

East Porthole of the Paw Paw Tunnel located in Allegheny County
as Photographed by Resident Larry Brock

Fiscal Year 2007

Allegheny County Adopted Budget



Presented June 1, 2006

Allegheny County Board of County Commissioners

James J. Stakem, President

Robert M. Hutcheson, Commissioner

Barbara B. Roque, Commissioner

Vance C. Ishler, County Administrator

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ALLEGANY COUNTY, MARYLAND

TABLE OF CONTENTS

	<u>Page Number</u>
<u>County Commissioners' Budget Message & Budget Priorities</u>	
<u>Budget Introduction & Policy Information</u>	i
<u>Budget Graphs & Indicators</u>	1
<u>Budget Resolution</u>	
<u>Summary Schedule of Total Sources and Uses of Funds</u>	19
<u>General Fund</u>	
Summary Schedule of Revenues and Appropriations	22
Detail Schedule of Revenues	24
Detail Schedule of Appropriations	31
<u>Special Revenue Funds</u>	
Summary Schedule of Revenues and Appropriations	54
Highway Fund	56
Coal Haul Roads Fund	57
Tourism Marketing Fund	57
Transit Fund	58
Office Of Children, Youth, & Families	59
Gaming Fund	59
Community Development Block Grant Fund	60
CDBG Project Income Fund	61
Housing and Community Development Fund	62
Narcotics Task Force Fund	63
Revolving Shell Building Fund	64
Public Safety Fund	65



ALLEGANY COUNTY, MARYLAND

TABLE OF CONTENTS (Con't)

	<u>Page Number</u>
<u>Debt Service Fund</u>	
Schedule of Revenues and Appropriations	66
Detail Schedule of Appropriations	67
Why Incur Debt	68
Debt Affordability Message	70
Debt Service Transfer	72
General Obligation Debt	73-74
Debt Service Payments	75
 <u>Capital Projects Funds</u>	
Summary Schedule of Revenues and Appropriations	76
Capital Projects Fund	78
Pay As You Go Capital Reserve Fund	80
1998 Public Improvement Bond Capital Projects	82
2004 Public Improvement Bond Capital Projects	83
2006 Public Improvement Bond Capital Projects	83
Summary of All Capital Projects - All Funds	84
 <u>Proprietary Fund Types - Enterprise Funds</u>	
Summary Schedule of Revenues and Expenditures	86
Water Districts - Schedule of Revenues and Expenditures	87
Sanitary Districts - Schedule of Revenues and Expenditures	88
County Nursing Home - Schedule of Revenues and Expenditures	90
Nursing Home Detail Schedule of Revenues and Expenditures	91
County Loan Fund - Schedule of Revenues and Expenditures	92
Allconet II - Schedule of Revenues and Expenditures	92
 <u>Tax Levy and Differential, Discounts & Interest</u>	93
 <u>Supplemental Levy for Special Taxing Areas</u>	95
 <u>Index</u>	97

Fiscal Year 2007 Budget Message

June 1, 2006

Once again this year, we, the Allegany County Commissioners, have conducted our budget hearings and deliberations in an open forum. Many difficult decisions have been made because we are never able to fully fund all agencies and departments regardless of how deserving. When we provide additional revenues to some agencies, unfortunately it means less revenue for others. After several years of decreased state revenues and deep cuts to the Highway User Fund we are hopeful that we will see a significant increase and that our Highway User Fund will allow us to begin some major road projects. We are pleased to present our Fiscal Year 2007 Operating & Capital Budget.




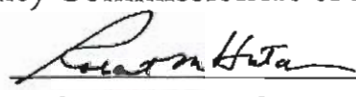
The General Fund will increase over 7% above last year with an additional \$5.2 million in revenue. The largest revenue increase will be in State Program Open Space grant funds which are up over 600% to \$1.5 million. This dramatic increase actually gives an unrealistic impression of lower percentages going to other local uses when in fact they are all sizable percentage increases. It represents 25% of the new General Fund increase over FY06. While we welcome this for our parks and recreation programs, the funding is restricted as to its use. None of this revenue can be used for any other service that the county offers. The General Fund, which provides for the operation of over 41 services to our citizens, will increase to \$73.4 million, with the largest part going to education (47%) and Public Safety getting 17%. For the first time since 1988, we will cut the property tax rate. We have reduced the rate by 2 cents in an effort to mitigate the effects of a 25% state increase in assessments for our area.

The County appropriation to the Board of Education will be \$27,380,000 an increase of \$750,000 and we will pay another \$1.8 million in debt service for school improvements projects. Over the last couple of years, much of the Thornton money that came to the School Board was at the expense of our Highway User Fund so the county infrastructure has been dramatically affected by the State's efforts to fund education at our expense. In addition to our annual appropriation, we have taken action to provide \$10 million toward planning, design and completion of the new Mountain Ridge High School in Frostburg. In the next 5 years 3 construction/renovation school projects will add an additional \$21 million expense. The appropriation for Allegany College of Maryland (ACM) will increase by \$400,000 to \$6,725,000 with another \$643,700 which we will pay in debt service for building improvements and other capital projects that we fund.

We believe that this budget reflects our firm commitment to Allegany County's bright future. We have continued a very strong Capital Improvements Program with 47 projects ranging from construction of a new high school, ACM Library renovations to the Allegheny Highlands Trail, stream projects, flood mitigation repairs, bridge replacement, water and sewer upgrades, BOE Warehouse and BOE office building roof replacements to the Orleans Road Garage and the commitment of over \$14.2 million in county dollars. With well-defined direction and continued efficient management of our resources, we are optimistic that Allegany County has a promising future with opportunities to offer a community which has potential to grow. We present the FY07 Budget with the hope of a bright and prosperous year for the county.

County Commissioners of Allegany County, Maryland


James J. Stakem, President


Robert M. Hutcheson, Commissioner


Barbara B. Roque, Commissioner

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**ALLEGANY COUNTY FY 2007 BUDGET
INTRODUCTION AND POLICY INFORMATION
JUNE 1, 2006**



Introduction

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

Website Information

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

Scope of the Budget

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

Budget Format

The budget document is organized into the following funds:

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

Highway Fund – the Highway Fund accounts for the cost of maintaining the County's Road System. The major source of revenue is state highway user taxes. The State of Maryland retained \$1.3 million in FY2004 and \$1.1 million in FY2005 of state highway user taxes. In FY 2006 the State of Maryland had implemented its plan to cut county highway user taxes by \$302,449, with the Statewide amount being some \$25.8 million. However, in March 2006 Governor Robert Ehrlich, Jr. restored the funds to local governments. No retainage is expected to occur in FY2007.

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

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

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

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

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

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

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

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

Public Safety Fund – primarily, this fund accounts for the receipt and distribution of State Section 508 funds to the various County fire and rescue organizations.

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

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

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

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

Public Improvement Bonds 2006 Capital Projects Fund – this fund accounts for the proceeds of the 2006 Public Improvement Bond. These bonds are expected to be issued by July 30, 2006.

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

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

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

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

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

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

Budget Review

During the budget process, requests from departments are reviewed by the Director of Finance in the following areas: 1) whether revenues are projected accurately, not overstated or understated; 2) whether there are other revenue sources that can be accessed or increased; 3) whether the demand and workload support additional staff or supplies; 4) whether the mathematical calculations are correct; 5) whether efficiencies could realize a reduction in expense; and 6) whether the stated objectives and associated cost to achieve them are in line with the spending priorities of the Board of County Commissioners. The specific steps taken to prepare FY 2007 budget were as follows:

Budget Calendar:

	<u>Time Frame</u>
Send out request for FY 2007 Capital Improvement Projects	December 14, 2005
Board of County Commissioners approve FY 2007 Budget Guidelines	December 16, 2005
Meeting with departments to distribute Budget material	January 6, 2006
Capital Improvement Project Requests due back to CIP Coordinator	January 27, 2006
Constant Yield assessments due from Maryland Department of Assessments and Taxation	February 15, 2006
Final day to submit Budget material due from County Departments – includes revenue and expenditure worksheets, personnel worksheets, and program budget worksheets	February 23, 2006
Commissioners meet publicly with outside agencies regarding Budget requests	March 1 to March 31, 2006

Advertise Constant Yield	March 27, 2006
Respond to Department of Assessments & Taxation on whether the tax rate is above or below the Constant Yield	March 31, 2006
Hold advertised Constant Yield compliance meeting with public	April 6, 2006
Present Preliminary Budget & CIP recommendations to Board of County Commissioners from County Administrator –	March 31 to April 7, 2006
Hold Public Budget Work sessions	
Hold Preliminary Budget hearing with public	April 21, 2006
Final adjustments to FY 2007 Budget, Deadline May 16, 2006	May 4 to 16, 2006
Set Levy And Tax Differential	June 1, 2006
Adopt Budget – Advertise FY2007 Budget; Send approved Budget to departments	June 1, 2006

RESERVES

Total Operating Fund Balance – Based upon advice from bonding agencies and as recommended by the Government Finance Officers Association, Allegany County will maintain reserves at a minimum level equal to five percent (5%) of budgeted total operating expenditures and at least seven percent (7%) of the budgeted General Fund expenditures. If an emergency exists that requires the reserves to fall below the minimum level, a plan of action to replenish the balance up to the minimum level shall be prepared and approved by the Board. Conditions that shall be considered as emergency shall be at the sole discretion of the County Commissioners. As of June 30, 2006, the County’s “Rainy Day” amount is planned to be \$6,000,000 which is 5.4% of the total FY 2007 Operating Budget of \$111,566,916. Also, the \$6.0 million “Rainy Day” amount is the equivalent to 2.80 weeks of cash flow, excluding capital projects. This represents almost a 0.04 day increase from FY 2006.

DEBT AFFORDABILITY EVALUATION

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

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

The criteria for inclusion in the Capital Plan are:

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



Allegany County, Maryland



ALLEGANY COUNTY

PENNSYLVANIA

MARYLAND

WEST VIRGINIA

VIRGINIA

Vision of Allegany County Government

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



Allegany County Mission Statement

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

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

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

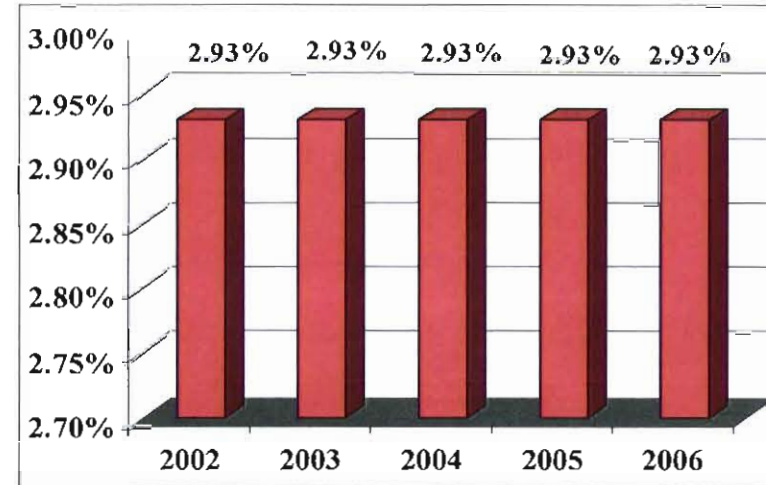


Primary General Fund Revenue Rates

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

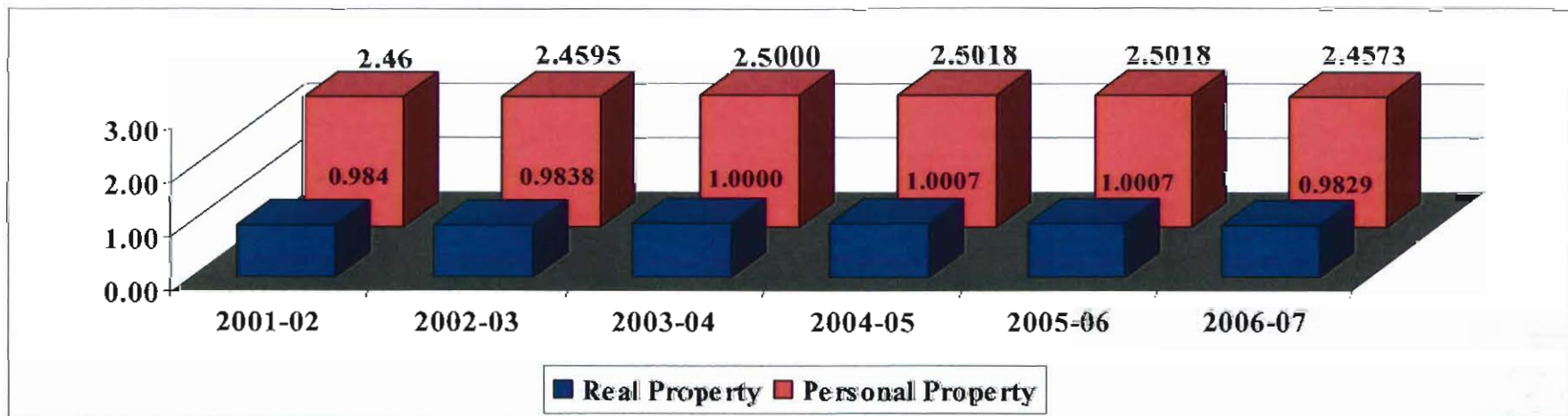
Real Property Taxes	\$0.9829 Per \$100 Assessed Value
Personal Property Taxes	\$2.4573 Per \$100 Assessed Value
Income Taxes	2.93% Of State Taxable Income
Hotel/Motel Tax	8%
Admissions & Amusement Tax	7.5%
Trailer Tax	15% Of Gross Rent
County 911 Fee	\$0.75 Per Month
Transfer Tax	0.5%
Recordation Tax	\$3.00 Per \$500
Coal Tax	\$0.30 Per Ton Mined - Total
	\$0.20 General Fund
	\$0.09 Coal Haul Road Fund
	\$0.01 Coal Towns
TV Franchise Fee	2% to 5% Depending On Locality

Allegany County Piggyback Tax Rate By Calendar Year



Note: Income Rate Changes Due To State Decoupling Law

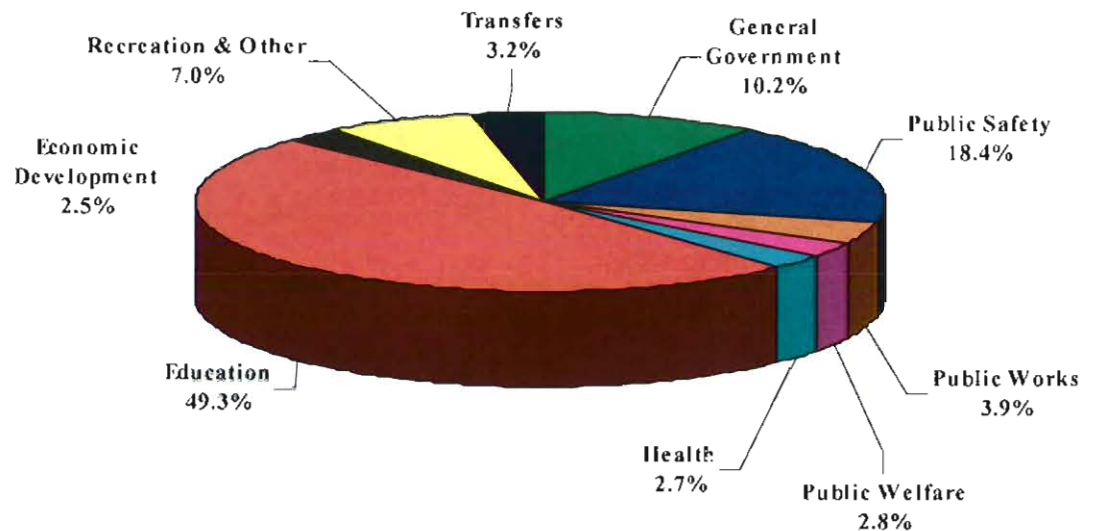
Allegany County Property Tax Rates (Non-Municipal Areas)





How Your County Taxes Are Expended

	Fiscal Year 2007	% Of Total
General Government	\$7,470,275	10.2%
Public Safety	13,544,898	18.4%
Public Works	2,846,857	3.9%
Public Welfare	2,037,220	2.8%
Health	1,960,542	2.7%
Education	36,232,221	49.3%
Economic Development	1,886,952	2.5%
Recreation, Culture, Miscellaneous, and Other	5,107,212	7.0%
Transfers	2,353,464	3.2%
Total Operating	\$73,439,641	100.0%

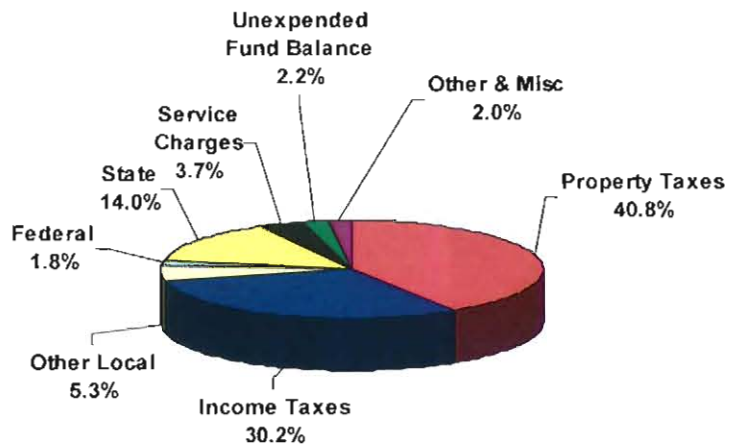


Note: Debt Service Payments Are Included In Each Category Area

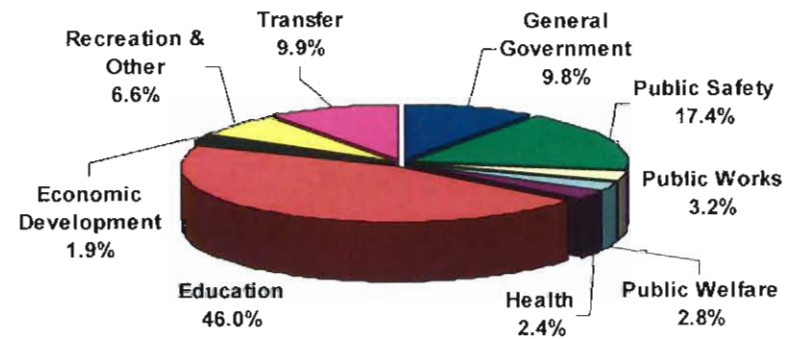


General Fund Revenue & Expenditures For Fiscal Year 2007

FY 2007 Revenues



FY 2007 Expenditures

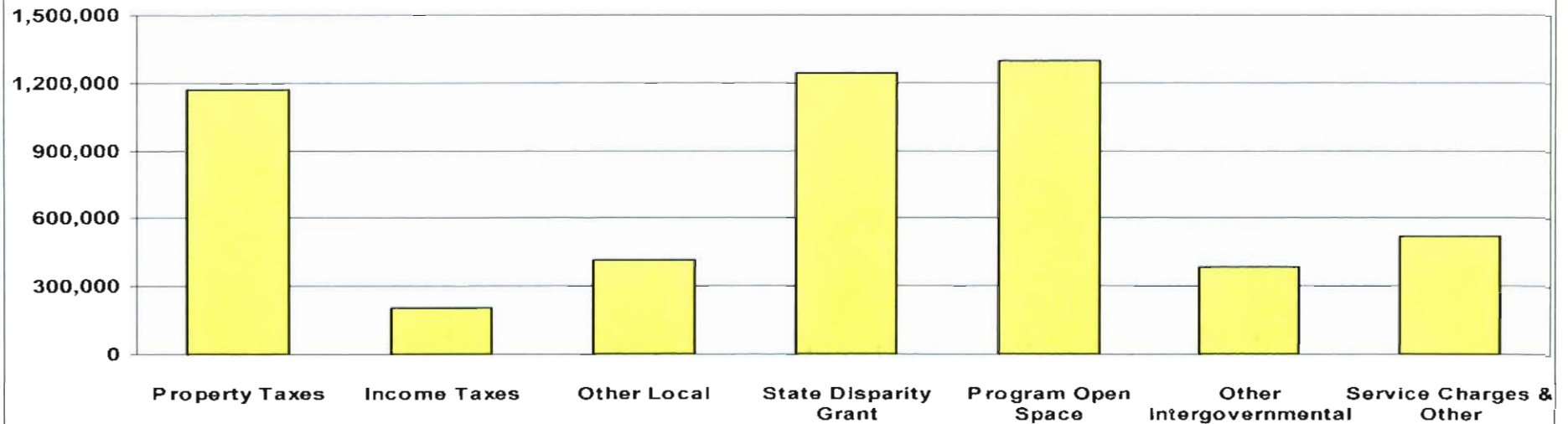




FY 2007 General Fund Budget Revenue Comparison

	FY 2006 Original	FY2007 Recommended	Difference	Percentage Difference
Local Property Taxes	\$28,829,695	\$30,000,560	\$1,170,865	4.1%
Local Income Taxes	21,950,000	22,150,000	200,000	0.9%
Other Local Taxes	2,849,000	3,267,000	418,000	14.7%
Licenses & Permits	594,700	590,200	-4,500	-0.8%
State Disparity Grant	6,100,040	7,345,436	1,245,396	20.4%
Program Open Space	200,000	1,493,363	1,293,363	646.7%
Other Intergovernmental	2,675,307	3,063,451	388,144	14.5%
Service Charges	2,523,599	2,725,120	201,521	8.0%
All Other	734,043	1,204,511	470,468	64.1%
Total Revenue	66,456,384	71,839,641	5,383,257	8.1%
Unexpended Balance Prior Year	1,750,000	1,600,000	-150,000	-8.6%
Total Sources	\$68,206,384	\$73,439,641	\$5,233,257	7.7%

