\$ 83,126,302
Special Revenue Funds			
Highway	0	0	0
Coal Haul Roads	250,000	0	250,000
Transit	1,671,015	432,863	2,103,878
Gaming Fund	434,001	0	434,001
Community Development Block Grant	168,840	0	168,840
CDBG Program Income	0	0	0
Housing and Community Development	628,532	75,891	704,423
Narcotics Task Force	50,300	12,000	62,300
Revolving Building	6,579,740	0	6,579,740
State Fire, Rescue & Inmate Commissary	644,740	0	644,740
Emergency Medical Services Fund	133,419	744,479	877,898
Debt Service Fund	106,963	6,604,901	6,711,864
Capital Project Funds			
Capital Project	4,493,000	0	4,493,000
PAYGO Capital Reserve	621,600	0	621,600
2006 Public Improvement Bond	0	0	0
2008 Public Improvement Bond	50,000	0	50,000
2010 Public Improvement Bond	0	0	0
Enterprise Funds			
Water Districts	4,598,555	19,348	4,617,903
Sanitary Districts	6,721,455	211,284	6,932,739
Nursing Home	0	0	0
Allconet II	191,552	0	191,552
County Loan Fund	24,262	0	24,262
TOTAL SOURCES OF FUNDS	\$ 110,174,634	\$ 8,420,408	\$ 118,595,042

All Funds Fiscal Year Comparison

	Fiscal Year 2010	Fiscal Year 2011	Change	% Change
General Government	\$7,927,456	\$7,622,718	-\$304,738	-3.8%
Public Safety	15,644,734	14,202,625	-1,442,109	-9.2%
Public Works	3,058,957	10,430,758	7,371,801	241.0%
Public Welfare	2,158,381	1,352,847	-805,534	-37.3%
Health	2,048,879	1,744,934	-303,945	-14.8%
Education	38,148,784	35,689,511	-2,459,273	-6.4%
Economic Development	1,755,603	1,409,006	-346,597	-19.7%
Recreation, Culture, Miscellaneous, and Other	4,497,449	4,135,784	-361,665	-8.0%
Transfers	<u>5,876,555</u>	<u>6,538,119</u>	<u>661,564</u>	<u>11.3%</u>
Total General Fund	\$81,116,798	\$83,126,302	\$2,009,504	2.5%
Special Revenue Funds	18,487,643	11,825,820	-6,661,823	-36.0%
Debt Service	7,008,352	6,711,864	-296,488	-4.2%
Capital	10,850,400	5,164,600	-5,685,800	-52.4%
Enterprise	9,833,519	11,766,456	1,932,937	19.7%
Grand Total	<u>\$127,296,712</u>	<u>\$118,595,042</u>	<u>-\$8,701,670</u>	<u>-6.8%</u>

Note: Debt Service Included In Each Category Area

Allegany County Summary Of FY 2011 Funds



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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
May 27, 2010
SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2008	FY 2009	FY 2010	FY 2011
	Actual	Actual	Original	Approved
REVENUES				
Taxes - Local Property	\$ 32,434,205	\$ 35,262,340	\$ 37,051,920	\$ 41,805,668
Taxes - Local Income	24,859,124	25,429,319	23,100,000	22,640,000
Taxes - Local Other	3,869,462	2,963,476	3,055,000	3,219,000
Licenses and Permits	621,136	611,327	597,300	603,600
Intergovernmental	9,923,364	9,391,706	9,654,429	9,460,396
Service Charges	3,310,072	3,090,598	2,378,631	2,054,383
Fines and Forfeitures	44,522	30,862	22,100	18,100
Miscellaneous:				
Interest	650,109	315,652	328,878	132,059
Rents	319,370	301,391	306,365	292,546
Other Miscellaneous	90,163	145,163	60,250	65,908
Unexpended Balance - Prior Year	0	0	4,335,460	2,515,000
	<u>\$ 76,121,527</u>	<u>\$ 77,541,834</u>	<u>\$ 80,890,333</u>	<u>\$ 82,806,660</u>
TRANSFERS IN				
Special Revenue Fund	\$ 45,380	\$ 45,380	\$ 45,380	\$ 295,380
Debt Service Fund	0	1,024,337	135,000	0
Enterprise Fund	144,743	51,115	46,085	24,262
Total Transfers From Other Funds	<u>\$ 190,123</u>	<u>\$ 1,120,832</u>	<u>\$ 226,465</u>	<u>\$ 319,642</u>
TOTAL GENERAL FUND REVENUES	<u>\$ 76,311,650</u>	<u>\$ 78,662,666</u>	<u>\$ 81,116,798</u>	<u>\$ 83,126,302</u>



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

May 27, 2010

SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

APPROPRIATIONS

	FY 2008	FY 2009	FY 2010	FY 2011
	Actual	Actual	Original	Approved
General Government	\$ 7,336,335	\$ 7,562,542	\$ 7,750,663	\$ 7,622,718
Public Safety	13,665,670	13,987,650	14,467,152	14,202,625
Public Works	2,408,889	2,514,826	2,659,118	10,430,758
Health	1,733,275	1,683,711	1,803,937	1,744,934
Public Welfare	2,053,218	1,835,433	2,158,381	1,352,847
Education	34,588,511	35,903,261	35,540,261	35,689,511
Recreation and Culture	1,690,287	1,723,848	1,529,771	1,906,034
Conservation of Natural Resources	321,258	505,126	309,590	306,477
Community Development and Housing	125,382	131,479	133,600	104,307
Economic Development	1,323,184	1,446,163	1,479,654	1,409,006
Intergovernmental	28,704	28,704	28,704	28,704
Miscellaneous	962,017	1,855,551	2,236,840	1,790,262
Sub-Total	\$ 66,236,730	\$ 69,178,294	\$ 70,097,671	\$ 76,588,183

TRANSFERS OUT

Highway Fund	\$ 1,852,314	\$ 2,398,687	\$ 4,531,112	\$ 0
Emergency Medical Services Fund	594,352	602,242	633,083	744,479
Transit Fund	354,637	379,880	275,501	432,863
Housing & Community Development Fund	194,547	198,941	217,027	75,891
Narcotics Task Force Fund	9,982	15,130	12,000	12,000
Revolving Building Fund	0	0	0	0
Debt Service Fund	4,506,304	4,947,018	5,142,572	5,069,102
Capital Projects Funds	1,098,000	850,000	0	0
Sanitary Districts	0	0	0	0
Enterprise Funds	166,713	112,897	207,832	203,784
Total Transfers to Other Funds	\$ 8,776,849	\$ 9,504,795	\$ 11,019,127	\$ 6,538,119
TOTAL GENERAL FUND APPROPRIATIONS	\$ 75,013,579	\$ 78,683,089	\$ 81,116,798	\$ 83,126,302



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

May 27, 2010

DETAIL SCHEDULE OF REVENUES

REAL AND PERSONAL PROPERTY TAXES

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

REAL AND PERSONAL PROPERTY

Rate per \$100:

	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Original	FY 2011 Approved	Percentage Of Total
	\$ 3,100,438,126	\$ 3,383,685,946	\$ 3,599,037,164	\$ 3,841,879,991	
Barton			120,212	126,526	
Cumberland			8,880,218	9,338,375	
Frostburg			3,164,161	3,406,037	
Lonaconing			284,115	301,745	
Luke			674,546	700,393	
Midland			114,563	120,042	
Westernport			535,472	580,936	
Unincorporated			<u>25,438,133</u>	<u>27,419,114</u>	
Sub-total					\$ 41,993,168

FY 2010 \$.9829 (Adjusted as needed for Tax Differential by Municipality)

FY 2009 \$.9829 (Adjusted as needed for Tax Differential by Municipality)

FY 2008 \$.9829 (Adjusted as needed for Tax Differential by Municipality)

FY 2007 \$.9829 (Adjusted as needed for Tax Differential by Municipality)

FY 2006 \$1.0007 (Adjusted as needed for Tax Differential by Municipality)

FY 2005 \$1.0007 (Adjusted as needed for Tax Differential by Municipality)

Payments in Lieu of Property Taxes:

Personal Property Taxes - Coal Taxes	211,324	254,525	225,000	240,000
Real Estate Taxes - Housing Authorities	41,358	40,108	37,500	38,500
Interest and late payment penalties on property taxes	<u>708,551</u>	<u>862,910</u>	<u>700,000</u>	<u>735,000</u>
Sub-total	<u>\$ 35,775,290</u>	<u>\$ 38,442,967</u>	<u>\$ 40,173,920</u>	<u>\$ 43,006,668</u>

Deductions:

Prompt Payment Discounts on Property Taxes	\$ (142,686)	\$ (156,240)	\$ (165,000)	\$ (165,000)
Deferred Revenue	(442,573)	(340,852)	(215,000)	(250,000)
Manufacturers Tax Exemption	(2,488,808)	(2,395,098)	(2,400,000)	(420,000)
Enterprise Zone Exemptions	(157,186)	(183,535)	(190,000)	(175,000)
Residential Development Tax Credit	(20,294)	(28,016)	(30,000)	(26,000)
Tax Increment Financing	(7,571)	(8,528)	(12,000)	(38,000)
State Tax Credits/Historic Credits	(81,967)	(68,358)	(110,000)	(127,000)
Sub-total	<u>\$ (3,341,085)</u>	<u>\$ (3,180,627)</u>	<u>\$ (3,122,000)</u>	<u>\$ (1,201,000)</u>

TOTAL NET PROPERTY TAXES



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

May 27, 2010

DETAIL SCHEDULE OF PROPERTY TAX ESTIMATE

<u>Taxing Area</u>	Real Estate		Personal Property		Public Utilities		Grand Total	
	<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	\$11,861,845	\$112,391	\$141,700	\$3,357	\$455,000	\$10,778	\$12,458,545	\$126,526
Cumberland	837,514,585	7,536,794	38,737,470	871,516	37,420,000	841,875	913,672,055	9,250,185
Frostburg	340,653,662	3,088,025	6,282,230	142,374	7,750,000	175,638	354,685,892	3,406,037
Lonaconing	25,468,505	237,570	946,950	22,083	1,805,000	42,092	28,220,455	301,745
Luke	61,721,680	573,333	4,585,290	106,484	886,000	20,576	67,192,970	700,393
Midland	11,549,337	109,430	64,990	1,539	383,000	9,073	11,997,327	120,042
Westernport	54,642,336	509,704	1,509,550	35,203	1,545,000	36,029	57,696,886	580,936
Unincorporated	2,117,193,031	20,809,890	173,540,830	4,264,418	95,422,000	2,344,806	2,386,155,861	27,419,114
Subtotal	\$3,460,604,981	\$32,977,137	\$225,809,010	\$5,446,974	\$145,666,000	\$3,480,867	\$3,832,079,991	\$41,904,978
Public Utility	9,800,000	88,190	\$225,809,010	\$5,446,974	\$145,666,000	\$3,480,867	\$9,800,000	\$88,190
Grand Total	\$3,470,404,981	\$33,065,327					\$3,841,879,991	\$41,993,168

	<u>Assessable Base</u>	<u>%</u>	<u>Revenues</u>	<u>%</u>
Real Estate	\$3,470,404,981	90.3%	\$33,065,327	78.7%
Personal Property	\$225,809,010	5.9%	\$5,446,974	13.0%
Public Utility	\$145,666,000	3.8%	\$3,480,867	8.3%
Grand Total	\$3,841,879,991	100.0%	\$41,993,168	100.0%



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

May 27, 2010

DETAIL SCHEDULE OF REVENUES

	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Original	FY 2011 Approved	Percentage Of Total
LOCAL INCOME TAX					
Local Income Tax	\$ 24,859,124	\$ 25,429,319	\$ 23,100,000	\$ 22,640,000	
TOTAL LOCAL INCOME TAX	<u>\$ 24,859,124</u>	<u>\$ 25,429,319</u>	<u>\$ 23,100,000</u>	<u>\$ 22,640,000</u>	27.2%
OTHER LOCAL TAXES					
Hotel/Motel Tax	\$ 664,639	\$ 668,970	\$ 660,000	\$ 620,000	
Admissions and Amusement	157,974	161,612	150,000	150,000	
Recordation	1,889,261	1,242,338	1,250,000	1,250,000	
911 Local Fees	513,106	392,211	550,000	525,000	
Trailer Court Taxes	61,814	72,880	70,000	65,000	
Transfer Tax, Property	582,668	425,465	375,000	395,000	
Highway Users Tax				214,000	
TOTAL OTHER LOCAL TAXES	<u>\$ 3,869,462</u>	<u>\$ 2,963,476</u>	<u>\$ 3,055,000</u>	<u>\$ 3,219,000</u>	3.9%
LICENSES AND PERMITS					
Alcoholic Beverages License	\$ 84,002	\$ 85,355	\$ 84,600	\$ 84,000	
Amusement	7,955	6,726	7,000	7,000	
Traders	103,382	102,499	98,000	99,000	
Occupational Junkyard Permits	900	1,500	1,200	1,100	
Animal License	13,666	15,726	12,000	12,000	
Building Permits	39,032	24,264	30,000	28,000	
Marriage License	5,575	4,790	4,500	4,500	
Franchise TV Cable Systems	332,774	342,819	330,000	340,000	
Sediment Control Fee	33,850	27,648	30,000	28,000	
TOTAL LICENSES AND PERMITS	<u>\$ 621,136</u>	<u>\$ 611,327</u>	<u>\$ 597,300</u>	<u>\$ 603,600</u>	0.7%
INTERGOVERNMENTAL REVENUES					
FROM THE FEDERAL GOVERNMENT					
Homeland Security Grant	\$ 421,916	\$ 289,624	\$ 283,059	\$ 233,182	
Justice Department Grant	155,024	15,888	9,469	9,469	
Civil Defense	61,380	28,723	65,000	65,000	
FEMA Grant		1,500	0		
EMT Grant		33,721	35,000	35,000	
MTA - P & Z Reimbursement	110,700	94,681	110,700		
Federal Highway Grant	55,993	69,800	135,172	145,703	

ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF REVENUES

<u>INTERGOVERNMENTAL REVENUES (Con't)</u> <u>FROM THE FEDERAL GOVERNMENT (Con't)</u>	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Original	FY 2011 Approved	Percentage Of Total
Health & Human Services Grant	\$ 79,252	\$ 84,832	\$ 0	\$ 0	
Medtrans Grant					
Food Distribution To Needy	19,569	15,958	18,000	18,000	
Soil Conservation Service		195,002			
Summer Camp Program	1,809		0		
Emergency Shelter Grant	22,075	45,117	25,000	25,000	
ARC Grants	20,000	40,000	60,000	56,000	
Circuit Court Masters Program	66,964	60,617	74,967	60,483	
Other Federal Grants	12,146	13,690	78,000	78,000	
In Lieu of Taxes	4,365	9,807	4,000	5,000	
TOTAL FROM THE FEDERAL GOVERNMENT	\$ 1,116,025	\$ 914,128	\$ 898,367	\$ 730,837	0.9%
<u>FROM THE STATE GOVERNMENT</u>					
Public Health	\$ 23,368	\$ 20,388	\$ 25,000	\$ 20,000	
Police Protection	234,140	181,353	240,000	165,000	
State 911	1,560	1,500	15,000	16,500	
State MTA Operating	0	48,224	55,350		
State All Trans	265,294	209,944	209,945		
Transportation Planning	6,999	8,725	16,896	18,213	
Md Department of the Environment	44,995	6,077	8,900	6,077	
Juvenile Services Grant	14,094	15,029	15,130	15,130	
JSA Crisis Intervention	34,765	35,947	36,396		
Department Of Social Services	55,350	55,710	55,350		
Department Of Natural Resources	198,013	214,212	35,000	35,000	
Conservation Aide	26,563	27,490	28,727	28,727	
Program Open Space	286,430	221,098	68,550	479,937	
Fire Suppression			250	250	
Disparity Grant	6,971,337	6,742,870	7,298,505	7,298,505	
State Jury Reimbursement	41,635	37,430	44,000	44,000	
Tourism Grant	46,994	38,184	39,534		
Work Crew Supervisor	33,468	26,094	42,223	31,365	
Miscellaneous	259,297	262,895	296,986	187,741	
TOTAL FROM THE STATE GOVERNMENT	\$ 8,544,302	\$ 8,153,170	\$ 8,531,742	\$ 8,346,445	10.0%

ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF REVENUES

INTERGOVERNMENTAL REVENUES (con't)	FY 2008		FY 2009		FY 2010 Original	FY 2011 Approved	Percentage Of Total			
	Actual		Actual							
	Revenues	Revenues	Revenues	Revenues						
OTHER AGENCIES										
Other Agency Revenue	\$ 263,037	\$ 324,408			\$ 224,320	\$ 383,114				
TOTAL OTHER AGENCIES	\$ 263,037	\$ 324,408			\$ 224,320	\$ 383,114	0.5%			
TOTAL INTERGOVERNMENTAL REVENUES	\$ 9,923,364	\$ 9,391,706			\$ 9,654,429	\$ 9,460,396	11.4%			
SERVICE CHARGES										
GENERAL GOVERNMENT CHARGES										
State Civil Process	\$ 66,019	\$ 70,270			\$ 60,000	\$ 70,000				
Child Support Incentive	1,465				0					
Publication Sales	1,300									
Plans & Specifications & Code Home Rule Book	5,486	11,304			3,000	5,000				
Regulations & Map Sales	25,439	11,354			4,000	6,000				
Tax Sale Fees	12,131	18,661			16,000	16,000				
Election Filing Fees	75					300				
Security Interest Filing Fee	90	65			100	100				
Liquor License Application Fees	9,230	7,440			8,260	8,000				
Liquor License Transfer Fees	7,090	4,165			4,800	4,500				
Bay Restoration collection fee	2,000	1,933			1,000	1,500				
Health Ins Administration Fees	1,123	1,044			800	1,000				
Promotion Accounts	69,085	92,592			70,000	70,000				
Collection Fees - Taxes	51,512	56,097			49,000	49,000				
Liquor License Collection Fees	3,752	3,735			3,600	3,600				
Hotel/Motel Tax Collection Fee	16,274	15,923			16,000	16,000				
Partial Payment Fee	984	1,577			1,000	1,000				
Engineering Fees	149,665	110,833			63,061	65,000				
Service Fees Other	827,840	739,477			542,567	523,278				
TOTAL GENERAL GOVERNMENT CHARGES	\$ 1,250,560	\$ 1,146,470			\$ 843,188	\$ 840,278	1.0%			
PUBLIC SAFETY CHARGES										
Police Protection - Sheriff	\$ 22,895	\$ 13,511			\$ 10,000	\$ 10,000				
Fingerprinting Fee	1,519	220			100	100				
Impound Fees	0	2,370			2,500	2,500				
Jail Work Release	40,372	30,618			30,000	12,000				
Boarding State Prisoners	333,691	263,931								
Boarding Federal Prisoners	802,496	816,333			650,000	350,000				
Community Service Fee	17,232	17,750			16,000	17,000				
Home Detention Fee	48,862	43,537			35,000	40,000				
Inmate Medical Copay	3,663	4,316			4,000	4,000				
Building Inspection Fees	27,302	13,256			25,000	25,000				
TOTAL PUBLIC SAFETY CHARGES	\$ 1,298,032	\$ 1,205,842			\$ 772,600	\$ 460,600	0.6%			

ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF REVENUES

<u>SERVICE CHARGES (Con't)</u>	FY 2008		FY 2009		FY 2010 Original	FY 2011 Approved	Percentage Of Total
	Actual Revenues	Actual Revenues	Actual Revenues	Actual Revenues			
<u>OTHER SERVICE CHARGES</u>							
Landfill Fees	\$ 142,994	\$ 134,080	\$ 145,000	\$ 140,000			
Recycling Fees	89,659	78,782	85,000	55,000			
Recycled Material Sales	20,396	19,652	15,000	11,000			
Dog Adoptions	21,004	20,168	18,000	18,000			
Rocky Gap Resort Fees	114,560	136,174	160,000	235,000			
UPRC Reimbursement	326,714	301,058	294,393	294,055			
Job access fares	5,409	1,931	15,750				
Alltrans Fares	39,994	45,841	29,250				
Road Closing Fees	750	600	450	450			
TOTAL OTHER SERVICE CHARGES	\$ 761,480	\$ 738,286	\$ 762,843	\$ 753,505			0.9%
TOTAL SERVICE CHARGES	\$ 3,310,072	\$ 3,090,598	\$ 2,378,631	\$ 2,054,383			2.6%
<u>FINES AND FORFEITURES</u>							
Circuit Court Fines	\$ 6,772	\$ 8,472	\$ 7,000	\$ 7,000			
Contraband Seizures		1,550	2,500	2,500			
Dog Ordinance Fines	9,118	7,227	5,000	4,000			
Liquor Fines and Fees	24,450	2,250	3,000	3,000			
Permits and Enforcement Fines	4,182	9,513	4,400	1,400			
Fines and Forfeitures		1,850	200	200			
TOTAL FINES AND FORFEITURES	\$ 44,522	\$ 30,862	\$ 22,100	\$ 18,100			0.0%
<u>MISCELLANEOUS REVENUES</u>							
<u>INTEREST</u>							
Interest on Bank Deposits	\$ 535,981	\$ 260,780	275,000	\$ 96,000			
Interest on Fire Company Loans	353	155					
Interest on Loans to Other Units	19,827	19,750	17,378	17,059			
Interest on Tax Office MMA	82,830	31,455	30,000	15,000			
Penalties	11,118	3,512	6,500	4,000			
TOTAL INTEREST	\$ 650,109	\$ 315,652	\$ 328,878	\$ 132,059			0.2%
<u>RENTS</u>							
Rents - General	\$ 13,300	\$ 12,798	\$ 12,180	\$ 11,295			
Rents - Fairgrounds	306,070	288,593	294,185	281,251			
TOTAL RENTS	\$ 319,370	\$ 301,391	\$ 306,365	\$ 292,546			0.4%

ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF REVENUES

	FY 2008	FY 2009		FY 2010	FY 2011	Percentage Of Total
	Actual Revenues	Actual Revenues		Original	Approved	
MISCELLANEOUS REVENUES (Con't)						
OTHER MISCELLANEOUS						
Contributions	\$ 5,000	\$ 5,000				
Sale of Surplus Property	1,797	29,676		15,000	15,000	
Miscellaneous	88,366	110,487		45,250	50,908	
TOTAL OTHER MISCELLANEOUS	<u>\$ 90,163</u>	<u>\$ 145,163</u>		<u>\$ 60,250</u>	<u>\$ 65,908</u>	0.1%
TOTAL MISCELLANEOUS	<u>\$ 1,059,642</u>	<u>\$ 762,206</u>		<u>\$ 695,493</u>	<u>\$ 490,513</u>	0.6%
UNEXPENDED BALANCE OF PRIOR YEARS	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 4,335,460</u>	<u>\$ 2,515,000</u>	3.0%
TOTAL REVENUES AND OTHER SOURCES OF FUNDS BEFORE TRANSFERS IN	<u>\$ 76,121,527</u>	<u>\$ 77,541,834</u>		<u>\$ 80,890,333</u>	<u>\$ 82,806,660</u>	99.6%
TRANSFERS IN						
From Special Revenue Funds	\$ 45,380	\$ 45,380		\$ 45,380	\$ 295,380	
From Debt Service Funds	0	1,024,337		135,000		
From Enterprise Funds	144,743	51,115		46,085	24,262	
TRANSFERS IN	<u>\$ 190,123</u>	<u>\$ 1,120,832</u>		<u>\$ 226,465</u>	<u>\$ 319,642</u>	0.4%
TOTAL GENERAL FUND SOURCES	<u>\$ 76,311,650</u>	<u>\$ 78,662,666</u>		<u>\$ 81,116,798</u>	<u>\$ 83,126,302</u>	100.0%

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ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT

LEGISLATIVE

County Commissioners

Salaries and Fringe Benefits
Operating
Capital Outlay
Total County Commissioners

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Salaries and Fringe Benefits	\$ 139,170	\$ 142,076	\$ 149,030	3.0	\$ 148,679	\$ 148,679	3.0
Operating	21,556	20,662	25,910		27,800	25,910	
Capital Outlay	0	0	0		0	0	
Total County Commissioners	\$ 160,726	\$ 162,738	\$ 174,940		\$ 176,479	\$ 174,589	

Commissioners Staff & Office

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Commissioners Staff & Office

TOTAL LEGISLATIVE AND EXECUTIVE

JUDICIAL

Family Support Services

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Family Support Services

Salaries and Fringe Benefits	\$ 69,187	\$ 71,581	\$ 73,873	1.0	\$ 73,391	\$ 73,391	1.0
Operating	101,841	98,004	108,500		104,500	104,500	
Capital Outlay	0	0	0		0	0	
Total Family Support Services	\$ 171,028	\$ 169,585	\$ 182,373		\$ 177,891	\$ 177,891	

Alternative Dispute Resolution

Salaries & Fringes
Operating
Total Alternative Dispute Resolution

Salaries & Fringes	\$ 5,115	\$ 5,003	\$ 5,396		\$ 5,396	\$ 5,396
Operating	357	1,250	2,104		2,104	2,104
Total Alternative Dispute Resolution	\$ 5,472	\$ 6,253	\$ 7,500		\$ 7,500	\$ 7,500

Circuit Court Masters Program

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Circuit Court Masters Program

Salaries and Fringe Benefits	\$ 92,214	\$ 90,770	\$ 92,807	2.5	\$ 84,651	\$ 84,651	2.0
Operating	12,359	11,249	12,886		12,614	12,614	
Capital Outlay	3,113	0	0		0	0	
Total Circuit Court Masters Program	\$ 107,686	\$ 102,019	\$ 105,693		\$ 97,265	\$ 97,265	

Circuit Court

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Circuit Court

Salaries and Fringe Benefits	\$ 286,219	\$ 309,692	\$ 301,116	5.2	\$ 292,331	\$ 292,331	4.7
Operating	26,538	29,506	57,600		49,100	49,100	
Capital Outlay	15	640	0		0	0	
Total Circuit Court	\$ 312,772	\$ 339,838	\$ 358,716		\$ 341,431	\$ 341,431	



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 2008		FY 2009		FY 2010 Original	FTE	FY 2011		FY 2011 Approved	FTE
	Actual	Expenditures	Actual	Expenditures			Request			
Salaries and Fringe Benefits	\$ 49,385	\$ 49,385	\$ 51,908	\$ 51,908	54,704	3.0	\$ 54,740	\$ 54,740	\$ 54,740	3.0
Operating	883				2,325		3,000		3,000	
Capital Outlay	0		401							
Total Orphan's Court	\$ 50,268	\$ 50,268	\$ 52,309	\$ 52,309	57,029		\$ 57,740	\$ 57,740	\$ 57,740	

Family Law Master

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Family Law Master

Salaries and Fringe Benefits	\$ 50,534	\$ 50,534	\$ 52,970	\$ 52,970	53,510	1.0	\$ 54,550	\$ 54,550	1.0
Operating	2,836		2,943		5,500		4,600		4,600
Capital Outlay	1,210		0		0		0		0
Total Family Law Master	\$ 54,580	\$ 54,580	\$ 55,913	\$ 55,913	59,010		\$ 59,150	\$ 59,150	

States Attorney

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total States Attorney

Salaries and Fringe Benefits	\$ 1,012,482	\$ 1,012,482	\$ 1,042,777	\$ 1,042,777	1,071,895	14.3	\$ 1,075,276	\$ 1,075,276	15.3
Operating	76,253		70,564		86,413		88,921		88,921
Capital Outlay	8,301		3,455		0		0		0
Total States Attorney	\$ 1,097,036	\$ 1,097,036	\$ 1,116,796	\$ 1,116,796	1,158,308		\$ 1,164,197	\$ 1,164,197	

Victim/Witness Coordinator

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

Salaries and Fringe Benefits	\$ 19,636	\$ 19,636	\$ 24,227	\$ 24,227	9,469	1.0	\$ 9,469	\$ 9,469	0.5
Operating	937		0		0		0		0
Capital Outlay	0		0		0		0		0
Total Victim/Witness Coordinator	\$ 20,573	\$ 20,573	\$ 24,227	\$ 24,227	9,469		\$ 9,469	\$ 9,469	

Law Library

Salaries and Fringe Benefits
 Operating
 Total Law Library

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 5,405	\$ 5,405	0		\$ 0	\$ 0	0
Operating	19,000		52,596		19,620		19,620		15,000
Total Law Library	\$ 19,000	\$ 19,000	\$ 58,001	\$ 58,001	19,620		\$ 19,620	\$ 19,620	15,000

Petit Jury

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Petit Jury

Salaries and Fringe Benefits	\$ 6,700	\$ 6,700	\$ 6,371	\$ 6,371	11,635	0.6	\$ 11,697	\$ 11,697	0.6
Operating	59,008		44,247		58,550		58,550		58,550
Capital Outlay	0		0		0		0		0
Total Petit Jury	\$ 65,708	\$ 65,708	\$ 50,618	\$ 50,618	70,185		\$ 70,247	\$ 70,247	



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

JUDICIAL (Con't)

Maintenance, Court House

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Maintenance, Court House

TOTAL JUDICIAL

GENERAL GOVERNMENT (Con't)

	FY 2008	FY 2009			FY 2010		FY 2011		FY 2011	
	Actual	Actual			Original	FTE	Request		Approved	FTE
	Expenditures	Expenditures			Expenditures		Expenditures		Expenditures	
Maintenance, Court House	\$ 132,994	\$ 144,247			\$ 148,417	2.7	\$ 150,116		\$ 150,116	3.0
Salaries and Fringe Benefits	99,658	84,378			81,549		80,800		80,800	
Operating	9,351	0			15,000		0		0	
Capital Outlay										
Total Maintenance, Court House	<u>\$ 242,003</u>	<u>\$ 228,625</u>			<u>\$ 244,966</u>		<u>\$ 230,916</u>		<u>\$ 230,916</u>	
TOTAL JUDICIAL	<u>\$ 2,146,126</u>	<u>\$ 2,204,184</u>			<u>\$ 2,272,869</u>	<u>31.3</u>	<u>\$ 2,235,426</u>		<u>\$ 2,230,806</u>	<u>31.1</u>

EXECUTIVE

Administrator

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Administrator

	\$ 315,092	\$ 347,790			\$ 264,437	3.0	\$ 291,220		\$ 291,220	3.0
Salaries and Fringe Benefits	20,330	17,317			9,750		9,650		9,650	
Operating	1,969	516			0		0		0	
Capital Outlay										
Total Administrator	<u>\$ 337,391</u>	<u>\$ 365,623</u>			<u>\$ 274,187</u>		<u>\$ 300,870</u>		<u>\$ 300,870</u>	

ELECTIONS

Election Office

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Election Office

	\$ 239,215	\$ 248,267			\$ 255,770	7.5	\$ 299,458		\$ 257,792	4.9
Salaries and Fringe Benefits	62,079	15,450			57,550		57,600		57,600	
Operating	3,363	0			0		0		0	
Capital Outlay										
Total Election Office	<u>\$ 304,657</u>	<u>\$ 263,717</u>			<u>\$ 313,320</u>		<u>\$ 357,058</u>		<u>\$ 315,392</u>	

Registration

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Registration

	\$ 0	\$ 0			\$ 0		\$ 0		\$ 0	
Salaries and Fringe Benefits	59,464	59,944			10,000		146,350		146,350	
Operating	146,320	56,171			108,484		119,030		119,030	
Capital Outlay										
Total Registration	<u>\$ 205,784</u>	<u>\$ 116,115</u>			<u>\$ 118,484</u>		<u>\$ 265,380</u>		<u>\$ 265,380</u>	

TOTAL ELECTIONS

	<u>\$ 510,441</u>	<u>\$ 379,832</u>			<u>\$ 431,804</u>	<u>7.5</u>	<u>\$ 622,438</u>		<u>\$ 580,772</u>	<u>4.9</u>
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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
GENERAL GOVERNMENT (Con't)

FINANCIAL ADMINISTRATION

Finance Department

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Finance Department

Tax & Utility Collection

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Tax Collection

Professional Services

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Professional Services

TOTAL FINANCIAL ADMINISTRATION

LEGAL COUNSEL

County Attorney

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total County Attorneys

Other Legal/Professional

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Other Legal/Professional

TOTAL LEGAL COUNSEL

	FY 2008		FY 2009		FY 2010		FY 2011		FY 2011	
	Actual	Expenditures	Actual	Expenditures	Original	FTE	Request	Approved	FTE	
Finance Department	\$ 680,525	\$ 725,365	\$ 737,368	9.6	\$ 742,142	\$ 742,142	9.3			
Salaries and Fringe Benefits	\$ 35,132	\$ 31,719	\$ 32,900		\$ 32,700	\$ 32,700				
Operating	0	0	0		0	0				
Capital Outlay										
Total Finance Department	\$ 715,657	\$ 757,084	\$ 770,268		\$ 774,842	\$ 774,842				
Tax & Utility Collection	\$ 466,629	\$ 476,234	\$ 488,789	7.5	\$ 490,929	\$ 490,929	7.7			
Salaries and Fringe Benefits	\$ 37,249	\$ 33,870	\$ 45,900		\$ 54,800	\$ 43,000				
Operating	0	534	0		0	0				
Capital Outlay										
Total Tax Collection	\$ 503,878	\$ 510,638	\$ 534,689		\$ 545,729	\$ 533,929				
Professional Services	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0				
Salaries and Fringe Benefits	\$ 43,454	\$ 47,460	\$ 50,000		\$ 47,500	\$ 47,500				
Operating	0	0	0		0	0				
Capital Outlay										
Total Professional Services	\$ 43,454	\$ 47,460	\$ 50,000		\$ 47,500	\$ 47,500				
TOTAL FINANCIAL ADMINISTRATION	\$ 1,262,989	\$ 1,315,182	\$ 1,354,957	17.1	\$ 1,368,071	\$ 1,356,271	17.0			

County Attorney	\$ 214,290	\$ 175,355	\$ 176,488	3.0	\$ 179,133	\$ 179,133	3.0			
Salaries and Fringe Benefits	\$ 6,799	\$ 12,011	\$ 8,200		\$ 8,200	\$ 8,200				
Operating	0	1,217	0		0	0				
Capital Outlay										
Total County Attorneys	\$ 221,089	\$ 188,583	\$ 184,688		\$ 187,333	\$ 187,333				
Other Legal/Professional	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0				
Salaries and Fringe Benefits	\$ 83,898	\$ 147,612	\$ 81,000		\$ 77,000	\$ 77,000				
Operating	0	0	0		0	0				
Capital Outlay										
Total Other Legal/Professional	\$ 83,898	\$ 147,612	\$ 81,000		\$ 77,000	\$ 77,000				
TOTAL LEGAL COUNSEL	\$ 304,987	\$ 336,195	\$ 265,688	3.0	\$ 264,333	\$ 264,333	3.0			



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

PERSONNEL ADMINISTRATION

Human Resources Department

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Human Resources Department

	FY 2008		FY 2009		FY 2010		FY 2011		FY 2011	
	Actual	Expenditures	Actual	Expenditures	Original	FTE	Request	Approved	FTE	
Salaries and Fringe Benefits	\$ 248,692	\$ 272,604	\$ 301,739	5.0	\$ 281,324	\$ 281,324	4.0			
Operating	48,079	14,404	23,750		25,150		25,150			
Capital Outlay	450	1,103	0		0		0			
Total Human Resources Department	\$ 297,221	\$ 288,111	\$ 325,489		\$ 306,474	\$ 306,474				

Human Resource Board Of Appeals

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Human Res. Board Of Appeals

Salaries and Fringe Benefits	\$ 2,165	\$ 2,272	\$ 5,479	\$ 6,479	\$ 4,860
Operating	0		100	100	100
Capital Outlay	0	0	0	0	0
Total Human Res. Board Of Appeals	\$ 2,165	\$ 2,272	\$ 5,579	\$ 6,579	\$ 4,960

Wellness/Employee Recognition

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Employee Recognition

Salaries and Fringe Benefits	\$ 14,861	\$ 15,566	\$ 15,993	0.4	\$ 4,051	\$ 1,080	0.1
Operating	6,864	9,335	10,435		10,935		9,935
Capital Outlay	0	0	0		0		0
Total Employee Recognition	\$ 21,725	\$ 24,901	\$ 26,428		\$ 14,986	\$ 11,015	

TOTAL PERSONNEL ADMINISTRATION

TOTAL PERSONNEL ADMINISTRATION	\$ 321,111	\$ 315,284	\$ 357,496	5.4	\$ 328,039	\$ 322,449	4.1
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PLANNING & ZONING

Planning

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Planning

Salaries and Fringe Benefits	\$ 274,808	\$ 323,030	\$ 335,812	3.0	\$ 317,614	\$ 317,614	5.5
Operating	74,856	162,478	190,925		190,625		142,625
Capital Outlay	6,049	4,267	0		0		0
Total Planning	\$ 355,713	\$ 489,775	\$ 526,737		\$ 508,239	\$ 460,239	

Land Use Planning

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Land Use Planning

Salaries and Fringe Benefits	\$ 95,933	\$ 106,299	\$ 109,878	2.5	\$ 111,092	\$ 111,092	2.3
Operating	27,515	26,142	36,450		35,200		33,450
Capital Outlay	8,666	7,504	0		0		0
Total Land Use Planning	\$ 132,114	\$ 139,945	\$ 146,328		\$ 146,292	\$ 144,542	

TOTAL PLANNING & ZONING

TOTAL PLANNING & ZONING	\$ 487,827	\$ 629,720	\$ 673,065	5.5	\$ 654,531	\$ 604,781	7.8
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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
GENERAL GOVERNMENT (Con't)

GENERAL SERVICES

Maintenance - General

	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
	Expenditures	Expenditures					
Salaries and Fringe Benefits	\$ 497,103	\$ 536,590	\$ 581,074	8.3	\$ 500,295	\$ 500,295	6.8
Operating	10,434	7,817	6,650		8,050	7,350	
Capital Outlay	0	0	0		0	0	
Total Maintenance - General	<u>\$ 507,537</u>	<u>\$ 544,407</u>	<u>\$ 587,724</u>		<u>\$ 508,345</u>	<u>\$ 507,645</u>	

Maintenance - County Office Complex

	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
	Expenditures	Expenditures					
Salaries and Fringe Benefits	\$ 168,158	\$ 117,288	\$ 121,508	4.2	\$ 120,932	\$ 120,932	2.9
Operating	142,376	133,800	115,412		120,800	120,800	
Capital Outlay	0	25,621	50,000		0	0	
Total Maintenance-Complex	<u>\$ 310,534</u>	<u>\$ 276,709</u>	<u>\$ 286,920</u>		<u>\$ 241,732</u>	<u>\$ 241,732</u>	

Maintenance - County Buildings

	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
	Expenditures	Expenditures					
Salaries and Fringe Benefits	\$ 5,087	\$ 0	\$ 0		\$ 0	\$ 0	0
Operating	13,617	28,843	26,950		32,830	32,830	
Capital Outlay	4,951	0	0		0	0	
Total Maintenance - County Buildings	<u>\$ 23,655</u>	<u>\$ 28,843</u>	<u>\$ 26,950</u>		<u>\$ 32,830</u>	<u>\$ 32,830</u>	

Maintenance - Prospect Sq. Office Bldg

	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
	Expenditures	Expenditures					
Salaries and Fringe Benefits	\$ 56,004	\$ 78,702	\$ 80,977	1.0	\$ 81,726	\$ 81,726	2.0
Operating	64,365	63,515	61,263		59,800	59,800	
Capital Outlay	0	0	0		0	0	
Total Maint - Prospect Office Bldg	<u>\$ 120,369</u>	<u>\$ 142,217</u>	<u>\$ 142,240</u>		<u>\$ 141,526</u>	<u>\$ 141,526</u>	



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

GENERAL SERVICES (Con't)

Information Technology Division

Salaries and Fringe Benefits	\$ 186,353	\$ 158,030	\$ 199,856	3.3	\$ 225,375	\$ 225,375	3.8
Operating	32,862	39,236	51,384		64,408	62,908	
Capital Outlay	0	7,795	0		14,728	0	
Total Information Technology Division	\$ 219,215	\$ 205,061	\$ 251,240		\$ 304,511	\$ 288,283	

Information Technology

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	0
Operating	328,464	350,334	348,334		348,334	348,334	
Capital Outlay	0	0	0		0	0	
Total Information Technology	\$ 328,464	\$ 350,334	\$ 348,334		\$ 348,334	\$ 348,334	

TOTAL GENERAL SERVICES

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
	\$ 1,509,774	\$ 1,547,571	\$ 1,643,408	16.8	\$ 1,577,278	\$ 1,560,350	15.5

OTHER GENERAL GOVERNMENT

Liquor Control Board

Salaries and Fringe Benefits	\$ 100,697	\$ 103,617	\$ 88,650	4.0	\$ 90,805	\$ 90,805	4.0
Operating	16,374	15,688	19,235		19,235	19,235	
Capital Outlay	0	0	0		0	0	
Total Liquor Control Board	\$ 117,071	\$ 119,305	\$ 107,885		\$ 110,040	\$ 110,040	

TOTAL OTHER GENERAL GOVERNMENT

	\$ 117,071	\$ 119,305	\$ 107,885	4.0	\$ 110,040	\$ 110,040	4.0
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TOTAL GENERAL GOVERNMENT

	\$ 7,336,335	\$ 7,562,542	\$ 7,750,663	98.6	\$ 7,756,462	\$ 7,622,718	94.4
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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY

POLICE

Sheriff's Department

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Sheriffs Department

	FY 2008	FY 2009					
	Actual	Actual	FY 2010	FTE	FY 2011	FY 2011	
	Expenditures	Expenditures	Original	FTE	Request	Approved	FTE
Salaries and Fringe Benefits	\$ 1,853,071	\$ 953,105	\$ 958,603	27.4	\$ 995,753	\$ 887,675	16.4
Operating	380,557	170,888	124,550		132,200	132,200	
Capital Outlay	118,203	16,096	0		0	0	
Total Sheriffs Department	<u>\$ 2,351,831</u>	<u>\$ 1,140,089</u>	<u>\$ 1,083,153</u>		<u>\$ 1,127,953</u>	<u>\$ 1,019,875</u>	

Bureau of Police

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Bureau of Police

Salaries and Fringe Benefits	\$ 0	\$ 906,217	\$ 1,015,148	\$ 1,228,716	\$ 1,187,708	18.0
Operating	0	214,096	184,850	227,500	216,613	
Capital Outlay	24,101			49,433	22,950	
Total Bureau of Police	<u>\$ 0</u>	<u>\$ 1,144,414</u>	<u>\$ 1,199,998</u>	<u>\$ 1,505,649</u>	<u>\$ 1,427,271</u>	

Aggressive Drivers Grant

Salaries and Fringe Benefits
 Total Aggressive Drivers Grant

Salaries and Fringe Benefits	\$ 152	\$ 2,497	\$ 0	\$ 0	\$ 0	
Total Aggressive Drivers Grant	<u>\$ 152</u>	<u>\$ 2,497</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

Highway Safety Grant

Salaries and Fringe Benefits
 Total Highway Safety Grant

Salaries and Fringe Benefits	\$ 8,674	\$ 1,940	\$ 0	\$ 0	\$ 0	
Total Highway Safety Grant	<u>\$ 8,674</u>	<u>\$ 1,940</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

C3I Unit

Operating
 Capital Outlay
 Total C3I Unit

Operating	\$ 13,041	\$ 7,747	\$ 13,000	\$ 13,000	\$ 13,000	
Capital Outlay	0	0	0	0	0	
Total C3I Unit	<u>\$ 13,041</u>	<u>\$ 7,747</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>	

Safe School Support

Salaries and Fringe Benefits
 Capital Outlay
 Total Safe School Support

Salaries and Fringe Benefits	\$ 49,767	\$ 35,756	\$ 47,012	1.0	\$ 47,780	\$ 47,780	1.0
Capital Outlay		1,241					
Total Safe School Support	<u>\$ 49,767</u>	<u>\$ 36,997</u>	<u>\$ 47,012</u>		<u>\$ 47,780</u>	<u>\$ 47,780</u>	

Juvenile Review Board

Salaries and Fringe Benefits
 Operating
 Total Juvenile Review Board

Salaries and Fringe Benefits	\$ 55,902	\$ 56,829	\$ 58,139	1.0	\$ 0	\$ 0	
Operating	160	85	94		0	0	
Total Juvenile Review Board	<u>\$ 56,062</u>	<u>\$ 56,914</u>	<u>\$ 58,233</u>		<u>\$ 0</u>	<u>\$ 0</u>	



