



Allegany County, Maryland

Fiscal Year 2015

Adopted Budget

Adopted June 5, 2014



Allegany County Board of County Commissioners

Michael W. McKay, *President*

Creade V. Brodie, Jr., *Commissioner*

William R. Valentine, *Commissioner*

David A. Eberly, *County Administrator*



ALLEGANY COUNTY, MARYLAND

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ALLEGANY COUNTY, MARYLAND

Office of The Board of County Commissioners

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BOARD OF COMMISSIONERS

Michael W. McKay, President

Creade V. Brodie, Jr.

William R. Valentine

David A. Eberly, County Administrator

William M. Rudd, County Attorney

The FY 2015 Budget Message

June 5, 2014

Dear Allegany County Residents,

The goals of the Allegany County Commissioners are expressed each fiscal year in our budget. Our County budget reflects the economic and financial realities that we face today, and future challenges we anticipate. As we have stated in previous budget messages, we must make tough decisions that best prepare our County for the challenges we face today and provide a solid foundation for future Boards.

With regard to the development of this year's budget, working with our staff we were able to condense our public hearing schedule for our outside agencies to two afternoon sessions. Following up on these meetings we participated in two public work sessions and held three public hearings.

As publicly reported, the lingering effects of the global recession continue to define the County's financial capabilities. For FY 2015, the County anticipates a 3.5% reduction in revenue from its share of the State collected income tax. This projection will result in \$858,000 fewer dollars to the County's General Fund. As a result of this decrease in revenue, the County is unable to provide many of the outside agencies with the small increases in funding they had requested for the coming fiscal year.

Additionally, we have stated repeatedly during the past three years the negative consequences the County has experienced from the loss of 90% of the County's Highway User Funds (HUR). Similar to Allegany County Government, the Allegany County Board of Education has lost millions of dollars in State funding.

With regard to HUR, it is important to note that Allegany County, like all local governments, has the same responsibility to maintain the same miles of public roadways as existed prior to the loss of the HUR. Our HUR funds were retained by the State and contributed toward the construction of new mass transit systems in areas beyond the reach of rural Marylanders. We wish to take this opportunity to express our gratitude to the members of the Allegany County Delegation who sponsored legislation that would restore a portion of the HUR to local governments in the future. We commend them for standing up for not only Allegany County, but also all rural Marylanders and their elected leaders at the local level.

In spite of a reduction in projected general fund revenues, we were fortunate to be able to maintain level funding for many of our outside agencies, with only small increases going to a limited number of entities. In full compliance with Maryland State Law, this year's budget will achieve the State Mandated Maintenance of Effort requirement for the Board of Education. This budget will also retain funding to support school safety officers and mental health programing supported by the Allegany County Health Department. We wish to emphasize that funding for education remains the County's single highest funding priority, as 84% of the County's General Fund expenditures to outside agencies is earmarked for the Board of Education and Allegany College of Maryland.

In addition to supporting education, providing basic core services to our residents has been and remains a key priority for this Board. Our County staff continues to work creatively with State and Federal agencies to maximize the most favorable grant and loan packages. With regard to public water and sewer, our County's Public Works Department is involved in the planning, design, or the construction of an estimated 30 million dollars in public utility projects at this time. In the past year 620 households have been added to our public water system.

As set forth in Resolution 11-12, our Board will continue with a slight reduction in the County's property tax rate of one-tenth of a penny. As we have stated in previous messages, the FY 2015 Budget reflects our commitment to limit the size of County Government, our commitment to hold the line on taxes, and our commitment to try to run your County Government like a business.

Furthermore, again this year our Board will not use the County's fund balance to balance the FY 2015 Budget. In accordance with guidelines set-forth by the Government Finance Officers Association (GFOA) and the Government Accounting Standards Board (GASB) Statement #54, the County has reported that it maintains a minimum of two months of general fund revenues to adhere to these standards. As publicly reported, this commitment was favorably viewed by Standard and Poor's Rating Services (S&P) and Moody's Investor Services, which chose to upgrade the County's bond rating in March 2013. Our commitment to live within our means has resulted in being re-evaluated by S&P. The County was recently informed that this rating agency chose to again elevate the County's rating from A+ to AA-.

This budget is \$525,000 less than last year's budget, however it accomplishes the following:

1. A rate decrease in property taxes that equals one-tenth of a penny.
2. A budget which does not rely upon the County's fund balance to fund internal or outside agency commitments.
3. A budget which does provide for a small increase to the Allegany County Health Department, the Library System, and the Emergency Services Board.

4. A budget that reflects the County's success in obtaining grant funding for water and sewer projects.

We want to express our sincere appreciation to the County's Senior Management Team and department heads for their steadfast commitment to stay within their authorized budgets.

A complete copy of the budget is available on the County's website at www.gov.allconet.org.

Sincerely,

The Board of County Commissioners

Michael W. McKay, President

Creade V. Brodie, Jr., Commissioner

William R. Valentine, Commissioner

RESOLUTION NO. 14-13

WHEREAS, the Board of County Commissioners must adopt a budget by June 30, 2014 for the Fiscal Year July 1, 2014 to June 30, 2015; and

WHEREAS, the Board, in accordance with state law, held a Constant Yield Hearing on March 27, 2014 , to take public input on the proposed tax rates and to inform the public that the setting of the levy would be adopted on June 5, 2014; and

WHEREAS, the Board held a public preliminary budget hearing on May 1, 2014, and sought additional public input at their May 8th through May 15th public business meetings; and

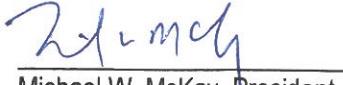
WHEREAS, the Finance Director, at the request of the Board, held budget hearings with all County departments, and the Allegany County Commissioners held hearings with agencies to review their requests and develop a balanced FY 2015 budget for the Board's review and approval.

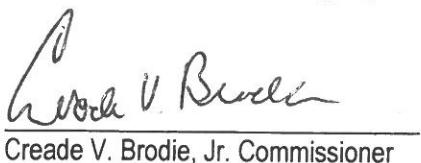
NOW THEREFORE BE IT RESOLVED BY THE COUNTY COMMISSIONERS OF ALLEGANY COUNTY, MARYLAND, THAT:

1. The Commissioners adopt the FY 2015 Operating and Capital Budget, as summarized in the attached list of funds, in the amount of \$120,369,050.
2. The Commissioners hereby approve a revised Appendix A (Allegany County Pay Range) to the *Rules and Regulations Governing Employees* as adopted by Resolution No. 08-16, providing a 3% cost-of-living increase for employees for the second time in six years. Across-the-Board increments for employees are not included in this budget.
3. The FY 2015 Budget reaffirms the County's Cash Management/Investment Policy as revised May 1996. We remain within the current self-imposed debt affordability standards, and have lowered our self-imposed debt service goals from more than a \$5 million annually to \$4 million annually.
4. The FY 2015 General Fund Budget will decrease by 0.6%.
5. The FY 2015 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 2015 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 FY2015.
7. The Commissioners have approved a rate decrease of 1/10 of a cent in property taxes and will maintain the same piggyback tax rate for FY2015. No other taxes or fees have been adjusted with this budget.
8. The FY2015 Budget reflects decrease of \$858,711 in income tax revenue and a \$108,231 increase in property tax revenue. Zero fund balance was utilized in balancing this budget.
9. A State of Maryland mandate has placed 50% of the cost of operating the MD State Department of Assessment and Taxation Office in our FY2015 budget at a cost of \$390,687. This is the fourth year of this mandate, and the amount has seen a reduction from 90% in the first two budget years.
10. The FY2015 State disparity grant was calculated at \$7,298,505, and an additional supplemental disparity grant in the amount of \$1,632,106 will be appropriated as an offset to the teacher pension shift. The cost of the teacher's pension shift has grown to nearly \$1,847,000 for FY 2015.
11. The FY2015 budget reflects \$449,618 in savings realized from the refinancing of general obligation debt during FY 2013, and is the result of the issuance of no new debt in recent years.
12. The FY2015 Budget provides very modestly increased funding levels for the Allegany County Library System, as well as the Fire Companies
13. The FY2015 contains no new General Fund long term debt.
14. The FY2015 Budget provides for funding of the Western Maryland Scenic Railroad, Allegheny Highlands Trail, Tourism, Arts Council, Cumberland Theatre, and the Toll House, from collections of the Hotel/Motel tax. Any residual expenditures beyond this tax are paid by the General Fund.
15. The FY 2015 Budget is the sixth budget having the County health insurance program as self insured in an effort to manage the costs of it more effectively.

Adopted this 5th day of June, 2014

County Commissioners of Allegany County, Maryland


Michael W. McKay, President


Creade V. Brodie, Jr. Commissioner


William R. Valentine, Commissioner



Allegany County, Maryland Tax Levy and Differential

June 5, 2014

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 \$0.9790 dollars (\$0.9790) makes a total of \$1.0910 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 \$2.4475 dollars (\$2.4475) makes a total of \$2.4475 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 \$2.4475 dollars (\$2.4475) makes a total of \$2.7275 on each \$100 of assessed value of property of public utilities non-city property subject to such tax.

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

<u>Real Property</u>		<u>Personal Property & Public Utilities</u>		
	<u>Differential</u>	<u>Adjusted Levy</u>	<u>Differential</u>	<u>Adjusted Levy</u>
Barton	\$0.0814	\$0.8976	\$0.2035	\$2.2440
Cumberland	\$0.1260	\$0.8530	\$0.3151	\$2.1324
Frostburg	\$0.1193	\$0.8597	\$0.2983	\$2.1493
Lonaconing	\$0.1029	\$0.8761	\$0.2574	\$2.1902
Luke	\$0.1055	\$0.8735	\$0.2637	\$2.1838
Midland	\$0.0814	\$0.8976	\$0.2035	\$2.2440
Westernport	\$0.0943	\$0.8847	\$0.2357	\$2.2118

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

State Of Maryland

Allegany County, To-Wit:

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

The Collector of Public Assessments of Allegany County, Maryland for the year July 1, 2014 through June 30, 2015 is hereby authorized and empowered to demand and receive from the non-city taxables of Allegany County the sum of \$1.091 dollars (\$1.091) on real property, the sum of \$2.4475 dollars (\$2.4475) on personal property, and the sum of \$2.7275 dollars (\$2.7275) 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 5th day of June, 2014.

**County Commissioners Of
Allegany County Maryland**



Michael W. McKay, President

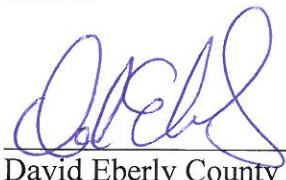


Creade V. Brode Jr., Commissioner



William R. Valentine, Commissioner

Attest:



David Eberly County Administrator



**SUPPLEMENTAL LEVY
FOR
SPECIAL TAXING AREAS OF
ALLEGANY COUNTY, MARYLAND**
June 5, 2014

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2014-2015, is hereby authorized and empowered to demand and receive from the taxpayers of the following Special Taxing Areas of Allegany County, Maryland, at the rates herein stated, on each one hundred dollars of assessable property located within said districts:

<u>DISTRICT</u>		<u>Personal & Real</u>	<u>Public Utility</u>
THE ALLEGANY COUNTY SANITARY DISTRICT, INC. - Section 658 of Title 9 of the Annotated Code of Maryland			
BEDFORD ROAD SANITARY DISTRICT		0.100	0.250
BOWLING GREEN SANITARY DISTRICT		0.250	0.625
BRADDOCK RUN SANITARY DISTRICT		0.007	0.018
CRESAPTON 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		0.130	0.325
 BEDFORD ROAD VOLUNTEER FIRE COMPANY		0.040	0.100
Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland			
 BEL AIR SPECIAL TAX AREA OF ALLEGANY COUNTY, MARYLAND		0.040	0.100
House Bill 254, made and passed at the 1965 Session of the General Assembly of Maryland			
 BOWLING GREEN AND ROBERT'S PLACE SPECIAL TAXING AREA		0.065	0.163
Code Home Rule Bill 4-07 passed 12th day of April 2007 by the Board of Allegany County Commissioners			
 BOWLING GREEN VOLUNTEER FIRE COMPANY		0.040	0.100
Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session			
 CORRIGANVILLE LIGHT & IMPROVEMENT ASSOCIATION		0.060	0.150
Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners			
 CRESAPTON AMBULANCE TAXING AREA		0.028	0.070
Code Home Rule Bill 3-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners			
 CRESAPTON CIVIC IMPROVEMENT ASSOCIATION		0.050	0.125
Chapter 169 of the Acts of the General Assembly of Maryland in its 1949 Session			
 CRESAPTON SPECIAL FIRE TAX AREA		0.052	0.130
Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners			



**SUPPLEMENTAL LEVY
FOR
SPECIAL TAXING AREAS OF
ALLEGANY COUNTY, MARYLAND**
June 5, 2014

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2014-2015, is hereby authorized and empowered to demand and receive from the taxpayers of the following Special Taxing Areas of Allegany County, Maryland, at the rates herein stated, on each one hundred dollars of assessable property located within said districts:

<u>DISTRICT</u>		<u>Personal & Real</u>	<u>Public Utility</u>
ELLERSLIE SPECIAL TAX AREA OF ALLEGANY COUNTY	Chapter 587 of the Laws of Maryland passed by the General Assembly of Maryland at its 1963 Session	0.030	0.075
LAVALE SANITARY COMMISSION OF ALLEGANY COUNTY	Chapter 13 of the Acts of the Extraordinary Session of the General Assembly of Maryland, 1947	0.052	0.130
LAVALE VOLUNTEER FIRE DEPARTMENT, INCORPORATED	Chapter 850 of the Acts of the General Assembly of Maryland at its 1963 Session	0.040	0.100
LAVALE VOLUNTEER RESCUE SQUAD, INC.	Senate Bill 890, made and passed at the 1972 Session of the General Assembly of Maryland	0.020	0.050
MCCOOLE SPECIAL TAX AREA	Chapter 505 of the Acts of the General Assembly of Maryland at its 1965 Session	0.040	0.100
MOSCOW SPECIAL TAXING AREA	Code Home Rule Bill 4-93 passed 21st day of April 1993 by the Board of Allegany County Commissioners	0.120	0.300
MOUNT SAVAGE SPECIAL TAXING AREA	Chapter 99 of the Laws of Maryland passed by the General Assembly of Maryland at the 1950 Session	0.040	0.100
POTOMAC PARK CITIZENS COMMITTEE, INC.	Chapter 843 of the Acts of the General Assembly of Maryland at its Regular Session of 1947	0.045	0.113
RAWLINGS SPECIAL FIRE TAX AREA	Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.080	0.200

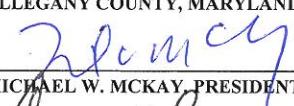
Said taxes are to be collected in accordance with the provisions of the Public General Laws of Maryland
relating to collection of taxes on assessments in Allegany County, Maryland.

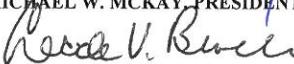
Given under our hands and seal this 5th day of June, 2014.

ATTEST:


David Eberly, County Administrator

**COUNTY COMMISSIONERS OF
ALLEGANY COUNTY, MARYLAND**


MICHAEL W. MCKAY, PRESIDENT


CREATE V. BRODIE, JR., COMMISSIONER


WILLIAM R. VALENTINE, COMMISSIONER

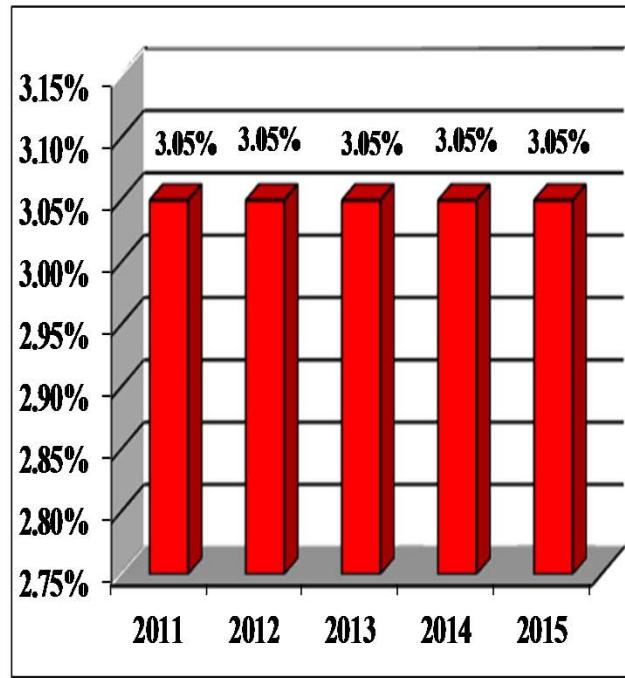


Primary General Fund Revenue Rates

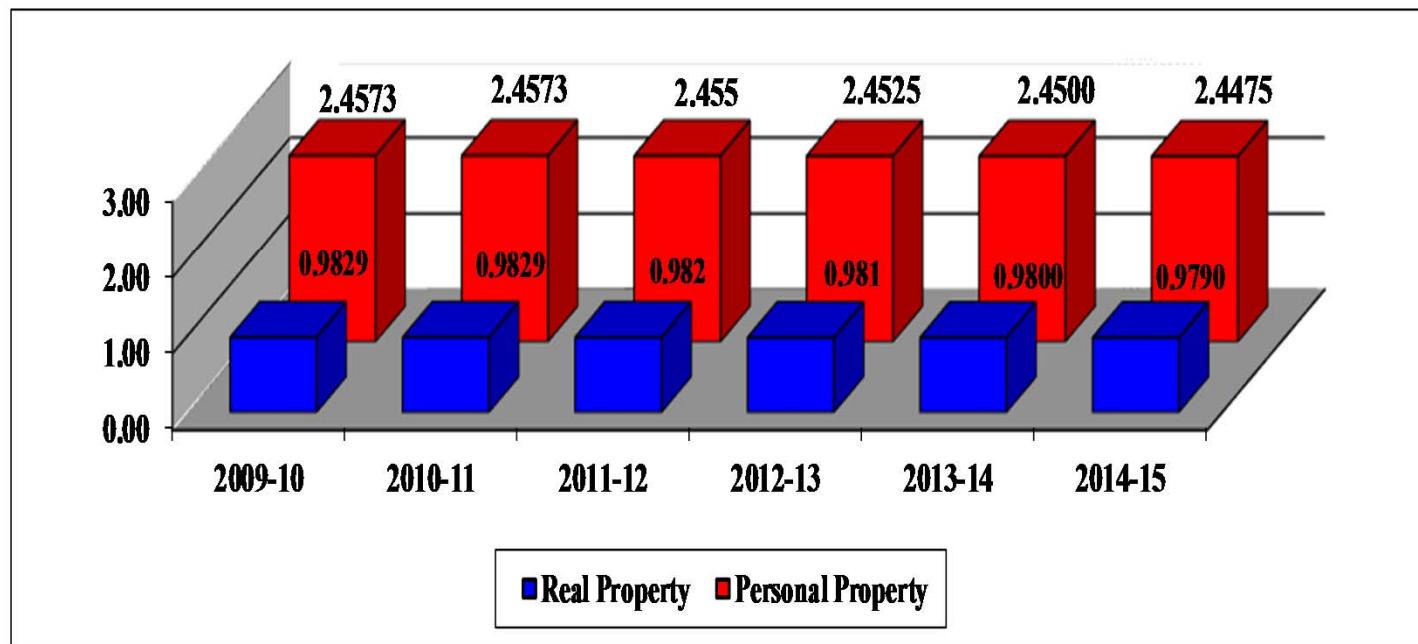
The Board Of County Commissioners Is Providing The Following Information To Assist The Taxpayers In Better Understanding Where County Tax Revenue Comes From

Allegany County Piggyback Tax Rate By Calendar Year

Real Property Taxes	\$0.9790 Per \$100 Assessed Value
Personal Property Taxes	\$2.4475 Per \$100 Assessed Value
Income Taxes	3.05% Of State Taxable Income
Hotel/Motel Tax	8%
Admissions & Amusement Tax	7.5%
Trailer Tax	15% Of Gross Rent
County 911 Fee	\$0.75 Per Month
Transfer Tax	0.5%
Recordation Tax	\$3.50 Per \$500
Coal Tax	\$0.30 Per Ton Mined - Total \$0.20 General Fund \$0.09 Coal Haul Road Fund \$0.01 Coal Towns
TV Franchise Fee	5%



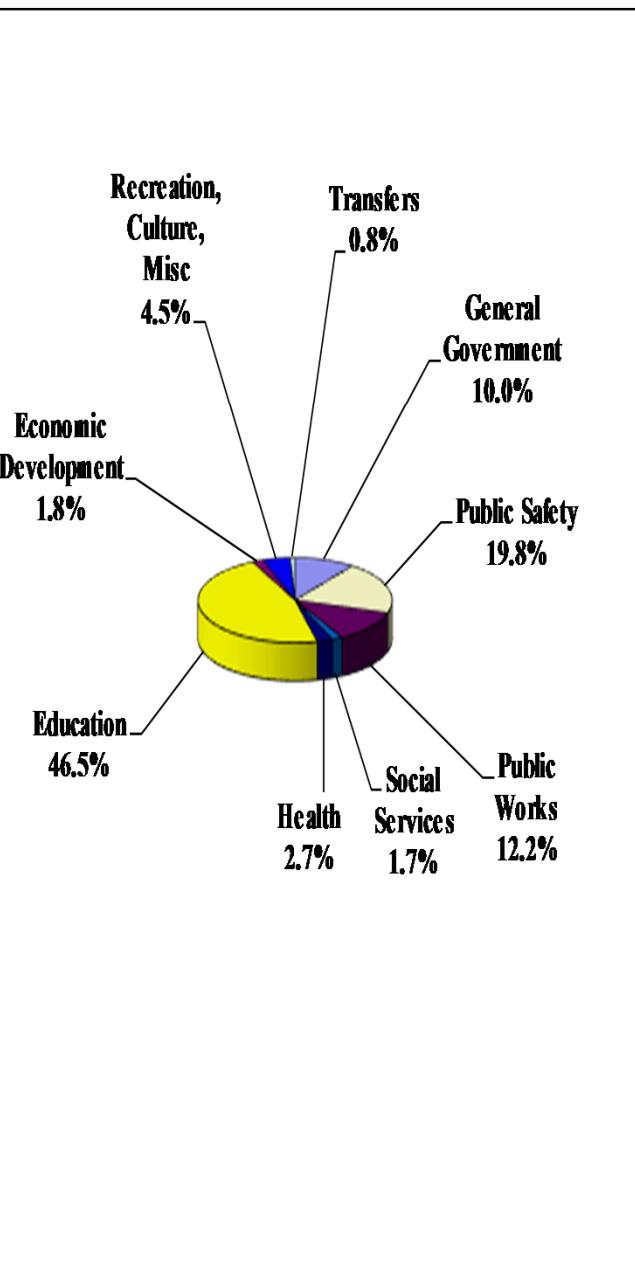
Allegany County Property Tax Rates (Non-Municipal Areas)