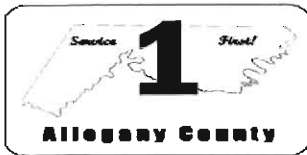
Revenue Changes



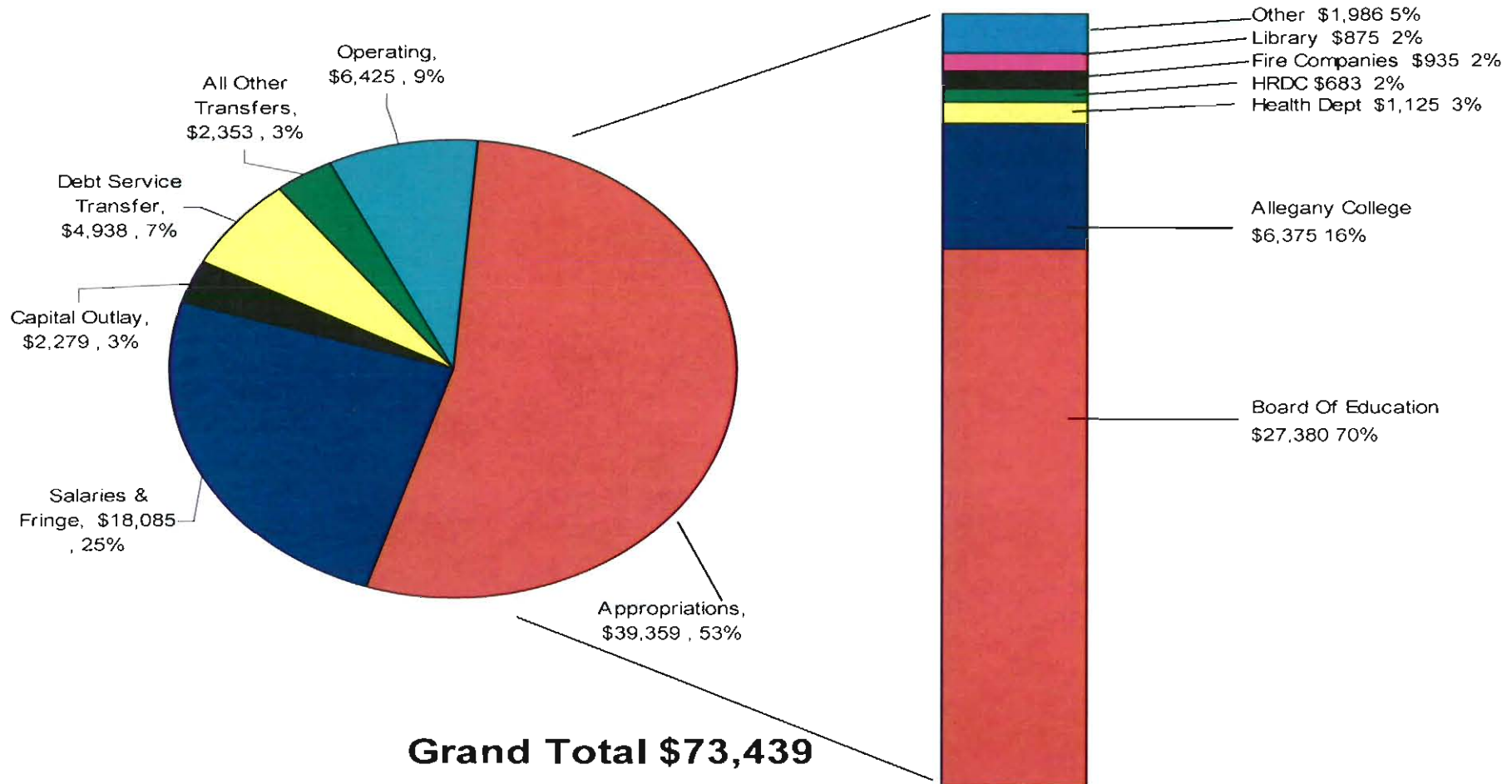


FY2007 General Fund Budget Expenditure Comparison

	<u>FY 2006 Original</u>	<u>FY 2007 Adopted</u>	<u>Difference</u>	<u>Percentage Difference</u>
General Government	\$6,505,635	\$7,176,805	\$671,170	10.3%
Public Safety	11,747,967	12,762,180	1,014,213	8.6%
Public Works	2,331,871	2,368,169	36,298	1.6%
Health	1,375,744	1,736,797	361,053	26.2%
Public Welfare	1,971,406	2,037,220	65,814	3.3%
Education	32,639,000	33,789,500	1,150,500	3.5%
Recreation & Culture	1,470,385	2,852,746	1,382,361	94.0%
Conservation Of Natural Resources	267,556	285,428	17,872	6.7%
Urban Development & Housing	305,737	206,511	-99,226	-32.5%
Economic Development	1,474,371	1,418,513	-55,858	-3.8%
Intergovernmental	28,704	28,704	0	0.0%
Miscellaneous	1,233,375	1,485,919	252,544	20.5%
Subtotal	<u>\$61,351,751</u>	<u>\$66,148,492</u>	<u>\$4,796,741</u>	<u>7.8%</u>
<u>Transfers:</u>				
Highway Fund	1,661,715	1,800,000	138,285	8.3%
Transit Fund	197,933	251,381	53,448	27.0%
Housing Fund	181,763	194,481	12,718	7.0%
Revolving Building Fund	0	0	0	0.0%
Narcotic Task Force	18,501	19,416	915	4.9%
PAYGO Fund	0	0	0	100.0%
Debt Service Fund	4,749,721	4,937,685	187,964	4.0%
Sanitary Fund	45,000	88,186	43,186	96.0%
Total Transfers To Other Funds	<u>\$6,854,633</u>	<u>\$7,291,149</u>	<u>\$436,516</u>	<u>6.4%</u>
Total General Fund Appropriations	<u>\$68,206,384</u>	<u>\$73,439,641</u>	<u>\$5,233,257</u>	<u>7.7%</u>



Allegany County, Maryland Fiscal Year 2007 General Fund Budget In Thousands



Allegany County
General Fund FY 2007 Budget
Services Funded By Allegany County Government
Not Provided by Municipal Government



Service	Dollars	%
Board Of Education	\$27,380,000	37.3%
Allegany College	6,375,000	8.7%
Detention Center	6,210,601	8.5%
Debt Service On Services	4,165,527	5.7%
911	1,471,170	2.0%
Health Department	1,158,530	1.6%
Medtrans	1,093,924	1.5%
State's Attorney	982,594	1.3%
Allegany County Library	875,000	1.2%
HRDC (Sr Citizen Centers)	683,400	0.9%
Election Office	595,287	0.8%
Other Health Services Programs	548,267	0.7%
Tourism	512,103	0.7%
Economic Development	483,110	0.7%
County Fair & Ag Expo	375,096	0.5%
Animal Control	371,289	0.5%
Domestic Preparedness	337,550	0.5%
Family Law Master	251,422	0.3%
Transit Operation	251,381	0.3%
Airport	240,000	0.3%
Emergency Management	196,028	0.3%
Solid Waste Recycling	172,069	0.2%
Soil Conservation	165,983	0.2%
Alternative Sentencing Program	148,599	0.2%
Circuit Court Masters Program	129,577	0.2%
Home Detention	125,229	0.2%
Cooperative Extension Agent	119,445	0.2%
Liquor Board	113,782	0.2%
Haz Mat	83,873	0.1%
Other Education	34,500	0.0%
<hr/>		
Some 41 Services For 75.8% Of Budget	\$55,650,336	75.8%
<hr/>		
Total General Fund Budget	\$73,439,641	

Tax Differential By Municipality	
<u>Municipality:</u>	
Barton	\$3,668
Cumberland	630,995
Frostburg	187,817
Lonaconing	14,466
Luke	47,365
Midland	3,639
Westernport	28,412
<hr/>	
Total	\$916,362

Note: Services Above Represent Primary Services and is Not All-Inclusive

How Your Property Taxes Are Calculated



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

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

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

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

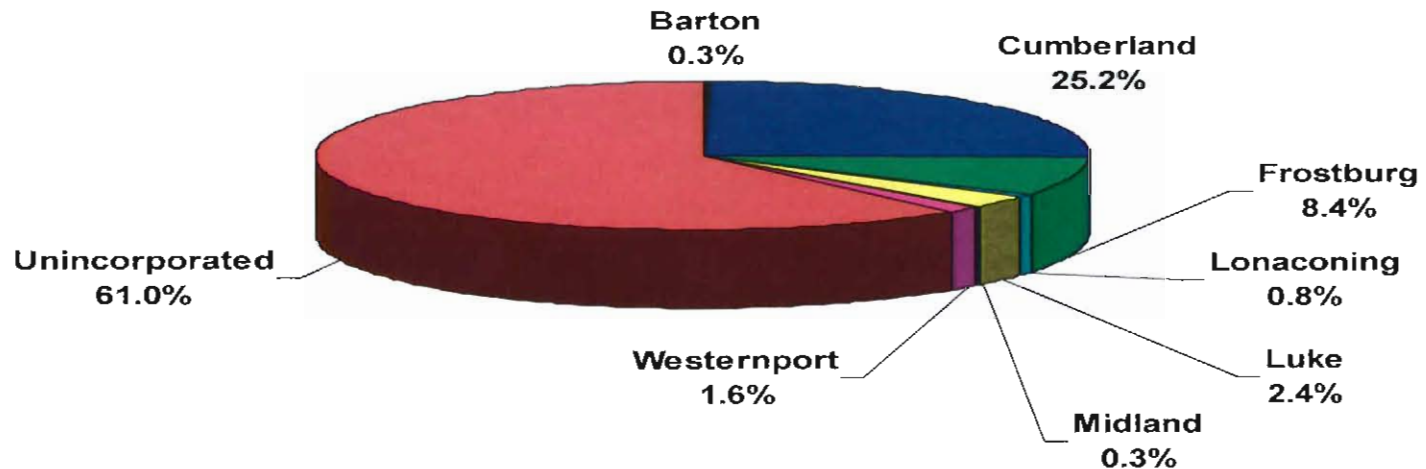
Note: The Above Example Is For Non-Municipal Properties And Properties In Non-Special Taxing Areas



Allegany County Real Property Tax Rates

<u>Municipality</u>	<u>2006 Assessable Base</u>	<u>2007 Assessable Base</u>	<u>2007 Tax Differential</u>	<u>2007 Tax Rate</u>
Barton	\$9,451,841	\$9,820,755	\$0.0335	\$0.9494
Cumberland	682,166,051	729,059,783	\$0.0742	\$0.9087
Frostburg	224,101,394	242,016,661	\$0.0718	\$0.9111
Lonaconing	22,368,774	22,808,207	\$0.0546	\$0.9283
Luke	71,300,306	68,998,112	\$0.0602	\$0.9227
Midland	9,044,470	9,466,858	\$0.0355	\$0.9474
Westernport	45,577,928	46,591,863	\$0.0566	\$0.9263
Unincorporated	<u>1,673,134,854</u>	<u>1,763,588,779</u>	\$0.0000	\$0.9829
Total	\$2,737,145,618	\$2,892,351,018		

Allegany County Assessable Base FY2007

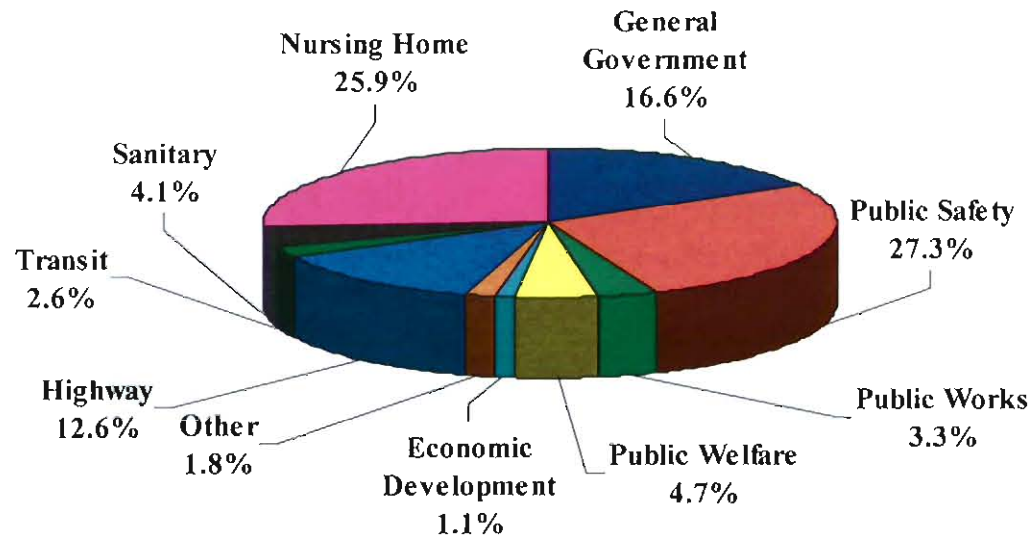




Allegany County Full Time Equivalent Positions

	Fiscal Year 2006	%	Fiscal Year 2007	%	Change
General Government	94.3	15.9%	97.8	16.6%	3.5
Public Safety	156.6	26.5%	160.8	27.3%	4.2
Public Works	18.5	3.1%	19.6	3.3%	1.1
Public Welfare	27.3	4.6%	27.6	4.7%	0.3
Economic Development	10.1	1.7%	6.3	1.1%	-3.8
Other	6.9	1.2%	10.5	1.8%	3.6
Highway	74.5	12.6%	74.5	12.6%	0.0
Transit	14.2	2.4%	15.0	2.6%	0.8
Sanitary	24.0	4.1%	25.0	4.1%	1.0
Nursing Home	165.5	28.0%	152.1	25.9%	-13.4
Grand Total Full Time Equivalents	<u>591.9</u>	<u>100.0%</u>	<u>589.2</u>	<u>100.0%</u>	<u>-2.7</u>

Full Time Equivalent Positions





ALLEGANY COUNTY POSITION ALLOCATION TABLE F.Y. 2007

DEPARTMENT	2006 ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2007	DEPARTMENT	2006 ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2007
COUNTY COMMISSIONERS	3.0		3.0	ALTERNATIVE SENTENCING PROGRAM	2.0		2.0
COMMISSIONERS STAFF& OFFICE	2.0		2.0	LIQUOR CONTROL BOARD	4.0		4.0
FAMILY SUPPORT SERVICES	1.0		1.0	HOME DETENTION GRANT	2.0		2.0
CIRCUIT COURT MASTERS PROGRAM	2.5		2.5	EMERGENCY MANAGEMENT DEPARTMENT	1.9	0.5	2.4
CIRCUIT COURT	4.8	0.7	5.5	ANIMAL CONTROL OFFICE	4.0		4.0
ORPHAN'S COURT	3.0		3.0	ANIMAL SHELTER	2.8	0.5	3.3
FAMILY LAW MASTER	1.0		1.0	911	23.1	1.5	24.6
STATES ATTORNEY	13.0		13.0	DOMESTIC PREPAREDNESS GRANT	1.0	0.5	1.5
VICTIM WITNESS COORDINATOR	1.0		1.0	HAZARDOUS MATERIAL OPERATIONS	0.2		0.2
PETIT JURY	1.0		1.0	BUILDING CODE INSPECTOR	2.2		2.2
ADMINISTRATOR	2.0	1.0	3.0	TRANSPORTATION PLANNING	0.6	0.5	1.1
ELECTIONS OFFICE	7.5		7.5	ENGINEERING	12.6	0.6	13.2
FINANCE DEPARTMENT	9.6		9.6	SOLID WASTE DISPOSAL	3.4		3.4
TAX & UTILITY COLLECTION	7.5		7.5	SOLID WASTE RECYCLING PROGRAM	1.9		1.9
COUNTY ATTORNEY	3.0		3.0	MAINTENANCE-HEALTH CENTER	1.3	(1.0)	0.3
HUMAN RESOURCES DEPARTMENT	4.0	1.0	5.0	HEALTH DEPARTMENT	2.0		2.0
EMPLOYEE RECOGNITION	0.4		0.4	MEDTRANS/ALLTRANS/JOB ACCESS	15.4	2.3	17.7
PLANNING	2.3	0.5	2.8	CHILD ABUSE COORDINATOR	1.0		1.0
LAND USE PLANNING	2.3		2.3	ALLEGANY COUNTY FAIR	0.5	0.6	1.1
PERMITS & ENFORCEMENT	4.3		4.3	FAIRGROUNDS MAINTENANCE	1.4		1.4
MAINTENANCE-GENERAL	8.5	0.3	8.8	HIGHLANDS TRAIL MAINTENANCE	0.0	0.2	0.2
MAINT - PROSPECT SQ. OFFICE BDLG	1.0		1.0	SOIL CONSERVATION	2.0		2.0
MAINTENANCE-COURTHOUSE	2.7		2.7	OFFICE OF CAPITAL PROJECTS	2.0	(1.0)	1.0
MAINTENANCE - COUNTY COMPLEX	3.9		3.9	OFFICE OF PROJECT SERVICES	1.0	(1.0)	0.0
INFORMATION TECHNOLOGY DIVISION	3.3		3.3	OFFICE OF COMMUNITY SERVICES	1.3		1.3
SHERIFF'S DEPARTMENT	28.2	1.0	29.2	DEPT OF ECONOMIC DEVELOPMENT	5.7	(0.8)	4.9
FAMILY AGENCY NETWORK	1.0		1.0	TOURISM DEPARTMENT	2.0		2.0
MULTI AGENCY TEAM	1.0		1.0	HIGHWAY FUND	74.5		74.5
ATTENDANCE RESOURCE PROGRAM	1.0		1.0	ALLEGANY COUNTY TRANSIT FUND	14.2	0.8	15.0
CASASTART	0.0	1.0	1.0	HOUSING AND COMMUNITY DEVELOPMENT	4.3		4.3
FIRE & RESCUE ORGANIZATIONS	0.1		0.1	GAMING FUND	3.0	(0.2)	2.8
DETENTION CENTER	77.5		77.5	NARCOTICS TASK FORCE	1.0		1.0
MAINTENANCE - DETENTION CENTER	2.3	0.2	2.5	REVOLVING BUILDING FUND	1.4		1.4
DJJ CRISIS INTERVENTION	0.5		0.5	SANITARY DISTRICTS	24.0	1.0	25.0
DJJ JUVENILE SERVICES GRANT	0.5		0.5	NURSING HOME	165.5	(13.4)	152.1

ABOVE TABLE REPRESENTS FULL TIME EQUIVALENCIES (FTE)

NOTE: SHORT TERM INTERNS ARE EXCLUDED FROM FTE COUNT

TOTAL

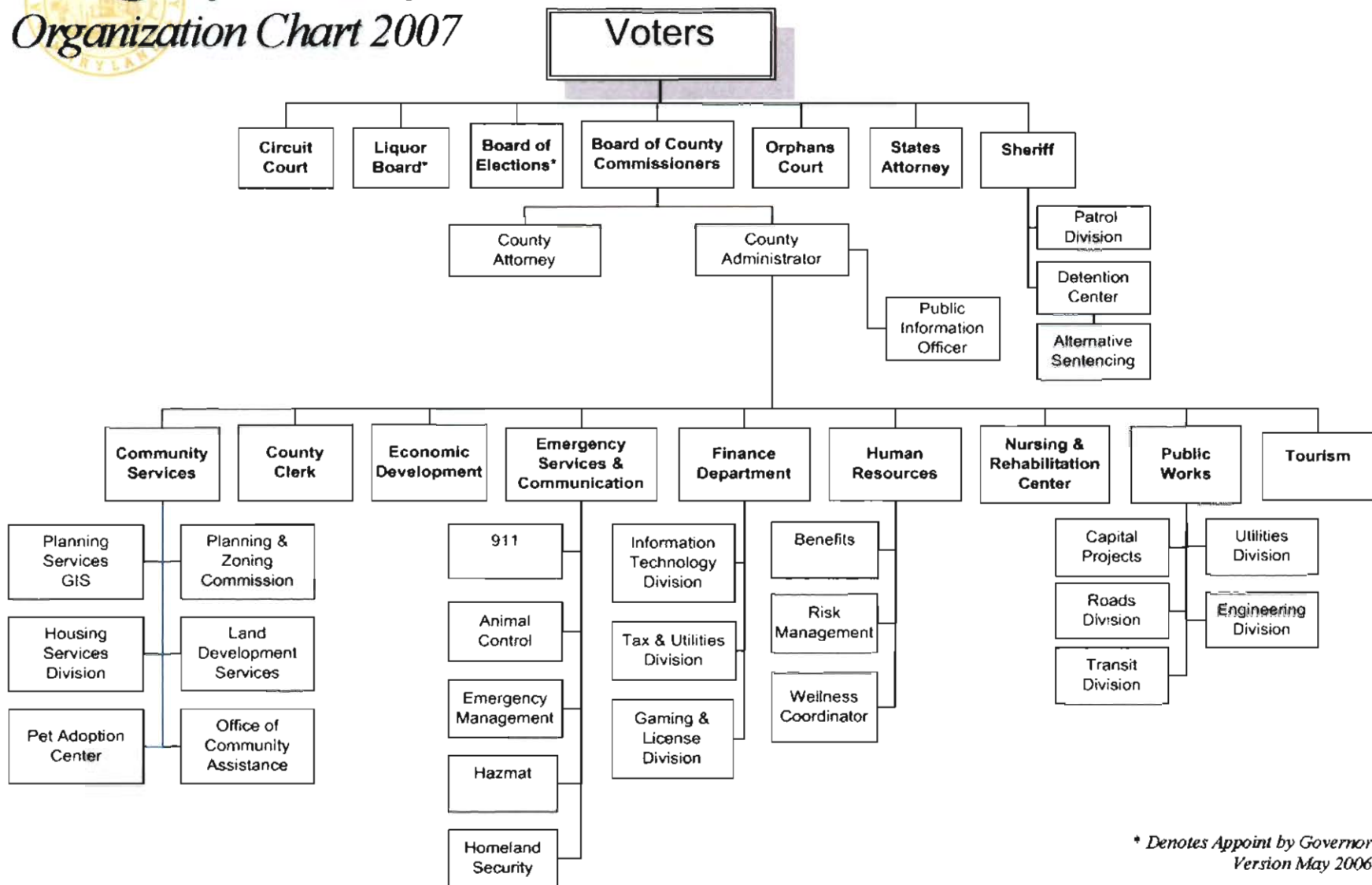
591.9

(2.7)