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

POLICE (Con't)

Parents and Law Enforcement

Salaries and Fringe Benefits
Total Parents and Law Enforcement

	FY 2008	FY 2009			FY 2011	FY 2011	
	Actual	Actual	FY 2010	FTE	Request	Approved	FTE
	Expenditures	Expenditures	Original				
Parents and Law Enforcement	\$ 2,585	\$ 3,909	\$ 5,350		\$ 0	\$ 0	
Salaries and Fringe Benefits	\$ 2,585	\$ 3,909	\$ 5,350		\$ 0	\$ 0	
Total Parents and Law Enforcement	<u>\$ 2,585</u>	<u>\$ 3,909</u>	<u>\$ 5,350</u>		<u>\$ 0</u>	<u>\$ 0</u>	
TOTAL POLICE	\$ 2,482,112	\$ 2,394,507	\$ 2,406,746	29.4	\$ 2,694,382	\$ 2,507,926	35.4

FIRE

Fire Suppression

Operating
Total Fire Suppression

	\$ 0	\$ 0	\$ 1,000		\$ 1,000	\$ 1,000	
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,000</u>		<u>\$ 1,000</u>	<u>\$ 1,000</u>	

Fire & Rescue Organizations

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

	\$ 2,201	\$ 2,239	\$ 2,299	0.1	\$ 2,340	\$ 2,340	0.1
Operating	951,756	996,295	1,022,188		1,030,688	1,023,188	
Capital Outlay	0	0	0		0	0	
Total Fire & Rescue Organizations	<u>\$ 953,957</u>	<u>\$ 998,534</u>	<u>\$ 1,024,487</u>		<u>\$ 1,033,028</u>	<u>\$ 1,025,528</u>	

TOTAL FIRE

	\$ 953,957	\$ 998,534	\$ 1,025,487	0.1	\$ 1,034,028	\$ 1,026,528	0.1
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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY (Con't)

CORRECTION

Detention Center

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Salaries and Fringe Benefits	\$ 4,623,115	\$ 4,749,502	\$ 4,944,592	77.5	\$ 4,901,876	\$ 4,875,412	78.0
Operating	1,705,061	1,761,157	1,912,163		1,838,887	1,838,887	
Capital Outlay	47,481	28,043	3,290		41,358	0	
Total Detention Center	<u>\$ 6,375,657</u>	<u>\$ 6,538,702</u>	<u>\$ 6,860,045</u>		<u>\$ 6,782,121</u>	<u>\$ 6,714,299</u>	

Detention Center Maintenance

Salaries and Fringe Benefits	\$ 172,888	\$ 178,849	\$ 184,132	3.0	\$ 187,535	\$ 187,535	3.5
Operating	1,347	1,545	2,525		2,875	2,875	
Capital Outlay	0	0	0		0	0	
Total Detention Center Maintenance	<u>\$ 174,235</u>	<u>\$ 180,394</u>	<u>\$ 186,657</u>		<u>\$ 190,410</u>	<u>\$ 190,410</u>	

DJJ Crisis Intervention

Salaries and Fringe Benefits	\$ 34,085	\$ 34,987	\$ 34,797	0.5	\$ 0	\$ 0	0
Operating	679	985	1,599		0	0	
Capital Outlay	0	0	0		0	0	
Total DJJ Crisis Intervention	<u>\$ 34,764</u>	<u>\$ 35,972</u>	<u>\$ 36,396</u>		<u>\$ 0</u>	<u>\$ 0</u>	

DJJ Juvenile Services Grant

Salaries and Fringe Benefits	\$ 13,137	\$ 13,996	\$ 13,879	0.5	\$ 13,879	\$ 13,879	0.5
Operating	957	1,032	1,251		1,251	1,251	
Total DJJ Juvenile Services Grant	<u>\$ 14,094</u>	<u>\$ 15,028</u>	<u>\$ 15,130</u>		<u>\$ 15,130</u>	<u>\$ 15,130</u>	

Home Detention Grant

Salaries and Fringe Benefits	\$ 100,178	\$ 110,426	\$ 113,056	2.0	\$ 113,506	\$ 113,506	2.0
Operating	25,141	23,533	21,700		21,700	21,700	
Capital Outlay	200	0	0		0	0	
Total Home Detention Grant	<u>\$ 125,519</u>	<u>\$ 133,959</u>	<u>\$ 134,756</u>		<u>\$ 135,206</u>	<u>\$ 135,206</u>	

Alternative Sentencing

Salaries and Fringe Benefits	\$ 97,496	\$ 91,491	\$ 122,979	2.0	\$ 123,864	\$ 123,864	2.0
Operating	34,577	25,732	31,400		31,350	31,350	
Capital Outlay	5,045	12,535	7,191		0	0	
Total Alternative Sentencing	<u>\$ 137,118</u>	<u>\$ 129,758</u>	<u>\$ 161,570</u>		<u>\$ 155,214</u>	<u>\$ 155,214</u>	

TOTAL CORRECTION

	<u>\$ 6,861,387</u>	<u>\$ 7,033,813</u>	<u>\$ 7,394,554</u>	<u>85.5</u>	<u>\$ 7,278,081</u>	<u>\$ 7,210,259</u>	<u>86.0</u>
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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY (Con't)

OTHER PROTECTION

Building Codes

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Salaries and Fringe Benefits	\$ 80,214	\$ 91,784	\$ 107,146	1.6	\$ 107,967	\$ 107,967	1.8
Operating	7,178	4,849	14,583		14,375	14,375	
Capital Outlay	0	0	2,500		0	0	

Permits and Enforcement

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Salaries and Fringe Benefits	\$ 290,531	\$ 314,664	\$ 324,793	4.3	\$ 297,281	\$ 297,281	4.3
Operating	12,519	12,778	20,413		20,150	20,150	
Capital Outlay	3,797	24,376	0		4,500	4,500	
Total Permits and Enforcement	\$ 306,847	\$ 351,818	\$ 345,206		\$ 321,931	\$ 321,931	

Emergency Management Department

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Salaries and Fringe Benefits	\$ 123,288	\$ 195,381	\$ 188,216	2.0	\$ 188,922	\$ 188,922	3.5
Operating	52,131	56,865	76,410		72,823	72,823	
Capital Outlay	3,448	4,832	0		10,000	10,000	
Total Emergency Management	\$ 178,867	\$ 257,078	\$ 264,626		\$ 271,745	\$ 271,745	

Local Emergency Planning Committee

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	0
Operating	1,637	174	8,900		6,077	6,077	
Capital Outlay	7,648	3,393	0				
Total Local Emergency Planning	\$ 9,285	\$ 3,567	\$ 8,900		\$ 6,077	\$ 6,077	

Animal Control Office

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Salaries and Fringe Benefits	\$ 228,883	\$ 263,304	\$ 205,808	4.0	\$ 217,604	\$ 217,604	4.0
Operating	57,586	55,200	82,330		82,558	82,558	
Capital Outlay	0	0	14,000		15,000	15,000	
Total Animal Control Office	\$ 286,469	\$ 318,504	\$ 302,138		\$ 315,162	\$ 315,162	

Animal Shelter

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Salaries and Fringe Benefits	\$ 82,107	\$ 0	\$ 85,952	3.3	\$ 92,078	\$ 92,078	3.3
Operating	56	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Animal Shelter	\$ 82,163	\$ 0	\$ 85,952		\$ 92,078	\$ 92,078	

Public Safety Department

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Salaries and Fringe Benefits	\$ 180,205	\$ 226,764	\$ 206,548	2.0	\$ 57,126	\$ 46,838	1.1
Operating	34,012	12,780	12,200		12,200	12,200	
Capital Outlay	3,618	1,500	0		0	0	
Total Public Safety Department	\$ 217,835	\$ 241,044	\$ 218,748		\$ 69,326	\$ 59,038	



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

OTHER PROTECTION (Con't)

911

Salaries and Fringe Benefits
Operating
Capital Outlay
Total 911

	FY 2008		FY 2009		FY 2010 Original	FTE	FY 2011 Request	FY 2011	
	Actual	Expenditures	Actual	Expenditures				Approved	FTE
Salaries and Fringe Benefits	\$ 1,223,922	\$ 1,334,922	\$ 1,341,916	25.2	\$ 1,369,958	\$ 1,369,958	25.9		
Operating	298,617	322,679	374,175		389,175	389,175			
Capital Outlay	8,774	6,000	10,000		0	0			
Total 911	\$ 1,531,313	\$ 1,663,601	\$ 1,726,091		\$ 1,759,133	\$ 1,759,133			

Hazardous Materials Operations

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Hazardous Materials Operations

Salaries and Fringe Benefits	\$ 0	\$ 0	3,000	0.2	\$ 3,000	\$ 3,000
Operating	74,800	58,534	71,700		70,513	70,513
Capital Outlay	0	14,117	0		0	0
Total Hazardous Materials Operations	\$ 74,800	\$ 72,651	\$ 74,700		\$ 73,513	\$ 73,513

Emergency Medical Assistance

Capital Outlay
Total Emergency Medical Assistance

Capital Outlay	\$ 5,343	\$ 68,863	\$ 70,000		\$ 70,000	\$ 70,000
Total Emergency Medical Assistance	\$ 5,343	\$ 68,863	\$ 70,000		\$ 70,000	\$ 70,000

Flood Control

Salaries and Fringe Benefits
Operating
Construction
Total Flood Control

Salaries and Fringe Benefits	\$ 0	\$ 0	0		\$ 0	\$ 0
Operating	0	0	5,000		5,000	5,000
Construction	10,000	1,633	34,000		34,000	34,000
Total Flood Control	\$ 10,000	\$ 1,633	\$ 39,000		\$ 39,000	\$ 39,000

Code Enforcement

Salaries and Fringe Benefits
Operating
Construction/Capital Outlay
Total Code Enforcement

Salaries and Fringe Benefits	\$ 74,251	\$ 78,013	\$ 77,941	2.0	\$ 77,951	\$ 77,951	2.0
Operating	4,681	6,390	7,675		6,760	6,760	
Construction/Capital Outlay	13,877	14,780	12,100		10,000	10,000	
Total Code Enforcement	\$ 92,809	\$ 99,183	\$ 97,716		\$ 94,711	\$ 94,711	



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

OTHER PROTECTION (Con't)

Domestic Preparedness Grant

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Domestic Preparedness Grant

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Salaries and Fringe Benefits	\$ 118,239	\$ 31,054	\$ 101,883	1.5	\$ 99,542	\$ 99,542	2.5
Operating	54,014	113	0		0	0	
Capital Outlay	302,838	355,054	175,176		133,640	133,640	
Total Domestic Preparedness Grant	\$ 475,091	\$ 386,221	\$ 277,059		\$ 233,182	\$ 233,182	

Community Emergency Response Team

Operating
Capital Outlay
Total Comm. Emerg Response Team

Operating	\$ 0	\$ 0	\$ 6,000	\$ 0	\$ 0	\$ 0
Capital Outlay	10,000	0				
Total Comm. Emerg Response Team	\$ 10,000	\$ 0	\$ 6,000	\$ 0	\$ 0	\$ 0

TOTAL OTHER PROTECTION

\$ 3,368,214 \$ 3,560,796 \$ 3,640,365 46.1 \$ 3,468,200 \$ 3,457,912 48.4

TOTAL PUBLIC SAFETY

\$ 13,665,670 \$ 13,987,650 \$ 14,467,152 161.1 \$ 14,474,691 \$ 14,202,625 169.9

PUBLIC WORKS

PUBLIC SERVICE

Airport

Operating
Total Airport

\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000

Transportation Planning

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Transportation Planning

\$ 60,093	\$ 79,584	\$ 80,184	1.2	\$ 81,391	\$ 81,391	1.2
9,459	7,666	92,337		102,978	102,978	
459	0	0		0	0	
\$ 70,011	\$ 87,250	\$ 172,521		\$ 184,369	\$ 184,369	



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

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Approved	FTE	FY 2011 Request	FY 2011 Approved	FTE
<u>Upper Potomac River Commission</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	0
Operating	376,975	376,322	367,991	0	375,622	367,569	0
Capital Outlay	0	0	0	0	0	0	0
Total Upper Potomac River Commission	<u>\$ 376,975</u>	<u>\$ 376,322</u>	<u>\$ 367,991</u>	0	<u>\$ 375,622</u>	<u>\$ 367,569</u>	0
<u>Highway</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	0	\$ 4,637,962	\$ 4,637,962	74.4
Operating	0	0	0	0	2,375,872	3,400,872	0
Capital Outlay	0	0	0	0	17,500	0	0
Total Highway	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	0	<u>\$ 7,031,334</u>	<u>\$ 8,038,834</u>	0
<u>Engineering</u>							
Salaries and Fringe Benefits	\$ 1,047,050	\$ 1,100,441	\$ 1,254,228	13.3	\$ 954,233	\$ 954,233	12.3
Operating	48,529	51,611	51,925	0	63,900	63,900	0
Capital Outlay	0	36,174	0	0	0	0	0
Total Engineering	<u>\$ 1,095,579</u>	<u>\$ 1,188,226</u>	<u>\$ 1,306,153</u>	0	<u>\$ 1,018,133</u>	<u>\$ 1,018,133</u>	0
TOTAL PUBLIC SERVICE	<u>\$ 1,782,565</u>	<u>\$ 1,891,798</u>	<u>\$ 2,086,665</u>	14.5	<u>\$ 8,849,458</u>	<u>\$ 9,848,905</u>	87.9
<u>SANITATION & WASTE REMOVAL</u>							
<u>Solid Waste Disposal</u>							
Salaries and Fringe Benefits	\$ 114,514	\$ 124,992	\$ 88,968	3.4	\$ 90,236	\$ 90,236	3.4
Operating	305,994	318,185	316,565	0	326,700	326,700	0
Capital Outlay	23,350	0	0	0	0	0	0
Total Solid Waste Disposal	<u>\$ 443,858</u>	<u>\$ 443,177</u>	<u>\$ 405,533</u>	0	<u>\$ 416,936</u>	<u>\$ 416,936</u>	0
<u>Household Hazardous Waste</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	0
Operating	0	13,490	0	0	15,000	0	0
Capital Outlay	0	0	0	0	0	0	0
Total Household Hazardous Waste	<u>\$ 0</u>	<u>\$ 13,490</u>	<u>\$ 0</u>	0	<u>\$ 15,000</u>	<u>\$ 0</u>	0



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

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Solid Waste Recycling Program							
Salaries and Fringe Benefits	\$ 82,537	\$ 83,276	\$ 83,516	1.9	\$ 84,387	\$ 84,387	1.9
Operating	68,469	82,060	83,404		80,530	80,530	
Capital Outlay	31,460	1,025	0		0	0	
Total Solid Waste Recycling Program	\$ 182,466	\$ 166,361	\$ 166,920		\$ 164,917	\$ 164,917	
TOTAL SANITATION & WASTE REMOVAL	<u>\$ 626,324</u>	<u>\$ 623,028</u>	<u>\$ 572,453</u>	<u>5.3</u>	<u>\$ 596,853</u>	<u>\$ 581,853</u>	<u>5.3</u>
TOTAL PUBLIC WORKS	<u>\$ 2,408,889</u>	<u>\$ 2,514,826</u>	<u>\$ 2,659,118</u>	<u>19.8</u>	<u>\$ 9,446,311</u>	<u>\$ 10,430,758</u>	<u>93.2</u>

Health

Health

Health Department - Appropriation

Operating	\$ 1,204,760	\$ 1,206,507	\$ 1,205,466	\$ 1,206,695	\$ 1,206,695
Total Health Department Appropriation	<u>\$ 1,204,760</u>	<u>\$ 1,206,507</u>	<u>\$ 1,205,466</u>	<u>\$ 1,206,695</u>	<u>\$ 1,206,695</u>

Maintenance - Brook Building

Salaries and Fringe Benefits	\$ 0	\$ 0	0	\$ 0	\$ 0
Operating	196,026	161,954	221,760	194,000	194,000
Capital Outlay	0	0	0	0	0
Total Maintenance - Brook Building	\$ 196,026	\$ 161,954	\$ 221,760	\$ 194,000	\$ 194,000



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
HEALTH

HEALTH (Con't)

Health Department Supplemental

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Health Department

Western Maryland Health Planning

Salaries and Fringe Benefits
 Total Western Maryland Health

Maintenance-Willowbrook

Operating
 Total Maintenance-Willowbrook

TOTAL HEALTH

PUBLIC WELFARE

Family Violence Council

Operating
 Total Family Violence Council

Indigent Burial

Operating
 Total Indigent Burial

Medtrans/Alltrans/Job Access

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Medtrans/Alltrans/Job Access

	FY 2008	FY 2009			FY 2011	FY 2011	
	Actual	Actual	FY 2010	FTE	Request	Approved	FTE
	Expenditures	Expenditures	Original				
Health Department Supplemental							
Salaries and Fringe Benefits	\$ 26,651	\$ 29,710	\$ 33,753	2.0	\$ 32,524	\$ 32,524	2.0
Operating	30,599	1,185	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Health Department	<u>\$ 57,250</u>	<u>\$ 30,895</u>	<u>\$ 33,753</u>		<u>\$ 32,524</u>	<u>\$ 32,524</u>	
Western Maryland Health Planning							
Salaries and Fringe Benefits	\$ 6,665	\$ 6,998	\$ 7,348		\$ 7,715	\$ 7,715	
Total Western Maryland Health	<u>\$ 6,665</u>	<u>\$ 6,998</u>	<u>\$ 7,348</u>		<u>\$ 7,715</u>	<u>\$ 7,715</u>	
Maintenance-Willowbrook							
Operating	\$ 268,574	\$ 277,357	\$ 335,610		\$ 304,000	\$ 304,000	
Total Maintenance-Willowbrook	<u>\$ 268,574</u>	<u>\$ 277,357</u>	<u>\$ 335,610</u>		<u>\$ 304,000</u>	<u>\$ 304,000</u>	
TOTAL HEALTH	\$ 1,733,275	\$ 1,683,711	\$ 1,803,937	2.0	\$ 1,744,934	\$ 1,744,934	2.0

PUBLIC WELFARE

Family Violence Council	\$ 22,487	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	\$ 22,487	\$ 0	\$ 0		\$ 0	\$ 0	
Total Family Violence Council	<u>\$ 22,487</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	
Indigent Burial							
Operating	\$ 650	\$ 650	\$ 1,300		\$ 1,500	\$ 1,300	
Total Indigent Burial	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ 1,300</u>		<u>\$ 1,500</u>	<u>\$ 1,300</u>	
Medtrans/Alltrans/Job Access							
Salaries and Fringe Benefits	\$ 664,608	\$ 602,054	\$ 518,806	17.1	\$ 0	\$ 0	
Operating	357,898	263,858	262,041		0	0	
Capital Outlay	0	0	1,000		0	0	
Total Medtrans/Alltrans/Job Access	<u>\$ 1,022,506</u>	<u>\$ 865,912</u>	<u>\$ 781,847</u>		<u>\$ 0</u>	<u>\$ 0</u>	



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

PUBLIC WELFARE (Con't)

Human Resources Development Commission

Operating	\$ 707,570	\$ 707,570	\$ 707,570	\$ 707,570	\$ 707,570
Total Human Resources Development Commission	\$ 707,570	\$ 707,570	\$ 707,570	\$ 707,570	\$ 707,570

Emergency Shelter Grant

Operating	\$ 22,075	\$ 45,117	\$ 25,000	\$ 25,000	\$ 25,000
Total Emergency Shelter Grant	\$ 22,075	\$ 45,117	\$ 25,000	\$ 25,000	\$ 25,000

MRDDA Grant/New Hope

Operating	\$ 1,809	\$ 0	\$ 0	\$ 0	\$ 0
Total MRDDA Grant/New Hope	\$ 1,809	\$ 0	\$ 0	\$ 0	\$ 0

Child Abuse Coordinator

Salary & Fringes	\$ 44,830	\$ 46,894	46,970	1.0	\$ 48,283	\$ 48,283
Operating	\$ 53,705	\$ 55,532	\$ 54,894		\$ 54,894	\$ 54,894
Total Child Abuse Coordinator	\$ 98,535	\$ 102,426	\$ 101,864		\$ 103,177	\$ 103,177

Family Crisis Center

Operating	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000
Total Family Crisis Center	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000

Child Care Grant

Operating	\$ 60,217	\$ 0	\$ 0	\$ 0	\$ 0
Total Child Care Grant	\$ 60,217	\$ 0	\$ 0	\$ 0	\$ 0



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

PUBLIC WELFARE (Con't)

Food Distribution To The Needy

	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Operating	\$ 19,569	\$ 15,958	\$ 18,000	\$ 18,000	\$ 18,000
Total Food Distribution To The Needy	<u>\$ 19,569</u>	<u>\$ 15,958</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>

Nursing Home Post Retirement Benefits

	Operating	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Operating	0	\$ 0	\$ 0	\$ 425,000	\$ 400,000	\$ 400,000
Total Nursing Home Post Retirement	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 425,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>

Department Of Social Services

	Operating	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Operating	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800
Total Department Of Social Services	<u>\$ 9,800</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>

TOTAL PUBLIC WELFARE

	FY 2008 Expenditures	FY 2009 Expenditures	FY 2010 Original	FY 2011 FTE	FY 2011 Request	FY 2011 Approved	FY 2011 FTE
Operating	\$ 19,569	\$ 15,958	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Total Food Distribution To The Needy	<u>\$ 19,569</u>	<u>\$ 15,958</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>
<u>Nursing Home Post Retirement Benefits</u>							
Operating	0	\$ 0	\$ 425,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Total Nursing Home Post Retirement	<u>0</u>	<u>\$ 0</u>	<u>\$ 425,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>
<u>Department Of Social Services</u>							
Operating	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800
Total Department Of Social Services	<u>\$ 9,800</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>
<u>TOTAL PUBLIC WELFARE</u>	<u>\$ 2,053,218</u>	<u>\$ 1,835,433</u>	<u>\$ 2,158,381</u>	<u>18.1</u>	<u>\$ 1,353,047</u>	<u>\$ 1,352,847</u>	<u>1.0</u>

