

**Allegany County,  
Maryland**



**Fiscal Year 2012**

# **Adopted Budget**

**Adopted May 26, 2011**

***Allegany County Board of County Commissioners***

*Michael W. McKay, President*

*Creade V. Brodie, Jr., Commissioner*

*William R. Valentine, Commissioner*

*David A. Eberly, County Administrator*

Cover Design, Siera Wigfield, Allegany County Planning and Transit Division  
Swallowtail Butterfly and Lilac and Carder Hill Road Photographs by Dave Dorsey, Allegany County Planning Division





# ALLEGANY COUNTY, MARYLAND

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# ALLEGANY COUNTY, MARYLAND

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## Budget Message

May 26, 2011

Dear Allegany County Residents,

We, the County Commissioners of Allegany County, Maryland, feel that County taxpayers have sent a clear message to elected officials to cut spending and cap property tax rates. We think you deserve relief, and we believe we have done our best to respond to your plea.

The goals of the County are expressed each fiscal year in our budget – a document which spells out our needs and qualifies what we can afford. We have made hard and somewhat unpopular choices to produce a balanced budget to reflect the economic and financial realities we face. It is important that our taxpayers realize what reduced spending and “freezing” of property taxes means, as services that residents have come to expect must also be modified, reduced, or even eliminated.



As your Commissioners, we are committed to operate our “business” as lean and efficiently as possible. We are committed to reducing our workforce by 10% over the next 24 months.

It is frustrating that despite all of our hard work to find new savings initiatives, we continue to be deluged by increased state mandated costs again this year – with nearly \$700,000 of our budget being allocated to operating costs for the State Office of the Department of Assessments and Taxation. The State of Maryland continues its practice of cutting back on its own funding commitments, while dictating that Allegany County Government provide 90% funding for this state office – an issue that is beyond our control.

The FY2012 budget incorporates Resolution No. 11-16 that reduces the County’s property tax by 9/100’s of one cent – which will set our tax rate at a level nearly equivalent to the County’s rate in FY1993 – 19 years ago.

We have worked aggressively and successfully with David A. Eberly, our County Administrator, and Jerry L. Frantz, CPA, our Director of Finance, to develop this balanced budget. We are mindful of our operating needs - and at the same time have been proactive to cut spending, maximize revenues and realign and reallocate resources. We have deferred and scaled back on capital improvements and have held County employee positions vacant to achieve savings.

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

1. A rate decrease in property taxes that near equals 1/10 of a cent.
2. A total budget which is \$2.3M less than FY2011 and \$11M less than the levy set two years ago.
3. 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 \$37,686,022 or 46% (includes debt service) of the General Fund.
4. A budget that provides a reduction in force due to County employee retirements, realizing \$1,076,992 in personnel savings.

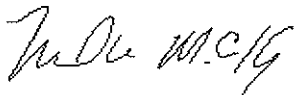


Cost saving initiatives that have helped control expenses included:

- a. Grants for Emergency Management
- b. Block grant funding
- c. Federal and state grants for water & sewer projects
- d. Early retirement incentives
- e. Flat line funding for outside agencies
- f. No pay raises for County Employees for the 3<sup>rd</sup> consecutive year.

Under the direction of Jerry L. Frantz, CPA, and the County's consistently-strong financial performance and carefully-planned fund balance, we earned an extraordinary upgrade and enhanced "A" Bond Rating from Standard & Poor's Rating Service in March of this year. We wish to take this opportunity to express our thanks to Mr. Frantz for his dedication over the past 30 years and wish him the best as he retires from his position of Finance Director. We congratulate him and his staff for their knowledge and expertise and the honor they have bestowed upon Allegany County for the past 19 years as recipient of the Certificate of Achievement for Excellence in Financial Reporting for the County's Comprehensive Annual Finance Report. We express our heartfelt thanks and appreciation to Mr. Frantz for his 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**



Michael W. McKay, President



Creade V. Brodie, Jr. Commissioner



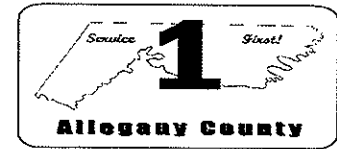
William R. Valentine, Commissioner

*A complete copy of the budget is available on the County's website at [www.gov.allconet.org](http://www.gov.allconet.org).*





**ALLEGANY COUNTY FY 2012 BUDGET  
INTRODUCTION AND POLICY INFORMATION  
MAY 26, 2011**



**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](http://WWW.GOV.ALLCONET.ORG) under finance. The Finance Department maintains an EMAIL address to answer your questions and concerns at [FINANCE@ALLCONET.ORG](mailto: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**

**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.

- 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.

- 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 2012 budget were as follows:

### **Budget Calendar:**

	<b><u>Time Frame</u></b>
Send out request for FY 2012 Capital Improvement Projects	November 15, 2010
Board of County Commissioners approve FY 2012 Budget Guidelines	December 17, 2010
Capital Improvement Project Requests due back to CIP Coordinator	January 6, 2011
Meeting with departments to distribute budget material	January 7, 2011
Constant Yield assessments due from Maryland Department of Assessments and Taxation	February 15, 2011
Final day to submit Budget material due from County Departments – includes revenue and expenditure worksheets, personnel worksheets, and program budget worksheets	February 17, 2011
Commissioners meet publicly with outside agencies regarding Budget requests	February 18 to March 17, 2011
Advertise Constant Yield	March 21, 2011
Respond to Department of Assessments & Taxation on whether the tax rate is above or below the Constant Yield	March 25, 2011
Hold advertised Constant Yield compliance meeting with public	March 31, 2011
Present Preliminary Budget & CIP recommendations to Board of County Commissioners from County Administrator –	March 26 to April 13, 2011
Hold Public Budget Work sessions	
Hold Preliminary Budget hearing with public	April 14, 2011
Final adjustments to FY 2012 Budget, Deadline May 16, 2011	May 3 to 16, 2011
Set Levy And Tax Differential	May 26, 2011
Adopt Budget – Advertise FY2012 Budget; Send approved Budget to departments	May 26, 2011

## **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, 2011, the County's "Rainy Day" amount is planned to be \$7,500,000 which is 7.2% of the total FY 2012 Operating Budget of \$103,849,846. Also, the \$7.5 million "Rainy Day" amount is the equivalent to 3.8 weeks of cash flow, excluding capital projects. This represents a 0.7 day increase from FY 2011.

## **DEBT AFFORDABILITY EVALUATION**

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

1. Allegany County will not use long-term debt to finance current operations.
2. The economic benefits of purchase vs. lease purchase vs. straight lease will be reviewed at the time of acquisition for routine purchases. These installments, if used, will not exceed five years in duration.
3. Allegany County will use long-term debt to finance capital improvement projects that cannot be financed from current revenue sources or which logically should be paid for by multiple generations of taxpayers.



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

4. The total general obligation debt service of the Allegany County general fund will not exceed eleven percent (11%) of the total general fund revenue, thirteen percent (13%) of the total operating budget and will not exceed ninety percent (90%) of the debt affordability model. Debt for all other enterprise funds will be issued after a case-by-case determination that debt service can be paid from the enterprise fund without general fund supplement.
5. Debt for obligations having a duration of five years or less may be funded through the use of short-term notes if the County Administrator and Director of Finance advise that (A) the projected interest rates relative to the costs associated with bonded debt issuance are to the advantage of the County, and (B) such analysis is made at each renewal.
6. Construction projects having debt obligations of more than five years may, on the advice of the County Administrator and the Director of Finance, be funded through short-term notes during construction to be followed by longer term bonding when the project is completed. The County Administrator and the Director of Finance may use the advice of financial counselors in determining appropriate debt issuance in each instance.
7. All General Obligation Bonds will be issued with all maturities and interest rates subject to a formal competitive bid process unless the Board of County Commissioners directs otherwise.
8. Absent compelling arguments on a case-by-case basis, all General Obligation Bonds will be issued with a call feature with the exception of special assessment bonds. The Board of County Commissioners must approve exceptions.
9. Revenue Bonds underwriting services will be solicited from all major and local investment banking firms. All firms expressing an interest in providing the service will be allowed to participate in the process individually or as part of a group. Firms will be allowed to submit multiple proposals individually or as a part of one or more groups. Individual bids, multiple bid proposals, and any combination of these beneficial to the county will be evaluated by the County Administrator, the Director of Finance and the affected department, then recommended to the Board for approval.
10. Investment of capital funds will be done by the Director of Finance in a manner consistent with the County Investment Policy dated May 1996.
11. All bonds will be financed for a period not to exceed the expected useful life of the project.
12. No bonds will be issued which provide for balloon principal payments at the end of the term of issuance.
13. No bonds will be issued involving variable-rate debt.
14. Allegany County will maintain good communication with bond rating agencies about its financial condition and will follow a policy of full disclosure on every financial report and bond prospectus. **Current bond ratings are Standard and Poor (A) and Moodys (A1).**
15. For each issue of debt, Allegany County will consult bond counsel and/or a financial advisor.

### **CAPITAL IMPROVEMENT PROGRAM**

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

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

1. The County Commissioners are committed to balancing the need for maintaining the County's capital assets while providing on-going, direct services to the citizens. The County's capital inventory will not be neglected in an effort to maintain current operations.
2. The County is committed to balancing the need for capital improvement projects based upon its ability to finance the improvements within existing short- and long-term resources. The issuance of debt to finance capital improvements is predicated on the ability of the County to service the debt over the life of the issue.
3. Financing decisions relating to capital improvements must balance the use of pay-as-you-go financing (current resources) versus long-term financing options (issuing debt). To the extent practical, the use of current revenue to finance capital improvement projects reflects the County's intent to show purposeful restraint when incurring long-term debt. In the same regard, financing decisions should consider the useful life of capital improvements and spread the costs of the improvements over their useful lives. This ensures that those that benefit from them pay for the improvements.
4. The County Commissioners promote and encourage the leveraging of resources to maximize efforts for capital improvements. This includes participation in intergovernmental programs and the issuance of debt to finance capital improvements.
5. Capital improvement decisions will consider and accommodate the impact of operating and maintenance costs to ensure the ability and capacity to maintain the capital asset. To this end, the Capital Improvement Budget will be considered concurrently with the Operating Budget.

The criteria for inclusion in the Capital Plan are:

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



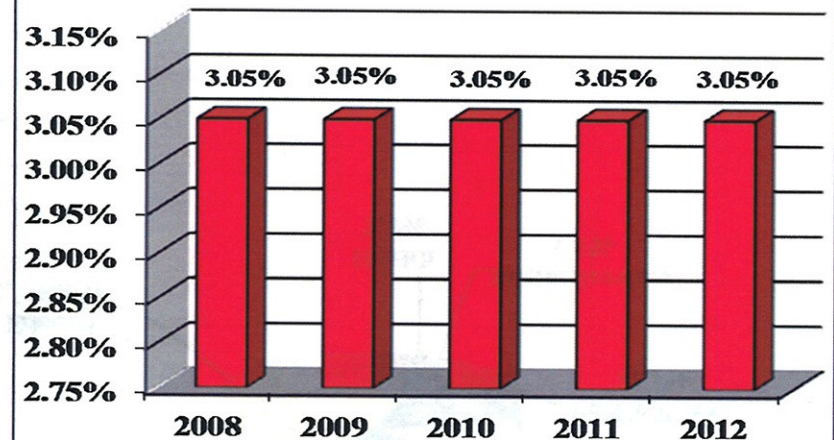


## Primary General Fund Revenue Rates

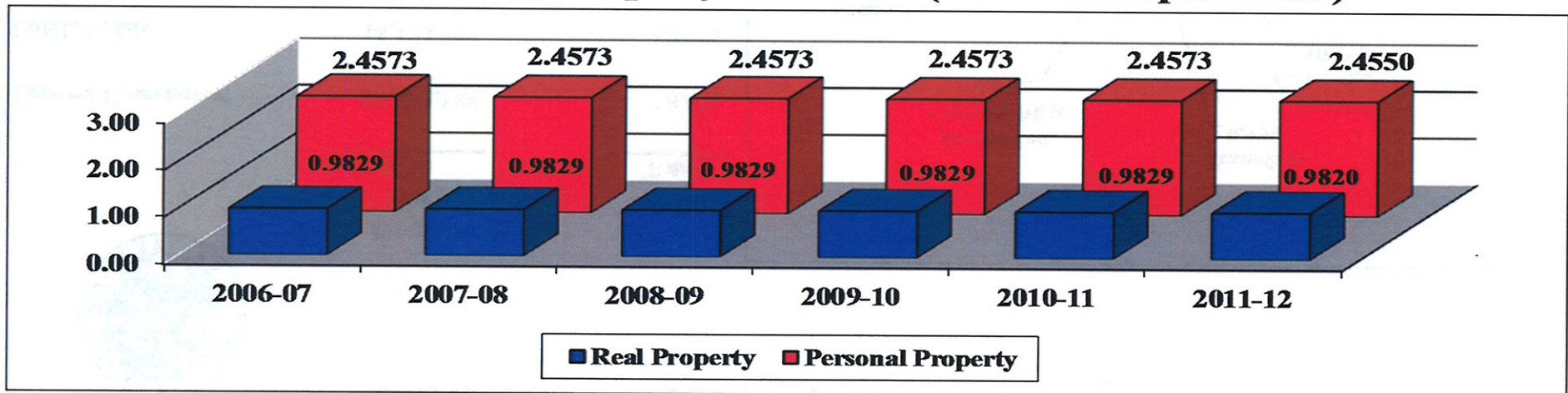
The Board Of County Commissioners Is Providing The Following Information To Assist  
The Taxpayers In Better Understanding Where County Tax Revenue Comes From

<b>Real Property Taxes</b>	<b>\$0.9820 Per \$100 Assessed Value</b>
<b>Personal Property Taxes</b>	<b>\$2.4550 Per \$100 Assessed Value</b>
<b>Income Taxes</b>	<b>3.05% Of State Taxable Income</b>
<b>Hotel/Motel Tax</b>	<b>8%</b>
<b>Admissions &amp; Amusement Tax</b>	<b>7.5%</b>
<b>Trailer Tax</b>	<b>15% Of Gross Rent</b>
<b>County 911 Fee</b>	<b>\$0.75 Per Month</b>
<b>Transfer Tax</b>	<b>0.5%</b>
<b>Recordation Tax</b>	<b>\$3.25 Per \$500</b>
<b>Coal Tax</b>	<b>\$0.30 Per Ton Mined - Total</b>
	<b>\$0.20 General Fund</b>
	<b>\$0.09 Coal Haul Road Fund</b>
	<b>\$0.01 Coal Towns</b>
<b>TV Franchise Fee</b>	<b>5%</b>

**Allegany County Piggyback Tax Rate By Calendar Year**



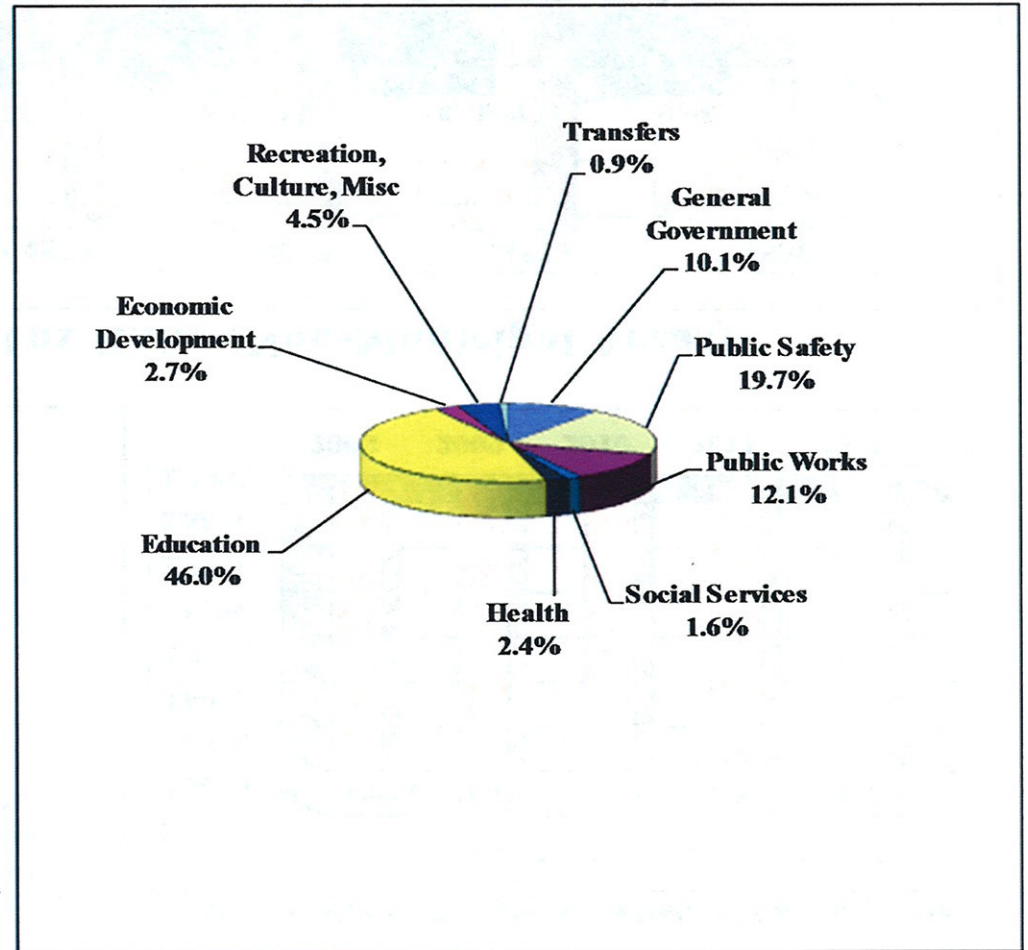
**Allegany County Property Tax Rates (Non-Municipal Areas)**





# How Your County Taxes Are Expended

	<b>Fiscal Year 2012</b>	<b>% Of Total</b>
<b>General Government</b>	<b>\$8,252,188</b>	<b>10.1%</b>
<b>Public Safety</b>	<b>16,174,817</b>	<b>19.7%</b>
<b>Public Works</b>	<b>9,888,815</b>	<b>12.1%</b>
<b>Social Services</b>	<b>1,310,402</b>	<b>1.6%</b>
<b>Health</b>	<b>1,948,886</b>	<b>2.4%</b>
<b>Education</b>	<b>37,686,022</b>	<b>46.0%</b>
<b>Economic Development</b>	<b>2,213,655</b>	<b>2.7%</b>
<b>Recreation, Culture, Miscellaneous, and Other</b>	<b>3,703,658</b>	<b>4.5%</b>
<b>Transfers</b>	<b>759,514</b>	<b>0.9%</b>
<b>Total Operating</b>	<b><u>\$81,937,957</u></b>	<b><u>100.0%</u></b>



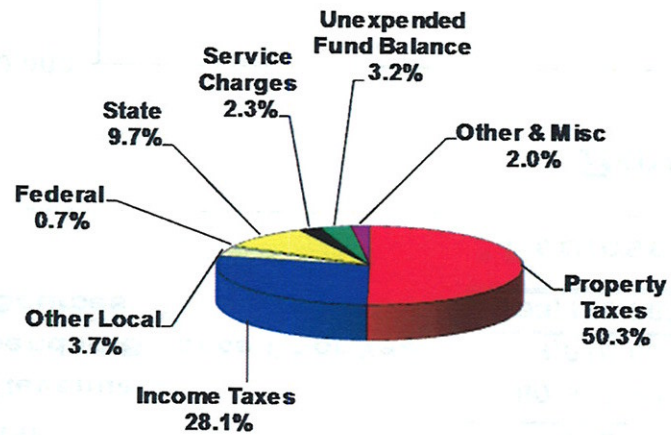
Note: Debt Service Payments Are Included In Each Category Area



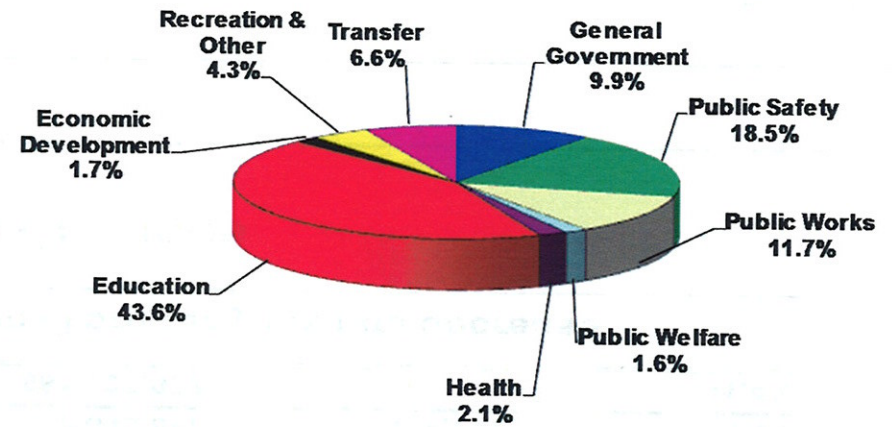


## General Fund Revenue & Expenditures For Fiscal Year 2012

### FY 2012 Revenues



### FY 2012 Expenditures



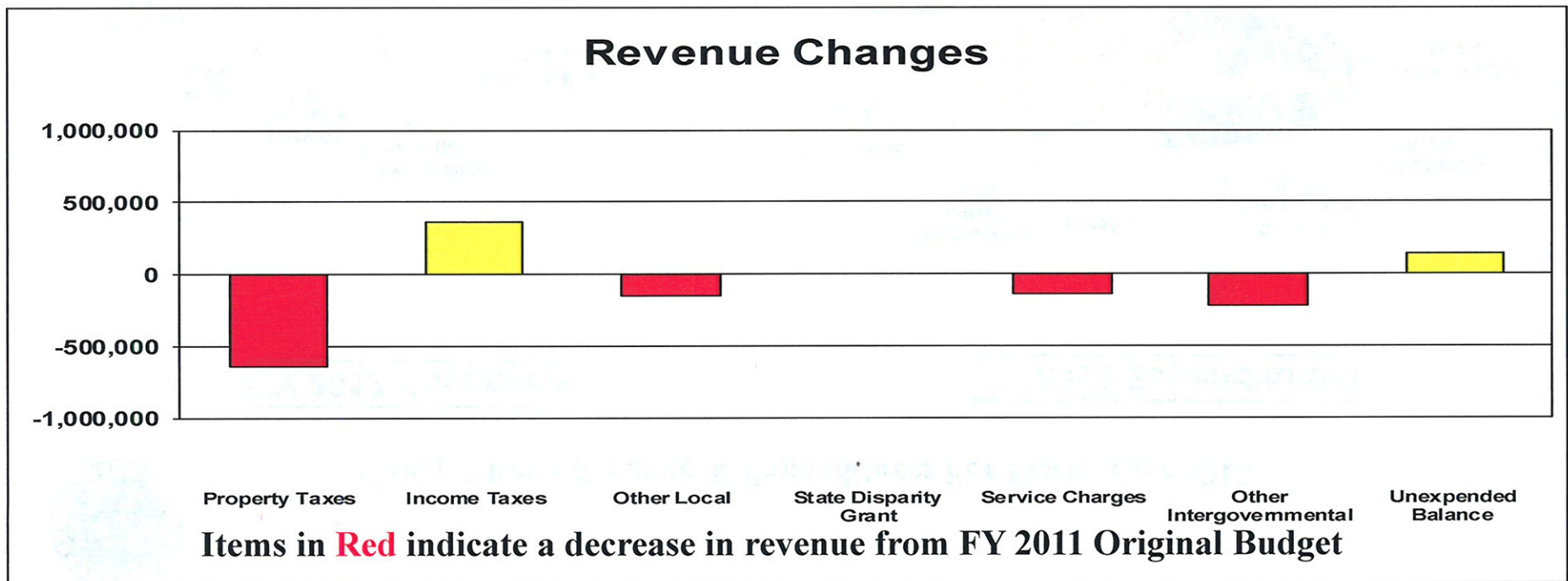
**Note: Revenue & Expenditures Equal \$81,937,957**



# FY 2012 General Fund Budget Revenue Comparison

	FY 2011 Original	FY2012 Approved	Difference	Percentage Difference
Local Property Taxes	\$41,805,668	\$41,162,899 *	-\$642,769	-1.5%
Local Income Taxes	22,640,000	23,000,000	360,000	1.6%
Other Local Taxes	3,219,000	3,064,401	-154,599	-4.8%
Licenses & Permits	603,600	608,800	5,200	0.9%
State Disparity Grant	7,298,505	7,298,505	0	0.0%
Program Open Space	479,937	198,000	-281,937	-58.7%
Other Intergovernmental	1,681,954	1,464,882	-217,072	-12.9%
Service Charges	2,054,383	1,919,669	-134,714	-6.6%
All Other	828,255	571,104	-257,151	-31.0%
<b>Total Revenue</b>	<b>80,611,302</b>	<b>79,288,260</b>	<b>-1,323,042</b>	<b>-1.6%</b>
Unexpended Balance Prior Year	2,515,000	2,649,697	134,697	5.4%
<b>Total Sources</b>	<b>\$83,126,302</b>	<b>\$81,937,957</b>	<b>-\$1,188,345</b>	<b>-1.4%</b>

\* Represents a small property tax rate decrease





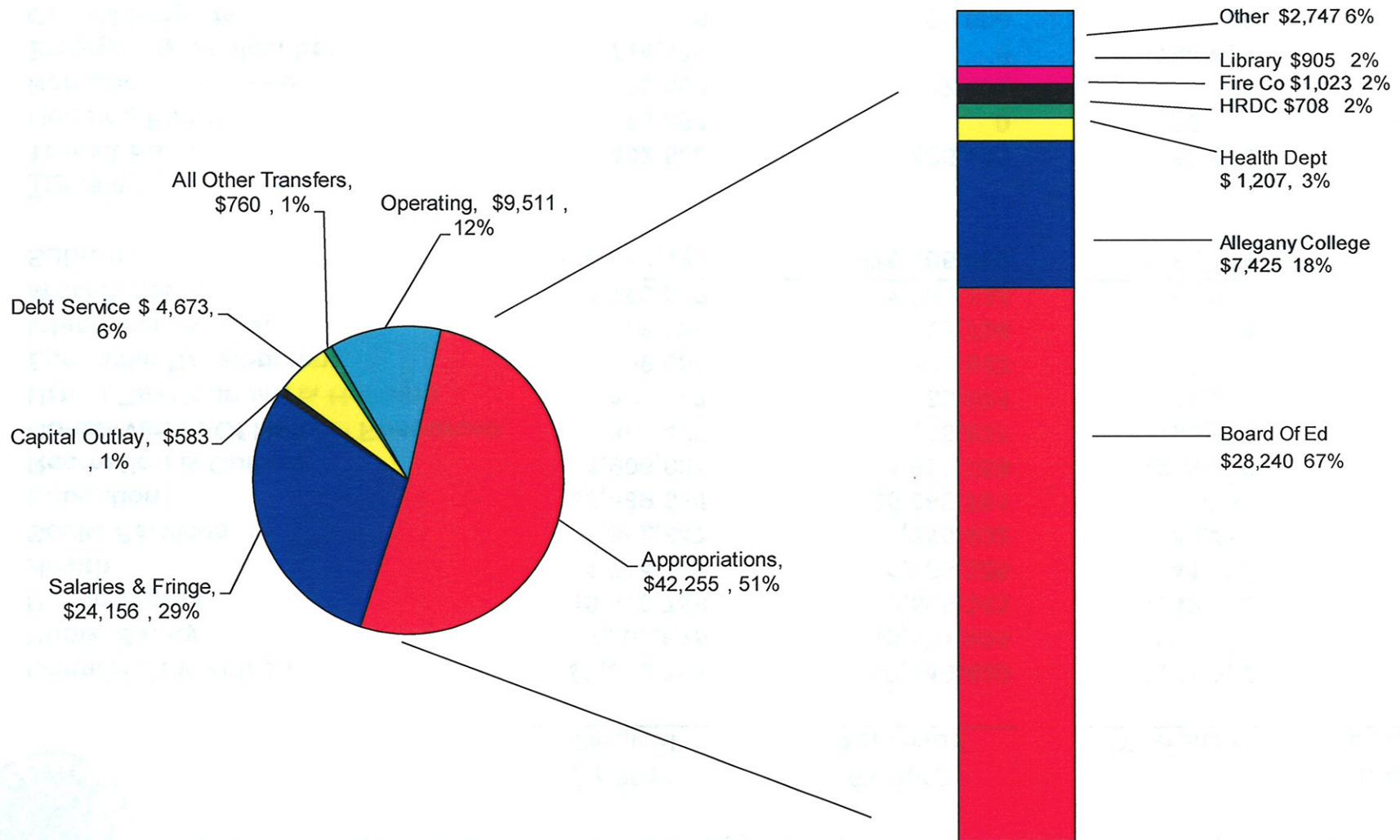


## FY2012 General Fund Budget Expenditure Comparison

	<u>FY 2011 Original</u>	<u>FY 2012 Approved</u>	<u>Difference</u>	<u>Percentage Difference</u>
General Government	\$7,622,718	\$8,146,400	\$523,682	6.9%
Public Safety	14,202,625	15,171,994	969,369	6.8%
Public Works	10,430,758	9,588,343	-842,415	-8.1%
Health	1,744,934	1,703,325	-41,609	-2.4%
Social Services	1,352,847	1,310,402	-42,445	-3.1%
Education	35,689,511	35,688,761	-750	0.0%
Recreation & Culture	1,906,034	1,662,558	-243,476	-12.8%
Conservation Of Natural Resources	306,477	215,837	-90,640	-29.6%
Urban Development & Housing	104,307	65,081	-39,226	-37.6%
Economic Development	1,409,006	1,392,943	-16,063	-1.1%
Intergovernmental	28,704	28,704	0	0.0%
Miscellaneous	1,790,262	1,531,124	-259,138	-14.5%
Subtotal	<u>\$76,588,183</u>	<u>\$76,505,472</u>	<u>-\$82,711</u>	<u>-0.1%</u>
<b><u>Transfers:</u></b>				
Transit Fund	432,863	485,415	52,552	12.1%
Housing Fund	75,891	0	-75,891	-100.0%
Narcotic Task Force	12,000	12,000	0	0.0%
Emergency Medical Services	744,479	0	-744,479	-100.0%
Capital Projects	0	100,000	100,000	100.0%
Debt Service Fund	5,069,102	4,672,971	-396,131	-7.8%
Enterprise Fund	203,784	162,099	-41,685	-20.5%
Total Transfers To Other Funds	<u>\$6,538,119</u>	<u>\$5,432,485</u>	<u>-\$1,105,634</u>	<u>-16.9%</u>