589.2

Allegany County Government

Organization Chart 2007



* Denotes Appoint by Governor
Version May 2006



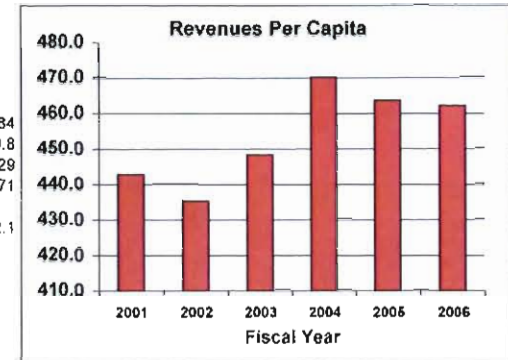
FY 2007 Budget Indicators

Revenue Per Capita

	2001	2002	2003	2004	2005	Budgeted 2006
Gross Operating Revenues	58,597,550	58,299,617	61,459,452	65,639,980	66,433,689	68,206,384
Consumer Price Index	176.6	178.9	183.3	189.7	194.5	199.8
Gross Operating Revenues	33,180,946	32,587,824	33,529,434	34,601,993	34,156,138	34,137,329
Current Population	74,930	74,864	74,798	73,600	73,668	73,871
Gross Operating Revenues Per Capita	442.8	435.3	448.3	470.1	463.6	462.1

Description:

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

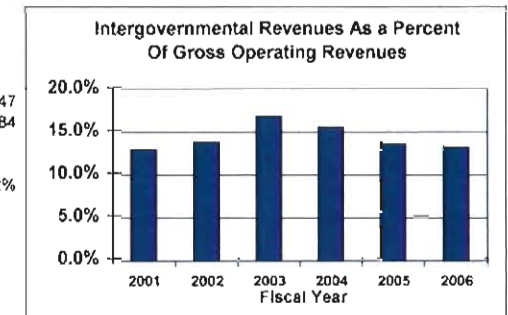


Intergovernmental Operating Revenues

	2001	2002	2003	2004	2005	Budgeted 2006
Intergovernmental Operating Revenues	7,566,563	8,014,101	10,304,740	10,170,138	8,989,553	8,975,347
Gross Operating Revenues	58,597,550	58,299,617	61,459,452	65,639,980	66,433,689	68,206,384
Intergovernmental Operating Revenues As A Percent Of Gross Operating Revenue	12.9%	13.7%	16.8%	15.5%	13.5%	13.2%

Description:

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

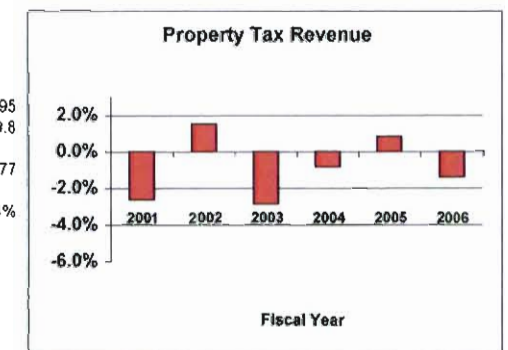


Property Tax Revenues

	2001	2002	2003	2004	2005	Budgeted 2006
Property Tax Revenues	26,205,688	28,949,364	26,823,761	27,527,977	28,460,485	28,829,695
Consumer Price Index	176.6	178.9	183.3	189.7	194.5	199.8
Property Tax Revenue In Constant Dollars	14,839,008	15,063,926	14,633,803	14,511,322	14,632,640	14,429,277
Growth Rate In Constant Dollars	-2.6%	1.5%	-2.9%	-0.8%	0.8%	-1.4%

Description:

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



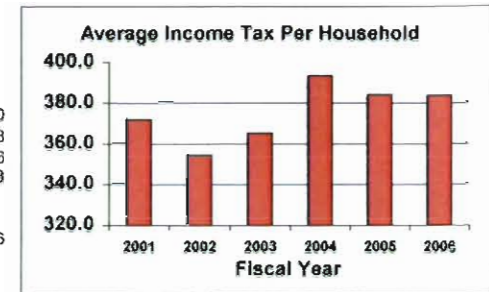


Income Tax Revenues

	2001	2002	2003	2004	2005	Budgeted 2006
Income Tax Revenues	19,177,773	18,441,780	19,391,155	21,536,150	21,472,667	21,950,000
Consumer Price Index	176.6	178.9	183.3	189.7	194.5	199.8
Income Tax Revenue in Constant Dollars	10,859,441	10,308,429	10,578,917	11,352,741	11,039,932	10,985,986
Households	29,208	29,094	28,980	28,866	28,752	28,638
Avg. Income Tax Per Household In Constant Dollars	371.8	354.3	365.0	393.3	384.0	383.6

Description:

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

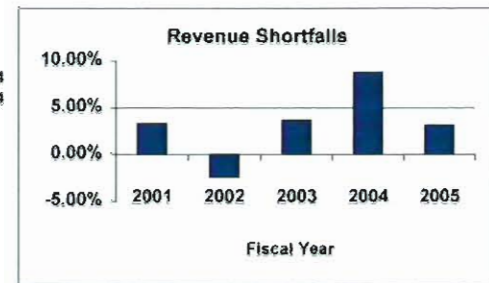


Revenue Shortfalls

	2001	2002	2003	2004	2005	Budgeted 2006
Actual Gross Operating Revenue	58,597,550	58,299,617	61,459,452	65,639,980	66,433,689	68,206,384
Budgeted Gross Operating Revenue	56,667,669	59,710,108	59,217,729	59,911,738	64,373,112	68,206,384
Revenue Shortfall/Surplus	1,929,881	-1,410,491	2,241,723	5,728,242	2,060,577	
Revenue Variance As A Percent Of Gross Operating Revenue	3.29%	-2.42%	3.65%	8.73%	3.10%	

Description:

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

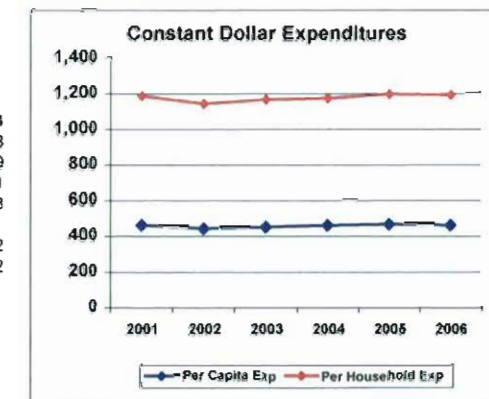


Expenditures Per Capita

	2001	2002	2003	2004	2005	Budgeted 2006
Net Operating Expenditures & Transfers	61,196,447	59,481,020	61,974,100	64,297,915	66,914,923	68,206,384
Consumer Price Index	176.6	178.9	183.3	189.7	194.5	199.8
Constant Dollar Expenditures	34,652,575	33,248,195	33,810,202	33,894,526	34,403,559	34,137,329
Estimated Population	74,930	74,864	74,798	73,600	73,668	73,871
Estimated Households	29,208	29,094	28,980	28,866	28,752	28,638
Per Capita Expenditures	462	444	452	461	467	462
Per Household Expenditures	1,186	1,143	1,167	1,174	1,197	1,192

Description:

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



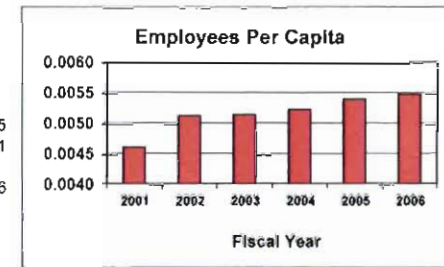


Employees Per Capita

	2001	2002	2003	2004	2005	Budgeted 2006
Number Of Full Time Employees	344.2	382.5	383.8	383.8	396.6	403.5
Population	74,930	74,864	74,798	73,600	73,668	73,671
Number Of County Employees Per Capita	0.00459	0.00511	0.00513	0.00521	0.00538	0.00546

Description:

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

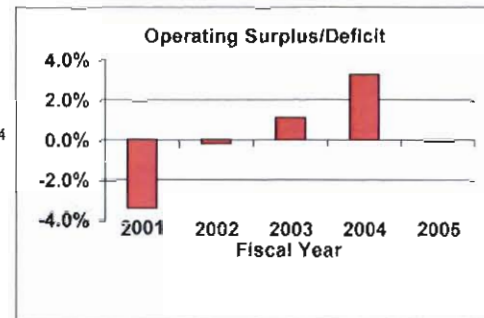


Operating Surplus/Deficits

	2001	2002	2003	2004	2005	Budgeted 2006
Gross Operating Revenues	58,597,550	58,299,617	61,459,452	65,639,980	66,433,689	68,206,384
General Fund Surplus/Deficit	-2,009,350	-112,860	676,548	2,124,315	2,723	
General Fund Operating Deficits/Surplus As A % Of General Fund Revenues	-3.4%	-0.2%	1.1%	3.2%	0.0%	

Description:

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

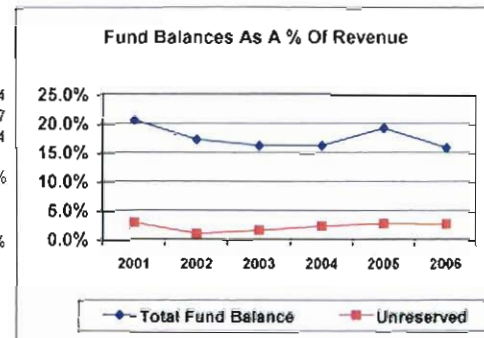


Fund Balances

	2001	2002	2003	2004	2005	Budgeted 2006
Total Fund Balance	12,020,900	10,011,550	9,898,690	10,575,238	12,699,553	10,766,444
Unreserved Fund Balance	1,650,272	544,098	927,162	1,464,664	1,774,067	1,774,067
Gross Operating Revenue	58,597,550	58,299,617	61,459,452	65,639,980	66,433,689	68,206,384
General Fund Balance As A % Revenue	20.5%	17.2%	16.1%	16.1%	19.1%	15.8%
General Fund Unreserved Fund Balance As A Percent Of Revenue	2.8%	0.9%	1.5%	2.2%	2.7%	2.6%

Description:

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



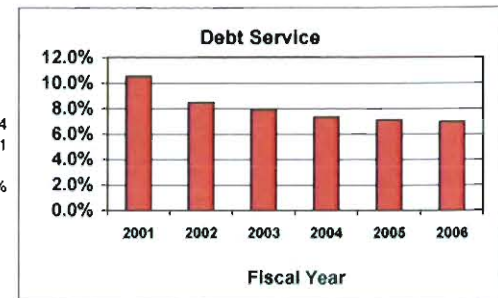


Debt Service

	2001	2002	2003	2004	2005	Budgeted 2006
Gross Operating Revenues	58,597,550	58,299,617	61,459,452	65,639,980	66,433,689	68,206,384
Debt Service	6,170,405	4,935,779	4,870,889	4,799,670	4,717,070	4,749,721
Debt Service As A % of Revenues	10.5%	8.5%	7.9%	7.3%	7.1%	7.0%

Description:

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

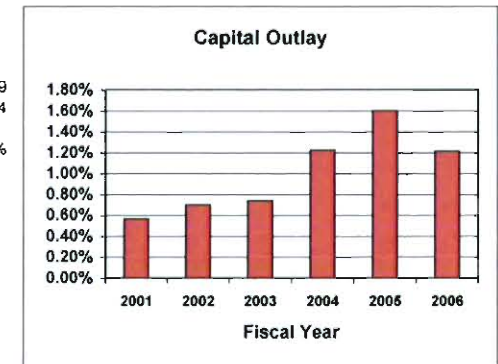


Capital Outlay

	2001	2002	2003	2004	2005	Budgeted 2006
Total Capital Outlay	344,905	416,365	456,973	786,797	1,070,298	826,469
Operating Expenditures And Transfers	61,196,447	59,481,020	61,974,100	64,297,915	66,914,923	68,206,384
Capital Outlay As A % Of Expenditures	0.56%	0.70%	0.74%	1.22%	1.60%	1.21%

Description:

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

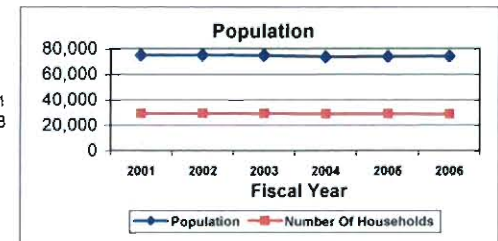


Population

	2001	2002	2003	2004	2005	Budgeted 2006
Population	74,930	74,864	74,798	73,600	73,668	73,871
Number Of Households	29,208	29,094	28,980	28,866	28,752	28,638

Description:

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



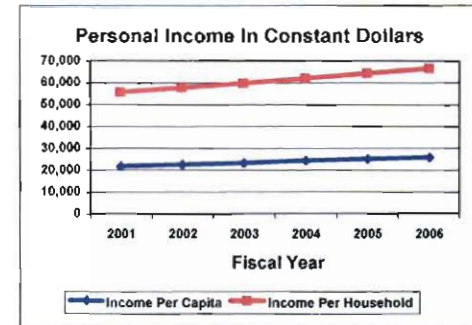


Personal Income Per Capita/Household

	2001	2002	2003	2004	2005	Budgeted 2006
Personal Income	1,623,601,000	1,678,723,000	1,732,192,000	1,787,364,041	1,844,293,366	1,903,035,947
Population	74,930	74,864	74,798	73,600	73,668	73,871
Income Per Capita	21,668	22,424	23,158	24,285	25,035	25,762
Households	29,208	29,094	28,980	28,866	28,752	28,638
Income Per Household	55,588	57,701	59,773	61,920	64,146	66,452

Description:

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

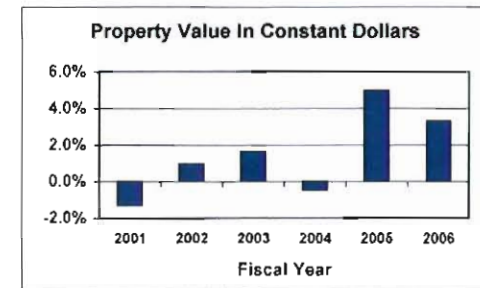


Property Value

	2001	2002	2003	2004	2005	Budgeted 2006
Market Value Of Real Property	2,027,094,175	2,072,981,398	2,158,322,043	2,223,185,344	2,392,928,708	2,539,519,018
Consumer Price Index	176.6	178.9	183.3	189.7	194.5	199.8
Property Value - Constant Dollars	11,478,449	11,587,375	11,774,807	11,719,480	12,302,975	12,710,305
% Change In Property Value	-1.3%	0.9%	1.6%	-0.5%	5.0%	3.3%

Description:

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



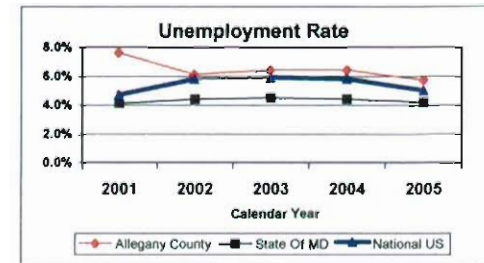


Unemployment Rate

	2001	2002	2003	2004	2005
Allegany County Employment Rate	7.6%	6.1%	6.4%	6.4%	5.7%
State Of Maryland Unemployment Rate	4.1%	4.4%	4.5%	4.4%	4.2%
United States Unemployment Rate	4.7%	5.8%	5.9%	5.8%	5.0%

Description:

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

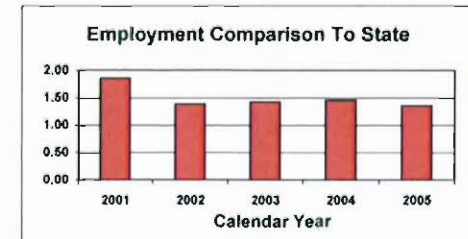


Unemployment Rate Comparison To State

	2001	2002	2003	2004	2005
Allegany County Employment Rate	7.6%	6.1%	6.4%	6.4%	5.7%
State Of Maryland Unemployment Rate	4.1%	4.4%	4.5%	4.4%	4.2%
United States Unemployment Rate	4.7%	5.8%	5.9%	5.8%	5.0%
Ratio Of County To State Unemployment	1.85	1.39	1.42	1.45	1.36

Description:

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



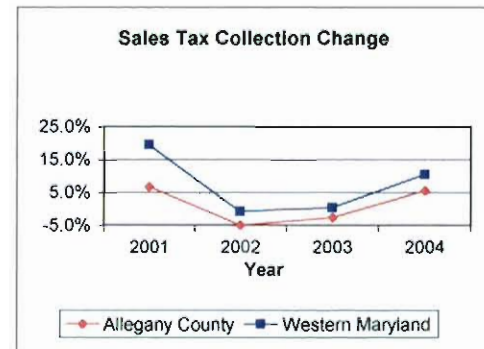
Sales Tax Collections

	2001	2002	2003	2004	2005
Sales Tax Collected - Allegany County	32,671,553	31,047,912	30,225,467	31,870,650	-
Sales Tax Collected - Western Maryland	113,020,923	112,061,831	112,404,726	124,108,271	-
Percentage Change - Allegany County	6.7%	-5.0%	-2.6%	5.4%	-
Percentage Change - Western Maryland	19.5%	-0.8%	0.3%	10.4%	-

Description:

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

- 2005 Sales Tax information was not available.



RESOLUTION NO. 06-14

WHEREAS, the Board of County Commissioners must adopt a budget by June 30, 2006 for the Fiscal Year July 1, 2006– June 30, 2007, and

WHEREAS, the Board, in accordance with state law held a Constant Yield Hearing on April 6, 2006, 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 1; and

WHEREAS, the Board held a public preliminary budget hearing on April 21, 2006, at 11:00 a.m. and sought additional public input at their April 27, May 4, and 11, 2006 meetings; and

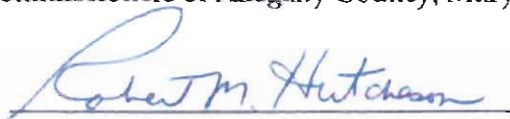
WHEREAS, the Finance Director, at the request of the Board, held budget hearings with all County departments and the Allegany County Commissioners held hearings with agencies to review their requests and develop a balanced FY 2007 budget for the Board's review and approval.

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

1. The Commissioners adopt the FY 2007 Operating and Capital Budget, as modified and as summarized in the attached list of funds, in the amount of \$139,806,331.
2. The Commissioners hereby approve a revised Appendix A (Allegany County Pay Range) to the *Rules and Regulations Governing Employees* providing a cost of living increase of 3%, increments, and approved personnel changes.
3. The FY 2007 Budget reaffirms the County's Cash Management/Investment Policy as revised May 1996. We remain within the current self-imposed debt affordability standards.
4. The FY 2007 General Fund Budget will increase by 7.7%.
5. The FY 2007 budget provides an additional full-time Deputy designated for the C31 Unit, election judge salary increase, mileage increase for Circuit Court jurors to 22 cents per mile, and hiring of a Communication Chief for 911 Center.
6. The FY 2007 Tax Levy continues to reflect the tax differential formula revisions based on the May 27, 2004 ruling by Circuit Court Judge Gary G. Leasure.
7. The FY 2007 budget reflects the operation of Paper Gaming with revenues, after all administrative costs, and in accordance with Section 1-112(f)(2)a designating 25% of remaining revenues to fire and rescue companies and Section 1-112(f)(2)b of the Paper Gaming Regulations designating the remainder (75%) for capital education project funding. In accordance with the previous Resolution 04-18 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 FY07.
8. The Commissioners approve a 2 cent Property Tax Rate reduction.
9. The Commissioners reserve \$100,000 for the initial set-up of a new emergency medical service program.
10. The FY07 budget provides a significant increase in maintenance cost due to relocation of the Health Department into a remodeled, more spacious building.