EDUCATION

State Debt Reimbursement For School Closures

	Operating	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Operating	\$ 26,761	\$ 26,011	\$ 25,261	\$ 24,511	\$ 24,511	\$ 24,511
Total State Debt Reimbursement	<u>\$ 26,761</u>	<u>\$ 26,011</u>	<u>\$ 25,261</u>	<u>\$ 24,511</u>	<u>\$ 24,511</u>	<u>\$ 24,511</u>

Parkside Flag In The Air

	Operating	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Operating	\$ 6,750	\$ 2,250	\$ 0	\$ 0	\$ 0	\$ 0
Total Parkside Flag In The Air	<u>\$ 6,750</u>	<u>\$ 2,250</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Allegany College

	Operating	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Operating	\$ 7,175,000	\$ 7,425,000	\$ 7,350,000	\$ 7,633,963	\$ 7,425,000	\$ 7,425,000
Total Allegany College	<u>\$ 7,175,000</u>	<u>\$ 7,425,000</u>	<u>\$ 7,350,000</u>	<u>\$ 7,633,963</u>	<u>\$ 7,425,000</u>	<u>\$ 7,425,000</u>

Board of Education

	Operating	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Operating	\$ 27,380,000	\$ 28,450,000	\$ 28,165,000	\$ 28,260,000	\$ 28,240,000	\$ 28,240,000
Total Board of Education	<u>\$ 27,380,000</u>	<u>\$ 28,450,000</u>	<u>\$ 28,165,000</u>	<u>\$ 28,260,000</u>	<u>\$ 28,240,000</u>	<u>\$ 28,240,000</u>
<u>TOTAL EDUCATION</u>	<u>\$ 34,588,511</u>	<u>\$ 35,903,261</u>	<u>\$ 35,540,261</u>	<u>\$ 35,918,474</u>	<u>\$ 35,689,511</u>	<u>\$ 35,689,511</u>



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
RECREATION AND CULTURE

RECREATION & CULTURE

Allegany Arts Council

Operating
 Total Allegany Arts Council

Allegany County Fair

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Allegany County Fair

Fairgrounds Maintenance

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Fairgrounds

Highlands Trail Operations

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Highlands Trail Operations

Cumberland Summer Theatre

Operating
 Total Cumberland Summer Theatre

Program Open Space

Operating
 Capital Outlay
 Total Program Open Space

	FY 2008 Actual	FY 2009 Actual	FY 2010 Expenditures	FY 2010 Original	FY 2011 FTE	FY 2011 Request	FY 2011 Approved	FY 2011 FTE
Allegany Arts Council								
Operating	35,000	35,000	35,000	35,000	1.1	35,000	35,000	1.1
Total Allegany Arts Council	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>		<u>\$ 35,000</u>	<u>\$ 35,000</u>	
Allegany County Fair								
Salaries and Fringe Benefits	\$ 36,653	\$ 35,248	\$ 37,604	1.1	\$ 36,221	\$ 36,221	1.1	
Operating	143,058	154,905	148,630		145,030	145,030		
Capital Outlay	16,165	16,165	0		0	0		
Total Allegany County Fair	<u>\$ 195,876</u>	<u>\$ 206,318</u>	<u>\$ 186,234</u>		<u>\$ 181,251</u>	<u>\$ 181,251</u>		
Fairgrounds Maintenance								
Salaries and Fringe Benefits	\$ 74,791	\$ 71,749	\$ 75,288	1.4	\$ 71,419	\$ 71,419	1.4	
Operating	133,206	130,459	125,882		126,610	126,610		
Capital Outlay	4,612	0	0		0	0		
Total Fairgrounds	<u>\$ 212,609</u>	<u>\$ 202,208</u>	<u>\$ 201,170</u>		<u>\$ 198,029</u>	<u>\$ 198,029</u>		
Highlands Trail Operations								
Salaries and Fringe Benefits	\$ 59,204	\$ 73,316	\$ 88,446	1.2	\$ 63,103	\$ 63,103	1.4	
Operating	22,215	24,657	23,371		23,500	22,714		
Capital Outlay	26,600	9,196	0		0	0		
Total Highlands Trail Operations	<u>\$ 108,019</u>	<u>\$ 107,169</u>	<u>\$ 111,817</u>		<u>\$ 86,603</u>	<u>\$ 85,817</u>		
Cumberland Summer Theatre								
Operating	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000		
Total Cumberland Summer Theatre	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>		<u>\$ 8,000</u>	<u>\$ 8,000</u>		
Program Open Space								
Operating	\$ 650	\$ 39,757	\$ 0		\$ 0	\$ 0		
Capital Outlay	208,883	206,396	68,550		479,937	479,937		
Total Program Open Space	<u>\$ 209,533</u>	<u>\$ 246,153</u>	<u>\$ 68,550</u>		<u>\$ 479,937</u>	<u>\$ 479,937</u>		



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
RECREATION AND CULTURE (Con't)

RECREATION & CULTURE (Con't)

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Agricultural Expo							
Operating	\$ 14,000	\$ 14,000	\$ 14,000		\$ 14,000	\$ 13,000	
Total Agricultural Expo	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>		<u>\$ 14,000</u>	<u>\$ 13,000</u>	
Allegany County Homecoming							
Operating	\$ 2,250	\$ 0	\$ 0		\$ 0	\$ 0	
Total Allegany County Homecoming	<u>\$ 2,250</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	
Allegany County Library							
Operating	\$ 905,000	\$ 905,000	\$ 905,000		\$ 918,500	\$ 905,000	
Total Allegany County Library	<u>\$ 905,000</u>	<u>\$ 905,000</u>	<u>\$ 905,000</u>		<u>\$ 918,500</u>	<u>\$ 905,000</u>	
TOTAL RECREATION AND CULTURE	\$ 1,690,287	\$ 1,723,848	\$ 1,529,771	3.7	\$ 1,921,320	\$ 1,906,034	3.9

CONSERVATION OF NATURAL RESOURCES

CONSERVATION OF NATURAL RESOURCES

Cooperative Extension Service							
Operating	124,701	125,419	128,730		128,730	128,730	
Capital Outlay	0	0	0		0	0	
Total Cooperative Extension Service	<u>\$ 124,701</u>	<u>\$ 125,419</u>	<u>\$ 128,730</u>		<u>\$ 128,730</u>	<u>\$ 128,730</u>	
Soil Conservation							
Salaries and Fringe Benefits	\$ 151,161	\$ 157,751	\$ 160,860	2.0	\$ 162,747	\$ 162,747	2.0
Operating	15,000	215,002	10,000		10,000	5,000	
Total Soil Conservation	<u>\$ 166,161</u>	<u>\$ 372,753</u>	<u>\$ 170,860</u>		<u>\$ 172,747</u>	<u>\$ 167,747</u>	
Gypsy Moth Control							
Operating	\$ 30,396	\$ 6,954	\$ 10,000		\$ 10,000	\$ 10,000	
TOTAL CONSERVATION OF NATURAL RESOURCES	\$ 321,258	\$ 505,126	\$ 309,590	2.0	\$ 311,477	\$ 306,477	2.0



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

URBAN DEVELOPMENT AND HOUSING

Public Housing Authority

Operating

Office Of Community Assistance

Salaries and Fringe Benefits

Operating

Total Office Of Community Assistance

TOTAL COMMUNITY DEVELOPMENT AND HOUSING

ECONOMIC DEVELOPMENT

Dept of Economic Development

Salaries and Fringe Benefits

Operating

Capital Outlay

Total Dept of Economic Development

Canal Place Preservation

Operating

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Public Housing Authority	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
Office Of Community Assistance	\$ 115,191	\$ 120,719	\$ 122,750	1.3	\$ 93,677	\$ 94,457	0.5
Salaries and Fringe Benefits	\$ 2,191	\$ 2,760	\$ 2,850		\$ 2,850	\$ 1,850	
Operating	\$ 117,382	\$ 123,479	\$ 125,600		\$ 96,527	\$ 96,307	
TOTAL COMMUNITY DEVELOPMENT AND HOUSING	\$ 125,382	\$ 131,479	\$ 133,600	1.3	\$ 104,527	\$ 104,307	0.5

ECONOMIC DEVELOPMENT

Dept of Economic Development	\$ 400,787	\$ 456,074	\$ 417,514	5.1	\$ 430,054	\$ 426,566	5.0
Salaries and Fringe Benefits	\$ 92,515	\$ 83,024	\$ 100,550		\$ 93,350	\$ 93,350	
Operating	\$ 2,472	\$ 0	\$ 0		\$ 0	\$ 0	
Capital Outlay	\$ 495,774	\$ 539,098	\$ 518,064		\$ 523,404	\$ 519,916	
Total Dept of Economic Development	\$ 495,774	\$ 539,098	\$ 518,064		\$ 523,404	\$ 519,916	
Canal Place Preservation	\$ 0	\$ 0	\$ 25,000		\$ 32,000	\$ 32,000	



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

ECONOMIC DEVELOPMENT (Con't)

Scenic Railroad Development

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Original	FY 2011 Request	FY 2011 Approved	FTE
Operating	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 155,000	0
Capital Outlay	0	0	0	0	0	0
Total Scenic Railroad Development	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>\$ 155,000</u>	<u>0</u>

Tri-County Council

	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 25,000
Operating	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 25,000</u>

Tourism

Salaries and Fringe Benefits	\$ 74,933	\$ 77,393	\$ 83,784	2.0	\$ 84,477	\$ 84,477	2.5
Operating	460,833	525,066	513,406		513,956	497,713	
Capital Outlay	0	0	0		0	0	
Total Tourism	<u>\$ 535,766</u>	<u>\$ 602,459</u>	<u>\$ 597,190</u>		<u>\$ 598,433</u>	<u>\$ 582,190</u>	

Toll House

Operating	\$ 3,544	\$ 2,006	\$ 6,400	\$ 6,400	\$ 3,900
Capital Outlay	0	0	0	0	0
Total Toll House	<u>\$ 3,544</u>	<u>\$ 2,006</u>	<u>\$ 6,400</u>	<u>\$ 6,400</u>	<u>\$ 3,900</u>

Thrasher Carriage Museum

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating	84,500	102,000	102,000	102,000	91,000
Capital Outlay	0	0	0	0	0
Total Thrasher Museum	<u>\$ 84,500</u>	<u>\$ 102,000</u>	<u>\$ 102,000</u>	<u>\$ 102,000</u>	<u>\$ 91,000</u>

Community Promotions

Operating	\$ 8,600	\$ 5,600	\$ 11,000	\$ 11,000	\$ 0
Total Community Promotions	<u>\$ 8,600</u>	<u>\$ 5,600</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 0</u>

TOTAL ECONOMIC DEVELOPMENT

	\$ 1,323,184	\$ 1,446,163	\$ 1,479,654	7.1	\$ 1,493,237	\$ 1,409,006	7.5
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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
INTERGOVERNMENTAL

INTERGOVERNMENTAL

	FY 2008	FY 2009			FY 2011	FY 2011
	Actual	Actual	FY 2010	FTE	Request	Approved
	Expenditures	Expenditures	Original	FTE		
GRANTS IN LIEU OF TAXES	\$ 28,704	\$ 28,704	\$ 28,704		\$ 28,704	\$ 28,704
		<u>MISCELLANEOUS</u>				
MISCELLANEOUS						
Contingency	\$ 0	\$ 0	\$ 0		\$ 25,000	\$ 288,937
Miscellaneous	25,265	24,407	25,600		25,600	25,600
Insurance	289,008	295,450	334,725		327,725	327,725
Employee Benefits	50,631	67,931	167,000		143,000	143,000
Post Retirement Benefits	597,113	1,467,763	1,709,515		1,005,000	1,005,000
TOTAL MISCELLANEOUS	\$ 962,017	\$ 1,855,551	\$ 2,236,840		\$ 1,526,325	\$ 1,790,262
TOTAL EXPENDITURES AND OTHER USES BEFORE OPERATING TRANSFERS OUT	\$ 66,236,730	\$ 69,178,294	\$ 70,097,671	313.7	\$ 76,079,509	\$ 76,588,183
						374.30

OPERATING TRANSFERS TO OTHER FUNDS

OPERATING TRANSFERS

Highway Fund	\$ 1,852,314	\$ 2,398,687	\$ 4,531,112	\$ 0	\$ 0
Transit Fund	354,637	379,880	275,501	532,863	432,863
Housing & Community Development Fund	194,547	198,941	217,027	107,750	75,891
Narcotics Task Force Fund	9,982	15,130	12,000	12,000	12,000
Revolving Building Fund	0	0	0	0	0
Emergency Medical Services Fund	594,352	602,242	633,083	791,091	744,479
Debt Service Fund	4,506,304	4,947,018	5,142,572	5,448,693	5,069,102
PAYGO Capital Reserve Fund	825,000	850,000	0	0	0
Capital Project Funds	273,000	0	0	0	0
Enterprise Funds	166,713	112,897	207,832	203,784	203,784
TOTAL OPERATING TRANSFERS	\$ 8,776,849	\$ 9,504,795	\$ 11,019,127	\$ 7,096,181	\$ 6,538,119
TOTAL GENERAL FUND APPROPRIATIONS AND TRANSFERS TO OTHER FUNDS	\$ 75,013,579	\$ 78,683,089	\$ 81,116,798	\$ 83,175,690	\$ 83,126,302



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 27, 2010
SUMMARY OF ALL SPECIAL REVENUE FUNDS
SUMMARY SCHEDULE OF REVENUES

FUND REVENUES	FY 2008	FY 2009	FY 2010	FY 2011 Approved
	Actual Revenues	Actual Revenues	Original	
Highway Fund	\$ 4,622,525	\$ 4,515,604	\$ 2,051,000	\$ 0
Coal Haul Roads Fund	1,304,662	133,509	250,000	250,000
Transit Fund	1,050,453	1,325,330	1,957,410	1,671,015
Gaming Fund	729,316	492,148	497,001	434,001
Community Development Block Grant Fund	516,953	375,745	142,500	168,840
CDBG Project Income Fund	54,378	42,033	221,400	0
Housing & Community Development Fund	1,207,399	1,191,936	1,273,791	628,532
Narcotics Task Force Fund	40,966	93,205	50,300	50,300
Revolving Building Fund	7,544,509	3,526,580	5,441,618	6,579,740
State Fire, Rescue & Inmate Commissary Fund	440,865	372,705	583,424	644,740
Emergency Medical Services Fund	39,183	21,603	100,476	133,419
TOTAL REVENUES	\$ 17,551,209	\$ 12,090,398	\$ 12,568,920	\$ 10,560,587
 <u>TRANSFERS-IN to the:</u>				
Highway Fund	\$ 1,960,314	\$ 2,857,652	\$ 4,781,112	\$ 0
Transit Fund	354,637	379,880	275,501	432,863
Housing & Community Development Fund	194,547	208,941	217,027	75,891
Narcotics Task Force Fund	9,982	15,130	12,000	12,000
Revolving Building Fund	10,765	0	0	0
Emergency Medical Services Fund	594,352	602,242	633,083	744,479
TOTAL TRANSFERS-IN	\$ 3,124,597	\$ 4,063,845	\$ 5,918,723	\$ 1,265,233
 <u>TOTAL REVENUES AND TRANSFERS-IN</u>	 <u>\$ 20,675,806</u>	 <u>\$ 16,154,243</u>	 <u>\$ 18,487,643</u>	 <u>\$ 11,825,820</u>



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 27, 2010
SUMMARY OF ALL SPECIAL REVENUE FUNDS
SUMMARY SCHEDULE OF APPROPRIATIONS

APPROPRIATIONS	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011
	Actual Expenditures	Actual Expenditures		Request	Approved
Highway Fund	\$ 7,684,251	\$ 7,569,449	\$ 6,832,112	\$ 0	\$ 0
Coal Haul Roads Fund	0	0	0	0	0
Transit Fund	1,232,498	1,601,754	2,190,500	2,061,467	2,061,467
Gaming Fund	283,048	276,370	497,001	434,001	434,001
Community Development Block Grant Fund	515,082	379,332	142,500	176,340	168,840
CDBG Project Income Fund	47,183	85,668	221,400	5,400	0
Housing & Community Development Fund	1,401,424	1,400,612	1,490,818	703,899	704,423
Narcotics Task Force Fund	83,620	102,851	62,300	62,300	62,300
Revolving Building Fund	8,326,179	3,602,041	3,876,003	5,014,124	5,014,124
State Fire, Rescue & Inmate Commissary Fund	403,245	395,886	583,424	644,740	644,740
Emergency Medical Services Fund	370,933	456,390	733,559	860,510	877,898
TOTAL APPROPRIATIONS	\$ 20,347,463	\$ 15,870,353	\$ 16,629,617	\$ 9,962,781	\$ 9,967,793
TRANSFERS-OUT from the:					
Community Development Block Grant Fund	\$ 0	\$ 0	0	\$ 0	\$ 0
Coal Haul Roads Fund	1,516,715	250,000	250,000	250,000	250,000
Transit	22,748	42,411	42,411	42,411	42,411
Revolving Building Fund	2,112,836	1,616,584	1,565,615	1,565,616	1,565,616
State, Fire & Rescue	0	0	0	0	0
Capital Projects	0	109,693	0	0	0
TOTAL TRANSFERS-OUT	\$ 3,652,299	\$ 2,018,688	\$ 1,858,026	\$ 1,858,027	\$ 1,858,027
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 23,999,762	\$ 17,889,041	\$ 18,487,643	\$ 11,820,808	\$ 11,825,820



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 27, 2010
HIGHWAY FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008	FY 2009	FY 2010	FTE	FY 2011 Request	FY 2011 Approved
Highway Users Tax	4,622,525	4,023,284	2,051,000			
Intergovernmental						
Federal	0	52,508	0			0
State	0	438,832	0			0
Miscellaneous Revenues	0	980	0			0
Unexpended Balance Prior Year	0	0	0			0
TOTAL REVENUES	\$ 4,622,525	\$ 4,515,604	\$ 2,051,000		\$ 0	0
TRANSFERS-IN from the:						
General Fund	\$ 1,852,314	\$ 2,398,687	\$ 4,531,112		\$ 0	0
Coal Haul Roads Fund		250,000	250,000			0
PAYGO Fund	108,000	208,965	0			0
TOTAL TRANSFERS-IN	\$ 1,960,314	\$ 2,857,652	\$ 4,781,112		\$ 0	0
TOTAL REVENUES AND TRANSFERS-IN	\$ 6,582,839	\$ 7,373,256	\$ 6,832,112		\$ 0	0

APPROPRIATIONS

Highway Maintenance:						
Salaries and Fringe Benefits	\$ 4,561,687	\$ 4,721,606	\$ 4,659,840	74.5	\$ 0	0
Operating	2,139,243	2,458,739	2,172,272		0	0
Construction	142,448	250	0		0	0
Capital Outlay	840,873	388,854	0		0	0
TOTAL APPROPRIATIONS	\$ 7,684,251	\$ 7,569,449	\$ 6,832,112		\$ 0	0

COAL HAUL ROADS FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	0	FY 2011 Request	FY 2011 Approved
Coal Tax - Article 81	\$ 95,096	\$ 114,536	\$ 95,000		\$ 95,000	
Federal Highway Grant	1,164,701	0	0			0
Interest	44,865	18,973	10,000			10,000
Unexpended Balance Prior Year	0	0	145,000			145,000
TOTAL REVENUES	\$ 1,304,662	\$ 133,509	\$ 250,000		\$ 250,000	250,000

APPROPRIATIONS

Transfer to General Fund	\$ 1,516,715	\$ 0	\$ 0	\$ 250,000	\$ 250,000
Transfer to Highway Fund	0	250,000	250,000	0	0
TOTAL APPROPRIATIONS	\$ 1,516,715	\$ 250,000	\$ 250,000	\$ 250,000	250,000



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 27, 2010
TRANSIT FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Federal Operating Assistance	\$ 482,463	\$ 497,196	\$ 484,240		\$ 909,472		
Federal Capital Assistance	11,409	349,652	883,600		88,000		
State Operating Assistance	207,897	216,309	206,120		283,543		
State Capital Assistance	1,426	42,468	110,450		11,000		
Service Charges	199,149	210,864	217,000		260,000		
Rents	0	0	0		0		
Miscellaneous Revenues	38,109	8,841	6,000		8,000		
Lease Proceeds	110,000	0	0		0		
Unexpended Fund Balance	0		50,000		111,000		
TOTAL REVENUES	\$ 1,050,453	\$ 1,325,330	\$ 1,957,410		\$ 1,671,015		
TRANSFERS-IN from the:							
General Fund	\$ 354,637	\$ 379,880	\$ 275,501		\$ 432,863		
TOTAL TRANSFERS-IN	\$ 354,637	\$ 379,880	\$ 275,501		\$ 432,863		
TOTAL REVENUES AND TRANSFERS-IN	\$ 1,405,090	\$ 1,705,210	\$ 2,232,911		\$ 2,103,878		
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 781,705	\$ 875,749	\$ 760,536	15.0	\$ 1,385,357	\$ 1,385,357	29.0
Operating	303,650	303,317	345,464		566,110	566,110	
Capital Outlay	147,143	422,688	1,084,500		110,000	110,000	
TOTAL APPROPRIATIONS	\$ 1,232,498	\$ 1,601,754	\$ 2,190,500		\$ 2,061,467	\$ 2,061,467	
TRANSFERS-OUT to the:							
Debt Service Fund	\$ 22,748	\$ 42,411	\$ 42,411		\$ 42,411	\$ 42,411	
TOTAL TRANSFERS-OUT	\$ 22,748	\$ 42,411	\$ 42,411		\$ 42,411	\$ 42,411	
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 1,255,246	\$ 1,644,165	\$ 2,232,911		\$ 2,103,878	\$ 2,103,878	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