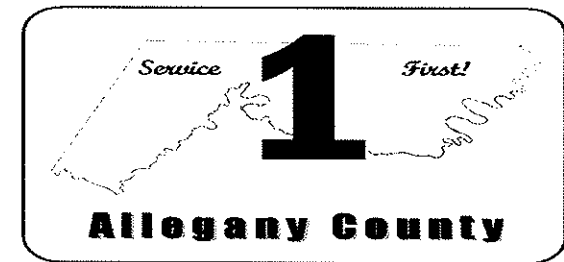


# **Allegany County, Maryland** **Fiscal Year 2012 General Fund Budget In Thousands** **Grand Total \$81,938**



**Allegany County**  
**General Fund FY 2012 Budget**  
**Services Not Provided by Municipal Government**

Service	Dollars	%
Board Of Education	\$28,240,000	34.5%
Allegany College	7,425,000	9.1%
Detention Center	6,795,461	8.3%
Debt Service On Services	4,266,711	5.2%
911	1,778,035	2.2%
Health Department	1,206,695	1.5%
State's Attorney	1,177,032	1.4%
Allegany County Library	905,000	1.1%
Other Health Services Programs	746,451	0.9%
HRDC (Sr Citizen Centers)	707,570	0.9%
Tourism	581,536	0.7%
Economic Development	514,498	0.6%
Election Office	501,571	0.6%
Transit Operation	485,415	0.6%
County Fair & Ag Expo	415,054	0.5%
Animal Control	368,959	0.5%
Emergency Management	263,757	0.3%
Airport	240,000	0.3%
Family Law Master	217,202	0.3%
Domestic Preparedness	200,981	0.2%
Solid Waste Recycling	166,681	0.2%
Alternative Sentencing Program	157,191	0.2%
Home Detention	137,354	0.2%
Agricultural Extension Agent	128,730	0.2%
Liquor Board	110,003	0.1%
Circuit Court Master Program	97,870	0.1%
Haz Mat	93,513	0.1%
Soil Conservation	77,107	0.1%
Other Education	23,761	0.0%
Some 36 Services For 70.9% Of Budget	\$58,029,138	70.9%
Total General Fund Budget	\$81,937,957	



Tax Differential By Municipality	
<u>Municipality:</u>	
Barton	\$ 9,412
Cumberland	1,180,431
Frostburg	414,950
Lonaconing	24,902
Luke	59,968
Midland	8,707
Westernport	52,195
Total	<u>\$1,750,565</u>

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



# How Your Property Taxes Are Calculated



<b>Assessed Property Value</b>	\$100,000
<b>Divided By \$100 Increments</b>	100 a
<b>Multiplied By The Combined Tax Rate</b>	\$1.0940 b
<b>Total Property Taxes Due</b>	\$1,094
<b>Less: 1% Property Tax Discount</b>	(10) c
<b>Total Taxes Paid Less Discount</b>	\$1,084

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

b Combined tax rate is broken down into \$0.9820 and \$0.1120 respectively for County and State

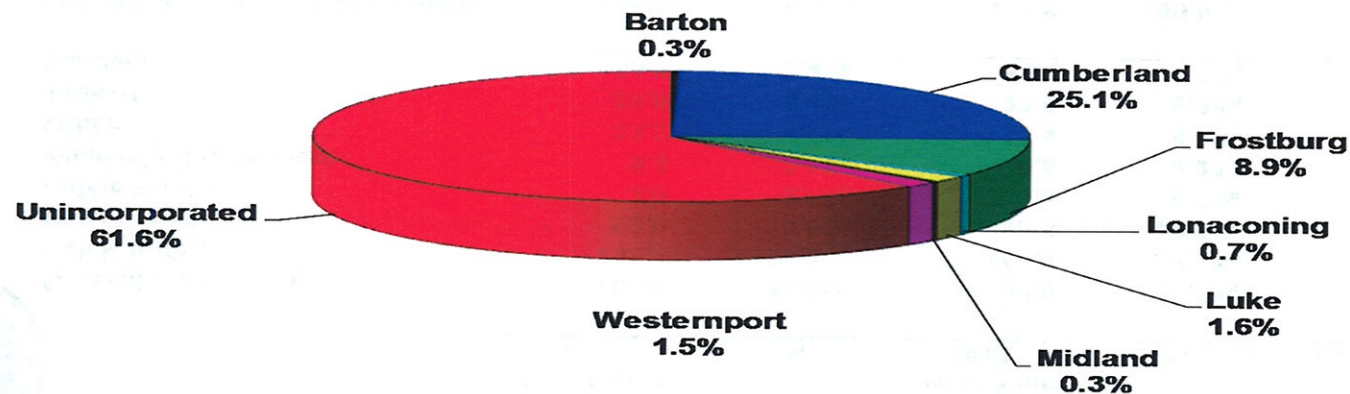
c Allegany County offers a 1% early payment discount for full year -taxes paid in July or August. No discount is offered by the State on State property taxes.



## Allegany County Real Property Tax Rates

<u>Municipality</u>	<u>2011 Assessable Base</u>	<u>2012 Assessable Base</u>	<u>2012 Tax Differential</u>	<u>2012 Tax Rate</u>
Barton	\$12,458,545	\$12,556,908	\$0.0782	\$0.9038
Cumberland	923,472,055	982,962,948	\$0.1301	\$0.8519
Frostburg	354,685,892	349,043,484	\$0.1241	\$0.8579
Lonaconing	28,220,455	27,694,473	\$0.0986	\$0.8834
Luke	67,192,970	63,843,644	\$0.1021	\$0.8799
Midland	11,997,327	11,579,962	\$0.0782	\$0.9038
Westernport	57,696,886	56,669,270	\$0.0966	\$0.8854
Unincorporated	<u>2,386,155,861</u>	<u>2,408,217,049</u>	\$0.0000	\$0.9820
<b>Total</b>	<b>\$3,841,879,991</b>	<b>\$3,912,567,738</b>		

## Allegany County Assessable Base FY2012

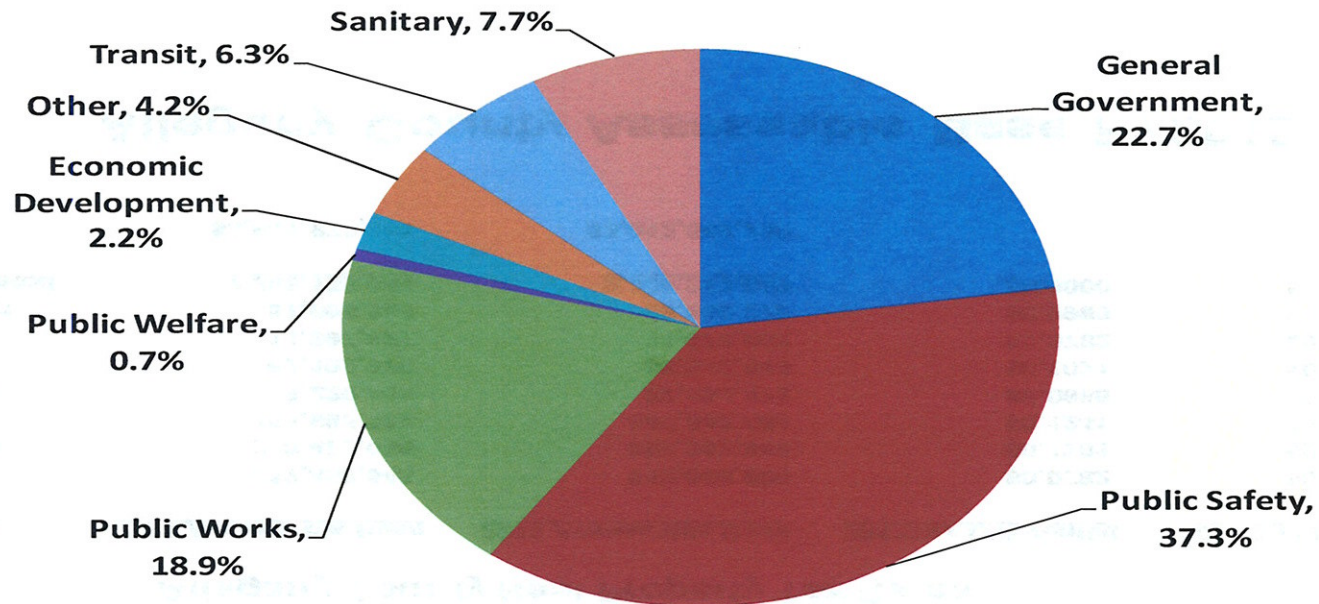




## Allegany County Full Time Equivalent Positions

	Fiscal Year 2011	%	Fiscal Year 2012	%	Change
General Government	101.9	22.3%	99.9	22.7%	-2.0
Public Safety	165.3	36.2%	164.5	37.3%	-0.8
Public Works	92.0	20.0%	83.5	18.9%	-8.5
Public Welfare	3.0	0.7%	3.0	0.7%	0.0
Economic Development	9.4	2.1%	9.6	2.2%	0.2
Other	22.2	4.9%	18.4	4.2%	-3.8
Transit	29.0	6.4%	27.9	6.3%	-1.1
Sanitary	33.8	7.4%	34.0	7.7%	0.2
<b>Grand Total Full Time Equivalents</b>	<b>456.6</b>	<b>100.0%</b>	<b>440.8</b>	<b>100.0%</b>	<b>-15.8</b>

Full Time Equivalent Positions







# ALLEGANY COUNTY POSITION ALLOCATION TABLE F.Y. 2012

DEPARTMENT	2011 ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2012	DEPARTMENT	2011 ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2012
COUNTY COMMISSIONERS	3.0		3.0	HOME DETENTION GRANT	2.0		2.0
COMMISSIONERS STAFF & OFFICE	1.0		1.0	EMERGENCY MANAGEMENT DEPARTMENT	3.5		3.5
FAMILY SUPPORT SERVICES	1.0		1.0	ANIMAL CONTROL/SHELTER	7.3	(0.5)	6.8
CIRCUIT COURT MASTERS PROGRAM	2.0		2.0	911	25.9		25.9
CIRCUIT COURT	4.8		4.8	PUBLIC SAFETY	1.1	0.9	2.0
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	(1.0)	0.8
STATES ATTORNEY	15.3	(0.2)	15.1	CODE ENFORCEMENT	2.0		2.0
VICTIM WITNESS COORDINATOR	0.5		0.5	HIGHWAY	74.4	(6.0)	68.4
PETIT JURY	0.5		0.5	TRANSPORTATION PLANNING	1.2	(0.1)	1.1
ADMINISTRATOR	3.0	(1.0)	2.0	ENGINEERING	12.3	(1.4)	10.9
ELECTIONS OFFICE	4.9		4.9	SOLID WASTE DISPOSAL	3.4	(1.0)	2.4
FINANCE DEPARTMENT	9.3	(0.3)	9.0	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	CHILD ABUSE COORDINATOR	1.0		1.0
HUMAN RESOURCES DEPARTMENT	4.0	0.3	4.3	ALLEGANY COUNTY FAIR	1.1	(0.4)	0.7
PLANNING	5.5	(0.4)	5.1	FAIRGROUNDS MAINTENANCE	1.4	(0.1)	1.3
LAND USE PLANNING	2.3		2.3	HIGHLANDS TRAIL MAINTENANCE	1.4		1.4
PERMITS & ENFORCEMENT	4.3	0.3	4.6	SOIL CONSERVATION	2.0	(1.0)	1.0
MAINTENANCE-GENERAL	6.8	0.3	7.1	OFFICE OF COMMUNITY SERVICES	0.5	(0.5)	0.0
MAINT - PROSPECT SQ. OFFICE BDLG	2.0		2.0	DEPT OF ECONOMIC DEVELOPMENT	5.0		5.0
MAINTENANCE-COURTHOUSE	3.0		3.0	TOURISM DEPARTMENT	2.5	0.2	2.7
MAINTENANCE - COUNTY COMPLEX	2.9		2.9	TOTAL GENERAL GOVERNMENT	376.2	(2.6)	373.6
INFORMATION TECHNOLOGY DIVISION	3.8	(1.0)	2.8				
BUREAU OF POLICE	18.0		18.0	ALL OTHER FUNDS			
SHERIFF'S DEPARTMENT	16.4		16.4	ALLEGANY COUNTY TRANSIT FUND	29.0	(1.1)	27.9
SCHOOL SAFE GRANT	1.0		1.0	HOUSING AND COMMUNITY DEVELOPMENT	2.3	(2.3)	0.0
JUVENILE REVIEW BOARD	2.0		2.0	GAMING FUND	2.8	0.5	3.3
EMERGENCY MEDICAL SERVICES	0.0	10.5	10.5	REVOLVING BUILDING FUND	2.0		2.0
FIRE & RESCUE ORGANIZATIONS	0.1		0.1	EMERGENCY MEDICAL SERVICES	10.5	(10.5)	0.0
MAINTENANCE - DETENTION CENTER	3.5	(0.2)	3.3	SANITARY DISTRICTS	33.8	0.2	34.0
DETENTION CENTER	78.0		78.0				
DJJ JUVENILE SERVICES GRANT	0.5		0.5	TOTAL	456.6	(15.8)	440.8
ALTERNATIVE SENTENCING PROGRAM	2.0		2.0				
LIQUOR CONTROL BOARD	4.0		4.0				

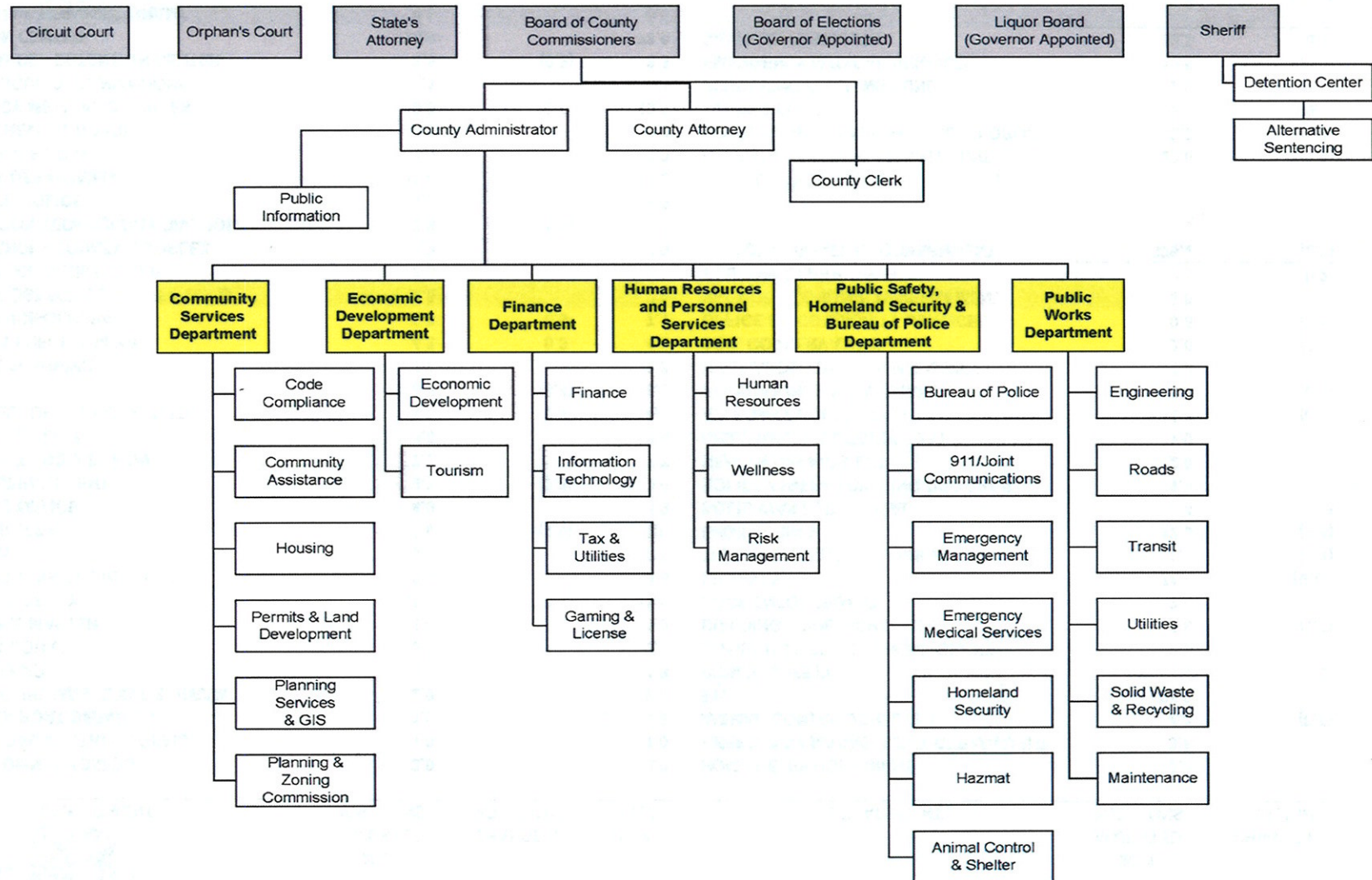
ABOVE TABLE REPRESENTS FULL TIME EQUIVALENCIES (FTE)  
NOTE: SHORT TERM INTERNS ARE EXCLUDED FROM FTE COUNT





# Allegany County, Maryland

## Organization Chart 2011



**RESOLUTION NO. 11-16**

**WHEREAS**, the Board of County Commissioners must adopt a budget by June 30, 2011 for the Fiscal Year July 1, 2011 to June 30, 2012; and

**WHEREAS**, the Board, in accordance with state law, held a Constant Yield Hearing on March 31, 2011, 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 26; and

**WHEREAS**, the Board held a public preliminary budget hearing on April 14, 2011, and sought additional public input at their April 28<sup>th</sup> through May 19<sup>th</sup> public business 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 2012 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 2012 Operating and Capital Budget, as summarized in the attached list of funds, in the amount of \$116,268,781.
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 for the third consecutive years.
3. The FY 2012 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 2012 General Fund Budget will decrease by 1.4%.
5. The FY 2012 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 2012 budget reflects the operation of Paper Gaming with revenues, after all administrative costs, and in accordance with Section 1-112(f)(2)a, to designate 25% of remaining revenues to fire and rescue companies, and Section 1-112(f)(2)b of the Paper Gaming Regulations to designate the remaining (75%) for capital education project funding. As previously enacted, the county designates the Allegany County Fire & Rescue Board to determine distribution of all revenues as referenced in Section 1-112(f)(2)a for FY2012.
7. The Commissioners have approved a rate decrease in property taxes and will maintain the same piggyback tax rate for FY2012. However, the recordation tax rate will increase from \$3.25 to \$3.50 effective July 1, 2011, and the bag sticker fee will increase from \$.50 to \$.75 effective January 1, 2012.
8. The FY2012 Budget reflects an increase of \$360,000 in income tax revenue. However, there are reductions of \$325,000 in Federal prisoner revenue, \$180,000 in recordation revenue, \$642,769 in property tax revenue, and \$281,937 in Program Open Space funding.
9. A State of Maryland mandate has placed 90% of the cost of operating the MD State Department of Assessment and Taxation Office in our FY2012 budget at a cost of \$672,000. This is the first year of this mandate; 90% will be required in our 2013 budget; and 50% in FY 2014 henceforth.
10. The FY2012 State disparity grant was calculated at \$7,869,912, but the State flat lined it to the FY2011 amount of \$7,298,505 or a loss of \$571,407.
11. The FY2012 budget takes in some reorganization or restructuring of certain County Departments.
12. The FY2012 Budget level funds all outstanding agencies funded by the County.
13. The FY2012 Budget contains one new long-term debt for the General Fund of approximately \$1.6M for the New Orleans Road Bridge project. The borrowing will be through USDA at an expected rate of 4.25% for a 30-year period.
14. The FY2012 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 FY2012 Budget places the community promotion expenditures back to its own department with funding from the Economic Development Department.
16. Some \$1,076,992 of personnel savings in this budget are coming from 18 positions left vacant.
17. The FY 2012 Budget is the third budget having the County health insurance program as self insured in an effort to manage the costs of it more effectively.

Adopted this 26<sup>th</sup> day of May, 2011

**County Commissioners of Allegany County, Maryland**

Michael W. McKay, President

Creade V. Brodie, Jr. Commissioner

William R. Valentine, Commissioner







# ALLEGANY COUNTY, MARYLAND

ALL FUNDS

May 26, 2011

## OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2012 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS

### SOURCES OF FUNDS

	Sources Excluding Transfers-In	Transfers-In	Total Sources
<b>General Fund</b>	\$ 81,866,714	\$ 71,243	\$ 81,937,957
<b>Special Revenue Funds</b>			
Coal Haul Roads	115,000	0	115,000
Transit	1,451,584	485,415	1,936,999
Gaming Fund	386,001	0	386,001
Narcotics Task Force	50,300	12,000	62,300
Revolving Building	6,777,592	0	6,777,592
State Fire, Rescue & Inmate Commissary	622,568	0	622,568
<b>Debt Service Fund</b>	0	6,111,935	6,111,935
<b>Capital Project Funds</b>			
Capital Project	5,826,200	100,000	5,926,200
PAYGO Capital Reserve	380,800	0	380,800
<b>Enterprise Funds</b>			
Water Districts	4,487,141	19,348	4,506,489
Sanitary Districts	7,060,220	169,599	7,229,819
Allconet II	249,258		249,258
County Loan Fund	25,863	0	25,863
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 109,299,241</b>	<b>\$ 6,969,540</b>	<b>\$ 116,268,781</b>



# ALLEGANY COUNTY, MARYLAND

ALL FUNDS

May 26, 2011

## OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2012 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS (Con't)

### USES OF FUNDS

	Uses Excluding Transfers-Out	Transfers-Out	Total Uses
<b>General Fund</b>	\$ 76,505,472	\$ 5,432,485	\$ 81,937,957
<b>Special Revenue Funds</b>			
Coal Haul Roads	115,000	0	115,000
Transit	1,894,588	42,411	1,936,999
Gaming Fund	386,001	0	386,001
Narcotics Task Force	62,300	0	62,300
Revolving Building	5,308,811	1,468,781	6,777,592
State Fire, Rescue & Inmate Commissary	622,568	0	622,568
<b>Debt Service Fund</b>	6,111,935	0	6,111,935
<b>Capital Project Funds</b>			
Capital Project	5,926,200	0	5,926,200
PAYGO Capital Reserve	380,800	0	380,800
<b>Enterprise Funds</b>			
Water Districts	4,506,489	0	4,506,489
Sanitary Districts	7,229,819	0	7,229,819
Allconet II	249,258	0	249,258
County Loan Fund	0	25,863	25,863
<b>TOTAL USES OF FUNDS</b>	<b>\$ 109,299,241</b>	<b>\$ 6,969,540</b>	<b>\$ 116,268,781</b>

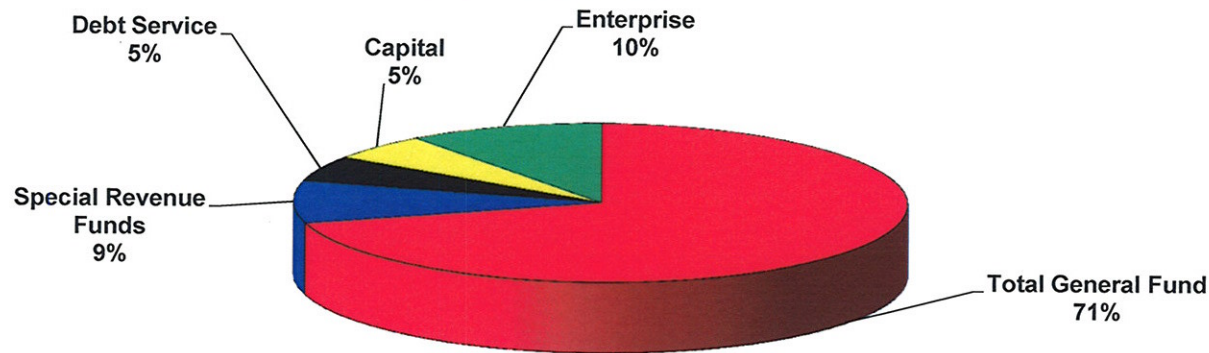


### All Funds Fiscal Year Comparison

	Fiscal Year 2011	Fiscal Year 2012	Change	% Change
General Government	\$7,622,718	\$8,146,400	\$523,682	6.9%
Public Safety	14,202,625	15,171,994	969,369	6.8%
Public Works	10,430,758	9,588,343	-842,415	-8.1%
Public Welfare	1,352,847	1,310,402	-42,445	-3.1%
Health	1,744,934	1,703,325	-41,609	-2.4%
Education	35,689,511	35,688,761	-750	0.0%
Economic Development	1,409,006	1,392,943	-16,063	-1.1%
Recreation, Culture, Miscellaneous, and Other	4,135,784	3,503,304	-632,480	-15.3%
Transfers	6,538,119	5,432,485	-1,105,634	-16.9%
<b>Total General Fund</b>	<b>\$83,126,302</b>	<b>\$81,937,957</b>	<b>-\$1,188,345</b>	<b>-1.4%</b>
Special Revenue Funds	11,825,820	9,900,460	-1,925,360	-16.3%
Debt Service	6,711,864	6,111,935	-599,929	-8.9%
Capital	5,164,600	6,307,000	1,142,400	22.1%
Enterprise	11,766,456	12,011,429	244,973	2.1%
<b>Grand Total</b>	<b>\$118,595,042</b>	<b>\$116,268,781</b>	<b>-\$2,326,261</b>	<b>-2.0%</b>