How Your County Taxes Are Expended

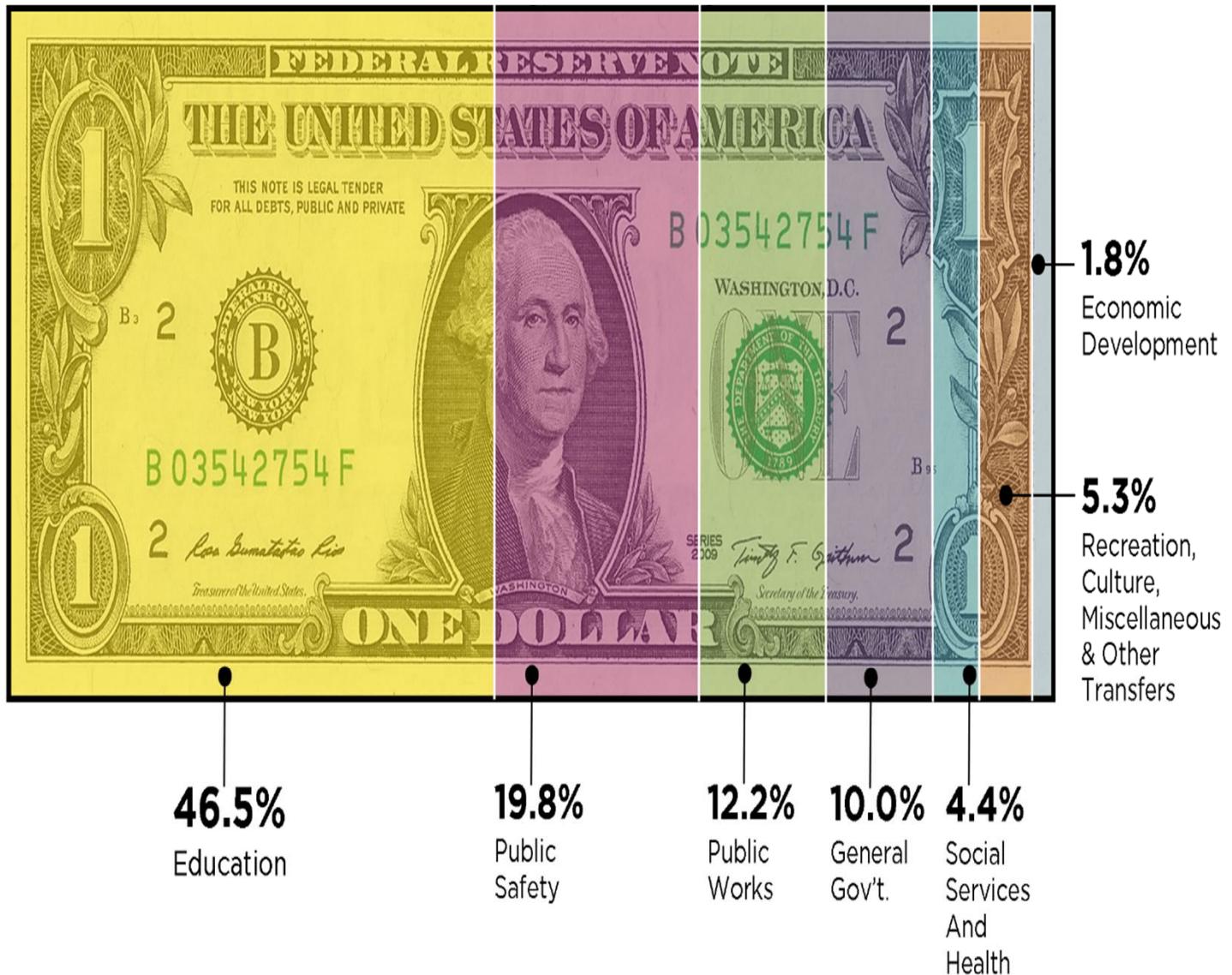
	Fiscal Year <u>2015</u>	% Of Total
General Government	\$8,235,669	10.0%
Public Safety	16,279,666	19.8%
Public Works	9,986,651	12.2%
Social Services	1,367,720	1.7%
Health	2,185,484	2.7%
Education	38,184,886	46.5%
Economic Development	1,518,126	1.8%
Recreation, Culture, Miscellaneous, and Other	3,726,554	4.5%
Transfers	<u>658,017</u>	<u>0.8%</u>
Total Operating	<u>\$82,142,773</u>	<u>100.0%</u>



Note: Debt Service Payments Are Included In Each Category Area

Allegany County, Maryland
FY 2015 General Fund Budget
Total Budget Expenditures Equals \$
82,142,773

WHERE IS YOUR TAX DOLLAR





FY 2015 General Fund Budget

Revenue Comparison

	FY 2014 Original	FY 2015 Recommended	Difference	Percentage Difference
Local Property Taxes	\$41,131,229	\$41,239,460	\$108,231	0.3%
Local Income Taxes	24,534,600	23,675,889	-858,711	-3.5%
Other Local Taxes	3,601,858	3,774,310	172,452	4.8%
Licenses & Permits	628,300	663,300	35,000	5.6%
State Disparity Grant	8,930,611	8,930,611	0	0.0%
Program Open Space	310,000	234,368	-75,632	-24.4%
Other Intergovernmental	1,390,856	1,337,371	-53,485	-3.8%
Service Charges	1,641,654	1,677,312	35,658	2.2%
All Other	<u>498,324</u>	<u>610,152</u>	<u>111,828</u>	<u>22.4%</u>
Total Revenue	82,667,432	82,142,773	-524,659	-0.6%

Items in **Red** indicate a decrease in revenue from FY 2014 Original Budget



FY 2014 VS FY 2015 General Fund Expenditures

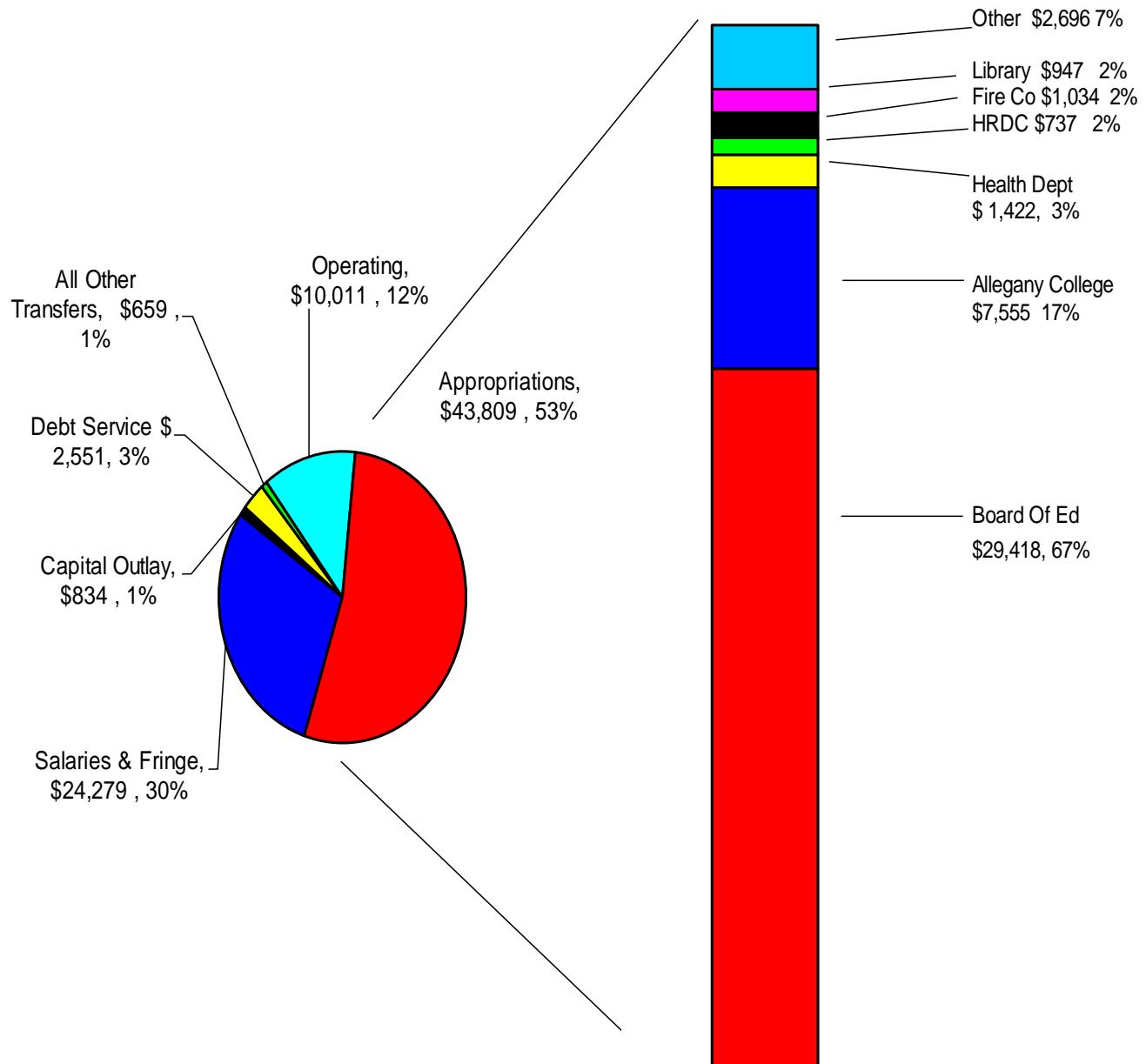
	FY 2014 Original	FY 2015 Recommended	Difference	Percentage Difference
General Government	\$7,765,382	\$8,004,669	\$239,287	3.1%
Public Safety	15,340,163	15,913,737	573,574	3.7%
Public Works	9,839,795	9,925,594	85,799	0.9%
Health	1,791,618	1,901,004	109,386	6.1%
Social Services	1,349,063	1,367,720	18,657	1.4%
Education	37,325,045	36,973,144	-351,901	-0.9%
Recreation & Culture	1,769,373	1,711,304	-58,069	-3.3%
Conservation Of Natural Resources	260,506	255,654	-4,852	-1.9%
Urban Development & Housing	8,000	8,000	0	0.0%
Economic Development	1,216,896	1,212,792	-4,104	-0.3%
Intergovernmental	28,704	28,704	0	0.0%
Miscellaneous	1,797,805	1,631,787	-166,018	-9.2%
Subtotal	\$78,492,350	\$78,934,109	\$441,759	0.6%
Transfers:				
Transit Fund	321,533	309,733	-11,800	-3.7%
Narcotic Task Force	6,500	6,500	0	0.0%
Capital Projects	755,000	250,000	-505,000	100.0%
Debt Service Fund	3,000,265	2,550,647	-449,618	-15.0%
Enterprise Fund	91,784	91,784	0	0.0%
Total Transfers To Other Funds	\$4,175,082	\$3,208,664	-\$966,418	-23.1%
Total General Fund Appropriations	\$82,667,432	\$82,142,773	-\$524,659	-0.6%



Allegany County, Maryland

Fiscal Year 2015 General Fund Expenditures (thousands)

Grand Total \$82,143





Allegany County General Fund FY 2015 Budget Services Not Provided by Municipal Government

Service	Dollars	%
Board Of Education	\$29,418,144	35.8%
Allegany College	7,555,000	9.2%
Detention Center	7,162,762	8.7%
Debt Service On Services	2,550,647	3.1%
911	2,140,931	2.6%
Health Department	1,422,523	1.7%
State's Attorney	1,321,077	1.6%
Allegany County Library	947,500	1.2%
Other Health Services Programs	758,735	0.9%
HRDC (Sr Citizen Centers)	737,570	0.9%
Tourism	529,035	0.6%
Economic Development	477,107	0.6%
Election Office	597,262	0.7%
Transit Operation	309,733	0.4%
County Fair & Ag Expo	402,632	0.5%
Animal Control	360,918	0.4%
Emergency Management	239,590	0.3%
Airport	240,000	0.3%
Family Law Master	221,934	0.3%
Domestic Preparedness	91,051	0.1%
Solid Waste Recycling	169,248	0.2%
Alternative Sentencing Program	177,664	0.2%
Home Detention	146,387	0.2%
Agricultural Extension Agent	141,946	0.2%
Liquor Board	114,088	0.1%
Circuit Court Master Program	109,009	0.1%
Haz Mat	69,513	0.1%
Soil Conservation	103,708	0.1%
Other Education	0	0.0%
Some 36 Services For 71.2% Of Budget	\$58,515,714	71.2%
Total General Fund Budget	\$82,142,773	

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



How Your Property Taxes Are Calculated



Assessed Property Value	\$100,000
Divided By \$100 Increments	100
Multiplied By The Combined Tax Rate	<u>\$1.0910 a</u>
Total Property Taxes Due	\$1,091
Less: 1% Property Tax Discount	<u>(10) b</u>
Total Taxes Paid Less Discount	\$1,081

a Combined tax rate is broken down into \$0.9790 and \$0.1120 respectively for County and State

b Allegany County offers a 1% early payment discount for full year -taxes paid in July or August.

No discount is offered by the State on State property taxes.

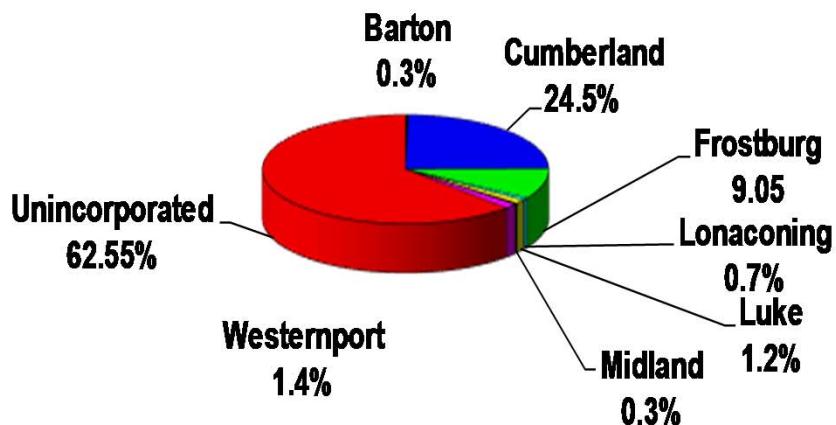
Note: The Above Example Is For Non-Municipal Properties And Properties In Non-Special Taxing Areas



Allegany County Real Property Tax Rates

<u>Municipality</u>	<u>2014 Assessable Base</u>	<u>2015 Assessable Base</u>	<u>2015 Tax Differential</u>	<u>2015 Tax Rate</u>
Barton	\$13,528,694	\$12,935,869	\$0.0814	\$0.8976
Cumberland	943,152,850	951,449,323	\$0.1260	\$0.8530
Frostburg	362,625,788	351,402,996	\$0.1193	\$0.8597
Lonaconing	30,088,800	28,900,572	\$0.1029	\$0.8761
Luke	62,742,400	46,713,866	\$0.1055	\$0.8735
Midland	12,375,521	12,306,845	\$0.0814	\$0.8976
Westernport	58,907,430	56,352,481	\$0.0943	\$0.8847
Unincorporated	<u>2,400,815,061</u>	<u>2,422,722,091</u>	\$0.0000	\$0.9790
Total	\$3,884,236,544	\$3,882,784,043		

Allegany County Assessable Base FY2015

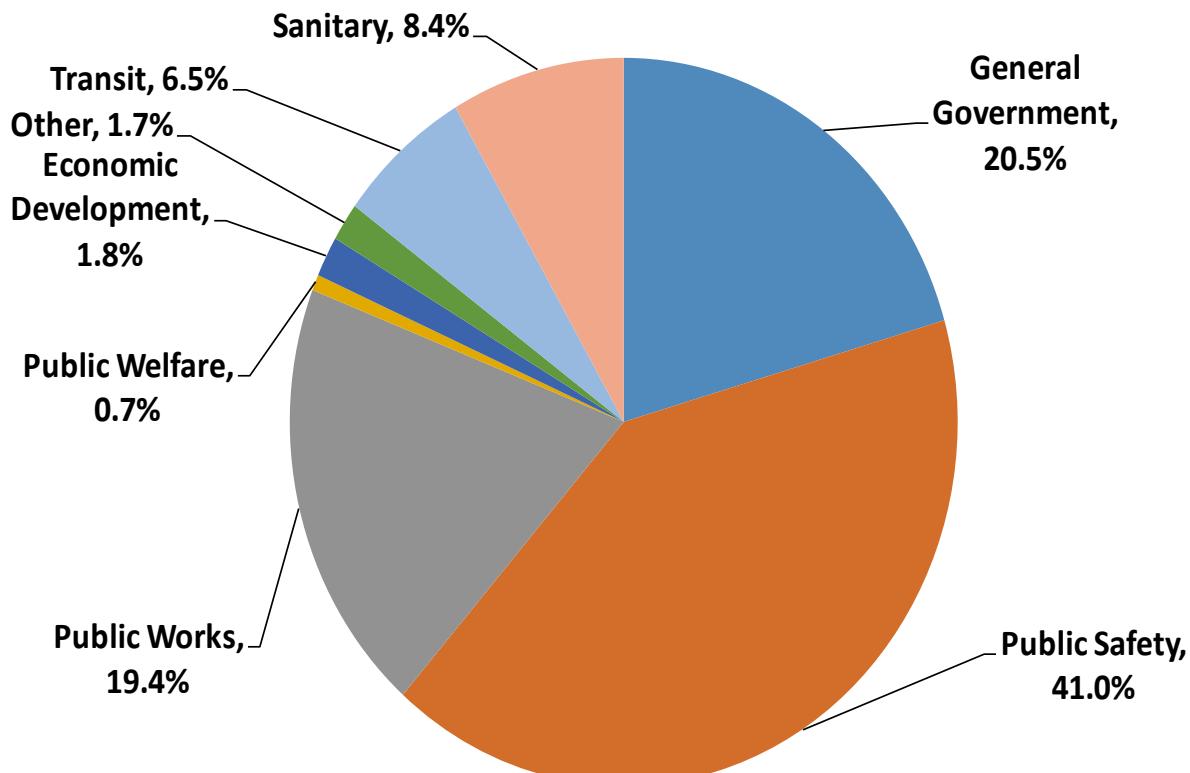




Allegany County Full Time Equivalent Positions

	Fiscal Year	Fiscal Year		Change
	2014	%	2015	
General Government	88.9	20.8%	87.6	20.5%
Public Safety	174.4	40.8%	175.6	41.0%
Public Works	83.5	19.5%	82.9	19.4%
Public Welfare	3.0	0.7%	3.0	0.7%
Economic Development	7.7	1.8%	7.7	1.8%
Other	6.7	1.6%	7.1	1.7%
Transit	27.8	6.5%	27.8	6.5%
Sanitary	36.0	8.4%	36.0	8.4%
Grand Total Full Time Equivalent	427.9	100.1%	427.7	100.0%
				-0.4

Full Time Equivalent Positions





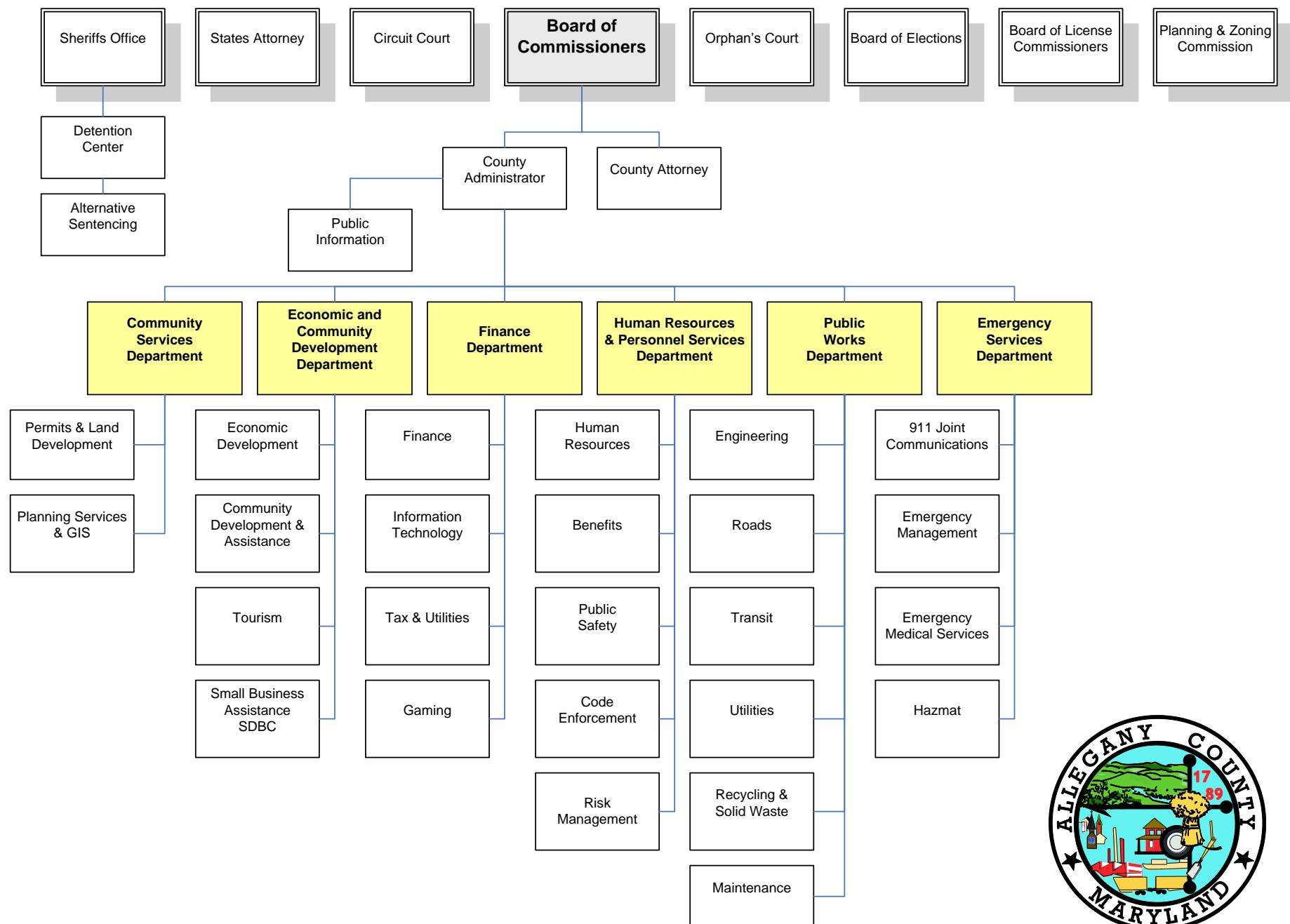
ALLEGANY COUNTY
POSITION ALLOCATION TABLE
F.Y. 2015

DEPARTMENT	2014			DEPARTMENT	2014		
	ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2015		ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2015
COUNTY COMMISSIONERS	3.00		3.00	HOME DETENTION GRANT	2.00		2.00
COMMISSIONERS STAFF & OFFICE	0.00		0.00	EMERGENCY MANAGEMENT DEPARTMENT	2.95		2.95
FAMILY SUPPORT SERVICES	1.00		1.00	ANIMAL CONTROL/SHELTER	0.00		0.00
CIRCUIT COURT MASTERS PROGRAM	2.00		2.00	911	29.05		29.05
CIRCUIT COURT	4.80		4.80	PUBLIC SAFETY	2.00	(1.00)	1.00
ORPHAN'S COURT	3.00		3.00	DOMESTIC PREPAREDNESS GRANT	0.00		0.00
FAMILY LAW MASTER	1.00		1.00	TRUANCY PREVENTION	1.00		1.00
STATES ATTORNEY	16.25		16.25	COALITION FOR OUT OF SCHOOL TIME	0.80	(0.8)	0.00
VICTIM WITNESS COORDINATOR	0.20		0.20	BUILDING CODE INSPECTOR	0.80		0.80
PETIT JURY	0.50		0.50	CODE ENFORCEMENT	2.00		2.00
ADMINISTRATOR	2.75		2.75	HIGHWAY	67.40	(1.00)	66.40
ELECTIONS OFFICE	4.90		4.90	TRANSPORTATION PLANNING	1.10		1.10
FINANCE DEPARTMENT	6.00	(1.00)	5.00	ENGINEERING	9.90		9.90
TAX & UTILITY COLLECTION	7.70		7.70	SOLID WASTE DISPOSAL	3.15	0.41	3.56
COUNTY ATTORNEY	3.00		3.00	SOLID WASTE RECYCLING PROGRAM	1.90		1.90
HUMAN RESOURCES DEPARTMENT	6.60		6.60	HEALTH DEPARTMENT	2.00		2.00
PLANNING	4.15		4.15	CHILD ABUSE COORDINATOR	1.00		1.00
LAND USE PLANNING	0.00		0.00	ALLEGANY COUNTY FAIR	1.00		1.00
PERMITS & ENFORCEMENT	3.00		3.00	FAIRGROUNDS MAINTENANCE	0.00		0.00
MAINTENANCE-GENERAL	7.05		7.05	HIGHLANDS TRAIL MAINTENANCE	1.20		1.20
MAINT - PROSPECT SQ. OFFICE BDLG	2.00		2.00	SOIL CONSERVATION	1.50	0.50	2.00
MAINTENANCE-COURTHOUSE	2.95		2.95	OFFICE OF COMMUNITY SERVICES	0.00		0.00
MAINTENANCE - COUNTY COMPLEX	1.85		1.85	DEPT OF ECONOMIC DEVELOPMENT	4.00		4.00
INFORMATION TECHNOLOGY DIVISION	3.00		3.00	TOURISM DEPARTMENT	1.65		1.65
SHERIFF ROAD PATROL	16.00	2.00	18.00	TOTAL GENERAL GOVERNMENT	359.00	0.11	359.11
SHERIFF JUDICIAL	16.40		16.40	ALL OTHER FUNDS			
SCHOOL SAFE GRANT	1.00	1.00	2.00	ALLEGANY COUNTY TRANSIT FUND	27.75		27.75
JUVENILE REVIEW BOARD	1.00		1.00	HOUSING AND COMMUNITY DEVELOPMEN	0.00		0.00
EMERGENCY MEDICAL SERVICES	12.00		12.00	GAMING FUND	3.15	(0.35)	2.80
FIRE & RESCUE ORGANIZATIONS	0.05		0.05	REVOLVING BUILDING FUND	2.00		2.00
MAINTENANCE - DETENTION CENTER	3.3		3.3	EMERGENCY MEDICAL SERVICES	0.00		0.00
DETENTION CENTER	78.5		78.5	SANITARY DISTRICTS	36.00		36.00
DJJ JUVENILE SERVICES GRANT	0.5		0.5	TOTAL	427.90	(0.24)	427.66
ALTERNATIVE SENTENCING PROGRAM	2.0		2.0				
LIQUOR CONTROL BOARD	5.2		5.2				