May 27, 2010

GAMING FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008	FY 2009	FY 2010	FTE	FY 2011	FY 2011	FTE
	Actual	Actual	Original		Request	Approved	
Gaming Taxes	678,616	451,048	456,001			396,001	
Gaming Sticker Fees	44,200	36,100	36,000			33,000	
Gaming License Fee	6,500	5,000	5,000			5,000	
TOTAL REVENUES	\$ 729,316	\$ 492,148	\$ 497,001			\$ 434,001	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 110,093	\$ 111,119	\$ 109,699	2.8	\$ 117,348	\$ 117,348	2.8
Operating	28,871	16,513	23,031		18,414	18,414	
Capital Outlay	0	1,150	0		0	0	
Western High School -New Construction	0	0	0		0	0	
Board of Education Allocation	0	0	273,203		223,679	223,679	
Fire Company Allocation	144,084	147,588	91,068		74,560	74,560	
TOTAL APPROPRIATIONS	\$ 283,048	\$ 276,370	\$ 497,001		\$ 434,001	\$ 434,001	
TRANSFERS-OUT to the:							
Capital Projects Fund	\$ 0	\$ 109,693	\$ 0		\$ 0	\$ 0	
TOTAL TRANSFERS-OUT	\$ 0	\$ 109,693	\$ 0		\$ 0	\$ 0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	\$ 283,048	\$ 386,063	\$ 497,001		\$ 434,001	\$ 434,001	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

May 27, 2010

COMMUNITY DEVELOPMENT BLOCK GRANT FUND SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Federal Revenues:					
CDBG Grant	\$ 466,871	\$ 348,710	\$ 100,000		\$ 126,340
Other Agency Revenue	50,082	25,800	42,500		42,500
Program Income	0	1,235	0		0
Unexpended Balance	0	0	0		0
Transfer In	0	0	0		0
TOTAL REVENUES	\$ 516,953	\$ 375,745	\$ 142,500		\$ 168,840
APPROPRIATIONS					
City Of Cumberland	\$ 50,081	\$ 25,800	\$ 42,500	\$ 50,000	\$ 42,500
Sewer I&I Repairs	0	0	0	0	0
HRDC Building Project	155,655	244,331	0	0	0
Revolving Loan Programs	166,355	104,379	100,000	126,340	126,340
Mt. Savage Flood Acquisitions	31,952	0	0	0	0
Lonaconing Rehab	0	4,822	0	0	0
Niners Lane Sewer Project	0	0	0	0	0
Weatherization/Housing & Lead Study	111,039	0	0	0	0
TOTAL APPROPRIATIONS	\$ 515,082	\$ 379,332	\$ 142,500	\$ 176,340	\$ 168,840
TRANSFERS-OUT to the:					
Housing & Community Development Fund	\$ 0	\$ 0	0	\$ 0	0
General Fund	0	0	0	0	0
Debt Service Fund	0	0	0	0	0
TOTAL TRANSFERS-OUT	\$ 0	\$ 0	0	\$ 0	0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 515,082	\$ 379,332	\$ 142,500	\$ 176,340	\$ 168,840



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 27, 2010
CDBG PROJECT INCOME FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Federal Revenues:					
Program Income	\$ 2,597	\$ 2,062	\$ 0	\$ 0	\$ 0
Miscellaneous	51,763	34,493	41,000	0	0
Contributions & Donations	0	5,400	5,400	0	0
Interest	18	78	0	0	0
Unexpended Balance	0	0	175,000	0	0
TOTAL REVENUES	\$ 54,378	\$ 42,033	\$ 221,400		\$ 0
<hr/>					
APPROPRIATIONS					
CDBG Activities	\$ 47,183	\$ 85,668	\$ 221,400	\$ 5,400	\$ 0
TOTAL APPROPRIATIONS	\$ 47,183	\$ 85,668	\$ 221,400	\$ 5,400	\$ 0



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 27, 2010
HOUSING AND COMMUNITY DEVELOPMENT FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Federal Revenues:							
Section 8 Moderate Rehab	\$ 11,344	\$ 10,905	\$ 16,800			\$ 0	
Section 8 Voucher HAP	731,501	697,496	722,484			0	
Special Target Area Grant	59,744	124,863	150,000			150,000	
Section 8 Mod Rehab Admin	0	1,517	1,373			0	
Section 8 Voucher Program Admin Rev	66,838	53,899	56,834			0	
CDBG Grant	10,000	0	10,000			11,509	
State Grants:							
Rental Assistance Program	96,891	74,444	78,000			0	
Rental Assistance Program To Work	6,494	0	3,000			0	
DHCD Revenues, Loan Program	192,855	197,658	200,000			200,000	
Other Intergovernmental	5,250	6,500	7,500			7,500	
Loan Fees	25,000	22,000	26,800			30,000	
Miscellaneous	1,482	2,654	1,000			54,000	
Unexpended Fund Balance						175,523	
TOTAL REVENUES	\$ 1,207,399	\$ 1,191,936	\$ 1,273,791			\$ 628,532	
TRANSFERS-IN from the:							
General Fund	\$ 194,547	\$ 198,941	\$ 217,027			\$ 75,891	
Program Income	0	10,000	0			0	
TOTAL TRANSFERS-IN	\$ 194,547	\$ 208,941	\$ 217,027			\$ 75,891	
TOTAL REVENUES AND TRANSFERS-IN	\$ 1,401,946	\$ 1,400,877	\$ 1,490,818			\$ 704,423	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 271,686	\$ 261,830	\$ 279,833	4.3	\$ 111,424	\$ 111,424	2.3
Operating	1,129,738	1,136,400	1,210,985		592,475	592,999	
Capital Outlay	0	2,382	0		0	0	
TOTAL APPROPRIATIONS	\$ 1,401,424	\$ 1,400,612	\$ 1,490,818		\$ 703,899	\$ 704,423	



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 27, 2010
NARCOTICS TASK FORCE FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Contraband Seizures	\$ 26,611	\$ 67,126	\$ 50,300			\$ 50,300	
Other Intergovernmental:							
Cumberland	9,982	0	0			0	
Court Ordered Seizures	0	100	0			0	
Interest	4,373	2,398	0			0	
Miscellaneous	0	23,581	0			0	
TOTAL REVENUES	\$ 40,966	\$ 93,205	\$ 50,300			\$ 50,300	
TRANSFERS-IN from the:							
General Fund	\$ 9,982	\$ 15,130	\$ 12,000			\$ 12,000	
TOTAL TRANSFERS-IN	\$ 9,982	\$ 15,130	\$ 12,000			\$ 12,000	
TOTAL REVENUES AND TRANSFERS-IN	\$ 50,948	\$ 108,335	\$ 62,300			\$ 62,300	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	1.0	\$	\$	
Operating	69,557	85,248	55,800		55,800	55,800	
Capital Outlay	14,063	17,603	6,500		6,500	6,500	
TOTAL APPROPRIATIONS	\$ 83,620	\$ 102,851	\$ 62,300		\$ 62,300	\$ 62,300	



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 27, 2010
REVOLVING SHELL BUILDING FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Operating:							
Rents	\$ 1,915,334	\$ 2,814,252	\$ 3,128,709			\$ 3,051,983	
Capital Projects		0					
ARC Grant	48,503	271,887	0			0	
Maryland Dept Of Econ Development	3,000,000	329,499	60,000			0	
Miscellaneous/Sale Of Property	2,580,672	110,942	50,500			0	
Bond Proceeds	0	0	0			-	
Unexpended Prior Year Balance	0	0	2,202,409			3,527,757	
TOTAL REVENUES	\$ 7,544,509	\$ 3,526,580	\$ 5,441,618			\$ 6,579,740	
TRANSFERS-IN from the:							
General Fund	\$ 0	\$ 0	0			\$ 0	
Capital Projects	10,765	0	0			0	
TOTAL TRANSFERS-IN	\$ 10,765	\$ 0	0			\$ 0	
TOTAL REVENUES AND TRANSFERS-IN	\$ 7,555,274	\$ 3,526,580	\$ 5,441,618			\$ 6,579,740	
APPROPRIATIONS							
Operating:	\$ 1,064,497	\$ 410,470	\$ 3,723,064	1.4	\$ 3,314,124	\$ 3,314,124	2.0
Capital: Construction	4,761,682	3,191,571	152,939		1,700,000	1,700,000	
Purchase of Building	2,500,000	0					
Rt. 220 Industrial Park	0	0	0				
TOTAL APPROPRIATIONS	\$ 8,326,179	\$ 3,602,041	\$ 3,876,003		\$ 5,014,124	\$ 5,014,124	
TRANSFERS-OUT to the:							
General Fund	\$ 45,380	\$ 45,380	\$ 45,380		\$ 45,380	\$ 45,380	
Water Fund	20000	19,348	19,348		19,348	19,348	
Sanitary Fund	37500	7,500	7,500		7,500	7,500	
Debt Service Fund	2,009,956	1,544,356	1,493,387		1,493,388	1,493,388	
TOTAL TRANSFERS-OUT	\$ 2,112,836	\$ 1,616,584	\$ 1,565,615		\$ 1,565,616	\$ 1,565,616	
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 10,439,015	\$ 5,218,625	\$ 5,441,618		\$ 6,579,740	\$ 6,579,740	



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 27, 2010
STATE FIRE, RESCUE & INMATE COMMISSARY FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
State Grants					
State Aid Fire & Rescue 10-11				240,000	
State Aid Fire & Rescue 09-10		205,212		0	
State Aid Fire & Rescue 08-09	206,279		0		0
State Aid Fire & Rescue 07-08	0	0	0		0
Inmate Commissary	238,965				
Interest	124,432	99,870	91,000	85,000	
Unexpended Balance - Prior Year	8,816	4,299	4,000	1,500	
Miscellaneous Revenue	0	0	225,212	260,240	
TOTAL REVENUES	\$ 440,865	\$ 372,705	\$ 583,424		\$ 644,740
APPROPRIATIONS					
Inmate Commissary	\$ 167,935	\$ 140,211	\$ 149,000	\$ 143,000	\$ 143,000
Operating	3,704	4,049	0	0	0
Capital Outlay	0	12,661	24,000	21,500	21,500
State Aid Fire & Rescue 10-11				240,000	240,000
State Aid Fire & Rescue 09-10		205,212		240,240	240,240
State Aid Fire & Rescue 08-09		205,212		0	0
State Aid Fire & Rescue 07-08	238,965	0	0	0	0
State Aid Fire & Rescue 06-07	0	0	0	0	0
TOTAL APPROPRIATIONS	\$ 403,245	\$ 395,886	\$ 583,424		\$ 644,740
TRANSFERS-OUT to the:					
General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL TRANSFERS-OUT	\$ 0	\$ 0	\$ 0		\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	\$ 403,245	\$ 395,886	\$ 583,424		\$ 644,740



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
May 27, 2010
EMERGENCY MEDICAL SERVICES FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Federal Revenue	\$ 39,183	\$ 18,913	\$ 75,476			\$ 69,419	
State Revenue		2,167					
Ambulance Fee	0	0	0			24,000	
Miscellaneous Revenue		523					
Unexpended Fund Balance	0	0	25,000			40,000	
TOTAL REVENUES	\$ 39,183	\$ 21,603	\$ 100,476			\$ 133,419	
TRANSFERS-IN from the:							
General Fund	\$ 594,352	\$ 602,242	\$ 633,083			\$ 744,479	
TOTAL TRANSFERS-IN	\$ 594,352	\$ 602,242	\$ 633,083			\$ 744,479	
TOTAL REVENUES AND TRANSFERS-IN	\$ 633,535	\$ 623,845	\$ 733,559			\$ 877,898	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 309,808	\$ 364,610	\$ 392,422			\$ 558,430	\$ 558,430 11.0
Operating	53,924	87,220	341,137			302,080	295,468
Capital Outlay	7,201	4,560	0			0	24,000
TOTAL APPROPRIATIONS	\$ 370,933	\$ 456,390	\$ 733,559			\$ 860,510	\$ 877,898



ALLEGANY COUNTY, MARYLAND

DEBT SERVICE FUND

May 27, 2010

SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request Request	FY 2011 Request Approved
REVENUES					
Unexpended Fund Balance	\$ 0	\$ 0	\$ 329,982	\$ 106,963	
Interest Income	\$ 13,475	\$ 6,593	\$ 0	\$ 0	
TRANSFERS-IN from the:					
General Fund	4,506,304	4,947,018	5,142,572		5,069,103
Special Revenue Funds:					
Capital Projects Fund	0	6,056	0		0
Transit Fund	22,748	42,411	42,411		42,411
Revolving Building Fund	2,111,029	1,544,356	1,493,387		1,493,387
TOTAL TRANSFERS-IN	\$ 6,640,081	\$ 6,539,841	\$ 6,678,370		\$ 6,604,901
TOTAL REVENUES AND TRANSFERS-IN	<u>\$ 6,653,556</u>	<u>\$ 6,546,434</u>	<u>\$ 7,008,352</u>		<u>\$ 6,711,864</u>
APPROPRIATIONS					
Repayment of Long-Term Debt:					
Principal	\$ 4,892,495	\$ 4,728,665	\$ 5,006,597	\$ 5,092,299	\$ 5,092,299
Interest	1,791,147	1,830,204	1,841,755	1,594,565	1,594,565
Transfer to General Fund	0	1,024,337	135,000	0	0
Fiscal Charges	3,475	3,350	25,000	25,000	25,000
TOTAL APPROPRIATIONS	<u>\$ 6,687,117</u>	<u>\$ 7,586,556</u>	<u>\$ 7,008,352</u>	<u>\$ 6,711,864</u>	<u>\$ 6,711,864</u>



ALLEGANY COUNTY, MARYLAND

DEBT SERVICE FUND

May 27, 2010

DETAIL SCHEDULE OF APPROPRIATIONS

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	Principal	FY 2011 Approved Interest	Fees/Transfer	Total
Public Improvement Bonds:							
Bonds of 1994	477,312	475,927	0	0	0		0
Bonds of 1995	577,195	578,060	577,190	565,000	14,408		579,408
Bonds of 1997A	580,375	580,375	578,600	0	0		0
Bonds Of 1998	1,386,362	1,385,096	1,386,753	1,180,000	205,484		1,385,484
Bonds of 2001	482,800	481,970	480,390	925,000	135,890		1,060,890
Bonds of 2004	178,079	178,952	178,775	128,000	50,364		178,364
Bonds Of 2006	373,054	372,238	371,124	285,000	89,358		374,358
Bonds Of 2007	336,072		0		0		0
Bonds Of 2007-RBF	452,403	813,111	813,327	550,653	262,674		813,327
Bonds Of 2008		91,923	608,134	425,740	173,113		598,853
Bonds Of 2010			214,600	0	100,000		100,000
Other General Obligation Debt:							
FHA - Westernport Water 50%	19,247	19,248	19,248	6,017	13,231		19,248
Tri-County Council	12,517	0	0	0	0		0
PPG Loan	95,796	93,378	96,834	93,184	3,650		96,834
Westernport Landfill	42,106	41,809	39,857	37,035	4,774		41,809
Sheriff Vehicles	46,057	45,232	45,232	0	0		0
Bureau Vehicles (3)		22,610	22,611	21,319	1,292		22,611
Bureau Vehicles (4)			29,962	27,533	2,429		29,962
Vehicles-Casastart, School Attendance	14,859		0	0	0		0
Transit Bus Lease	22,748	42,411	22,748	19,132	3,616		22,748
Transit Bus Lease			19,663	14,735	4,928		19,663
Maryland Industrial Land Act Loans:							
Loan of 1990 (Superfos II)	73,506	73,505	73,505	46,051	27,454		73,505
Loan of 1991 (BC/BS)	116,855	116,854	116,855	69,893	46,962		116,855
Loan of 1992 (Hunter Douglas)	366,547	0	0	0	0		0
Loan of 1994 (Micro-Integration)	88,527	88,526	88,526	74,754	13,772		88,526
Loan Of 1994 (Superfos III)	122,888	122,888	122,887	97,836	25,052		122,888
Loan Of 1998 (Hunter Douglas)	61,358	0	0	0	0		0
MICRF Loan, Potomac Farms	47,374	0	0	0	0		0
MICRF Loan, PPG	162,218	162,216	162,215	131,511	30,704		162,215
MICRF Loan, PPG	19,239	19,237	19,238	15,995	3,243		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	751,803	751,800	370,997	380,803		751,800
Transfer to General Fund		1,024,337	135,000		0		0
Fiscal Charges	3,475	3,350	25,000		25,000		25,000
TOTAL DEBT SERVICE APPROPRIATIONS	\$ 6,687,117	\$ 7,586,556	\$ 7,008,352	\$ 5,092,299	\$ 1,594,565	\$ 25,000	\$ 6,711,864



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%

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 (A1). These independent rating services rate organizations by evaluating their credit-worthiness. On May 1, 2010, Moody's Investor Service changed Allegany County's bond rating from Baa1 to A1 based upon a change in scale.



The chart below displays the various ratings each service provides:

Moody's Expanded Scale		Standard & Poor's
Previous Symbol	New Symbol	Rating Symbol
Aaa	Aaa	AAA
Aa1	Aa1	AA+
Aa	Aa2	AA
	Aa3	AA-
A1	A1	A+
A	A2	A
	A3	A-
Baa1	Baa1	BBB+
Baa	Baa2	BBB
	Baa3	BBB-
Ba1	Ba1	BB+
Ba	Ba2	BB
	Ba3	BB-
B1	B1	B+
B	B2	B
	B3	B-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. 2011

May 27, 2010

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 2011 through 2013. The self imposed limits are at 90% of the maximum rate.

Projected Allegany County Ratios	Maximum Rate @ 90%	F.Y. 2011	F.Y. 2012	F.Y. 2013
1. G.F. Debt Service/G.F. Revenue	11.70%	6.10%	5.19%	4.69%
2. Debt/Capita	\$585	\$327	\$313	\$299
3. G.F. Debt Service/G.F.Expend.	13.50%	6.10%	5.19%	4.69%
4. Debt/Full Value	3.15%	0.62%	0.58%	0.54%

The current debt level is within self imposed limits. The County is planning a not to issue any new debt during FY 2011. 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 cause the issuance 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?

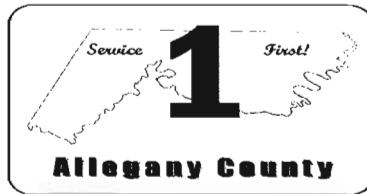
The factor that constrains the amount the County may borrow is debt per capita. The County's self imposed limit is \$585 per resident.

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

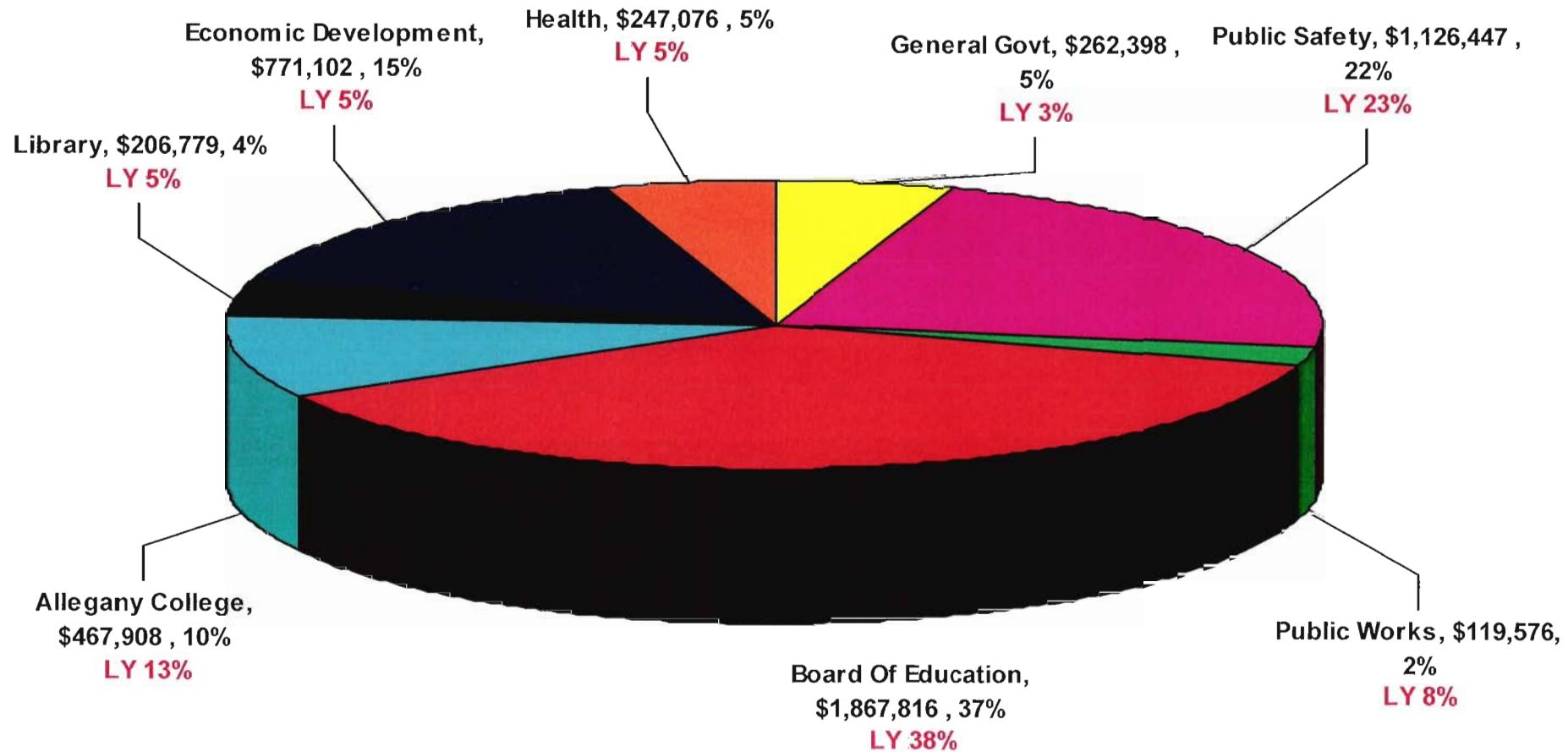
In the early 1990's a federal prison and state prison located within the County. Currently there are approximately 4,042 prisoners in these facilities. While the County recognizes the positive economic impact of these facilities, the County does not count these residents when running debt affordability models because of the minimal income taxes prisoners pay. If the County did count prisoners, nearly \$2.4million 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 2011 Budget