Note: Debt Service Included In Each Category Area

### Allegany County Summary Of FY 2012 Funds



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# ALLEGANY COUNTY, MARYLAND

GENERAL FUND

May 26, 2011

## SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2009	FY 2010	FY 2011	FY 2012
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
Taxes - Local Property	\$ 35,262,340	\$ 39,691,592	\$ 41,805,668	\$ 41,162,899
Taxes - Local Income	25,429,319	23,824,268	22,640,000	23,000,000
Taxes - Local Other	2,963,476	3,117,876	3,219,000	3,064,401
Licenses and Permits	611,327	609,877	603,600	608,800
Intergovernmental	9,391,706	9,339,494	9,460,396	8,961,387
Service Charges	3,090,598	2,658,991	2,054,383	1,919,669
Fines and Forfeitures	30,862	35,229	18,100	22,800
Miscellaneous:				
Interest	315,652	220,203	132,059	124,424
Rents	301,391	327,994	292,546	291,387
Other Miscellaneous	145,163	438,291	65,908	61,250
Unexpended Balance - Prior Year	0	0	2,515,000	2,649,697
	<u>\$ 77,541,834</u>	<u>\$ 80,263,815</u>	<u>\$ 82,806,660</u>	<u>\$ 81,866,714</u>
<u>TRANSFERS IN</u>				
Special Revenue Fund	\$ 45,380	\$ 45,380	\$ 295,380	\$ 45,380
Debt Service Fund	0	230,496	0	0
Enterprise Fund	51,115	3,396,367	24,262	25,863
Total Transfers From Other Funds	<u>\$ 96,495</u>	<u>\$ 3,672,243</u>	<u>\$ 319,642</u>	<u>\$ 71,243</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<u><u>\$ 77,638,329</u></u>	<u><u>\$ 83,936,058</u></u>	<u><u>\$ 83,126,302</u></u>	<u><u>\$ 81,937,957</u></u>





# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

May 26, 2011

### SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Actual	Original	Approved
<b><u>APPROPRIATIONS</u></b>				
General Government	\$ 7,562,542	\$ 7,213,788	\$ 7,619,698	\$ 8,146,400
Public Safety	13,987,650	13,785,200	14,202,625	15,171,994
Public Works	2,514,826	2,689,689	10,430,758	9,588,343
Health	1,683,711	1,683,985	1,744,934	1,703,325
Public Welfare	1,835,433	2,920,863	1,352,847	1,310,402
Education	35,903,261	35,650,261	35,689,511	35,688,761
Recreation and Culture	1,723,848	1,460,124	1,906,034	1,662,558
Conservation of Natural Resources	505,126	286,273	306,477	215,837
Community Development and Housing	131,479	117,218	104,307	65,081
Economic Development	1,446,163	1,433,012	1,409,006	1,392,943
Intergovernmental	28,704	28,704	28,704	28,704
Miscellaneous	1,855,551	1,881,228	1,793,282	1,531,124
Sub-Total	\$ 69,178,294	\$ 69,150,345	\$ 76,588,183	\$ 76,505,472
<b><u>TRANSFERS OUT</u></b>				
Highway Fund	\$ 2,398,687	\$ 6,290,358	\$ 0	\$ 0
Emergency Medical Services Fund	602,242	572,000	744,479	0
Transit Fund	379,880	250,000	432,863	485,415
Housing & Community Development Fund	198,941	175,247	75,891	0
Narcotics Task Force Fund	15,130	11,526	12,000	12,000
Revolving Building Fund	0	0	0	0
Debt Service Fund	4,947,018	4,963,736	5,069,102	4,672,971
Capital Projects Funds	850,000	1,504,975	0	100,000
Sanitary Districts	0	0	0	0
Enterprise Funds	112,897	210,694	203,784	162,099
Total Transfers to Other Funds	\$ 9,504,795	\$ 13,978,536	\$ 6,538,119	\$ 5,432,485
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$ 78,683,089</b>	<b>\$ 83,128,881</b>	<b>\$ 83,126,302</b>	<b>\$ 81,937,957</b>

# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

**May 26, 2011**

### 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:

Barton	126,526	120,562
Cumberland	9,338,375	9,340,348
Frostburg	3,406,037	3,183,297
Lonaconing	301,745	276,975
Luke	700,393	629,194
Midland	120,042	110,701
Westernport	580,936	536,768
Unincorporated	27,419,114	27,109,554
Sub-total	41,993,168	\$ 41,307,399

FY 2011 \$.9829 (Adjusted as needed for Tax Differential by Municipality)

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	254,525	281,500	240,000	240,000
Real Estate Taxes - Housing Authorities	40,108	40,603	38,500	33,900
Interest and late payment penalties on property taxes	862,910	834,990	735,000	850,000
Sub-total	\$ 38,442,967	\$ 43,187,797	\$ 43,006,668	\$ 42,431,299

**Deductions:**

Prompt Payment Discounts on Property Taxes	\$ (156,240)	\$ (164,482)	\$ (165,000)	\$ (174,000)
Deferred Revenue	(340,852)	(782,053)	(250,000)	(450,000)
Manufacturers Tax Exemption	(2,395,098)	(2,298,178)	(420,000)	(225,000)
Enterprise Zone Exemptions	(183,535)	3,082	(175,000)	(175,000)
Residential Development Tax Credit	(28,016)	(24,167)	(26,000)	(25,000)
Tax Increment Financing	(8,528)	(80,941)	(38,000)	(81,000)
State Tax Credits/Historic Credits	(68,358)	(149,466)	(127,000)	(138,400)
Sub-total	\$ (3,180,627)	\$ (3,496,205)	\$ (1,201,000)	\$ (1,268,400)

**TOTAL NET PROPERTY TAXES**

\$	35,262,340	\$	39,691,592	\$	41,805,668	\$	41,162,899	50.0%
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**ALLEGANY COUNTY, MARYLAND**  
**GENERAL FUND**  
**May 26, 2011**  
**DETAIL SCHEDULE OF PROPERTY TAX ESTIMATE**

<u>Taxing Area</u>	<b>Real Estate</b>		<b>Personal Property</b>		<b>Public Utilities</b>		<b>Grand Total</b>	
	<u>Assessment</u>	<u>Real Estate Tax</u>	<u>Assessment</u>	<u>Personal Property Tax</u>	<u>Assessment</u>	<u>Public Utility Tax</u>	<u>Total Assessment</u>	<u>Total Revenues</u>
Barton	\$12,035,208	\$108,774	\$75,400	\$1,704	\$446,300	\$10,084	\$12,556,908	\$120,562
Cumberland	896,827,148	7,640,070	44,600,000	949,831	31,036,800	661,006	972,463,948	9,250,907
Frostburg	334,367,184	2,868,536	7,520,000	161,274	7,156,300	153,487	349,043,484	3,183,297
Lonaconing	25,255,273	223,105	903,600	19,957	1,535,600	33,913	27,694,473	276,975
Luke	58,734,244	516,803	4,250,000	93,485	859,400	18,906	63,843,644	629,194
Midland	11,134,362	100,632	65,800	1,486	379,800	8,583	11,579,962	110,701
Westernport	54,032,570	478,404	1,100,000	24,349	1,536,700	34,015	56,669,270	536,768
Unincorporated	2,173,263,749	21,341,450	136,388,200	3,348,331	98,565,100	2,419,773	2,408,217,049	27,109,554
Subtotal	\$3,565,649,738	\$33,277,774	\$194,903,000	\$4,600,417	\$141,516,000	\$3,339,767	\$3,902,068,738	\$41,217,958
Public Utility	10,499,000	89,441					\$10,499,000	\$89,441
Grand Total	\$3,576,148,738	\$33,367,215	\$194,903,000	\$4,600,417	\$141,516,000	\$3,339,767	\$3,912,567,738	\$41,307,399

	<u>Assessable Base</u>	<u>%</u>	<u>Revenues</u>	<u>%</u>
Real Estate	\$3,576,148,738	91.4%	\$33,367,215	80.8%
Personal Property	\$194,903,000	5.0%	\$4,600,417	11.1%
Public Utility	\$141,516,000	3.6%	\$3,339,767	8.1%
Grand Total	\$3,912,567,738	100.0%	\$41,307,399	100.0%





# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

May 26, 2011

### DETAIL SCHEDULE OF REVENUES

	FY 2009	FY 2010	FY 2011	FY 2012	Percentage
	Actual	Actual	Original	Approved	Of Total
	Revenues	Revenues			
<b>LOCAL INCOME TAX</b>					
Local Income Tax	\$ 25,429,319	\$ 23,824,268	\$ 22,640,000	\$ 23,000,000	
<b>TOTAL LOCAL INCOME TAX</b>	\$ 25,429,319	\$ 23,824,268	\$ 22,640,000	\$ 23,000,000	28.1%
<b>OTHER LOCAL TAXES</b>					
Hotel/Motel Tax	\$ 668,970	\$ 588,204	\$ 620,000	\$ 620,000	
Admissions and Amusement	161,612	149,995	150,000	150,000	
Recordation	1,242,338	1,235,868	1,250,000	1,070,079	
911 Local Fees	392,211	637,448	525,000	525,000	
Trailer Court Taxes	72,880	64,421	65,000	70,000	
Transfer Tax, Property	425,465	441,940	395,000	395,000	
Highway Users Tax			214,000	234,322	
<b>TOTAL OTHER LOCAL TAXES</b>	\$ 2,963,476	\$ 3,117,876	\$ 3,219,000	\$ 3,064,401	3.7%
<b>LICENSES AND PERMITS</b>					
Alcoholic Beverages License	\$ 85,355	\$ 84,060	\$ 84,000	\$ 85,000	
Amusement	6,726	5,836	7,000	6,000	
Traders	102,499	95,683	99,000	96,000	
Occupational Junkyard Permits	1,500	1,100	1,100	1,000	
Animal License	15,726	14,654	12,000	12,000	
Building Permits	24,264	25,243	28,000	28,000	
Marriage License	4,790	5,195	4,500	4,800	
Franchise TV Cable Systems	342,819	353,375	340,000	350,000	
Sediment Control Fee	27,648	24,731	28,000	26,000	
<b>TOTAL LICENSES AND PERMITS</b>	\$ 611,327	\$ 609,877	\$ 603,600	\$ 608,800	0.7%
<b>INTERGOVERNMENTAL REVENUES</b>					
<b>FROM THE FEDERAL GOVERNMENT</b>					
Homeland Security Grant	\$ 289,624	\$ 207,709	\$ 233,182	\$ 200,981	
Justice Department Grant	15,888	143,127	9,469	9,460	
Civil Defense	28,723	72,179	65,000	65,000	
FEMA Grant	1,500	14,795	0	0	
EMT Grant	33,721	26,523	35,000	0	
MTA - P & Z Reimbursement	94,681	38,098	0	0	
Federal Highway Grant	69,800	86,317	145,703	86,324	

# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF REVENUES

	FY 2009	FY 2010	FY 2011	FY 2012	Percentage
	Actual	Actual	Original	Approved	Of Total
<u>INTERGOVERNMENTAL REVENUES (Con't)</u>					
<u>FROM THE FEDERAL GOVERNMENT (Con't)</u>	Revenues	Revenues			
Health & Human Services Grant	\$ 0	\$ 41,236	\$ 0	\$ 0	
Medtrans Grant	0		0		
Food Distribution To Needy	15,958	11,897	18,000	15,000	
Soil Conservation Service	195,002	0			
Summer Camp Program	0		0		
Emergency Shelter Grant	45,117	8,774	25,000	32,500	
ARC Grants	40,000	0	56,000	0	
Circuit Court Masters Program	60,617	41,376	60,483	60,897	
Other Federal Grants	13,690	0	78,000	78,000	
In Lieu of Taxes	9,807	7,370	5,000	5,000	
<b>TOTAL FROM THE FEDERAL GOVERNMENT</b>	<b>\$ 914,128</b>	<b>\$ 699,401</b>	<b>\$ 730,837</b>	<b>\$ 553,162</b>	<b>0.7%</b>
<u>FROM THE STATE GOVERNMENT</u>					
Public Health	\$ 20,388	\$ 16,879	\$ 20,000	\$ 17,000	
Police Protection	181,353	196,280	165,000	130,000	
State 911	1,500	1,500	16,500	1,500	
State MTA Operating	48,224	242,051	0		
State All Trans	209,944	0	0	0	
Transportation Planning	8,725	10,790	18,213	10,791	
Md Department of the Environment	6,077	5,558	6,077	6,077	
Juvenile Services Grant	15,029	14,307	15,130	15,130	
JSA Crisis Intervention	35,947	17,983	0		
Department Of Social Services	55,710	0	0		
Department Of Natural Resources	214,212	35,908	35,000	35,000	
Conservation Aide	27,490	28,768	28,727	0	
Program Open Space	221,098	28,562	479,937	198,000	
Fire Suppression			250	0	
Disparity Grant	6,742,870	7,298,505	7,298,505	7,298,505	
State Jury Reimbursement	37,430	41,680	44,000	44,000	
Tourism Grant	38,184	28,403	0		
Work Crew Supervisor	26,094	31,742	31,365	31,365	
Miscellaneous	262,895	297,775	187,741	165,617	
<b>TOTAL FROM THE STATE GOVERNMENT</b>	<b>\$ 8,153,170</b>	<b>\$ 8,296,691</b>	<b>\$ 8,346,445</b>	<b>\$ 7,952,985</b>	<b>9.7%</b>

# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF REVENUES

	FY 2009	FY 2010	FY 2011	FY 2012	Percentage
	Actual	Actual	Original	Approved	Of Total
	Revenues	Revenues			
<b>INTERGOVERNMENTAL REVENUES (con't)</b>					
<u>OTHER AGENCIES</u>					
Other Agency Revenue	\$ 324,408	\$ 343,402	\$ 383,114	\$ 455,240	
<b>TOTAL OTHER AGENCIES</b>	\$ 324,408	\$ 343,402	\$ 383,114	\$ 455,240	0.6%
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	\$ 9,391,706	\$ 9,339,494	\$ 9,460,396	\$ 8,961,387	10.9%
<u>SERVICE CHARGES</u>					
<u>GENERAL GOVERNMENT CHARGES</u>					
State Civil Process	\$ 70,270	\$ 59,198	\$ 70,000	\$ 60,000	
Child Support Incentive	0	2,946	0		
Publication Sales	0	960			
Plans & Specifications & Code Home Rule Book	11,304	11,110	5,000	5,000	
Regulations & Map Sales	11,354	11,409	6,000	4,000	
Tax Sale Fees	18,661	22,046	16,000	22,000	
Election Filing Fees	0	200	300	50	
Security Interest Filing Fee	65	80	100	50	
Liquor License Application Fees	7,440	7,640	8,000	8,000	
Liquor License Transfer Fees	4,165	5,355	4,500	4,500	
Bay Restoration collection fee	1,933	7,321	1,500	5,000	
Health Ins Administration Fees	1,044	1,218	1,000	1,100	
Promotion Accounts	92,592	80,253	70,000	80,000	
Collection Fees - Taxes	56,097	57,972	49,000	58,000	
Liquor License Collection Fees	3,735	3,622	3,600	3,600	
Hotel/Motel Tax Collection Fee	15,923	17,703	16,000	17,000	
Partial Payment Fee	1,577	1,964	1,000	1,500	
Engineering Fees	110,833	277,108	65,000	65,000	
Service Fees Other	739,477	524,799	523,278	506,581	
<b>TOTAL GENERAL GOVERNMENT CHARGES</b>	\$ 1,146,470	\$ 1,092,904	\$ 840,278	\$ 841,381	1.0%
<u>PUBLIC SAFETY CHARGES</u>					
Police Protection - Sheriff	\$ 13,511	\$ 127,718	\$ 10,000	\$ 10,000	
Fingerprinting Fee	220	30	100	200	
Impound Fees	2,370	2,295	2,500	3,000	
Jail Work Release	30,618	19,194	12,000	12,000	
Boarding State Prisoners	263,931	65,655			
Boarding Federal Prisoners	816,333	561,204	350,000	25,000	
Community Service Fee	17,750	22,255	17,000	19,000	
Home Detention Fee	43,537	34,302	40,000	40,000	
Inmate Medical Copay	4,316	3,901	4,000	4,000	
Ambulance Fees	0	0	0	75,000	
Building Inspection Fees	13,256	13,240	25,000	25,000	
<b>TOTAL PUBLIC SAFETY CHARGES</b>	\$ 1,205,842	\$ 849,794	\$ 460,600	\$ 213,200	0.3%

# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND DETAIL SCHEDULE OF REVENUES

	FY 2009 Actual Revenues	FY 2010 Actual Revenues	FY 2011 Original	FY 2012 Approved	Percentage Of Total
<b><u>SERVICE CHARGES (Con't)</u></b>					
<b><u>OTHER SERVICE CHARGES</u></b>					
Landfill Fees	\$ 134,080	\$ 138,343	\$ 140,000	\$ 175,000	
Recycling Fees	78,782	54,428	55,000	55,000	
Recycled Material Sales	19,652	17,878	11,000	11,000	
Dog Adoptions	20,168	19,360	18,000	18,000	
Rocky Gap Resort Fees	136,174	145,469	235,000	300,000	
UPRC Reimbursement	301,058	294,393	294,055	305,638	
Job access fares	1,931	0	0		
Alltrans Fares	45,841	46,122	0		
Road Closing Fees	600	300	450	450	
<b>TOTAL OTHER SERVICE CHARGES</b>	<b>\$ 738,286</b>	<b>\$ 716,293</b>	<b>\$ 753,505</b>	<b>\$ 865,088</b>	1.1%
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 3,090,598</b>	<b>\$ 2,658,991</b>	<b>\$ 2,054,383</b>	<b>\$ 1,919,669</b>	2.4%
<b><u>FINES AND FORFEITURES</u></b>					
Circuit Court Fines	\$ 8,472	\$ 7,574	\$ 7,000	\$ 7,000	
Contraband Seizures	1,550	455	2,500	3,000	
Dog Ordinance Fines	7,227	4,518	4,000	4,000	
Liquor Fines and Fees	2,250	19,700	3,000	4,700	
Permits and Enforcement Fines	9,513	1,582	1,400	1,100	
Fines and Forfeitures	1,850	1,400	200	3,000	
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$ 30,862</b>	<b>\$ 35,229</b>	<b>\$ 18,100</b>	<b>\$ 22,800</b>	0.0%
<b><u>MISCELLANEOUS REVENUES</u></b>					
<b><u>INTEREST</u></b>					
Interest on Bank Deposits	\$ 260,780	\$ 187,284	96,000	\$ 90,000	
Interest on Fire Company Loans	155				
Interest on Loans to Other Units	19,750	17,614	17,059	15,424	
Interest on Tax Office MMA	31,455	12,415	15,000	15,000	
Penalties	3,512	2,890	4,000	4,000	
<b>TOTAL INTEREST</b>	<b>\$ 315,652</b>	<b>\$ 220,203</b>	<b>\$ 132,059</b>	<b>\$ 124,424</b>	0.2%
<b><u>RENTS</u></b>					
Rents - General	\$ 12,798	\$ 11,298	\$ 11,295	\$ 9,458	
Rents - Fairgrounds	288,593	316,696	281,251	281,929	
<b>TOTAL RENTS</b>	<b>\$ 301,391</b>	<b>\$ 327,994</b>	<b>\$ 292,546</b>	<b>\$ 291,387</b>	0.4%



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF REVENUES

	FY 2009	FY 2010	FY 2011	FY 2012	Percentage
	Actual	Actual	Original	Approved	Of Total
<u>MISCELLANEOUS REVENUES (Con't)</u>	<u>Revenues</u>	<u>Revenues</u>			
OTHER MISCELLANEOUS					
Contributions	\$ 5,000	\$ 0	\$	\$	
Sale of Surplus Property	29,676	77,525	15,000	20,000	
Miscellaneous	110,487	360,766	50,908	41,250	
TOTAL OTHER MISCELLANEOUS	\$ 145,163	\$ 438,291	\$ 65,908	\$ 61,250	0.1%
TOTAL MISCELLANEOUS	\$ 762,206	\$ 986,488	\$ 490,513	\$ 477,061	0.6%
<u>UNEXPENDED BALANCE OF PRIOR YEARS</u>	\$ 0	\$ 0	\$ 2,515,000	\$ 2,649,697	3.2%
TOTAL REVENUES AND OTHER SOURCES OF FUNDS BEFORE TRANSFERS IN	\$ 77,541,834	\$ 80,263,815	\$ 82,806,660	\$ 81,866,714	99.9%
<u>TRANSFERS IN</u>					
From Special Revenue Funds	\$ 45,380	\$ 45,380	\$ 295,380	\$ 45,380	
From Debt Service Funds	1,024,337	230,496	0		
From Capital Projects Fund		386,000			
From Enterprise Funds	51,115	3,396,367	24,262	25,863	
TRANSFERS IN	\$ 1,120,832	\$ 4,058,243	\$ 319,642	\$ 71,243	0.1%
TOTAL GENERAL FUND SOURCES	\$ 78,662,666	\$ 84,322,058	\$ 83,126,302	\$ 81,937,957	100.0%

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# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT

	FY 2009	FY 2010	FY 2011		FY 2012	FY 2012	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>LEGISLATIVE</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Original</u>		<u>Request</u>	<u>Approved</u>	
<u>County Commissioners</u>							
Salaries and Fringe Benefits	\$ 142,076	\$ 143,982	\$ 148,679	3.0	\$ 157,319	\$ 147,929	3.0
Operating	20,662	16,822	25,910		29,000	19,100	
Capital Outlay	0	0	0		2,100	0	
Total County Commissioners	\$ 162,738	\$ 160,804	\$ 174,589		\$ 188,419	\$ 167,029	
<u>Commissioners Staff &amp; Office</u>							
Salaries and Fringe Benefits	\$ 162,987	\$ 176,076	\$ 85,907	1.0	\$ 91,463	\$ 91,888	1.0
Operating	23,921	19,196	30,750		34,025	29,900	
Capital Outlay	0	0	800		800	800	
Total Commissioners Staff & Office	\$ 186,908	\$ 195,272	\$ 117,457		\$ 126,288	\$ 122,588	
<b>TOTAL LEGISLATIVE AND EXECUTIVE</b>	<b>\$ 349,646</b>	<b>\$ 356,076</b>	<b>\$ 292,046</b>	<b>4.0</b>	<b>\$ 314,707</b>	<b>\$ 289,617</b>	<b>4.0</b>
<u>JUDICIAL</u>							
<u>Family Support Services</u>							
Salaries and Fringe Benefits	\$ 71,581	\$ 72,373	\$ 73,391	1.0	\$ 75,813	\$ 75,813	1.0
Operating	98,004	87,237	104,500		81,804	81,804	
Capital Outlay	0	0	0		0	0	
Total Family Support Services	\$ 169,585	\$ 159,610	\$ 177,891		\$ 157,617	\$ 157,617	
<u>Alternative Dispute Resolution</u>							
Salaries & Fringes	\$ 5,003	\$ 4,981	\$ 5,396		\$ 5,393	\$ 5,393	
Operating	1,250	0	2,104		107	107	
Total Alternative Dispute Resolution	6,253	4,981	7,500		5,500	5,500	
<u>Circuit Court Masters Program</u>							
Salaries and Fringe Benefits	\$ 90,770	\$ 81,827	\$ 84,651	2.0	\$ 85,522	\$ 85,522	2.0
Operating	11,249	10,956	12,614		12,348	12,348	
Capital Outlay	0	2,729	0		0	0	
Total Circuit Court Masters Program	\$ 102,019	\$ 95,512	\$ 97,265		\$ 97,870	\$ 97,870	
<u>Circuit Court</u>							
Salaries and Fringe Benefits	\$ 309,692	\$ 286,854	\$ 292,331	4.8	\$ 295,995	\$ 281,682	4.8
Operating	29,506	26,263	49,100		49,100	49,100	
Capital Outlay	640	0	0		0	0	
Total Circuit Court	\$ 339,838	\$ 313,117	\$ 341,431		\$ 345,095	\$ 330,782	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT (Con't)

	FY 2009	FY 2010	FY 2011		FY 2012	FY 2012	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<b>JUDICIAL (Con't)</b>							
<b><u>Orphan's Court</u></b>	<b>Expenditures</b>	<b>Expenditures</b>					
Salaries and Fringe Benefits	\$ 51,908	\$ 53,660	\$ 54,740	3.0	\$ 58,613	\$ 58,613	3.0
Operating	0	1,824	3,000		3,000	3,000	
Capital Outlay	401	2,355					
Total Orphan's Court	\$ 52,309	\$ 57,839	\$ 57,740		\$ 61,613	\$ 61,613	
<b><u>Family Law Master</u></b>							
Salaries and Fringe Benefits	\$ 52,970	\$ 53,036	\$ 54,550	1.0	\$ 55,227	\$ 54,985	1.0
Operating	2,943	1,934	4,600		4,600	4,600	
Capital Outlay	0	0	0		0	0	
Total Family Law Master	\$ 55,913	\$ 54,970	\$ 59,150		\$ 59,827	\$ 59,585	
<b><u>States Attorney</u></b>							
Salaries and Fringe Benefits	\$ 1,042,777	\$ 1,040,375	\$ 1,072,256	15.3	\$ 1,116,930	\$ 1,092,999	15.1
Operating	70,564	76,786	88,921		84,033	84,033	
Capital Outlay	3,455	1,865	0		0	0	
Total States Attorney	\$ 1,116,796	\$ 1,119,026	\$ 1,161,177		\$ 1,200,963	\$ 1,177,032	
<b><u>Victim/Witness Coordinator</u></b>							
Salaries and Fringe Benefits	\$ 24,227	\$ 9,469	\$ 9,469	0.5	\$ 9,460	\$ 9,460	0.5
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Victim/Witness Coordinator	\$ 24,227	\$ 9,469	\$ 9,469		\$ 9,460	\$ 9,460	
<b><u>Law Library</u></b>							
Salaries and Fringe Benefits	\$ 5,405	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	52,596	19,620	15,000		15,000	15,000	
Total Law Library	\$ 58,001	\$ 19,620	\$ 15,000		\$ 15,000	\$ 15,000	
<b><u>Petit Jury</u></b>							
Salaries and Fringe Benefits	\$ 6,371	\$ 6,558	\$ 11,697	0.5	\$ 14,667	\$ 10,622	0.5
Operating	44,247	60,143	58,550		58,550	58,550	
Capital Outlay	0	0	0		0	0	
Total Petit Jury	\$ 50,618	\$ 66,701	\$ 70,247		\$ 73,217	\$ 69,172	





# ALLEGANY COUNTY, MARYLAND

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

### GENERAL GOVERNMENT (Con't)

	FY 2009	FY 2010	FY 2011		FY 2012	FY 2012	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<b>JUDICIAL (Con't)</b>							
<b>Maintenance, Court House</b>							
Salaries and Fringe Benefits	\$ 144,247	\$ 145,020	\$ 150,116	3.0	\$ 152,299	\$ 152,299	3.0
Operating	84,378	71,071	80,800		80,850	80,850	
Capital Outlay	0	0	0		0	0	
Total Maintenance, Court House	\$ 228,625	\$ 216,091	\$ 230,916		\$ 233,149	\$ 233,149	
<b>TOTAL JUDICIAL</b>	\$ 2,204,184	\$ 2,116,936	\$ 2,227,786	31.1	\$ 2,259,311	\$ 2,216,780	30.9
<b>EXECUTIVE</b>							
<b>Administrator</b>							
Salaries and Fringe Benefits	\$ 347,790	\$ 215,497	\$ 291,220	3.0	\$ 294,793	\$ 218,696	2.0
Operating	17,317	6,308	9,650		19,975	8,975	
Capital Outlay	516	0	0		2,000	0	
Total Administrator	\$ 365,623	\$ 221,805	\$ 300,870		\$ 316,768	\$ 227,671	
<b>ELECTIONS</b>							
<b>Election Office</b>							
Salaries and Fringe Benefits	\$ 248,267	\$ 287,094	\$ 257,792	4.9	\$ 246,856	\$ 246,856	4.9
Operating	15,450	36,013	57,600		70,100	70,100	
Capital Outlay	0	0	0		3,200	3,200	
Total Election Office	\$ 263,717	\$ 323,107	\$ 315,392		\$ 320,156	\$ 320,156	
<b>Registration</b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	59,944	0	146,350		102,850	102,850	
Capital Outlay	56,171	24,401	119,030		78,565	78,565	
Total Registration	\$ 116,115	\$ 24,401	\$ 265,380		\$ 181,415	\$ 181,415	
<b>TOTAL ELECTIONS</b>	\$ 379,832	\$ 347,508	\$ 580,772	4.9	\$ 501,571	\$ 501,571	4.9