County Commissioners of Allegany County, Maryland


James J. Stakem, President


Robert M. Hutcheson, Commissioner


Barbara B. Roque, Commissioner

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ALLEGANY COUNTY, MARYLAND

ALL FUNDS

June 1, 2006

OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2007 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS

SOURCES OF FUNDS

	Sources Excluding Transfers-In	Transfers-In	Total Sources
General Fund	\$ 72,988,035	\$ 451,606	\$ 73,439,641
Special Revenue Funds			
Highway	778,730	1,800,000	2,578,730
Coal Haul Roads	1,176,800	0	1,176,800
Transit	1,266,337	251,381	1,517,718
Gaming Fund	695,836	0	695,836
Community Development Block Grant	119,000	0	119,000
CDBG Program Income	145,400	0	145,400
Housing and Community Development	1,452,703	194,481	1,647,184
Narcotics Task Force	71,216	19,416	90,632
Revolving Building	4,840,948	0	4,840,948
Public Safety	619,890	0	619,890
Debt Service Fund	197,035	5,870,480	6,067,515
Capital Project Funds			
Capital Project	15,268,900	0	15,268,900
PAYGO Capital Reserve	1,760,000	0	1,760,000
2004 Public Improvement Bond	0	0	0
2006 Public Improvement Bond	5,143,000	0	5,143,000
Enterprise Funds			
Water Districts	1,791,415	20,000	1,811,415
Sanitary Districts	7,119,021	95,686	7,214,707
Nursing Home	10,310,729	0	10,310,729
Allconet II	373,060		373,060
County Loan Fund	125,226	0	125,226
TOTAL SOURCES OF FUNDS	\$ 126,243,281	\$ 8,703,050	\$ 134,946,331



ALLEGANY COUNTY, MARYLAND

ALL FUNDS

June 1, 2006

OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2007 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS (Con't)

USES OF FUNDS

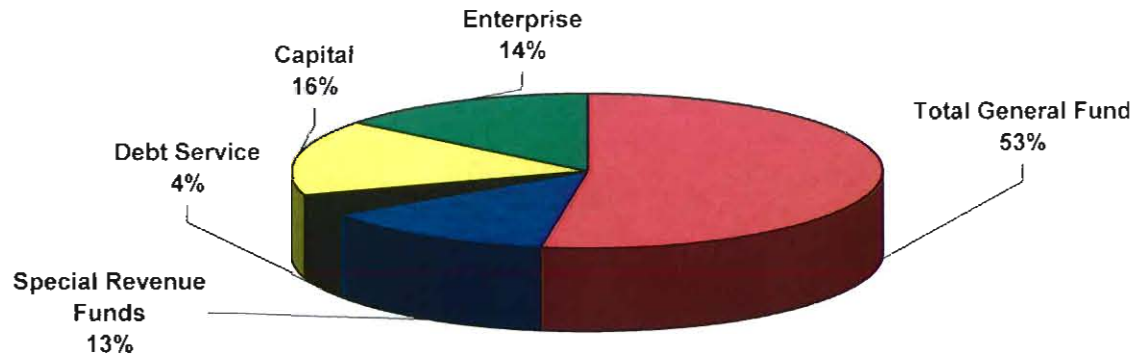
	Uses Excluding Transfers-Out	Transfers-Out	Total Uses
General Fund	\$ 66,148,492	\$ 7,291,149	\$ 73,439,641
Special Revenue Funds			
Highway	7,438,730	0	7,438,730
Coal Haul Roads	1,176,800	0	1,176,800
Transit	1,517,718	0	1,517,718
Community Development Block Grant	119,000	0	119,000
Gaming Fund	695,836	0	695,836
CDBG Program Income	145,400	0	145,400
Housing and Community Development	1,647,184	0	1,647,184
Narcotics Task Force	90,632	0	90,632
Revolving Building	3,835,273	1,005,675	4,840,948
Public Safety	619,890	0	619,890
Debt Service Fund	6,067,515	0	6,067,515
Capital Project Funds			
Capital Project	15,268,900	0	15,268,900
PAYGO Capital Reserve	1,760,000	0	1,760,000
2004 Public Improvement Bond	0	0	0
2006 Public Improvement Bond	5,143,000	0	5,143,000
Enterprise Funds			
Water Districts	1,811,415	0	1,811,415
Sanitary Districts	7,214,707	0	7,214,707
Nursing Home	10,310,729	0	10,310,729
Allconet II	92,060	281,000	373,060
County Loan Fund	0	125,226	125,226
TOTAL USES OF FUNDS	\$ 131,103,281	\$ 8,703,050	\$ 139,806,331

All Funds Fiscal Year Comparison

	Fiscal Year 2006	Fiscal Year 2007	Change	% Change
General Government	\$6,807,821	\$7,470,275	\$662,454	9.7%
Public Safety	12,498,599	13,544,898	1,046,299	8.4%
Public Works	2,797,007	2,846,857	49,850	1.8%
Public Welfare	2,277,143	2,037,220	-239,923	-10.5%
Health	1,475,744	1,960,542	484,798	32.9%
Education	34,908,810	36,232,221	1,323,411	3.8%
Economic Development	2,083,354	1,886,952	-196,402	-9.4%
Recreation, Culture, Miscellaneous, and Other	3,252,994	5,107,212	1,854,218	57.0%
Transfers	2,104,912	2,353,464	248,552	11.8%
Total General Fund	\$68,206,384	\$73,439,641	\$5,233,257	7.7%
Special Revenue Funds	20,314,981	18,292,138	-2,022,843	-10.0%
Debt Service	5,974,145	6,067,515	93,370	1.6%
Capital	19,709,018	22,171,900	2,462,882	12.5%
Enterprise	18,440,963	19,835,137	1,394,174	7.6%
Grand Total	\$132,645,491	\$139,806,331	\$7,160,840	5.4%

Note: Debt Service Included In Each Category Area

Allegany County Summary Of FY 2007 Funds



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ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 1, 2006

SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2004	FY 2005	FY 2006	FY 2007
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
Taxes - Local Property	\$ 27,527,977	\$ 28,460,485	\$ 28,829,695	\$ 30,000,560
Taxes - Local Income	21,536,150	21,472,667	21,950,000	22,150,000
Taxes - Local Other	2,702,537	3,120,857	2,849,000	3,267,000
Licenses and Permits	606,228	583,575	594,700	590,200
Intergovernmental	10,170,138	8,989,553	8,975,347	11,902,250
Service Charges	2,636,468	3,096,903	2,523,599	2,725,120
Fines and Forfeitures	-23,118	31,808	23,600	26,100
Miscellaneous:				
Interest	154,836	301,620	183,147	341,123
Rents	265,139	288,481	279,568	305,882
Other Miscellaneous	63,625	73,518	76,050	79,800
Unexpended Balance - Prior Year	0	0	1,750,000	1,600,000
	<u>\$ 65,639,980</u>	<u>\$ 66,419,467</u>	<u>\$ 68,034,706</u>	<u>\$ 72,988,035</u>
<u>TRANSFERS IN</u>				
Special Revenue Fund	\$ 60,380	\$ 0	\$ 45,380	\$ 45,380
Enterprise Fund	721,868	0	126,298	406,226
Total Transfers From Other Funds	<u>\$ 782,248</u>	<u>\$ 0</u>	<u>\$ 171,678</u>	<u>\$ 451,606</u>
TOTAL GENERAL FUND REVENUES	<u><u>\$ 66,422,228</u></u>	<u><u>\$ 66,419,467</u></u>	<u><u>\$ 68,206,384</u></u>	<u><u>\$ 73,439,641</u></u>



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 1, 2006

SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2004	FY 2005	FY 2006	FY 2007
<u>APPROPRIATIONS</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
General Government	\$ 5,679,728	\$ 5,758,077	\$ 6,505,635	\$ 7,176,805
Public Safety	10,046,372	11,212,491	11,747,967	12,762,180
Public Works	2,169,154	2,046,512	2,331,871	2,368,169
Health	1,282,421	1,334,675	1,375,744	1,736,797
Public Welfare	1,836,704	1,815,439	1,971,406	2,037,220
Education	31,512,125	31,211,488	32,639,000	33,789,500
Recreation and Culture	1,197,091	1,319,237	1,470,385	2,852,746
Conservation of Natural Resources	223,675	254,764	267,556	285,428
Community Development and Housing	102,266	284,280	305,737	206,511
Economic Development	1,497,819	1,506,010	1,474,371	1,418,513
Intergovernmental	28,704	28,704	28,704	28,704
Miscellaneous	787,270	934,571	1,233,375	1,485,919
Sub-Total	\$ 56,363,329	\$ 57,706,248	\$ 61,351,751	\$ 66,148,492
<u>TRANSFERS OUT</u>				
Highway Fund	\$ 1,619,312	\$ 1,979,741	\$ 1,661,715	\$ 1,800,000
Tourism Marketing Fund	28,637	0	0	0
Transit Fund	93,578	129,920	197,933	251,381
Housing & Community Development Fund	137,779	214,170	181,763	194,481
Narcotics Task Force Fund	16,306	16,112	18,501	19,416
Revolving Building Fund	41,000	0	0	0
Debt Service Fund	4,799,670	4,717,070	4,749,721	4,937,585
Capital Projects Funds	1,198,304	2,027,868	0	0
Sanitary Districts	60,428	0	0	0
Loan Fund	0	569,531	45,000	88,186
Total Transfers to Other Funds	\$ 7,995,014	\$ 9,654,412	\$ 6,854,633	\$ 7,291,149
TOTAL GENERAL FUND APPROPRIATIONS	\$ 64,358,343	\$ 67,360,660	\$ 68,206,384	\$ 73,439,641



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 1, 2006

DETAIL SCHEDULE OF REVENUES

REAL AND PERSONAL PROPERTY TAXES

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

REAL AND PERSONAL PROPERTY

Rate per \$100:

	FY 2004 Actual Revenues	FY 2005 Actual Revenues	FY 2006 Original	FY 2007 Approved	Percentage Of Total
Barton			102,554	103,945	
Cumberland			7,334,325	7,669,445	
Frostburg			2,270,497	2,383,292	
Lonaconing			246,524	245,958	
Luke			805,582	725,986	
Midland			95,902	97,096	
Westernport			467,945	464,979	
Unincorporated			20,447,366	21,024,011	
Sub-total				\$ 32,714,712	

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

31,770,695

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

31,291,853

FY 2004 \$1.0000 (Adjusted as needed for Tax Differential by Municipality)

30,798,760

Payments in Lieu of Property Taxes:

Personal Property Taxes - Coal Taxes	221,498	269,580	210,000	210,000
Real Estate Taxes - Housing Authorities	35,000	38,632	35,000	36,000
Interest and late payment penalties on property taxes	633,501	645,770	625,000	635,000
Sub-total	\$ 31,688,759	\$ 32,245,835	\$ 32,640,695	\$ 33,595,712

Deductions:

Prompt Payment Discounts on Property Taxes	\$ 115,255	\$ 119,848	\$ 121,000	\$ 121,000
Deferred Revenue	75,685	336,423	105,000	155,000
Manufacturers Tax Exemption	3,426,655	3,161,246	3,325,000	3,087,152
Coal Company Personal Property Taxes	119,222	-2,031	50,000	0
Enterprise Zone Exemptions	141,250	138,870	175,000	200,000
BRIP - Brownsfield Credit	0	0	5,000	2,000
State Tax Credits/Historic Credits	282,715	30,994	30,000	30,000
Sub-total	\$ 4,160,782	\$ 3,785,350	\$ 3,811,000	\$ 3,595,152

TOTAL NET PROPERTY TAXES

\$ 27,527,977 \$ 28,460,485 \$ 28,829,695 \$ 30,000,560 40.8%



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
June 1, 2006
DETAIL SCHEDULE OF PROPERTY TAX ESTIMATE

<u>Taxing Area</u>	Real Estate		Personal Property		Public Utilities		Grand Total	
	<u>Assessment</u>	<u>Real Estate Tax</u>	<u>Assessment</u>	<u>Personal Property Tax</u>	<u>Assessment</u>	<u>Public Utility Tax</u>	<u>Total Assessment</u>	<u>Total Revenues</u>
Barton	\$9,068,955	\$86,101	\$218,800	\$5,193	\$533,000	\$12,651	\$9,820,755	\$103,945
Cumberland	641,768,023	5,831,746	39,685,760	901,581	41,206,000	936,118	722,659,783	7,669,445
Frostburg	228,972,251	2,086,166	4,774,410	108,752	8,270,000	188,374	242,016,661	2,383,292
Lonaconing	20,350,037	188,909	595,170	13,813	1,863,000	43,236	22,808,207	245,958
Luke	62,543,352	577,088	5,288,760	122,001	1,166,000	26,897	68,998,112	725,986
Midland	8,945,628	84,751	60,230	1,427	461,000	10,918	9,466,858	97,096
Westernport	44,188,263	409,316	644,600	14,928	1,759,000	40,735	46,591,863	464,979
Unincorporated	1,517,282,509	14,913,370	176,832,270	4,345,299	69,474,000	1,707,185	1,763,588,779	20,965,854
Subtotal	\$2,533,119,018	\$24,177,447	\$228,100,000	\$5,512,994	\$124,732,000	\$2,966,114	\$2,885,951,018	\$32,656,555
Public Utility	6,400,000	58,157					\$6,400,000	\$58,157
Grand Total	\$2,539,519,018	\$24,235,604	\$228,100,000	\$5,512,994	\$124,732,000	\$2,966,114	\$2,892,351,018	\$32,714,712

	<u>Assessable Base</u>	<u>%</u>	<u>Revenues</u>	<u>%</u>
Real Estate	\$2,539,519,018	87.8%	\$24,235,604	74.1%
Personal Property	\$228,100,000	7.9%	\$5,512,994	16.9%
Public Utility	\$124,732,000	4.3%	\$2,966,114	9.0%
Grand Total	\$2,892,351,018	100.0%	\$32,714,712	100.0%



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 1, 2006

DETAIL SCHEDULE OF REVENUES

	FY 2004 Actual Revenues	FY 2005 Actual Revenues	FY 2006 Original	FY 2007 Approved	Percentage Of Total
LOCAL INCOME TAX					
Local Income Tax	\$ 21,536,150	\$ 21,472,667	\$ 21,950,000	\$ 22,150,000	
TOTAL LOCAL INCOME TAX	\$ 21,536,150	\$ 21,472,667	\$ 21,950,000	\$ 22,150,000	30.2%
OTHER LOCAL TAXES					
Hotel/Motel Tax	\$ 446,228	\$ 527,765	\$ 476,000	\$ 500,000	
Admissions and Amusement	173,656	164,959	172,000	155,000	
Recordation	1,380,744	1,577,460	1,280,000	1,500,000	
911 Local Fees	395,714	467,321	480,000	540,000	
Trailer Court Taxes	73,663	74,786	71,000	72,000	
Transfer Tax, Property	232,532	308,566	370,000	500,000	
TOTAL OTHER LOCAL TAXES	\$ 2,702,537	\$ 3,120,857	\$ 2,849,000	\$ 3,267,000	4.4%
LICENSES AND PERMITS					
Alcoholic Beverages License	\$ 88,094	\$ 89,080	\$ 93,000	\$ 89,000	
Amusement	2,793	5,453	3,000	3,500	
Traders	98,877	95,313	97,000	96,000	
Occupational Junkyard Permits	700	1,750	1,200	1,200	
Animal License	15,917	15,726	16,000	16,000	
Building Permits	38,533	34,717	40,000	40,000	
Marriage License	5,115	5,170	4,500	4,500	
Franchise TV Cable Systems	319,853	304,785	310,000	310,000	
Sediment Control Fee	36,346	31,581	30,000	30,000	
TOTAL LICENSES AND PERMITS	\$ 606,228	\$ 583,575	\$ 594,700	\$ 590,200	0.7%
INTERGOVERNMENTAL REVENUES FROM THE FEDERAL GOVERNMENT					
Public Safety	\$	\$ 8,000	\$	\$	
Homeland Security Grant	94,135	556,047	78,217	345,050	
Justice Department Grant	5,043	6,971	0	0	
Civil Defense	49,925	42,995	30,000	42,994	
FEMA Grant	50,638	0	0	0	
EMT Grant	19,993	9,263	20,000	20,000	
MTA - P & Z Reimbursement	123,000	123,000	123,000	123,000	
Highway Grant, Planning	57,982	46,504	58,258		
Federal Highway Grant	0	0	0	78,758	

ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF REVENUES

	FY 2004 Actual Revenues	FY 2005 Actual Revenues	FY 2006 Original	FY 2007 Approved	Percentage Of Total
<u>INTERGOVERNMENTAL REVENUES (Con't)</u>					
<u>FROM THE FEDERAL GOVERNMENT (Con't)</u>					
TANF Grant	\$ 24,665	\$ 18,780	\$ 114,750	\$ 24,665	
Medtrans Grant	413,203	423,961	423,000	511,026	
Food Distribution To Needy	15,971	17,594	17,000	18,000	
Summer Camp Program	1,848	3,415	0	0	
Soil Conservation Service	4,050	0	0	0	
Emergency Shelter Grant	42,613	17,333	25,000	30,000	
ARC Grants	30,000	70,435	30,000	20,000	
Circuit Court Masters Program	70,461	68,057	76,539	80,625	
Other Federal Grants	13,139	2,247	13,500	13,500	
In Lieu of Taxes	4,276	4,375	2,500	3,000	
TOTAL FROM THE FEDERAL GOVERNMENT	\$ 1,020,942	\$ 1,418,977	\$ 1,011,764	\$ 1,310,618	1.8%
<u>FROM THE STATE GOVERNMENT</u>					
Public Health	\$ 21,847	\$ 25,547	\$ 22,000	\$ 23,000	
Police Protection	239,565	241,223	235,000	235,000	
MD Emergency Management Agency	8,750	0	0	0	
State 911		3,109		20,000	
State MTA Operating	61,500	0	61,500	61,500	
State All Trans	152,540	271,445	209,945	209,945	
State Highway Grant	230,467	0	0	0	
Transportation Planning	7,248	5,813	7,283	9,845	
Md Department of the Environment	10,000	0	6,120	10,000	
Summer Camp Program	11,114	0	7,767	0	
Juvenile Services Grant	13,718	13,791	14,194	14,194	
JSA Crisis Intervention	21,183	31,550	33,729	36,396	
Department Of Social Services	61,500	61,500	61,500	61,500	
Department Of Natural Resources	86,984	186,352	175,000	180,000	
Conservation Aide	20,000	22,246	24,492	25,395	
Program Open Space	66,862	56,305	200,000	1,493,363	
Business & economic development grant		24,598			
Fire Suppression	0	0	1,000	1,000	
Disparity Grant	7,505,173	5,901,718	6,100,040	7,345,436	
State Jury Reimbursement	37,350	29,835	50,000	44,000	
Tourism Grant	20,000	43,384	40,000	36,974	
Governor's Office Of Crime Control	19,995	0	0	0	
Work Crew Supervisor	42,075	41,753	40,000	40,000	
Victim/Witness Program	28,050	18,561	0	0	
Miscellaneous	429,657	469,026	410,501	437,609	
TOTAL FROM THE STATE GOVERNMENT	\$ 9,095,578	\$ 7,447,756	\$ 7,700,071	\$ 10,285,157	14.0%

ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF REVENUES

	FY 2004	FY 2005	FY 2006	FY 2007	Percentage
	Actual	Actual	Original	Approved	Of Total
	Revenues	Revenues			
INTERGOVERNMENTAL REVENUES (con't)					
<u>OTHER AGENCIES</u>					
Other Agency Revenue	\$ 53,618	\$ 122,820	\$ 263,512	\$ 306,475	
TOTAL OTHER AGENCIES	\$ 53,618	\$ 122,820	\$ 263,512	\$ 306,475	0.4%
TOTAL INTERGOVERNMENTAL REVENUES	\$ 10,170,138	\$ 8,989,553	\$ 8,975,347	\$ 11,902,250	16.2%
<u>SERVICE CHARGES</u>					
<u>GENERAL GOVERNMENT CHARGES</u>					
State Civil Process	\$ 34,850	\$ 46,249	\$ 30,000	\$ 40,000	
Child Support Incentive	3,127	2,952	0	0	
Sheriff Fees	4,102	0	0	0	
Plans & Specifications & Code Home Rule Book	4,135	200	4,000	4,000	
Regulations & Map Sales	5,478	4,633	2,000	5,000	
Tax Sale Fees	17,996	16,365	15,000	16,000	
Election Filing Fees	250	305	200	300	
Security Interest Filing Fee	100	30	100	100	
Liquor License Application Fees	8,320	8,060	8,500	8,500	
Liquor License Transfer Fees	3,470	3,030	3,500	3,500	
Health Ins Administration Fees	522	460	600	600	
Other General Govt Service Charges	7,848	1,416	0	0	
Promotion Accounts	17,667	56,777	70,000	50,000	
Collection Fees - Taxes	38,108	42,531	38,000	42,000	
Liquor License Collection Fees	3,752	3,639	3,500	3,500	
Hotel/Motel Tax Collection Fee	11,295	11,567	12,000	14,000	
Partial Payment Fee	1,054	1,068	1,000	1,000	
Engineering Fees	51,432	117,721	30,000	30,000	
Service Fees Other	470,171	134,003	558,114	687,052	
TOTAL GENERAL GOVERNMENT CHARGES	\$ 683,677	\$ 451,006	\$ 776,514	\$ 905,552	1.2%
<u>PUBLIC SAFETY CHARGES</u>					
Police Protection - Sheriff	\$ 8,534	\$ 18,331	\$ 14,000	\$ 14,000	
Fingerprinting Fee	1,210	1,060	1,500	1,500	
Jail Work Release	61,090	45,960	40,000	39,258	
Boarding State Prisoners	324,105	768,529	300,000	300,000	
Boarding Federal Prisoners	519,725	950,583	600,000	700,000	
Community Service Fee	14,575	13,620	13,000	13,000	
Home Detention Fee	57,813	32,315	45,000	30,000	
Inmate Medical Copay	2,227	3,392	3,400	3,000	
Building Inspection Fees	47,582	49,679	32,000	32,000	
TOTAL PUBLIC SAFETY CHARGES	\$ 1,036,861	\$ 1,883,469	\$ 1,048,900	\$ 1,132,758	1.6%

ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF REVENUES

	FY 2004 Actual Revenues	FY 2005 Actual Revenues	FY 2006 Original	FY 2007 Approved	Percentage Of Total
<u>SERVICE CHARGES (Con't)</u>					
<u>OTHER SERVICE CHARGES</u>					
Landfill Fees	\$ 161,110	\$ 141,325	\$ 150,000	\$ 140,000	
Recycling Fees	115,116	114,998	100,000	100,000	
Recycled Material Sales	18,514	16,736	15,000	15,000	
Dog Adoptions	22,327	20,408	18,000	18,000	
Rocky Gap Resort Fees	154,981	135,619	0	95,000	
UPRC Reimbursement	431,035	307,017	393,957	282,582	
Alltrans Fares	12,247	26,175	15,000	30,000	
Road Closing Fees	600	150	450	450	
Maintenance Fees	0	0	5,778	5,778	
TOTAL OTHER SERVICE CHARGES	\$ 915,930	\$ 762,428	\$ 698,185	\$ 686,810	0.9%
TOTAL SERVICE CHARGES	\$ 2,636,468	\$ 3,096,903	\$ 2,523,599	\$ 2,725,120	3.7%
<u>FINES AND FORFEITURES</u>					
Circuit Court Fines	\$ 16,900	\$ 16,368	\$ 8,000	\$ 10,000	
Dog Ordinance Fines	12,845	12,740	12,000	12,000	
Liquor Fines and Fees	800	0	3,000	3,500	
Permits and Enforcement Fines	250	0	400	400	
Fines and Forfeitures	-53,913	2,700	200	200	
TOTAL FINES AND FORFEITURES	\$ -23,118	\$ 31,808	\$ 23,600	\$ 26,100	0.0%
<u>MISCELLANEOUS REVENUES</u>					
<u>INTEREST</u>					
Interest on Bank Deposits	\$ 81,360	\$ 247,252	\$ 150,000	\$ 275,000	
Interest on Fire Company Loans	1,055	893	722	542	
Interest on Loans to Other Units	58,767	14,941	10,925	14,581	
Interest on Tax Office MMA	9,091	30,433	20,000	45,000	
Penalties	4,563	8,101	1,500	6,000	
TOTAL INTEREST	\$ 154,836	\$ 301,620	\$ 183,147	\$ 341,123	0.5%
<u>RENTS</u>					
Rents - General	\$ 6,188	\$ 5,031	\$ 5,000	\$ 2,496	
Rents - Fairgrounds	258,951	283,450	274,568	303,386	
TOTAL RENTS	\$ 265,139	\$ 288,481	\$ 279,568	\$ 305,882	0.4%

ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF REVENUES

MISCELLANEOUS REVENUES (Con't)	FY 2004	FY 2005	FY 2006	FY 2007	Percentage
<u>OTHER MISCELLANEOUS</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>	<u>Of Total</u>
Contributions	\$ 3,000	\$ 2,800	\$ 0	\$ 0	
Sale of Surplus Property	18,674	0	18,000	15,000	
Miscellaneous	41,951	70,718	58,050	64,800	
Thrasher Museum	0	0	0	0	
Gift Shop Sales	0	0	0	0	
TOTAL OTHER MISCELLANEOUS	\$ 63,625	\$ 73,518	\$ 76,050	\$ 79,800	0.1%
TOTAL MISCELLANEOUS	\$ 483,600	\$ 663,619	\$ 538,765	\$ 726,805	1.0%
<u>UNEXPENDED BALANCE OF PRIOR YEARS</u>	\$ 0	\$ 0	\$ 1,750,000	\$ 1,600,000	2.2%
TOTAL REVENUES AND OTHER SOURCES OF FUNDS BEFORE TRANSFERS IN	\$ 65,639,980	\$ 66,419,467	\$ 68,034,706	\$ 72,988,035	99.4%
<u>TRANSFERS IN</u>					
From Special Revenue Funds	\$ 60,380	0	\$ 45,380	\$ 45,380	
From Capital Project Funds	0	0	0	0	
From Enterprise Funds	721,868	0	126,298	406,226	
TRANSFERS IN	\$ 782,248	\$ 0	\$ 171,678	\$ 451,606	0.6%
TOTAL GENERAL FUND SOURCES	\$ 66,422,228	\$ 66,419,467	\$ 68,206,384	\$ 73,439,641	100.0%



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT

	FY 2004	FY 2005	FY 2006		FY 2007	FY 2007	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>LEGISLATIVE</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>County Commissioners</u>							
Salaries and Fringe Benefits	\$ 117,449	\$ 124,637	\$ 136,421	3.0	\$ 139,667	\$ 139,667	3.0
Operating	14,703	19,203	22,550		26,850	26,850	
Capital Outlay	0	0	4,700		0	0	
Total County Commissioners	\$ 132,152	\$ 143,840	\$ 163,671		\$ 166,517	\$ 166,517	
<u>Commissioners Staff & Office</u>							
Salaries and Fringe Benefits	\$ 128,538	\$ 132,922	\$ 142,058	2.0	\$ 149,123	\$ 149,123	2.0
Operating	18,386	19,715	28,650		30,000	30,000	
Capital Outlay	2,028	429	0		600	600	
Total Commissioners Staff & Office	\$ 148,952	\$ 153,066	\$ 170,708		\$ 179,723	\$ 179,723	
TOTAL LEGISLATIVE AND EXECUTIVE	\$ 281,104	\$ 296,906	\$ 334,379	5.0	\$ 346,240	\$ 346,240	5.0
<u>JUDICIAL</u>							
<u>Family Support Services</u>							
Salaries and Fringe Benefits	\$ 0	\$ 59,311	\$ 63,645	1.0	\$ 66,556	\$ 66,556	1.0
Operating	0	101,801	122,000		109,500	109,500	
Capital Outlay	0	0	0		0	0	
Total Family Support Services	\$ 0	\$ 161,112	\$ 185,645		\$ 176,056	\$ 176,056	
<u>Alternative Dispute Resolution</u>							
Salaries & Fringes	\$ 4,417	\$ 5,387	\$ 5,391		\$ 5,391	5,391	
Operating	3,220	4,652	22,297		15,469	15,469	
Total Alternative Dispute Resolution	7,637	10,039	27,688		20,860	20,860	
<u>Circuit Court Masters Program</u>							
Salaries and Fringe Benefits	\$ 96,163	\$ 100,017	\$ 107,113	2.5	\$ 111,499	\$ 111,499	2.5
Operating	14,412	11,201	13,776		13,843	13,843	
Capital Outlay	5,826	1,850	0		4,235	4,235	
Total Circuit Court Masters Program	\$ 116,401	\$ 113,068	\$ 120,889		\$ 129,577	\$ 129,577	
<u>Circuit Court</u>							
Salaries and Fringe Benefits	\$ 221,854	\$ 238,547	\$ 244,986	4.8	\$ 269,531	\$ 269,531	5.5
Operating	40,340	41,109	47,093		53,700	53,700	
Capital Outlay	7,306	3,535	1,600		0	0	
Total Circuit Court	\$ 269,500	\$ 283,191	\$ 293,679		\$ 323,231	\$ 323,231	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

JUDICIAL (Con't)

Orphan's Court

Salaries and Fringe Benefits
Operating
Total Orphan's Court

	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
Salaries and Fringe Benefits	\$ 36,663	\$ 38,141	\$ 40,598	3.0	\$ 41,142	\$ 50,240	3.0
Operating	1,090	884	2,665		3,425	3,425	
Total Orphan's Court	\$ 37,753	\$ 39,025	\$ 43,263		\$ 44,567	\$ 53,665	

Family Law Master

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Family Law Master

Salaries and Fringe Benefits	\$ 96,962	\$ 43,942	\$ 46,058	1.0	\$ 48,406	\$ 48,406	1.0
Operating	108,299	1,862	4,100		6,100	6,100	
Capital Outlay	3,562	4,337	1,545		0	0	
Total Family Law Master	\$ 208,823	\$ 50,141	\$ 51,703		\$ 54,506	\$ 54,506	

States Attorney

Salaries and Fringe Benefits
Operating
Capital Outlay
Total States Attorney

Salaries and Fringe Benefits	\$ 754,617	\$ 822,091	\$ 875,309	13.0	\$ 905,912	\$ 908,292	13.0
Operating	56,465	67,722	65,552		70,302	69,502	
Capital Outlay	4,052	21,580	4,800		4,800	4,800	
Total States Attorney	\$ 815,134	\$ 911,393	\$ 945,661		\$ 981,014	\$ 982,594	

Victim/Witness Coordinator

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

Salaries and Fringe Benefits	\$ 33,162	\$ 33,889	\$ 33,277	1.0	\$ 34,339	\$ 34,339	1.0
Operating	99	361	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Victim/Witness Coordinator	\$ 33,261	\$ 34,250	\$ 33,277		\$ 34,339	\$ 34,339	

Law Library

Operating
Total Law Library

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

Petit Jury

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Petit Jury

Salaries and Fringe Benefits	\$ 6,087	\$ 6,436	\$ 7,008	1.0	\$ 7,008	\$ 7,008	1.0
Operating	44,889	35,180	56,250		57,800	57,800	
Capital Outlay	0	0	0		0	0	
Total Petit Jury	\$ 50,976	\$ 41,616	\$ 63,258		\$ 64,808	\$ 64,808	

Domestic Violence Protective Order Grant

Salaries and Fringe Benefits
Total Dom. Violence Prot. Order Grant

Salaries and Fringe Benefits	\$ 21,781	\$ 0	\$ 0		\$ 0	\$ 0	
Total Dom. Violence Prot. Order Grant	\$ 21,781	\$ 0	\$ 0		\$ 0	\$ 0	



ALLEGANY COUNTY, MARYLAND

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

GENERAL GOVERNMENT (Con't)

JUDICIAL (Con't)

Maintenance, Court House

	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
Salaries and Fringe Benefits	\$ 104,036	\$ 110,499	\$ 119,992	2.7	\$ 123,728	\$ 123,728	2.7
Operating	56,838	74,766	67,825		70,025	70,025	
Capital Outlay	1,145	0	6,000		0	0	
Total Maintenance, Court House	\$ 162,019	\$ 185,265	\$ 193,817		\$ 193,753	\$ 193,753	
TOTAL JUDICIAL	\$ 1,748,285	\$ 1,854,100	\$ 1,996,880	30.0	\$ 2,060,711	\$ 2,071,389	30.7

EXECUTIVE

Administrator

Salaries and Fringe Benefits	\$ 199,063	\$ 209,009	\$ 219,305	2.0	\$ 304,392	\$ 304,392	3.0
Operating	7,797	10,958	11,300		13,150	15,650	
Capital Outlay	2,349	0	0		2,200	1,200	
Total Administrator	\$ 209,209	\$ 219,967	\$ 230,605		\$ 319,742	\$ 321,242	

ELECTIONS

Election Office

Salaries and Fringe Benefits	\$ 186,627	\$ 205,317	\$ 217,262	7.5	\$ 245,639	\$ 245,639	7.5
Operating	26,240	20,724	40,186		61,328	69,176	
Capital Outlay	1,251	0	1,200		2,750	2,750	
Total Election Office	\$ 214,118	\$ 226,041	\$ 258,648		\$ 309,717	\$ 317,565	

Registration

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	45,175	39,946	0		129,500	129,500	
Capital Outlay	113,370	1,011	115,007		148,222	148,222	
Total Registration	\$ 158,545	\$ 40,957	\$ 115,007		\$ 277,722	\$ 277,722	

TOTAL ELECTIONS

	\$ 372,663	\$ 266,998	\$ 373,655	7.5	\$ 587,439	\$ 595,287	7.5
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ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

FINANCIAL ADMINISTRATION

Finance Department

	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
Salaries and Fringe Benefits	\$ 556,929	\$ 597,435	\$ 636,594	9.6	\$ 677,239	\$ 692,288	9.6
Operating	27,135	33,794	31,950		33,550	33,550	
Capital Outlay	1,800	803	0		0	0	
Total Finance Department	\$ 585,864	\$ 632,032	\$ 668,544		\$ 710,789	\$ 725,838	

Tax & Utility Collection

Salaries and Fringe Benefits	\$ 398,013	\$ 373,766	\$ 409,101	7.5	\$ 427,592	\$ 435,709	7.5
Operating	43,894	37,898	53,370		63,220	55,103	
Capital Outlay	0	0	0		2,750	2,750	
Total Tax Collection	\$ 441,907	\$ 411,664	\$ 462,471		\$ 493,562	\$ 493,562	

Professional Services

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	25,600	35,400	38,000		40,000	40,000	
Capital Outlay	0	0	0		0	0	
Total Professional Services	\$ 25,600	\$ 35,400	\$ 38,000		\$ 40,000	\$ 40,000	

TOTAL FINANCIAL ADMINISTRATION

	\$ 1,053,371	\$ 1,079,096	\$ 1,169,015	17.1	\$ 1,244,351	\$ 1,259,400	17.1
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LEGAL COUNSEL

County Attorney

Salaries and Fringe Benefits	\$ 172,217	\$ 174,102	\$ 177,396	3.0	\$ 175,424	\$ 175,424	3.0
Operating	6,084	6,167	8,950		9,000	9,000	
Capital Outlay	237	3,483	0		0	0	
Total County Attorneys	\$ 178,538	\$ 183,752	\$ 186,346		\$ 184,424	\$ 184,424	

Other Legal/Professional

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	140,864	26,650	58,000		58,000	58,000	
Capital Outlay	0	0	0		0	0	
Total Other Legal/Professional	\$ 140,864	\$ 26,650	\$ 58,000		\$ 58,000	\$ 58,000	

TOTAL LEGAL COUNSEL

	\$ 319,402	\$ 210,402	\$ 244,346	3.0	\$ 242,424	\$ 242,424	3.0
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ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

PERSONNEL ADMINISTRATION

Human Resources Department

	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
Salaries and Fringe Benefits	\$ 136,903	\$ 235,094	\$ 282,693	4.0	\$ 305,874	\$ 305,874	5.0
Operating	15,052	16,414	18,500		21,700	20,700	
Capital Outlay	0	1,821	0		4,000	4,000	
Total Human Resources Department	\$ 151,955	\$ 253,329	\$ 301,193		\$ 331,574	\$ 330,574	

Human Resource Board Of Appeals

Salaries and Fringe Benefits	\$ 787	\$ 2,164	\$ 4,860		\$ 6,472	\$ 6,472	
Operating	99	0	100		100	100	
Capital Outlay	0	0	0		0	0	
Total Human Res. Board Of Appeals	\$ 886	\$ 2,164	\$ 4,960		\$ 6,572	\$ 6,572	

Wellness/Employee Recognition

Salaries and Fringe Benefits	\$ 12,345	\$ 12,658	\$ 13,612	0.5	\$ 14,240	\$ 14,240	0.4
Operating	5,097	5,138	8,560		8,735	8,735	
Capital Outlay	0	0	0		0	0	
Total Employee Recognition	\$ 17,442	\$ 17,796	\$ 22,172		\$ 22,975	\$ 22,975	

TOTAL PERSONNEL ADMINISTRATION

	\$ 170,283	\$ 273,289	\$ 328,325	4.5	\$ 361,121	\$ 360,121	5.4
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PLANNING & ZONING

Planning

Salaries and Fringe Benefits	\$ 78,212	\$ 71,385	\$ 136,787	2.3	\$ 189,928	\$ 189,928	2.8
Operating	8,156	7,238	14,000		37,350	31,350	
Capital Outlay	237	829	0		16,537	10,700	
Total Planning	\$ 86,605	\$ 79,452	\$ 150,787		\$ 243,815	\$ 231,978	

Land Use Planning

Salaries and Fringe Benefits	\$ 52,409	\$ 82,530	\$ 108,750	2.3	\$ 121,373	\$ 111,155	2.3
Operating	21,722	14,862	43,000		45,877	40,877	
Capital Outlay	0	27,301	0		0	0	
Total Land Use Planning	\$ 74,131	\$ 124,693	\$ 151,750		\$ 167,250	\$ 152,032	

TOTAL PLANNING & ZONING

	\$ 160,736	\$ 204,145	\$ 302,537	4.6	\$ 411,065	\$ 384,010	5.1
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ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

	FY 2004 Actual <u>Expenditures</u>	FY 2005 Actual <u>Expenditures</u>	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
<u>GENERAL SERVICES</u>							
<u>Maintenance - General</u>							
Salaries and Fringe Benefits	\$ 488,067	\$ 472,476	\$ 510,016	8.5	\$ 475,353	\$ 525,579	8.8
Operating	7,010	8,486	10,000		9,950	9,950	
Capital Outlay	0	0	0		0	0	
Total Maintenance - General	<u>\$ 495,077</u>	<u>\$ 480,962</u>	<u>\$ 520,016</u>		<u>\$ 485,303</u>	<u>\$ 535,529</u>	
<u>Maintenance - County Office Complex</u>							
Salaries and Fringe Benefits	\$ 118,624	\$ 115,754	\$ 147,623	3.9	\$ 151,101	\$ 151,101	3.9
Operating	94,349	104,228	93,150		99,075	99,075	
Capital Outlay	56,842	869	43,500		240,000	40,000	
Total Maintenance-Complex	<u>\$ 269,815</u>	<u>\$ 220,851</u>	<u>\$ 284,273</u>		<u>\$ 490,176</u>	<u>\$ 290,176</u>	
<u>Maintenance - County Buildings</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	14,980	19,998	29,600		28,000	28,000	
Capital Outlay	10,677	3,650	0		0	0	
Total Maintenance - County Buildings	<u>\$ 25,657</u>	<u>\$ 23,648</u>	<u>\$ 29,600</u>		<u>\$ 28,000</u>	<u>\$ 28,000</u>	
<u>Maintenance - Prospect Sq. Office Bldg</u>							
Salaries and Fringe Benefits	\$ 35,448	\$ 39,028	\$ 42,339	1.0	\$ 44,589	\$ 44,589	1.0
Operating	29,351	44,860	46,800		50,800	50,800	
Capital Outlay	0	0	0		0	0	
Total Maint - Prospect Office Bldg	<u>\$ 64,799</u>	<u>\$ 83,888</u>	<u>\$ 89,139</u>		<u>\$ 95,389</u>	<u>\$ 95,389</u>	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

<u>GENERAL SERVICES (Con't)</u>	<u>FY 2004</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2005</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2006</u> <u>Original</u>	<u>FTE</u>	<u>FY 2007</u> <u>Request</u>	<u>FY 2007</u> <u>Approved</u>	<u>FTE</u>
<u>Information Technology Division</u>							
Salaries and Fringe Benefits	\$ 119,710	\$ 120,522	\$ 174,008	3.3	\$ 176,354	\$ 179,740	3.3
Operating	24,515	22,206	23,100		32,500	37,500	
Capital Outlay	0	16,668	0		19,850	5,000	
Total Information Technology Division	\$ 144,225	\$ 159,396	\$ 197,108		\$ 228,704	\$ 222,240	
<u>Information Technology</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	264,767	279,661	294,847		311,576	311,576	
Capital Outlay	0	0	0		0	0	
Total Information Technology	\$ 264,767	\$ 279,661	\$ 294,847		\$ 311,576	\$ 311,576	
TOTAL GENERAL SERVICES	\$ 1,264,340	\$ 1,248,406	\$ 1,414,983	16.7	\$ 1,639,148	\$ 1,482,910	17.0
 <u>OTHER GENERAL GOVERNMENT</u>							
<u>Liquor Control Board</u>							
Salaries and Fringe Benefits	\$ 84,896	\$ 89,160	\$ 93,690	4.0	\$ 99,307	\$ 97,832	4.0
Operating	15,439	15,608	17,220		15,950	15,950	
Capital Outlay	0	0	0		0	0	
Total Liquor Control Board	\$ 100,335	\$ 104,768	\$ 110,910		\$ 115,257	\$ 113,782	
TOTAL OTHER GENERAL GOVERNMENT	\$ 100,335	\$ 104,768	\$ 110,910	4.0	\$ 115,257	\$ 113,782	4.0
TOTAL GENERAL GOVERNMENT	\$ 5,679,728	\$ 5,758,077	\$ 6,505,635	94.4	\$ 7,327,498	\$ 7,176,805	97.8



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

PUBLIC SAFETY

POLICE

Sheriff's Department

	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
Salaries and Fringe Benefits	\$ 1,394,111	\$ 1,564,689	\$ 1,518,387	28.6	\$ 1,866,985	\$ 1,633,861	29.2
Operating	208,016	216,369	215,068		334,608	243,980	
Capital Outlay	30,983	44,660	8,877		121,713	52,571	
Total Sheriffs Department	\$ 1,633,110	\$ 1,825,718	\$ 1,742,332		\$ 2,323,306	\$ 1,930,412	

Aggressive Drivers Grant

Salaries and Fringe Benefits	\$ 5,469	\$ 4,600	\$ 5,500		\$ 5,000	\$ 5,000	
Total Aggressive Drivers Grant	\$ 5,469	\$ 4,600	\$ 5,500		\$ 5,000	\$ 5,000	

Highway Safety Grant

Salaries and Fringe Benefits	\$ 4,156	\$ 9,032	\$ 6,000		\$ 4,000	\$ 4,000	
Total Highway Safety Grant	\$ 4,156	\$ 9,032	\$ 6,000		\$ 4,000	\$ 4,000	

C31 Unit

Operating	\$ 12,855	\$ 13,162	\$ 13,000		\$ 13,000	\$ 13,000	
Capital Outlay	0	0	0		0	0	
Total C31 Unit	\$ 12,855	\$ 13,162	\$ 13,000		\$ 13,000	\$ 13,000	

Family Agency Network

Salaries and Fringe Benefits	\$ 44,263	\$ 46,383	\$ 52,556	1.0	\$ 54,935	\$ 54,935	1.0
Total Family Agency Network	\$ 44,263	\$ 46,383	\$ 52,556		\$ 54,935	\$ 54,935	

Attendance Resource Program

Salaries and Fringe Benefits	\$ 0	\$ 19,318	\$ 60,404	1.0	\$ 63,236	\$ 63,236	1.0
Operating	0	0	6,900		0	0	
Capital Outlay	0	0	8,000		0	0	
Total Attendance Resource Program	\$ 0	\$ 19,318	\$ 75,304		\$ 63,236	\$ 63,236	

Multi Agency Team

Salaries and Fringe Benefits	\$ 0	\$ 15,583	\$ 48,508	1.0	\$ 50,580	\$ 50,580	1.0
Total Multi Agency Team	\$ 0	\$ 15,583	\$ 48,508		\$ 50,580	\$ 50,580	



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

	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
<u>POLICE (Con't)</u>							
<u>Parents and Law Enforcement</u>	<u>Expenditures</u>	<u>Expenditures</u>					
Salaries and Fringe Benefits	\$ 0	\$ 2,188	\$ 0		\$ 4,576	\$ 4,576	
Total Parents and Law Enforcement	\$ 0	\$ 2,188	\$ 0		\$ 4,576	\$ 4,576	
<u>Marijuana Eradication</u>							
Salaries and Fringe Benefits	\$ 450	\$ 537	\$ 2,000		\$ 2,000	\$ 2,000	
Total Marijuana Eradication	\$ 450	\$ 537	\$ 2,000		\$ 2,000	\$ 2,000	
<u>Casastart</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 29,606	\$ 29,606	1.0
Total Casastart	\$ 0	\$ 0	\$ 0		\$ 29,606	\$ 29,606	
TOTAL POLICE	\$ 1,700,303	\$ 1,936,521	\$ 1,945,200	31.6	\$ 2,550,239	\$ 2,157,345	33.2
<u>FIRE</u>							
<u>Fire Suppression</u>							
Operating	\$ 0	\$ 0	\$ 6,500		\$ 6,500	\$ 6,500	
Total Fire Suppression	\$ 0	\$ 0	\$ 6,500		\$ 6,500	\$ 6,500	
<u>Fire & Rescue Organizations</u>							
Salaries and Fringe Benefits	\$ 2,262	\$ 2,089	\$ 2,138	0.1	\$ 2,278	\$ 2,278	0.1
Operating	844,700	849,609	900,673		935,823	935,823	
Capital Outlay	1,224	0	0		1,000,000	0	
Total Fire & Rescue Organizations	\$ 848,186	\$ 851,698	\$ 902,811		\$ 1,938,101	\$ 938,101	
TOTAL FIRE	\$ 848,186	\$ 851,698	\$ 909,311	0.1	\$ 1,944,601	\$ 944,601	0.1