ABOVE TABLE REPRESENTS FULL TIME EQUIVALENCIES (FTE)

NOTE: SHORT TERM INTERNS ARE EXCLUDED FROM FTE COUNT

Allegany County, Maryland 2014 Organization Chart





ALLEGANY COUNTY, MARYLAND

ALL FUNDS

June 5, 2014

OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2015 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS

SOURCES OF FUNDS

	Sources Excluding Transfers-In	Transfers-In	Total Sources
General Fund	\$ 82,038,725	\$ 104,048	\$ 82,142,773
Special Revenue Funds			
Coal Haul Roads	105,000	0	105,000
Rocky Gap Slots Revenue	754,401		754,401
Transit	2,406,333	309,733	2,716,066
Gaming Fund	331,000	0	331,000
Narcotics Task Force	72,000	6,500	78,500
Revolving Building	14,160,027	0	14,160,027
State Fire, Rescue & Inmate Commissary	357,566	0	357,566
Debt Service Fund	0	3,656,302	3,656,302
Capital Project Funds			
Capital Project	625,000	0	625,000
PAYGO Capital Reserve	1,503,955	250,000	1,753,955
Enterprise Funds			
Water Districts	4,912,531	19,348	4,931,879
Sanitary Districts	8,357,738	91,784	8,449,522
Allconet II	278,451		278,451
County Loan Fund	28,608	0	28,608
TOTAL SOURCES OF FUNDS	\$ 115,931,335	\$ 4,437,715	\$ 120,369,050

USES OF FUNDS

	Uses Excluding Transfers-Out	Transfers-Out	Total Uses
General Fund	\$ 78,934,109	\$ 3,208,664	\$ 82,142,773
Special Revenue Funds			
Coal Haul Roads	105,000	0	105,000
Rocky Gap Slots Revenue	678,961	75,440	754,401
Transit	2,696,403	19,663	2,716,066
Gaming Fund	331,000	0	331,000
Narcotics Task Force	78,500	0	78,500
Revolving Building	13,054,687	1,105,340	14,160,027
State Fire, Rescue & Inmate Commissary	357,566	0	357,566
Debt Service Fund	3,656,302	0	3,656,302
Capital Project Funds			
Capital Project	625,000	0	625,000
PAYGO Capital Reserve	1,753,955	0	1,753,955
Enterprise Funds			
Water Districts	4,931,879	0	4,931,879
Sanitary Districts	8,449,522	0	8,449,522
Allconet II	278,451	0	278,451
County Loan Fund	0	28,608	28,608
TOTAL USES OF FUNDS	\$ 115,931,335	\$ 4,437,715	\$ 120,369,050



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 5, 2014

SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FY 2015 Approved
REVENUES				
Taxes - Local Property	\$ 42,049,578	\$ 40,302,290	\$ 41,131,229	\$ 41,239,460
Taxes - Local Income	24,854,127	24,249,252	24,534,600	23,675,889
Taxes - Local Other	2,947,573	4,085,281	3,601,858	3,774,310
Licenses and Permits	659,513	664,287	628,300	663,300
Intergovernmental	9,532,478	11,324,285	10,632,467	10,502,350
Service Charges	2,254,101	1,775,808	1,641,654	1,677,312
Fines and Forfeitures	49,523	47,142	22,200	22,900
Miscellaneous:				
Interest	109,812	119,829	112,622	116,759
Rents	348,274	308,442	289,394	322,385
Other Miscellaneous	82,902	157,373	44,500	44,060
Unexpended Balance - Prior Year	0	0	0	0
	\$ 82,887,881	\$ 83,033,989	\$ 82,638,824	\$ 82,038,725
TRANSFERS IN				
Special Revenue Fund	\$ 45,380	\$ 0	\$ 0	\$ 75,440
Debt Service Fund	0	0	0	0
Enterprise Fund	30,379	28,905	28,608	28,608
Total Transfers From Other Funds	\$ 75,759	\$ 28,905	\$ 28,608	\$ 104,048
TOTAL GENERAL FUND REVENUES	\$ 82,963,640	\$ 83,062,894	\$ 82,667,432	\$ 82,142,773
APPROPRIATIONS				
General Government	\$ 7,849,803	\$ 7,599,685	\$ 7,765,382	\$ 7,984,071
Public Safety	15,441,299	15,554,051	15,340,163	15,913,736
Public Works	9,658,740	9,266,049	9,839,795	9,925,594
Health	1,632,004	1,747,760	1,791,618	1,901,004
Public Welfare	1,506,913	1,388,494	1,349,063	1,367,720
Education	35,688,761	36,846,712	37,325,045	36,973,144
Recreation and Culture	1,617,577	1,641,411	1,769,373	1,711,304
Conservation of Natural Resources	201,090	239,975	260,506	255,654
Community Development and Housing	74,141	38,000	8,000	8,000
Economic Development	1,355,474	1,273,426	1,216,896	1,212,792
Intergovernmental	28,704	28,704	28,704	28,704
Miscellaneous	1,508,207	1,587,032	1,797,805	1,652,386
Sub-Total	\$ 76,562,713	\$ 77,211,299	\$ 78,492,350	\$ 78,934,109
TRANSFERS OUT				
Transit Fund	517,114	336,955	321,533	309,733
Narcotics Task Force Fund	11,615	5,563	6,500	6,500
Debt Service Fund	4,345,479	2,954,106	3,000,265	2,550,647
Capital Projects Funds	690,000	650,000	755,000	250,000
Sanitary Districts	0	0	0	0
Enterprise Funds	170,786	95,521	91,784	91,784
Total Transfers to Other Funds	\$ 5,734,994	\$ 4,042,145	\$ 4,175,082	\$ 3,208,664
TOTAL GENERAL FUND APPROPRIATIONS	\$ 82,297,707	\$ 81,253,444	\$ 82,667,432	\$ 82,142,773



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
June 5, 2014
DETAIL SCHEDULE OF REVENUES

REAL AND PERSONAL PROPERTY TAXES	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Original	FY 2015 Approved	Percentage Of Total
Estimated Assessable Base - State Certified - Pursuant to Title 2-205 of the Tax Property Article of the Annotated Code of Maryland.	\$	\$	\$ 3,884,236,544	\$ 3,882,784,043	
REAL AND PERSONAL PROPERTY					
Rate per \$100:					
Barton			133,746	129,415	
Cumberland			8,838,723	9,020,711	
Frostburg			3,278,787	3,220,892	
Lonaconing			311,702	304,382	
Luke			593,630	459,800	
Midland			118,030	118,287	
Westernport			555,548	539,424	
Unincorporated			26,934,463	27,121,449	
Sub-total			40,764,629	\$ 40,914,360	
FY 2013 \$.9810 (Adjusted as needed for Tax Differential by Municipality)		41,166,089			
FY 2012 \$.9820 (Adjusted as needed for Tax Differential by Municipality)		41,696,058			
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	235,567	197,282	260,000	260,000	
Real Estate Taxes - Housing Authorities	39,656	39,270	35,000	38,500	
Pilot-Rocky Gap		32,329	295,000	295,000	
Interest and late payment penalties on property taxes	1,041,947	742,999	1,000,000	900,000	
Sub-total	\$ 43,013,228	\$ 42,177,969	\$ 42,354,629	\$ 42,407,860	
Deductions:					
Prompt Payment Discounts on Property Taxes	\$ (170,381)	\$ (179,582)	\$ (185,000)	\$ (192,000)	
Deferred Revenue	(454,744)	(1,387,216)	(500,000)	(500,000)	
Manufacturers Tax Exemption	(55,697)		(125,000)	(100,000)	
Enterprise Zone Exemptions	(151,933)	(189,163)	(175,000)	(165,000)	
Residential Development Tax Credit	0	(6,295)	(25,000)	(25,000)	
Tax Increment Financing	(37,816)	(37,470)	(75,000)	(75,000)	
State Tax Credits/Historic Credits	(93,079)	(75,953)	(138,400)	(111,400)	
Sub-total	\$ (963,650)	\$ (1,875,679)	\$ (1,223,400)	\$ (1,168,400)	
TOTAL NET PROPERTY TAXES	\$ 42,049,578	\$ 40,302,290	\$ 41,131,229	\$ 41,239,460	50.0%



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
June 5, 2014
DETAIL SCHEDULE OF PROPERTY TAX ESTIMATE

Taxing Area	Real Estate		Personal Property		Public Utilities		Grand Total	
	Assessment	Real Estate Tax	Assessment	Personal Property Tax	Assessment	Public Utility Tax	Total Assessment	Total Revenues
Barton	\$11,947,869	\$107,244	\$404,000	\$9,066	\$584,000	\$13,105	\$12,935,869	\$129,415
Cumberland	867,489,323	7,399,684	39,700,000	846,563	31,022,000	661,544	938,211,323	8,907,791
Frostburg	335,902,996	2,887,758	7,300,000	156,895	8,200,000	176,239	351,402,996	3,220,892
Lonaconing	25,005,572	219,074	2,200,000	48,183	1,695,000	37,125	28,900,572	304,382
Luke	42,763,866	373,542	3,100,000	67,696	850,000	18,562	46,713,866	459,800
Midland	11,725,945	105,252	130,900	2,937	450,000	10,098	12,306,845	118,287
Westernport	53,272,481	471,302	1,200,000	26,541	1,880,000	41,581	56,352,481	539,424
Unincorporated	2,190,989,091	21,449,783	129,500,000	3,169,513	102,233,000	2,502,153	2,422,722,091	27,121,449
Subtotal	\$3,539,097,143	\$33,013,639	\$183,534,900	\$4,327,394	\$146,914,000	\$3,460,407	\$3,869,546,043	\$40,801,440
Public Utility	13,238,000	112,920					\$13,238,000	\$112,920
Grand Total	\$3,552,335,143	\$33,126,559	\$183,534,900	\$4,327,394	\$146,914,000	\$3,460,407	\$3,882,784,043	\$40,914,360

	Assessable Base	%	Revenues	%
Real Estate	\$3,552,335,143	91.5%	\$33,126,559	81.0%
Personal Property	\$183,534,900	4.7%	\$4,327,394	10.6%
Public Utility	\$146,914,000	3.8%	\$3,460,407	8.4%
Grand Total	\$3,882,784,043	100.0%	\$40,914,360	100.0%



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 5, 2014

DETAIL SCHEDULE OF REVENUES

	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Original	FY 2015 Approved	% of Total
LOCAL INCOME TAX					
Local Income Tax	\$ 24,854,127	\$ 24,249,252	\$ 24,534,600	\$ 23,675,889	
TOTAL LOCAL INCOME TAX	<u>\$ 24,854,127</u>	<u>\$ 24,249,252</u>	<u>\$ 24,534,600</u>	<u>\$ 23,675,889</u>	28.8%
OTHER LOCAL TAXES					
Hotel/Motel Tax	\$ 595,446	\$ 787,579	\$ 948,125	\$ 1,024,345	
Admissions and Amusement	143,733	250,167	200,000	220,000	
Recordation	1,081,251	1,692,145	1,050,000	1,100,000	
911 Local Fees	487,625	500,767	525,000	525,000	
Trailer Court Taxes	67,716	65,852	67,000	67,000	
Transfer Tax, Property	342,354	300,696	350,000	375,000	
Rocky Gap slots revenue		63,161			
Highway Users Tax	229,448	424,914	461,733	462,965	
TOTAL OTHER LOCAL TAXES	<u>\$ 2,947,573</u>	<u>\$ 4,085,281</u>	<u>\$ 3,601,858</u>	<u>\$ 3,774,310</u>	4.6%
LICENSES AND PERMITS					
Alcoholic Beverages License	\$ 86,019	\$ 96,805	\$ 100,000	\$ 100,000	
Amusement	5,700	2,508	5,000	5,000	
Traders	93,054	92,143	94,000	94,000	
Occupational Junkyard Permits	900	700	800	800	
Animal License	3,885	1,366	0		
Building Permits	25,965	20,643	25,000	25,000	
Marriage License	4,360	4,930	4,500	4,500	
Franchise TV Cable Systems	415,086	415,157	375,000	410,000	
Sediment Control Fee	24,544	30,035	24,000	24,000	
TOTAL LICENSES AND PERMITS	<u>\$ 659,513</u>	<u>\$ 664,287</u>	<u>\$ 628,300</u>	<u>\$ 663,300</u>	0.8%
INTERGOVERNMENTAL REVENUES					
FROM THE FEDERAL GOVERNMENT					
Homeland Security Grant	\$ 505,035	\$ 533,904	\$ 126,873	\$ 91,051	
Justice Department Grant	2,388	0	0	0	
Civil Defense	78,062	77,665	65,000	65,000	
FEMA Grant	12,023	93,207	11,200	12,875	
Federal Highway Grant	86,324	85,271	71,041	78,498	
Federal Railroad Grant	14,886	0	19,848	0	
Health & Human Services Grant	85,352	0	0	0	
Food Distribution To Needy	13,916	8,686	12,300	12,300	
Emergency Shelter Grant	20,302	38,674	57,750	57,750	
ARC Grants	116,000	0	0	0	
Circuit Court Masters Program	42,726	74,244	62,496	71,946	
Other Federal Grants	0	0	0	0	
In Lieu of Taxes	7,557	7,437	7,500	7,500	
TOTAL FROM THE FEDERAL GOVERNMENT	<u>\$ 984,571</u>	<u>\$ 919,088</u>	<u>\$ 434,008</u>	<u>\$ 396,920</u>	0.5%

ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF REVENUES

<u>INTERGOVERNMENTAL REVENUES (Con't)</u>	<u>FY 2012 Actual Revenues</u>	<u>FY 2013 Actual Revenues</u>	<u>FY 2014 Original</u>	<u>FY 2015 Approved</u>	<u>% of Total</u>
<u>FROM THE STATE GOVERNMENT</u>					
Public Health	\$ 14,777	\$ 13,085	\$ 14,000	\$ 14,000	
Police Protection	130,595	130,595	130,000	218,193	
State 911	2,160	4,096	1,500	1,500	
State MTA Operating	10,791	8,780	6,880	9,812	
Md Department of the Environment	7,843	1,400	1,400	1,000	
Juvenile Services Grant	14,977	14,875	15,130	15,130	
Department Of Natural Resources	37,845	18,194	35,000	20,000	
Conservation Aide	-7,192	9,668	27,336	28,976	
Program Open Space	201,403	353,399	311,000	234,368	
Disparity Grant	7,298,505	8,930,611	8,930,611	8,930,611	
State Jury Reimbursement	56,205	47,415	50,000	50,000	
Tourism Grant	34,373	33,399	30,000	36,000	
Work Crew Supervisor	30,647	33,355	30,647	30,647	
Miscellaneous	200,213	259,324	158,579	158,747	
TOTAL FROM THE STATE GOVERNMENT	\$ 8,033,142	\$ 9,858,196	\$ 9,742,083	\$ 9,748,984	11.9%
<u>OTHER AGENCIES</u>					
Other Agency Revenue	\$ 514,765	\$ 547,001	\$ 456,376	\$ 356,446	
TOTAL OTHER AGENCIES	\$ 514,765	\$ 547,001	\$ 456,376	\$ 356,446	0.4%
TOTAL INTERGOVERNMENTAL REVENUES	\$ 9,532,478	\$ 11,324,285	\$ 10,632,467	\$ 10,502,350	0
<u>SERVICE CHARGES</u>					
<u>GENERAL GOVERNMENT CHARGES</u>					
State Civil Process	\$ 48,273	\$ 47,965	\$ 50,000	\$ 50,000	
Plans & Specifications & Code Home Rule Book	2,405	2,514	5,000	5,000	
Regulations & Map Sales	4,605	3,415	2,000	0	
Tax Sale Fees	23,320	1,857	22,000	22,000	
Election Filing Fees	50	575	300	0	
Security Interest Filing Fee	35	80	0	0	
Liquor License Application Fees	8,750	8,800	8,200	8,500	
Liquor License Transfer Fees	5,575	2,540	4,500	4,500	
Bay Restoration collection fee	0	0	5,000	5,000	
Health Ins Administration Fees	966	1,115	1,100	1,100	
Promotion Accounts	82,244	64,814	97,500	87,500	
Collection Fees - Taxes	64,332	54,493	60,000	60,000	
Liquor License Collection Fees	3,607	4,074	3,600	3,600	
Hotel/Motel Tax Collection Fee	20,021	20,939	19,000	20,500	
Partial Payment Fee	2,174	2,242	1,500	1,500	
Engineering Fees	83,408	68,636	40,000	40,000	
Service Fees Other	534,441	520,083	559,449	580,414	
TOTAL GENERAL GOVERNMENT CHARGES	\$ 884,206	\$ 804,142	\$ 879,149	\$ 889,614	1.1%
<u>PUBLIC SAFETY CHARGES</u>					
Police Protection - Sheriff	\$ 23,703	\$ 24,087	\$ 13,500	\$ 10,000	
Fingerprinting Fee	230	125	200	200	
Impound Fees	6,067	8,482	0	0	
Jail Work Release	14,860	12,392	12,000	12,000	
Boarding State Prisoners	43,155	60,975	10,000	25,000	
Boarding Federal Prisoners	188,452	55,217	15,000	5,000	
Community Service Fee	22,835	21,111	22,000	22,000	
Home Detention Fee	29,075	31,386	35,000	35,000	
Inmate Medical Copay	5,019	5,328	4,000	4,000	
Ambulance Fees	102,426	133,332	85,000	120,000	
Building Inspection Fees	10,829	7,562	15,000	15,000	
TOTAL PUBLIC SAFETY CHARGES	\$ 446,651	\$ 359,997	\$ 211,700	\$ 248,200	0.3%

ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 5, 2014

<u>SERVICE CHARGES (Con't)</u>						<u>% of Total</u>
	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>		
	<u>Actual Revenues</u>	<u>Actual Revenues</u>	<u>Original</u>	<u>Approved</u>		
<u>OTHER SERVICE CHARGES</u>						
Landfill Fees	\$ 172,810	\$ 173,118	\$ 175,000	\$ 165,000		
Recycling Fees	47,760	72,848	50,000	50,000		
Recycled Material Sales	27,984	27,562	11,000	11,000		
Dog Adoptions	2,828	725	0			
Rocky Gap Resort Fees	366,074	34,224	0	0		
UPRC Reimbursement	305,638	303,192	314,505	313,198		
Road Closing Fees	150	0	300	300		
TOTAL OTHER SERVICE CHARGES	\$ 923,244	\$ 611,669	\$ 550,805	\$ 539,498		0.7%
TOTAL SERVICE CHARGES	\$ 2,254,101	\$ 1,775,808	\$ 1,641,654	\$ 1,677,312		2.1%
<u>FINES AND FORFEITURES</u>						
Circuit Court Fines	\$ 6,249	\$ 4,911	\$ 7,000	\$ 7,000		
Contraband Seizures	18,328	12,373	0	0		
Dog Ordinance Fines	80	470	0			
Liquor Fines and Fees	19,510	13,750	7,300	8,000		
Permits and Enforcement Fines	4,256	5,401	5,400	5,400		
Fines and Forfeitures	1,100	10,237	2,500	2,500		
TOTAL FINES AND FORFEITURES	\$ 49,523	\$ 47,142	\$ 22,200	\$ 22,900		0.0%
<u>MISCELLANEOUS REVENUES</u>						
<u>INTEREST</u>						
Interest on Bank Deposits	\$ 85,309	\$ 96,369	\$ 90,863	\$ 95,000		
Interest on Loans to Other Units	15,120	14,472	13,509	13,509		
Interest on Tax Office MMA	3,714	4,182	7,500	7,500		
Penalties	5,669	4,806	750	750		
TOTAL INTEREST	\$ 109,812	\$ 119,829	\$ 112,622	\$ 116,759		0.1%
<u>RENTS</u>						
Rents - General	\$ 10,685	\$ 15,141	\$ 9,394	\$ 32,385		
Rents - Fairgrounds	337,589	293,301	280,000	290,000		
TOTAL RENTS	\$ 348,274	\$ 308,442	\$ 289,394	\$ 322,385		0.4%
<u>OTHER MISCELLANEOUS</u>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0		
Sale of Surplus Property	14,541	27,850	20,000	20,000		
Miscellaneous	68,361	129,523	24,500	24,060		
TOTAL OTHER MISCELLANEOUS	\$ 82,902	\$ 157,373	\$ 44,500	\$ 44,060		0.1%
TOTAL MISCELLANEOUS	\$ 540,988	\$ 585,644	\$ 446,516	\$ 483,204		0.6%
<u>UNEXPENDED BALANCE OF PRIOR YEARS</u>						
	\$ 0	\$ 0	\$ 0	\$ 0		0.0%
TOTAL REVENUES AND OTHER SOURCES OF FUNDS BEFORE TRANSFERS IN	\$ 82,887,881	\$ 83,033,989	\$ 82,638,824	\$ 82,038,725		99.9%
<u>TRANSFERS IN</u>						
From Special Revenue Funds	\$ 45,380	\$ 0	\$ 0	\$ 75,440		
From Debt Service Funds	0	0	0			
From Capital Projects Fund	0	0				
From Enterprise Funds	30,379	28,905	28,608	28,608		
TRANSFERS IN	\$ 75,759	\$ 28,905	\$ 28,608	\$ 104,048		0.1%
TOTAL GENERAL FUND SOURCES	\$ 82,963,640	\$ 83,062,894	\$ 82,667,432	\$ 82,142,773		100.0%

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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
GENERAL GOVERNMENT