# 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

FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
\$ 725,365	\$ 725,352	\$ 742,142	9.3	\$ 785,448	\$ 774,060	9.0
31,719	28,711	32,700		32,700	32,700	
0	0	0		0	0	
\$ 757,084	\$ 754,063	\$ 774,842		\$ 818,148	\$ 806,760	

#### Tax & Utility Collection

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Tax Collection

\$ 476,234	\$ 476,522	\$ 490,929	7.7	\$ 499,128	\$ 499,128	7.7
33,870	36,613	43,000		76,600	72,000	
534	0	0		900	0	
\$ 510,638	\$ 513,135	\$ 533,929		\$ 576,628	\$ 571,128	

#### State Assessment Fee

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total State Assessment Fee

\$ 0	\$ 0	\$ 0	7.7	\$ 0	\$ 0	
0	0	0		672,000	672,000	
0	0	0		0	0	
\$ 0	\$ 0	\$ 0		\$ 672,000	\$ 672,000	

#### Professional Services

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total Professional Services

\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
47,460	49,250	47,500		48,500	48,500	
0	0	0		0	0	
\$ 47,460	\$ 49,250	\$ 47,500		\$ 48,500	\$ 48,500	

### TOTAL FINANCIAL ADMINISTRATION

\$ 1,315,182	\$ 1,316,448	\$ 1,356,271	17.0	\$ 2,115,276	\$ 2,098,388	16.7
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### LEGAL COUNSEL

#### County Attorney

Salaries and Fringe Benefits  
Operating  
Capital Outlay  
Total County Attorneys

\$ 175,355	\$ 173,388	\$ 179,133	3.0	\$ 175,745	\$ 175,745	3.0
12,011	5,355	8,200		10,200	8,700	
1,217	0	0		1,300	1,300	
\$ 188,583	\$ 178,743	\$ 187,333		\$ 187,245	\$ 185,745	

#### Other Legal/Professional

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

\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
147,612	50,732	77,000		77,000	77,000	
0	0	0		0	0	
\$ 147,612	\$ 50,732	\$ 77,000		\$ 77,000	\$ 77,000	
\$ 336,195	\$ 229,475	\$ 264,333	3.0	\$ 264,245	\$ 262,745	3.0

### TOTAL LEGAL COUNSEL



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT (Con't)

#### PERSONNEL ADMINISTRATION

##### Human Resources Department

Salaries and Fringe Benefits	\$ 272,604	\$ 273,440	\$ 281,324	4.0	\$ 296,061	\$ 296,061	4.3
Operating	14,404	15,189	25,150		25,150	25,150	
Capital Outlay	1,103	0	0		0	0	
Total Human Resources Department	\$ 288,111	\$ 288,629	\$ 306,474		\$ 321,211	\$ 321,211	

##### Human Resource Board Of Appeals

Salaries and Fringe Benefits	\$ 2,272	\$ 2,148	\$ 4,860		\$ 4,860	\$ 3,455	
Operating	0		100		100	100	
Capital Outlay	0	0	0		0	0	
Total Human Res. Board Of Appeals	\$ 2,272	\$ 2,148	\$ 4,960		\$ 4,960	\$ 3,555	

##### Wellness/Employee Recognition

Salaries and Fringe Benefits	\$ 15,566	\$ 17,042	\$ 1,080		\$ 1,080	\$ 1,080	
Operating	9,335	6,195	9,935		9,935	9,935	
Capital Outlay	0	0	0		0	0	
Total Employee Recognition	\$ 24,901	\$ 23,237	\$ 11,015		\$ 11,015	\$ 11,015	

#### **TOTAL PERSONNEL ADMINISTRATION**

	\$ 315,284	\$ 314,014	\$ 322,449	4.0	\$ 337,186	\$ 335,781	4.3
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#### PLANNING & ZONING

##### Planning

Salaries and Fringe Benefits	\$ 323,030	\$ 326,224	\$ 317,614	5.5	\$ 327,562	\$ 309,749	5.1
Operating	162,478	167,879	142,625		149,077	98,077	
Capital Outlay	4,267	5,984	0		1,200	1,200	
Total Planning	\$ 489,775	\$ 500,087	\$ 460,239		\$ 477,839	\$ 409,026	

##### Land Use Planning

Salaries and Fringe Benefits	\$ 106,299	\$ 108,320	\$ 111,092	2.3	\$ 113,496	\$ 113,496	2.3
Operating	26,142	23,131	33,450		36,425	36,425	
Capital Outlay	7,504	9,815	0		0	0	
Total Land Use Planning	\$ 139,945	\$ 141,266	\$ 144,542		\$ 149,921	\$ 149,921	

#### **TOTAL PLANNING & ZONING**

	\$ 629,720	\$ 641,353	\$ 604,781	7.8	\$ 627,760	\$ 558,947	7.4
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# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT (Con't)

<u>GENERAL SERVICES</u>	<u>FY 2009</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2010</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2011</u> <u>Original</u>	<u>FTE</u>	<u>FY 2012</u> <u>Request</u>	<u>FY 2012</u> <u>Approved</u>	<u>FTE</u>
<u>Maintenance - General</u>							
Salaries and Fringe Benefits	\$ 536,590	\$ 580,307	\$ 500,295	6.8	\$ 501,857	\$ 501,857	7.1
Operating	7,817	7,009	7,350		24,425	21,925	
Capital Outlay	0	0	0		25,000	0	
Total Maintenance - General	\$ 544,407	\$ 587,316	\$ 507,645		\$ 551,282	\$ 523,782	
<u>Maintenance - County Office Complex</u>							
Salaries and Fringe Benefits	\$ 117,288	\$ 117,898	\$ 120,932	2.9	\$ 123,536	\$ 123,536	2.9
Operating	133,800	110,515	120,800		124,900	124,900	
Capital Outlay	25,621	13,800	0		30,000	15,000	
Total Maintenance-Complex	\$ 276,709	\$ 242,213	\$ 241,732		\$ 278,436	\$ 263,436	
<u>Maintenance - County Buildings</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	28,843	46,239	32,830		32,500	32,500	
Capital Outlay	0	0	0		0	0	
Total Maintenance - County Buildings	\$ 28,843	\$ 46,239	\$ 32,830		\$ 32,500	\$ 32,500	
<u>Maintenance - Prospect Sq. Office Bldg</u>							
Salaries and Fringe Benefits	\$ 78,702	\$ 79,821	\$ 81,726	2.0	\$ 83,069	\$ 83,069	2.0
Operating	63,515	60,365	59,800		61,875	61,875	
Capital Outlay	0	0	0		0	0	
Total Maint - Prospect Office Bldg	\$ 142,217	\$ 140,186	\$ 141,526		\$ 144,944	\$ 144,944	





# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### GENERAL GOVERNMENT (Con't)

<u>GENERAL SERVICES (Con't)</u>	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
<u>Information Technology Division</u>							
Salaries and Fringe Benefits	\$ 158,030	\$ 154,173	\$ 225,375	3.8	\$ 228,094	\$ 158,573	2.8
Operating	39,236	42,570	62,908		64,804	62,908	
Capital Outlay	7,795	2,284	0		0	0	
Total Information Technology Division	\$ 205,061	\$ 199,027	\$ 288,283		\$ 292,898	\$ 221,481	
<u>Information Technology</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	350,334	348,334	348,334		358,754	358,754	
Capital Outlay	0	0	0		0	0	
Total Information Technology	\$ 350,334	\$ 348,334	\$ 348,334		\$ 358,754	\$ 358,754	
<b>TOTAL GENERAL SERVICES</b>	<b>\$ 1,547,571</b>	<b>\$ 1,563,315</b>	<b>\$ 1,560,350</b>	<b>15.5</b>	<b>\$ 1,658,814</b>	<b>\$ 1,544,897</b>	<b>14.8</b>
 <u>OTHER GENERAL GOVERNMENT</u>							
<u>Liquor Control Board</u>							
Salaries and Fringe Benefits	\$ 103,617	\$ 93,757	\$ 90,805	4.0	\$ 92,003	\$ 92,003	4.0
Operating	15,688	13,101	19,235		18,000	18,000	
Capital Outlay	0	0	0		0	0	
Total Liquor Control Board	\$ 119,305	\$ 106,858	\$ 110,040		\$ 110,003	\$ 110,003	
<b>TOTAL OTHER GENERAL GOVERNMENT</b>	<b>\$ 119,305</b>	<b>\$ 106,858</b>	<b>\$ 110,040</b>	<b>4.0</b>	<b>\$ 110,003</b>	<b>\$ 110,003</b>	<b>4.0</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 7,562,542</b>	<b>\$ 7,213,788</b>	<b>\$ 7,619,698</b>	<b>94.3</b>	<b>\$ 8,505,641</b>	<b>\$ 8,146,400</b>	<b>92.0</b>



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS PUBLIC SAFETY

### POLICE

#### Sheriff's Department

	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
Salaries and Fringe Benefits	\$ 953,105	\$ 832,226	\$ 887,675	16.4	\$ 866,431	\$ 866,431	16.4
Operating	170,888	118,312	132,200		200,300	160,300	
Capital Outlay	16,096	42,273	0		97,760	24,440	
Total Sheriffs Department	\$ 1,140,089	\$ 992,811	\$ 1,019,875		\$ 1,164,491	\$ 1,051,171	

#### Bureau of Police

Salaries and Fringe Benefits	\$ 906,217	\$ 1,210,355	\$ 1,187,708	18.0	\$ 1,233,750	\$ 1,229,849	18.0
Operating	214,096	200,863	216,613		238,465	235,465	
Capital Outlay	24,101	95,629	22,950		93,252	26,040	
Total Bureau of Police	\$ 1,144,414	\$ 1,506,847	\$ 1,427,271		\$ 1,565,467	\$ 1,491,354	

#### Aggressive Drivers Grant

Salaries and Fringe Benefits	\$ 2,497	\$ 0	\$ 0		\$ 0	\$ 0	
Total Aggressive Drivers Grant	\$ 2,497	\$ 0	\$ 0		\$ 0	\$ 0	

#### Highway Safety Grant

Salaries and Fringe Benefits	\$ 1,940	\$ 0	\$ 0		\$ 0	\$ 0	
Total Highway Safety Grant	\$ 1,940	\$ 0	\$ 0		\$ 0	\$ 0	

#### C3I Unit

Operating	\$ 7,747	\$ 7,141	\$ 13,000		\$ 13,000	\$ 13,000	
Capital Outlay	0	0	0		0	0	
Total C3I Unit	\$ 7,747	\$ 7,141	\$ 13,000		\$ 13,000	\$ 13,000	

#### Safe School Support

Salaries and Fringe Benefits	\$ 35,756	\$ 46,715	\$ 47,780	1.0	\$ 48,255	\$ 48,255	1.0
Capital Outlay	1,241	0					
Total Safe School Support	\$ 36,997	\$ 46,715	\$ 47,780		\$ 48,255	\$ 48,255	

#### Juvenile Review Board

Salaries and Fringe Benefits	\$ 56,829	\$ 61,151	\$ 0	2.0	\$ 103,928	\$ 103,928	2.0
Operating	85	840	0		34,223	34,223	
Total Juvenile Review Board	\$ 56,914	\$ 61,991	\$ 0		\$ 138,151	\$ 138,151	



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

	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
<b><u>POLICE (Con't)</u></b>							
<b><u>Parents and Law Enforcement</u></b>							
Salaries and Fringe Benefits	\$ 3,909	\$ 91	\$ 0		\$ 0	\$ 0	
Total Parents and Law Enforcement	\$ 3,909	\$ 91	\$ 0		\$ 0	\$ 0	
 TOTAL POLICE	 \$ 2,394,507	 \$ 2,615,596	 \$ 2,507,926	 37.4	 \$ 2,929,364	 \$ 2,741,931	 37.4
 <b><u>FIRE &amp; RESCUE</u></b>							
<b><u>Fire Suppression</u></b>							
Operating	\$ 0	\$ 0	\$ 1,000		\$ 1,000	\$ 1,000	
Total Fire Suppression	\$ 0	\$ 0	\$ 1,000		\$ 1,000	\$ 1,000	
<b><u>Fire &amp; Rescue Organizations</u></b>							
Salaries and Fringe Benefits	\$ 2,239	\$ 2,287	\$ 2,340	0.1	\$ 2,382	\$ 2,382	0.1
Operating	996,295	983,225	1,023,188		1,030,688	1,023,188	
Capital Outlay	0	0	0		0	0	
Total Fire & Rescue Organizations	\$ 998,534	\$ 985,512	\$ 1,025,528		\$ 1,033,070	\$ 1,025,570	
<b><u>Emergency Medical Services</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 523,991	\$ 523,991	10.5
Operating	0	0	0		70,225	69,925	
Capital Outlay	0	0	0		0	0	
Total Emergency Medical Services	\$ 0	\$ 0	\$ 0		\$ 594,216	\$ 593,916	
<b><u>Length of Service Award</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	0	0	0		200,000	200,000	
Capital Outlay	0	0	0		0	0	
Total Length of Service Award	\$ 0	\$ 0	\$ 0		\$ 200,000	\$ 200,000	
 TOTAL FIRE & RESCUE	 \$ 998,534	 \$ 985,512	 \$ 1,026,528	 0.1	 \$ 1,828,286	 \$ 1,820,486	 10.6



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

<b><u>CORRECTION</u></b>	<b><u>FY 2009</u></b>	<b><u>FY 2010</u></b>	<b><u>FY 2011</u></b>		<b><u>FY 2012</u></b>	<b><u>FY 2012</u></b>	
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Original</u></b>	<b><u>FTE</u></b>	<b><u>Request</u></b>	<b><u>Approved</u></b>	<b><u>FTE</u></b>
<b><u>Detention Center</u></b>	<b><u>Expenditures</u></b>	<b><u>Expenditures</u></b>					
Salaries and Fringe Benefits	\$ 4,749,502	\$ 4,616,328	\$ 4,875,412	78.0	\$ 5,009,165	\$ 4,958,815	78.0
Operating	1,761,157	1,717,502	1,838,887		1,906,074	1,836,646	
Capital Outlay	28,043	26,997	0		0	0	
Total Detention Center	\$ 6,538,702	\$ 6,360,827	\$ 6,714,299		\$ 6,915,239	\$ 6,795,461	
<b><u>Detention Center Maintenance</u></b>							
Salaries and Fringe Benefits	\$ 178,849	\$ 181,477	\$ 187,535	3.5	\$ 170,270	\$ 170,270	3.3
Operating	1,545	1,294	2,875		2,875	2,875	
Capital Outlay	0	0	0		0	0	
Total Detention Center Maintenance	\$ 180,394	\$ 182,771	\$ 190,410		\$ 173,145	\$ 173,145	
<b><u>DJJ Crisis Intervention</u></b>							
Salaries and Fringe Benefits	\$ 34,987	\$ 17,771	\$ 0		\$ 0	\$ 0	
Operating	985	233	0		0	0	
Capital Outlay	0	0	0		0	0	
Total DJJ Crisis Intervention	\$ 35,972	\$ 18,004	\$ 0		\$ 0	\$ 0	
<b><u>DJJ Juvenile Services Grant</u></b>							
Salaries and Fringe Benefits	\$ 13,996	\$ 13,678	\$ 13,879	0.5	\$ 13,849	\$ 13,849	0.5
Operating	1,032	629	1,251		1,281	1,281	
Total DJJ Juvenile Services Grant	\$ 15,028	\$ 14,307	\$ 15,130		\$ 15,130	\$ 15,130	
<b><u>Home Detention Grant</u></b>							
Salaries and Fringe Benefits	\$ 110,426	\$ 111,243	\$ 113,506	2.0	\$ 115,654	\$ 115,654	2.0
Operating	23,533	13,402	21,700		21,700	21,700	
Capital Outlay	0	0	0		0	0	
Total Home Detention Grant	\$ 133,959	\$ 124,645	\$ 135,206		\$ 137,354	\$ 137,354	
<b><u>Alternative Sentencing</u></b>							
Salaries and Fringe Benefits	\$ 91,491	\$ 105,506	\$ 123,864	2.0	\$ 125,841	\$ 125,841	2.0
Operating	25,732	26,316	31,350		31,750	31,350	
Capital Outlay	12,535	11,940	0		4,800	0	
Total Alternative Sentencing	\$ 129,758	\$ 143,762	\$ 155,214		\$ 162,391	\$ 157,191	
<b>TOTAL CORRECTION</b>	<b>\$ 7,033,813</b>	<b>\$ 6,844,316</b>	<b>\$ 7,210,259</b>	<b>86.0</b>	<b>\$ 7,403,259</b>	<b>\$ 7,278,281</b>	<b>85.8</b>





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

**OTHER PROTECTION**

**Building Codes**

Salaries and Fringe Benefits	\$ 91,784	\$ 103,297	\$ 107,967	1.8	\$ 108,508	\$ 32,715	0.8
Operating	4,849	6,403	14,375		16,907	14,375	
Capital Outlay	0	1,658	0		0	0	
Total Building Codes	\$ 96,633	\$ 111,358	\$ 122,342		\$ 125,415	\$ 47,090	

**Permits and Enforcement**

Salaries and Fringe Benefits	\$ 314,664	\$ 302,075	\$ 297,281	4.3	\$ 312,907	\$ 312,907	4.6
Operating	12,778	12,340	20,150		20,150	20,150	
Capital Outlay	24,376	0	4,500		0	0	
Total Permits and Enforcement	\$ 351,818	\$ 314,415	\$ 321,931		\$ 333,057	\$ 333,057	

**Emergency Management Department**

Salaries and Fringe Benefits	\$ 195,381	\$ 185,740	\$ 188,922	3.5	\$ 190,934	\$ 190,934	3.5
Operating	56,865	71,568	72,823		72,823	72,823	
Capital Outlay	4,832	0	10,000		0	0	
Total Emergency Management	\$ 257,078	\$ 257,308	\$ 271,745		\$ 263,757	\$ 263,757	

**Local Emergency Planning Committee**

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	174	6,579	6,077		6,077	6,077	
Capital Outlay	3,393	0					
Total Local Emergency Planning	\$ 3,567	\$ 6,579	\$ 6,077		\$ 6,077	\$ 6,077	

**Animal Control Office**

Salaries and Fringe Benefits	\$ 263,304	\$ 205,409	\$ 217,604	4.0	\$ 219,861	\$ 219,861	4.0
Operating	55,200	47,097	82,558		82,558	82,558	
Capital Outlay	0	2,151	15,000		0	0	
Total Animal Control Office	\$ 318,504	\$ 254,657	\$ 315,162		\$ 302,419	\$ 302,419	

**Animal Shelter**

Salaries and Fringe Benefits	\$ 0	\$ 81,592	\$ 92,078	3.3	\$ 83,219	\$ 50,569	2.8
Operating	0	0	0		0	15,971	
Capital Outlay	0	0	0		0	0	
Total Animal Shelter	\$ 0	\$ 81,592	\$ 92,078		\$ 83,219	\$ 66,540	

**Public Safety Department**

Salaries and Fringe Benefits	\$ 226,764	\$ 150,870	\$ 46,838	1.1	\$ 93,503	\$ 93,503	2
Operating	12,780	20,635	12,200		12,200	12,200	
Capital Outlay	1,500	0	0		0	0	
Total Public Safety Department	\$ 241,044	\$ 171,505	\$ 59,038		\$ 105,703	\$ 105,703	



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

**OTHER PROTECTION (Con't)**

**911**

	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
Salaries and Fringe Benefits	\$ 1,334,922	\$ 1,332,112	\$ 1,369,958	25.9	\$ 1,393,860	\$ 1,393,860	25.9
Operating	322,679	355,328	389,175		384,175	384,175	
Capital Outlay	6,000	21,611	0		0	0	
Total 911	\$ 1,663,601	\$ 1,709,051	\$ 1,759,133		\$ 1,778,035	\$ 1,778,035	

**Hazardous Materials Operations**

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 3,000		\$ 3,000	\$ 3,000	
Operating	58,534	63,606	70,513		70,513	66,513	
Capital Outlay	14,117	0	0		0	24,000	
Total Hazardous Materials Operations	\$ 72,651	\$ 63,606	\$ 73,513		\$ 73,513	\$ 93,513	

**Emergency Medical Assistance**

Capital Outlay	\$ 68,863	\$ 60,254	\$ 70,000		\$ 0	\$ 0	
Total Emergency Medical Assistance	\$ 68,863	\$ 60,254	\$ 70,000		\$ 0	\$ 0	

**Flood Control**

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

**Code Enforcement**

Salaries and Fringe Benefits	\$ 78,013	\$ 76,135	\$ 77,951	2.0	\$ 77,424	\$ 77,424	2.0
Operating	6,390	5,236	6,760		7,700	7,700	
Construction/Capital Outlay	14,780	7,255	10,000		10,000	10,000	
Total Code Enforcement	\$ 99,183	\$ 88,626	\$ 94,711		\$ 95,124	\$ 95,124	



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

<b>OTHER PROTECTION (Con't)</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>		<b>FY 2012</b>	<b>FY 2012</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>FTE</b>	<b>Request</b>	<b>Approved</b>	<b>FTE</b>
<b><u>Domestic Preparedness Grant</u></b>	<b><u>Expenditures</u></b>	<b><u>Expenditures</u></b>					
Salaries and Fringe Benefits	\$ 31,054	\$ 92,310	\$ 99,542	2.5	\$ 99,840	\$ 99,840	2.5
Operating	113	5,846	0		0		
Capital Outlay	355,054	122,669	133,640		101,141	101,141	
Total Domestic Preparedness Grant	\$ 386,221	\$ 220,825	\$ 233,182		\$ 200,981	\$ 200,981	
<b><u>Community Emergency Response Team</u></b>							
Operating	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Capital Outlay	0	0					
Total Comm. Emerg Response Team	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
<b>TOTAL OTHER PROTECTION</b>	<b>\$ 3,560,796</b>	<b>\$ 3,339,776</b>	<b>\$ 3,457,912</b>	<b>48.4</b>	<b>\$ 3,406,300</b>	<b>\$ 3,331,296</b>	<b>48.1</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 13,987,650</b>	<b>\$ 13,785,200</b>	<b>\$ 14,202,625</b>	<b>171.9</b>	<b>\$ 15,567,209</b>	<b>\$ 15,171,994</b>	<b>181.9</b>
<b><u>PUBLIC WORKS</u></b>							
<b><u>Public Service</u></b>							
<b><u>Airport</u></b>							
Operating	\$ 240,000	\$ 240,000	\$ 240,000		\$ 240,000	\$ 240,000	
Total Airport	\$ 240,000	\$ 240,000	\$ 240,000		\$ 240,000	\$ 240,000	
<b><u>Transportation Planning</u></b>							
Salaries and Fringe Benefits	\$ 79,584	\$ 53,197	\$ 81,391	1.2	\$ 73,167	\$ 73,167	1.1
Operating	7,666	63,538	102,978		46,948	46,948	
Capital Outlay	0	0	0		0	0	
Total Transportation Planning	\$ 87,250	\$ 116,735	\$ 184,369		\$ 120,115	\$ 120,115	



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

	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Approved	FTE	FY 2012 Request	FY 2012 Approved	FTE
<b><u>Upper Potomac River Commission</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	376,322	367,991	367,569		382,048	382,048	
Capital Outlay	0	0	0		0	0	
Total Upper Potomac River Commission	<u>\$ 376,322</u>	<u>\$ 367,991</u>	<u>\$ 367,569</u>		<u>\$ 382,048</u>	<u>\$ 382,048</u>	
<b><u>Highway</u></b>							
Salaries and Fringe Benefits	\$	\$	\$ 4,637,962	74.4	\$ 4,669,930	\$ 4,361,764	68.4
Operating			3,400,872		2,981,350	2,921,350	
Capital Outlay	0		0		425,000	25,000	
Total Highway	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,038,834</u>		<u>\$ 8,076,280</u>	<u>\$ 7,308,114</u>	
<b><u>Engineering</u></b>							
Salaries and Fringe Benefits	\$ 1,100,441	\$ 1,283,658	\$ 954,233	12.3	\$ 966,338	\$ 904,567	10.9
Operating	51,611	52,167	63,900		71,900	66,900	
Capital Outlay	36,174	22,772	0		1,500	0	
Total Engineering	<u>\$ 1,188,226</u>	<u>\$ 1,358,597</u>	<u>\$ 1,018,133</u>		<u>\$ 1,039,738</u>	<u>\$ 971,467</u>	
<b>TOTAL PUBLIC SERVICE</b>	<u>\$ 1,891,798</u>	<u>\$ 2,083,323</u>	<u>\$ 9,848,905</u>	87.9	<u>\$ 9,858,181</u>	<u>\$ 9,021,744</u>	80.4
<b><u>SANITATION &amp; WASTE REMOVAL</u></b>							
<b><u>Solid Waste Disposal</u></b>							
Salaries and Fringe Benefits	\$ 124,992	\$ 92,658	\$ 90,236	3.4	\$ 90,665	\$ 62,668	2.4
Operating	318,185	341,446	326,700		344,250	337,250	
Capital Outlay	0	0	0		0	0	
Total Solid Waste Disposal	<u>\$ 443,177</u>	<u>\$ 434,104</u>	<u>\$ 416,936</u>		<u>\$ 434,915</u>	<u>\$ 399,918</u>	
<b><u>Household Hazardous Waste</u></b>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 86,151	\$ 86,151	
Operating	13,490	0	0		81,530	80,530	
Capital Outlay	0	0	0		0	0	
Total Household Hazardous Waste	<u>\$ 13,490</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 167,681</u>	<u>\$ 166,681</u>	





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

	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
<b><u>Solid Waste Recycling Program</u></b>							
Salaries and Fringe Benefits	\$ 83,276	\$ 81,803	\$ 84,387	1.9	\$ 0	\$ 0	1.9
Operating	82,060	90,459	80,530		0	0	
Capital Outlay	1,025	0	0		0	0	
Total Solid Waste Recycling Program	\$ 166,361	\$ 172,262	\$ 164,917		\$ 0	\$ 0	
<b>TOTAL SANITATION &amp; WASTE REMOVAL</b>	<b>\$ 623,028</b>	<b>\$ 606,366</b>	<b>\$ 581,853</b>	<b>5.3</b>	<b>\$ 602,596</b>	<b>\$ 566,599</b>	<b>4.3</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 2,514,826</b>	<b>\$ 2,689,689</b>	<b>\$ 10,430,758</b>	<b>93.2</b>	<b>\$ 10,460,777</b>	<b>\$ 9,588,343</b>	<b>84.7</b>

**Health**

**Health**

**Health Department - Appropriation**

Operating	\$ 1,206,507	\$ 1,204,448	\$ 1,206,695	\$ 1,313,833	\$ 1,206,695
Total Health Department Appropriation	\$ 1,206,507	\$ 1,204,448	\$ 1,206,695	\$ 1,313,833	\$ 1,206,695

**Maintenance - Brook Building**

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating	161,954	152,956	194,000	155,000	155,000
Capital Outlay	0	0	0	0	0
Total Maintenance - Brook Building	\$ 161,954	\$ 152,956	\$ 194,000	\$ 155,000	\$ 155,000