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

	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
<u>CORRECTION</u>							
<u>Detention Center</u>							
Salaries and Fringe Benefits	\$ 3,529,406	\$ 3,912,046	\$ 4,262,623	78.0	\$ 4,469,784	\$ 4,471,042	77.5
Operating	1,373,183	1,462,191	1,660,678		1,717,759	1,717,759	
Capital Outlay	77,274	40,775	31,390		54,158	21,800	
Total Detention Center	<u>\$ 4,979,863</u>	<u>\$ 5,415,012</u>	<u>\$ 5,954,691</u>		<u>\$ 6,241,701</u>	<u>\$ 6,210,601</u>	
<u>Detention Center Maintenance</u>							
Salaries and Fringe Benefits	\$ 107,325	\$ 108,097	\$ 117,511	2.3	\$ 141,235	\$ 141,235	2.5
Operating	1,243	1,224	2,300		2,350	2,350	
Capital Outlay	0	0	0		0	0	
Total Detention Center Maintenance	<u>\$ 108,568</u>	<u>\$ 109,321</u>	<u>\$ 119,811</u>		<u>\$ 143,585</u>	<u>\$ 143,585</u>	
<u>DJJ Crisis Intervention</u>							
Salaries and Fringe Benefits	\$ 20,476	\$ 32,174	\$ 31,680	0.5	\$ 34,797	\$ 34,797	0.5
Operating	707	513	2,049		1,599	1,599	
Capital Outlay	0	0	0		0	0	
Total DJJ Crisis Intervention	<u>\$ 21,183</u>	<u>\$ 32,687</u>	<u>\$ 33,729</u>		<u>\$ 36,396</u>	<u>\$ 36,396</u>	
<u>DJJ Juvenile Services Grant</u>							
Salaries and Fringe Benefits	\$ 12,968	\$ 12,869	\$ 12,955	0.5	\$ 12,955	\$ 12,955	0.5
Operating	845	922	1,239		1,239	1,239	
Total DJJ Juvenile Services Grant	<u>\$ 13,813</u>	<u>\$ 13,791</u>	<u>\$ 14,194</u>		<u>\$ 14,194</u>	<u>\$ 14,194</u>	
<u>Home Detention Grant</u>							
Salaries and Fringe Benefits	\$ 44,639	\$ 83,705	\$ 102,147	2.0	\$ 106,829	\$ 106,829	2.0
Operating	23,153	16,144	30,600		18,400	18,400	
Capital Outlay	13,490	9,000	0		0	0	
Total Home Detention Grant	<u>\$ 81,282</u>	<u>\$ 108,849</u>	<u>\$ 132,747</u>		<u>\$ 125,229</u>	<u>\$ 125,229</u>	
<u>Alternative Sentencing</u>							
Salaries and Fringe Benefits	\$ 86,687	\$ 85,007	\$ 107,428	2.0	\$ 111,949	\$ 111,949	2.0
Operating	21,784	22,737	32,650		33,850	33,850	
Capital Outlay	24,904	40,699	14,500		7,700	2,800	
Total Alternative Sentencing	<u>\$ 133,375</u>	<u>\$ 148,443</u>	<u>\$ 154,578</u>		<u>\$ 153,499</u>	<u>\$ 148,599</u>	
TOTAL CORRECTION	<u>\$ 5,338,084</u>	<u>\$ 5,828,103</u>	<u>\$ 6,409,750</u>	85.3	<u>\$ 6,714,604</u>	<u>\$ 6,678,604</u>	85.0



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

OTHER PROTECTION

	FY 2004	FY 2005	FY 2006		FY 2007	FY 2007	
	Actual	Actual	Original	FTE	Request	Approved	FTE
	<u>Expenditures</u>	<u>Expenditures</u>					
<u>Building Codes</u>							
Salaries and Fringe Benefits	\$ 74,953	\$ 81,222	\$ 98,209	2.2	\$ 100,256	\$ 100,256	2.2
Operating	6,420	5,184	16,075		17,275	17,275	
Capital Outlay	0	209	2,000		0	0	
Total Building Codes	\$ 81,373	\$ 86,615	\$ 116,284		\$ 117,531	\$ 117,531	
<u>Permits and Enforcement</u>							
Salaries and Fringe Benefits	\$ 227,624	\$ 244,521	\$ 265,501	4.3	\$ 277,239	\$ 277,239	4.3
Operating	10,915	12,855	18,710		18,950	18,950	
Capital Outlay	209	8,219	0		3,000	3,000	
Total Permits and Enforcement	\$ 238,748	\$ 265,595	\$ 284,211		\$ 299,189	\$ 299,189	
<u>Emergency Management Department</u>							
Salaries and Fringe Benefits	\$ 93,493	\$ 99,690	\$ 106,519	1.9	\$ 126,600	\$ 126,600	2.4
Operating	28,751	37,834	45,310		52,710	52,710	
Capital Outlay	24,640	17,948	0		16,718	16,718	
Total Emergency Management	\$ 146,884	\$ 155,472	\$ 151,829		\$ 196,028	\$ 196,028	
<u>Local Emergency Planning Committee</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 4,364	\$ 4,364	
Operating	11,974	13,844	8,620		8,136	8,136	
Total Local Emergency Planning	\$ 11,974	\$ 13,844	\$ 8,620		\$ 12,500	\$ 12,500	
<u>Animal Control Office</u>							
Salaries and Fringe Benefits	\$ 144,196	\$ 221,335	\$ 210,671	4.0	\$ 223,198	\$ 223,198	4.0
Operating	14,244	17,087	21,835		70,426	70,426	
Capital Outlay	18,821	0	0		5,256	0	
Total Animal Control Office	\$ 177,261	\$ 238,422	\$ 232,506		\$ 298,880	\$ 293,624	
<u>Animal Shelter</u>							
Salaries and Fringe Benefits	\$ 133,506	\$ 44,479	\$ 72,910	2.8	\$ 77,665	\$ 77,665	3.3
Operating	32,578	43,406	42,344		0	0	
Capital Outlay	0	755	0		0	0	
Total Animal Shelter	\$ 166,084	\$ 88,640	\$ 115,254		\$ 77,665	\$ 77,665	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

PUBLIC SAFETY (Con't)

	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
<u>OTHER PROTECTION (Con't)</u>							
<u>911</u>							
Salaries and Fringe Benefits	\$ 743,934	\$ 819,610	\$ 1,130,504	23.1	\$ 1,229,595	\$ 1,209,877	24.6
Operating	162,799	181,858	202,225		244,575	244,575	
Capital Outlay	2,161	17,948	0		16,718	16,718	
Total 911	\$ 908,894	\$ 1,019,416	\$ 1,332,729		\$ 1,490,888	\$ 1,471,170	
<u>Hazardous Materials Operations</u>							
Salaries and Fringe Benefits	\$ 6,788	\$ 6,267	\$ 6,406	0.2	\$ 6,823	\$ 6,823	0.2
Operating	47,658	53,660	72,650		82,050	77,050	
Capital Outlay	2,616	0	0		0	0	
Total Hazardous Materials Operations	\$ 57,062	\$ 59,927	\$ 79,056		\$ 88,873	\$ 83,873	
<u>Emergency Medical Assistance</u>							
Capital Outlay	\$ 40,002	\$ 18,526	\$ 40,000		\$ 40,000	\$ 40,000	
Total Emergency Medical Assistance	\$ 40,002	\$ 18,526	\$ 40,000		\$ 40,000	\$ 40,000	
<u>Flood Control</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	9,050	10,016	5,000		5,000	5,000	
Construction	168,055	114,416	40,000		40,000	40,000	
Total Flood Control	\$ 177,105	\$ 124,432	\$ 45,000		\$ 45,000	\$ 45,000	
<u>Project Impact Grant</u>							
Operating	\$ 5,197	\$ 0	\$ 0		\$ 0	\$ 0	
Total Project Impact Grant	\$ 5,197	\$ 0	\$ 0		\$ 0	\$ 0	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

PUBLIC SAFETY (Con't)

	FY 2004	FY 2005	FY 2006		FY 2007	FY 2007	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>OTHER PROTECTION (Con't)</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>Domestic Preparedness Grant</u>							
Salaries and Fringe Benefits	\$ 33,670	\$ 51,478	\$ 55,217	1.0	\$ 68,539	\$ 68,539	1.5
Operating	1,877	390	3,000		3,000	3,000	
Capital Outlay	113,668	463,341	0		266,011	266,011	
Total Domestic Preparedness Grant	\$ 149,215	\$ 515,209	\$ 58,217		\$ 337,550	\$ 337,550	
<u>Community Emergency Response Team</u>							
Operating	\$ 0	\$ 7,381	\$ 20,000		\$ 7,500	\$ 7,500	
Capital Outlay		2,690					
Total Comm. Emerg Response Team	\$ 0	\$ 10,071	\$ 20,000		\$ 7,500	\$ 7,500	
TOTAL OTHER PROTECTION	\$ 2,159,799	\$ 2,596,169	\$ 2,483,706	39.5	\$ 3,011,604	\$ 2,981,630	42.5
TOTAL PUBLIC SAFETY	\$ 10,046,372	\$ 11,212,491	\$ 11,747,967	156.5	\$ 14,221,048	\$ 12,762,180	160.8

PUBLIC WORKS

PUBLIC SERVICE

Airport

Operating	\$ 205,000	\$ 210,000	\$ 240,000		\$ 240,000	\$ 240,000	
Total Airport	\$ 205,000	\$ 210,000	\$ 240,000		\$ 240,000	\$ 240,000	

Transportation Planning

Salaries and Fringe Benefits	\$ 62,385	\$ 46,181	\$ 46,235	0.6	\$ 57,428	\$ 59,420	1.1
Operating	17,919	3,198	38,300		50,824	48,177	
Capital Outlay	0	8,751	0		0	0	
Total Transportation Planning	\$ 80,304	\$ 58,130	\$ 84,535		\$ 108,252	\$ 107,597	



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

	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Approved	FTE	FY 2007 Request	FY 2007 Approved	FTE
<u>Upper Potomac River Commission</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	491,054	383,771	492,446		353,228	353,228	
Capital Outlay	0	0	0		0	0	
Total Upper Potomac River Commission	<u>\$ 491,054</u>	<u>\$ 383,771</u>	<u>\$ 492,446</u>		<u>\$ 353,228</u>	<u>\$ 353,228</u>	
<u>Engineering</u>							
Salaries and Fringe Benefits	\$ 858,054	\$ 793,047	\$ 886,224	12.6	\$ 1,000,483	\$ 1,000,483	13.2
Operating	30,128	24,261	38,975		47,425	47,425	
Capital Outlay	1,554	16,167	0		29,600	23,000	
Total Engineering	<u>\$ 889,736</u>	<u>\$ 833,475</u>	<u>\$ 925,199</u>		<u>\$ 1,077,508</u>	<u>\$ 1,070,908</u>	
TOTAL PUBLIC SERVICE	<u>\$ 1,666,094</u>	<u>\$ 1,485,376</u>	<u>\$ 1,742,180</u>	13.2	<u>\$ 1,778,988</u>	<u>\$ 1,771,733</u>	14.3
<u>SANITATION & WASTE REMOVAL</u>							
<u>Solid Waste Disposal</u>							
Salaries and Fringe Benefits	\$ 94,054	\$ 98,934	\$ 109,908	3.5	\$ 111,917	\$ 111,917	3.4
Operating	267,378	270,781	306,350		297,450	297,450	
Capital Outlay	0	0	0		0	0	
Total Solid Waste Disposal	<u>\$ 361,432</u>	<u>\$ 369,715</u>	<u>\$ 416,258</u>		<u>\$ 409,367</u>	<u>\$ 409,367</u>	
<u>Household Hazardous Waste</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	0	12,822	0		15,000	15,000	
Capital Outlay	0	0	0		0	0	
Total Household Hazardous Waste	<u>\$ 0</u>	<u>\$ 12,822</u>	<u>\$ 0</u>		<u>\$ 15,000</u>	<u>\$ 15,000</u>	



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

	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
<u>Solid Waste Recycling Program</u>							
Salaries and Fringe Benefits	\$ 67,564	\$ 65,962	\$ 76,833	1.9	\$ 74,069	\$ 74,069	1.9
Operating	72,084	77,734	94,100		86,000	86,000	
Capital Outlay	1,980	34,903	2,500		37,500	12,000	
Total Solid Waste Recycling Program	\$ 141,628	\$ 178,599	\$ 173,433		\$ 197,569	\$ 172,069	
TOTAL SANITATION & WASTE REMOVAL	\$ 503,060	\$ 561,136	\$ 589,691	5.4	\$ 621,936	\$ 596,436	5.3
TOTAL PUBLIC WORKS	\$ 2,169,154	\$ 2,046,512	\$ 2,331,871	18.6	\$ 2,400,924	\$ 2,368,169	19.6

Health

Health

Health Department - Appropriation

Operating	\$ 967,477	\$ 978,666	\$ 1,047,227		\$ 1,125,222	\$ 1,125,222	
Total Health Department Appropriation	\$ 967,477	\$ 978,666	\$ 1,047,227		\$ 1,125,222	\$ 1,125,222	

Maintenance - Health Center

Salaries and Fringe Benefits	\$ 59,635	\$ 62,577	\$ 68,279	1.3	\$ 16,055	\$ 16,055	0.3
Operating	201,585	229,764	201,100		215,562	215,562	
Capital Outlay	0	11,025	0		0	0	
Total Maintenance - Health Center	\$ 261,220	\$ 303,366	\$ 269,379		\$ 231,617	\$ 231,617	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

HEALTH

	FY 2004	FY 2005	FY 2006	FTE	FY 2007	FY 2007	FTE
	Actual	Actual	Original		Request	Approved	
<u>HEALTH (Con't)</u>	Expenditures	Expenditures					
<u>Health Department Supplemental</u>							
Salaries and Fringe Benefits	\$ 26,820	\$ 25,560	\$ 28,492	2.0	\$ 28,708	\$ 28,708	2.0
Operating	1,420	1,325	4,600		4,600	4,600	
Capital Outlay	0	0	0		0	0	
Total Health Department	\$ 28,240	\$ 26,885	\$ 33,092		\$ 33,308	\$ 33,308	
<u>Western Maryland Health Planning</u>							
Salaries and Fringe Benefits	\$ 5,484	\$ 5,758	\$ 6,046		\$ 6,348	\$ 6,348	
Total Western Maryland Health	\$ 5,484	\$ 5,758	\$ 6,046		\$ 6,348	\$ 6,348	
<u>Prehospital Care Coordinator</u>							
Operating	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	
Total Prehospital Care Coordinator	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	
<u>Prescribed Medication Needy</u>							
Operating	\$ 0	\$ 0	\$ 0		\$ 50,000	\$ 30,000	
Total Prescribed Medication Needy	\$ 0	\$ 0	\$ 0		\$ 50,000	\$ 30,000	
<u>Maintenance-Corp. Health Center</u>							
Operating	\$ 0	\$ 0	\$ 0		\$ 290,302	\$ 290,302	
Total Maintenance-Corp Health Center	\$ 0	\$ 0	\$ 0		\$ 290,302	\$ 290,302	
TOTAL HEALTH	\$ 1,282,421	\$ 1,334,675	\$ 1,375,744	3.3	\$ 1,756,797	\$ 1,736,797	2.3

PUBLIC WELFARE

PUBLIC WELFARE

Indigent Burial

Operating	\$ 0	\$ 650	\$ 1,950		\$ 1,950	\$ 1,950	
Total Indigent Burial	\$ 0	\$ 650	\$ 1,950		\$ 1,950	\$ 1,950	

Medtrans/Alltrans/Job Access

Salaries and Fringe Benefits	\$ 599,968	\$ 627,630	\$ 653,577	15.4	\$ 750,117	\$ 737,174	17.7
Operating	336,150	277,714	295,150		351,750	351,750	
Capital Outlay	0	1,125	0		5,000	5,000	
Total Medtrans/Alltrans/Job Access	\$ 936,118	\$ 906,469	\$ 948,727		\$ 1,106,867	\$ 1,093,924	



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

<u>PUBLIC WELFARE (Con't)</u>	FY 2004	FY 2005	FY 2006		FY 2007	FY 2007	
	Actual	Actual	Original	FTE	Request	Approved	FTE
	Expenditures	Expenditures					
<u>TANF Grant</u>							
Operating	\$ 24,581	\$ 20,991	\$ 114,750		\$ 24,665	\$ 24,665	
Total TANF Grant	\$ 24,581	\$ 20,991	\$ 114,750		\$ 24,665	\$ 24,665	
<u>Human Resources Development Commission</u>							
Operating	\$ 683,400	\$ 683,400	\$ 683,400		\$ 683,400	\$ 683,400	
Total Human Resources Development Commission	\$ 683,400	\$ 683,400	\$ 683,400		\$ 683,400	\$ 683,400	
<u>Emergency Shelter Grant</u>							
Operating	\$ 42,613	\$ 17,333	\$ 25,000		\$ 30,000	\$ 30,000	
Total Emergency Shelter Grant	\$ 42,613	\$ 17,333	\$ 25,000		\$ 30,000	\$ 30,000	
<u>MRDDA Grant/New Hope</u>							
Operating	\$ 12,962	\$ 3,415	\$ 7,767		\$ 0	\$ 0	
Total MRDDA Grant/New Hope	\$ 12,962	\$ 3,415	\$ 7,767		\$ 0	\$ 0	
<u>Child Abuse Coordinator</u>							
Salary & Fringes	\$ 0	\$ 38,887	40,012	1.0	\$ 43,481	\$ 43,481	1.0
Operating	39,259	41,900	45,000		51,185	49,000	
Total Child Abuse Coordinator	\$ 39,259	\$ 80,787	\$ 85,012		\$ 94,666	\$ 92,481	
<u>Family Crisis Center</u>							
Operating	\$ 72,000	\$ 75,000	\$ 78,000		\$ 88,000	\$ 83,000	
Total Family Crisis Center	\$ 72,000	\$ 75,000	\$ 78,000		\$ 88,000	\$ 83,000	



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

<u>PUBLIC WELFARE (Con't)</u>	FY 2004	FY 2005	FY 2006		FY 2007	FY 2007	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>Food Distribution To The Needy</u>	<u>Expenditures</u>	<u>Expenditures</u>					
Operating	\$ 15,971	\$ 17,594	\$ 17,000		\$ 18,000	\$ 18,000	
Total Food Distribution To The Needy	\$ 15,971	\$ 17,594	\$ 17,000		\$ 18,000	\$ 18,000	
<u>Department Of Social Services</u>							
Operating	\$ 9,800	\$ 9,800	\$ 9,800		\$ 9,800	\$ 9,800	
Total Department Of Social Services	\$ 9,800	\$ 9,800	\$ 9,800		\$ 9,800	\$ 9,800	
TOTAL PUBLIC WELFARE	\$ 1,836,704	\$ 1,815,439	\$ 1,971,406	16.4	\$ 2,057,348	\$ 2,037,220	18.7

EDUCATION

<u>Maryland School for the Blind</u>							
Operating	\$ 0	\$ 0	\$ 500		\$ 500	\$ 500	
Total Maryland School for the Blind	\$ 0	\$ 0	\$ 500		\$ 500	\$ 500	
<u>State Debt Reimbursement For School Closures</u>							
Operating	\$ 0	\$ 0	\$ 26,500		\$ 26,500	\$ 26,500	
Total State Debt Reimbursement	\$ 0	\$ 0	\$ 26,500		\$ 26,500	\$ 26,500	
<u>Parkside Flag In The Air</u>							
Operating	\$ 7,125	\$ 6,488	\$ 7,000		\$ 7,500	\$ 7,500	
Total Parkside Flag In The Air	\$ 7,125	\$ 6,488	\$ 7,000		\$ 7,500	\$ 7,500	
<u>Allegany College</u>							
Operating	\$ 5,575,000	\$ 5,575,000	\$ 5,975,000		\$ 6,728,085	\$ 6,375,000	
Total Allegany College	\$ 5,575,000	\$ 5,575,000	\$ 5,975,000		\$ 6,728,085	\$ 6,375,000	
<u>Board of Education</u>							
Operating	\$ 25,930,000	\$ 25,630,000	\$ 26,630,000		\$ 28,757,700	\$ 27,380,000	
Total Board of Education	\$ 25,930,000	\$ 25,630,000	\$ 26,630,000		\$ 28,757,700	\$ 27,380,000	
TOTAL EDUCATION	\$ 31,512,125	\$ 31,211,488	\$ 32,639,000		\$ 35,520,285	\$ 33,789,500	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

RECREATION AND CULTURE

	FY 2004 Actual <u>Expenditures</u>	FY 2005 Actual <u>Expenditures</u>	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
<u>RECREATION & CULTURE</u>							
<u>Allegany Arts Council</u>							
Operating	25,000	27,500	31,000		35,000	34,000	
Total Allegany Arts Council	\$ 25,000	\$ 27,500	\$ 31,000		\$ 35,000	\$ 34,000	
<u>Allegany County Fair</u>							
Salaries and Fringe Benefits	\$ 54,277	\$ 36,798	\$ 31,070	0.5	\$ 36,586	\$ 36,586	1.1
Operating	99,542	105,777	108,150		121,800	121,800	
Capital Outlay	0	1,861	0		10,000	10,000	
Total Allegany County Fair	\$ 153,819	\$ 144,436	\$ 139,220		\$ 168,386	\$ 168,386	
<u>Fairgrounds Maintenance</u>							
Salaries and Fringe Benefits	\$ 62,419	\$ 80,489	\$ 69,265	1.4	\$ 75,460	\$ 75,460	1.4
Operating	100,836	135,361	96,750		113,300	113,300	
Capital Outlay	26,371	9,888	10,400		25,550	3,950	
Total Fairgrounds	\$ 189,626	\$ 225,738	\$ 176,415		\$ 214,310	\$ 192,710	
<u>Highlands Trail Operations</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 10,811	\$ 10,537	0.2
Operating	0	2,621	0		14,500	14,500	
Capital Outlay	0	28,070	50,000		25,000	25,000	
Total Highlands Trail Operations	\$ 0	\$ 30,691	\$ 50,000		\$ 50,311	\$ 50,037	
<u>Cumberland Summer Theatre</u>							
Operating	\$ 7,500	\$ 7,500	\$ 8,000		\$ 8,000	\$ 8,000	
Total Cumberland Summer Theatre	\$ 7,500	\$ 7,500	\$ 8,000		\$ 8,000	\$ 8,000	
<u>Program Open Space</u>							
Operating	\$ 8,485	\$ 0	\$ 0		\$ 0	\$ 0	
Capital Outlay	16,411	74,122	215,000		1,508,363	1,508,363	
Total Program Open Space	\$ 24,896	\$ 74,122	\$ 215,000		\$ 1,508,363	\$ 1,508,363	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

RECREATION AND CULTURE (Con't)