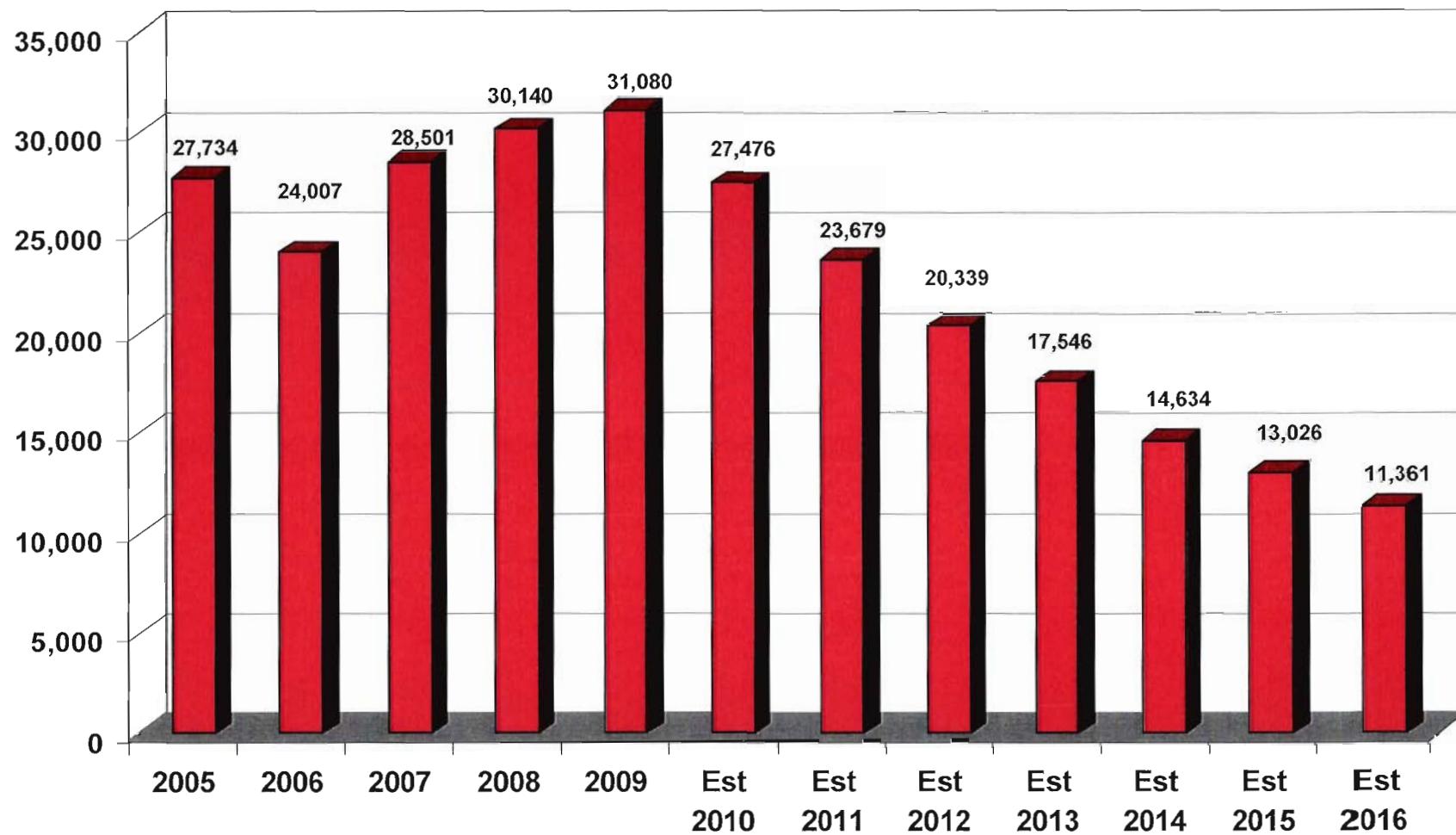


Total Transfer \$5,069,102



Allegany County, Maryland Existing General Obligation Debt

(Dollars in Thousands)

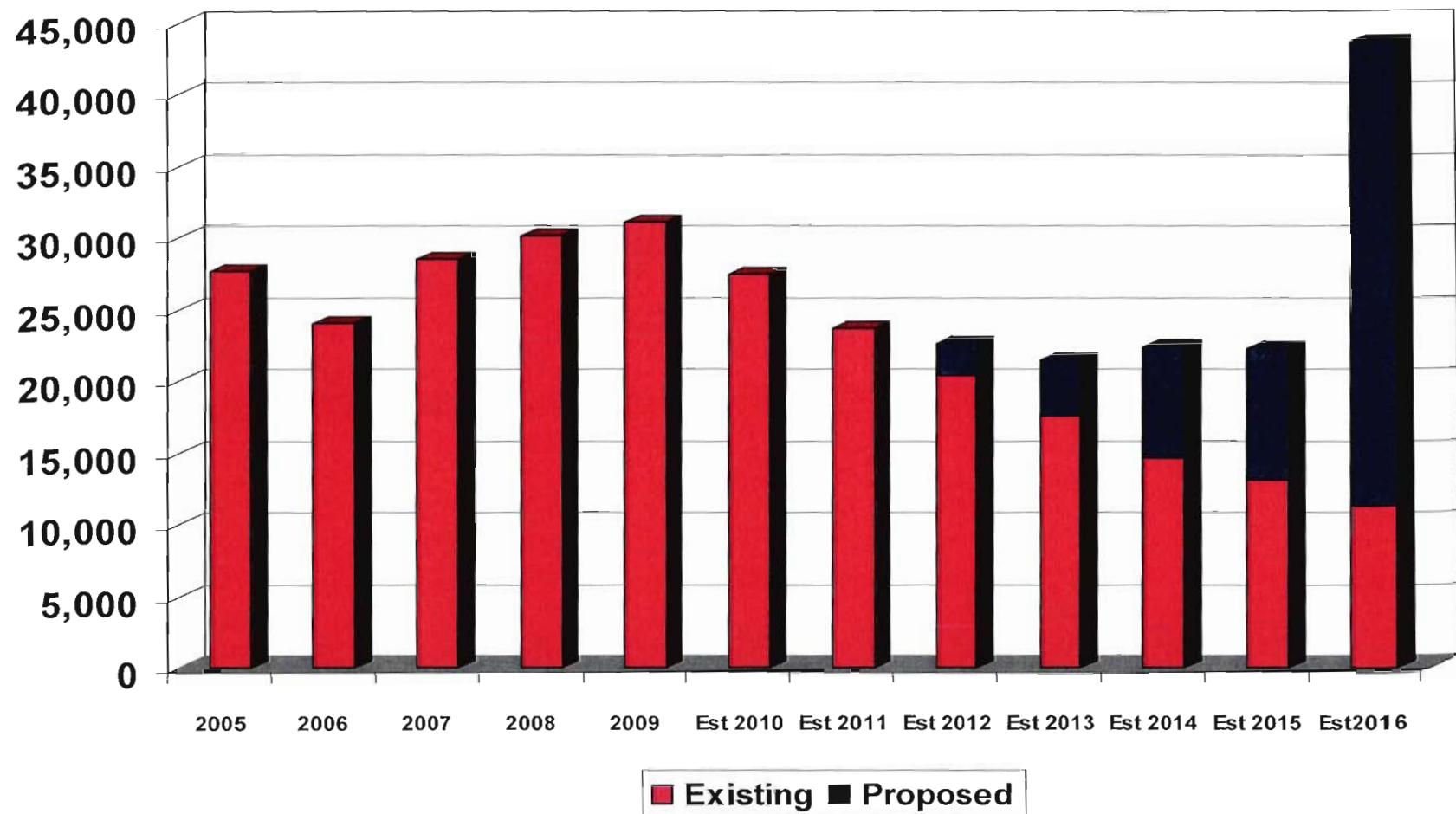




Allegany County, Maryland

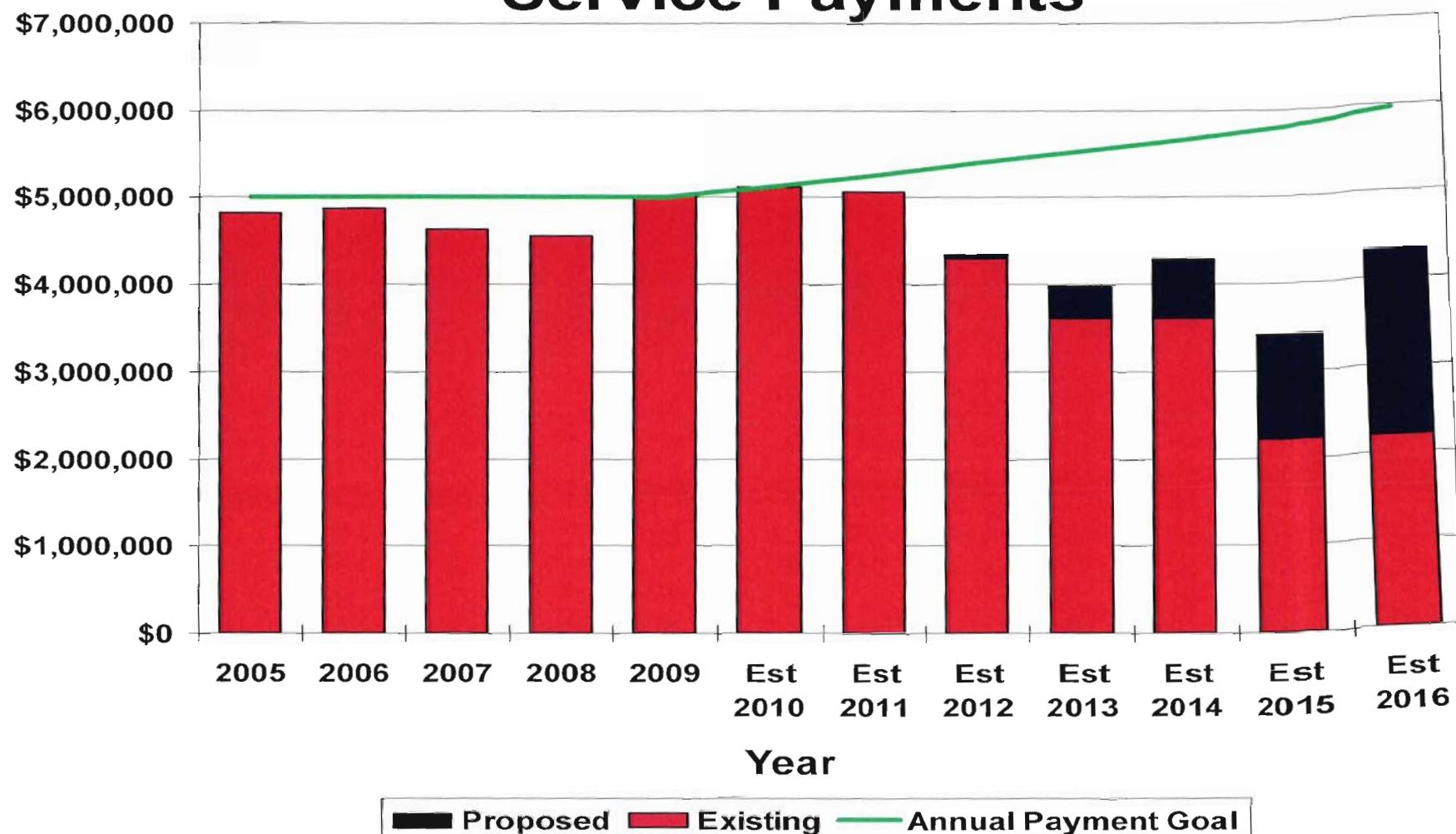
Existing & Proposed General Obligation Debt

(Dollars in Thousands)





General Fund Estimated Debt Service Payments



Beginning in FY 10, the \$5,000,000 Annual Payment Goal has been adjusted for inflation using the Consumer Price Index.



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
May 27, 2010
SUMMARY OF ALL CAPITAL PROJECTS FUNDS
SUMMARY SCHEDULE OF REVENUES

FUND REVENUES	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Capital Projects Fund	\$ 6,721,383	\$ 833,763	\$ 5,829,000		\$ 4,493,000
PAYGO Capital Reserve Fund	233,024	220,870	822,300		621,600
Public Improvement Bonds:					
Public Improvement Bond of 2006	20,885	64,434	0		0
Public Improvement Bond of 2008	165,111	4,997,002	995,000		50,000
Public Improvement Bond of 2010	0	0	3,204,100		0
TOTAL REVENUES	\$ 7,140,403	\$ 6,116,069	\$ 10,850,400		\$ 5,164,600
TRANSFERS-IN to the:					
Capital Projects Fund	\$ 303,000	\$ 773,987	\$ 0		\$ 0
PAYGO Capital Reserve Fund	825,000	1,030,000	0		0
TOTAL TRANSFERS-IN	\$ 1,128,000	\$ 1,803,987	\$ 0		\$ 0
TOTAL REVENUES AND TRANSFERS-IN	\$ 8,268,403	\$ 7,920,056	\$ 10,850,400		\$ 5,164,600



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
May 27, 2010
SUMMARY OF ALL CAPITAL PROJECTS FUNDS (Con't)
SUMMARY SCHEDULE OF APPROPRIATIONS

FUND <u>APPROPRIATIONS</u>	FY 2008 Actual <u>Expenditures</u>	FY 2009 Actual <u>Expenditures</u>	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Capital Projects Fund	\$ 8,824,439	\$ 1,414,347	\$ 5,829,000	\$ 4,493,000	\$ 4,493,000
PAYGO Capital Reserve Fund	944,535	632,869	822,300	621,600	621,600
Public Improvement Bonds:					
Public Improvement Bond of 2006	675,525	73,068	0	0	0
Public Improvement Bond of 2008	1,437,964	2,489,345	995,000	50,000	50,000
Public Improvement Bond of 2010	0	0	3,204,100	0	0
TOTAL APPROPRIATIONS	\$ 11,882,463	\$ 4,609,629	\$ 10,850,400	\$ 5,164,600	\$ 5,164,600
TRANSFERS-OUT from the:					
Capital Projects Fund	\$ 136,838	\$ 8,360	\$ 0	\$ 0	\$ 0
PAYGO Capital Reserve Fund	348,534	374,952	0	0	0
Public Improvement Bond Funds	0	0	0	0	0
TOTAL TRANSFERS-OUT	\$ 485,372	\$ 383,312	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 12,367,835	\$ 4,992,941	\$ 10,850,400	\$ 5,164,600	\$ 5,164,600



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
May 27, 2010
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Federal Revenues:					
EDA Grant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FEMA	4,321	153,941	0		1,000,000
Transportation Grant	0	405,700	0		0
USDA Grant	0	0	0		0
Federal Highway Grant	585,749	0	150,000		1,680,000
FmHA Grant	88,694	0	0		409,000
Soil Conservation Grant	0	194,263	0		0
Other Federal Grants	0	0	0		0
Department of Environment Grant	0	0	0		0
State Aid Highway	665,647	0	0		0
Miscellaneous State Grants	13,093	0	5,500,000		200,000
Other Intergovernmental	0	0	0		0
Service Charges	225,362	73,803	0		0
Interest	136,635	6,056	0		0
Donations	0	0	0		0
Sale Of Assets	0	0	0		0
Loan Proceeds	5,000,000	0	0		325,000
Miscellaneous	1,882	0	0		0
Unexpended Fund Balance	0	0	179,000		879,000
TOTAL REVENUES	\$ 6,721,383	\$ 833,763	\$ 5,829,000		\$ 4,493,000
TRANSFERS-IN from the:					
General Fund	\$ 273,000	\$ 0	\$ 0		\$ 0
Highway Fund	0	0	0		0
Gaming Fund	0	0	0		0
PAYGO Fund	30,000	73,987	0		0
Public Improvement Bond Fund	0	700,000	0		0
County Loan Fund	0	0	0		0
Debt Issued	0	0	0		0
TOTAL TRANSFERS-IN	\$ 303,000	\$ 773,987	\$ 0		\$ 0
TOTAL REVENUES AND TRANSFERS-IN	\$ 7,024,383	\$ 1,607,750	\$ 5,829,000		\$ 4,493,000



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
May 27, 2010
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Donated Assets	\$ 0	\$ 431,848	\$ 0	\$ 0	\$ 0
Continuity of Operations	0	0	0	0	0
Flood Grant - 3.2 Million	71,193	0	0	0	0
NRCS Flood Project	81,546	9	0	0	0
Rye Street Bridge	608,302	0	0	0	0
Mountain Ridge High School	7,416,661	314,001	0	0	0
New Hope Road Bridge	0	0	150,000	55,000	55,000
Orleans Road South Bridge	0	0	0	1,950,000	1,950,000
Allegany Highlands Trail	16,739	0	0	0	0
Barton Reservoir	30,000	0	0	0	0
BOE Central Office Electrical Upgrade	0	0	51,000	0	0
Detention Center HVAC Upgrade	0	0	0	409,000	409,000
Dry Run Phase II	115,942	259,214	0	0	0
Riverside Industrial Park	27	38	0	0	0
Potomac River Water Study	16,999	0	28,000	20,000	20,000
Public Safety Building Renovation	160,157	70,200	0	0	0
South Penn Elementary Addition	0	0	80,000	594,000	594,000
Greenway Ave Stadium Fieldhouse	0	0	0	185,000	185,000
Fort Hill Roof	0	0	0	80,000	80,000
UPRC Flood Gate	303,101	142,357	5,500,000	0	0
BOE Central Office Roof	0	0	20,000	0	0
Flood Buyouts	3,772	196,680	0	0	0
Tower Site Additions (3)	0	0	0	1,200,000	1,200,000
Total Appropriations	\$ 8,824,439	\$ 1,414,347	\$ 5,829,000	\$ 4,493,000	\$ 4,493,000
TRANSFERS-OUT to the:					
Public Improvement Bond Fund	\$ 0	\$ 2,304	\$ 0	\$ 0	\$ 0
PAYGO Fund	0	0	0	0	0
Debt Service Fund	101,073	6,056	0	0	0
RBF Fund	10,765	0	0	0	0
Sanitary Districts	25,000	0	0	0	0
TOTAL TRANSFERS-OUT	\$ 136,838	\$ 8,360	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 8,961,277	\$ 1,422,707	\$ 5,829,000	\$ 4,493,000	\$ 4,493,000



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
May 27, 2010
PAY AS YOU GO CAPITAL RESERVE FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Federal Grants	\$ 0	\$ 0	\$ 50,000	\$ 75,000	
State Grants	0	22,000	107,600		372,200
Other Governmental	0	0	0		32,900
Miscellaneous Revenue	20,000	92,813	0		31,000
Interest	85,327	42,338	0		0
Issuance of Debt	127,697	63,719	0		0
Unexpended Fund Balance	0	0	664,700		110,500
TOTAL REVENUES	\$ 233,024	\$ 220,870	\$ 822,300		\$ 621,600
TRANSFERS-IN from the:					
General Fund	\$ 825,000	\$ 850,000	\$ 0	\$ 0	0
Public Improvement Bond Fund	0	180,000	0		0
County Loan Fund	0	0	0		0
Capital Projects Fund	0	0	0		0
TOTAL TRANSFERS-IN	\$ 825,000	\$ 1,030,000	\$ 0		\$ 0
TOTAL REVENUES AND TRANSFERS-IN	\$ 1,058,024	\$ 1,250,870	\$ 822,300		\$ 621,600



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
May 27, 2010
PAY AS YOU GO CAPITAL RESERVE FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Telecommunications Project	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bridge Street Bridge	0	57,558	0	0	0
Roads Paving Program	351,274	227,746	0	25,000	25,000
Other Public Road Improvements	17,627	14,950	70,000	25,000	25,000
County Water Model	0	35,040	70,000	0	0
County Water & Sewer Study	0	0	137,000	132,900	132,900
Rawlings Water System Evaluation	0	0	5,000	33,000	33,000
Rawlings Sewer System Evaluation	0	0	5,000	0	0
General Ledger Software Upgrade	6,764	15,008	0	0	0
Animal Control Quarantine	246,609	0	0	0	0
LaVale Blvd Storm Sewer	0	140,765	200,000	310,000	310,000
Capital Outlay	192,701	63,719	0	0	0
LaVale Streetscape-Storm Drain	91,140	0	0	0	0
Cresaptown Streetscape Lighting	0	0	118,400	23,200	23,200
Drainage Improvement Program	0	1,500	15,000	12,500	12,500
Radio Consoles	38,420	0	0	0	0
Fairgrounds Pumping Station	0	62,492	0	0	0
Fiber Infrastructure	0	12,400	0	0	0
Dispatcher Console	0	1,691	0	0	0
Opessa Street Bridge	0	0	156,900	0	0
Fairgrounds Caretakers House	0	0	45,000	60,000	60,000
Biers Lane Pump Station	0	0	0	0	0
TOTAL APPROPRIATIONS	944,535	632,869	822,300	621,600	621,600
TRANSFERS-OUT to the:					
Public Improvement Bond Fund	\$ 0	\$ 92,000	\$ 0	\$ 0	\$ 0
Capital Projects Fund	30,000	73,987	0	0	0
Special Revenue Funds	108,000	208,965	0	0	0
Allconet II Fund	210,534	0	0	0	0
Total Transfers Out	\$ 348,534	\$ 374,952	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 1,293,069	\$ 1,007,821	\$ 822,300	\$ 621,600	\$ 621,600



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

May 27, 2010

2006 PUBLIC IMPROVEMENT BOND FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
REVENUES					
Bond Proceeds	\$ 0	\$ 0	\$ 0		\$ 0
Interest	20,885	130	0		0
Transfers in	0	64,304	0		0
TOTAL REVENUES	\$ 20,885	\$ 64,434	\$ 0		\$ 0
APPROPRIATIONS					
Allegeny Highlands Trail	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Health Center Relocation	0	0	0	0	0
Allegany College Library Renovation	176,044	0	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	390,280	0	0	0	0
Westernport Library Roof	69050	73,068	0	0	0
General Government	40,151	0	0	0	0
Closing Costs	0	0	0	0	0
TOTAL APPROPRIATIONS	\$ 675,525	\$ 73,068	\$ 0	\$ 0	\$ 0
TRANSFERS-OUT to the:					
Capital Projects Fund	0	0	0	0	0
Capital Projects Fund	0	0	0	0	0
Total Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 675,525	\$ 73,068	\$ 0	\$ 0	\$ 0