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS

### HEALTH

	FY 2009	FY 2010	FY 2011		FY 2012	FY 2012	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>HEALTH (Con't)</u>	Expenditures	Expenditures					
<u>Health Department Supplemental</u>							
Salaries and Fringe Benefits	\$ 29,710	\$ 32,685	\$ 32,524	2.0	\$ 32,529	\$ 32,529	2.0
Operating	1,185	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Health Department	\$ 30,895	\$ 32,685	\$ 32,524		\$ 32,529	\$ 32,529	
<u>Western Maryland Health Planning</u>							
Salaries and Fringe Benefits	\$ 6,998	\$ 7,348	\$ 7,715		\$ 8,101	\$ 8,101	
Total Western Maryland Health	\$ 6,998	\$ 7,348	\$ 7,715		\$ 8,101	\$ 8,101	
<u>Maintenance-Willowbrook</u>							
Operating	\$ 277,357	\$ 286,548	\$ 304,000		\$ 301,000	\$ 301,000	
Total Maintenance-Willowbrook	\$ 277,357	\$ 286,548	\$ 304,000		\$ 301,000	\$ 301,000	
<b>TOTAL HEALTH</b>	<b>\$ 1,683,711</b>	<b>\$ 1,683,985</b>	<b>\$ 1,744,934</b>	<b>2.0</b>	<b>\$ 1,810,463</b>	<b>\$ 1,703,325</b>	<b>2.0</b>
			<u><b>PUBLIC WELFARE</b></u>				
<u><b>PUBLIC WELFARE</b></u>							
<u>Indigent Burial</u>							
Operating	\$ 650	\$ 0	\$ 1,300		\$ 1,300	\$ 1,300	
Total Indigent Burial	\$ 650	\$ 0	\$ 1,300		\$ 1,300	\$ 1,300	
<u>Medtrans/Alltrans/Job Access</u>							
Salaries and Fringe Benefits	\$ 602,054	\$ 539,994	\$ 0		\$ 0	\$ 0	
Operating	263,858	238,300	0		0	0	
Capital Outlay	0	7,995	0		0	0	
Total Medtrans/Alltrans/Job Access	\$ 865,912	\$ 786,289	\$ 0		\$ 0	\$ 0	



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

<u>PUBLIC WELFARE (Con't)</u>	<u>FY 2009</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2010</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2011</u> <u>Original</u>	<u>FTE</u>	<u>FY 2012</u> <u>Request</u>	<u>FY 2012</u> <u>Approved</u>	<u>FTE</u>
<b><u>Human Resources Development Commission</u></b>							
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	
<b><u>Emergency Shelter Grant</u></b>							
Operating	\$ 45,117	\$ 8,774	\$ 25,000		\$ 32,500	\$ 32,500	
Total Emergency Shelter Grant	\$ 45,117	\$ 8,774	\$ 25,000		\$ 32,500	\$ 32,500	
<b><u>Child Abuse Coordinator</u></b>							
Salary & Fringes	\$ 46,894	\$ 46,789	48,283	1.0	\$ 48,283	\$ 48,327	1.0
Operating	55,532	54,894	54,894		54,894	54,894	
Total Child Abuse Coordinator	\$ 102,426	\$ 101,683	\$ 103,177		\$ 103,177	\$ 103,221	
<b><u>Family Crisis Center</u></b>							
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	



# ALLEGANY COUNTY, MARYLAND

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

	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
<b><u>PUBLIC WELFARE (Con't)</u></b>							
<b><u>Food Distribution To The Needy</u></b>							
Operating	\$ 15,958	\$ 11,897	\$ 18,000		\$ 15,000	\$ 15,000	
Total Food Distribution To The Needy	\$ 15,958	\$ 11,897	\$ 18,000		\$ 15,000	\$ 15,000	
<b><u>Nursing Home Post Retirement Benefits</u></b>							
Operating	0	\$ 1,206,850	\$ 400,000		\$ 375,000	353,011	
Total Nursing Home Post Retirement	0	\$ 1,206,850	\$ 400,000		\$ 375,000	353,011	
<b><u>Department Of Social Services</u></b>							
Operating	\$ 9,800	\$ 9,800	\$ 9,800		\$ 9,800	\$ 9,800	
Total Department Of Social Services	\$ 9,800	\$ 9,800	\$ 9,800		\$ 9,800	\$ 9,800	
<b>TOTAL PUBLIC WELFARE</b>	<b>\$ 1,835,433</b>	<b>\$ 2,920,863</b>	<b>\$ 1,352,847</b>	<b>1.0</b>	<b>\$ 1,332,347</b>	<b>\$ 1,310,402</b>	<b>1.0</b>

## EDUCATION

<b><u>State Debt Reimbursement For School Closures</u></b>							
Operating	\$ 26,011	\$ 25,261	\$ 24,511		\$ 23,761	\$ 23,761	
Total State Debt Reimbursement	\$ 26,011	\$ 25,261	\$ 24,511		\$ 23,761	\$ 23,761	
<b><u>Parkside Flag In The Air</u></b>							
Operating	\$ 2,250	\$ 0	\$ 0		\$ 0	\$ 0	
Total Parkside Flag In The Air	\$ 2,250	\$ 0	\$ 0		\$ 0	\$ 0	
<b><u>Allegany College</u></b>							
Operating	\$ 7,425,000	\$ 7,425,000	\$ 7,425,000		\$ 7,675,000	\$ 7,425,000	
Total Allegany College	\$ 7,425,000	\$ 7,425,000	\$ 7,425,000		\$ 7,675,000	\$ 7,425,000	
<b><u>Board of Education</u></b>							
Operating	\$ 28,450,000	\$ 28,200,000	\$ 28,240,000		\$ 29,087,200	\$ 28,240,000	
Total Board of Education	\$ 28,450,000	\$ 28,200,000	\$ 28,240,000		\$ 29,087,200	\$ 28,240,000	
<b>TOTAL EDUCATION</b>	<b>\$ 35,903,261</b>	<b>\$ 35,650,261</b>	<b>\$ 35,689,511</b>		<b>\$ 36,785,961</b>	<b>\$ 35,688,761</b>	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

#### RECREATION AND CULTURE

	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
<b><u>RECREATION &amp; CULTURE</u></b>							
<b><u>Allegany Arts Council</u></b>							
Operating	35,000	35,000	35,000		40,000	35,000	
Total Allegany Arts Council	\$ 35,000	\$ 35,000	\$ 35,000		\$ 40,000	\$ 35,000	
<b><u>Allegany County Fair</u></b>							
Salaries and Fringe Benefits	\$ 35,248	\$ 35,236	\$ 36,221	1.1	\$ 40,129	\$ 37,713	0.7
Operating	154,905	151,026	145,030		151,800	151,800	
Capital Outlay	16,165	0	0		0	0	
Total Allegany County Fair	\$ 206,318	\$ 186,262	\$ 181,251		\$ 191,929	\$ 189,513	
<b><u>Fairgrounds Maintenance</u></b>							
Salaries and Fringe Benefits	\$ 71,749	\$ 77,147	\$ 71,419	1.4	\$ 72,355	\$ 63,931	1.3
Operating	130,459	101,357	126,610		161,610	126,610	
Capital Outlay	0	8,049	0		0	35,000	
Total Fairgrounds	\$ 202,208	\$ 186,553	\$ 198,029		\$ 233,965	\$ 225,541	
<b><u>Highlands Trail Operations</u></b>							
Salaries and Fringe Benefits	\$ 73,316	\$ 77,246	\$ 63,103	1.4	\$ 65,590	\$ 65,590	1.4
Operating	24,657	14,526	22,714		22,914	22,914	
Capital Outlay	9,196	1,693	0		10,000	0	
Total Highlands Trail Operations	\$ 107,169	\$ 93,465	\$ 85,817		\$ 98,504	\$ 88,504	
<b><u>Cumberland Summer Theatre</u></b>							
Operating	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
Total Cumberland Summer Theatre	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
<b><u>Program Open Space</u></b>							
Operating	\$ 39,757	\$ 0	\$ 0		\$ 0	\$ 0	
Capital Outlay	206,396	28,994	479,937		250,000	198,000	
Total Program Open Space	\$ 246,153	\$ 28,994	\$ 479,937		\$ 250,000	\$ 198,000	





# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND

### DETAIL SCHEDULE OF APPROPRIATIONS

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

	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
<b>RECREATION &amp; CULTURE (Con't)</b>							
<u>Agricultural Expo</u>							
Operating	\$ 14,000	\$ 16,850	\$ 13,000		\$ 15,000	\$ 13,000	
Total Agricultural Expo	\$ 14,000	\$ 16,850	\$ 13,000		\$ 15,000	\$ 13,000	
<u>Allegany County Library</u>							
Operating	\$ 905,000	\$ 905,000	\$ 905,000		\$ 939,000	\$ 905,000	
Total Allegany County Library	\$ 905,000	\$ 905,000	\$ 905,000		\$ 939,000	\$ 905,000	
<b>TOTAL RECREATION AND CULTURE</b>	\$ 1,723,848	\$ 1,460,124	\$ 1,906,034	3.90	\$ 1,776,398	\$ 1,662,558	3.40

#### CONSERVATION OF NATURAL RESOURCES

##### CONSERVATION OF NATURAL RESOURCES

<u>Cooperative Extension Service</u>							
Operating	125,419	123,170	128,730		128,730	128,730	
Capital Outlay	0	0	0		0	0	
Total Cooperative Extension Service	\$ 125,419	\$ 123,170	\$ 128,730		\$ 128,730	\$ 128,730	
<u>Soil Conservation</u>							
Salaries and Fringe Benefits	\$ 157,751	\$ 158,712	\$ 162,747	2.0	\$ 165,117	\$ 72,107	1.0
Operating	215,002	191	5,000		5,000	5,000	
Total Soil Conservation	\$ 372,753	\$ 158,903	\$ 167,747		\$ 170,117	\$ 77,107	
<u>Gypsy Moth Control</u>							
Operating	\$ 6,954	\$ 4,200	\$ 10,000		\$ 10,000	\$ 10,000	
<b>TOTAL CONSERVATION OF NATURAL RESOURCES</b>	\$ 505,126	\$ 286,273	\$ 306,477	2.0	\$ 308,847	\$ 215,837	1.0



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS COMMUNITY DEVELOPMENT AND HOUSING

	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
<b>URBAN DEVELOPMENT AND HOUSING</b>							
<u>Public Housing Authority</u>							
Operating	\$ 8,000	\$ 8,000	\$ 8,000		\$ 15,000	\$ 8,000	
<u>Housing Programs</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 12,081	
Operating	0	0	0		45,000	45,000	
Total Housing Programs	\$ 0	\$ 0	\$ 0		\$ 45,000	\$ 57,081	
<u>Office Of Community Assistance</u>							
Salaries and Fringe Benefits	\$ 120,719	\$ 107,892	\$ 94,457	0.5	\$ 0	\$ 0	
Operating	2,760	1,326	1,850		0	0	
Total Office Of Community Assistance	\$ 123,479	\$ 109,218	\$ 96,307		\$ 0	\$ 0	
<b>TOTAL COMMUNITY DEVELOPMENT AND HOUSING</b>	<b>\$ 131,479</b>	<b>\$ 117,218</b>	<b>\$ 104,307</b>	<b>0.5</b>	<b>\$ 60,000</b>	<b>\$ 65,081</b>	<b>0.0</b>
<b><u>ECONOMIC DEVELOPMENT</u></b>							
<u>Dept of Economic Development</u>							
Salaries and Fringe Benefits	\$ 456,074	\$ 416,255	\$ 426,566	5.0	\$ 433,848	\$ 433,848	5.0
Operating	83,024	61,747	93,350		91,650	80,650	
Capital Outlay	0	0	0		0	0	
Total Dept of Economic Development	\$ 539,098	\$ 478,002	\$ 519,916		\$ 525,498	\$ 514,498	
<u>Canal Place Preservation</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	0.0	\$ 0	\$ 0	0.0
Operating	0	36,647	32,000		55,000	55,000	
Capital Outlay	0	0	0		0	0	
Total Canal Place Preservation	\$ 0	\$ 36,647	\$ 32,000		\$ 55,000	\$ 55,000	



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS ECONOMIC DEVELOPMENT (Con't)

<u>ECONOMIC DEVELOPMENT (Con't)</u>	<u>FY 2009</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2010</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2011</u> <u>Original</u>	<u>FTE</u>	<u>FY 2012</u> <u>Request</u>	<u>FY 2012</u> <u>Approved</u>	<u>FTE</u>
<u>Scenic Railroad Development</u>							
Operating	\$ 170,000	\$ 170,000	\$ 155,000		\$ 155,000	\$ 155,000	
Capital Outlay	0	0	0		0	0	
Total Scenic Railroad Development	\$ 170,000	\$ 170,000	\$ 155,000		\$ 155,000	\$ 155,000	
<u>Tri-County Council</u>							
Operating	\$ 25,000	\$ 50,000	\$ 25,000		\$ 40,000	\$ 25,000	
Total Tri-County Council	\$ 25,000	\$ 50,000	\$ 25,000		\$ 40,000	\$ 25,000	
<u>Tourism</u>							
Salaries and Fringe Benefits	\$ 77,393	\$ 77,818	\$ 84,477	2.5	\$ 84,816	\$ 41,895	2.7
Operating	525,066	511,434	497,713		522,900	493,900	
Capital Outlay	0	560	0		3,000	3,000	
Total Tourism	\$ 602,459	\$ 589,812	\$ 582,190		\$ 610,716	\$ 538,795	
<u>Toll House</u>							
Operating	\$ 2,006	\$ 551	\$ 3,900		\$ 3,650	\$ 3,650	
Capital Outlay	0	0	0		0	0	
Total Toll House	\$ 2,006	\$ 551	\$ 3,900		\$ 3,650	\$ 3,650	
<u>Thrasher Carriage Museum</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	102,000	102,000	91,000		98,500	91,000	
Capital Outlay	0	0	0		0	0	
Total Thrasher Museum	\$ 102,000	\$ 102,000	\$ 91,000		\$ 98,500	\$ 91,000	
<u>Community Promotions</u>							
Operating	\$ 5,600	\$ 6,000	\$ 0		\$ 10,000	\$ 10,000	
Total Community Promotions	\$ 5,600	\$ 6,000	\$ 0		\$ 10,000	\$ 10,000	
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>\$ 1,446,163</b>	<b>\$ 1,433,012</b>	<b>\$ 1,409,006</b>	<b>7.5</b>	<b>\$ 1,498,364</b>	<b>\$ 1,392,943</b>	<b>7.7</b>



# ALLEGANY COUNTY, MARYLAND

## GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS INTERGOVERNMENTAL

	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
<b>INTERGOVERNMENTAL</b>							
GRANTS IN LIEU OF TAXES	\$ 28,704	\$ 28,704	\$ 28,704		\$ 28,704	\$ 28,704	
	<b>MISCELLANEOUS</b>						
<b>MISCELLANEOUS</b>							
Contingency	\$ 0	\$ 0	\$ 291,957		\$ 150,000	\$ 0	
Miscellaneous	24,407	18,119	25,600		25,600	24,400	
Insurance	295,450	311,254	327,725		324,724	324,724	
Employee Benefits	67,931	51,268	143,000		143,000	127,000	
Post Retirement Benefits	1,467,763	1,500,587	1,005,000		1,255,000	1,055,000	
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 1,855,551</b>	<b>\$ 1,881,228</b>	<b>\$ 1,793,282</b>		<b>\$ 1,898,324</b>	<b>\$ 1,531,124</b>	
<b>TOTAL EXPENDITURES AND OTHER USES BEFORE OPERATING TRANSFERS OUT</b>	<b>\$ 69,178,294</b>	<b>\$ 69,150,345</b>	<b>\$ 76,588,183</b>	<b>376.20</b>	<b>\$ 80,033,035</b>	<b>\$ 76,505,472</b>	<b>373.60</b>
	<b>OPERATING TRANSFERS TO OTHER FUNDS</b>						
<b>OPERATING TRANSFERS</b>							
Highway Fund	\$ 2,398,687	\$ 6,290,358	\$ 0		\$ 0	\$ 0	
Transit Fund	379,880	250,000	432,863		553,556	485,415	
Housing & Community Development Fund	198,941	175,247	75,891		0	0	
Narcotics Task Force Fund	15,130	11,526	12,000		12,000	12,000	
Revolving Building Fund	0	0	0		0	0	
Emergency Medical Services Fund	602,242	572,000	744,479		0	0	
Debt Service Fund	4,947,018	4,963,736	5,069,102		4,672,971	4,672,971	
Public Safety Fund	0	0	0		0	0	
PAYGO Capital Reserve Fund	850,000	1,004,975	0		0	0	
Capital Project Funds	0	500,000	0		100,000	100,000	
Enterprise Funds	112,897	210,694	203,784		162,099	162,099	
<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ 9,504,795</b>	<b>\$ 13,978,536</b>	<b>\$ 6,538,119</b>		<b>\$ 5,500,626</b>	<b>\$ 5,432,485</b>	
<b>TOTAL GENERAL FUND APPROPRIATIONS AND TRANSFERS TO OTHER FUNDS</b>	<b>\$ 78,683,089</b>	<b>\$ 83,128,881</b>	<b>\$ 83,126,302</b>		<b>\$ 85,533,661</b>	<b>\$ 81,937,957</b>	

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**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
 May 26, 2011  
**SUMMARY OF ALL SPECIAL REVENUE FUNDS**  
**SUMMARY SCHEDULE OF REVENUES**

<b>FUND</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>Approved</b>
	<b>Revenues</b>	<b>Revenues</b>		
Highway Fund	\$ 4,515,604	\$ 291,927	\$ 0	\$ 0
Coal Haul Roads Fund	133,509	133,555	250,000	115,000
Transit Fund	1,325,330	1,869,035	1,671,015	1,451,584
Gaming Fund	492,148	466,295	434,001	386,001
Community Development Block Grant Fund	375,745	247,094	168,840	0
CDBG Project Income Fund	42,033	61,852	0	0
Housing & Community Development Fund	1,191,936	913,113	628,532	0
Narcotics Task Force Fund	93,205	89,344	50,300	50,300
Revolving Building Fund	3,526,580	3,316,350	6,579,740	6,777,592
State Fire, Rescue & Inmate Commissary Fund	372,705	386,489	644,740	622,568
Emergency Medical Services Fund	21,603	124,762	133,419	0
<b>TOTAL REVENUES</b>	<b>\$ 12,090,398</b>	<b>\$ 7,899,816</b>	<b>\$ 10,560,587</b>	<b>\$ 9,403,045</b>
<b>TRANSFERS-IN to the:</b>				
Highway Fund	\$ 2,857,652	\$ 6,392,744	\$ 0	\$ 0
Transit Fund	379,880	250,000	432,863	485,415
Housing & Community Development Fund	208,941	175,247	75,891	0
Narcotics Task Force Fund	15,130	11,526	12,000	12,000
Revolving Building Fund	0	0	0	0
Emergency Medical Services Fund	602,242	572,000	744,479	0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 4,063,845</b>	<b>\$ 7,401,517</b>	<b>\$ 1,265,233</b>	<b>\$ 497,415</b>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 16,154,243</b>	<b>\$ 15,301,333</b>	<b>\$ 11,825,820</b>	<b>\$ 9,900,460</b>



# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

May 26, 2011

### SUMMARY OF ALL SPECIAL REVENUE FUNDS

### SUMMARY SCHEDULE OF APPROPRIATIONS

APPROPRIATIONS	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Original	FY 2012 Request	FY 2012 Approved
Highway Fund	\$ 7,569,449	\$ 6,799,866	\$ 0	\$ 0	\$ 0
Coal Haul Roads Fund	0	0	0	115,000	115,000
Transit Fund	1,601,754	2,309,063	2,061,467	1,980,465	1,894,588
Gaming Fund	386,063	532,402	434,001	386,001	386,001
Community Development Block Grant Fund	379,332	245,635	168,840	0	0
CDBG Project Income Fund	85,668	106,202	0	0	0
Housing & Community Development Fund	1,400,612	1,097,234	704,423	0	0
Narcotics Task Force Fund	102,851	103,220	62,300	62,300	62,300
Revolving Building Fund	3,602,041	584,508	5,014,124	5,308,811	5,308,811
State Fire, Rescue & Inmate Commissary Fund	395,886	346,384	644,740	0	622,568
Emergency Medical Services Fund	456,390	461,190	877,898	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 15,980,046</b>	<b>\$ 12,585,704</b>	<b>\$ 9,967,793</b>	<b>\$ 7,852,577</b>	<b>\$ 8,389,268</b>
<b>TRANSFERS-OUT from the:</b>					
Community Development Block Grant Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Coal Haul Roads Fund	250,000	172,721	250,000	0	0
Transit	42,411	42,411	42,411	42,411	42,411
Revolving Building Fund	1,616,584	1,618,811	1,565,616	1,468,781	1,468,781
State, Fire & Rescue	0	0	0	0	0
Capital Projects	0	0	0	0	0
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 1,908,995</b>	<b>\$ 1,833,943</b>	<b>\$ 1,858,027</b>	<b>\$ 1,511,192</b>	<b>\$ 1,511,192</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 17,889,041</b>	<b>\$ 14,419,647</b>	<b>\$ 11,825,820</b>	<b>\$ 9,363,769</b>	<b>\$ 9,900,460</b>



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
 May 26, 2011  
**HIGHWAY FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2009	FY 2010	FY 2011	FTE	FY 2012 Request	FY 2012 Approved
Highway Users Tax	4,023,284	227,622	-			-
Intergovernmental						
Federal	52,508	64,305	0			0
State	438,832	0	0			0
Miscellaneous Revenues	980	0	0			0
Unexpended Balance Prior Year	0	0	0			0
<b>TOTAL REVENUES</b>	<b>\$ 4,515,604</b>	<b>\$ 291,927</b>	<b>\$ 0</b>			<b>\$ 0</b>
<b>TRANSFERS-IN from the:</b>						
General Fund	\$ 2,398,687	\$ 6,290,359	\$ 0			\$ 0
Coal Haul Roads Fund	250,000	102,385	0			0
PAYGO Fund	208,965	0	0			0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 2,857,652</b>	<b>\$ 6,392,744</b>	<b>\$ 0</b>			<b>\$ 0</b>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 7,373,256</b>	<b>\$ 6,684,671</b>	<b>\$ 0</b>			<b>\$ 0</b>
<b>APPROPRIATIONS</b>						
Highway Maintenance:						
Salaries and Fringe Benefits	\$ 4,721,606	\$ 4,763,789	\$ 0		\$ 0	\$ 0
Operating	2,458,739	1,920,882	0		0	0
Construction	250	115,195	0		0	0
Capital Outlay	388,854	0	0		0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,569,449</b>	<b>\$ 6,799,866</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 0</b>

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

REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	0	FY 2012 Request	FY 2012 Approved
Coal Tax - Article 81	\$ 114,536	\$ 126,675	\$ 95,000			\$ 110,000
Federal Highway Grant	0	0	0			
Interest	18,973	6,880	10,000			5,000
Unexpended Balance Prior Year	0	0	145,000			0
<b>TOTAL REVENUES</b>	<b>\$ 133,509</b>	<b>\$ 133,555</b>	<b>\$ 250,000</b>			<b>\$ 115,000</b>
<b>APPROPRIATIONS</b>						
Operating Expenditures	\$	\$ 70,336	\$		\$ 115,000	\$ 115,000
Transfer to General Fund	0	0	250,000		0	0
Transfer to Highway Fund	250,000	102,385	0		0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 250,000</b>	<b>\$ 172,721</b>	<b>\$ 250,000</b>		<b>\$ 115,000</b>	<b>\$ 115,000</b>



# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

May 26, 2011

### TRANSIT FUND

#### SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
Federal Operating Assistance	\$ 497,196	\$ 717,386	\$ 909,472			\$ 745,560	
Federal Capital Assistance	349,652	760,336	88,000			46,800	
State Operating Assistance	216,309	81,186	283,543			348,098	
State Capital Assistance	42,468	99,341	11,000			5,850	
Service Charges	210,864	201,589	260,000			284,426	
Rents	0	0	0			0	
Miscellaneous Revenues	8,841	9,197	8,000			15,000	
Unexpended Fund Balance	0		111,000			5,850	
<b>TOTAL REVENUES</b>	<b>\$ 1,325,330</b>	<b>\$ 1,869,035</b>	<b>\$ 1,671,015</b>			<b>\$ 1,451,584</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 379,880	\$ 250,000	\$ 432,863			\$ 485,415	
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 379,880</b>	<b>\$ 250,000</b>	<b>\$ 432,863</b>			<b>\$ 485,415</b>	
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 1,705,210</b>	<b>\$ 2,119,035</b>	<b>\$ 2,103,878</b>			<b>\$ 1,936,999</b>	
<b>APPROPRIATIONS</b>							
Salaries and Fringe Benefits	\$ 875,749	\$ 868,520	\$ 1,385,357	29.0	\$ 1,369,436	\$ 1,269,424	27.9
Operating	303,317	614,311	566,110		552,529	565,664	
Capital Outlay	422,688	826,232	110,000		58,500	59,500	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,601,754</b>	<b>\$ 2,309,063</b>	<b>\$ 2,061,467</b>		<b>\$ 1,980,465</b>	<b>\$ 1,894,588</b>	
<b>TRANSFERS-OUT to the:</b>							
Debt Service Fund	\$ 42,411	\$ 42,411	\$ 42,411		\$ 42,411	\$ 42,411	
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 42,411</b>	<b>\$ 42,411</b>	<b>\$ 42,411</b>		<b>\$ 42,411</b>	<b>\$ 42,411</b>	
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 1,644,165</b>	<b>\$ 2,351,474</b>	<b>\$ 2,103,878</b>		<b>2,022,876</b>	<b>\$ 1,936,999</b>	



# ALLEGANY COUNTY, MARYLAND

## SPECIAL REVENUE FUNDS

May 26, 2011

### GAMING FUND

#### SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
Gaming Taxes	451,048	425,295	396,001			351,001	
Gaming Sticker Fees	36,100	36,000	33,000			30,000	
Gaming License Fee	5,000	5,000	5,000			5,000	
<b>TOTAL REVENUES</b>	<b>\$ 492,148</b>	<b>\$ 466,295</b>	<b>\$ 434,001</b>			<b>\$ 386,001</b>	
<b>APPROPRIATIONS</b>							
Salaries and Fringe Benefits	\$ 111,119	\$ 110,918	\$ 117,348	2.8	\$ 130,772	\$ 130,772	3.3
Operating	16,513	12,056	18,414		17,314	17,314	
Capital Outlay	1,150	0	0		0	0	
Board of Education Allocation	109,693	318,587	223,679		178,436	178,436	
Fire Company Allocation	147,588	90,841	74,560		59,479	59,479	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 386,063</b>	<b>\$ 532,402</b>	<b>\$ 434,001</b>		<b>\$ 386,001</b>	<b>\$ 386,001</b>	
<b>TRANSFERS-OUT to the:</b>							
Capital Projects Fund	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 0</b>	
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>\$ 386,063</b>	<b>\$ 532,402</b>	<b>\$ 434,001</b>		<b>\$ 386,001</b>	<b>\$ 386,001</b>	

#### COMMUNITY DEVELOPMENT BLOCK GRANT FUND SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FY 2012 Request	FY 2012 Approved
Federal Revenues:					
CDBG Grant	\$ 348,710	\$ 228,935	\$ 126,340		\$ 0
Other Agency Revenue	25,800	16,700	42,500		0
Program Income	1,235	1,459	0		0
Transfer In	0	0	0		0
<b>TOTAL REVENUES</b>	<b>\$ 375,745</b>	<b>\$ 247,094</b>	<b>\$ 168,840</b>		<b>\$ 0</b>
<b>APPROPRIATIONS</b>					
City Of Cumberland	\$ 25,800	\$ 16,700	\$ 42,500	\$ 0	\$ 0
HRDC Building Project	244,331	200,015	0	0	0
Revolving Loan Programs	104,379	28,920	126,340	0	0
Lonaconing Rehab	4,822	0	0	0	0
Weatherization/Housing & Lead Study	0	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 379,332</b>	<b>\$ 245,635</b>	<b>\$ 168,840</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSFERS-OUT to the:</b>					
Housing & Community Development Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
General Fund	0	0	0	0	0
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 379,332</b>	<b>\$ 245,635</b>	<b>\$ 168,840</b>	<b>\$ 0</b>	<b>\$ 0</b>