	FY 2012	FY 2013	FY 2014		FY 2015	FY 2015	
	Actual	Actual	Original	FTE	Request	Approved	FTE
LEGISLATIVE							
County Commissioners							
Salaries and Fringe Benefits	\$ 140,258	\$ 141,807	145,851	3.0	\$ 146,720	\$ 146,720	3.00
Operating	18,703	36,570	21,250		20,381	20,381	
Capital Outlay	0	649	0		0	0	
Total County Commissioners	\$ 158,961	\$ 179,026	\$ 167,101		\$ 167,101	\$ 167,101	
Commissioners Staff & Office							
Salaries and Fringe Benefits	\$ 133,605	\$ 0	0		\$ 0	\$ 0	
Operating	21,946	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Commissioners Staff & Office	\$ 155,551	\$ 0	\$ 0		\$ 0	\$ 0	
TOTAL LEGISLATIVE AND EXECUTIVE	\$ 314,512	\$ 179,026	\$ 167,101	3.0	\$ 167,101	\$ 167,101	3.00
JUDICIAL							
Family Support Services							
Salaries and Fringe Benefits	\$ 76,841	\$ 75,052	77,560	1.0	\$ 77,839	\$ 77,839	1.00
Operating	78,939	62,300	77,236		75,240	75,240	
Capital Outlay	0	0	0		0	0	
Total Family Support Services	\$ 155,780	\$ 137,352	\$ 154,796		\$ 153,079	\$ 153,079	
Alternative Dispute Resolution							
Salaries & Fringes	\$ 5,019	\$ 5,000	5,388		\$ 5,388	\$ 5,388	
Operating	0	0	112		280	280	
Total Alternative Dispute Resolution	\$ 5,019	\$ 5,000	\$ 5,500		\$ 5,668	\$ 5,668	
Circuit Court Masters Program							
Salaries and Fringe Benefits	\$ 86,998	\$ 83,689	87,307	2.0	\$ 96,118	\$ 96,118	2.00
Operating	10,927	10,326	13,107		12,891	12,891	
Capital Outlay	0	0	0		0	0	
Total Circuit Court Masters Program	\$ 97,925	\$ 94,015	\$ 100,414		\$ 109,009	\$ 109,009	
Circuit Court							
Salaries and Fringe Benefits	\$ 288,466	\$ 279,614	284,081	4.8	\$ 278,792	\$ 278,792	4.80
Operating	29,207	30,422	51,475		51,475	51,475	
Capital Outlay	0	13,500	0		24,976	24,976	
Total Circuit Court	\$ 317,673	\$ 323,536	\$ 335,556		\$ 355,243	\$ 355,243	
Orphan's Court							
Salaries and Fringe Benefits	\$ 59,989	\$ 59,706	60,725	3.0	\$ 61,389	\$ 61,389	3.00
Operating	1,062	716	2,000		2,000	2,000	
Capital Outlay	0	0					
Total Orphan's Court	\$ 61,051	\$ 60,422	\$ 62,725		\$ 63,389	\$ 63,389	
Family Law Master							
Salaries and Fringe Benefits	\$ 59,318	\$ 60,828	62,884	1.0	\$ 64,255	\$ 64,255	1.00
Operating	3,441	3,757	4,600		4,600	4,600	
Capital Outlay	0	0	0		0	0	
Total Family Law Master	\$ 62,759	\$ 64,585	\$ 67,484		\$ 68,855	\$ 68,855	
States Attorney							
Salaries and Fringe Benefits	\$ 1,103,967	\$ 1,108,661	1,152,468	16.25	\$ 1,210,289	\$ 1,222,622	16.25
Operating	78,867	101,076	90,981		96,955	96,955	
Capital Outlay	0	0	1,500		1,500	1,500	
Total States Attorney	\$ 1,182,834	\$ 1,209,737	\$ 1,244,949		\$ 1,308,744	\$ 1,321,077	
Victim/Witness Coordinator							
Salaries and Fringe Benefits	\$ 4,687	\$ 0	0	0.2	\$ 0	\$ 0	0.20
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Victim/Witness Coordinator	\$ 4,687	\$ 0	\$ 0		\$ 0	\$ 0	
Law Library							
Salaries and Fringe Benefits	\$ 0	\$ 0	0		\$ 0	\$ 0	
Operating	15,000	15,000	22,000		22,000	22,000	
Total Law Library	\$ 15,000	\$ 15,000	\$ 22,000		\$ 22,000	\$ 22,000	



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

JUDICIAL (Con't)

Petit Jury

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Petit Jury

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
Salaries and Fringe Benefits	\$ 6,989	\$ 5,407	10,279	0.50	\$ 10,372	\$ 10,372	0.50
Operating	77,983	64,878	60,550		60,550	60,550	
Capital Outlay	0	0	0		0	0	
Total Petit Jury	<u>\$ 84,972</u>	<u>\$ 70,285</u>	<u>\$ 70,829</u>		<u>\$ 70,922</u>	<u>\$ 70,922</u>	

Maintenance, Court House

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

TOTAL JUDICIAL

Salaries and Fringe Benefits	\$ 153,230	\$ 161,031	154,834	2.95	\$ 141,007	\$ 141,007	2.95
Operating	53,162	72,958	84,800		85,300	85,300	
Capital Outlay	0	0	0		0	0	
Total Maintenance, Court House	<u>\$ 206,392</u>	<u>\$ 233,989</u>	<u>\$ 239,634</u>		<u>\$ 226,307</u>	<u>\$ 226,307</u>	
TOTAL JUDICIAL	<u>\$ 2,194,092</u>	<u>\$ 2,213,921</u>	<u>\$ 2,303,887</u>	31.70	<u>\$ 2,383,216</u>	<u>\$ 2,395,549</u>	31.70

EXECUTIVE

Administrator

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Administrator

Salaries and Fringe Benefits	\$ 224,194	\$ 273,150	276,014	2.75	\$ 280,125	\$ 280,125	2.75
Operating	8,433	26,013	28,600		28,000	28,000	
Capital Outlay	0	0	0		0	0	
Total Administrator	<u>\$ 232,627</u>	<u>\$ 299,163</u>	<u>\$ 304,614</u>		<u>\$ 308,125</u>	<u>\$ 308,125</u>	

ELECTIONS

Election Office

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Election Office

Salaries and Fringe Benefits	\$ 215,490	\$ 226,649	278,814	4.90	\$ 273,437	\$ 273,437	4.90
Operating	44,319	52,179	88,385		93,450	93,450	
Capital Outlay	2,534		0				0
Total Election Office	<u>\$ 262,343</u>	<u>\$ 278,828</u>	<u>\$ 367,199</u>		<u>\$ 366,887</u>	<u>\$ 366,887</u>	

Registration

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Registration

Salaries and Fringe Benefits	\$ 43,672	\$ 42,438	73,270		\$ 73,270	\$ 73,270	
Operating	23,402	22,804	61,350		65,600	65,600	
Capital Outlay	81,227	64,881	103,615		99,005	91,505	
Total Registration	<u>\$ 148,301</u>	<u>\$ 130,123</u>	<u>\$ 238,235</u>		<u>\$ 237,875</u>	<u>\$ 230,375</u>	

TOTAL ELECTIONS

TOTAL ELECTIONS	<u>\$ 410,644</u>	<u>\$ 408,951</u>	<u>\$ 605,434</u>	4.90	<u>\$ 604,762</u>	<u>\$ 597,262</u>	4.90
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FINANCIAL ADMINISTRATION

Finance Department

Salaries and Fringe Benefits
 Operating
 Capital Outlay

Salaries and Fringe Benefits	\$ 638,924	\$ 663,056	507,021	6.00	\$ 457,712	\$ 459,680	5.00
Operating	27,540	25,992	40,900		46,400	46,400	
Capital Outlay	2,995		2,913				
Total Finance Department	<u>\$ 669,459</u>	<u>\$ 689,048</u>	<u>\$ 550,834</u>		<u>\$ 504,112</u>	<u>\$ 506,080</u>	

Tax & Utility Collection

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Tax Collection

Salaries and Fringe Benefits	\$ 501,240	\$ 491,044	512,487	7.70	\$ 523,247	\$ 531,407	7.70
Operating	41,476	42,707	88,800		89,800	89,800	
Capital Outlay			0		0	0	
Total Tax Collection	<u>\$ 542,716</u>	<u>\$ 533,751</u>	<u>\$ 601,287</u>		<u>\$ 613,047</u>	<u>\$ 621,207</u>	

State Assessment Fee

Salaries and Fringe Benefits
 Operating
 Capital Outlay

Salaries and Fringe Benefits	\$ 0	\$ 0	0		\$ 0	\$ 0	0
Operating	614,945	611,315	364,792		390,687	390,687	
Capital Outlay	0	0	0		0	0	
Total State Assessment Fee	<u>\$ 614,945</u>	<u>\$ 611,315</u>	<u>\$ 364,792</u>		<u>\$ 390,687</u>	<u>\$ 390,687</u>	

Professional Services

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Professional Services

Salaries and Fringe Benefits	\$ 0	\$ 0	0		\$ 0	\$ 0	0
Operating	47,000	52,291	53,500		56,700	56,700	
Capital Outlay	0	0	0		0	0	
Total Professional Services	<u>\$ 47,000</u>	<u>\$ 52,291</u>	<u>\$ 53,500</u>		<u>\$ 56,700</u>	<u>\$ 56,700</u>	

TOTAL FINANCIAL ADMINISTRATION

	\$ 1,874,120	\$ 1,886,405	\$ 1,570,413	13.70	\$ 1,564,546	\$ 1,574,674	12.70
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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
GENERAL GOVERNMENT (Con't)

LEGAL COUNSEL

County Attorney

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total County Attorneys

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2015		
	Actual	Actual	Original	0.0	Request	Approved	FTE
Salaries and Fringe Benefits	\$ 140,338	\$ 180,029	\$ 187,410	3.0	\$ 191,712	\$ 191,712	3.00
Operating	6,274	5,827	7,975		8,075	8,075	
Capital Outlay			500		500	500	
Total County Attorneys			500				
146,612	\$ 146,612	\$ 185,856	\$ 195,885		\$ 200,287	\$ 200,287	
TOTAL LEGAL COUNSEL	\$ 224,370	\$ 231,902	\$ 286,125	3.0	\$ 342,287	\$ 342,287	3.00

PERSONNEL ADMINISTRATION

Human Resources Department

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Human Resources Department

Human Resources Department	FY 2012	FY 2013	FY 2014	FY 2015	FY 2015	
Salaries and Fringe Benefits	\$ 495,276	\$ 453,952	\$ 468,532	6.60	\$ 474,443	\$ 475,731
Operating	33,469	34,792	42,685		45,085	45,085
Capital Outlay	689		0		2,466	2,466
Total Human Resources Department	\$ 529,434	\$ 488,744	\$ 511,217		\$ 521,994	\$ 523,282
Human Resource Board Of Appeals	\$ 2,163	\$ 2,801	\$ 3,451		\$ 3,451	\$ 3,451
Salaries and Fringe Benefits	0		100		100	100
Operating	0	0	0		0	0
Capital Outlay	0		0		0	0
Total Human Res. Board Of Appeals	\$ 2,163	\$ 2,801	\$ 3,551		\$ 3,551	\$ 3,551
Wellness/Employee Recognition	\$ 794	\$ 461	\$ 1,078		\$ 1,078	\$ 1,078
Salaries and Fringe Benefits	5,508	4,290	9,935		9,935	9,935
Operating	0	0	0		0	0
Capital Outlay	0		0		0	0
Total Employee Recognition	\$ 6,302	\$ 4,751	\$ 11,013		\$ 11,013	\$ 11,013
TOTAL PERSONNEL ADMINISTRATION	\$ 537,899	\$ 496,296	\$ 525,781	6.60	\$ 536,558	\$ 537,846

PLANNING & ZONING

Planning

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Planning

Planning	FY 2012	FY 2013	FY 2014	FY 2015	FY 2015	
Salaries and Fringe Benefits	\$ 287,300	\$ 113,967	\$ 264,065	4.15	\$ 268,819	\$ 268,819
Operating	68,015	107,966	100,652		165,802	115,802
Capital Outlay	678		0			0
Total Planning	\$ 355,993	\$ 221,933	\$ 364,717		\$ 434,621	\$ 384,621
Land Use Planning	\$ 96,078	\$ 52,133	\$ 0		\$ 0	\$ 0
Salaries and Fringe Benefits	22,572	20,390	0		0	0
Operating	5,000		0		0	0
Capital Outlay	0		0		0	0
Total Land Use Planning	\$ 123,650	\$ 72,523	\$ 0		\$ 0	\$ 0
TOTAL PLANNING & ZONING	\$ 479,643	\$ 294,456	\$ 364,717	4.15	\$ 434,621	\$ 384,621

GENERAL SERVICES

Maintenance - General

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Maintenance - General

Maintenance - General	FY 2012	FY 2013	FY 2014	FY 2015	FY 2015	
Salaries and Fringe Benefits	\$ 482,391	\$ 486,860	\$ 515,740	7.05	\$ 560,078	\$ 560,078
Operating	13,370	14,287	16,450		16,450	16,450
Capital Outlay			30,000			
Total Maintenance - General	\$ 495,761	\$ 501,147	\$ 562,190		\$ 576,528	\$ 576,528
Maintenance - County Office Complex	\$ 104,240	\$ 92,000	\$ 92,892	1.85	\$ 94,312	\$ 94,312
Salaries and Fringe Benefits	107,794	123,599	119,100		118,700	118,700
Operating	22,437	14,940	0		25,000	0
Capital Outlay	0		0			
Total Maintenance-Complex	\$ 234,471	\$ 230,539	\$ 211,992		\$ 238,012	\$ 213,012



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

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2015
	Actual	Actual	Original	Request	Approved
	Expenditures	Expenditures	0.0		FTE
GENERAL SERVICES (continued)					
Maintenance - County Buildings					
Salaries and Fringe Benefits	\$ 0	\$ 0	0	\$ 0	0
Operating	34,531	31,237	37,000	37,000	37,000
Capital Outlay	0	0	0	0	0
Total Maintenance - County Buildings	<u>\$ 34,531</u>	<u>\$ 31,237</u>	<u>\$ 37,000</u>	<u>\$ 37,000</u>	<u>\$ 37,000</u>
Maintenance - Prospect Sq. Office Bldg					
Salaries and Fringe Benefits	\$ 83,682	\$ 82,744	85,152	2.00	\$ 86,808
Operating	44,945	52,643	58,000	58,400	58,400
Capital Outlay	0	0	0	0	0
Total Maint - Prospect Office Bldg	<u>\$ 128,627</u>	<u>\$ 135,387</u>	<u>\$ 143,152</u>	<u>\$ 145,208</u>	<u>\$ 145,208</u>
Information Technology Division					
Salaries and Fringe Benefits	\$ 157,247	\$ 153,639	170,036	3.00	\$ 174,240
Operating	62,518	73,629	70,558	96,558	96,558
Capital Outlay	9,969	0	0	3,000	3,000
Total Information Technology Division	<u>\$ 229,734</u>	<u>\$ 227,268</u>	<u>\$ 240,594</u>	<u>\$ 273,798</u>	<u>\$ 277,208</u>
Information Technology					
Salaries and Fringe Benefits	\$ 0	\$ 0	0	\$ 0	0
Operating	358,754	358,754	332,996	329,808	313,562
Capital Outlay	0	0	0	0	0
Total Information Technology	<u>\$ 358,754</u>	<u>\$ 358,754</u>	<u>\$ 332,996</u>	<u>\$ 329,808</u>	<u>\$ 313,562</u>
TOTAL GENERAL SERVICES	<u>\$ 1,481,878</u>	<u>\$ 1,484,332</u>	<u>\$ 1,527,924</u>	<u>13.90</u>	<u>\$ 1,600,354</u>
					13.90
OTHER GENERAL GOVERNMENT					
Liquor Control Board					
Salaries and Fringe Benefits	\$ 85,771	\$ 90,000	92,061	5.20	\$ 96,413
Operating	12,770	15,233	17,325	17,675	17,675
Capital Outlay	1,477	0	0	0	0
Total Liquor Control Board	<u>\$ 100,018</u>	<u>\$ 105,233</u>	<u>\$ 109,386</u>	<u>\$ 114,088</u>	<u>\$ 114,088</u>
TOTAL OTHER GENERAL GOVERNMENT	<u>\$ 100,018</u>	<u>\$ 105,233</u>	<u>\$ 109,386</u>	<u>5.20</u>	<u>\$ 114,088</u>
TOTAL GENERAL GOVERNMENT	<u>\$ 7,849,803</u>	<u>\$ 7,599,685</u>	<u>\$ 7,765,382</u>	<u>88.90</u>	<u>\$ 8,055,658</u>
					87.90



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

POLICE

Sheriff's Department

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Sheriffs Department

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
Salaries and Fringe Benefits	\$ 851,429	\$ 873,253	\$ 932,957	16.4	\$ 894,869	\$ 898,109	16.40
Operating	140,166	153,916	128,400		190,720	190,720	
Capital Outlay	41,733	28,765	2,000		10,000	10,000	
Total Sheriffs Department	\$ 1,033,328	\$ 1,055,934	\$ 1,063,357		\$ 1,095,589	\$ 1,098,829	

Sheriff's Department-Road Patrol

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Bureau of Police

Salaries and Fringe Benefits	\$ 1,193,886	\$ 1,142,273	\$ 1,141,256	16.0	\$ 1,242,921	\$ 1,249,049	18.00
Operating	198,265	201,079	246,000		267,000	267,000	
Capital Outlay	47,782	1,186	0		0	0	
Total Bureau of Police	\$ 1,439,933	\$ 1,344,538	\$ 1,387,256		\$ 1,509,921	\$ 1,516,049	

C3I Unit

Operating
 Capital Outlay
 Total C3I Unit

Operating	\$ 6,974	\$ 18,017	\$ 13,000		\$ 13,000	\$ 13,000	
Capital Outlay	0	0	0		0	0	
Total C3I Unit	\$ 6,974	\$ 18,017	\$ 13,000		\$ 13,000	\$ 13,000	

Safe School Support

Salaries and Fringe Benefits
 Capital Outlay
 Total Safe School Support

Salaries and Fringe Benefits	\$ 42,823	\$ 42,023	\$ 42,146	1.0	\$ 80,727	\$ 80,727	2.00
Capital Outlay	0	0	0		0	0	
Total Safe School Support	\$ 42,823	\$ 42,023	\$ 42,146		\$ 80,727	\$ 80,727	

Juvenile Review Board

Salaries and Fringe Benefits
 Operating
 Total Juvenile Review Board

Salaries and Fringe Benefits	\$ 34,622	\$ 39,433	\$ 40,766	1.0	\$ 41,702	\$ 41,702	1.00
Operating	9,922	6,033	7,728		7,728	7,728	
Total Juvenile Review Board	\$ 44,544	\$ 45,466	\$ 48,494		\$ 49,430	\$ 49,430	

Coalition Out of School

Salaries and Fringe Benefits
 Total Coalition Out of School

Salaries and Fringe Benefits	\$ 45,915	\$ 44,073	\$ 44,022		\$ 0	\$ 0	
Total Coalition Out of School	\$ 45,915	\$ 44,073	\$ 44,022		\$ 0	\$ 0	

TOTAL POLICE

	\$ 2,613,517	\$ 2,550,051	\$ 2,598,275	34.4	\$ 2,748,667	\$ 2,758,035	37.40
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FIRE & RESCUE

Drug Seizures

Operating
 Total Fire Suppression

Operating	\$ 0	\$ 33,430	\$ 0		\$ 0	\$ 0	
Total Fire Suppression	\$ 0	\$ 33,430	\$ 0		\$ 0	\$ 0	

Fire & Rescue Organizations

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

Salaries and Fringe Benefits	\$ 2,367	\$ 2,327	\$ 2,410	0.05	\$ 2,469	\$ 2,469	0.05
Operating	1,012,859	984,383	1,028,676		1,081,312	1,033,617	
Capital Outlay	0	0	0		0	0	
Total Fire & Rescue Organizations	\$ 1,015,226	\$ 986,710	\$ 1,031,086		\$ 1,083,781	\$ 1,036,086	

Emergency Medical Services

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Emergency Medical Services

Salaries and Fringe Benefits	\$ 531,777	\$ 532,455	\$ 555,087	12.0	\$ 586,515	\$ 586,515	12.00
Operating	52,100	56,660	69,725		69,725	69,725	
Capital Outlay	5,308	0	0		38,000	0	
Total Emergency Medical Services	\$ 589,185	\$ 589,115	\$ 624,812		\$ 694,240	\$ 656,240	

Length of Service Award

Salaries and Fringe Benefits
 Operating
 Capital Outlay
 Total Length of Service Award

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	217,780	249,662	220,000		210,000	210,000	
Capital Outlay	0	0	0		0	0	
Total Length of Service Award	\$ 217,780	\$ 249,662	\$ 220,000		\$ 210,000	\$ 210,000	

TOTAL FIRE & RESCUE

	\$ 1,822,191	\$ 1,858,917	\$ 1,875,898	12.05	\$ 1,988,021	\$ 1,902,326	12.05
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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY (Con't)

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
CORRECTION							
<u>Detention Center</u>							
Salaries and Fringe Benefits	\$ 4,844,816	\$ 4,759,950	\$ 5,107,952	78.5	\$ 5,292,182	\$ 5,294,683	78.50
Operating	1,763,053	1,676,590	1,793,240		1,809,711	1,809,711	
Capital Outlay	116,766	115,736	0		58,368	58,368	
Total Detention Center	<u>\$ 6,724,635</u>	<u>\$ 6,552,276</u>	<u>\$ 6,901,192</u>		<u>\$ 7,160,261</u>	<u>\$ 7,162,762</u>	
<u>Detention Center Maintenance</u>							
Salaries and Fringe Benefits	\$ 171,698	\$ 154,277	\$ 181,458	3.3	\$ 177,897	\$ 177,897	3.30
Operating	2,533	2,197	3,600		3,600	3,600	
Capital Outlay	0	0	0		0	0	
Total Detention Center Maintenance	<u>\$ 174,231</u>	<u>\$ 156,474</u>	<u>\$ 185,058</u>		<u>\$ 181,497</u>	<u>\$ 181,497</u>	
<u>DJJ Crisis Intervention</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total DJJ Crisis Intervention	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	
<u>DJJ Juvenile Services Grant</u>							
Salaries and Fringe Benefits	\$ 13,918	\$ 13,772	\$ 13,748	0.5	\$ 13,731	\$ 13,731	0.50
Operating	1,059	1,103	1,281		1,350	1,350	
Total DJJ Juvenile Services Grant	<u>\$ 14,977</u>	<u>\$ 14,875</u>	<u>\$ 15,029</u>		<u>\$ 15,081</u>	<u>\$ 15,081</u>	
<u>Home Detention Grant</u>							
Salaries and Fringe Benefits	\$ 116,755	\$ 115,471	\$ 118,115	2.0	\$ 119,763	\$ 122,687	2.00
Operating	11,613	13,092	21,700		23,700	23,700	
Capital Outlay	0	0	0		0	0	
Total Home Detention Grant	<u>\$ 128,368</u>	<u>\$ 128,563</u>	<u>\$ 139,815</u>		<u>\$ 143,463</u>	<u>\$ 146,387</u>	
<u>Alternative Sentencing</u>							
Salaries and Fringe Benefits	\$ 126,656	\$ 125,730	\$ 131,809	2.0	\$ 131,651	\$ 134,764	2.00
Operating	33,843	34,860	34,056		42,900	42,900	
Capital Outlay	1,070	0	0		75,906	0	
Total Alternative Sentencing	<u>\$ 161,569</u>	<u>\$ 160,590</u>	<u>\$ 165,865</u>		<u>\$ 250,457</u>	<u>\$ 177,664</u>	
TOTAL CORRECTION	<u>\$ 7,203,780</u>	<u>\$ 7,012,778</u>	<u>\$ 7,406,959</u>	86.3	<u>\$ 7,750,759</u>	<u>\$ 7,683,391</u>	86.30
OTHER PROTECTION							
<u>Building Codes</u>							
Salaries and Fringe Benefits	\$ 30,882	\$ 31,460	\$ 32,489	0.8	\$ 36,076	\$ 36,076	0.80
Operating	2,829	2,448	12,325		12,325	12,325	
Capital Outlay	0	0	0		0	0	
Total Building Codes	<u>\$ 33,711</u>	<u>\$ 33,908</u>	<u>\$ 44,814</u>		<u>\$ 48,401</u>	<u>\$ 48,401</u>	
<u>Permits and Enforcement</u>							
Salaries and Fringe Benefits	\$ 312,921	\$ 300,376	\$ 224,182	3.0	\$ 228,680	\$ 234,733	3.00
Operating	7,300	8,140	17,850		17,850	17,850	
Capital Outlay	920	500	5,900		5,900	3,400	
Total Permits and Enforcement	<u>\$ 321,141</u>	<u>\$ 308,516</u>	<u>\$ 242,532</u>		<u>\$ 252,430</u>	<u>\$ 255,983</u>	
<u>Emergency Management Department</u>							
Salaries and Fringe Benefits	\$ 201,985	\$ 152,838	\$ 150,509	2.95	\$ 153,767	\$ 153,767	2.95
Operating	63,296	55,779	72,823		85,823	85,823	
Capital Outlay	33,992	0	0				
Total Emergency Management	<u>\$ 299,273</u>	<u>\$ 208,617</u>	<u>\$ 223,332</u>		<u>\$ 239,590</u>	<u>\$ 239,590</u>	
<u>Local Emergency Planning Committee</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	2,543	1,862	1,400		1,000	1,000	
Capital Outlay	0	0	0				
Total Local Emergency Planning	<u>\$ 2,543</u>	<u>\$ 1,862</u>	<u>\$ 1,400</u>		<u>\$ 1,000</u>	<u>\$ 1,000</u>	