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
May 27, 2010
2008 PUBLIC IMPROVEMENT BOND FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008		FY 2009		FY 2010		FY 2011		FY 2011	
	Actual		Actual		Original		Request		Approved	
Bond Proceeds	\$ 0		\$ 0		\$ 0				\$ 0	
State Grants		165,111		224,624		580,000				0
Interest		0		15,574		0				0
Miscellaneous		0		500		0				0
Debt Issued				4,600,000						
Transfers In				156,304						
Unexpended Fund Balance		0		0		415,000				50,000
TOTAL REVENUES		\$ 165,111		\$ 4,997,002		\$ 995,000				\$ 50,000
APPROPRIATIONS										
Courthouse Roof	\$ 0		\$ 360,891		\$ 0		\$ 0		\$ 0	
Public Safety Building Acquisition		0		0		0		0		0
Radio System Upgrade		0		538,200		0		0		0
Computer Aided Dispatch		0		0		0		0		0
Braddock Run Stream Restoration		290,232		197,809		280,000		50,000		50,000
Jennings Run Stream Restoration		48,800		26,594		715,000		0		0
Allegany College Library Building Addition/Renovation		1,030,344		0		0		0		0
Allegany College Geothermal		35,000		289,505		0		0		0
Westernport Library Renovation		0		73,068		0		0		0
LaValc Library Parking Lot		33,588		0		0		0		0
Savage River Dam		0		0		0		0		0
County Water Study		0		0		0		0		0
Bond Interest		0		13,581		0		0		0
Transfers Out		0		942,000		0		0		0
Bond Closing Costs		0		47,697		0		0		0
TOTAL APPROPRIATIONS		\$ 1,437,964		\$ 2,489,345		\$ 995,000		\$ 50,000		\$ 50,000

2010 PUBLIC IMPROVEMENT BOND FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2008		FY 2009		FY 2010		FY 2011		FY 2011	
	Actual		Actual		Original		Request		Approved	
Bond Proceeds	\$ 0		\$ 0		\$ 2,269,000				\$ 0	
Federal Grants		0		0		935,100				
State Grants		0		0		0				
Contributions and Donations		0		0		0				
Interest		0		0		0				
TOTAL REVENUES		\$ 0		\$ 0		\$ 3,204,100				\$ 0
APPROPRIATIONS										
Orleans Road South Bridge	\$ 0		\$ 0		\$ 2,148,100		\$ 0		\$ 0	
Bridge Street Bridge		0		0		506,000				
Allegany College Auto Tech and Physical Plant		0		0		500,000				
Bond Closing Costs		0		0		50,000				
TOTAL APPROPRIATIONS		\$ 0		\$ 0		\$ 3,204,100		\$ 0		\$ 0

**ALLEGANY COUNTY, MARYLAND
CAPITAL CONSTRUCTION FY 2011
MAY 27, 2010**

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS
PROJECT LENGTH BUDGETS AND FY 2011 BUDGET**

Project Description	Project No.	LOCAL SOURCES					NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/10	FY 2011 Budget
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants	State Grants		
Capital Project Funds:											
Public Safety:											
Braddock Run Stream Restoration	4323	300,000	2008			300,000		500,000	800,000	750,000	50,000
LaVale Blvd. Storm Drain	420O					341,000	341,000	372,000	713,000	403,000	310,000
Detention Center HVAC Upgrade								409,000	409,000	0	409,000
Tower Site Additions (3)								1,200,000	300,000	1,500,000	300,000
Drainage Improvement Program	4208					23,500	23,500		23,500	11,000	1,200,000
Public Works:											12,500
Orleans Road South Bridge	201B			1,379,300	FmHA	1,379,300		5,517,000	42,700	6,939,000	192,700
Revolving Roads Fund	418R					25,000	225,000			225,000	0
County Water Study	421C					119,600	119,600	50,000	50,000	219,600	25,000
Rawlings Water System Evaluation						8,000	8,000	25,000		33,000	132,900
Potomac River WTP Study	409T					133,000	133,000	15,000		148,000	0
New Hope Road Bridge	4083					0	0	130,000		130,000	33,000
Cresaptown Streetscape Lighting	421S					36,200	36,200		36,200	72,400	75,000
OP Roads Paving Program	4203					564,000	564,000			564,000	55,000
Education:											23,200
Greenway Ave Stadium Field house						185,000	185,000			185,000	0
Fort Hill Roof						193,000	193,000			193,000	185,000
South Penn Addition						674,000	674,000			674,000	0
Recreation and Culture:											80,000
Fairgrounds Caretakers House						88,000	88,000			88,000	594,000
Total Capital Project Appropriations		300,000		1,379,300		2,390,300	4,269,600	6,937,000	1,709,900	12,916,500	2,564,600
Revolving Building Fund											5,164,600
Riverside Ind Pk Roof Replacement	262K					60,000	60,000			60,000	
Burbridge Building	262U					2,200,000	2,200,000			2,200,000	0
Total Revolving Bldg Fund		0		0		2,200,000	2,200,000	0	0	2,200,000	60,000
											1,700,000
											1,760,000
											6,924,600

ALLEGANY COUNTY, MARYLAND
CAPITAL CONSTRUCTION FY 2011
MAY 27, 2010
CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS
PROJECT LENGTH BUDGETS AND FY 2011 BUDGET

Project Description	Project No.	LOCAL SOURCES				NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/10	FY 2011 Budget
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants	State Grants	
Enterprise Funds:										
Sewer:										
Bedford Road Sewer Rehab		345,000		FmHA		345,000	400,000		745,000	0 545,000
Braddock Run Interceptor		0				0	1,020,000	500,000	1,520,000	1,020,000 500,000
Eckhart CCTV						8,000	8,000	25,000	33,000	0 33,000
Consol CCTV						8,000	8,000	25,000	33,000	0 33,000
Grahamtown CCTV						8,000	8,000	25,000	33,000	0 33,000
Rawlings CCTV						8,000	8,000	25,000	33,000	0 33,000
Georges Creek WWTP		8,495,443		State		8,495,443	291,000	19,272,221	28,058,664	27,747,664 311,000
Braddock Run Sanitary Sewer Repair		3,150,000		Various'		3,150,000	50,000		3,200,000	0 100,000
Jennings Run Sewer Rehab		1,000,000		FmHA		1,000,000	2,000,000		3,000,000	0 1,000,000
Water:										
Mt. Savage Water		2,000,000		FmHA		500,000	2,500,000	4,000,000	500,000	7,000,000 0 2,000,000
Mt. Savage Water Transmission						0	0	815,000	815,000	650,000 165,000
Vale Summit Water Storage Tank		0				10,000	10,000	490,000	500,000	10,000 490,000
Shades Lane Water		50,000		State		50,000	50,000	250,000	300,000	0 300,000
Cresaptown Water System Improvements		1,000,000		State		1,000,000	850,400		1,850,400	0 1,350,000
Bowmans Addition - Phase II		624,000		FmHA		800,000	1,424,000	1,722,850	534,000	3,680,850 655,850 3,025,000
Total Enterprise Funds		0				16,664,443	1,342,000	18,006,443	10,434,250	22,361,221 50,801,914 30,083,514 9,918,000
Total Capital Construction		\$ 300,000				\$ 18,043,743	\$ 5,932,300	\$ 24,476,043	\$ 17,371,250	\$ 24,071,121 \$ 65,918,414 \$ 33,148,114 \$ 16,842,600



ALLEGANY COUNTY, MARYLAND
ENTERPRISE FUNDS
May 27, 2010
SUMMARY OF ALL ENTERPRISE FUNDS
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES

FUND REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
Water Districts	\$ 2,607,262	\$ 4,513,936	\$ 3,371,430		\$ 4,598,555
Sanitary Districts	8,341,582	15,181,790	5,993,950		6,721,455
Nursing Home	9,922,618	10,900,526	0		0
County Loan Fund	500	0	46,085		24,262
Allconet II	441,487	64,500	187,374		191,552
TOTAL REVENUES	\$ 21,313,449	\$ 30,660,752	\$ 9,598,839		\$ 11,535,824
TRANSFERS-IN to the:					
County Loan Fund	\$ 24,393	\$ 0	\$ 0		\$ 0
Allconet 2 Fund	235,293	0	0		0
Sanitary Fund	151,721	108,278	215,332		211,284
Water Districts	23,340	31,468	19,348		19,348
TOTAL TRANSFERS-IN	\$ 434,747	\$ 139,746	\$ 234,680		\$ 230,632
TOTAL REVENUES AND TRANSFERS-IN	\$ 21,748,196	\$ 30,800,498	\$ 9,833,519		\$ 11,766,456
EXPENDITURES					
Water Districts	\$ 2,977,733	\$ 3,272,628	\$ 3,390,778	\$ 4,617,903	\$ 4,617,903
Sanitary Districts	7,249,045	7,220,776	6,209,282	6,932,739	6,932,739
Nursing Home	10,425,903	11,034,410	0	0	0
County Loan Fund	100,000	0	0	0	0
Allconet II	478,996	597,356	187,374	191,552	191,552
TOTAL EXPENDITURES	\$ 21,231,677	\$ 22,125,170	\$ 9,787,434	\$ 11,742,194	\$ 11,742,194
TRANSFERS-OUT from the:					
County Loan Fund	144,743	\$ 51,115	\$ 46,085	\$ 24,262	\$ 24,262
Allconet II	0	0	0	0	0
TOTAL TRANSFERS-OUT	\$ 144,743	\$ 51,115	\$ 46,085	\$ 24,262	\$ 24,262
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 21,376,420	\$ 22,176,285	\$ 9,833,519	\$ 11,766,456	\$ 11,766,456



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

WATER DISTRICTS

May 27, 2010

DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FY 2011 Request	FY 2011 Approved
REVENUES					
Water Service Charges	\$ 2,530,076	\$ 2,809,167	\$ 2,792,083		\$ 4,043,787
Interest	55,144	57,633	21,184		20,998
Grant Revenue	22,040	1,647,136	0		0
Tap Fees/Other Income	2	0	0		0
Transfers In	23,340	31,468	19,348		19,348
Retained Earnings	0	0	558,163		533,770
TOTAL REVENUES	\$ 2,630,602	\$ 4,545,404	\$ 3,390,778		\$ 4,617,903
EXPENDITURES					
Personnel Costs	\$ 361,537	\$ 366,247	\$ 681,190	\$ 863,271	\$ 863,271
Operating Expense	1,738,143	2,029,341	1,762,811	2,741,880	2,741,880
Capital Outlay	0	0	76,000	138,000	138,000
Debt Service, Interest	215,232	211,276	272,394	231,656	231,656
Depreciation	0	329,988	177,118	109,326	109,326
Depreciation, Contributed Capital	662,821	335,776	421,265	533,770	533,770
TOTAL EXPENDITURES	\$ 2,977,733	\$ 3,272,628	\$ 3,390,778	\$ 4,617,903	\$ 4,617,903

DETAIL SCHEDULE REVENUES AND EXPENDITURES BY DISTRICT

	Grahamtown District	Consol District	Barton Park	Oldtown District	McCoole District	Ellerslie District	Eckhart District	Hoffman District	Route 36	Borden/ Zilhman	Carlos/ Shaft
REVENUES											
Operating Revenues:											
Water Service Charges	\$145,523	\$36,279	\$11,750	\$174,106	\$178,464	\$376,971	\$304,151	\$8,299	\$54,202	\$116,714	\$185,451
Interest	1,000	288	0	2,837	2,546	6,191	5,900	100	636	1,500	0
Transfers In	0	0	19,348	0	0	0	0	0	0	0	0
Retained Earnings	26,146	15,385	40,738	63,691	79,920	64,783	70,842	2,331	26,518	22,411	64,849
REVENUES	\$172,669	\$51,952	\$71,836	\$240,634	\$260,930	\$447,945	\$380,893	\$10,730	\$81,356	\$140,625	\$250,300
EXPENDITURES											
Personnel Costs	\$38,283	\$7,016	\$0	\$74,487	\$44,244	\$145,250	\$86,946	\$3,447	\$13,317	\$28,204	\$26,499
Operating Expense	69,366	22,032	12,279	74,609	77,322	237,912	129,399	4,548	39,010	57,110	99,391
Capital Outlay	0	0	0	0	0	0	50,000	0	0	0	0
Debt Service, Interest	25,534	4,718	15,135	17,755	42,515	0	26,301	82	460	20,774	37,335
Depreciation	13,340	2,801	3,684	10,092	16,929	0	17,405	322	2,051	12,126	22,226
Depreciation, Contributed Capital	26,146	15,385	40,738	63,691	79,920	64,783	70,842	2,331	26,518	22,411	64,849
TOTAL EXPENDITURES	\$172,669	\$51,952	\$71,836	\$240,634	\$260,930	\$447,945	\$380,893	\$10,730	\$81,356	\$140,625	\$250,300

	Mexico Farms District	Franklin/ Brophytown	Bowling Green	Bowman's Addition	Cresaptown Water
REVENUES					
Operating Revenues:					
Water Service Charges	\$888,333	\$51,401	\$439,201	\$103,742	\$969,200
Interest	0	0	0		
Retained Earnings	16,610	15	39,531		
TOTAL REVENUES	\$904,943	\$51,416	\$478,732	\$103,742	\$969,200
EXPENDITURES					
Personnel Costs	\$187,427	\$7,284	\$96,035	16,422	88,410
Operating Expense	606,329	44,117	323,166	64,500	880,790
Capital Outlay	68,000	0	20,000		
Debt Service, Interest	18,227	0	0	22,820	0
Depreciation	8,350				
Depreciation, Contributed Capital	16,610	15	39,531		
TOTAL EXPENDITURES	\$904,943	\$51,416	\$478,732	\$103,742	\$969,200



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
SANITARY DISTRICTS
May 27, 2010
DETAILED SCHEDULE OF REVENUES

REVENUES & TRANSFERS IN	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011
	Actual	Actual	Original	Request	Approved
Operating Revenues:					
Sewer Service Charges	\$ 4,640,322	\$ 4,726,223	\$ 4,268,247		\$ 4,454,316
Water Service Charges	0	0	0		0
Connection fee	12,600	38,150	20,000		39,000
Interest	144,403	118,963	29,440		15,234
Rents	0		0		0
Miscellaneous	294	44,827	0		0
Transfer In From General Fund	114,221	100,778	207,832		203,784
Transfer In From Revolving Building Fund	37,500	7,500	7,500		7,500
Transfer In From Capital Projects Fund	25,000	0			0
Retained Earnings	0	0	718,401		948,523
Total Operating Revenue & Transfers	\$ 4,974,340	\$ 5,036,441	\$ 5,251,420		\$ 5,668,357
Debt Service Revenues:					
R/I Ad Valorem	\$ 818,188	\$ 890,493	\$ 793,364		\$ 1,143,974
Penalties & Interest	24,131	25,709	24,123		24,123
Discounts	(4,081)	(4,506)	(4,082)		4,082
Front Footage	102,581	102,532	102,936		103,445
Frostburg	0	14,736	7,431		7,431
Sewer Surcharge	0	26,317	51,763		0
Interest Debt Service	14,235	7,963	1,000		0
Enterprise Exemptions	21	20	42		42
Collection Fees	(18,717)	(20,353)	(18,715)		(18,715)
Total Debt Service Revenues	\$ 936,358	\$ 1,042,911	\$ 957,862		\$ 1,264,382
Construction Grants	\$ 3,268,067	\$ 9,210,716	\$ 0		\$ 0
Loss on sale of capital assets	(685,462)	0			
TOTAL REVENUES & TRANSFERS IN	\$ 8,493,303	\$ 15,290,068	\$ 6,209,282		\$ 6,932,739



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
SANITARY DISTRICTS
May 27, 2010
DETAILED SCHEDULE OF EXPENDITURES

EXPENDITURES	FY 2008	FY 2009	FY 2010		FY 2011	FY 2011	
	Actual	Actual	Original	FTE	Request	Approved	FTE
Personnel Costs	\$ 1,218,124	\$ 1,397,655	\$ 1,063,527	25.0	\$ 993,086	\$ 993,086	33.8
Operating Expense	3,980,357	3,773,372	3,528,954		3,657,859	3,657,859	
Capital Outlay	0	0	180,000		154,500	154,500	
Depreciation	559,325	934,790	480,332		876,530	876,530	
Depreciation, Contributed Capital	1,258,237	912,329	718,401		948,523	948,523	
Debt Service:							
Interest	233,002	202,630	238,068		302,241	302,241	
Contingency	0	0	0		0	0	
TOTAL EXPENDITURES	\$ 7,249,045	\$ 7,220,776	\$ 6,209,282		\$ 6,932,739	\$ 6,932,739	



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
NURSING HOME
May 27, 2010

DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
REVENUES							
Patient Service Revenue	\$ 9,865,292	\$ 10,839,903	\$ 0				
Other Income	57,326	60,623	0				
TOTAL REVENUES	\$ 9,922,618	\$ 10,900,526	\$ 0				
TRANSFERS-IN							
Transfer-in from General Fund	0	0	0				
TOTAL REVENUES AND TRANSFERS-IN	\$ 9,922,618	\$ 10,900,526	\$ 0				
EXPENDITURES							
Personnel Costs	\$ 6,777,010	\$ 7,262,061	\$ 0		\$ 0	\$ 0	
Operating Expense	3,406,353	3,534,813	0		0	0	
Capital Outlay	0	0	0		0	0	
Depreciation	218,607	215,061	0		0	0	
Debt Service Interest	23,933	22,475	0		0	0	
Contingency	0	0	0		0	0	
TOTAL EXPENDITURES	\$ 10,425,903	\$ 11,034,410	\$ 0		\$ 0	\$ 0	



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
NURSING HOME
May 27, 2010
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

EXPENDITURES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Medicare Unit	\$ 1,079,610	\$ 1,104,195	\$ 0		\$ 0	\$ 0	
Nursing Services	4,248,135	4,506,956	0		0	0	
Other Patient Care	1,181,867	1,274,492	0		0	0	
Dietary	1,018,241	1,146,622	0		0	0	
Laundry	233,139	288,333	0		0	0	
Custodial	382,678	427,423	0		0	0	
Plant Operations	671,405	588,189	0		0	0	
Administration	1,368,288	1,460,664	0		0	0	
Depreciation	218,607	215,061	0		0	0	
Debt Service - Interest	23,933	22,475	0		0	0	
Miscellaneous/Contingency	0	0	0		0	0	
TOTAL EXPENDITURES	\$ 10,425,903	\$ 11,034,410	\$ 0		\$ 0	\$ 0	



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
COUNTY LOAN FUND

DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
REVENUES							
Operating Revenues:							
Interest	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	0
Miscellaneous	500	0	0	0	\$ 0	\$ 0	0
Retained Earnings	0		46,085				
REVENUES	<u>\$ 500</u>	<u>\$ 0</u>	<u>\$ 46,085</u>			<u>\$ 24,262</u>	
TRANSFERS-IN from the:							
Capital Projects Fund	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	0
General Fund	24,393	0	0				
TOTAL TRANSFERS-IN	<u>\$ 24,393</u>	<u>\$ 0</u>	<u>\$ 0</u>			<u>\$ 0</u>	
TOTAL REVENUES AND TRANSFERS IN	<u><u>\$ 24,893</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 46,085</u></u>			<u><u>\$ 24,262</u></u>	
EXPENDITURES							
Operating Expense	\$ 100,000	\$ 0	\$ 0	0	\$ 0	\$ 0	0
TRANSFERS-OUT to the:							
General Fund	144,743	51,115	46,085		\$ 24,262	\$ 24,262	
TOTAL TRANSFERS-OUT	<u>\$ 144,743</u>	<u>\$ 51,115</u>	<u>\$ 46,085</u>		<u>\$ 24,262</u>	<u>\$ 24,262</u>	
TOTAL EXPENDITURES & TRANSFERS OUT	<u><u>\$ 244,743</u></u>	<u><u>\$ 51,115</u></u>	<u><u>\$ 46,085</u></u>		<u><u>\$ 24,262</u></u>	<u><u>\$ 24,262</u></u>	
Allconet II							
REVENUES	FY 2008 Actual	FY 2009 Actual	FY 2010 Original	FTE	FY 2011 Request	FY 2011 Approved	FTE
Operating Revenues:							
Internet Fees	\$ 17,812	\$ 21,481	\$ 185,000		\$ 79,200		
Interest Income	2,607	2,482	2,374		2,252		
Contributions/Donations	421,068	40,537	0		0		
Rents	0	0	0		110,100		
REVENUES	<u>\$ 441,487</u>	<u>\$ 64,500</u>	<u>\$ 187,374</u>			<u>\$ 191,552</u>	
TRANSFERS-IN from the:							
Pay-Go Fund	210,533						
General Fund	24,760	0	0		0		
TOTAL REVENUES AND TRANSFERS IN	<u><u>\$ 676,780</u></u>	<u><u>\$ 64,500</u></u>	<u><u>\$ 187,374</u></u>			<u><u>\$ 191,552</u></u>	
EXPENDITURES							
Operating Expense	478,996	597,356	187,374		\$ 191,552	\$ 191,552	
TRANSFERS-OUT to the:							
General Fund	0	0	0		\$ 0	\$ 0	0
TOTAL EXPENDITURES & TRANSFERS OUT	<u><u>\$ 478,996</u></u>	<u><u>\$ 597,356</u></u>	<u><u>\$ 187,374</u></u>		<u><u>\$ 191,552</u></u>	<u><u>\$ 191,552</u></u>	



Allegany County, Maryland

May 27, 2010

2010-2011
TAX LEVY AND DIFFERENTIAL

Real Property

The State Tax Rate has been fixed by the Board of Public Works of the State of Maryland at 11.2 cents (\$0.1120) per \$100 of assessable real property subject to such tax which added to the non-city tax rate of \$0.9829 dollars (\$0.9829) makes a total of \$1.0949 on each \$100 of assessable non-city property subject to such tax.

Personal Property

The State Tax Rate has been fixed by the Board of Public Works of the State of Maryland at 0.0 cents (\$0.00) per \$100 of assessable personal property subject to such tax which added to the non-city tax rate of \$2.4573 dollars (\$2.4573) makes a total of \$2.4573 on each \$100 of assessable non-city property subject to such tax.

Public Utilities

The State Tax Rate has been fixed by the Board Of Public Works of the State of Maryland at 0.28 cents (\$0.2800) of assessed value of the property of public utilities subject to such tax which added to the non-city tax rate of \$2.4573 dollars (\$2.4573) makes a total of \$2.7373 on each \$100 of assessed value of property of public utilities non-city property subject to such tax.