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
 May 26, 2011  
**CDBG PROJECT INCOME FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

<b>REVENUES</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Original</b>	<b>FY 2012 Request</b>	<b>FY 2012 Approved</b>
Federal Revenues:					
Program Income	\$ 2,062	\$ 2,284	\$ 0		\$ 0
Miscellaneous	34,493	59,568	0		0
Contributions & Donations	5,400	0	0		0
Interest	78	0	0		0
Unexpended Balance	0	0	0		0
<b>TOTAL REVENUES</b>	<b>\$ 42,033</b>	<b>\$ 61,852</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>APPROPRIATIONS</b>					
CDBG Activities	\$ 85,668	\$ 106,202	\$ 0	\$ 0	\$ 0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 85,668</b>	<b>\$ 106,202</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>





**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
 May 26, 2011

**HOUSING AND COMMUNITY DEVELOPMENT FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
Federal Revenues:							
Section 8 Moderate Rehab	\$ 10,905	\$ 12,677	\$ 0			\$ 0	
Section 8 Voucher HAP	697,496	652,213	0			0	
Special Target Area Grant	124,863	28,359	150,000			0	
Section 8 Mod Rehab Admin	1,517	1,487	- 0			0	
Section 8 Voucher Program Admin Rev	53,899	57,151	0			0	
CDBG Grant	0	8,081	11,509			0	
State Grants:							
Rental Assistance Program	74,444	39,563	0			0	
DHCD Revenues, Loan Program	197,658	101,723	200,000			0	
Other Intergovernmental	6,500	2,250	7,500			0	
Loan Fees	22,000	8,800	30,000			0	
Miscellaneous	2,654	809	54,000			0	
Unexpended Fund Balance			175,523			0	
TOTAL REVENUES	\$ 1,191,936	\$ 913,113	\$ 628,532			\$ 0	
TRANSFERS-IN from the:							
General Fund	\$ 198,941	\$ 175,247	\$ 75,891			\$ 0	
Program Income	10,000	0	0			0	
TOTAL TRANSFERS-IN	\$ 208,941	\$ 175,247	\$ 75,891			\$ 0	
TOTAL REVENUES AND TRANSFERS-IN	\$ 1,400,877	\$ 1,088,360	\$ 704,423			\$ 0	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 261,830	\$ 202,932	\$ 111,424	2.3	\$ 0	\$ 0	
Operating	1,136,400	894,302	592,999		0	0	
Capital Outlay	2,382	0	0		0	0	
TOTAL APPROPRIATIONS	\$ 1,400,612	\$ 1,097,234	\$ 704,423		\$ 0	\$ 0	



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
 May 26, 2011  
**NARCOTICS TASK FORCE FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
Contraband Seizures	\$ 67,126	\$ 79,143	\$ 50,300			\$ 50,300	
Other Intergovernmental:							
Cumberland	0	0	0			0	
Court Ordered Seizures	100	0	0			0	
Interest	2,398	925	0			0	
Miscellaneous	23,581	9,276	0			0	
TOTAL REVENUES	\$ 93,205	\$ 89,344	\$ 50,300			\$ 50,300	
TRANSFERS-IN from the:							
General Fund	\$ 15,130	\$ 11,526	\$ 12,000			\$ 12,000	
TOTAL TRANSFERS-IN	\$ 15,130	\$ 11,526	\$ 12,000			\$ 12,000	
TOTAL REVENUES AND TRANSFERS-IN	\$ 108,335	\$ 100,870	\$ 62,300			\$ 62,300	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	1.0	\$	\$	
Operating	85,248	103,220	55,800		55,800	55,800	
Capital Outlay	17,603	0	6,500		6,500	6,500	
TOTAL APPROPRIATIONS	\$ 102,851	\$ 103,220	\$ 62,300		\$ 62,300	\$ 62,300	



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
 May 26, 2011  
**REVOLVING SHELL BUILDING FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
Operating:							
Rents	\$ 2,814,252	\$ 3,015,676	\$ 3,051,983			\$ 3,091,193	
Capital Projects							
ARC Grant	271,887	0	0			0	
Maryland Dept Of Econ Development	329,499	170,501	0			0	
Miscellaneous/Sale Of Property	110,942	130,173	0			0	
Unexpended Prior Year Balance	0	0	3,527,757			3,686,399	
<b>TOTAL REVENUES</b>	<b>\$ 3,526,580</b>	<b>\$ 3,316,350</b>	<b>\$ 6,579,740</b>			<b>\$ 6,777,592</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 0	\$ 0	\$ 0			\$ 0	
Capital Projects	0	0	0			0	
<b>TOTAL TRANSFERS-IN</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 3,526,580</b>	<b>\$ 3,316,350</b>	<b>\$ 6,579,740</b>			<b>\$ 6,777,592</b>	
<b>APPROPRIATIONS</b>							
Operating:	\$ 410,470	\$ 584,508	\$ 3,314,124	2.0	\$ 5,308,811	\$ 5,308,811	2.0
Capital: Construction	3,191,571	0	1,700,000		0	0	
Purchase of Building	0	0	0		0	0	
Rt. 220 Industrial Park	0	0	0		0	0	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,602,041</b>	<b>\$ 584,508</b>	<b>\$ 5,014,124</b>		<b>\$ 5,308,811</b>	<b>\$ 5,308,811</b>	
<b>TRANSFERS-OUT to the:</b>							
General Fund	\$ 45,380	\$ 45,380	\$ 45,380		\$ 45,380	\$ 45,380	
Water Fund	19,348	19,348	19,348		19,348	19,348	
Sanitary Fund	7,500	7,500	7,500		7,500	7,500	
Debt Service Fund	1,544,356	1,546,583	1,493,388		1,396,553	1,396,553	
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 1,616,584</b>	<b>\$ 1,618,811</b>	<b>\$ 1,565,616</b>		<b>\$ 1,468,781</b>	<b>\$ 1,468,781</b>	
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 5,218,625</b>	<b>\$ 2,203,319</b>	<b>\$ 6,579,740</b>		<b>\$ 6,777,592</b>	<b>\$ 6,777,592</b>	



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
 May 26, 2011  
**STATE FIRE, RESCUE & INMATE COMMISSARY FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FY 2012 Request	FY 2012 Approved
State Grants					
State Aid Fire & Rescue 11-12					225,000
State Aid Fire & Rescue 10-11			240,000		0
State Aid Fire & Rescue 09-10		240,240			0
State Aid Fire & Rescue 08-09	206,279	-	0		0
Inmate Commissary	99,870	86,103	85,000		95,000
Interest	4,299	1,595	1,500		1,200
Unexpended Balance - Prior Year	0	0	260,240		236,948
Miscellaneous Revenue	62,257	58,551	58,000		64,420
<b>TOTAL REVENUES</b>	<b>\$ 372,705</b>	<b>\$ 386,489</b>	<b>\$ 644,740</b>	<b>\$</b>	<b>\$ 622,568</b>
APPROPRIATIONS					
Inmate Commissary	\$ 140,211	\$ 131,298	\$ 143,000	\$ 0	\$ 159,420
Operating	4,049	8,807	0	0	0
Capital Outlay	12,661	0	21,500	0	13,200
State Aid Fire & Rescue 11-12					225,000
State Aid Fire & Rescue 10-11			240,000	0	224,948
State Aid Fire & Rescue 09-10			240,240	0	0
State Aid Fire & Rescue 08-09		206,279	0	0	0
State Aid Fire & Rescue 07-08	238,965	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 395,886</b>	<b>\$ 346,384</b>	<b>\$ 644,740</b>	<b>\$ 0</b>	<b>\$ 622,568</b>
TRANSFERS-OUT to the:					
General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>\$ 395,886</b>	<b>\$ 346,384</b>	<b>\$ 644,740</b>	<b>\$ 0</b>	<b>\$ 622,568</b>



**ALLEGANY COUNTY, MARYLAND**  
**SPECIAL REVENUE FUNDS**  
 May 26, 2011  
**EMERGENCY MEDICAL SERVICES FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
Federal Revenue	\$ 18,913	\$ 74,716	\$ 69,419			\$ 0	
State Revenue	2,167	7,910					
Ambulance Fee	0	42,136	24,000				0
Miscellaneous Revenue	523	0					
Unexpended Fund Balance	0	0	40,000				0
<b>TOTAL REVENUES</b>	<b>\$ 21,603</b>	<b>\$ 124,762</b>	<b>\$ 133,419</b>			<b>\$ 0</b>	
<b>TRANSFERS-IN from the:</b>							
General Fund	\$ 602,242	\$ 572,000	\$ 744,479			\$ 0	
<b>TOTAL TRANSFERS-IN</b>	<b>602,242</b>	<b>572,000</b>	<b>744,479</b>			<b>0</b>	
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 623,845</b>	<b>\$ 696,762</b>	<b>\$ 877,898</b>			<b>\$ 0</b>	
<b>APPROPRIATIONS</b>							
Salaries and Fringe Benefits	\$ 364,610	\$ 387,044	\$ 558,430	11.0	\$ 0	\$ 0	
Operating	87,220	58,326	295,468		0	0	
Capital Outlay	4,560	15,820	24,000		0	0	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 456,390</b>	<b>\$ 461,190</b>	<b>\$ 877,898</b>		<b>\$ 0</b>	<b>\$ 0</b>	

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# ALLEGANY COUNTY, MARYLAND

## DEBT SERVICE FUND

May 26, 2011

### SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FY 2012 Request Request	FY 2012 Request Approved
<b>REVENUES</b>					
Unexpended Fund Balance	\$ 0	\$ 0	\$ 106,963		\$ 0
Interest Income	\$ 6,593	\$ 1,782	\$ 0		\$ 0
<b>TRANSFERS-IN from the:</b>					
General Fund	4,947,018	4,963,736	5,069,103		4,672,971
Special Revenue Funds:					
Capital Projects Fund	6,056	0	0		0
Transit Fund	42,411	42,411	42,411		42,411
Revolving Building Fund	1,544,356	1,546,582	1,493,387		1,396,553
<b>TOTAL TRANSFERS-IN</b>	<u>\$ 6,539,841</u>	<u>\$ 6,552,729</u>	<u>\$ 6,604,901</u>		<u>\$ 6,111,935</u>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<u>\$ 6,546,434</u>	<u>\$ 6,554,511</u>	<u>\$ 6,711,864</u>		<u>\$ 6,111,935</u>
<b>APPROPRIATIONS</b>					
Repayment of Long-Term Debt:					
Principal	\$ 4,728,665	\$ 4,887,794	\$ 5,092,299	\$ 4,741,617	\$ 4,741,617
Interest	1,830,204	1,732,167	1,594,565	1,345,318	1,345,318
Transfer to General Fund	1,024,337	230,496	0	0	0
Fiscal Charges	3,350	2,750	25,000	25,000	25,000
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 7,586,556</u>	<u>\$ 6,853,207</u>	<u>\$ 6,711,864</u>	<u>\$ 6,111,935</u>	<u>\$ 6,111,935</u>



# ALLEGANY COUNTY, MARYLAND

## DEBT SERVICE FUND

May 26, 2011

### DETAIL SCHEDULE OF APPROPRIATIONS

	FY 2009	FY 2010	FY 2011	FY 2012 Approved			
	Actual	Actual	Budget	Principal	Interest	Fees/Transfer	Total
<b>Public Improvement Bonds:</b>							
Bonds of 1994	475,927	0	0	0	0		0
Bonds of 1995	578,060	577,190	579,408	0	0		0
Bonds of 1997A	580,375	578,600	0	0	0		0
Bonds Of 1998	1,385,096	1,386,753	1,385,484	1,240,000	151,034		1,391,034
Bonds of 2001	481,970	480,390	1,060,890	960,000	98,190		1,058,190
Bonds of 2004	178,952	178,739	178,364	133,000	45,798		178,798
Bonds Of 2006	372,238	370,997	374,358	295,000	77,062		372,062
Bonds Of 2007-RBF	813,111	812,967	813,327	582,205	231,122		813,327
Bonds Of 2008	91,923	608,134	598,853	435,021	154,348		589,369
Bonds Of 2010		-	100,000	0	0		0
<b>Other General Obligation Debt:</b>							
FHA - Westernport Water 50%	19,248	19,248	19,248	6,017	13,231		19,248
PPG Loan	93,378	95,683	96,834	0	0		0
Westernport Landfill	41,809	41,810	41,809	37,393	4,416		41,809
Sheriff Vehicles	45,232	45,232	0	0	0		0
Bureau Vehicles (3)	22,610	22,611	22,611	0	0		0
Bureau Vehicles (4)		22,669	29,962	28,722	1,240		29,962
Transit Bus Lease	42,411	42,411	42,411	35,878	6,533		42,411
Maryland Industrial Land Act Loans:							
Loan of 1990 (Superfos II)	73,505	73,504	73,505	49,294	24,210		73,504
Loan of 1991 (BC/BS)	116,854	116,855	116,855	74,768	42,087		116,855
Loan of 1994 (Micro-Integration)	88,526	88,526	88,526	79,286	9,240		88,526
Loan Of 1994 (Superfos III)	122,888	122,888	122,888	103,770	19,118		122,888
MICRF Loan, PPG	162,216	162,216	162,215	134,124	28,091		162,215
MICRF Loan, PPG	19,237	19,238	19,238	16,314	2,924		19,238
Maryland Historical Trust	1,500	1,500	8,278	6,914	1,364		8,278
USDA-Mountain Ridge High School-2 loans	751,803	751,800	751,800	387,017	364,783		751,800
USDA-New Orleans Bridge				136,894	70,527		207,421
Transfer to General Fund	1,024,337	230,496	0			0	0
Fiscal Charges	3,350	2,750	25,000		0	25,000	25,000
<b>TOTAL DEBT SERVICE APPROPRIATIONS</b>	<u>\$ 7,586,556</u>	<u>\$ 6,853,207</u>	<u>\$ 6,711,864</u>	<u>\$ 4,741,617</u>	<u>1,345,318</u>	<u>\$ 25,000</u>	<u>\$ 6,111,935</u>



## 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 April 25, 2011, Standard and Poor's Rating Service upgraded Allegany County's bond rating from A- to A based upon consistently strong financial performance.



The chart below displays the various ratings each service provides:

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

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. 2012**  
**May 26, 2011**

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 2012 through 2014. The self imposed limits are at 90% of the maximum rate.

<b>Projected Allegany County Ratios</b>	<b>Maximum Rate @ 90%</b>	<b>F.Y. 2012</b>	<b>F.Y. 2013</b>	<b>F.Y. 2014</b>
1. G.F. Debt Service/G.F. Revenue	11.70%	5.71%	4.88%	4.92%
2. Debt/Capita	\$585	\$288	\$254	\$213
3. G.F. Debt Service/G.F.Expend.	13.50%	5.71%	4.88%	4.92%
4. Debt/Full Value	3.15%	0.55%	0.48%	0.39%

The current debt level is within self imposed limits. The County is planning not to issue any new debt during FY 2012. 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?**

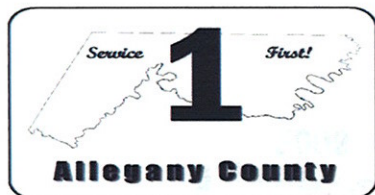
The factor that constrains the amount the County may borrow is debt per capita. The County's self imposed limit is \$585 per resident.

## **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 4,600 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 \$2.69million 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?**

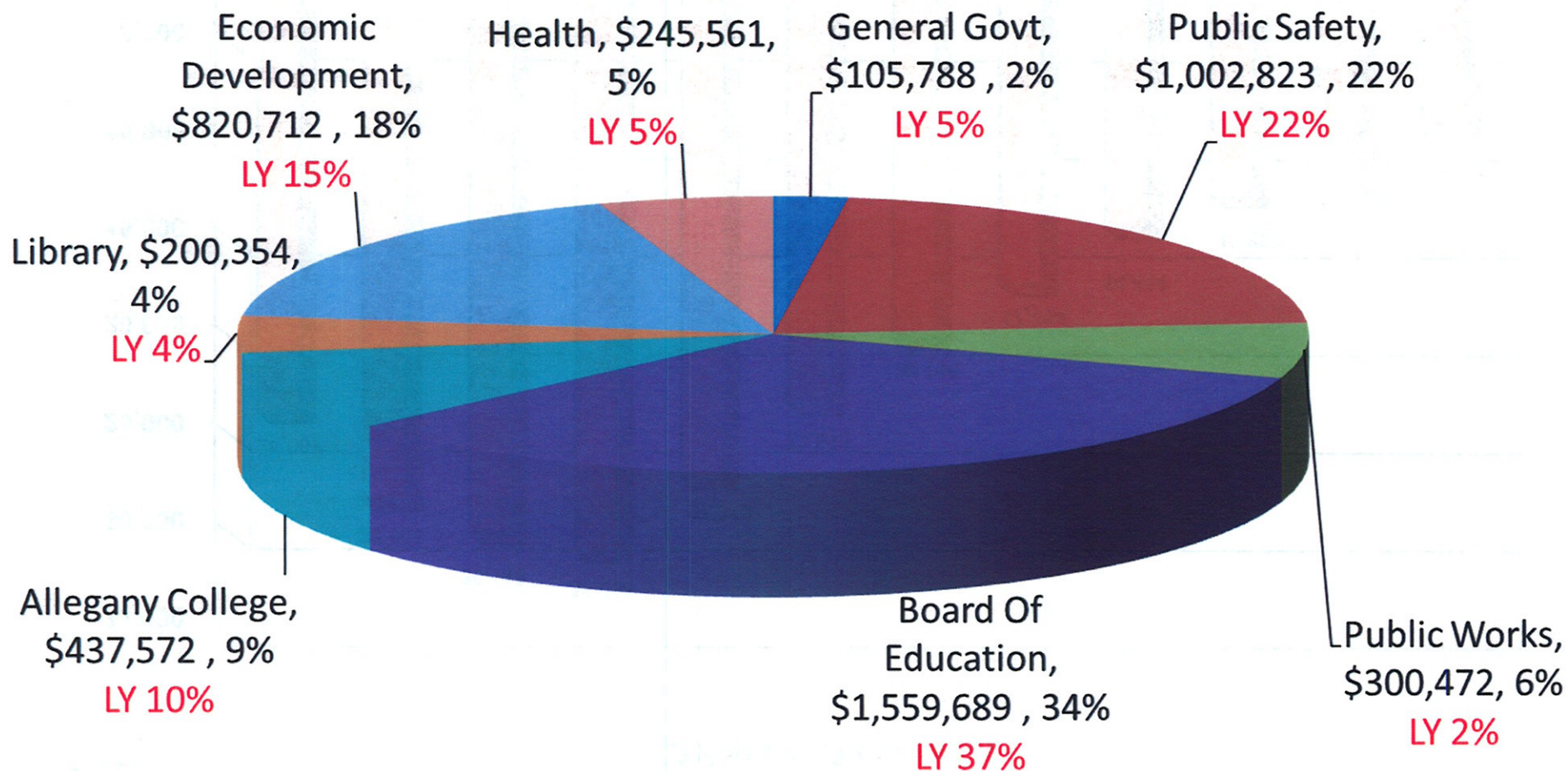
The County has historically used a 15 year term to payoff debt and some new debt is using a 10 year term.



# Allegany County, Maryland

## General Fund Debt Service Transfer

### FY 2012 Budget



**Total Transfer \$4,672,971**

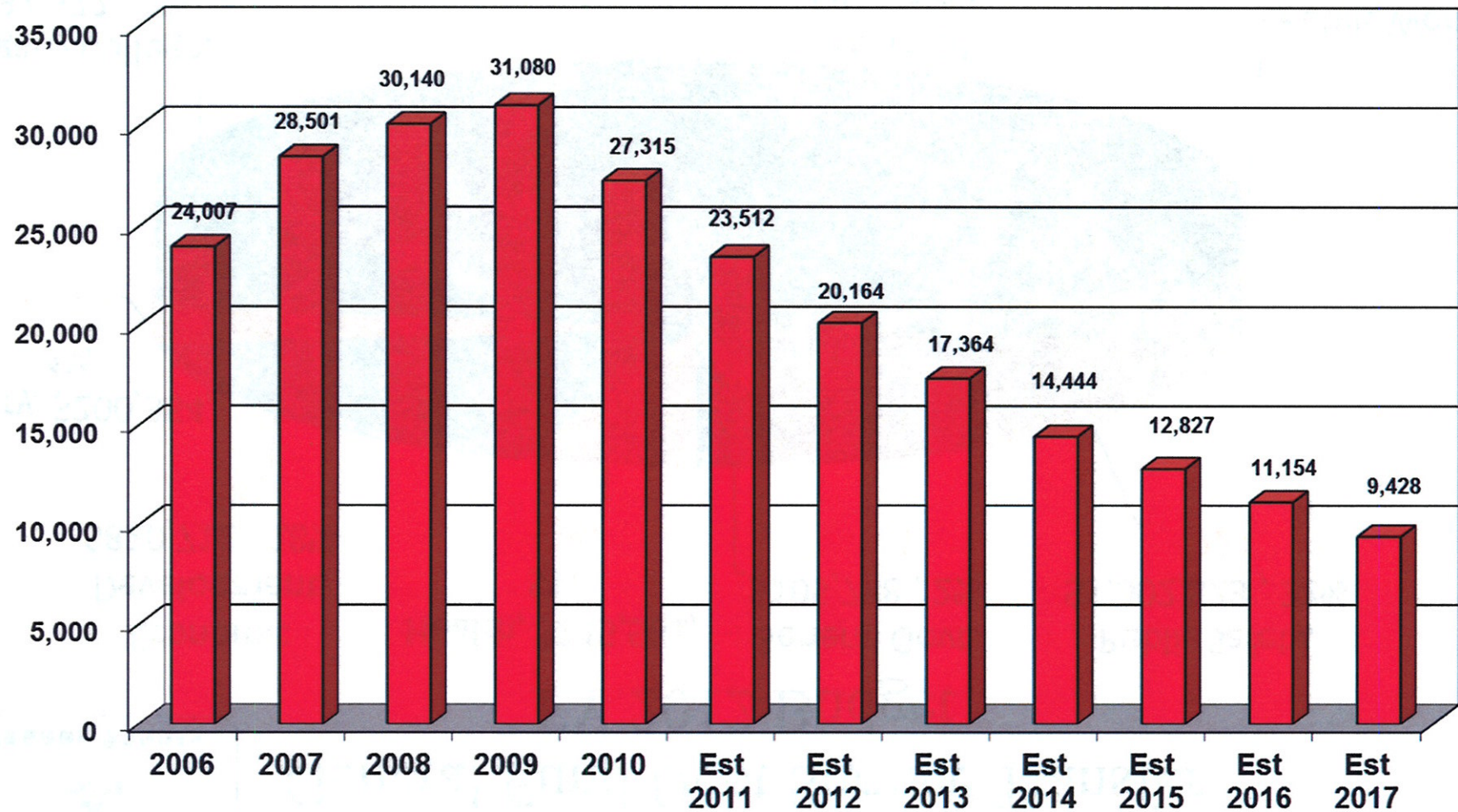




# Allegany County, Maryland

## Existing General Obligation Debt

(Dollars in Thousands)

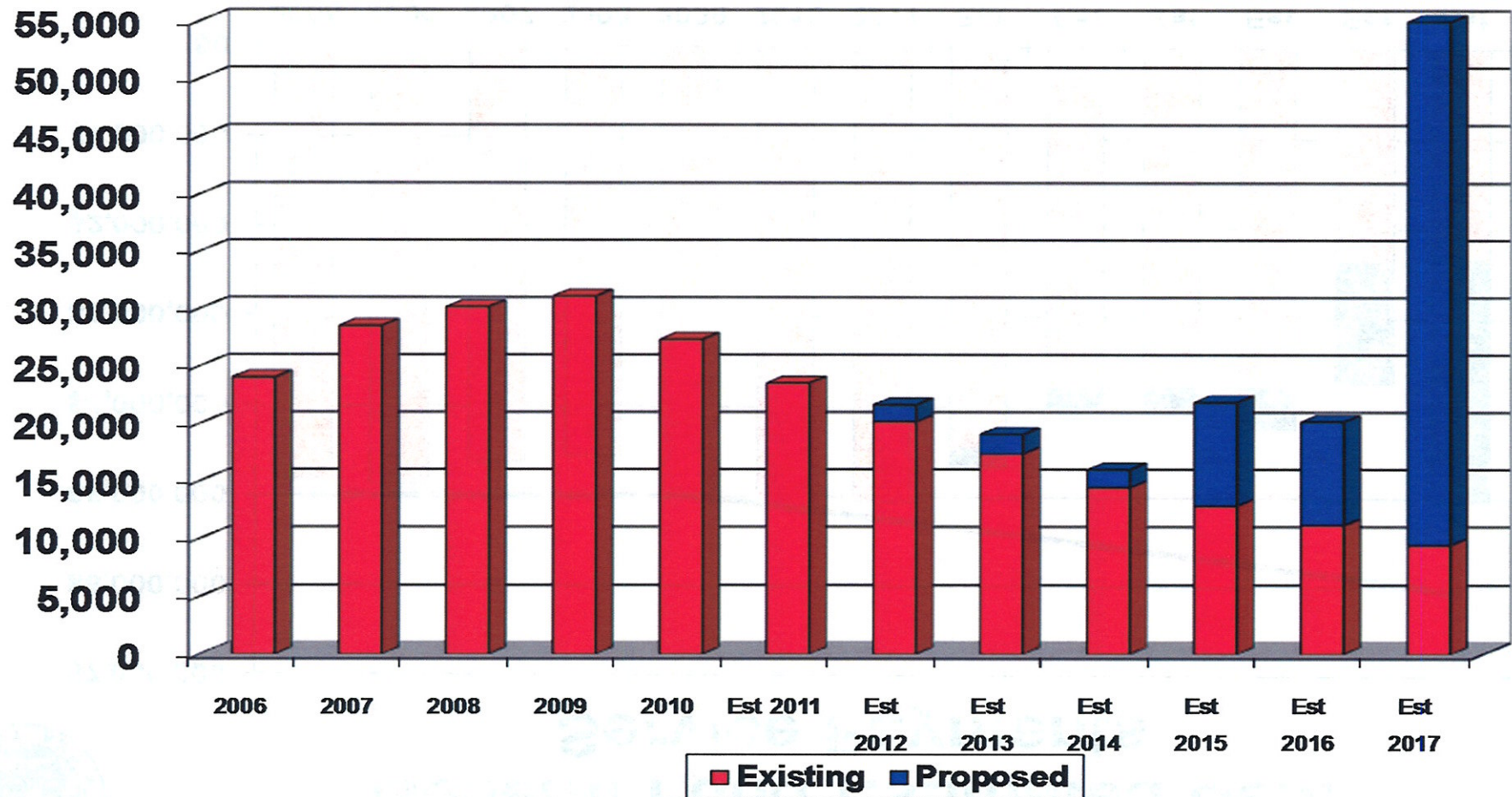




# Allegany County, Maryland

## Existing & Proposed General Obligation Debt

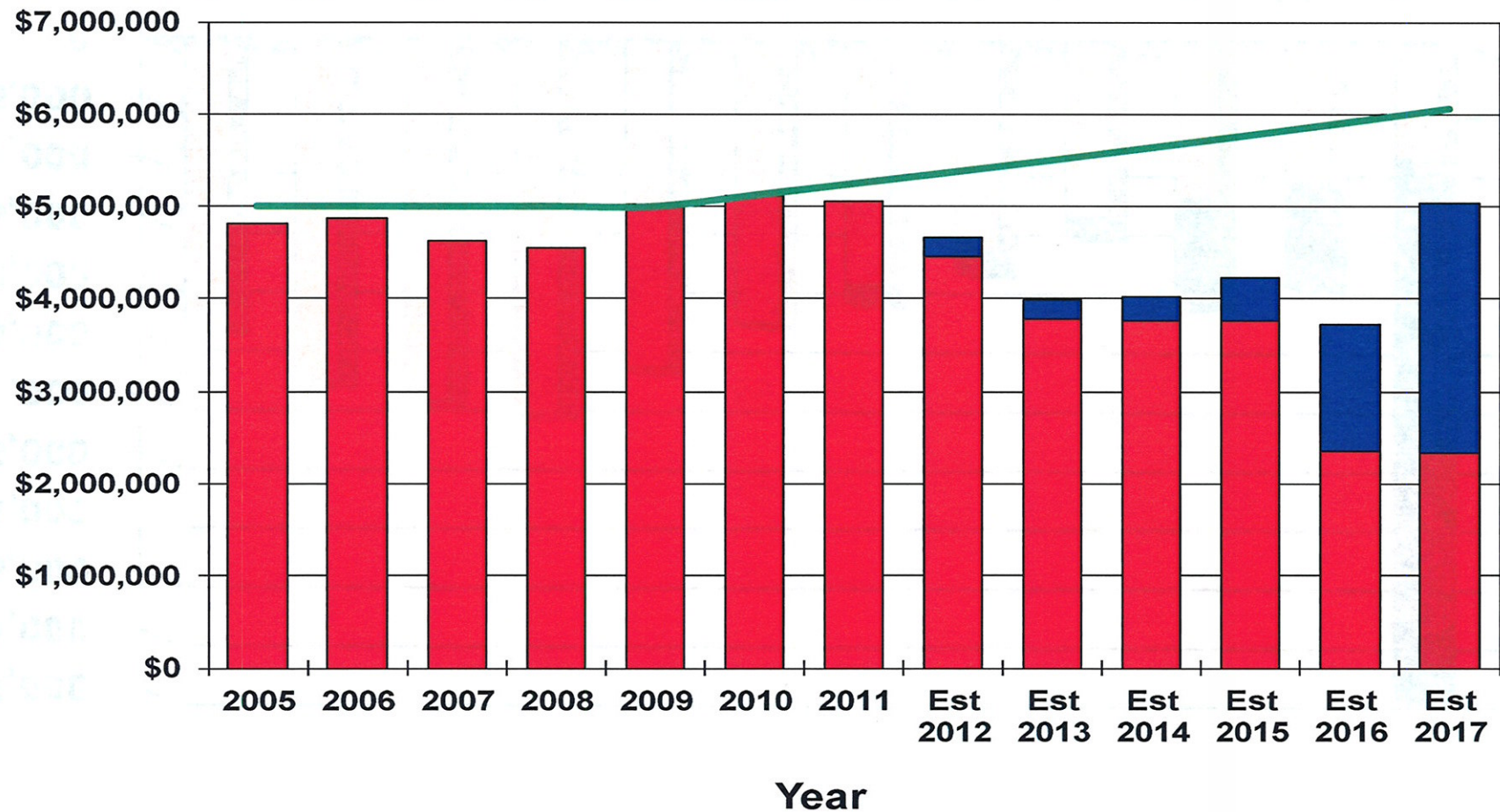
(Dollars in Thousands)