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

OTHER PROTECTION (Con't)

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2015		
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>Animal Control Office</u>	Expenditures	Expenditures					
Salaries and Fringe Benefits	\$ 198,787	\$ 161,968	0	0.0	\$ 360,918	\$ 360,918	0.00
Operating	126,366	136,788	315,000		0	0	
Capital Outlay	32,719		0				
Total Animal Control Office	<u>357,872</u>	<u>298,756</u>	<u>315,000</u>		<u>360,918</u>	<u>360,918</u>	
<u>Animal Shelter</u>	Expenditures	Expenditures					
Salaries and Fringe Benefits	\$ 84,076	\$ 73,921	0		\$ 0	\$ 0	
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Animal Shelter	<u>84,076</u>	<u>73,921</u>	<u>0</u>		<u>0</u>	<u>0</u>	
<u>Public Safety Department</u>	Expenditures	Expenditures					
Salaries and Fringe Benefits	\$ 20,399	\$ 107,840	111,210	2.0	\$ 145,091	\$ 145,091	1.00
Operating	51,799	26,986	51,015		14,650	14,650	
Capital Outlay	0	0	0		28,000	0	
Total Public Safety Department	<u>72,198</u>	<u>134,826</u>	<u>162,225</u>		<u>187,741</u>	<u>159,741</u>	
911	Expenditures	Expenditures					
Salaries and Fringe Benefits	\$ 1,442,406	\$ 1,496,518	1,636,844	29.05	\$ 1,672,648	\$ 1,677,531	29.05
Operating	482,369	615,891	435,550		465,400	463,400	
Capital Outlay	0	0	0		3,000	0	
Total 911	<u>1,924,775</u>	<u>2,112,409</u>	<u>2,072,394</u>		<u>2,141,048</u>	<u>2,140,931</u>	
<u>Hazardous Materials Operations</u>	Expenditures	Expenditures					
Salaries and Fringe Benefits	\$ 0	\$ 0	0		\$ 0	\$ 0	0
Operating	66,817	64,989	69,513		69,513	69,513	
Capital Outlay	0	0	0		21,500	0	
Total Hazardous Materials Operations	<u>66,817</u>	<u>64,989</u>	<u>69,513</u>		<u>91,013</u>	<u>69,513</u>	
<u>Flood Control</u>	Expenditures	Expenditures					
Salaries and Fringe Benefits	\$ 0	\$ 0	0		\$ 0	\$ 0	0
Operating	5,150	112	4,000		4,000	4,000	
Construction	14,000		0				
Total Flood Control	<u>19,150</u>	<u>112</u>	<u>4,000</u>		<u>4,000</u>	<u>4,000</u>	
<u>Code Enforcement</u>	Expenditures	Expenditures					
Salaries and Fringe Benefits	\$ 78,683	\$ 77,470	84,897	2.0	\$ 86,598	\$ 86,598	2.00
Operating	6,707	38,183	8,845		9,125	9,125	
Construction/Capital Outlay	17,160		30,000		30,000	30,000	
Total Code Enforcement	<u>102,550</u>	<u>115,653</u>	<u>123,742</u>		<u>125,723</u>	<u>125,723</u>	
<u>Domestic Preparedness Grant</u>	Expenditures	Expenditures					
Salaries and Fringe Benefits	\$ 88,955	\$ 7,865	0		\$ 0	\$ 0	
Operating	1,045	6	0		0	0	
Capital Outlay	356,224	700,635	126,873		91,051	91,051	
Total Domestic Preparedness Grant	<u>446,224</u>	<u>708,506</u>	<u>126,873</u>		<u>91,051</u>	<u>91,051</u>	
<u>Truancy Prevention</u>	Expenditures	Expenditures					
Operating	\$ 64,455	\$ 63,294	65,494	1.80	\$ 66,785	\$ 66,785	1.00
Capital Outlay	7,026	6,936	7,712		6,348	6,348	
Total Comm. Emerg Response Team	<u>71,481</u>	<u>70,230</u>	<u>73,206</u>		<u>73,133</u>	<u>73,133</u>	
TOTAL OTHER PROTECTION	<u>3,801,811</u>	<u>4,132,305</u>	<u>3,459,031</u>	<u>41.60</u>	<u>3,616,048</u>	<u>3,569,984</u>	<u>39.80</u>
TOTAL PUBLIC SAFETY	<u>15,441,299</u>	<u>15,554,051</u>	<u>15,340,163</u>	<u>174.35</u>	<u>16,103,495</u>	<u>15,913,736</u>	<u>175.55</u>



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

PUBLIC SERVICE

Airport

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Approved	FTE	FY 2015 Request	FY 2015 Approved	FTE
Operating	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Total Airport	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ 240,000</u>

Transportation Planning

Salaries and Fringe Benefits	\$ 74,554	\$ 72,772	\$ 61,737	1.10	\$ 68,746	\$ 68,746	1.10
Operating	42,351	22,039	40,685		44,065	44,065	
Capital Outlay	0	0	0		0	0	
Total Transportation Planning	<u>\$ 116,905</u>	<u>\$ 94,811</u>	<u>\$ 102,422</u>		<u>\$ 112,811</u>	<u>\$ 112,811</u>	

Upper Potomac River Commission

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	0
Operating	382,048	363,528	393,131		391,498	391,498	
Capital Outlay	0	0	0		0	0	
Total Upper Potomac River Commission	<u>\$ 382,048</u>	<u>\$ 363,528</u>	<u>\$ 393,131</u>		<u>\$ 391,498</u>	<u>\$ 391,498</u>	

Highway

Salaries and Fringe Benefits	\$ 4,323,954	\$ 4,299,874	\$ 4,189,752	67.40	\$ 4,204,389	\$ 4,204,389	66.40
Operating	3,041,464	2,855,149	3,081,725		3,187,875	3,187,875	
Capital Outlay	89,250		305,000		305,000	281,000	
Total Highway	<u>\$ 7,454,668</u>	<u>\$ 7,155,023</u>	<u>\$ 7,576,477</u>		<u>\$ 7,697,264</u>	<u>\$ 7,673,264</u>	

Engineering

Salaries and Fringe Benefits	\$ 856,353	\$ 826,833	\$ 855,547	9.90	\$ 874,544	\$ 874,544	9.90
Operating	44,186	48,911	67,800		69,800	69,800	
Capital Outlay			35,000		30,000		
Total Engineering	<u>\$ 900,539</u>	<u>\$ 875,744</u>	<u>\$ 958,347</u>		<u>\$ 974,344</u>	<u>\$ 944,344</u>	

TOTAL PUBLIC SERVICE

\$ 9,094,160 **\$ 8,729,106** **\$ 9,270,377** **78.40** **\$ 9,415,917** **\$ 9,361,917** **77.40**

SANITATION & WASTE REMOVAL

Solid Waste Disposal

Salaries and Fringe Benefits	\$ 60,095	\$ 80,112	\$ 90,735	3.15	\$ 92,579	\$ 92,579	3.56
Operating	356,893	295,203	311,850		301,850	301,850	
Capital Outlay	0	0	0				
Total Solid Waste Disposal	<u>\$ 416,988</u>	<u>\$ 375,315</u>	<u>\$ 402,585</u>		<u>\$ 394,429</u>	<u>\$ 394,429</u>	

Household Hazardous Waste

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	0
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Household Hazardous Waste	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	

Solid Waste Recycling Program

Salaries and Fringe Benefits	\$ 84,381	\$ 82,828	\$ 86,303	1.9	\$ 88,027	\$ 88,718	1.90
Operating	63,211	78,800	80,530		80,530	80,530	
Capital Outlay	0	0	0		0	0	
Total Solid Waste Recycling Program	<u>\$ 147,592</u>	<u>\$ 161,628</u>	<u>\$ 166,833</u>		<u>\$ 168,557</u>	<u>\$ 169,248</u>	

TOTAL SANITATION & WASTE REMOVAL

\$ 564,580 **\$ 536,943** **\$ 569,418** **5.05** **\$ 562,986** **\$ 563,677** **5.46**

TOTAL PUBLIC WORKS

\$ 9,658,740 **\$ 9,266,049** **\$ 9,839,795** **83.45** **\$ 9,978,903** **\$ 9,925,594** **82.86**



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
HEALTH

Health

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2015
	Actual	Actual	Original	Request	Approved
	Expenditures	Expenditures	FTE		FTE
Health Department - Appropriation					
Operating	\$ 1,206,695	\$ 1,309,469	\$ 1,309,289	\$ 1,422,523	\$ 1,422,523
Total Health Department Appropriation	<u>\$ 1,206,695</u>	<u>\$ 1,309,469</u>	<u>\$ 1,309,289</u>	<u>\$ 1,422,523</u>	<u>\$ 1,422,523</u>
Maintenance - Brook Building					
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating	113,970	108,589	150,000	150,000	150,000
Capital Outlay	0	0	0	0	0
Total Maintenance - Brook Building	<u>\$ 113,970</u>	<u>\$ 108,589</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>
Health Department Supplemental					
Salaries and Fringe Benefits	\$ 32,861	\$ 32,454	\$ 32,329	2.0	\$ 28,481
Operating	0	0	0		0
Capital Outlay	0	0	0		0
Total Health Department	<u>\$ 32,861</u>	<u>\$ 32,454</u>	<u>\$ 32,329</u>		<u>\$ 28,481</u>
Western Maryland Health Planning					
Salaries and Fringe Benefits	\$ 8,102	\$ 8,506	\$ 9,000		\$ 9,000
Total Western Maryland Health	<u>\$ 8,102</u>	<u>\$ 8,506</u>	<u>\$ 9,000</u>		<u>\$ 9,000</u>
Prescribed Medications					
Operating	\$ 0	\$ 15,000	\$ 0		\$ 0
Total Prescribed Medications	0	15,000	0		0
Maintenance-Willowbrook					
Operating	\$ 270,376	\$ 273,742	\$ 291,000		\$ 291,000
Total Maintenance-Willowbrook	<u>\$ 270,376</u>	<u>\$ 273,742</u>	<u>\$ 291,000</u>		<u>\$ 291,000</u>
TOTAL HEALTH	<u>\$ 1,632,004</u>	<u>\$ 1,747,760</u>	<u>\$ 1,791,618</u>	2.0	<u>\$ 1,901,004</u>
	PUBLIC WELFARE				
PUBLIC WELFARE					
Indigent Burial					
Operating	\$ 1,300	\$ 1,300	\$ 1,300		\$ 1,300
Total Indigent Burial	<u>\$ 1,300</u>	<u>\$ 0</u>	<u>\$ 1,300</u>		<u>\$ 1,300</u>
Medtrans/Alltrans/Job Access					
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0
Operating	0	0	0		0
Capital Outlay	0	0	0		0
Total Medtrans/Alltrans/Job Access	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>
Human Resources Development Commission					
Operating	\$ 707,570	\$ 707,570	\$ 737,570		\$ 737,570
Total Human Resources Development					
Commission					
Emergency Shelter Grant					
Operating	\$ 20,302	\$ 38,674	\$ 57,750		\$ 57,750
Total Emergency Shelter Grant	<u>\$ 20,302</u>	<u>\$ 38,674</u>	<u>\$ 57,750</u>		<u>\$ 57,750</u>
Child Abuse Coordinator					
Salary & Fringes	\$ 49,105	\$ 47,483	\$ 49,334	1.0	\$ 57,873
Operating	54,938	54,938	55,352		65,031
Total Child Abuse Coordinator	<u>\$ 104,043</u>	<u>\$ 102,421</u>	<u>\$ 104,686</u>		<u>\$ 122,904</u>
Family Crisis Center					
Operating	\$ 88,000	\$ 88,000	\$ 88,000		\$ 88,000
Total Family Crisis Center	<u>\$ 88,000</u>	<u>\$ 88,000</u>	<u>\$ 88,000</u>		<u>\$ 88,000</u>



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

PUBLIC WELFARE (Con't)

Food Distribution To The Needy

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
Operating	\$ 13,916	\$ 8,686	\$ 12,300		\$ 12,300	\$ 12,300	
Total Food Distribution To The Needy	<u>\$ 13,916</u>	<u>\$ 8,686</u>	<u>\$ 12,300</u>		<u>\$ 12,300</u>	<u>\$ 12,300</u>	

Nursing Home Post Retirement Benefits

Operating	\$ 561,982	\$ 433,343	\$ 337,657		\$ 339,596	\$ 339,596	
Total Nursing Home Post Retirement	<u>\$ 561,982</u>	<u>\$ 433,343</u>	<u>\$ 337,657</u>		<u>\$ 339,596</u>	<u>\$ 339,596</u>	

Department Of Social Services

Operating	\$ 9,800	\$ 9,800	\$ 9,800		\$ 9,800	\$ 9,800	
Total Department Of Social Services	<u>\$ 9,800</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>		<u>\$ 9,800</u>	<u>\$ 9,800</u>	

TOTAL PUBLIC WELFARE

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
Operating	\$ 13,916	\$ 8,686	\$ 12,300		\$ 12,300	\$ 12,300	
Total Food Distribution To The Needy	<u>\$ 13,916</u>	<u>\$ 8,686</u>	<u>\$ 12,300</u>		<u>\$ 12,300</u>	<u>\$ 12,300</u>	
<u>Nursing Home Post Retirement Benefits</u>							
Operating	\$ 561,982	\$ 433,343	\$ 337,657		\$ 339,596	\$ 339,596	
Total Nursing Home Post Retirement	<u>\$ 561,982</u>	<u>\$ 433,343</u>	<u>\$ 337,657</u>		<u>\$ 339,596</u>	<u>\$ 339,596</u>	
<u>Department Of Social Services</u>							
Operating	\$ 9,800	\$ 9,800	\$ 9,800		\$ 9,800	\$ 9,800	
Total Department Of Social Services	<u>\$ 9,800</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>		<u>\$ 9,800</u>	<u>\$ 9,800</u>	
<u>TOTAL PUBLIC WELFARE</u>	<u>\$ 1,506,913</u>	<u>\$ 1,388,494</u>	<u>\$ 1,349,063</u>	1.0	<u>\$ 1,369,220</u>	<u>\$ 1,367,720</u>	1.00

EDUCATION

State Debt Reimbursement For School Closures

Operating	\$ 23,761	\$ 29,754	\$ 0		\$ 0	\$ 0	
Total State Debt Reimbursement	<u>\$ 23,761</u>	<u>\$ 29,754</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	

Parkside Flag In The Air

Operating	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Total Parkside Flag In The Air	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	

Allegany College

Operating	\$ 7,425,000	\$ 7,425,000	\$ 7,555,000		\$ 7,555,000	\$ 7,555,000	
Total Allegany College	<u>\$ 7,425,000</u>	<u>\$ 7,425,000</u>	<u>\$ 7,555,000</u>		<u>\$ 7,555,000</u>	<u>\$ 7,555,000</u>	

Board of Education

Operating	\$ 28,240,000	\$ 29,391,958	\$ 29,770,045		\$ 30,679,544	\$ 29,418,144	
Total Board of Education	<u>\$ 28,240,000</u>	<u>\$ 29,391,958</u>	<u>\$ 29,770,045</u>		<u>\$ 30,679,544</u>	<u>\$ 29,418,144</u>	
<u>TOTAL EDUCATION</u>	<u>\$ 35,688,761</u>	<u>\$ 36,846,712</u>	<u>\$ 37,325,045</u>		<u>\$ 38,234,544</u>	<u>\$ 36,973,144</u>	

RECREATION & CULTURE

Allegany Arts Council

Operating	\$ 35,000	\$ 35,000	\$ 35,000		\$ 35,000	\$ 35,000	
Total Allegany Arts Council	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>		<u>\$ 35,000</u>	<u>\$ 35,000</u>	

Allegany County Fair

Salaries and Fringe Benefits	\$ 64,402	\$ 84,588	\$ 77,027	1.0	\$ 78,372	\$ 78,372	1.00
Operating	184,796	277,784	288,110		311,260	311,260	
Capital Outlay	0	18,599	0		0	0	
Total Allegany County Fair	<u>\$ 249,198</u>	<u>\$ 380,971</u>	<u>\$ 365,137</u>		<u>\$ 389,632</u>	<u>\$ 389,632</u>	

Fairgrounds Maintenance

Salaries and Fringe Benefits	\$ 41,091	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	153,340	9,817	0		0	0	
Capital Outlay	1,807	19,024	15,000		0	0	
Total Fairgrounds	<u>\$ 194,431</u>	<u>\$ 9,817</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	

Highlands Trail Operations

Salaries and Fringe Benefits	\$ 68,616	\$ 63,004	\$ 59,036	1.2	\$ 60,604	\$ 60,604	1.20
Operating	22,010	15,164	23,200		23,200	23,200	
Capital Outlay	1,807	19,024	15,000		\$ 83,804	\$ 83,804	
Total Highlands Trail Operations	<u>\$ 92,433</u>	<u>\$ 97,192</u>	<u>\$ 97,236</u>		<u>\$ 83,804</u>	<u>\$ 83,804</u>	

Cumberland Summer Theatre

Operating	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
Total Cumberland Summer Theatre	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>		<u>\$ 8,000</u>	<u>\$ 8,000</u>	

Program Open Space

Operating	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Capital Outlay	120,515	192,431	311,000		234,368	234,368	
Total Program Open Space	<u>\$ 120,515</u>	<u>\$ 192,431</u>	<u>\$ 311,000</u>		<u>\$ 234,368</u>	<u>\$ 234,368</u>	



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

<u>RECREATION & CULTURE (Con't)</u>	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	0
<u>Agricultural Expo</u>							
Operating	\$ 13,000	\$ 13,000	\$ 13,000		\$ 14,000	\$ 13,000	
Total Agricultural Expo	\$ 13,000	\$ 13,000	\$ 13,000		\$ 14,000	\$ 13,000	
<u>Allegany County Library</u>							
Operating	\$ 905,000	\$ 905,000	\$ 940,000		\$ 995,000	\$ 947,500	
Total Allegany County Library	\$ 905,000	\$ 905,000	\$ 940,000		\$ 995,000	\$ 947,500	
TOTAL RECREATION AND CULTURE	\$ 1,617,577	\$ 1,641,411	\$ 1,769,373	2.20	\$ 1,759,804	\$ 1,711,304	2.20

CONSERVATION OF NATURAL RESOURCES

CONSERVATION OF NATURAL RESOURCES

<u>Cooperative Extension Service</u>							
Operating	117,343	128,271	133,090		141,946	141,946	
Capital Outlay	0	0	0		0	0	
Total Cooperative Extension Service	\$ 117,343	\$ 128,271	\$ 133,090		\$ 141,946	\$ 141,946	
<u>Soil Conservation</u>							
Salaries and Fringe Benefits	\$ 72,747	\$ 100,704	\$ 112,416	1.5	\$ 68,708	\$ 68,708	2.00
Operating	5,000	5,000	5,000		35,000	35,000	
Total Soil Conservation	\$ 77,747	\$ 105,704	\$ 117,416		\$ 103,708	\$ 103,708	
<u>Gypsy Moth Control</u>							
Operating	\$ 6,000	\$ 6,000	\$ 10,000		\$ 10,000	\$ 10,000	
TOTAL CONSERVATION OF NATURAL RESOURCES	\$ 201,090	\$ 239,975	\$ 260,506	1.5	\$ 255,654	\$ 255,654	2.00

COMMUNITY DEVELOPMENT AND HOUSING

<u>Public Housing Authority</u>							
Operating	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
<u>Housing Programs</u>							
Salaries and Fringe Benefits	\$ 11,121	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	55,020	30,000	0		0	0	
Total Housing Programs	\$ 66,141	\$ 30,000	\$ 0		\$ 0	\$ 0	
<u>Office Of Community Assistance</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	0	0	0		0	0	
Total Office Of Community Assistance	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
TOTAL COMMUNITY DEVELOPMENT AND HOUSING	\$ 74,141	\$ 38,000	\$ 8,000	0.0	\$ 8,000	\$ 8,000	0.00

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

<u>Dept of Economic Development</u>							
Salaries and Fringe Benefits	\$ 443,170	\$ 385,737	\$ 390,648	4.0	\$ 392,457	\$ 392,457	4.0
Operating	64,653	79,276	84,650		84,650	84,650	
Capital Outlay	2,323	1,820	0		0	0	
Total Dept of Economic Development	\$ 510,146	\$ 466,833	\$ 475,298		\$ 477,107	\$ 477,107	
<u>Canal Place Preservation</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	0.0	\$ 0	\$ 0	0.0
Operating	41,595	55,000	26,500		0	0	
Capital Outlay	0	0	0		0	0	
Total Canal Place Preservation	\$ 41,595	\$ 55,000	\$ 26,500		\$ 0	\$ 0	



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

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
ECONOMIC DEVELOPMENT (Con't)							
Scenic Railroad Development							
Operating	\$ 155,000	\$ 155,000	\$ 140,000		\$ 155,000	\$ 140,000	
Capital Outlay	0	0	0		0	0	
Total Scenic Railroad Development	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 140,000</u>		<u>\$ 155,000</u>	<u>\$ 140,000</u>	
Tri-County Council							
Operating	\$ 25,000	\$ 40,000	\$ 40,000		\$ 40,000	\$ 40,000	
Total Tri-County Council	<u>\$ 25,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>		<u>\$ 40,000</u>	<u>\$ 40,000</u>	
Tourism							
Salaries and Fringe Benefits	\$ 30,572	\$ 30,274	\$ 29,086	1.6	\$ 29,935	\$ 29,935	1.60
Operating	531,087	509,493	479,362		499,100	499,100	
Capital Outlay			0		0	0	
Total Tourism	<u>\$ 561,659</u>	<u>\$ 539,767</u>	<u>\$ 508,448</u>		<u>\$ 529,035</u>	<u>\$ 529,035</u>	
Toll House							
Operating	\$ 887	\$ 674	\$ 2,650		\$ 2,650	\$ 2,650	
Capital Outlay	0	0	0		0	0	
Total Toll House	<u>\$ 887</u>	<u>\$ 674</u>	<u>\$ 2,650</u>		<u>\$ 2,650</u>	<u>\$ 2,650</u>	
Thrasher Carriage Museum							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	58,187	11,252	15,000		15,000	15,000	
Capital Outlay	0	0	0		0	0	
Total Thrasher Museum	<u>\$ 58,187</u>	<u>\$ 11,252</u>	<u>\$ 15,000</u>		<u>\$ 15,000</u>	<u>\$ 15,000</u>	
Community Promotions							
Operating	\$ 3,000	\$ 4,900	\$ 9,000		\$ 9,000	\$ 9,000	
Total Community Promotions	<u>\$ 3,000</u>	<u>\$ 4,900</u>	<u>\$ 9,000</u>		<u>\$ 9,000</u>	<u>\$ 9,000</u>	
TOTAL ECONOMIC DEVELOPMENT	<u>\$ 1,355,474</u>	<u>\$ 1,273,426</u>	<u>\$ 1,216,896</u>	5.6	<u>\$ 1,227,792</u>	<u>\$ 1,212,792</u>	5.60
INTERGOVERNMENTAL							
GRANTS IN LIEU OF TAXES	<u>\$ 28,704</u>	<u>\$ 28,704</u>	<u>\$ 28,704</u>		<u>\$ 28,704</u>	<u>\$ 28,704</u>	
MISCELLANEOUS							
Miscellaneous	25,839	33,551	18,507		30,000	30,000	
Insurance	331,199	366,486	353,500		385,500	385,500	
Employee Benefits	59,010	75,559	181,955		184,000	184,000	
Contingency			190,000		64,000	40,673	
Post Retirement Benefits	1,092,159	1,111,436	1,053,843		1,012,213	1,012,213	
TOTAL MISCELLANEOUS	<u>\$ 1,508,207</u>	<u>\$ 1,587,032</u>	<u>\$ 1,797,805</u>		<u>\$ 1,675,713</u>	<u>\$ 1,652,386</u>	
TOTAL EXPENDITURES AND OTHER USES BEFORE OPERATING TRANSFERS OUT	<u>\$ 76,562,713</u>	<u>\$ 77,211,299</u>	<u>\$ 78,492,350</u>	359.00	<u>\$ 80,598,491</u>	<u>\$ 78,934,109</u>	359.11
OPERATING TRANSFERS TO OTHER FUNDS							
OPERATING TRANSFERS							
Transit Fund	\$ 517,114	\$ 336,955	\$ 321,533		\$ 309,733	\$ 309,733	
Narcotics Task Force Fund	11,615	5,563	6,500		6,500	6,500	
Debt Service Fund	4,345,479	2,954,106	3,000,265		2,550,647	2,550,647	
PAYGO Capital Reserve Fund	690,000	650,000	755,000		250,000	250,000	
Capital Project Funds	0	0	0		0	0	
Enterprise Funds	170,786	95,521	91,784		91,784	91,784	
TOTAL OPERATING TRANSFERS	<u>\$ 5,734,994</u>	<u>\$ 4,042,145</u>	<u>\$ 4,175,082</u>		<u>\$ 3,208,664</u>	<u>\$ 3,208,664</u>	
TOTAL GENERAL FUND APPROPRIATIONS AND TRANSFERS TO OTHER FUNDS	<u>\$ 82,297,707</u>	<u>\$ 81,253,444</u>	<u>\$ 82,667,432</u>		<u>\$ 83,807,155</u>	<u>\$ 82,142,773</u>	