	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
<u>RECREATION & CULTURE (Con't)</u>							
<u>Agricultural Expo</u>							
Operating	\$ 13,000	\$ 13,000	\$ 13,500		\$ 14,000	\$ 14,000	
Total Agricultural Expo	\$ 13,000	\$ 13,000	\$ 13,500		\$ 14,000	\$ 14,000	
<u>Allegany County Homecoming</u>							
Operating	\$ 2,250	\$ 2,250	\$ 2,250		\$ 2,250	\$ 2,250	
Total Allegany County Homecoming	\$ 2,250	\$ 2,250	\$ 2,250		\$ 2,250	\$ 2,250	
<u>Allegany County Library</u>							
Operating	\$ 781,000	\$ 794,000	\$ 835,000		\$ 875,000	\$ 875,000	
Total Allegany County Library	\$ 781,000	\$ 794,000	\$ 835,000		\$ 875,000	\$ 875,000	
TOTAL RECREATION AND CULTURE	\$ 1,197,091	\$ 1,319,237	\$ 1,470,385	1.9	\$ 2,875,620	\$ 2,852,746	2.7

CONSERVATION OF NATURAL RESOURCES

CONSERVATION OF NATURAL RESOURCES

<u>Cooperative Extension Service</u>							
Operating	102,781	106,677	110,321		124,258	119,445	
Capital Outlay	0	0	0		0	0	
Total Cooperative Extension Service	\$ 102,781	\$ 106,677	\$ 110,321		\$ 124,258	\$ 119,445	
<u>Soil Conservation</u>							
Salaries and Fringe Benefits	\$ 120,894	\$ 128,087	\$ 137,235	2.0	\$ 143,664	\$ 145,983	2.0
Operating	0	20,000	20,000		20,000	20,000	
Total Soil Conservation	\$ 120,894	\$ 148,087	\$ 157,235		\$ 163,664	\$ 165,983	
TOTAL CONSERVATION OF NATURAL RESOURCES	\$ 223,675	\$ 254,764	\$ 267,556	2.0	\$ 287,922	\$ 285,428	2.0



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

	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
<u>URBAN DEVELOPMENT AND HOUSING</u>							
<u>Public Housing Authority</u>							
Operating	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
<u>Office Of Community Assistance</u>							
Salaries and Fringe Benefits	\$ 93,094	\$ 99,518	\$ 106,319	1.3	\$ 111,476	\$ 111,476	1.3
Operating	1,172	1,108	1,875		2,050	1,750	
Total Office Of Community Assistance	\$ 94,266	\$ 100,626	\$ 108,194		\$ 113,526	\$ 113,226	
<u>Capital Projects Office</u>							
Salaries and Fringe Benefits	\$ 0	\$ 170,766	\$ 182,293	2.0	\$ 80,435	\$ 80,435	1.0
Operating	0	4,888	7,250		4,850	4,850	
Capital Outlay	0	0	0		0	0	
Total Capital Projects Office	\$ 0	\$ 175,654	\$ 189,543		\$ 85,285	\$ 85,285	
TOTAL COMMUNITY DEVELOPMENT AND HOUSING	\$ 102,266	\$ 284,280	\$ 305,737	3.3	\$ 206,811	\$ 206,511	2.3

ECONOMIC DEVELOPMENT

<u>ECONOMIC DEVELOPMENT</u>							
<u>Dept of Economic Development</u>							
Salaries and Fringe Benefits	\$ 350,811	\$ 325,783	\$ 428,600	5.7	\$ 387,911	\$ 360,860	4.9
Operating	99,011	110,489	108,350		125,750	117,750	
Capital Outlay	2,887	2,044	4,500		4,500	3,400	
Total Dept of Economic Development	\$ 452,709	\$ 438,316	\$ 541,450		\$ 518,161	\$ 482,010	
<u>Office Of Project Services</u>							
Salaries and Fringe Benefits	\$ 148,746	\$ 88,099	\$ 95,582	1.0	\$ 0	\$ 0	0.0
Operating	5,055	3,225	5,400		0	0	
Capital Outlay	0	2,004	400		0	0	
Total Office Of Project Services	\$ 153,801	\$ 93,328	\$ 101,382		\$ 0	\$ 0	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

ECONOMIC DEVELOPMENT (Con't)

ECONOMIC DEVELOPMENT (Con't)	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
<u>Scenic Railroad Development</u>							
Operating	\$ 378,472	\$ 356,248	\$ 282,000		\$ 320,000	\$ 320,000	
Capital Outlay	0	0	0		0	0	
Total Scenic Railroad Development	\$ 378,472	\$ 356,248	\$ 282,000		\$ 320,000	\$ 320,000	
<u>Tri-County Council</u>							
Operating	\$ 17,500	\$ 17,500	\$ 17,500		\$ 20,000	\$ 20,000	
Total Tri-County Council	\$ 17,500	\$ 17,500	\$ 17,500		\$ 20,000	\$ 20,000	
<u>Tourism</u>							
Salaries and Fringe Benefits	\$ 68,369	\$ 65,172	\$ 68,539	2.0	\$ 68,613	\$ 68,613	2.0
Operating	337,310	416,293	380,900		439,490	439,490	
Capital Outlay	8,230	35,001	0		4,000	4,000	
Total Tourism	\$ 413,909	\$ 516,466	\$ 449,439		\$ 512,103	\$ 512,103	
<u>Toll House</u>							
Operating	\$ 3,466	\$ 3,788	\$ 5,600		\$ 6,400	\$ 6,400	
Capital Outlay	0	0	0		0	0	
Total Toll House	\$ 3,466	\$ 3,788	\$ 5,600		\$ 6,400	\$ 6,400	
<u>Thrasher Carriage Museum</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	69,775	68,094	67,000		67,000	67,000	
Capital Outlay	0	0	0		0	0	
Total Thrasher Museum	\$ 69,775	\$ 68,094	\$ 67,000		\$ 67,000	\$ 67,000	
<u>Community Promotions</u>							
Operating	\$ 8,187	\$ 12,270	\$ 10,000		\$ 11,600	\$ 11,000	
Total Community Promotions	\$ 8,187	\$ 12,270	\$ 10,000		\$ 11,600	\$ 11,000	
TOTAL ECONOMIC DEVELOPMENT	\$ 1,497,819	\$ 1,506,010	\$ 1,474,371	8.7	\$ 1,455,264	\$ 1,418,513	6.9



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
INTERGOVERNMENTAL

	FY 2004 Actual <u>Expenditures</u>	FY 2005 Actual <u>Expenditures</u>	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
<u>INTERGOVERNMENTAL</u>							
GRANTS IN LIEU OF TAXES	\$ 28,704	\$ 28,704	\$ 28,704		\$ 28,704	\$ 28,704	
	<u>MISCELLANEOUS</u>						
<u>MISCELLANEOUS</u>							
Contingency	\$ 0	\$ 0	\$ 56,975		\$ 205,000	\$ 248,119	
Miscellaneous	9,956	9,082	25,600		25,600	25,600	
Insurance	265,914	279,418	297,600		314,000	314,000	
Employee Benefits	49,554	170,828	350,000		355,000	355,000	
Post Retirement Benefits	461,846	475,243	503,200		543,200	543,200	
TOTAL MISCELLANEOUS	\$ 787,270	\$ 934,571	\$ 1,233,375		\$ 1,442,800	\$ 1,485,919	
TOTAL EXPENDITURES AND OTHER USES BEFORE OPERATING TRANSFERS OUT	\$ 56,363,329	\$ 57,706,248	\$ 61,351,751	305.1	\$ 69,581,021	\$ 66,148,492	313.1
<u>OPERATING TRANSFERS TO OTHER FUNDS</u>							
<u>OPERATING TRANSFERS</u>							
Highway Fund	\$ 1,619,312	\$ 1,979,741	\$ 1,661,715		\$ 3,122,526	\$ 1,800,000	
Transit Fund	93,578	129,920	197,933		383,970	251,381	
Housing & Community Development Fund	137,779	214,170	181,763		197,605	194,481	
Narcotics Task Force Fund	16,306	16,112	18,501		19,416	19,416	
Revolving Building Fund	41,000	0	0		0	0	
Marketing Fund	28,637	0	0		0	0	
Debt Service Fund	4,799,670	4,717,070	4,749,721		5,048,518	4,937,685	
Public Safety Fund	0	0	0		0	0	
PAYGO Capital Reserve Fund	1,005,712	1,226,868	0		0	0	
Capital Project Funds	192,592	801,000	0		0	0	
Enterprise Funds	0	569,531	45,000		88,188	88,186	
TOTAL OPERATING TRANSFERS	\$ 7,934,586	\$ 9,654,412	\$ 6,854,633		\$ 8,860,223	\$ 7,291,149	
TOTAL GENERAL FUND APPROPRIATIONS AND TRANSFERS TO OTHER FUNDS	\$ 64,297,915	\$ 67,360,660	\$ 68,206,384		\$ 78,441,244	\$ 73,439,641	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 1, 2006

SUMMARY OF ALL SPECIAL REVENUE FUNDS

SUMMARY SCHEDULE OF REVENUES

FUND REVENUES	FY 2004 Actual Revenues	FY 2005 Actual Revenues	FY 2006 Original	FY 2007 Approved
Highway Fund	\$ 120,390	\$ 457,344	\$ 532,500	\$ 778,730
Coal Haul Roads Fund	176,290	131,954	1,071,500	1,176,800
Tourism Marketing Fund	0	0	0	0
Transit Fund	637,676	787,633	1,784,345	1,266,337
Office Of Children, Youth & Families	1,425,117	1,237,253	0	0
Gaming Fund	461,759	728,383	696,155	695,836
Community Development Block Grant Fund	492,754	577,923	396,341	119,000
CDBG Project Income Fund	127,662	70,418	55,400	145,400
Housing & Community Development Fund	1,089,120	1,306,818	1,320,591	1,452,703
Narcotics Task Force Fund	43,832	77,502	58,751	71,216
Revolving Building Fund	2,463,496	5,960,044	6,976,874	4,840,948
Public Safety Fund	374,723	371,846	645,112	619,890
TOTAL REVENUES	\$ 7,412,819	\$ 11,707,118	\$ 13,537,569	\$ 11,166,860
TRANSFERS-IN to the:				
Highway Fund	\$ 1,619,312	\$ 2,230,088	\$ 1,661,715	\$ 1,800,000
Tourism Marketing Fund	28,674	0	0	0
Transit Fund	93,578	129,920	197,933	251,381
Housing & Community Development Fund	160,618	166,170	181,763	194,481
Narcotics Task Force Fund	16,306	16,112	18,501	19,416
Revolving Building Fund	41,000	841,883	0	0
Public Safety Fund	0	0	0	0
TOTAL TRANSFERS-IN	\$ 1,959,488	\$ 3,384,173	\$ 2,059,912	\$ 2,265,278
TOTAL REVENUES AND TRANSFERS-IN	\$ 9,372,307	\$ 15,091,291	\$ 15,597,481	\$ 13,432,138



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 1, 2006

SUMMARY OF ALL SPECIAL REVENUE FUNDS SUMMARY SCHEDULE OF APPROPRIATIONS

APPROPRIATIONS	FY 2004 Actual Expenditures	FY 2005 Actual Expenditures	FY 2006 Original	FY 2007 Request	FY 2007 Approved
Highway Fund	\$ 5,048,993	\$ 6,101,429	\$ 6,911,715	\$ 7,840,026	\$ 7,438,730
Coal Haul Roads Fund	12,398	13,553	1,071,500	1,176,800	1,176,800
Tourism Marketing Fund	28,638	0	0	0	0
Transit Fund	969,722	1,096,319	1,982,278	1,606,656	1,517,718
Office Of Children, Youth & Families	1,421,733	1,222,202	0	0	0
Gaming Fund	373,502	665,495	696,155	695,836	695,836
Community Development Block Grant Fund	426,943	546,211	341,000	119,000	119,000
CDBG Project Income Fund	30,763	9,536	55,400	145,400	145,400
Housing & Community Development Fund	1,240,839	1,400,667	1,502,354	1,650,308	1,647,184
Narcotics Task Force Fund	70,161	122,055	77,252	90,632	90,632
Revolving Building Fund	1,251,744	3,871,829	5,859,911	3,987,590	3,835,273
Public Safety Fund	334,556	363,483	645,112	619,890	619,890
TOTAL APPROPRIATIONS	\$ 11,209,992	\$ 15,412,779	\$ 19,142,677	\$ 17,932,138	\$ 17,286,463
TRANSFERS-OUT from the:					
Highway Fund	\$ 80,920	\$ 0	\$ 0	\$ 0	\$ 0
Community Development Block Grant Fund	36,123	2,284	55,341	0	0
Revolving Building Fund	1,188,180	1,083,372	1,116,963	1,090,490	1,005,675
TOTAL TRANSFERS-OUT	\$ 1,305,223	\$ 1,085,656	\$ 1,172,304	\$ 1,090,490	\$ 1,005,675
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 12,515,215	\$ 16,498,435	\$ 20,314,981	\$ 19,022,628	\$ 18,292,138



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
June 1, 2006
HIGHWAY FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004	FY 2005	FY 2006	FY 2007	FY 2007
Federal	6,079	439,212	0		0
State	33,182	0	0		0
Interest	80,920	0	0		0
Miscellaneous Revenues	209	18,132	0		0
Unexpended Balance Prior Year	0	0	532,500		778,730
TOTAL REVENUES	\$ 120,390	\$ 457,344	\$ 532,500		\$ 778,730
TRANSFERS-IN from the:					
General Fund	\$ 1,619,312	\$ 1,979,741	\$ 1,661,715		\$ 1,800,000
PAYGO Fund	0	250,347	0		0
TOTAL TRANSFERS-IN	\$ 1,619,312	\$ 2,230,088	\$ 1,661,715		\$ 1,800,000
TOTAL REVENUES AND TRANSFERS-IN	\$ 1,739,702	\$ 2,687,432	\$ 2,194,215		\$ 2,578,730
APPROPRIATIONS					
Highway Maintenance:					
Salaries and Fringe Benefits	\$ 3,695,660	\$ 3,927,571	\$ 4,157,490	74.5 \$ 4,405,176	\$ 4,343,880 74.5
Operating	1,281,998	1,465,629	2,074,225	2,312,350	2,272,350
Construction	44,301	537,504	0	0	0
Capital Outlay	27,034	170,725	680,000	1,122,500	822,500
TOTAL APPROPRIATIONS	\$ 5,048,993	\$ 6,101,429	\$ 6,911,715	\$ 7,840,026	\$ 7,438,730
TRANSFER-OUT to the:					
Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
PAYGO Fund	80,920	0	0	0	0
TOTAL TRANSFERS	\$ 80,920	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS OUT					
	\$ 5,129,913	\$ 6,101,429	\$ 6,911,715	\$ 7,840,026	\$ 7,438,730



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
 June 1, 2006
COAL HAUL ROADS FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
Coal Tax - Article 81	\$ 99,674	\$ 121,311	\$ 214,000		\$ 120,000
Federal Highway Grant	0	0	857,500		941,400
Maryland Dept. Of Environment	74,200	0	0		0
Interest	2,416	10,643	0		0
Unexpended Balance Prior Year	0	0	0		115,400
TOTAL REVENUES	\$ 176,290	\$ 131,954	\$ 1,071,500		\$ 1,176,800
APPROPRIATIONS					
Operating	\$ 4,091	\$ 0	\$ 0	\$ 0	\$ 0
Construction	8,307	13,553	1,071,500	1,176,800	1,176,800
TOTAL APPROPRIATIONS	\$ 12,398	\$ 13,553	\$ 1,071,500	\$ 1,176,800	\$ 1,176,800

TOURISM MARKETING FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
Tourism Grant	\$ 0	\$ 0	\$ 0			\$ 0	
TOTAL REVENUES	0	0	0			0	
TRANSFERS-IN from the:							
General Fund	\$ 28,674	\$ 0	\$ 0			\$ 0	
TOTAL TRANSFERS-IN	\$ 28,674	\$ 0	\$ 0			\$ 0	
TOTAL REVENUES AND TRANSFERS-IN	\$ 28,674	\$ 0	\$ 0			\$ 0	
APPROPRIATIONS							
Salary & Fringes	\$ 17,717	\$ 0	\$ 0	0.0	\$ 0	\$ 0	0.0
Operating	10,921	0	0		0	0	
TOTAL APPROPRIATIONS	\$ 28,638	\$ 0	\$ 0		\$ 0	\$ 0	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 1, 2006

TRANSIT FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
Federal Operating Assistance	\$ 313,619	\$ 388,651	\$ 369,186			\$ 480,300	
Federal Capital Assistance	9,932	28,283	743,360			349,210	
State Operating Assistance	177,887	227,194	223,760			189,525	
State Capital Assistance	1,242	3,535	92,920			43,651	
Service Charges	124,862	131,042	138,000			155,000	
Rents	10,000	0	5,000			5,000	
Miscellaneous Revenues	134	8,928	0			0	
Unexpended Fund Balance	0	0	212,119			43,651	
TOTAL REVENUES	\$ 637,676	\$ 787,633	\$ 1,784,345			\$ 1,266,337	
TRANSFERS-IN from the:							
General Fund	\$ 93,578	\$ 129,920	\$ 197,933			\$ 251,381	
TOTAL TRANSFERS-IN	\$ 93,578	\$ 129,920	\$ 197,933			\$ 251,381	
TOTAL REVENUES AND TRANSFERS-IN	\$ 731,254	\$ 917,553	\$ 1,982,278			\$ 1,517,718	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 683,824	\$ 683,626	\$ 637,128	14.2	\$ 706,944	\$ 667,704	15.0
Operating	273,483	376,355	415,950		455,200	405,502	
Capital Outlay	12,415	36,338	929,200		444,512	444,512	
TOTAL APPROPRIATIONS	\$ 969,722	\$ 1,096,319	\$ 1,982,278		\$ 1,606,656	\$ 1,517,718	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 1, 2006

OFFICE OF CHILDREN, YOUTH, & FAMILIES SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2004	FY 2005	FY 2006		FY 2007	FY 2007	
REVENUES	Actual	Actual	Original	FTE	Request	Approved	FTE
State Revenues	\$ 1,408,487	\$ 1,222,203	\$ 0			\$ 0	
Other Agency Revenue	13,247	0	0			0	
Interest	3,383	15,050	0			0	
TOTAL REVENUES	\$ 1,425,117	\$ 1,237,253	\$ 0			\$ 0	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 319,820	\$ 316,568	\$ 0	0.0	\$ 0	\$ 0	0.0
Operating	1,088,361	901,992	0		0	0	
Capital Outlay	13,552	3,642	0		0	0	
TOTAL APPROPRIATIONS	\$ 1,421,733	\$ 1,222,202	\$ 0		\$ 0	\$ 0	

GAMING FUND SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2004	FY 2005	FY 2006		FY 2007	FY 2007	
REVENUES	Actual	Actual	Original	FTE	Request	Approved	FTE
Gaming Taxes	402,831	669,892	630,155			641,836	
Gaming Sticker Fees	49,328	52,491	60,000			48,000	
Gaming License Fee	9,600	6,000	6,000			6,000	
TOTAL REVENUES	\$ 461,759	\$ 728,383	\$ 696,155			\$ 695,836	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 61,347	\$ 98,664	\$ 111,145	3.0	\$ 109,448	\$ 109,448	2.8
Operating	33,788	20,937	20,510		19,221	19,221	
Capital Outlay	13,596	4,201	500		500	500	
Cash Valley School Roof	0	0	0		0	0	
Eckhart School Roof	0	0	0		0	0	
Western High School Architect Fees	264,771	453,436	423,000		425,000	425,000	
Fire Company Allocation	0	88,257	141,000		141,667	141,667	
TOTAL APPROPRIATIONS	\$ 373,502	\$ 665,495	\$ 696,155		\$ 695,836	\$ 695,836	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 1, 2006

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
Federal Revenues:					
CDBG Grant	\$ 436,288	\$ 574,423	\$ 243,000		\$ 75,000
Other Agency Revenue	54,500	0	50,000		42,500
Program Income	1,966	3,500	1,900		1,500
Miscellaneous Revenue	0	0	4,441		0
Unexpended Fund Balance	0	0	97,000		0
TOTAL REVENUES	\$ 492,754	\$ 577,923	\$ 396,341		\$ 119,000
APPROPRIATIONS					
City Of Cumberland	\$ 29,817	\$ 67,017	\$ 50,000	\$ 42,500	\$ 42,500
Sewer I&I Repairs	68,480	118,383	0	0	0
Child Care Program	92,062	125,938	0	0	0
Revolving Loan Programs	236,584	102,892	0	0	0
Mt. Savage Flood Acquisitions	0	1,537	291,000	0	0
Lonaconing Rehab	0	0	0	1,500	1,500
Weatherization/Housing & Lead Study	0	130,444	0	75,000	75,000
TOTAL APPROPRIATIONS	\$ 426,943	\$ 546,211	\$ 341,000	\$ 119,000	\$ 119,000
TRANSFERS-OUT to the:					
Housing & Community Development Fund	\$ 22,839	\$ 0	\$ 0	\$ 0	\$ 0
General Fund	11,000	0	0	0	0
Debt Service Fund	2,284	2,284	55,341	0	0
TOTAL TRANSFERS-OUT	\$ 36,123	\$ 2,284	\$ 55,341	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 463,066	\$ 548,495	\$ 396,341	\$ 119,000	\$ 119,000



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
 June 1, 2006
CDBG PROJECT INCOME FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
Federal Revenues:					
Program Income	\$ 3,713	\$ 3,033	\$ 0		\$ 0
Miscellaneous	119,872	63,319	0		0
Contributions & Donations	4,050	4,050	5,400		5,400
Interest	27	16	0		0
Unexpended Balance	0	0	50,000		140,000
TOTAL REVENUES	\$ 127,662	\$ 70,418	\$ 55,400	\$ 0	\$ 145,400
APPROPRIATIONS					
CDBG Activities	\$ 30,763	\$ 9,536	\$ 55,400	\$ 145,400	\$ 145,400
TOTAL APPROPRIATIONS	\$ 30,763	\$ 9,536	\$ 55,400	\$ 145,400	\$ 145,400