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

<u>Real Property</u>		<u>Personal Property & Public Utilities</u>		
		<u>Adjusted Differential</u>	<u>Adjusted Levy</u>	
Barton	\$0.0354	\$0.9475	\$0.0885	\$2.3688
Cumberland	\$0.0830	\$0.8999	\$0.2075	\$2.2498
Frostburg	\$0.0764	\$0.9065	\$0.1910	\$2.2663
Lonaconing	\$0.0501	\$0.9328	\$0.1253	\$2.3320
Luke	\$0.0540	\$0.9289	\$0.1350	\$2.3223
Midland	\$0.0354	\$0.9475	\$0.0885	\$2.3688
Westernport	\$0.0501	\$0.9328	\$0.1253	\$2.3320

The Board of County Commissioners is, by authority of Section 10-301 of the Tax Property Article of the Annotated Code of Maryland, establishing a discount rate as follows: One percent (1%) shall be deducted from real property tax bills for County purposes which are paid in a full annual payment during the months of July and August. No discount will be provided on such tax bills during the month of September nor will any discounts be allowed on any other payments including personal property. Interest at the rate of one and one-half percent (1 ½%) per month, or fractional part thereof, shall be charged from the first day of October on full-year property and after thirty (30) days on half-year new construction property as allowed by Section 14-603 and Section 14-604 of the Tax Property Article of the Annotated Code of Maryland. On owner occupied residential real property, interest of one and one-half percent (1 ½%) per month shall be charged from October 1st on coupon number one (1) and January 1st for coupon number two (2). Furthermore the rate of redemption is eighteen percent (18%) per annum as allowed by Section 14-820 of the Tax Property Article of the Annotated Code of Maryland.

State Of Maryland

Allegany County, To-Wit:

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

The Collector of Public Assessments of Allegany County, Maryland for the year July 1, 2010 through June 30, 2011 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 27th day of May, 2010.

County Commissioners Of Allegany County Maryland

James J. Stakem
James J. Stakem, President

Robert M. Hutcheson
Robert M. Hutcheson, Commissioner

Attest:

Cathy E. Blank

Cathy E. Blank, Clerk

Dale R. Lewis
Dale R. Lewis, Commissioner



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

May 27, 2010

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2010-2011, is hereby authorized and empowered to demand and receive from the taxpayers of the following Special Taxing Areas of Allegany County, Maryland, at the rates herein stated, on each one hundred dollars of assessable property located within said districts:

<u>DISTRICT</u>		<u>Personal & Real</u>	<u>Public Utility</u>
THE ALLEGANY COUNTY SANITARY DISTRICT, INC.	Section 658 of Title 9 of the Annotated Code of Maryland		
BEDFORD ROAD SANITARY DISTRICT		0.100	0.250
BOWLING GREEN SANITARY DISTRICT		0.290	0.725
BRADDOCK RUN SANITARY DISTRICT		0.007	0.010
CRESAPTON 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		0.470	0.400
MEXICO FARMS SANITARY DISTRICT		0.060	0.460
OLDTOWN ROAD SANITARY DISTRICT		0.077	0.600
BEDFORD ROAD VOLUNTEER FIRE COMPANY	Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland	0.040	0.100
BEL AIR SPECIAL TAX AREA OF ALLEGANY COUNTY, MARYLAND	House Bill 254, made and passed at the 1965 Session of the General Assembly of Maryland	0.040	0.100
BOWLING GREEN AND ROBERT'S PLACE SPECIAL TAXING AREA	Code Home Rule Bill 4-07 passed 12th day of April 2007 by the Board of Allegany County Commissioners	0.065	0.163
BOWLING GREEN VOLUNTEER FIRE COMPANY	Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session	0.040	0.100
CORRIGANVILLE LIGHT & IMPROVEMENT ASSOCIATION	Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.060	0.150

CRESAPTON AMBULANCE TAXING AREA Code Home Rule Bill 3-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.028	0.070
CRESAPTON CIVIC IMPROVEMENT ASSOCIATION Chapter 169 of the Acts of the General Assembly of Maryland in its 1949 Session	0.050	0.125
CRESAPTON SPECIAL FIRE TAX AREA Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.052	0.130
ELIERSLIE SPECIAL TAX AREA OF ALLEGANY COUNTY Chapter 587 of the Laws of Maryland passed by the General Assembly of Maryland at its 1963 Session	0.040	0.100
LAVALE SANITARY COMMISSION OF ALLEGANY COUNTY Chapter 13 of the Acts of the Extraordinary Session of the General Assembly of Maryland, 1947	0.100	0.250
LAVALE VOLUNTEER FIRE DEPARTMENT, INCORPORATED Chapter 850 of the Acts of the General Assembly of Maryland at its 1963 Session	0.040	0.100
LAVALE VOLUNTEER RESCUE SQUAD, INC. Senate Bill 890, made and passed at the 1972 Session of the General Assembly of Maryland	0.020	0.050
MCCOOLE SPECIAL TAX AREA Chapter 505 of the Acts of the General Assembly of Maryland at its 1965 Session	0.040	0.100
MOSCOW SPECIAL TAXING AREA Code Home Rule Bill 4-93 passed 21st day of April 1993 by the Board of Allegany County Commissioners	0.120	0.300
MOUNT SAVAGE SPECIAL TAXING AREA Chapter 99 of the Laws of Maryland passed by the General Assembly of Maryland at the 1950 Session	0.040	0.100
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RAWLINGS SPECIAL FIRE TAX AREA Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.080	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 27th day of May, 2010.

ATTEST:

Cathy E. Blank
CATHY E. BLANK, CLERK

COUNTY COMMISSIONERS OF
ALLEGANY COUNTY, MARYLAND
James J. Stakem
JAMES J. STAKEM, PRESIDENT
Robert M. Hutcheson
ROBERT M. HUTCHESON, COMMISSIONER
Dale R. Lewis
DALE R. LEWIS, COMMISSIONER

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PROJECT APPROVAL STATUS KEY

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

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

CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Allegany College

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/27/2010

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 MASTER FACILITIES PLAN
 HM = HAZ MAT PLAN
 LB = LIBRARY PLAN
 BD = BUILDING FACILITIES PLAN
 RD = ROAD AND BRIDGE PLAN
 O = OTHER (LIST NAME)

STATUS N O	PROJECT NAME	LOCAL DESIGN PLAN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	BALANCE TO COMP.					PAGE #				
															FY 11	FY 12	FY 13	FY 14	FY 15					
X	Technologies Building	AC	0		4,716.8								15,722.7			337.8	2,173.2	2,173.2	32.6	32.6	AC01			
X X X	Automotive Technologies/Physical Plant	AC	1		500.0								1,282.6	49.7	1,832.3	500.0 608.5	1,223.8				AC-02			
	TOTALS				5,216.8								12,288.5	49.7	17,555.1	500.0 608.5	1,223.8	788.1	337.8 5,408.6	2,173.2 7,244.1	2,173.2 2,249.3	32.6 32.6	32.6	

PROJECT APPROVAL STATUS KEY

N = NEW PROJECT

O = OLD PROJECTS

AC = APPROVED CONCEPT

AF = APPROVED FUNDING

DESIGN STATUS KEY

0 = NO DESIGN

1 = PRELIM. DESIGN

2 = FINAL DESIGN

3 = CONSTRUCTION

4 = COMPLETE

FUNDING KEY

G = COUNTY GENERAL FUND

B = COUNTY BOND

INK = IN KIND

P = PAY - GO FUND

OC = OTHER COUNTY

FG = FEDERAL GRANT

FL = FEDERAL LOAN

SG = STATE GRANT

SL = STATE LOAN

O = OTHER FUNDING

CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Board of Education

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN *ITALICS*

REVISED 5/27/2010

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 MASTER FACILITIES 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 AND BRIDGE PLAN

FM = FLOOD MANAGEMENT

O = OTHER (LIST NAME)

N	O	AC	AF	PROJECT NAME	LOCAL DESIGN PLAN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	BALANCE TO COMP.					PAGE #				
																		FY 11	FY 12	FY 13	FY 14	FY 15					
X	X	X		South Penn Addition	SS	2				674.0			842.0			1,516.0	80.0	594.0						BOE-01			
X	X			Mount Savage Roof PH 2	SS	2				57.0			569.0			626.0								57.0	626.0	BOE-02	
X	X			Westmar Middle Roof Replacement PH 2+3	SS	2				84.0			848.0			932.0			84.0	932.0						80E-03	
X	X			Central Office Roof Replacement	SS	1				382.0						382.0	20.0	362.0							80E-04		
X	X	X		Fort Hill Roof Replacement	SS	0				193.0			938.0			1,131.0	80.0	113.0								80E-05	
X	X	X		Greenway Stadium Renovation PH 1	SS	3				185.0			400.0		3,565.0	4,150.0	3,800.0	185.0	350.0								80E-06
X	X			Mountain Ridge Stadium	SS	3						400.0		1,070.0	1,470.0	1,173.0	297.0									80E-07	
X				Braddock Middle School Renovation	SS	0		11,591.0			14,610.0					26,201.0								11,591.0	26,201.0	80E-08	
X				Washington Middle School Renovation	SS	0		7,905.0			17,697.0					25,602.0								7,905.0	25,602.0	80E-09	
X	X			Northeast Gymnasium Addition	SS	0		183.0			1,565.0					2,048.0								483.0	2,048.0	80E-10	
X				Frost Elementary Renovation	SS	0		4,030.0			12,388.0					16,418.0								4,030.0	16,418.0	80E-11	
X	X	X		Mount Savage Roof PH 1	SS	2				504.0			125.0	629.0	629.0	504.0										80E-12	
X	X	X		Westmar Middle Roof PH 1	SS	2				270.0			75.0	345.0	345.0	270.0										80E-13	
					TOTALS					24,009.0			2,349.0		50,257.0	4,835.0	81,450.0	874.0	859.0	559.0					57.0	24,009.0	
																	6,047.0	2,163.0	2,345.0						626.0	70,269.0	

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STATUS		PROJECT NAME	LOCAL DESIGN PLAN STATUS		G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 11	FY 12	FY13	FY 14	FY15	BALANCE TO COMP.	PAGE #
X	X	Regional Comp Planning	CP	1	563.0					135.0		115.0			813.0	431.0	106.0	26.0					CS-01
		TOTALS			563.0					135.0		115.0			813.0	431.0	106.0	26.0					

CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Community Services

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/27/2010

CAPITAL BUDGET

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW - Buildings

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/27/2010

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																			FY 11	FY 12	FY 13	FY 14	FY 15			
X	X			Prospect Sq. Cooling Sys. Improvements	BD	0		26.5									26.5		26.5	26.5					DPW-B-01	
X	X			County Office Complex HVAC Improvements	BD	0		183.0									183.0		183.0	183.0					DPW-B-02	
X	X	X		All. Co. Detention Ctr. HVAC Improvements	BD	0									409.0			409.0		409.0						DPW-B-03
X	X			Central Roads Garage Window Improvements	BD	0		25.0									25.0		25.0	25.0					DPW-B-04	
				TOTALS				234.5							409.0			643.5		409.0	234.5	234.5				

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW - Flood Mitigation

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/27/2010

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N	O	AC	AF	PROJECT NAME	LOCAL DESIGN PLAN STATUS										TOTAL EST COST	PRIOR & CURRENT	BALANCE TO COMP.					PAGE #		
					G	B	INK	P	OC	FG	FL	SG	SL	O			FY 11	FY 12	FY 13	FY 14	FY 15			
X	X	X		Braddock Run Stream Restoration	FM	3		300.0							500.0		800.0	250.0 750.0	50.0 50.0				DPW-F-01	
X	X	X		Drainage Improvement Program	FM	0				16.2							16.2	32.4	3.7 7.4	12.5 25.0				DPW-F-02
X	X	X		LaVale Storm Drain Improvements	FM	3				341.0					372.0		713.0	341.0 403.0	310.0					DPW-F-03
				TOTALS				300.0		357.2					872.0		1,545.4	594.7 1,160.4	62.5 385.0					

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW - Roads & Bridges

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/27/2010

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STATUS N O	PROJECT NAME	LOCAL DESIGN PLAN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 11	FY 12	FY 13	FY 14	FY 15	BALANCE TO COMP.	PAGE #	
X X X	Orleans Road South Bridge	RD	2		1,379.3			5,517.0		42.7			6,939.0	150.0 192.7	325.0 1,950.0	904.3 4,796.3					DPW-RB-01	
X X X	Cresaptown Streetscape Lighting	RD	3			10.8				36.2		25.4	72.4	7.8 49.2	3.0 23.2						DPW-RB-02	
X X	New Hope Road Bridge	RD	2					130.0					130.0		75.0	55.0						DPW-RB-03
X X X	OP Road	RD	0			307.0						307.0	614.0	282.0 564.0	25.0 50.0							DPW-RB-04
X X X	Revolving Roads Fund	RD	0			225.0							225.0		25.0 25.0	100.0 100.0	100.0 100.0					DPW-RB-05
TOTALS				1,379.3		542.8		5,647.0		78.9		332.4	7,980.4	439.8 880.9	378.0 2,103.2	1,004.3 4,896.3	100.0					

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW - Sewer

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN *ITALICS*

REVISED 5/27/2010

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																		FY 11	FY 12	FY 13	FY 14	FY 15				
X	X			Braddock Run Interceptor	WS	3						1,020.0		500.0			1,520.0	1,020.0	500.0					DPW-S-01		
X	X			Bedford Road Sewer Rehabilitation Project	WS	0						400.0	345.0				745.0		545.0	200.0					DPW-S-02	
X	X			Bedford Road SSES	WS	2								792.5			792.5	792.5							DPW-S-03	
X	X			Consol CCTV	WS	2						25.0				8.0	33.0		33.0						DPW-S-04	
X	X			Eckhart CCTV	WS	2						25.0				8.0	33.0		33.0						DPW-S-05	
X	X			Grahamtown CCTV	WS	2						25.0				8.0	33.0		33.0						DPW-S-06	
X	X			Jennings Run Sewer Rehabilitation Project	WS	0						2,000.0	1,000.0				3,000.0		1,000.0	1,000.0	1,000.0					DPW-S-07
X	X			Jennings Run SSES	WS	2								668.5			668.5	668.5								DPW-S-08
X	X			Rawlings CCTV	WS	2						25.0				8.0	33.0		33.0						DPW-S-09	
X	X			Bowling Green Equipment Garage	WS	0									50.0	50.0				50.0					DPW-S-10	
X	X			Braddock Run Sanitary District Improvements	WS	1						50.0	50.0			3,100.0	3,200.0		100.0	1,000.0	2,100.0					DPW-S-11
X	X			Evitts Creek Interceptor	WS	0									2,300.0	2,300.0								2,300.0	DPW-S-12	
X	X			Georges Creek WWTP	WS	3						291.0		19,272.2	8,495.4		28,058.7	27,747.7	311.0							DPW-S-13
X	X			Replace Clarifier - Celanese WWTP	WS	1								750.0	750.0		1,500.0			1,500.0					DPW-S-14	
X	X			Utilities SCADA	WS	2										250.0	250.0		50.0	25.0	25.0	25.0	25.0	75.0	DPW-S-15	
X	X			Wrights Crossing Pump Station Improvements	WS	3						675.0	660.0			15.0	1,350.0		30.0		120.0	1,200.0				DPW-S-16
TOTALS												4,536.0	2,055.0	21,983.2	9,245.4	5,747.0	43,566.6	30,308.6	2,613.0	3,845.0	4,375.0	25.0	25.0	2,375.0		

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FUNDING KEY

CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW - Transit

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/27/2010

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	X	X		Transit Bldg. Renov. - Bus Shelters	BD	3						200.0					200.0	175.0	25.0							DPW-T-01	
	X	X		Transit Bldg. Renov. - Electrical	BD	3						85.0					85.0	70.0	15.0								DPW-T-02
				TOTALS								285.0					285.0	245.0	40.0								

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

DPW - Water

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/27/2010

CAPITAL BUDGET

N	O	AC	AF	PROJECT NAME	LOCAL DESIGN PLAN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	BALANCE TO COMP.					PAGE #			
																		FY 11	FY 12	FY 13	FY 14	FY 15				
X	X			Bowmans Addition Water - PH 2	WS	2					1,722.9	624.0	534.0		800.0	3,680.9	655.9	3,025.0						DPW-W-01		
X	X			Mt. Savage Water Distribution System	WS	1					4,000.0	2,000.0	500.0		500.0	7,000.0		2,000.0	5,000.0						DPW-W-02	
X	X			Mt. Savage Water Transmission Main	WS	3								815.0			815.0	650.0	165.0						DPW-W-03	
X	X			Shades Lane Water	WS	0							250.0	50.0			300.0		300.0						DPW-W-04	
X	X			Vale Summit Water Storage Tank	WS	2				10.0			490.0			500.0	10.0	10.0	490.0						DPW-W-05	
X	X			Cresaptown Water System Improvements	WS	0					350.0	1,500.4					1,850.4		1,350.0	500.4						DPW-W-06
X	X			Potomac River Water Treatment Plant	WS	0							4,972.0	4,972.0			9,944.0					1,050.0	3,722.0	5,172.0		DPW-W-07
X	X	X		Potomac River Water Trmt. Plant Study	WS	1			133.0				15.0			148.0	63.0	20.0	50.0						DPW-W-08	
X	X	X		County Water and Sewer Study	WS	1			86.7		50.0		50.0		32.9	219.6	86.7	86.7	132.9						DPW-W-09	
X	X			Rawlings Water Study	WS	1					25.0				8.0	33.0		33.0							DPW-W-10	
TOTALS									219.7	10.0	6,147.9	4,124.4	7,626.0	5,022.0	1,340.9	24,490.9	159.7	20.0	50.0	1,480.5	7,515.9	5,550.4	1,050.0	3,722.0	5,172.0	

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Economic Development

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/27/2010

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																		FY 11	FY 12	FY 13	FY 14	FY 15	BALANCE TO COMP.
X	X			Barton Business Park Lot C	ED	0					1,854.0					3,354.0				1,854.0	3,354.0		ED-01
X	X	X		Burbridge Building (NBIP)	ED	3					2,200.0					2,200.0	500.0 500.0	1,700.0 1,700.0					ED-02
X	X	X		Riverside Ind Park Roof Replacement	ED	0					60.0					60.0		60.0 60.0					ED-03
TOTALS											4,114.0					5,614.0	500.0 500.0	1,760.0 1,760.0			1,854.0	3,354.0	

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Fairgrounds

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN ITALICS
 REVISED 5/27/2010

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 AP = AIRPORT PLAN BD = BUILDING FACILITIES PLAN
 TR = TOURISM PLAN RD = ROAD AND BRIDGE PLAN
 FM = FLOOD MANAGEMENT O = OTHER (LIST NAME)

N	O	AC	AF	PROJECT NAME	LOCAL DESIGN PLAN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 11	FY 12	FY 13	FY 14	FY 15	BALANCE TO COMP.	PAGE #			
X	X			Access Road	-	1		2,270.0								2,270.0			100.0	2,170.0					F-01		
																100.0	2,170.0										
X	X	X		Caretakers House	-	1				45.0						43.0	88.0		45.0							F-02	
																60.0	28.0										
X	X			Fair Fire Protection	-	1		75.0								75.0			75.0							F-03	
																75.0											
				TOTALS				2,345.0		45.0						43.0	2,433.0		45.0	175.0	2,170.0						
																60.0	203.0	2,170.0									

PROJECT APPROVAL STATUS KEY

N = NEW PROJECT

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AF = APPROVED FUNDING

DESIGN STATUS KEY

0 = NO DESIGN

1 = PRELIM. DESIGN

2 = FINAL DESIGN

3 = CONSTRUCTION

4 = COMPLETE

STATUS

N O

AC

AF

PROJECT

NAME

LOCAL DESIGN

PLAN

STATUS

G

B

INK

P

OC

FG

FL

SG

SL

O

TOTAL

EST COST

PRIOR &

CURRENT

FY 11

FY 12

FY 13

FY 14

FY 15

BALANCE TO COMP.

PAGE #

X	X	South Cumberland Library Renovation	LB	1		1,246.0	.					1,246.0			2,492.0				100.0	1,146.0	200.0	2,292.0				LIB-01
		TOTALS				1,246.0						1,246.0			2,492.0				100.0	1,146.0	200.0	2,292.0				

CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Library

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/27/2010

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 MASTER FACILITIES PLAN

TP = TRANSPORTATION PLAN

HM = HAZ. MAT. PLAN

CD = CIVIL DEFENSE PLAN

LB = LIBRARY PLAN

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FUNDING KEY

G = COUNTY GENERAL FUND

B = COUNTY BOND

INK = IN KIND

P = PAY - GO FUND

OC = OTHER COUNTY

FG = FEDERAL GRANT

FL = FEDERAL LOAN

SG = STATE GRANT

SL = STATE LOAN

O = OTHER FUNDING

CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

Public Safety & Homeland Security

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/27/2010

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STATUS N	O	AC	AF	PROJECT NAME	LOCAL DESIGN PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	BALANCE TO COMP.					PAGE #		
																			FY 11	FY 12	FY 13	FY 14	FY 15			
X	X			Ambulance Purchase	CD	0					200.0						200.0				200.0	200.0				PS-HS-01
X	X			EMS Chase Car	CD	0					45.0					15.0	60.0			60.0						PS-HS-02
X	X			Hazmat Response Vehicle	CD	0					250.0						250.0				250.0	250.0				PS-HS-03
X	X			Tower Siles (3)	CD	0					1,200.0		300.0				1,500.0	300.0	1,200.0		250.0	200.0	250.0	200.0		PS-HS-04
TOTALS											450.0		1,245.0		300.0		15.0	2,010.0	300.0	1,260.0						

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:

UPRC

CIP FY 2011

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN *ITALICS*

REVISED 5/27/2010

CAPITAL BUDGET

LOCAL PLAN KEY

CP = COMPREHENSIVE PLAN	AR = APPALACHIAN DEV. PLAN
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STATUS		PROJECT NAME	LOCAL DESIGN PLAN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 11	FY 12	FY 13	FY 14	FY 15	BALANCE TO COMP.	PAGE #
N	O	AG AF	Savage River Dam	-	2				10.0					40.0	50.0			10.0	50.0			UPRC-01
TOTALS								10.0					40.0	50.0			10.0	50.0				