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
June 5, 2014
SUMMARY OF ALL SPECIAL REVENUE FUNDS
SUMMARY SCHEDULE OF REVENUES

FUND REVENUES	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Original	FY 2015 Approved
Coal Haul Roads Fund	\$ 108,786	\$ 90,071	\$ 102,500	\$ 105,000
Rocky Gap Slots Revenue Fund	0	0	0	754,401
Transit Fund	1,480,304	1,653,948	1,690,033	2,406,333
Gaming Fund	437,338	373,689	399,000	331,000
Community Development Block Grant Fund	1,235	1,348	0	0
CDBG Project Income Fund	3,456	63,421	0	0
Housing & Community Development Fund	784,123	978,559	0	0
Narcotics Task Force Fund	92,766	49,180	55,800	72,000
Revolving Building Fund	3,205,071	5,881,506	11,152,951	14,160,027
State Fire, Rescue & Inmate Commissary Fund	372,810	375,064	704,376	357,566
TOTAL REVENUES	\$ 6,485,889	\$ 9,466,786	\$ 14,104,660	\$ 18,186,327
TRANSFERS-IN to the:				
Transit Fund	\$ 517,115	\$ 336,954	\$ 321,533	\$ 309,733
Housing & Community Development Fund	0	0	0	0
Narcotics Task Force Fund	11,615	5,563	6,500	6,500
Revolving Building Fund	0	0	0	0
TOTAL TRANSFERS-IN	\$ 528,730	\$ 342,517	\$ 328,033	\$ 316,233
TOTAL REVENUES AND TRANSFERS-IN	\$ 7,014,619	\$ 9,809,303	\$ 14,432,693	\$ 18,502,560
APPROPRIATIONS				
Coal Haul Roads Fund	\$ 0	\$ 0	\$ 102,500	\$ 105,000
Rocky Gap Slots Revenue Fund	0	0	0	678,961
Transit Fund	1,955,008	1,947,508	1,991,903	2,696,403
Gaming Fund	756,699	543,530	399,000	331,000
Community Development Block Grant Fund	0	0	0	0
CDBG Project Income Fund	12,577	1,703	0	0
Housing & Community Development Fund	784,123	978,559	0	0
Narcotics Task Force Fund	99,786	57,159	62,300	78,500
Revolving Building Fund	1,904,919	416,937	9,934,072	13,054,687
State Fire, Rescue & Inmate Commissary Fund	365,765	364,395	704,376	357,566
TOTAL APPROPRIATIONS	\$ 5,878,877	\$ 4,309,791	\$ 13,194,151	\$ 17,302,117
TRANSFERS-OUT from the:				
Community Development Block Grant Fund	\$ 0	\$ 0	0	\$ 0
Coal Haul Roads Fund	159,000	0	0	0
Rocky Gap Slots Revenue Fund	0	0	0	75,440
Transit	42,411	43,394	19,663	19,663
Revolving Building Fund	1,523,306	1,851,458	1,218,879	1,105,340
State, Fire & Rescue	0	0	0	0
Gaming	0	0	0	0
TOTAL TRANSFERS-OUT	\$ 1,724,717	\$ 1,894,852	\$ 1,238,542	\$ 1,200,443
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 7,603,594	\$ 6,204,643	\$ 14,432,693	\$ 18,502,560
				\$ 18,502,560



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
June 5, 2014
COAL HAUL ROADS FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved
Coal Tax - Article 81	\$ 106,005	\$ 88,777	\$ 100,000			\$ 100,000
Federal Highway Grant	0	0	0			
Interest	2,781	1,294	2,500			5,000
Unexpended Balance Prior Year	0	0	0			0
TOTAL REVENUES	\$ 108,786	\$ 90,071	\$ 102,500			\$ 105,000
APPROPRIATIONS						
Operating Expenditures	\$ -	\$ 102,500	\$ 105,000			\$ 105,000
Transfer to General Fund	0	0	0			0
Transfer to Capital	159,000	0	0		0	0
TOTAL APPROPRIATIONS	\$ 159,000	\$ 0	\$ 102,500		\$ 105,000	\$ 105,000

ROCKY GAP SLOTS REVENUE FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	0	FY 2015 Request	FY 2015 Approved
Rocky Gap Slots Revenue	\$ 0	\$ 0	\$ 0			\$ 754,401
Misc Revenue	0	0	0			
Interest	0	0	0			
TOTAL REVENUES	\$ 0	\$ 0	\$ 0			\$ 754,401
APPROPRIATIONS						
Appropriated to Allegany College	\$ -	\$ -	\$ -		\$ 339,480	\$ 339,480
Appropriated to Frostburg State University	0	0	0		188,601	188,601
Appropriated to Fire Companies	0	0	0		75,440	75,440
Appropriated to Board of Education Capital Projects	0	0	0		75,440	75,440
Transfer to General Fund for Pay-Go	0	0	0		75,440	75,440
TOTAL APPROPRIATIONS	\$ 0	\$ 0	\$ 0		\$ 754,401	\$ 754,401



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
June 5, 2014
TRANSIT FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
Federal Operating Assistance	\$ 794,815	\$ 840,922	\$ 779,806			\$ 779,806	
Federal Capital Assistance	5,594	37,613	94,400			658,000	
State Operating Assistance	352,183	425,360	416,510			416,510	
State Capital Assistance	699	4,702	11,800			82,250	
Service Charges	325,624	345,246	380,017			382,517	
Rents	0	0	0			0	
Miscellaneous Revenues	1,389	105	7,500			87,250	
Lease Proceeds	0	0	0			0	
Unexpended Fund Balance	0	0	0			0	
TOTAL REVENUES	\$ 1,480,304	\$ 1,653,948	\$ 1,690,033			\$ 2,406,333	
TRANSFERS-IN from the:							
General Fund	\$ 517,115	\$ 336,954	\$ 321,533			\$ 309,733	
TOTAL TRANSFERS-IN	\$ 517,115	\$ 336,954	\$ 321,533			\$ 309,733	
TOTAL REVENUES AND TRANSFERS-IN	\$ 1,997,419	\$ 1,990,902	\$ 2,011,566			\$ 2,716,066	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 1,337,478	\$ 1,288,592	\$ 1,288,881	27.75	\$ 1,295,623	\$ 1,295,623	27.75
Operating	610,538	611,899	585,022		578,280	578,280	
Capital Outlay	6,992	47,017	118,000		822,500	822,500	
TOTAL APPROPRIATIONS	\$ 1,955,008	\$ 1,947,508	\$ 1,991,903		\$ 2,696,403	\$ 2,696,403	
TRANSFERS-OUT to the:							
Debt Service Fund	\$ 42,411	\$ 43,394	\$ 19,663		\$ 19,663	\$ 19,663	
TOTAL TRANSFERS-OUT	\$ 42,411	\$ 43,394	\$ 19,663		\$ 19,663	\$ 19,663	
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 1,997,419	\$ 1,990,902	\$ 2,011,566		\$ 2,716,066	\$ 2,716,066	

GAMING
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
Gaming Taxes	399,638	337,989	366,000			300,000	
Gaming Sticker Fees	32,700	30,700	28,000			26,000	
Gaming License Fee	5,000	5,000	5,000			5,000	
TOTAL REVENUES	\$ 437,338	\$ 373,689	\$ 399,000			\$ 331,000	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 128,636	\$ 119,041	\$ 127,173	3.2	\$ 126,922	\$ 126,922	2.8
Operating	10,511	13,748	19,375		19,065	19,065	
Capital Outlay	0	0	0		0	0	
Board of Education Allocation	538,881	336,192	189,339		138,760	138,760	
Fire Company Allocation	78,671	74,549	63,113		46,253	46,253	
TOTAL APPROPRIATIONS	\$ 756,699	\$ 543,530	\$ 399,000		\$ 331,000	\$ 331,000	
TRANSFERS-OUT to the:							
Capital Projects Fund	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
TOTAL TRANSFERS-OUT	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	\$ 756,699	\$ 543,530	\$ 399,000		\$ 331,000	\$ 331,000	

ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
June 5, 2014
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FY 2015 Request	FY 2015 Approved
Federal Revenues:					
CDBG Grant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Agency Revenue	0	0	0	0	0
Program Income	1,235	1,348	0	0	0
Unexpended Balance	0	0	0	0	0
Transfer In	0	0	0	0	0
TOTAL REVENUES	\$ 1,235	\$ 1,348	\$ 0	\$ 0	\$ 0
APPROPRIATIONS					
City Of Cumberland	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sewer &I Repairs	0	0	0	0	0
HRDC Building Project	0	0	0	0	0
Revolving Loan Programs	0	0	0	0	0
Mt. Savage Flood Acquisitions	0	0	0	0	0
Lonaconing Rehab	0	0	0	0	0
Niners Lane Sewer Project	0	0	0	0	0
Weatherization/Housing & Lead Study	0	0	0	0	0
TOTAL APPROPRIATIONS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TRANSFERS-OUT to the:					
Housing & Community Development Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
General Fund	0	0	0	0	0
Debt Service Fund	0	0	0	0	0
TOTAL TRANSFERS-OUT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

CDBG PROJECT INCOME FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FY 2015 Request	FY 2015 Approved
Federal Revenues:					
Program Income	\$ 3,456	\$ 3,753	\$ 0	\$ 0	\$ 0
Miscellaneous		59,668	0		0
Contributions & Donations	0	0	0	0	0
Interest	0	0	0	0	0
Unexpended Balance	0	0	0	0	0
TOTAL REVENUES	\$ 3,456	\$ 63,421	\$ 0	\$ 0	\$ 0
APPROPRIATIONS					
CDBG Activities	\$ 12,577	\$ 1,703	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 12,577	\$ 1,703	\$ 0	\$ 0	\$ 0



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
June 5, 2014
HOUSING AND COMMUNITY DEVELOPMENT FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
Federal Revenues:							
Section 8 Moderate Rehab	\$ 754,123	\$ 938,559	\$ 0	0		\$ 0	0
Section 8 Voucher HAP	0	0	0	0		0	0
Special Target Area Grant							0
Section 8 Mod Rehab Admin			0	0		0	0
Section 8 Voucher Program Admin Rev			0	0		0	0
FUP Program			0	0		0	0
FUP Program Admin Revenue			0	0		0	0
CDBG Grant	0	0	0	0		0	0
State Grants:							
Rental Assistance Program	30,000	40,000	0	0		0	0
Rental Assistance Program To Work	0	0	0	0		0	0
DHCD Revenues, Loan Program			0	0		0	0
Other Intergovernmental			0	0		0	0
Loan Fees			0	0		0	0
Miscellaneous			0	0		0	0
Unexpended Fund Balance			0	0		0	0
TOTAL REVENUES	\$ 784,123	\$ 978,559	\$ 0			\$ 0	
TRANSFERS-IN from the:							
General Fund	\$ 0	\$ 0	\$ 0	0		\$ 0	0
Program Income	0	0	0	0		0	0
TOTAL TRANSFERS-IN	\$ 784,123	\$ 978,559	\$ 0			\$ 0	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 784,123	\$ 978,559	\$ 0	2.3	\$ 0	\$ 0	0
Operating	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
TOTAL APPROPRIATIONS	\$ 784,123	\$ 978,559	\$ 0		\$ 0	\$ 0	

NARCOTICS TASK FORCE FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
Contraband Seizures	\$ 92,367	\$ 48,977	\$ 55,800			\$ 72,000	
Other Intergovernmental:							
Cumberland	0	0	0	0		0	0
Court Ordered Seizures	0	0	0	0		0	0
Interest	399	203	0	0		0	0
Miscellaneous			0	0		0	0
TOTAL REVENUES	\$ 92,766	\$ 49,180	\$ 55,800			\$ 72,000	
TRANSFERS-IN from the:							
General Fund	\$ 11,615	\$ 5,563	\$ 6,500			\$ 6,500	
TOTAL TRANSFERS-IN	\$ 11,615	\$ 5,563	\$ 6,500			\$ 6,500	
TOTAL REVENUES AND TRANSFERS-IN	\$ 104,381	\$ 54,743	\$ 62,300			\$ 78,500	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 99,786	\$ 57,159	\$ 56,300		\$ 71,500	\$ 71,500	
Operating			6,000		7,000	7,000	
Capital Outlay							
TOTAL APPROPRIATIONS	\$ 99,786	\$ 57,159	\$ 62,300		\$ 78,500	\$ 78,500	



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
June 5, 2014
REVOLVING SHELL BUILDING FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
Operating:							
Rents	\$ 3,134,841	\$ 3,360,756	\$ 3,166,604			\$ 3,374,406	
Capital Projects		0					
Maryland Dept Of Econ Development	0	30,750	0			0	
Miscellaneous/Sale Of Property	70,230	2,490,000	0			0	
Federal Grants						600,000	
Unexpended Prior Year Balance	0	0	7,986,347			10,185,621	
TOTAL REVENUES	\$ 3,205,071	\$ 5,881,506	\$ 11,152,951			\$ 14,160,027	
TRANSFERS-IN from the:							
General Fund	\$ 0	\$ 0	\$ 0			\$ 0	
TOTAL TRANSFERS-IN	\$ 0	\$ 0	\$ 0			\$ 0	
TOTAL REVENUES AND TRANSFERS-IN	\$ 3,205,071	\$ 5,881,506	\$ 11,152,951			\$ 14,160,027	
APPROPRIATIONS							
Operating:	\$ 730,427	\$ 416,937	\$ 9,934,072	2.0	\$ 13,054,687	\$ 13,054,687	2.0
Capital: Construction	1,174,492		0		0	0	
TOTAL APPROPRIATIONS	\$ 1,904,919	\$ 416,937	\$ 9,934,072		\$ 13,054,687	\$ 13,054,687	
TRANSFERS-OUT to the:							
General Fund	\$ 45,380	\$ 0	\$ 0			\$ 0	
Water Fund	19,348	19,348				19,348	
Sanitary Fund	7,500	7,500	7,500				
Debt Service Fund	1,451,078	1,824,610	1,211,379		1,085,992	1,085,992	
TOTAL TRANSFERS-OUT	\$ 1,523,306	\$ 1,851,458	\$ 1,218,879		\$ 1,105,340	\$ 1,105,340	
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 3,428,225	\$ 2,268,395	\$ 11,152,951		\$ 14,160,027	\$ 14,160,027	

STATE FIRE, RESCUE & INMATE COMMISSARY FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved
State Grants						
State Aid Fire & Rescue 13-14					225,566	
State Aid Fire & Rescue 12-13			237,988		0	
State Aid Fire & Rescue 11-12		237,988			0	
State Aid Fire & Rescue 10-11	219,596				95,000	
Inmate Commissary	97,897	92,996	95,000			
Interest	889	349	400			
Unexpended Balance - Prior Year	0	0	317,988			
Miscellaneous Revenue	54,428	43,731	53,000		37,000	
TOTAL REVENUES	\$ 372,810	\$ 375,064	\$ 704,376		\$ 357,566	
APPROPRIATIONS						
Inmate Commissary	\$ 137,203	\$ 142,400	\$ 148,000		\$ 95,000	\$ 95,000
Operating	3,614	2,399	8,400		37,000	37,000
Capital Outlay	0	0	0			0
State Aid Fire & Rescue 13-14			237,988		225,566	225,566
State Aid Fire & Rescue 12-13			309,988			
State Aid Fire & Rescue 11-12		219,596				
State Aid Fire & Rescue 10-11	224,948				0	0
TOTAL APPROPRIATIONS	\$ 365,765	\$ 364,395	\$ 704,376		\$ 357,566	\$ 357,566
TRANSFERS-OUT to the:						
General Fund	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0
TOTAL TRANSFERS-OUT	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	\$ 365,765	\$ 364,395	\$ 704,376		\$ 357,566	\$ 357,566



ALLEGANY COUNTY, MARYLAND
DEBT SERVICE FUND
June 5, 2014
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FY 2015 Request	FY 2015 Approved
Bond Proceeds	\$ 0	\$ 14,348,887	\$ 0	\$ 0	\$ 0
Interest Income	\$ 0	\$ -	\$ 0	\$ 0	\$ 0
TRANSFERS-IN from the:					
General Fund	4,345,479	2,954,106	3,000,265		2,550,647
Special Revenue Funds:					
Transit Fund	42,411	43,394	19,663		19,663
Revolving Building Fund	1,451,078	1,824,610	1,211,379		1,085,992
TOTAL TRANSFERS-IN	\$ 5,838,968	\$ 4,822,110	\$ 4,231,307		\$ 3,656,302
TOTAL REVENUES AND TRANSFERS-IN					
	\$ 5,838,968	\$ 19,170,997	\$ 4,231,307		\$ 3,656,302
APPROPRIATIONS					
Repayment of Long-Term Debt:					
Principal	\$ 4,593,988	\$ 16,833,941	\$ 3,460,809	\$ 2,937,112	\$ 2,937,112
Interest	1,271,904	1,083,631	595,498	544,190	544,190
Fiscal Charges	1,250	1,250	175,000	175,000	175,000
TOTAL APPROPRIATIONS	\$ 5,867,142	\$ 17,918,822	\$ 4,231,307	\$ 3,656,302	\$ 3,656,302

DETAIL SCHEDULE OF APPROPRIATIONS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Approved		
			Principal	Interest	Fees/Transfer	Total
Public Improvement Bonds:						
Bonds of 1995	0	0	0	0	0	0
Bonds Of 1998	1,391,034	1,388,187	1,391,620			0
Bonds of 2001	1,058,190	1,954,740				0
Bonds of 2004	178,733	163,699	147,000	31,132		178,132
Bonds Of 2006	371,923	369,162	335,000	37,206		372,206
Bonds Of 2007-RBF	812,977	3,705,173				0
Bonds Of 2008	589,369	579,678	569,778	464,096	95,564	559,660
Bonds Of 2013-Refinance		59,991	381,000	495,000	279,000	774,000
Taxable Bonds Of 2013-Refinance		13,427	1,108,080	1,170,000	52,688	1,222,688
Other General Obligation Debt:						
FHA - Westernport Water 50%	19,248	19,248	19,248	7,106	12,141	19,247
Westernport Landfill	41,809	41,808	41,809	38,490	3,319	41,809
Police Vehicles (4)	22,671		0	0	0	0
Transit Bus Lease	42,411	43,394	19,662	18,560	1,102	19,662
Maryland Industrial Land Act Loans:						
Loan of 1990 (Superfos II)	73,505	73,504	73,505	63,706	9,798	73,504
Loan of 1991 (BC/BS)	116,855	599,170	116,855			0
Loan of 1994 (Micro-Integration)	88,526	88,526	22,131			0
Loan Of 1994 (Superfos III)	122,888	122,887	122,887	30,216	447	30,663
MICRF Loan, PPG	162,215	121,662	162,215	143,660	18,556	162,216
MICRF Loan, PPG	19,238	19,238	19,238	17,381	1,856	19,237
Maryland Historical Trust	2,500	2,500	8,279	6,897	1,381	8,278
USDA-Mountain Ridge High School-2 loans	751,800	8,551,578				0
Fiscal Charges	1,250	1,250	175,000			
TOTAL DEBT SERVICE APPROPRIATIONS	\$ 5,867,142	\$ 17,918,822	\$ 4,231,307	\$ 2,937,112	\$ 544,190	\$ 175,000
						\$ 3,656,302



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>
2013 PIB Refunding	2.11%
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%

Bond Agencies and Allegany County's Rating

Allegany County receives rating from two major bond credit rating agencies; Standard & Poor's (AA-) and Moody's Investor Service (Aa3). These independent rating services rate organizations by evaluating their credit-worthiness. On March 14, 2014, Standard and Poor's Rating Service upgraded Allegany County's bond rating from A+ to AA- based upon consistently strong financial performance. On March 5, 2013, Moody's Investor Service upgraded Allegany County's bond rating from A1 to Aa3.

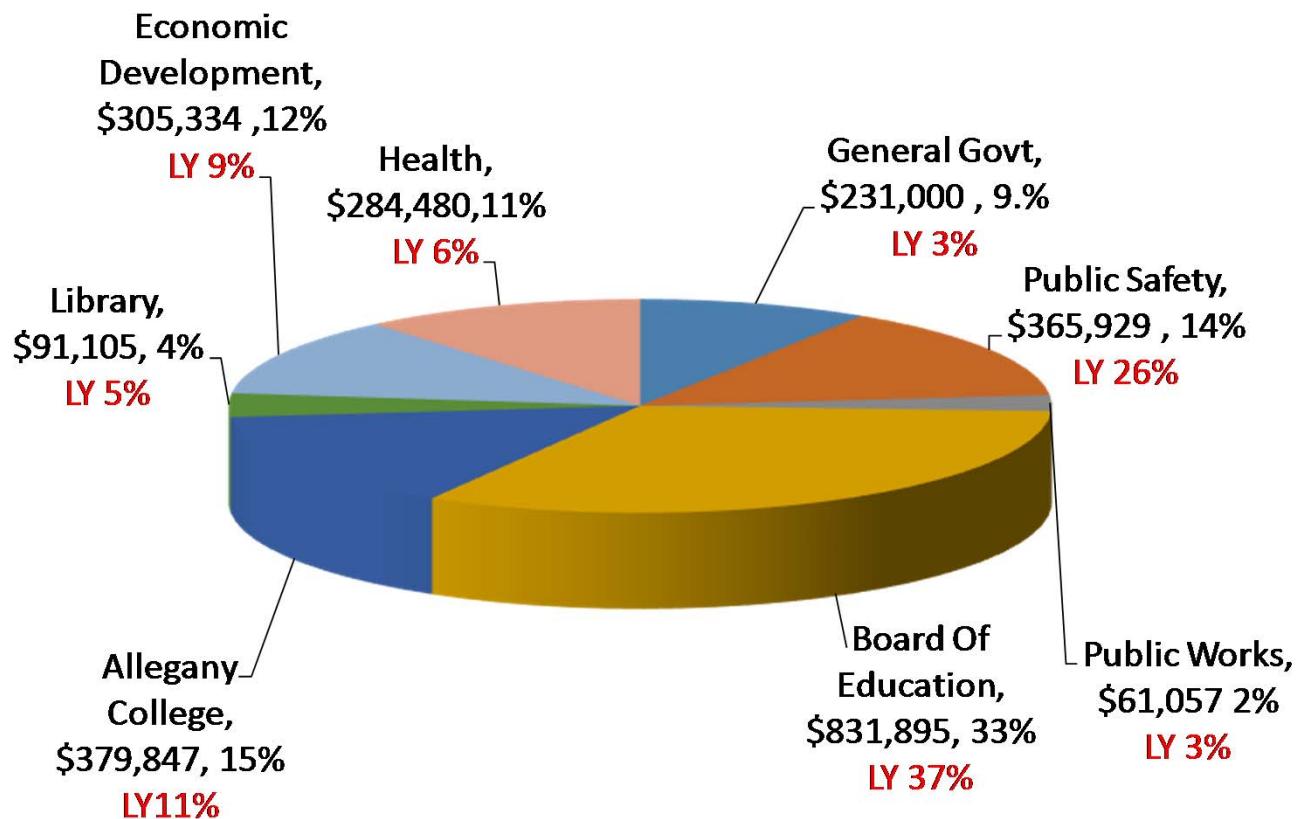
Debt Affordability

In order to plan for outgoing difficult economic conditions, Allegany County has decreased our debt affordability goals down to \$ 4 million annually for debt service from our previous goal of \$ 5 million. This plan will allow Allegany County flexibility to better meet the needs of our citizens.