## General Fund Estimated Debt Service Payments



■ Proposed ■ Existing — Annual Payment Goal

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 26, 2011

### SUMMARY OF ALL CAPITAL PROJECTS FUNDS

#### SUMMARY SCHEDULE OF REVENUES

FUND	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012
REVENUES	Actual	Actual	Original	Request	Approved
	Revenues	Revenues			
Capital Projects Fund	\$ 833,763	\$ 5,454,254	\$ 4,493,000		\$ 5,826,200
PAYGO Capital Reserve Fund	220,870	102,082	621,600		380,800
Public Improvement Bonds:					
Public Improvement Bond of 2006	64,434	0	0		0
Public Improvement Bond of 2008	4,997,002	620,267	50,000		0
<b>TOTAL REVENUES</b>	<b>\$ 6,116,069</b>	<b>\$ 6,176,603</b>	<b>\$ 5,164,600</b>		<b>\$ 6,207,000</b>
<b>TRANSFERS-IN to the:</b>					
Capital Projects Fund	\$ 773,987	\$ 535,360	\$ 0		\$ 100,000
PAYGO Capital Reserve Fund	1,030,000	1,004,975			0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 1,803,987</b>	<b>\$ 1,540,335</b>	<b>\$ 0</b>		<b>\$ 100,000</b>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 7,920,056</b>	<b>\$ 7,716,938</b>	<b>\$ 5,164,600</b>		<b>\$ 6,307,000</b>



**ALLEGANY COUNTY, MARYLAND**  
**CAPITAL PROJECTS FUNDS**  
 May 26, 2011  
**SUMMARY OF ALL CAPITAL PROJECTS FUNDS (Con't)**  
**SUMMARY SCHEDULE OF APPROPRIATIONS**

FUND	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012
APPROPRIATIONS	Actual	Actual	Original	Request	Approved
Expenditures	Expenditures	Expenditures			
Capital Projects Fund	\$ 1,414,347	\$ 5,903,758	\$ 4,493,000	\$ 0	\$ 5,926,200
PAYGO Capital Reserve Fund	632,869	1,021,101	621,600	0	380,800
Public Improvement Bonds:					
Public Improvement Bond of 2006	73,068	0	0	0	0
Public Improvement Bond of 2008	2,489,345	849,537	50,000	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,609,629</b>	<b>\$ 7,774,396</b>	<b>\$ 5,164,600</b>	<b>\$ 0</b>	<b>\$ 6,307,000</b>
<b>TRANSFERS-OUT from the:</b>					
Capital Projects Fund	\$ 8,360	\$ 0	\$ 0	\$ 0	\$ 0
PAYGO Capital Reserve Fund	374,952	421,360	0	0	0
Public Improvement Bond Funds	0	0	0	0	0
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 383,312</b>	<b>\$ 421,360</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 4,992,941</b>	<b>\$ 8,195,756</b>	<b>\$ 5,164,600</b>	<b>\$ 0</b>	<b>\$ 6,307,000</b>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

May 26, 2011

## CAPITAL PROJECTS FUND

### SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FY 2012 Request	FY 2012 Approved
Federal Revenues:					
EPA Grant	\$ 0	\$ 2,624,576	\$ 0		\$ 0
FEMA	153,941	4,306	1,000,000		0
Transportation Grant	405,700	2,256,594	0		0
ARC Grant	0	0	0		0
USDA Grant	0	0	0		0
Federal Highway Grant	0	0	1,680,000		3,707,900
FmHA Grant	0	0	409,000		0
Soil Conservation Grant	194,263	8,229	0		0
Other Federal Grants	0	124,597	0		0
Department of Environment Grant	0	0	0		0
State Aid Highway	0	0	0		0
Miscellaneous State Grants	0	388,716	200,000		440,000
Other Intergovernmental	0	0	0		0
Service Charges	73,803	47,236	0		0
Interest	6,056	0	0		0
Donations	0	0	0		0
Sale Of Assets	0	0	0		0
Loan Proceeds	0	0	325,000		944,300
Miscellaneous	0	0	0		0
Unexpended Fund Balance	0	0	879,000		734,000
<b>TOTAL REVENUES</b>	<b>\$ 833,763</b>	<b>\$ 5,454,254</b>	<b>\$ 4,493,000</b>		<b>\$ 5,826,200</b>
TRANSFERS-IN from the:					
General Fund	\$ 0	\$ 500,000	\$ 0		\$ 100,000
Highway Fund	0	0	0		0
Gaming Fund	0	0	0		0
PAYGO Fund	73,987	35,360	0		0
Public Improvement Bond Fund	700,000	0	0		0
County Loan Fund	0	0	0		0
Debt Issued	0	0	0		0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 773,987</b>	<b>\$ 535,360</b>	<b>\$ 0</b>		<b>\$ 100,000</b>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 1,607,750</b>	<b>\$ 5,989,614</b>	<b>\$ 4,493,000</b>		<b>\$ 5,926,200</b>



**ALLEGANY COUNTY, MARYLAND**  
**CAPITAL PROJECTS FUNDS**  
 May 26, 2011  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

APPROPRIATIONS	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FY 2012 Request	FY 2012 Approved
BOE Central Office Roof Replacement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 362,000
Continuity of Operations	431,848	1,567,885	0	0	0
Shaft Bureau of Mines	0	388,716	0	0	0
NRCS Flood Project	9	0	0	0	0
Flood Projects	0	114,085	0	0	0
Mountain Ridge High School	314,001	0	0	0	0
New Hope Road Bridge	0	1,627	55,000	0	0
Orleans Road South Bridge	0	0	1,950,000	0	4,652,200
Cash Valley Road Paving	0	669,843	0	0	0
AC Auto Tech Building	0	46,527	0	0	0
Detention Center HVAC Upgrade	0	0	409,000	0	409,000
Dry Run Phase II	259,214	10,972	0	0	0
Riverside Industrial Park	38	71	0	0	0
Potomac River Water Study	0	39,138	20,000	0	10,000
Public Safety Building Renovation	70,200	0	0	0	0
South Penn Elementary Addition	0	0	594,000	0	297,000
Greenway Avenue Stadium Fieldhouse	0	0	185,000	0	0
Fort Hill Roof Phase I	0	0	80,000	0	165,000
UPRC Flood Gate	142,357	3,056,723	0	0	0
Prospect Square HVAC & Lighting	0	0	0	0	31,000
Flood Buyouts	196,680	8,171	0	0	0
Tower Site Additions	0	0	1,200,000	0	0
<b>Total Appropriations</b>	<b>\$ 1,414,347</b>	<b>\$ 5,903,758</b>	<b>\$ 4,493,000</b>	<b>\$ 0</b>	<b>\$ 5,926,200</b>
<b>TRANSFERS-OUT to the:</b>					
Public Improvement Bond Fund	\$ 2,304	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service Fund	6,056	0	0	0	0
<b>TOTAL TRANSFERS-OUT</b>	<b>\$ 8,360</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 1,422,707</b>	<b>\$ 5,903,758</b>	<b>\$ 4,493,000</b>	<b>\$ 0</b>	<b>\$ 5,926,200</b>





**ALLEGANY COUNTY, MARYLAND**  
**CAPITAL PROJECTS FUNDS**  
 May 26, 2011  
**PAY AS YOU GO CAPITAL RESERVE FUND**  
**SCHEDULE OF REVENUES AND APPROPRIATIONS**

<b>REVENUES</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Original</b>	<b>FY 2012 Request</b>	<b>FY 2012 Approved</b>
Federal Grants	\$ 0	\$ 0	\$ 75,000		\$ 25,000
State Grants	22,000	0	372,200		100,000
Other Governmental	0	25,398	32,900		0
Miscellaneous Revenue	92,813	0	31,000		0
Interest	42,338	12,965	0		0
Issuance of Debt	63,719	63,719	0		0
Unexpended Fund Balance	0	0	110,500		255,800
<b>TOTAL REVENUES</b>	<b>\$ 220,870</b>	<b>\$ 102,082</b>	<b>\$ 621,600</b>		<b>\$ 380,800</b>
<b>TRANSFERS-IN from the:</b>					
General Fund	\$ 850,000	\$ 1,004,975	\$ 0		\$ 0
Public Improvement Bond Fund	180,000	0	0		0
County Loan Fund	0	0	0		0
Capital Projects Fund	0	0	0		0
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 1,030,000</b>	<b>\$ 1,004,975</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 1,250,870</b>	<b>\$ 1,107,057</b>	<b>\$ 621,600</b>		<b>\$ 380,800</b>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

May 26, 2011

### PAY AS YOU GO CAPITAL RESERVE FUND SCHEDULE OF REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FY 2012 Request	FY 2012 Approved
Bedford Road Water Project PPG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,300
Bridge Street Bridge	57,558	366,435	0	0	0
Roads Paving Program	227,746	127,864	25,000	0	200,000
Other Public Road Improvements	14,950	39,080	25,000	0	25,000
County Water Model	35,040	0	0	0	0
County Water & Sewer Study	0	41,480	132,900	0	0
Rawlings Water System Evaluation	0	0	33,000	0	0
Rawlings Sewer System Evaluation	0	0	0	0	0
General Ledger Software Upgrade	15,008	0	0	0	0
Animal Control Quarantine	0	13,983	0	0	0
LaVale Blvd Storm Sewer	140,765	164,880	310,000	0	110,000
Capital Outlay	63,719	63,719	0	0	0
LaVale Streetscape-Storm Drain	0	0	0	0	0
Cresaptown Streetscape Lighting	0	0	23,200	0	0
Drainage Improvement Program	1,500	3,700	12,500	0	12,500
Water Study-Disinfection Byproducts	0	23,360	0	0	0
Fairgrounds Pumping Station	62,492	0	0	0	0
Fiber Infrastructure	12,400	7,500	0	0	0
Dispatcher Console	1,691	160,000	0	0	0
Computer Network	0	9,100	0	0	0
Fairgrounds Caretakers House	0	0	60,000	0	0
Biers Lane Pump Station	0	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>632,869</b>	<b>1,021,101</b>	<b>621,600</b>	<b>0</b>	<b>380,800</b>
<b>TRANSFERS-OUT to the:</b>					
General Fund	\$ 0	\$ 386,000	\$ 0	\$ 0	\$ 0
Public Improvement Bond Fund	92,000	0	0	0	0
Capital Projects Fund	73,987	35,360	0	0	0
Special Revenue Funds	208,965	0	0	0	0
Total Transfers Out	\$ 374,952	\$ 421,360	\$ 0	\$ 0	\$ 0
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<b>\$ 1,007,821</b>	<b>\$ 1,442,461</b>	<b>\$ 621,600</b>	<b>\$ 0</b>	<b>\$ 380,800</b>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

May 26, 2011

### 2006 PUBLIC IMPROVEMENT BOND FUND SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FY 2012 Request	FY 2012 Approved
<b>REVENUES</b>					
Bond Proceeds	\$ 0	\$ 0	\$ 0		\$ 0
Interest	130	0	0		0
Transfer in	64,304	0	0		0
<b>TOTAL REVENUES</b>	<u>\$ 64,434</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>
<b>APPROPRIATIONS</b>					
Allegheny Highlands Trail	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Health Center Relocation	0	0	0	0	0
Allegany College Library Renovation	0	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	0	0	0	0	0
Westernport Library Roof	73,068	0	0	0	0
General Government	0	0	0	0	0
Closing Costs	0	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 73,068</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>TRANSFERS-OUT to the:</b>					
Capital Projects Fund	0	0	0	0	0
Total Transfers Out	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>TOTAL APPROPRIATIONS AND TRANSFERS-OUT</b>	<u>\$ 73,068</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



# ALLEGANY COUNTY, MARYLAND

## CAPITAL PROJECTS FUNDS

May 26, 2011

### 2008 PUBLIC IMPROVEMENT BOND FUND

#### SCHEDULE OF REVENUES AND APPROPRIATIONS

<u>REVENUES</u>	<u>FY 2009</u> <u>Actual</u>	<u>FY 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Original</u>	<u>FY 2012</u> <u>Request</u>	<u>FY 2012</u> <u>Approved</u>
Federal Grants	0	82,500	0		0
State Grants	224,624	535,265	0		0
Interest	15,574	2,502	0		
Miscellaneous	500				
Debt Issued	4,600,000				
Transfers in	156,304				
Unexpended Fund Balance			50,000		
<b>TOTAL REVENUES</b>	<b>\$ 4,997,002</b>	<b>\$ 620,267</b>	<b>\$ 50,000</b>		<b>\$ 0</b>
<u>APPROPRIATIONS</u>					
Courthouse Roof	\$ 360,891	\$ 18,100	\$ 0	\$ 0	\$ 0
Public Safety Building Acquisition	0	0	0	0	0
Radio System Upgrade	538,200	0	0	0	0
Computer Aided Dispatch	0	4,164	0	0	0
Braddock Run Stream Restoration	197,809	162,019	50,000	0	0
Jennings Run Stream Restoration	26,594	530,015	0	0	0
Allegany College Library Building Addition/Renovation	0	129,656	0	0	0
Allegany College Geothermal	289,505	2,295	0	0	0
Westernport Library Renovation	73,068	0	0	0	0
LaVale Library Parking Lot	0	0	0	0	0
Savage River Dam	0	0	0	0	0
County Water Study	0	0	0	0	0
Bond Interest	13,581	3,288	0	0	0
Transfers Out	942,000	0	0	0	0
Bond Closing Costs	47,697	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,489,345</b>	<b>\$ 849,537</b>	<b>\$ 50,000</b>	<b>\$ 0</b>	<b>\$ 0</b>

**ALLEGANY COUNTY, MARYLAND  
CAPITAL CONSTRUCTION FY 2012  
MAY 26, 2011**

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS  
PROJECT LENGTH BUDGETS AND FY 2012 BUDGET**

Project Description	Project No.	LOCAL SOURCES						NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/11	FY 2012 Budget
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants	State Grants			
<b>Capital Project Funds:</b>												
<b>Public Safety:</b>												
LaVale Blvd. Storm Drain	4200					341,000	341,000		379,000	720,000	610,000	110,000
Detention Center HVAC Upgrade									409,000	409,000	0	409,000
Prospect Sq. HVAC & Lighting									31,000	31,000	0	31,000
Drainage Improvement Program	4208					25,300	25,300			25,300	12,800	12,500
<b>Public Works:</b>												
Orleans Road South Bridge	201B			1,379,300	FmHA		1,379,300	5,517,000	42,700	6,939,000	1,102,400	4,652,200
Revolving Roads Fund	418R					25,000	225,000			225,000	0	200,000
Potomac River WTP Study	409T					143,000	143,000		15,000	158,000	138,000	10,000
Bedford Road Water Project PPG	4208					8,300	8,300	25,000		33,300	0	33,300
OP Roads Paving Program	4203					664,000	664,000			664,000	614,000	25,000
<b>Education:</b>												
Fort Hill Roof Phase I						165,000	165,000			165,000	0	165,000
Central Office Roof Replacement						382,000	382,000			382,000	20,000	362,000
South Penn Addition						674,000	674,000			674,000	377,000	297,000
<b>Total Capital Project Appropriations</b>		<u>0</u>		<u>1,379,300</u>		<u>2,427,600</u>	<u>4,006,900</u>	<u>5,542,000</u>	<u>876,700</u>	<u>10,425,600</u>	<u>2,874,200</u>	<u>6,307,000</u>
<b>Revolving Building Fund</b>												
NBIP Land Acquisition	2618					100,000	100,000			100,000	0	100,000
Repaving Riverside Pk Bldg 19 Lot	262K					102,000	102,000			102,000	0	102,000
<b>Total Revolving Bldg Fund</b>		<u>0</u>		<u>0</u>		<u>102,000</u>	<u>102,000</u>	<u>0</u>	<u>0</u>	<u>102,000</u>	<u>0</u>	<u>202,000</u>
												6,509,000

**ALLEGANY COUNTY, MARYLAND  
CAPITAL CONSTRUCTION FY 2012  
MAY 26, 2011**

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS  
PROJECT LENGTH BUDGETS AND FY 2012 BUDGET**

Project Description	Project No.	LOCAL SOURCES						NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/11	FY 2012 Budget
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants	State Grants			
Enterprise Funds:												
Sewer:												
Braddock Run Sanitary Improvements				250,000	FmHA		250,000	250,000	500,000	1,000,000	0	750,000
Bedford Road Sewer - Ioka Basin				1,084,000	FmHA		1,084,000	272,000		1,356,000	0	1,356,000
Bedford Road Sewer - Phase II				250,000	FmHA		250,000	250,000	500,000	1,000,000	0	750,000
Jennings Run Sewer Rehab-Mt Savage				2,000,000	FmHA		2,000,000			2,000,000	0	1,000,000
Jennings Run Sewer Rehab-Corriganville				1,000,000	FmHA		1,000,000			1,000,000	0	1,000,000
Jennings Run Phase II				250,000	FmHA		250,000	250,000	500,000	1,000,000	0	750,000
Flintstone Sewer Rehab				15,000	FmHA		15,000	135,000		150,000	0	50,000
Water:												
Bowmans Addition - Phase II				624,000	FmHA	800,000	1,424,000	1,267,000	534,000	3,225,000	1,158,000	2,067,000
Mt. Savage Water Transmission				1,322,500	FmHA	400,000	1,722,500	4,794,000	1,252,500	7,769,000	815,000	1,760,000
Shades Lane Water				37,500	State		37,500		262,500	300,000	250,000	50,000
Meders Lane Water Project				37,500	FmHA		37,500	262,500		300,000	0	300,000
Vale Summit Water Tank						10,000	10,000		490,000	500,000	10,000	490,000
Cresaptown Water Meter Replacement				1,255,800	FmHA		1,255,800			1,255,800	0	1,255,800
Cresaptwon Water Tank Replacement				326,700	FmHA		326,700	326,700		653,400	0	653,400
Cresaptown Rt 220 Water Line				226,700	FmHA	123,300	350,000			350,000	0	350,000
Total Enterprise Funds		0		8,679,700		1,333,300	10,013,000	7,807,200	4,039,000	21,859,200	2,233,000	12,582,200
Total Capital Construction	\$	0	\$	10,059,000		3,862,900	\$ 14,121,900	\$ 13,349,200	\$ 4,915,700	\$ 32,386,800	\$ 5,107,200	\$ 19,091,200



# ALLEGANY COUNTY, MARYLAND

## ENTERPRISE FUNDS

May 26, 2011

### SUMMARY OF ALL ENTERPRISE FUNDS SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES

FUND REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FY 2012 Request	FY 2012 Approved
Water Districts	\$ 4,513,936	\$ 5,559,371	\$ 4,598,555		\$ 4,487,141
Sanitary Districts	15,181,790	11,437,513	6,721,455		7,060,220
Nursing Home	10,900,526	4,569,787	0		0
County Loan Fund	0	0	24,262		25,863
Allconet II	64,500	126,700	191,552		249,258
TOTAL REVENUES	\$ 30,660,752	\$ 21,693,371	\$ 11,535,824		\$ 11,822,482
<b>TRANSFERS-IN to the:</b>					
County Loan Fund	\$ 0	\$ 0	\$ 0		\$ 0
Allconet 2 Fund	0	0	0		0
Sanitary Fund	108,278	213,617	211,284		169,599
Water Districts	31,468	23,927	19,348		19,348
TOTAL TRANSFERS-IN	\$ 139,746	\$ 237,544	\$ 230,632		\$ 188,947
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<b>\$ 30,800,498</b>	<b>\$ 21,930,915</b>	<b>\$ 11,766,456</b>		<b>\$ 12,011,429</b>
<b>EXPENDITURES</b>					
Water Districts	\$ 3,272,628	\$ 3,699,320	\$ 4,617,903	\$ 4,506,490	\$ 4,506,489
Sanitary Districts	7,220,776	7,251,103	6,932,739	7,229,819	7,229,819
Nursing Home	11,034,410	0	0	0	0
County Loan Fund	0	0	0	0	0
Allconet II	597,356	613,458	191,552	249,258	249,258
TOTAL EXPENDITURES	\$ 22,125,170	\$ 11,563,881	\$ 11,742,194	\$ 11,985,567	\$ 11,985,566
<b>TRANSFERS-OUT from the:</b>					
County Loan Fund	51,115	\$ 32,035	\$ 24,262	\$ 25,863	\$ 25,863
Nursing Home	0	3,364,331	0	0	0
TOTAL TRANSFERS-OUT	\$ 51,115	\$ 3,396,366	\$ 24,262	\$ 25,863	\$ 25,863
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>\$ 22,176,285</b>	<b>\$ 14,960,247</b>	<b>\$ 11,766,456</b>	<b>\$ 12,011,430</b>	<b>\$ 12,011,429</b>



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

May 26, 2011

**DETAILED SCHEDULE OF REVENUES AND EXPENDITURES**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FY 2012 Request	FY 2012 Approved
<b>REVENUES</b>					
Water Service Charges	\$ 2,809,167	\$ 3,385,592	\$ 4,043,787		\$ 3,874,108
Interest	57,633	56,885	20,998		29,203
Grant Revenue	1,647,136	2,116,851	0		0
Tap Fees/Other Income	0	43	0		0
Transfers In	31,468	23,927	19,348		19,348
Retained Earnings	0	0	533,770		583,830
<b>TOTAL REVENUES</b>	<b>\$ 4,545,404</b>	<b>\$ 5,583,298</b>	<b>\$ 4,617,903</b>		<b>\$ 4,506,489</b>
<b>EXPENDITURES</b>					
Personnel Costs	\$ 366,247	\$ 384,240	\$ 863,271	\$ 898,894	\$ 898,894
Operating Expense	2,029,341	2,420,940	2,741,880	2,611,162	2,611,162
Capital Outlay	0	0	138,000	75,000	75,000
Debt Service, Interest	211,276	207,391	231,656	231,147	231,147
Depreciation	329,988	348,228	109,326	106,453	106,453
Depreciation, Contributed Capital	335,776	338,521	533,770	583,833	583,833
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,272,628</b>	<b>\$ 3,699,320</b>	<b>\$ 4,617,903</b>	<b>\$ 4,506,489</b>	<b>\$ 4,506,489</b>

**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/ Zihlman	Carlos/ Shaft
<b>REVENUES</b>											
Operating Revenues:											
Water Service Charges	\$140,440	\$35,000	\$11,750	\$184,228	\$169,294	\$358,923	\$289,313	\$8,060	\$54,892	\$119,048	\$186,028
Interest	1,020	255	0	3,000	3,400	7,500	5,900	100	450	1,500	4,271
Transfers In	0	0	19,348	0	0	0	0	0	0	0	0
Retained Earnings	28,617	16,144	44,422	63,550	79,118	76,943	73,333	2,181	27,617	24,564	68,112
<b>REVENUES</b>	<b>\$170,077</b>	<b>\$51,399</b>	<b>\$75,520</b>	<b>\$250,778</b>	<b>\$251,812</b>	<b>\$443,366</b>	<b>\$368,546</b>	<b>\$10,341</b>	<b>\$82,959</b>	<b>\$145,112</b>	<b>\$258,411</b>
<b>EXPENDITURES</b>											
Personnel Costs	\$37,586	\$6,286	\$0	\$87,458	\$38,595	\$156,798	\$90,834	\$3,361	\$6,557	\$29,600	\$21,535
Operating Expense	67,631	22,203	11,750	71,925	74,655	209,625	124,886	4,563	47,284	60,337	112,731
Capital Outlay	0	0	0	0	0	0	35,000	0	0	0	0
Debt Service, Interest	25,180	4,673	14,942	17,400	41,741	0	29,246	75	480	20,483	36,829
Depreciation	11,063	2,093	4,406	10,445	17,703	0	15,247	160	1,021	10,128	19,204
Depreciation, Contributed Capital	28,617	16,144	44,422	63,550	79,118	76,943	73,333	2,182	27,617	24,564	68,112
<b>TOTAL EXPENDITURES</b>	<b>\$170,077</b>	<b>\$51,399</b>	<b>\$75,520</b>	<b>\$250,778</b>	<b>\$251,812</b>	<b>\$443,366</b>	<b>\$368,546</b>	<b>\$10,341</b>	<b>\$82,959</b>	<b>\$145,112</b>	<b>\$258,411</b>

	Mexico Farms District	Franklin/ Brophytown	Bowling Green	Bowman's Addition	Cresaptown Water
<b>REVENUES</b>					
Operating Revenues:					
Water Service Charges	\$936,061	\$60,762	\$430,312	\$86,259	\$803,738
Interest	0	0	0	1,807	
Retained Earnings	38,742	14	39,477	997	
<b>TOTAL REVENUES</b>	<b>\$974,803</b>	<b>\$60,776</b>	<b>\$469,789</b>	<b>\$89,063</b>	<b>\$803,738</b>
<b>EXPENDITURES</b>					
Personnel Costs	\$261,545	\$19,632	\$74,239	-3,081	67,948
Operating Expense	608,475	41,130	356,073	62,107	735,790
Capital Outlay	40,000	0	0	0	0
Debt Service, Interest	17,789	0	0	22,309	0
Depreciation	8,252			6,731	
Depreciation, Contributed Capital	38,742	14	39,477	997	
<b>TOTAL EXPENDITURES</b>	<b>\$974,803</b>	<b>\$60,776</b>	<b>\$469,789</b>	<b>\$89,063</b>	<b>\$803,738</b>