Allegany County, MD General Fund

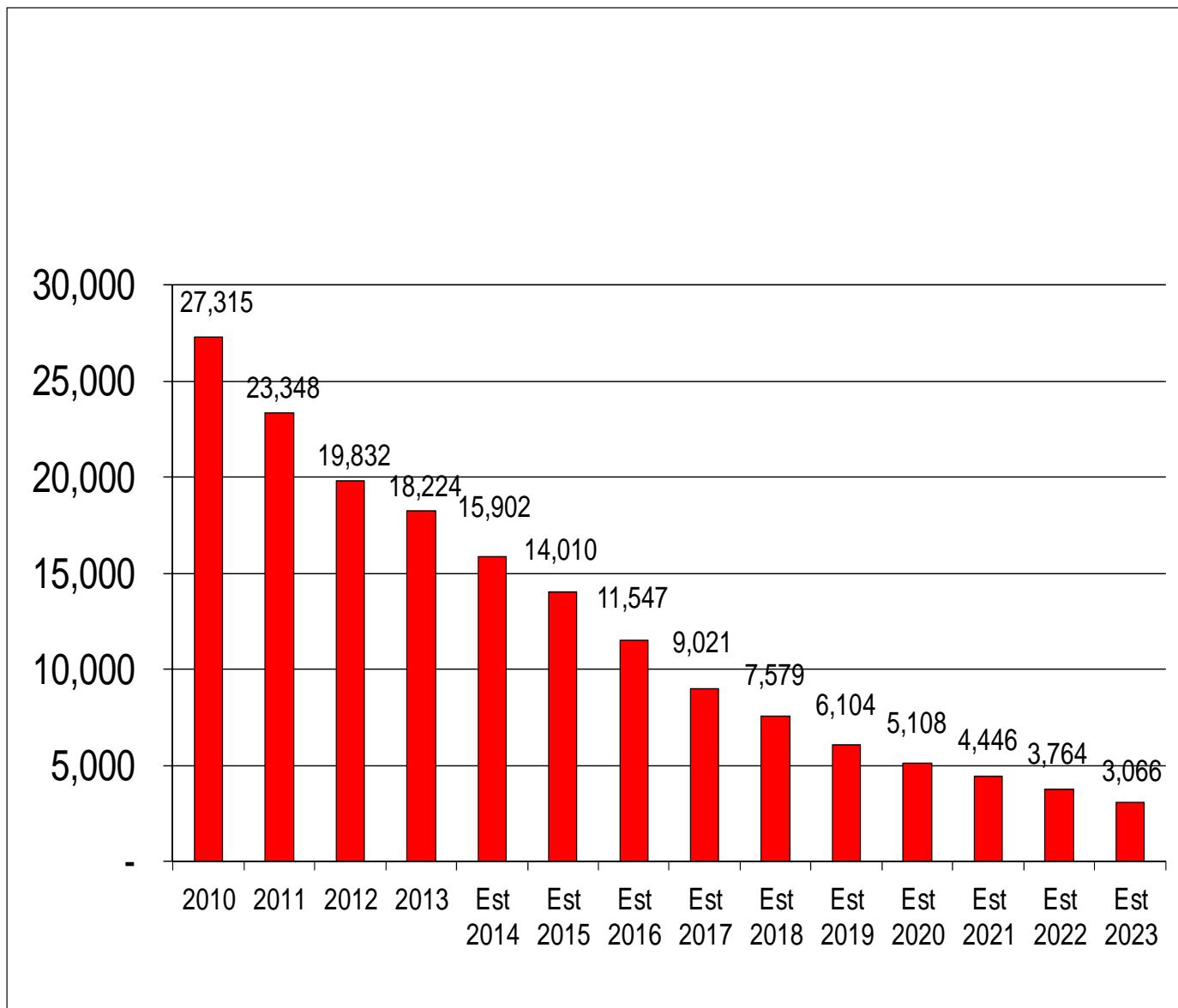
Debt Service Transfer FY 2015 Budget



**Total Transfer
\$2,550,647**

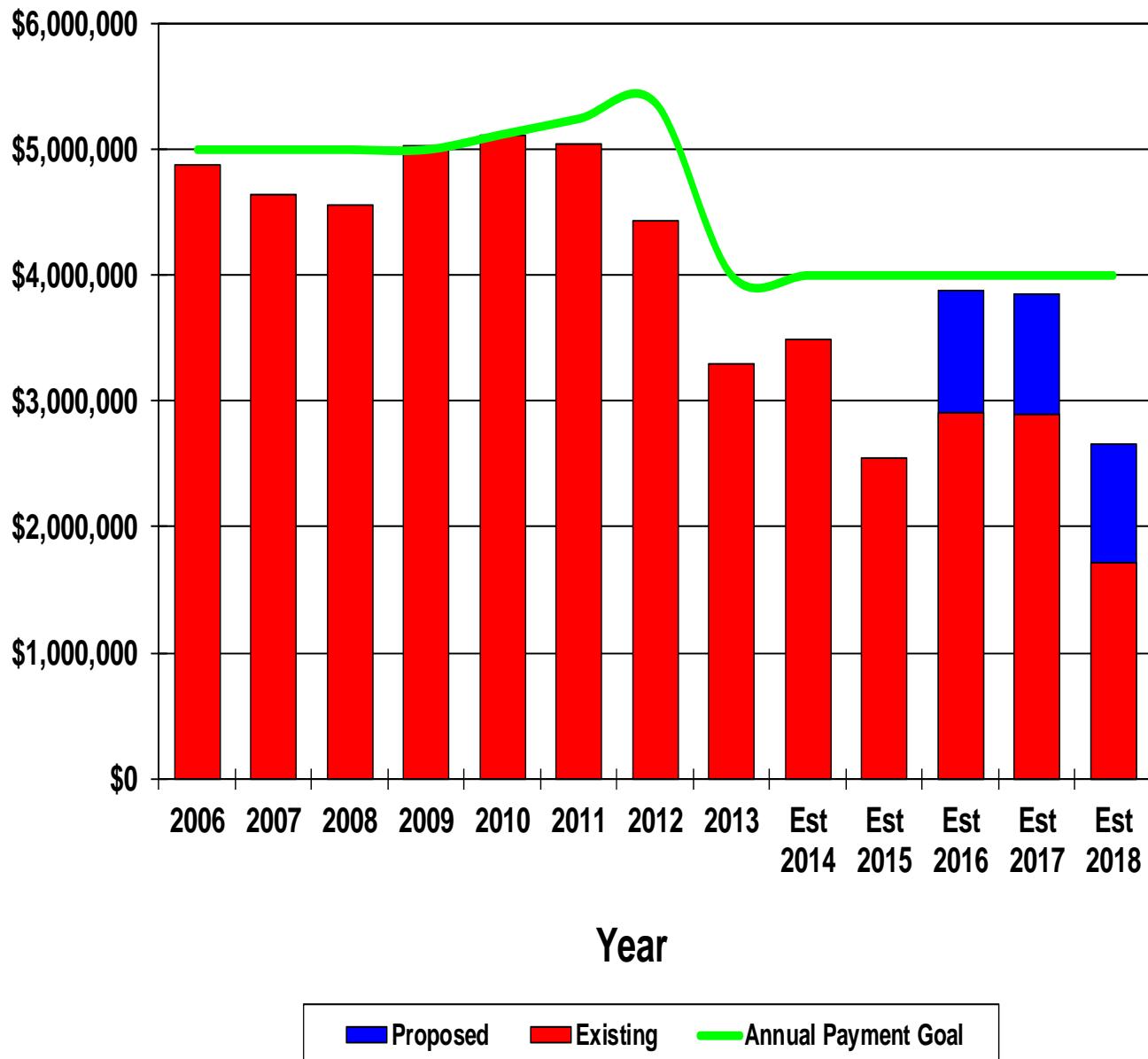


Existing General Obligation Debt (Dollars in Thousands)





General Fund Estimated Debt Service Payments



Beginning in FY 13, the \$5,000,000 Annual Payment Goal has been REDUCED to \$4,000,000 based on an August 2011 update to Debt Affordability.



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
June 5, 2014
SUMMARY OF ALL CAPITAL PROJECTS FUNDS
SUMMARY SCHEDULE OF REVENUES

FUND REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FY 2015 Request	FY 2015 Approved
Capital Projects Fund	\$ 1,074,177	\$ 303,136	\$ 867,000	\$ 625,000	
PAYGO Capital Reserve Fund	6,508	253,029	1,847,335		1,503,955
Public Improvement Bonds:					
Public Improvement Bond of 2013	0	389,233	0		0
Public Improvement Bond of 2008	47,644	559	0		0
TOTAL REVENUES	\$ 1,128,329	\$ 945,957	\$ 2,714,335		\$ 2,128,955
TRANSFERS-IN to the:					
Capital Projects Fund	\$ 159,863	\$ 23,218	\$ 0	\$ 0	
PAYGO Capital Reserve Fund	689,137	0			250,000
TOTAL TRANSFERS-IN	\$ 849,000	\$ 23,218	\$ 0		\$ 250,000
TOTAL REVENUES AND TRANSFERS-IN	\$ 1,977,329	\$ 969,175	\$ 2,714,335		\$ 2,378,955
FUND APPROPRIATIONS					
Capital Projects Fund	\$ 639,949	\$ 369,203	\$ 867,000	\$ 625,000	\$ 625,000
PAYGO Capital Reserve Fund	312,711	964,194	2,602,335	1,753,955	1,753,955
Public Improvement Bonds:					
Public Improvement Bond of 2013	0	651,082	0	0	0
Public Improvement Bond of 2008	250,343	273,000	0	0	0
TOTAL APPROPRIATIONS	\$ 1,203,003	\$ 2,257,479	\$ 3,469,335	\$ 2,378,955	\$ 2,378,955
TRANSFERS-OUT from the:					
Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	
PAYGO Capital Reserve Fund	0	23,218	0	0	0
Public Improvement Bond Funds	0	0	0		
TOTAL TRANSFERS-OUT	\$ 0	\$ 23,218	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 1,203,003	\$ 2,280,697	\$ 3,469,335	\$ 2,378,955	\$ 2,378,955



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
June 5, 2014
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FY 2015 Request	FY 2015 Approved
Federal Revenues:					
EPA Grant	\$ 640,485	\$ 0	\$ 0	\$ 0	\$ 0
Department of Energy	433,692	0	0	0	0
Transportation Grant	0	0	0	0	0
Federal Highway Grant	0	0	0	0	0
Soil Conservation Grant	0	0	0	0	0
Other Federal Grants	0	0	0	0	0
Miscellaneous State Grants	0	312,583	58,000	5,000	5,000
Other Intergovernmental	0	-9,447	0	0	0
Service Charges	0	0	0	0	0
Loan Proceeds	0	0	635,000	0	0
Miscellaneous	0	0	0	0	0
Unexpended Fund Balance	0	0	174,000	620,000	620,000
TOTAL REVENUES	\$ 1,074,177	\$ 303,136	\$ 867,000		\$ 625,000
TRANSFERS-IN from the:					
General Fund	\$ 863	\$ 0	\$ 0	\$ 0	\$ 0
Pay Go Funds		23,218			
Coal Haul Roads	159,000	0	0	0	0
TOTAL TRANSFERS-IN	\$ 159,863	\$ 23,218	\$ 0		\$ 0
TOTAL REVENUES AND TRANSFERS-IN	\$ 1,234,040	\$ 326,354	\$ 867,000		\$ 625,000
APPROPRIATIONS					
BOE Central Office Roof Replacement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Tree Planting Grant	0	97,767	0	5,000	5,000
Allegany High School	0	1,941	0	0	0
Access Road Fairgrounds		0			
Valley Street Improvements		58,000			
Flood Projects	378	0	0	0	0
Potomac Hollow Bridge	19,575	28,047	174,000		
New Hope Road	8,297	0	0	55,000	55,000
Orleans Road South Bridge	27,604	2,442	635,000		
Cash Valley Road Paving		0	0	0	0
AC Auto Tech Building		0	0	0	0
Detention Center HVAC Upgrade	435,919	0	0	0	0
Dry Run Phase II	0	0	0	0	0
Takoma Drainage	103	238,881	0	0	0
Potomac River Water Study	109	0	0	0	0
South Penn Elementary Addition	0	0	0	0	0
Fort Hill Roof Phase 1	0	0	0		
UPRC Flood Gate	147,964	0	0	0	0
DNR Capital Improvement		125	0	565,000	565,000
Depot Improvements		0			
Depot Restrooms		0			
Prospect Square HVAC & Lighting	0	0	0	0	0
Flood Buyouts	0	0	0	0	0
Total Appropriations	\$ 639,949	\$ 369,203	\$ 867,000	\$ 625,000	\$ 625,000
TRANSFERS-OUT to the:					
Pay Go	0	11,213	0	0	0
TOTAL TRANSFERS-OUT	\$ 0	\$ 11,213	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 639,949	\$ 380,416	\$ 867,000	\$ 625,000	\$ 625,000



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 5, 2014

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

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FY 2015 Request	FY 2015 Approved
Federal Grants	\$ 0	\$ 249,837	\$ 300,000		\$ 286,000
State Grants	0	0	800,000		600,000
Other Governmental	0	0	200,000		
Miscellaneous Revenue	0	0	0		0
Interest	6,508	3,192	0		0
Issuance of Debt	0	0	0		0
Unexpended Fund Balance	0	0	547,335		617,955
TOTAL REVENUES	\$ 6,508	\$ 253,029	\$ 1,847,335		\$ 1,503,955
TRANSFERS-IN from the:					
General Fund	\$ 690,000	\$ 0	\$ 755,000		\$ 250,000
Public Improvement Bond Fund	0	0	0		0
County Loan Fund	0	0	0		0
Capital Projects Fund	-863		0		0
TOTAL TRANSFERS-IN	\$ 689,137	\$ 0	\$ 755,000		\$ 250,000
TOTAL REVENUES AND TRANSFERS-IN	\$ 695,645	\$ 253,029	\$ 2,602,335		\$ 1,753,955
APPROPRIATIONS					
Jeffries Road Stream Crossing	\$ 0	\$ 0	\$ 105,000		\$ 0
Bridge Street Bridge	0	0	0		0
Roads Paving Program	11,537	527,216	0	700,000	700,000
Other Public Road Improvements	5,327	48,019	25,000		
Courthouse and COC HVAC	0	0	200,000		
County Water & Sewer Study		0	0		0
Depot HVAC/Electrical	0	0	15,000		
Sheriff Building	0	50,336	380,000	300,000	300,000
General Ledger Software Upgrade	226,503	273,471	0	0	0
Animal Control Quarantine	5,992		0		0
LaVale Blvd Storm Sewer	550		0		0
Fairgrounds Caretaker House	0	0	50,000	100,000	100,000
Allegany County Broadband		0	0	100,000	100,000
Cresaptown Streetscape Lighting		0	0	0	0
Drainage Improvement Program	4,800	11,315	12,500	82,500	82,500
State Aided Paving Program	0	0	1,000,000		
Allconet ARC Phase I	0	0	650,000	353,955	353,955
Fiber Infrastructure	0	0	29,835		
Bridge A-076 Rehabilitation	0	0	35,000		
Computer Network	17,849		0	0	0
County Building Improvements	33,827	53,837	0	100,000	100,000
Allegany County Library Improvements	6,326		100,000	17,500	17,500
TOTAL APPROPRIATIONS	\$ 312,711	\$ 964,194	\$ 2,602,335	\$ 1,753,955	\$ 1,753,955
TRANSFERS-OUT to the:					
General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Improvement Bond Fund	0	0	0	0	0
Capital Projects Fund	0	23,218	0	0	0
Special Revenue Funds	0	0	0	0	0
Total Transfers Out	\$ 0	\$ 23,218	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 312,711	\$ 987,412	\$ 2,602,335	\$ 1,753,955	\$ 1,753,955



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
June 5, 2014
2013 PUBLIC IMPROVEMENT BOND FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FY 2015 Request	FY 2015 Approved
Bond Proceeds	\$ 0	\$ 387,578	\$ 0	\$ 0	\$ 0
Interest		1,655	0		0
Transfer in	0	0	0		0
TOTAL REVENUES	\$ 0	\$ 389,233	\$ 0		\$ 0
 APPROPRIATIONS					
General Government	0	651,082	0	0	0
TOTAL APPROPRIATIONS	\$ 0	\$ 651,082	\$ 0	\$ 0	\$ 0
 TOTAL APPROPRIATIONS	\$ 0	\$ 651,082	\$ 0	\$ 0	\$ 0

2008 PUBLIC IMPROVEMENT BOND FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FY 2015 Request	FY 2015 Approved
Federal Grants	0	0	0		0
State Grants	46,363		0		0
Interest	1,281	559	0		
Miscellaneous	0				
Debt Issued	0				
Transfers in	0				
Unexpended Fund Balance					
TOTAL REVENUES	\$ 47,644	\$ 559	\$ 0		\$ 0
 APPROPRIATIONS					
BOE Administration Building Roof	\$ 0	\$ 273,000	\$ 0	\$ 0	\$ 0
Computer Aided Dispatch	248,791		0	0	0
Braddock Run Stream Restoration	0			0	0
Jennings Run Stream Restoration	0		0	0	0
Allegany College Library Bldg Renovation	0	0	0	0	0
Allegany College Geothermal	0	0	0	0	0
Bond Interest	1,552		0	0	0
TOTAL APPROPRIATIONS	\$ 250,343	\$ 273,000	\$ 0	\$ 0	\$ 0



ALLEGANY COUNTY, MARYLAND
ENTERPRISE FUNDS
June 5, 2014
SUMMARY OF ALL ENTERPRISE FUNDS
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES

FUND REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FY 2015 Request	FY 2015 Approved
Water Districts	\$ 5,577,359	\$ 6,068,734	\$ 4,505,990		\$ 4,912,531
Sanitary Districts	7,353,322	8,370,223	8,241,279		8,357,738
County Loan Fund	0	0	28,608		28,608
Allconet II	266,206	283,007	282,341		278,451
TOTAL REVENUES	\$ 13,196,887	\$ 14,721,964	\$ 13,058,218		\$ 13,577,328
TRANSFERS-IN to the:					
County Loan Fund	\$ 0	\$ 0	0		\$ 0
Allconet 2 Fund	0	0	0		0
Sanitary Fund	168,987	97,277	99,284		91,784
Water Districts	0	25,092	0		19,348
TOTAL TRANSFERS-IN	\$ 168,987	\$ 122,369	\$ 99,284		\$ 111,132
TOTAL REVENUES AND TRANSFERS-IN	\$ 13,365,874	\$ 14,844,333	\$ 13,157,502		\$ 13,688,460
EXPENDITURES					
Water Districts	\$ 4,018,864	\$ 4,270,963	\$ 4,505,990	\$ 4,931,879	\$ 4,931,879
Sanitary Districts	8,485,796	8,622,450	8,340,563	8,449,522	8,449,522
County Loan Fund	290	0	0	0	0
Allconet II	749,686	353,648	282,341	278,451	278,451
TOTAL EXPENDITURES	\$ 13,254,636	\$ 13,247,061	\$ 13,128,894	\$ 13,659,852	\$ 13,659,852
TRANSFERS-OUT from the:					
County Loan Fund	30,379	28,905	28,608	0	28,608
TOTAL TRANSFERS-OUT	\$ 30,379	\$ 28,905	\$ 28,608	\$ 0	\$ 28,608
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 13,285,015	\$ 13,275,966	\$ 13,157,502	\$ 13,659,852	\$ 13,688,460



ALLEGANY COUNTY, MARYLAND

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

WATER DISTRICTS

June 5, 2014

DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FY 2015 Request	FY 2015 Approved
REVENUES					
Water Service Charges	\$ 3,647,979	\$ 3,686,415	\$ 3,841,649		\$ 4,153,156
Interest	60,505	131,496	44,953		32,953
Grant Revenue	1,840,231	2,249,083	0		0
Tap Fees/Other Income	28,644	1,740	0		12,648
Transfers In	0	25,092	0		19,348
Retained Earnings	0	0	619,388		713,774
TOTAL REVENUES	\$ 5,577,359	\$ 6,093,826	\$ 4,505,990		\$ 4,931,879
EXPENDITURES					
Personnel Costs	\$ 476,028	\$ 460,330	\$ 880,570	\$ 455,399	\$ 455,399
Operating Expense	2,484,268	2,635,046	2,414,342	3,041,921	3,041,921
Capital Outlay	0	175,000	175,000	172,000	172,000
Debt Service, Interest	235,508	290,816	257,421	346,970	346,970
Depreciation	481,795	543,506	159,269	201,815	201,815
Depreciation, Contributed Capital	341,265	341,265	619,388	713,774	713,774
TOTAL EXPENDITURES	\$ 4,018,864	\$ 4,270,963	\$ 4,505,990	\$ 4,931,879	\$ 4,931,879

DETAIL SCHEDULE REVENUES AND EXPENDITURES BY DISTRICT

	Grahamtown District	Consol District	Bedford Road	Oldtown District	McCoole District	Ellerslie District	Eckhart District	Hoffman District	Route 36	Borden/ Zillhman	Carlos/ Shaft
REVENUES											
Operating Revenues:											
Water Service Charges	\$137,154	\$35,292	\$26,111	\$181,861	\$173,841	\$357,149	\$283,959	\$8,052	\$62,930	\$372,485	\$189,046
Interest	1,000		1,807	4,000	4,700	0	8,300	76		3,000	5,000
Transfers In	0	0	0	0	0	0	0	0	0	0	0
Retained Earnings	27,528	16,021	10,524	62,203	77,423	151,140	70,251	2,195	27,716	41,724	66,574
REVENUES	\$165,682	\$51,313	\$38,442	\$248,064	\$255,964	\$508,289	\$362,510	\$10,323	\$90,646	\$417,209	\$260,620
EXPENDITURES											
Personnel Costs	\$23,872	\$6,646	\$3,673	\$28,768	\$28,681	\$64,882	\$52,902	\$1,487	\$8,832	\$54,476	\$31,042
Operating Expense	78,761	22,136	22,272	87,249	65,416	242,267	197,934	6,460	52,952	197,953	108,182
Capital Outlay				42,000	25,000	50,000		0	0		0
Debt Service, Interest	23,563	4,345	616	16,264	39,198		23,427	46	293	99,425	34,320
Depreciation	11,958	2,165	1,357	11,580	20,246	0	17,996	135	853	23,631	20,502
Depreciation, Contributed Capital	27,528	16,021	10,524	62,203	77,423	151,140	70,251	2,195	27,716	41,724	66,574
TOTAL EXPENDITURES	\$165,682	\$51,313	\$38,442	\$248,064	\$255,964	\$508,289	\$362,510	\$10,323	\$90,646	\$417,209	\$260,620

	Mexico Farms District	Franklin/ Brophytown	Bowling Green	Bowman's Addition	Cresaptown Water	Rawlings Water	MF Indust Water	Barton Pk Water
REVENUES								
Operating Revenues:								
Water Service Charges	\$85,588	\$54,500	\$448,165	\$154,830	\$717,179	\$108,808	\$757,104	\$11,750
Interest	1,750		2,320				1,000	
Transfer from RBF								19,348
Retained Earnings	43,280	0	38,927	54,756	9,150	-26,376	0	40,738
TOTAL REVENUES	\$130,618	\$54,500	\$487,092	\$211,906	\$726,329	\$82,432	\$758,104	\$71,836
EXPENDITURES								
Personnel Costs	\$13,204	\$175	\$82,720	23,872	14,865	14,865	437	0
Operating Expense	48,094	54,325	345,445	80,528	630,770	66,231	722,667	12,279
Capital Outlay			20,000				35,000	
Debt Service, Interest	16,319	0	0	34,874	37,809	1,336	0	15,135
Depreciation	9,721			17,876	33,735	26,376	0	3,684
Depreciation, Contributed Capital	43,280	0	38,927	54,756	9,150	-26,376	0	40,738
TOTAL EXPENDITURES	\$130,618	\$54,500	\$487,092	\$211,906	\$726,329	\$82,432	\$758,104	\$71,836



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
SANITARY DISTRICTS
June 5, 2014
DETAILED SCHEDULE OF REVENUES

REVENUES & TRANSFERS IN	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FY 2015 Request	FY 2015 Approved
Operating Revenues:					
Sewer Service Charges	\$ 5,422,292	\$ 5,444,477	\$ 5,766,630		\$ 5,950,776
Connection fee	0	0	27,960		
Interest	112,571	175,962	91,650		90,000
Miscellaneous	5,924		1,000		1,000
Transfer In From General Fund	161,487	97,277	91,784		91,784
Transfer In From Revolving Building Fund	7,500		7,500		
Retained Earnings	0	0	1,358,707		1,305,251
Total Operating Revenue & Transfers	\$ 5,709,774	\$ 5,717,716	\$ 7,345,231		\$ 7,438,811
Debt Service Revenues:					
R/E Ad Valorem	\$ 987,893	\$ 988,281	\$ 991,569		\$ 999,948
Penalties & Interest	36,506	25,165			8,250
Discounts	(4,854)	(4,911)	(6,995)		(5,785)
Front Footage	103,893	101,207	17,654		17,654
Frostburg	0		7,431		7,431
Interest Debt Service	4,453	2,452	4,346		4,346
Enterprise Exemptions	282		42		42
Collection Fees	(23,252)	(21,962)	(18,715)		(21,175)
Total Debt Service Revenues	\$ 1,104,921	\$ 1,090,232	\$ 995,332		\$ 1,010,711
Construction Grants	\$ 707,614	\$ 1,659,552	\$ 0		\$ 0
Loss on sale of capital assets	0	0			
TOTAL REVENUES & TRANSFERS IN	\$ 7,522,309	\$ 8,467,500	\$ 8,340,563		\$ 8,449,522



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

June 5, 2014

DETAILED SCHEDULE OF EXPENDITURES

EXPENDITURES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
Personnel Costs	\$ 1,196,683	\$ 1,198,043	\$ 1,090,799	36.0	\$ 1,681,284	\$ 1,681,284	36.0
Operating Expense	4,477,248	4,595,437	4,246,348		3,855,734	3,855,734	
Capital Outlay	0	0	178,000		141,000	141,000	
Depreciation	1,577,670	1,564,064	1,078,946		1,118,901	1,118,901	
Depreciation, Contributed Capital	912,330	912,328	1,358,707		1,305,251	1,305,251	
Debt Service:							
Interest	321,865	352,578	387,763		347,352	347,352	
Contingency	0	0	0		0	0	
TOTAL EXPENDITURES	\$ 8,485,796	\$ 8,622,450	\$ 8,340,563		\$ 8,449,522	\$ 8,449,522	

COUNTY LOAN FUND

DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
Operating Revenues:							
Interest	\$ 0	\$ 0	0		\$ 0	0	
Miscellaneous	0	0	0		0	0	
Retained Earnings	0		28,608			28,608	
REVENUES	\$ 0	\$ 0	\$ 28,608			\$ 28,608	
TRANSFERS-IN from the:							
Capital Projects Fund	\$ 0	\$ 0	0		\$ 0	0	
General Fund	0	0	0		0	0	
TOTAL TRANSFERS-IN	\$ 0	\$ 0	0		\$ 0	0	
TOTAL REVENUES AND TRANSFERS IN	\$ 0	\$ 0	\$ 28,608			\$ 28,608	
EXPENDITURES							
Operating Expense	\$ 290	\$ 0	0		\$ 0	0	
TRANSFERS-OUT to the:							
General Fund	\$ 30,379	\$ 28,905	\$ 28,608		\$ 0	\$ 28,608	
TOTAL TRANSFERS-OUT	\$ 30,379	\$ 28,905	\$ 28,608		\$ 0	\$ 28,608	
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 30,669	\$ 28,905	\$ 28,608		\$ 0	\$ 28,608	

ALLCONET II

DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

REVENUES	FY 2012 Actual	FY 2013 Actual	FY 2014 Original	FTE	FY 2015 Request	FY 2015 Approved	FTE
Operating Revenues:							
Internet Fees	\$ 93,982	\$ 113,017	\$ 112,283		\$ 0	\$ 108,393	
Interest Income	2,124	1,990	2,058			2,058	
Contributions/Donations	0	0	0			0	
Rents	170,100	168,000	168,000			168,000	
REVENUES	\$ 266,206	\$ 283,007	\$ 282,341			\$ 278,451	
TRANSFERS-IN from the:							
Pay-Go Fund	0	0	0			0	
General Fund	0	0	0			0	
TOTAL REVENUES AND TRANSFERS IN	\$ 266,206	\$ 283,007	\$ 282,341			\$ 278,451	
EXPENDITURES							
Operating Expense	\$ 749,686	\$ 353,648	\$ 282,341		\$ 0	\$ 278,451	
TRANSFERS-OUT to the:							
General Fund	\$ 0	\$ 0	0		\$ 0	\$ 0	
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 749,686	\$ 353,648	\$ 282,341		\$ 0	\$ 278,451	



**ADDITIONAL INFORMATION:
FY 15-19 CAPITAL IMPROVEMENT
PROGRAM SUMMARY**

PROJECT APPROVAL STATUS KEY

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
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DESIGN STATUS KEY
 0 = NO DESIGN
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CAPITAL IMPROVEMENT PROGRAM

LOCAL PLAN KEY
 AR = APPALACHIAN DEV. PLAN
 HS = HEALTH SYSTEMS
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 OP = OPEN SPACE
 AC = ACC MASTER FACILITIES PLAN
 SS = SCHOOL PLAN
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 BD = BUILDING & FACILITIES PLAN
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 IT = INFORMATION TECHNOLOGY

DEPARTMENT:

Allegany Fair

CIP FY 2015

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED 6/4/2014

CAPITAL BUDGET

STATUS N O	PROJECT NAME	LOCAL DESIGN PLAN	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 15	FY 16	FY 17	FY 18	FY 19	BALANCE TO COMP.	PAGE #	
X X	X X	Access Road	TR	1	1,500.0									1,500.0					50.0	50.0	1,400.0	AF-CIP-2015-01
X X	X X	Caretaker's House	TR	1						100.0				100.0					50.0	50.0	1,400.0	AF-CIP-2015-02
X X	X X	North End Restrooms	TR	1										100.0								AF-CIP-2015-03
		TOTALS			1,500.0	100.0								70.0					70.0			
														1,670.0					100.0			
														70.0					70.0			
														100.0					50.0			
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PROJECT APPROVAL STATUS KEY

N = NEW PROJECT
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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
 Board of Ed

CIP FY 2015

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN *ITALICS*
 REVISED 6/4/2014

CAPITAL BUDGET

STATUS	PROJECT NAME	LOCAL DESIGN		G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 15	FY 16	FY 17	FY 18	FY 19	BALANCE TO COMP.	PAGE #				
		N	O	AC	AF																					
X	X	X	X			Allegany High School Replacement	SS	1	2,000.0	9,200.0						27,276.0	2,380.0	40,856.0	2,000.0	6,000.0	1,200.0			BOE-CIP-2015-01		
X	X	X	X			Washington Middle Roof Replacement	SS	2								137.0		1,197.0		1,334.0	1,334.0				BOE-CIP-2015-02	
X	X	X	X			Frost Elementary Roof Replacement	SS	2								159.0	667.0	826.0	159.0	826.0					BOE-CIP-2015-03	
X	X	X	X			Braaddock Middle Roof Replacement	SS	0								135.0		1,274.0	1,409.0		135.0				BOE-CIP-2015-04	
X	X	X	X			Mount Savage Roof Replacement Phase 2	SS	0								106.0	881.0	987.0		106.0					BOE-CIP-2015-05	
X	X	X	X			Braddock Middle Paving and Sidewalks	SS	0								230.0		230.0		230.0					BOE-CIP-2015-06	
X	X	X	X			Washington Middle Paving and Sidewalks	SS	0								180.0		180.0	180.0						BOE-CIP-2015-07	
X	X	X	X			Frost Elementary Parent Drop-Off and Paving	SS	1								295.0		100.0	395.0		295.0					BOE-CIP-2015-08
X	X	X	X			Northeast Elementary Gym Addition	SS	0		428.0						1,768.0		2,196.0			428.0					BOE-CIP-2015-09
TOTALS									2,000.0	9,628.0						1,242.0		33,163.0	2,380.0	48,413.0	2,000.0	2,286.0	6,315.0	1,536.0	295.0	428.0

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CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT:
 DPW-Rd/Bridge

CIP FY 2015

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN ITALICS
 REVISED 6/4/2014

CAPITAL BUDGET

STATUS	PROJECT NAME	LOCAL DESIGN PLAN			G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIORITY & CURRENT	FY 15	FY 16	FY 17	FY 18	FY 19	BALANCE TO COMP.	PAGE #		
		N	O	AC	AF																				
	X X X AHT - Valley Street Safety Improvements	RD	2					55.0		160.0						215.0		215.0							DPW-RB-CIP-2015-01
	X X X Bridge A-008 Potomac Hollow Rd - Replacement	RD	2					220.0		950.0						1,200.0		26.0	194.0						DPW-RB-CIP-2015-02
	X X Central Garage Salt Dome Roof Replacement	RD	0					80.0								80.0			80.0						DPW-RB-CIP-2015-03
	X X Cherry Lane Drainage	RD	0					70.0								70.0			70.0						DPW-RB-CIP-2015-04
	X X Land Acquisition - Oldtown Garage	RD	0					60.0								60.0			60.0						DPW-RB-CIP-2015-05
	X X O.P. Road	RD	0					403.7								403.3		806.9	378.7		25.0				DPW-RB-CIP-2015-06
	X X Orleans Road South Bridge	RD	1					1,577.0								5,676.0		52.0	7,305.0	342.0	635.0	600.0			DPW-RB-CIP-2015-07
	X X Porter Road Drainage	RD	0					50.0											70.0		70.0				DPW-RB-CIP-2015-08
	X X Revolving Roads Fund	RD	0					250.0											250.0		250.0				DPW-RB-CIP-2015-09
	X X Central Garage Generator	RD						25.0											25.0		25.0				DPW-RB-CIP-2015-10
	X X State Aid Paving Contract	RD	1					100.0								600.0			700.0	100.0	700.0				DPW-RB-CIP-2015-11
	X X Cresap St. Drainage Improvements	RD	2					100.0											100.0		100.0				DPW-RB-CIP-2015-12
	TOTALS							250.0	1,577.0	1,163.7	6,786.0	652.0	403.3	10,881.9	746.7	1,054.0	1,185.0	25.0	5,118.0	3,732.0	25.0				

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 O = OTHER FUNDING

STATUS	PROJECT NAME	LOCAL DESIGN PLAN		G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 15	FY 16	FY 17	FY 18	FY 19	BALANCE TO COMP.	PAGE #			
		N	O	AC	AF																				
X	Bedford Road - Mill Run Area	WS	1												875.0	125.0		1,000.0	125.0		875.0		DPW-S-CIP-2015-01		
X	Biers Lane Collector System	WS	0												360.0	360.0		720.0					DPW-S-CIP-2015-02		
X	Bowling Green Equipment Garage	BD	0	100.0													100.0		100.0				DPW-S-CIP-2015-03		
X	Braaddock Run - Phase II: Collector Repairs	WS	3												875.0	125.0		1,000.0					DPW-S-CIP-2015-04		
X	Braaddock Run - Phase III: Interceptor Repairs	WS	2												875.0	125.0		1,000.0					DPW-S-CIP-2015-05		
X	Braaddock Run - Phase IV: Wrights Crossing	WS	1	15.0											15.0	1,320.0		1,350.0	15.0		30.0	1,200.0	DPW-S-CIP-2015-06		
X	Evitts Creek Interceptor	WS	0														2,300.0						2,300.0	DPW-S-CIP-2015-07	
X	Rawlings Sewer	WS	1												1,000.0	3,000.0	1,750.0	250.0		6,000.0	250.0	4,750.0	1,000.0	DPW-S-CIP-2015-08	
	TOTALS			115.0											1,015.0	4,320.0	4,735.0	985.0	2,300.0	13,470.0	15.0	2,245.0	7,770.0	1,000.0	2,300.0

CAPITAL IMPROVEMENT PROGRAM

CAPITAL BUDGET

DEPARTMENT:		LOCAL PLAN KEY																	
CP = COMPREHENSIVE PLAN																		AR = APPALACHIAN DEV. PLAN	
WS = WATER/SEWER PLAN																		HS = HEALTH SYSTEMS	
SR = SOLID WASTE/RECYCLING																		ED = ECONOMIC DEV. PLAN	
HP = HOUSING PLAN																		OP = OPEN SPACE	
SS = SCHOOL PLAN																		AC = ACC. MASTER FACILITIES PLAN	
TP = TRANSPORTATION PLAN																		HM = HAZ. MAT. PLAN	
CD = CIVIL DEFENSE PLAN																		LB = LIBRARY PLAN	
AP = AIRPORT PLAN																		BD = BUILDING FACILITIES PLAN	
TR = TOURISM PLAN																		RD = ROAD AND BRIDGE PLAN	
FM = FLOOD MANAGEMENT																		IT = INFORMATION TECHNOLOGY	
NOTE: DOLLAR AMOUNTS IN THOUSANDS																		COUNTY FUNDS SHOWN IN ITALICS	
REVISED 6/4/2014																		4 = COMPLETE	

CAPITAL IMPROVEMENT PROGRAM

LOCAL PLAN KEY	
CP = COMPREHENSIVE PLAN	AR = APPALACHIAN DEV. PLAN
WS = WATER/SEWER PLAN	HS = HEALTH SYSTEMS
SR = SOLID WASTE/RECYCLING	ED = ECONOMIC DEV. PLAN
HP = HOUSING PLAN	OP = OPEN SPACE
SS = SCHOOL PLAN	AC = ACC MASTER FACILITIES PLAN
TP = TRANSPORTATION PLAN	HM = HAZ MAT PLAN
CD = CIVIL DEFENSE PLAN	LB = LIBRARY PLAN
AP = AIRPORT PLAN	BD = BUILDING FACILITIES PLAN
TR = TOURISM PLAN	RD = ROAD AND BRIDGE PLAN
FM = FLOOD MANAGEMENT	IT = INFORMATION TECHNOLOGY

CAPITAL BUDGET

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN *ITALICS*
REVISED 6/4/2014

LOCAL PLAN KEY		BALANCE TO COMP.				
		FY 15	FY 16	FY 17	FY 18	FY 19
CP = COMPREHENSIVE PLAN	AR = APPALACHIAN DEV. PLAN					
WS = WATER/SEWER PLAN	HS = HEALTH SYSTEMS					
SR = SOLID WASTE/RECYCLING	ED = ECONOMIC DEV. PLAN					
HP = HOUSING PLAN	OP = OPEN SPACE					
SS = SCHOOL PLAN	AC = ACC MASTER FACILITIES PLAN					
TP = TRANSPORTATION PLAN	HM = HAZ MAT PLAN					
CD = CIVIL DEFENSE PLAN	LB = LIBRARY PLAN					
AP = AIRPORT PLAN	BD = BUILDING FACILITIES PLAN					
TR = TOURISM PLAN	RD = ROAD AND BRIDGE PLAN					
FM = FLOOD MANAGEMENT	IT = INFORMATION TECHNOLOGY					
PRIOR & CURRENT						
250.0	250.0					
	600.0					
	150.0					
		1,050.0	8,694.0	200.0		
123.0		200.0	10.0	10.0		
138.0		200.0	10.0	10.0		
			964.0			
187.5	2,212.5					
10.0		240.0	250.0			
10.0						2,000.0
133.0		200.0	10.0	10.0		
105.5	2,212.5	245.0	255.0	255.0		

PROJECT APPROVAL STATUS 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
 0 = NO DESIGN
 1 = PRELIM. DESIGN
 2 = FINAL DESIGN
 3 = CONSTRUCTION
 4 = COMPLETE

CAPITAL IMPROVEMENT PROGRAM

LOCAL PLAN KEY
 AR = APPALACHIAN DEV. PLAN
 HS = HEALTH SYSTEMS
 ED = ECONOMIC DEV. PLAN
 OP = OPEN SPACE
 AC = ACC MASTER FACILITIES PLAN
 WS = WATER/SEWER PLAN
 SR = SOLID WASTE/RECYCLING
 HP = HOUSING PLAN
 SS = SCHOOL PLAN
 TP = TRANSPORTATION PLAN
 HM = HAZ MAT PLAN
 LB = LIBRARY PLAN
 BD = BUILDING FACILITIES PLAN
 RD = ROAD AND BRIDGE PLAN
 IT = INFORMATION TECHNOLOGY

DEPARTMENT:

Econ Dev

CIP FY 2015

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN *ITALICS*
 REVISED 6/4/2014

CAPITAL BUDGET

STATUS	PROJECT NAME	LOCAL DESIGN		G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 15	FY 16	FY 17	FY 18	FY 19	BALANCE TO COMP.	PAGE #		
		N	O	AC	AF																			
		X	X	X		Barton Business Park Lot C																		
		X	X	X		Frostburg Industrial Park Access Road	ED	0																
		X	X	X		Fiber Extension Rt. 220	ED	0																
	TOTALS																							

CAPITAL IMPROVEMENT PROGRAM

EXPERIMENT.

P = PAY - GO FUND
 OC = OTHER COUNTY
 FG = FEDERAL GRANT
 FL = FEDERAL LOAN
 SG = STATE GRANT
 SL = STATE LOAN
 O = OTHER FUNDING
 ✓ = APPROVED FUNDING
DESIGN STATUS KEY
 ☐ = NO DESIGN
 1 = PRELIM. DESIGN
 2 = FINAL DESIGN
 B = CONSTRUCTION
 4 = COMPLETE

CAPITAL BUDGET

PROJECT NAME	LOCAL DESIGN			P OC	FG	FL	SG	SL	O	EST COST	TOTAL	PROR & CURRENT	FY 16	FY 17	FY 18	FY 19	BALANCE TO COMP.	PAGE #
	N O	A C	A F															
X X X X				Dan's Rock Tower Road	CD	0				50.0				50.0	50.0	50.0		ES-CIP- 2015-01
X X X X				Replacement of Radio Consoles	CD	0				1,250.0				1,250.0			1,250.0	ES-CIP- 2015-02
TOTALS										1,300.0				1,300.0	50.0	50.0	1,250.0	

LOCAL PLAN KEY

AR = APPALACHIAN DEV. PLAN
HS = HEALTH SYSTEMS
ED = ECONOMIC DEV. PLAN
OP = OPEN SPACE
AC = ACC MASTER FACILITIES PL
HM = HAZ MAT PLAN
LB = LIBRARY PLAN
BD = BUILDING FACILITIES PLAN
RD = ROAD AND BRIDGE PLAN
IT = INFORMATION TECHNOLOGY

EAT MEAL?

P = PAY - GO FUND
 OC = OTHER COUNTY
 FG = FEDERAL GRANT
 FL = FEDERAL LOAN
 SG = STATE GRANT
 SL = STATE LOAN
 O = OTHER FUNDING
 ✓ = APPROVED FUNDING
DESIGN STATUS KEY
 ☐ = NO DESIGN
 1 = PRELIM. DESIGN
 2 = FINAL DESIGN
 3 = CONSTRUCTION
 4 = COMPLETE

CAPITAL BUDGET

PROJECT NAME	LOCAL DESIGN			P OC	FG	FL	SG	SL	O	EST COST	TOTAL	PROR & CURRENT	FY 16	FY 17	FY 18	FY 19	BALANCE TO COMP.	PAGE #
	N O	A C	A F															
X X X X				Dan's Rock Tower Road	CD	0				50.0				50.0	50.0	50.0		ES-CIP- 2015-01
X X X X				Replacement of Radio Consoles	CD	0				1,250.0				1,250.0			1,250.0	ES-CIP- 2015-02
TOTALS										1,300.0				1,300.0	50.0	50.0	1,250.0	

AR = APPALACHIAN DEV. PLAN
HS = HEALTH SYSTEMS
ED = ECONOMIC DEV. PLAN
OP = OPEN SPACE
AC = ACC MASTER FACILITIES PL
HM = HAZ MAT PLAN
LB = LIBRARY PLAN
BD = BUILDING FACILITIES PLAN
RD = ROAD AND BRIDGE PLAN
IT = INFORMATION TECHNOLOGY

EAT MEAT?

P = PAY - GO FUND
 OC = OTHER COUNTY
 FG = FEDERAL GRANT
 FL = FEDERAL LOAN
 SG = STATE GRANT
 SL = STATE LOAN
 O = OTHER FUNDING
 ✓ = APPROVED FUNDING
DESIGN STATUS KEY
 ☐ = NO DESIGN
 1 = PRELIM. DESIGN
 2 = FINAL DESIGN
 B = CONSTRUCTION
 4 = COMPLETE

CAPITAL BUDGET

PROJECT NAME	LOCAL DESIGN			P OC	FG	FL	SG	SL	O	EST COST	TOTAL	PROR & CURRENT	FY 16	FY 17	FY 18	FY 19	BALANCE TO COMP.	PAGE #
	N O	A C	A F															
X X X X				Dan's Rock Tower Road	CD	0				50.0				50.0	50.0	50.0		ES-CIP- 2015-01
X X X X				Replacement of Radio Consoles	CD	0				1,250.0				1,250.0			1,250.0	ES-CIP- 2015-02
TOTALS										1,300.0				1,300.0	50.0	50.0	1,250.0	

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

CAPITAL IMPROVEMENT PROGRAM

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

LOCAL PLAN KEY
 AR = APPALACHIAN DEV. PLAN
 HS = HEALTH SYSTEMS
 ED = ECONOMIC DEV. PLAN
 OP = OPEN SPACE
 AC = ACC. MASTER FACILITIES PLAN
 SS = SCHOOL PLAN
 TP = TRANSPORTATION PLAN
 CD = CIVIL DEFENSE PLAN
 AP = AIRPORT PLAN
 TR = TOURISM PLAN
 FM = FLOOD MANAGEMENT
 IT = INFORMATION TECHNOLOGY

DEPARTMENT:
 IT

CIP FY 2015
 NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN ITALICS
 REVISED 6/4/2014

CAPITAL BUDGET

STATUS	PROJECT NAME	LOCAL DESIGN		G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 15	FY 16	FY 17	FY 18	FY 19	BALANCE TO COMP.	PAGE #		
		N	O	AC	AF																			
X	X	X	X	Allegany County Broadband		IT	1				50.0				100.0								IT-CIP-2015-01	
X	X	X	X	Allcomet - Phase 2		IT	1				118.0				353.9								IT-CIP-2015-02	
X	X	X	X	Fiber Conduit		IT	1				235.9				353.9								IT-CIP-2015-03	
X	X	X	X	Purchase/ Installation		IT	1				100.0				100.0								IT-CIP-2015-04	
X	X	X	X	New Tax and Accounting Software		IT	0				1,500.0				1,500.0									
TOTALS											1,500.0		268.0		285.9									
														2,053.9										
														703.9										
														418.0										
														850.0										
														850.0										