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

May 26, 2011

**DETAILED SCHEDULE OF REVENUES**

<b>REVENUES &amp; TRANSFERS IN</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Original</b>	<b>FY 2012 Request</b>	<b>FY 2012 Approved</b>
Operating Revenues:					
Sewer Service Charges	\$ 4,726,223	\$ 4,988,755	\$ 4,454,316		\$ 4,781,230
Water Service Charges	0	0	0		0
Connection fee	38,150	0	39,000		60,000
Interest	118,963	124,150	15,234		5,000
Rents	0		0		0
Miscellaneous	44,827	18,622	0		0
Transfer In From General Fund	100,778	206,117	203,784		162,099
Transfer In From Revolving Building Fund	7,500	7,500	7,500		7,500
Transfer In From Capital Projects Fund	0	0			0
Retained Earnings	0	0	948,523		1,077,800
Total Operating Revenue & Transfers	\$ 5,036,441	\$ 5,345,144	\$ 5,668,357		\$ 6,093,629
Debt Service Revenues:					
R/E Ad Valorem	\$ 890,493	\$ 899,600	\$ 1,143,974		\$ 985,139
Penalties & Interest	25,709	26,538	24,123		26,450
Discounts	(4,506)	(4,478)	4,082		(4,478)
Front Footage	102,532	103,525	103,445		95,240
Frostburg	14,736	0	7,431		7,431
Sewer Surcharge	26,317	0	0		0
Interest Debt Service	7,963	5,236	0		0
Enterprise Exemptions	20	387	42		42
Collection Fees	(20,353)	(20,434)	(18,715)		(20,434)
Total Debt Service Revenues	\$ 1,042,911	\$ 1,010,374	\$ 1,264,382		\$ 1,089,390
Construction Grants	\$ 9,210,716	\$ 5,295,612	\$ 0		\$ 46,800
Loss on sale of capital assets	0	0			
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 15,290,068</b>	<b>\$ 11,651,130</b>	<b>\$ 6,932,739</b>		<b>\$ 7,229,819</b>



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

May 26, 2011

**DETAILED SCHEDULE OF EXPENDITURES**

<b>EXPENDITURES</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>		<b>FY 2012</b>	<b>FY 2012</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Original</b>	<b>FTE</b>	<b>Request</b>	<b>Approved</b>	<b>FTE</b>
Personnel Costs	\$ 1,397,655	\$ 1,278,881	\$ 993,086	33.8	\$ 1,223,554	\$ 1,223,554	34.0
Operating Expense	3,773,372	3,749,862	3,657,859		3,595,400	3,595,400	
Capital Outlay	0	0	154,500		190,500	190,500	
Depreciation	934,790	994,127	876,530		1,077,800	1,077,800	
Depreciation, Contributed Capital	912,329	912,329	948,523		828,656	828,656	
Debt Service:							
Interest	202,630	315,904	302,241		313,909	313,909	
Contingency	0	0	0		0	0	
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,220,776</b>	<b>\$ 7,251,103</b>	<b>\$ 6,932,739</b>		<b>\$ 7,229,819</b>	<b>\$ 7,229,819</b>	



**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**NURSING HOME**  
**May 26, 2011**

**DETAILED SCHEDULE OF REVENUES AND EXPENDITURES**

	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
<b>REVENUES</b>							
Patient Service Revenue	\$ 10,839,903	\$ 0	\$ 0			\$ 0	
Other Income	60,623	4,569,787	0			0	
<b>TOTAL REVENUES</b>	<u>\$ 10,900,526</u>	<u>\$ 4,569,787</u>	<u>\$ 0</u>			<u>\$ 0</u>	
<b>TRANSFERS-IN</b>							
Transfer-in from General Fund	0	0	0			0	
<b>TOTAL REVENUES AND TRANSFERS-IN</b>	<u>\$ 10,900,526</u>	<u>\$ 4,569,787</u>	<u>\$ 0</u>			<u>\$ 0</u>	
<b>EXPENDITURES</b>							
Personnel Costs	\$ 7,262,061	\$ 0	\$ 0		\$ 0	\$ 0	
Operating Expense	3,534,813	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Depreciation	215,061	0	0		0	0	
Debt Service Interest	22,475	0	0		0	0	
Contingency	0	0	0		0	0	
<b>TOTAL EXPENDITURES</b>	<u>\$ 11,034,410</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	
<b>TRANSFERS-OUT to the:</b>							
General Fund	\$ 0	\$ 3,364,331	\$ 0		\$ 0	\$ 0	
<b>TOTAL TRANSFERS-OUT</b>	<u>\$ 0</u>	<u>\$ 3,364,331</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<u>11,034,410</u>	<u>\$ 3,364,331</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	



**ALLEGANY COUNTY, MARYLAND**  
**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**NURSING HOME**  
**May 26, 2011**  
**DETAILED SCHEDULE OF REVENUES AND EXPENDITURES**

<u>EXPENDITURES</u>	<u>FY 2009</u> <u>Actual</u>	<u>FY 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Original</u>	<u>FTE</u>	<u>FY 2012</u> <u>Request</u>	<u>FY 2012</u> <u>Approved</u>	<u>FTE</u>
Medicare Unit	\$ 1,104,195	\$ 0	\$ 0		\$ 0	\$ 0	
Nursing Services	4,506,956	0	0		0	0	
Other Patient Care	1,274,492	0	0		0	0	
Dietary	1,146,622	0	0		0	0	
Laundry	288,333	0	0		0	0	
Custodial	427,423	0	0		0	0	
Plant Operations	588,189	0	0		0	0	
Administration	1,460,664	0	0		0	0	
Depreciation	215,061	0	0		0	0	
Debt Service - Interest	22,475	0	0		0	0	
Miscellaneous/Contingency	0	0	0		0	0	
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,034,410</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ 0</b>	



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

REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
Operating Revenues:							
Interest	\$ 0	\$ 0	\$ 0			\$ 0	
Miscellaneous	0	0	0			0	
Retained Earnings	0		24,262			25,863	
REVENUES	\$ 0	\$ 0	\$ 24,262			\$ 25,863	
TRANSFERS-IN from the:							
Capital Projects Fund	\$ 0	\$ 0	\$ 0			\$ 0	
General Fund	0	0				0	
TOTAL TRANSFERS-IN	\$ 0	\$ 0	\$ 0			\$ 0	
TOTAL REVENUES AND TRANSFERS IN	\$ 0	\$ 0	\$ 24,262			\$ 25,863	
EXPENDITURES							
Operating Expense	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
TRANSFERS-OUT to the:							
General Fund	\$ 51,115	\$ 32,035	\$ 24,262		\$ 25,863	\$ 25,863	
TOTAL TRANSFERS-OUT	\$ 51,115	\$ 32,035	\$ 24,262		\$ 25,863	\$ 25,863	
TOTAL EXPENDITURES & TRANSFERS OUT	51,115	32,035	\$ 24,262		\$ 25,863	\$ 25,863	

Allconet II							
REVENUES	FY 2009 Actual	FY 2010 Actual	FY 2011 Original	FTE	FY 2012 Request	FY 2012 Approved	FTE
Operating Revenues:							
Internet Fees	\$ 21,481	\$ 124,134	\$ 79,200			\$ 79,200	
Interest Income	2,482	2,566	2,252			2,058	
Contributions/Donations	40,537	0	0			0	
Rents	0	0	110,100			168,000	
REVENUES	\$ 64,500	\$ 126,700	\$ 191,552			\$ 249,258	
TRANSFERS-IN from the:							
Pay-Go Fund	0					0	
General Fund	0	0	0			0	
TOTAL REVENUES AND TRANSFERS IN	\$ 64,500	\$ 126,700	\$ 191,552			\$ 249,258	
EXPENDITURES							
Operating Expense	\$ 597,356	\$ 613,458	\$ 191,552		\$ 249,258	\$ 249,258	
TRANSFERS-OUT to the:							
General Fund	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
TOTAL EXPENDITURES & TRANSFERS OUT	597,356	613,458	\$ 191,552		\$ 249,258	\$ 249,258	

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# Allegany County, Maryland

May 26, 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 \$0.9820 dollars (\$0.9820) makes a total of \$1.0940 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 \$2.455 dollars (\$2.455) makes a total of \$2.455 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 \$2.455 dollars (\$2.455) makes a total of \$2.735 on each \$100 of assessed value of property of public utilities non-city property subject to such tax.

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

<u>Real Property</u>			<u>Personal Property &amp; Public Utilities</u>		
	<u>Differential</u>	<u>Adjusted Levy</u>		<u>Differential</u>	<u>Adjusted Levy</u>
Barton	\$0.0782	\$0.9038		\$0.1955	\$2.2595
Cumberland	\$0.1301	\$0.8519		\$0.3253	\$2.1297
Frostburg	\$0.1241	\$0.8579		\$0.3103	\$2.1447
Lonaconing	\$0.0986	\$0.8834		\$0.2465	\$2.2085
Luke	\$0.1021	\$0.8799		\$0.2553	\$2.1997
Midland	\$0.0782	\$0.9038		\$0.1955	\$2.2595
Westernport	\$0.0966	\$0.8854		\$0.2415	\$2.2135

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

## State Of Maryland

### Allegany County, To-Wit:

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

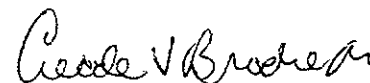
The Collector of Public Assessments of Allegany County, Maryland for the year July 1, 2011 through June 30, 2012 is hereby authorized and empowered to demand and receive from the non-city taxables of Allegany County the sum of \$1.094 dollars (\$1.094) on real property, the sum of \$2.455 dollars (\$2.455) on personal property, and the sum of \$2.735 dollars (\$2.735) on public utilities for One Hundred Dollars assessable non-city property subject to such tax, and the sums set forth herein for all assessable property located in each of the municipalities in said County and State, including State Tax rate as fixed by the Board of Public Works, agreeable to the Public General Laws of Maryland, in relation to collection of taxes on said assessments in Allegany County, Maryland.

Given under our hands and seal this 26th day of May, 2011.

### County Commissioners Of Allegany County Maryland

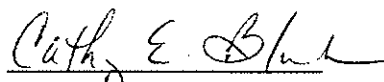


Michael W. McKay, President



Creade V. Brodie, Jr., Commissioner

Attest:



Cathy E. Blank, Clerk



William R. Valentine, Commissioner





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

**May 26, 2011**

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2011-2012, is hereby authorized and empowered to demand and receive from the taxpayers of the following Special Taxing Areas of Allegany County, Maryland, at the rates herein stated, on each one hundred dollars of assessable property located within said districts:

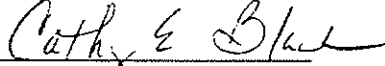
<u>DISTRICT</u>	<u>Real</u>	<u>Personal &amp; Public Utility</u>
<b>THE ALLEGANY COUNTY SANITARY DISTRICT, INC.</b> Section 658 of Title 9 of the Annotated Code of Maryland		
BEDFORD ROAD SANITARY DISTRICT	0.100	0.250
BOWLING GREEN SANITARY DISTRICT	0.250	0.625
BRADDOCK RUN SANITARY DISTRICT	0.007	0.018
CRESAPTOWN SANITARY DISTRICT	0.250	0.625
JENNINGS RUN-WILLS CREEK SANITARY DISTRICT	0.052	0.130
CASH VALLEY ROAD SUBDISTRICT	0.186	0.465
MCCOOLE SANITARY DISTRICT	0.031	0.078
FLINTSTONE-GILPIN SANITARY DISTRICT	0.150	0.375
FRANKLIN-BROPHYTOWN SANITARY DISTRICT	0.019	0.048
OLDTOWN SANITARY DISTRICT	0.033	0.083
GEORGE'S CREEK SANITARY DISTRICT	0.210	0.525
MEXICO FARMS SANITARY DISTRICT	0.051	0.128
OLDTOWN ROAD SANITARY DISTRICT	0.077	0.193
<b>BEDFORD ROAD VOLUNTEER FIRE COMPANY</b> Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland	0.040	0.100
<b>BEL AIR SPECIAL TAX AREA OF ALLEGANY COUNTY, MARYLAND</b> House Bill 254, made and passed at the 1965 Session of the General Assembly of Maryland	0.040	0.100
<b>BOWLING GREEN AND ROBERT'S PLACE SPECIAL TAXING AREA</b> Code Home Rule Bill 4-07 passed 12th day of April 2007 by the Board of Allegany County Commissioners	0.065	0.163
<b>BOWLING GREEN VOLUNTEER FIRE COMPANY</b> Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session	0.040	0.100
<b>CORRIGANVILLE LIGHT &amp; IMPROVEMENT ASSOCIATION</b> Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.060	0.150

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


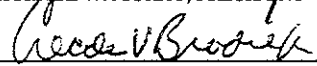
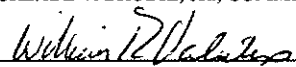
Said taxes are to be collected in accordance with the provisions of the Public General Laws of Maryland relating to collection of taxes on assessments in Allegany County, Maryland.

Given under our hands and seal this 26th day of May, 2011.

ATTEST:

  
CATHY E. BLANK, CLERK

COUNTY COMMISSIONERS OF  
ALLEGANY COUNTY, MARYLAND

  
MICHAEL W. MCKAY, PRESIDENT  
  
CREADE V. BRODIE, JR., COMMISSIONER  
  
WILLIAM R. VALENTINE, 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 2012

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/25/2011

## 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				PROJECT NAME	LOCAL DESIGN PLAN	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 12	FY 13	FY14	FY 15	FY16	BALANCE TO COMP.	PAGE #
N	O	AC	AF																					
	X			Technology Building	AC	0	6,471.5						15,100.2			21,571.6					406.7 1,355.8	2,912.4 9,707.9	3,152.4 10,507.9	AC-01
	X	X	X	Automotive Tech/Physical Plant	AC	3	500.0						1,282.6		49.7	1,832.3	500.0 1,832.3							AC-02
				TOTALS			6,971.5						16,382.8		49.7	23,404.0	500.0 1,832.3				406.7 1,355.8	2,912.4 9,707.9	3,152.4 10,507.9	

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FL = FEDERAL LOAN  
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## CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:  
Board of Education

CIP FY 2012

NOTE: DOLLAR AMOUNTS IN THOUSANDS  
COUNTY FUNDS SHOWN IN ITALICS  
REVISED 5/25/2011

## CAPITAL BUDGET

## LOCAL PLAN KEY

CP = COMPREHENSIVE PLAN  
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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN		G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 12	FY 13	FY 14	FY 15	FY 16	BALANCE TO COMP.	PAGE #
N	O	AC	AF																							
	X	X	X	Fort Hill Roof Replacement Phase 1	SS	2						165.0			603.0			768.0		165.0 768.0						BOE-01
	X	X		Fort Hill Roof Replacement Phase 2	SS	2						147.0			622.0			769.0			147.0 769.0					BOE-02
	X	X		Westmar Middle Roof Replacement Ph. 2	SS	2						155.0			1,012.0			1,167.0				155.0 1,167.0				BOE-03
X				Allegheny High Renovation/ Replacement	SS	0			16,690.0						24,564.0			41,254.0			1,080.0 1,080.0	720.0 720.0	8,047.0 21,649.0	6,843.0 17,805.0		BOE-04
	X	X		Mount Savage Roof Replacement Ph. 2	SS	1						121.0			658.0			779.0					121.0 779.0			BOE-05
	X	X		Northeast Gymnasium Addition	SS	0			483.0						1,565.0			2,048.0							483.0 2,048.0	BOE-06
	X	X	X	South Penn Addition	SS	3						674.0			842.0			1,516.0	377.0 1,219.0	297.0 297.0						BOE-07
	X	X	X	Central Office Roof Replacement	SS	2						382.0						382.0	20.0 20.0	362.0 362.0						BOE-08
	X	X		Mountain Ridge Stadium	SS	3									400.0		1,070.0	1,470.0	1,470.0							BOE-09
	X			Braddock Middle School Renovations	SS	0			11,034.0						16,819.0			27,853.0				1,000.0 1,000.0	700.0 700.0	5,000.0 15,000.0	4,334.0 11,153.0	BOE-10
	X			Washington Middle School Renovations	SS	0			9,636.0						18,114.0			27,750.0						1,000.0 1,000.0	8,636.0 26,750.0	BOE-11
TOTALS									37,643.0			1,644.0			65,199.0		1,070.0	105,756.0	397.0 2,709.0	824.0 1,427.0	1,227.0 1,849.0	1,875.0 2,887.0	8,868.0 23,128.0	12,843.0 33,805.0	13,453.0 39,951.0	



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## CAPITAL IMPROVEMENT PROGRAM

## DEPARTMENT:

DPW - Buildings

CIP FY 2012

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/25/2011

## CAPITAL BUDGET

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN										TOTAL EST COST	PRIOR & CURRENT	FY 12	FY 13	FY14	FY 15	FY16	BALANCE TO COMP.	PAGE #
N	O	AC	AF			G	B	INK	P	OC	FG	FL	SG	SL	O									
	X	X		Pros. Sq. HVAC & COC Lighting Improvement	BD	1					31.0			31.0		31.0						DPW-B-01		
	X	X	X	County Office Complex HVAC Improvements	BD	1	198.5							198.5	50.0 50.0	148.5 148.5						DPW-B-02		
	X	X		All. Co. Detention Ctr. HVAC Improvements	BD	1					409.0			409.0		409.0						DPW-B-03		
				TOTALS		198.5					440.0			638.5	50.0 50.0	148.5 588.5								

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## CAPITAL IMPROVEMENT PROGRAM

## DEPARTMENT:

DPW - Flood Mitigation

CIP FY 2012

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/25/2011

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN	G B INK P OC FG FL SG SL O										TOTAL EST COST	PRIOR & CURRENT	FY 12	FY 13	FY14	FY 15	FY16	BALANCE TO COMP.	PAGE #
N	O	AC	AF																						
	X	X	X	Drainage Improvement Program	FM	0				25.3					25.3	50.6	12.8 25.6	12.5 25.0						DPW-F-01	
	X	X	X	LaVale Storm Drain Improvements	FM	3				720.0				367.0	190.0	1,277.0	710.0 1,167.0	10.0 110.0						DPW-F-02	
				TOTALS						745.3				367.0	215.3	1,327.6	722.8 1,192.6	22.5 135.0							

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## CAPITAL IMPROVEMENT PROGRAM

## DEPARTMENT:

DPW - Roads &amp; Bridges

CIP FY 2012

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/25/2011

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN										TOTAL EST COST	PRIOR & CURRENT	FY 12	FY 13	FY14	FY 15	FY16	BALANCE TO COMP.	PAGE #
N	O	AC	AF			G	B	INK	P	OC	FG	FL	SG	SL	O									
X		X	X	Bridge A-002 Stoney Run Rd	RD	2	43.0								43.0		43.0	43.0					DPW-RB-01	
X		X	X	Bridge A-003 Stoney Run Rd	RD	2	25.0								25.0		25.0	25.0					DPW-RB-02	
X		X		Bridge A-084 River Road	RD	0		250.0							250.0			250.0	250.0				DPW-RB-03	
	X	X	X	Orleans Road South Bridge	RD	2		1,576.3						5,310.3		6,939.0	350.0 1,102.4	944.3 4,652.2	282.0 1,184.4				DPW-RB-04	
	X	X	X	OP Road	RD	0				332.0					332.0	664.0	307.0 614.0	25.0 50.0					DPW-RB-05	
	X	X	X	Revolving Roads Fund	RD	0	325.0								325.0		25.0 25.0	200.0 200.0	100.0 100.0				DPW-RB-06	
X		X	X	Bridge A-008 Potomac Hollow Rd	RD	2	110.0								550.0		60.0 300.0	50.0 250.0					DPW-RB-07	
				TOTALS			503.0	1,826.3		332.0				5,750.3		8,796.0	682.0 1,741.4	1,297.3 5,270.2	682.0 1,784.4					

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## CAPITAL IMPROVEMENT PROGRAM

## DEPARTMENT:

DPW - Sewer

CIP FY 2012

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/25/2011

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STATUS				PROJECT	LOCAL DESIGN												TOTAL		PRIOR &				BALANCE		PAGE
N	O	AC	AF	NAME	PLAN	DESIGN	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 12	FY 13	FY14	FY 15	FY16	TO COMP.	#
	X	X		Bowling Green Equipment Garage	WS	0	50.0										50.0			50.0					DPW-S-01
X		X		Braddock Run Sanitary District Improvements	WS	0						250.0	250.0	500.0			1,000.0		750.0	250.0					DPW-S-02
	X	X		Evitts Creek Interceptor	WS	0										2,300.0	2,300.0							2,300.0	DPW-S-03
X		X		Jennings Run/Bedford Rd Pump Sta. Repair	WS	1	150.0										150.0			75.0	75.0				DPW-S-04
X		X		Rawlings Sewer Construction	WS	1						2,000.0	2,000.0	2,000.0			6,000.0				4,000.0	2,000.0			DPW-S-05
	X	X		Replace Clarifier-Celanese WWTP	WS	1								750.0	750.0		1,500.0			1,500.0					DPW-S-06
	X	X		Wrights Crossing Pump Sta. Improvements	WS	1	15.0					675.0	660.0				1,350.0	15.0 30.0			120.0	1,200.0			DPW-S-07
X		X		Bedford Rd Sewer Rehab - Ioka Basin LPGS	WS	2						272.0	1,084.0				1,356.0		1,356.0						DPW-S-08
	X	X		Bedford Rd Sewer Rehab - Phase 2	WS	0						250.0	250.0	500.0			1,000.0		750.0	250.0					DPW-S-09
	X	X		Jennings Run Sewer Rehab - Mt. Savage	WS	1							2,000.0				2,000.0		1,000.0	1,000.0					DPW-S-10
X		X		Jennings Run Sewer Rehab - Corriganville PS	WS	2							1,000.0				1,000.0		1,000.0						DPW-S-11
	X	X		Jennings Run Sewer Rehab - Phase 2	WS	0						250.0	250.0	500.0			1,000.0		750.0	250.0					DPW-S-12
X		X		Flintstone Sewer Rehabilitation	WS	0						135.0	15.0				150.0		50.0	100.0					DPW-S-13
				TOTALS			215.0					3,832.0	7,509.0	4,250.0	750.0	2,300.0	18,656.0	15.0 30.0	5,656.0	3,475.0	75.0 4,195.0	3,200.0		2,300.0	

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## CAPITAL IMPROVEMENT PROGRAM

## DEPARTMENT:

DPW - Water

CIP FY 2012

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/25/2011

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN		G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 12	FY 13	FY14	FY 15	FY16	BALANCE TO COMP.	PAGE #
N	O	AC	AF																							
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-01
X	X	X		Potomac River Water Trmt. Plant Study	WS	1	10.0				133.0				15.0			158.0	123.0 138.0	10.0 10.0	10.0 10.0					DPW-W-02
X		X		Rawlings Water Construction	WS	1							1,603.5	1,603.5	2,000.0			5,207.0				3,603.5	1,603.5			DPW-W-03
X	X			Bowmans Addition Water - Phase 2	WS	3							1,267.0	624.0	534.0		800.0	3,225.0	1,158.0	2,067.0						DPW-W-04
X	X			Mt. Savage Water Distribution System	WS	2							4,794.0	1,260.0	1,252.5	62.5	400.0	7,769.0	815.0	1,760.0	5,194.0					DPW-W-05
X		X	X	Bedford Road Water Project - PPG	WS	0	8.3						25.0					33.3		8.3 33.3						DPW-W-06
X	X			Shades Lane Water Project	WS	2									262.5	37.5		300.0	250.0	50.0						DPW-W-07
X		X		Meders Lane Water Project	WS	1							262.5	37.5				300.0		300.0						DPW-W-08
X	X			Vale Summit Water Storage Tank	WS	2						10.0			490.0			500.0	10.0 10.0	490.0						DPW-W-09
X	X			Cresaptown Water Meter Replacement	WS	3								1,255.8			1,255.8		1,255.8							DPW-W-10
X	X			Cresaptown Water Tank Replacement	WS	3							326.7	326.7				653.4		653.4						DPW-W-11
X	X			Cresaptown Rt. 220 Water Line Replacement	WS	2								226.7			123.3	350.0		350.0						DPW-W-12
				TOTALS			18.3				133.0	10.0	8,278.7	5,334.2	9,526.0	5,072.0	1,323.3	29,695.5	133.0 2,371.0	18.3 6,969.5	10.0 6,254.0	7,325.5	6,775.5			

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## CAPITAL IMPROVEMENT PROGRAM

## DEPARTMENT:

Economic Development

CIP FY 2012

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/25/2011

## CAPITAL BUDGET

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N	O	AC	AF																					
X		X	X	NBIP Land Acquisition	ED	0				100.0						100.0		100.0						ED-01
X		X	X	Repaving Riverside Ind. Park Building 19	ED	1				102.0						102.0		102.0						ED-02
	X	X		Barton Business Park Lot C	ED	0				2,600.0			1,000.0			3,600.0				2,600.0				ED-03
TOTALS										2,802.0			1,000.0			3,802.0		202.0		2,600.0				
																		202.0		3,600.0				

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## CAPITAL IMPROVEMENT PROGRAM

## DEPARTMENT:

Fairgrounds

CIP FY 2012

NOTE: DOLLAR AMOUNTS IN THOUSANDS

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N	O	AC	AF																						
	X	X	X	Access Road, Phase 2	OP	2	25.0										25.0		25.0						F-01
X		X		Access Road, Phase 3	OP	2		190.0									190.0			40.0	50.0	50.0	50.0		F-02
X		X		Access Road, Phase 4	OP	1		865.0									865.0							865.0	F-03
	X	X		Caretakers House	OP	1				45.0						43.0	88.0		45.0	60.0	28.0				F-04
	X	X		Fair Fire Protection	OP	1		75.0									75.0		75.0						F-05
				TOTALS			25.0	1,130.0		45.0						43.0	1,243.0		25.0	160.0	50.0	50.0	50.0	865.0	
																			25.0	175.0	78.0	50.0	50.0	865.0	

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## CAPITAL IMPROVEMENT PROGRAM

## DEPARTMENT:

Library

CIP FY 2012

NOTE: DOLLAR AMOUNTS IN THOUSANDS

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REVISED 5/25/2011

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N	O	AC	AF																						
	X			South Cumberland Library Renovation	LB	1		1,246.0						1,246.0			2,492.0					100.0	1,146.0		LIS-01
								1,246.0						1,246.0			2,492.0					100.0	1,146.0		
				TOTALS				1,246.0						1,246.0			2,492.0					200.0	2,292.0		



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## CAPITAL IMPROVEMENT PROGRAM

## DEPARTMENT:

Public Safety &amp; Homeland Security

CIP FY 2012

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 5/25/2011

## 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				PROJECT NAME	LOCAL PLAN	DESIGN	FUNDING										TOTAL EST COST	PRIOR & CURRENT	FY 12	FY 13	FY 14	FY 15	FY 16	BALANCE TO COMP.	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X	X	X	EMS Chase Car	CD	0	15.0					45.0				60.0		15.0 60.0							PS-HS-01
	X			Replacement of Hazmat Vehicle	CD	0					45.0					45.0			22.5 22.5	22.5 22.5					PS-HS-02
X		X		Radio Console Replacement	CD	0					800.0					800.0							800.0 800.0		PS-HS-03
	X	X		Radio Towers	CD	3						1,200.0		300.0		1,500.0		1,500.0							PS-HS-04
				TOTALS			15.0				845.0	1,245.0		300.0		2,405.0		15.0 1,560.0	22.5 22.5	22.5 22.5		800.0 800.0			