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
June 1, 2006
HOUSING AND COMMUNITY DEVELOPMENT FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004	FY 2005	FY 2006	FTE	FY 2007	FY 2007	FTE
	Actual	Actual	Original		Request	Approved	
Federal Revenues:							
Section 8 Moderate Rehab	\$ 19,176	\$ 11,745	\$ 19,404			\$ 18,360	
Section 8 Voucher HAP	685,635	734,695	753,600			813,000	
Special Target Area Grant	107,470	200,772	200,000			150,000	
Section 8 Mod Rehab Admin	2,785	2,746	2,745			2,745	
Section 8 Voucher Program Admin Rev	63,537	65,400	66,864			66,864	
State Grants:							
Rental Assistance Program	56,240	100,718	82,980			104,546	
Rental Assistance Program To Work	16,474	32,947	44,478			44,478	
DHCD Revenues, Loan Program	94,940	125,172	100,000			200,000	
MD Housing Rehab Program Fee	5,284	4,942	9,220			11,410	
Other Intergovernmental	20,750	6,017	7,500			7,500	
Loan Fees	16,000	21,275	32,800			32,800	
Miscellaneous	829	389	1,000			1,000	
TOTAL REVENUES	\$ 1,089,120	\$ 1,306,818	\$ 1,320,591			\$ 1,452,703	
TRANSFERS-IN from the:							
General Fund	\$ 137,779	\$ 166,170	\$ 181,763			\$ 194,481	
CDBG Fund	22,839	0	0			0	
TOTAL TRANSFERS-IN	\$ 160,618	\$ 166,170	\$ 181,763			\$ 194,481	
TOTAL REVENUES AND TRANSFERS-IN	\$ 1,249,738	\$ 1,472,988	\$ 1,502,354			\$ 1,647,184	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 221,960	\$ 235,336	\$ 253,702	4.3	\$ 267,038	\$ 267,038	4.3
Operating	1,017,038	1,163,346	1,244,652		1,374,946	1,374,946	
Capital Outlay	1,841	1,985	4,000		8,324	5,200	
TOTAL APPROPRIATIONS	\$ 1,240,839	\$ 1,400,667	\$ 1,502,354		\$ 1,650,308	\$ 1,647,184	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 1, 2006

NARCOTICS TASK FORCE FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
Contraband Seizures	\$ 25,678	\$ 59,612	\$ 37,750			\$ 51,800	
Other Intergovernmental:							
Cumberland	16,453	16,808	18,501			19,416	
Court Ordered Seizures	0	0	500			0	
Interest	1,701	1,082	2,000			0	
Miscellaneous	0	0	0			0	
TOTAL REVENUES	\$ 43,832	\$ 77,502	\$ 58,751			\$ 71,216	
TRANSFERS-IN from the:							
General Fund	\$ 16,306	\$ 16,112	\$ 18,501			\$ 19,416	
TOTAL TRANSFERS-IN	\$ 16,306	\$ 16,112	\$ 18,501			\$ 19,416	
TOTAL REVENUES AND TRANSFERS-IN	\$ 60,138	\$ 93,614	\$ 77,252			\$ 90,632	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 32,907	\$ 33,616	\$ 37,002	1.0	\$ 38,832	\$ 38,832	1.0
Operating	36,339	77,053	30,450		36,300	36,300	
Capital Outlay	915	11,386	9,800		15,500	15,500	
TOTAL APPROPRIATIONS	\$ 70,161	\$ 122,055	\$ 77,252		\$ 90,632	\$ 90,632	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 1, 2006

REVOLVING SHELL BUILDING FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
Operating:							
Rents	\$ 1,250,041	\$ 1,824,530	\$ 1,836,204			\$ 2,195,422	
Gateway Center	85,916	93,865	73,106			0	
Capital Projects		0					
EDA Grant	98,728	0	0			0	
ARC Grant	0	0	1,474,335			500,000	
Maryland Dept Of Econ Development	1,013,047	3,250,884	1,693,543			0	
Miscellaneous State Grants	12,500	12,500	0			0	
Miscellaneous/Sale Of Property	3,264	778,265	0			0	
Sale Of Property	0	0	0			0	
Unexpended Prior Year Balance	0	0	1,899,686			2,145,526	
TOTAL REVENUES	\$ 2,463,496	\$ 5,960,044	\$ 6,976,874			\$ 4,840,948	
TRANSFERS-IN from the:							
General Fund	\$ 41,000	\$ 0	\$ 0			\$ 0	
PAYGO Fund	0	841,883	0			0	
TOTAL TRANSFERS-IN	41,000	841,883	0			0	
TOTAL REVENUES AND TRANSFERS-IN	\$ 2,504,496	\$ 6,801,927	\$ 6,976,874			\$ 4,840,948	
APPROPRIATIONS							
Operating: Operating	\$ 279,424	\$ 1,414,271	\$ 207,133	1.4	\$ 472,103	\$ 472,103	1.4
North Branch Industrial Bldg	89,733	0	132,771		0	0	
Gateway Center	56,468	52,597	0		0	0	
Capital: Construction	12,706	77,983	2,006,532		3,420,887	3,268,570	
Rt. 220 Industrial Park	813,413	2,326,978	3,513,475		94,600	94,600	
TOTAL APPROPRIATIONS	\$ 1,251,744	\$ 3,871,829	\$ 5,859,911		\$ 3,987,590	\$ 3,835,273	
TRANSFERS-OUT to the:							
General Fund	\$ 45,380	\$ 45,380	\$ 45,380		\$ 45,380	\$ 45,380	
Water Fund	0	97,111	20,000		20,000	20,000	
Sanitary Fund	0	0	7,500		7,500	7,500	
Debt Service Fund	1,142,800	940,881	1,044,083		1,017,610	932,795	
TOTAL TRANSFERS-OUT	\$ 1,188,180	\$ 1,083,372	\$ 1,116,963		\$ 1,090,490	\$ 1,005,675	
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 2,439,924	\$ 4,955,201	\$ 6,976,874		\$ 5,078,080	\$ 4,840,948	



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
 June 1, 2006
PUBLIC SAFETY
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
State Grants					
State Aid Fire & Rescue 06-07	\$ 0	\$ 0	\$ 0		\$ 228,445
State Aid Fire & Rescue 05-06	0	0	243,556		0
State Aid Fire & Rescue 04-05	0	212,965	0		0
State Aid Fire & Rescue 03-04	238,018	0	0		0
State Aid Fire & Rescue 02-03	0	0	0		0
Inmate Commissary	82,718	89,593	84,000		84,000
Interest	2,319	4,137	4,000		9,000
Contributions & Donations	0	0	0		0
Unexpended Balance - Prior Year	0	0	263,556		248,445
Miscellaneous Revenue	51,668	65,151	50,000		50,000
TOTAL REVENUES	\$ 374,723	\$ 371,846	\$ 645,112		\$ 619,890
TRANSFERS-IN from the:					
General Fund	\$ 0	\$ 0	\$ 0		\$ 0
TOTAL TRANSFERS-IN	0	0	0		0
TOTAL REVENUES AND TRANSFERS-IN	\$ 374,723	\$ 371,846	\$ 645,112		\$ 619,890
APPROPRIATIONS					
Inmate Commissary	\$ 100,195	\$ 125,465	\$ 134,000	\$ 134,000	\$ 134,000
Operating	0	0	0	0	0
Capital Outlay	0	0	24,000	29,000	29,000
State Aid Fire & Rescue 06-07	0	0	0	228,445	228,445
State Aid Fire & Rescue 05-06	0	0	243,556	228,445	228,445
State Aid Fire & Rescue 04-05	0	238,018	243,556	0	0
State Aid Fire & Rescue 03-04	0	0	0	0	0
State Aid Fire & Rescue 02-03	231,695	0	0	0	0
State Aid Fire & Rescue 01-02	0	0	0	0	0
Fire & Rescue from interest	2,666	0	0	0	0
TOTAL APPROPRIATIONS	\$ 334,556	\$ 363,483	\$ 645,112	\$ 619,890	\$ 619,890



ALLEGANY COUNTY, MARYLAND

DEBT SERVICE FUND

June 1, 2006

SCHEDULE OF REVENUES AND APPROPRIATIONS

<u>REVENUES</u>	<u>FY 2004</u> <u>Actual</u>	<u>FY 2005</u> <u>Actual</u>	<u>FY 2006</u> <u>Original</u>	<u>FY 2007</u> <u>Request</u>	<u>FY 2007</u> <u>Approved</u>
Unexpended Fund Balance	\$ 0	\$ 0	\$ 125,000		\$ 197,035
TRANSFERS-IN from the:					
General Fund	4,799,670	0	4,749,721		4,937,685
Special Revenue Funds:					
Community Development Block Grant Fund	2,284	0	55,341		0
Revolving Building Fund	1,142,800	0	1,044,083		932,795
TOTAL TRANSFERS-IN	<u>\$ 5,944,754</u>	<u>\$ 0</u>	<u>\$ 5,849,145</u>		<u>\$ 5,870,480</u>
TOTAL REVENUES AND TRANSFERS-IN	<u>\$ 5,944,754</u>	<u>\$ 0</u>	<u>\$ 5,974,145</u>		<u>\$ 6,067,515</u>
APPROPRIATIONS					
Repayment of Long-Term Debt:					
Principal	\$ 4,221,604	\$ 0	\$ 4,380,916	\$ 4,559,427	\$ 4,496,300
Interest	1,839,383	0	1,568,229	1,567,903	1,546,215
Fiscal Charges	8,768	0	25,000	25,000	25,000
TOTAL APPROPRIATIONS	<u>\$ 6,069,755</u>	<u>\$ 0</u>	<u>\$ 5,974,145</u>	<u>\$ 6,152,330</u>	<u>\$ 6,067,515</u>



ALLEGANY COUNTY, MARYLAND

DEBT SERVICE FUND

June 1, 2006

DETAIL SCHEDULE OF APPROPRIATIONS

	FY 2004 Actual	FY 2005 Actual	FY 2006 Budget	Principal	FY 2007 Approved		Total
					Interest	Fees	
Public Improvement Bonds:							
Bonds of 1991	582,515	0	0	0	0		0
Bonds of 1992	0	0	0	0	0		0
Bonds of 1994	483,395	0	485,545	425,000	62,320		487,320
Bonds of 1995	573,625	0	575,805	460,000	114,760		574,760
Bonds of 1996	209,920	0	0	0	0		0
Bonds of 1997A	581,566	0	581,420	475,000	104,125		579,125
Bonds Of 1998	1,393,049	0	1,388,096	990,000	395,659		1,385,659
Bonds of 2001	1,153,350	0	1,545,050	1,030,000	208,650		1,238,650
Bonds of 2004	0	0	183,050	112,000	67,130		179,130
Bonds Of 2006	0	0	100,000	161,415	146,350		307,765
Other General Obligation Debt:							
FHA - Westernport Water 50%	19,248	0	19,248	4,532	14,716		19,248
Tri-County Council	9,516	0	9,516	8,779	737		9,516
PPG Loan	111,449	0	96,833	75,886	20,948		96,834
Westernport Landfill	148	0	41,923	37,154	4,769		41,923
Celanese Headworks State Loan	0	0	4,000	0	0		0
Sheriff Vehicles	44,264	0	51,948	49,926	2,022		51,948
Vehicles-Casastart, School Attendance				14,080	1,606		15,686
Maryland Industrial Land Act Loans:							
Loan of 1980 (Precise)	110,579	0	110,579	84,395	5,330		89,725
Loan of 1990 (Superfos II)	73,505	0	73,505	35,079	38,425		73,504
Loan of 1991 (BC/BS)	116,855	0	116,854	53,370	63,484		116,854
Loan of 1991 (Schwab)	84,815	0	84,815	0	0		0
Loan of 1992 (Hunter Douglas)	43,387	0	43,388	21,569	21,818		43,387
Loan of 1994 (Micro-Integration)	88,526	0	88,526	59,071	29,455		88,526
Loan Of 1994 (Superfos III)	122,888	0	122,888	77,312	45,576		122,888
Loan Of 1998 (Hunter Douglas)	7,867	0	7,866	4,733	3,133		7,866
USDA Barton Business Park Water	0	0	0	0	0		0
MICRF Loan, Potomac Farms	47,580	0	47,581	43,893	3,687		47,580
MICRF Loan, PPG	178,587	0	101,970	121,292	40,924		162,216
MICRF Loan, PPG	20,569	0	11,898	14,752	4,486		19,238
MAHF Loan, Lonaconing Loans	2,284	0	55,341	0	0		0
Maryland Historical Trust	1,500	0	1,500	0	1,500		1,500
USDA-New High School				137,062	144,605		281,667
Fiscal Charges	8,768	0	25,000	0	0	25,000	25,000
TOTAL DEBT SERVICE APPROPRIATIONS	\$ 6,069,755	\$ 0	\$ 5,974,145	\$ 4,496,300	1,546,215	\$ 25,000	\$ 6,067,515



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

Bond Agencies And Allegany County's Rating

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



The chart below displays the various ratings each service provides:

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

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

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

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



Debt Affordability Message

F.Y. 2007

June 1, 2006

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

The County Commissioners have imposed guidelines on the amount of general obligation debt which may be borrowed by the County to fund these projects. These five guidelines along with the self imposed limits are listed below with the projected ratios for fiscal years 2007 through 2009. The self imposed limits are at 90% of the maximum rate.

Projected Allegany County Ratios	Maximum Rate @ 90%	F.Y. 2007	F.Y. 2008	F.Y. 2009
1. G.F. Debt Service/G.F. Revenue	11.70%	6.77%	6.87%	6.58%
2. Debt/Capita	\$585	\$402	\$485	\$432
3. G.F. Debt Service/G.F.Expend.	13.50%	6.77%	6.87%	6.58%
4. Debt/Full Value	3.15%	1.03%	1.23%	1.08%

The current debt level is within self imposed limits. The County is planning a July 2006 issue that will add some \$3.1 million of new debt funded by the General Fund. The County projects a significant jump in general obligation debt beginning FY 2007 due mainly to the construction of the new Mountain Ridge High School in Frostburg which will be the first new high school constructed in Allegany County in over 50 years, and the renovation of two middle schools in Cumberland. The County is also recognizing significant revenues from oversight of paper gaming activities which are planned for various K-12 school projects throughout Allegany County which would further increase debt or eliminate the projects from being undertaken if this oversight had not been undertaken.



What Is Debt Affordability?

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

What If The County Is Under Its Debt Affordability Limits?

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

What Debt Affordability Factor Constrains The County The Most?

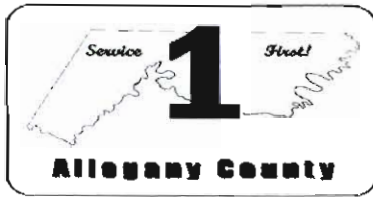
The factor that constrains the amount the County may borrow is debt per capita. The County's self imposed limit is \$585 per resident.

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

In the early 1990's a federal prison and state prison located within the County. Currently there are approximately 3,300 prisoners in these facilities. While the County recognizes the positive economic impact of these facilities, the County does not count these residents when running debt affordability models because of the minimal income taxes prisoners pay. If the County did count prisoners, approximately \$1.9 million **could** additionally be borrowed. The County has adopted the most fiscal conservative stance in this matter relating to debt management.

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

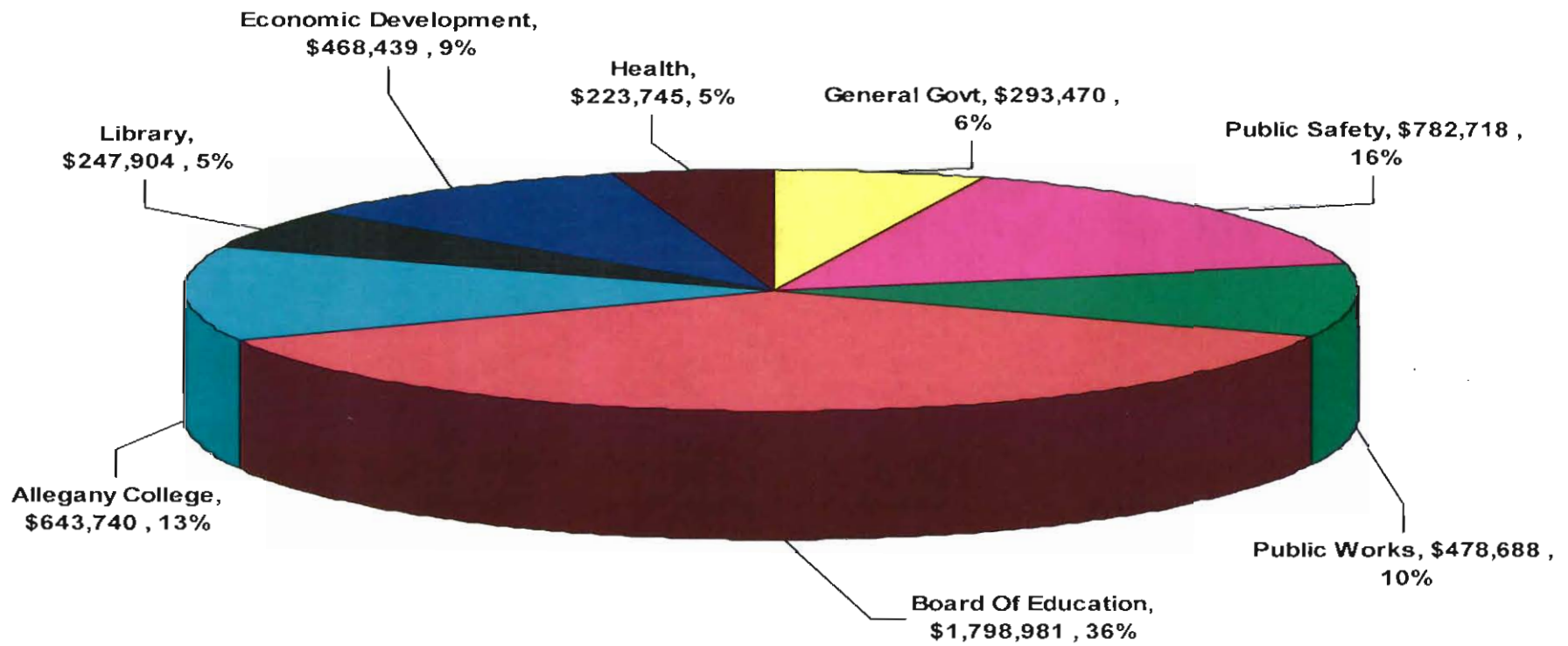
The County has historically used a 15 year term to payoff debt.



Allegany County, Maryland

General Fund Debt Service Transfer

FY 2007 Budget



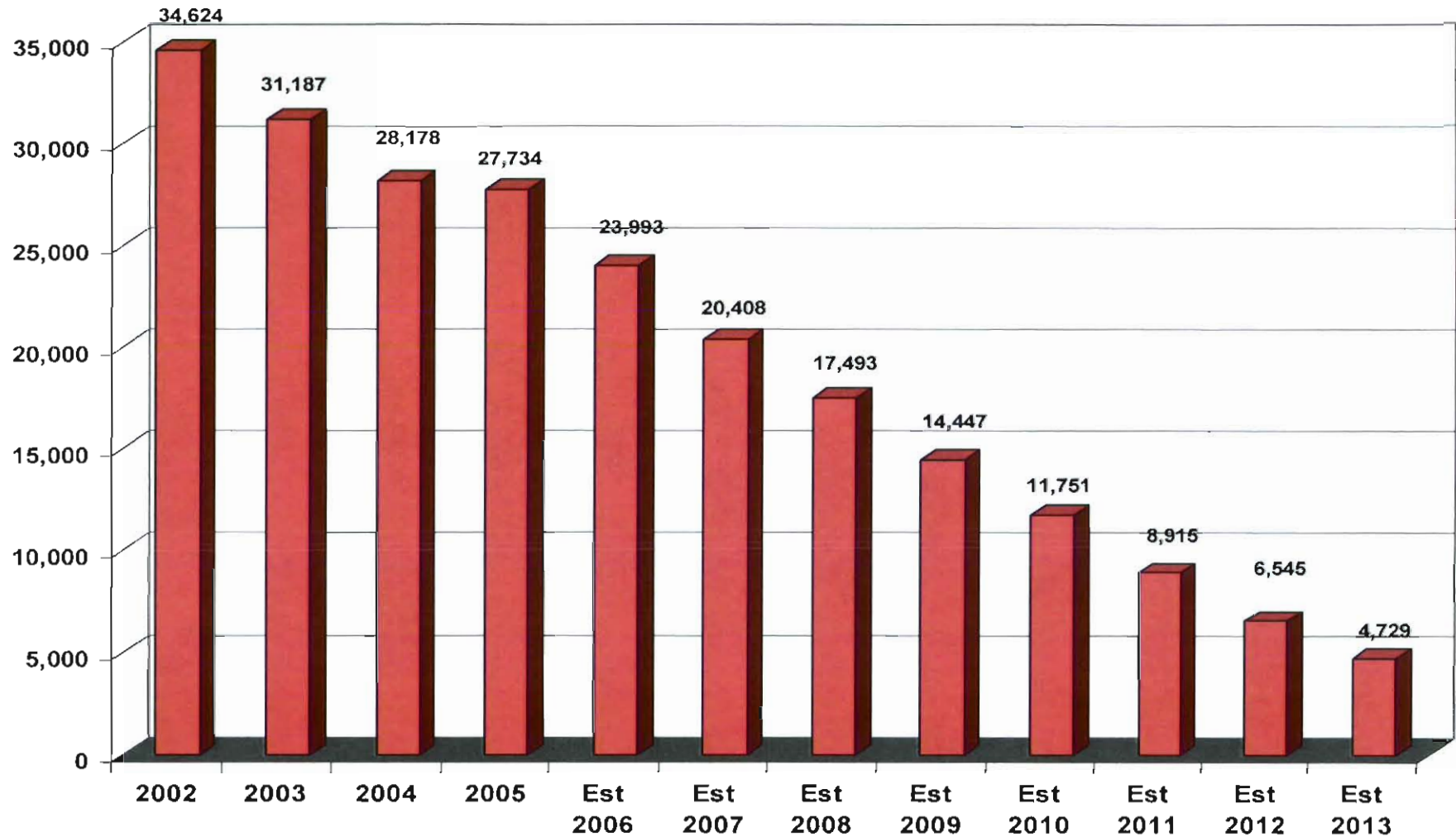
Total Transfer \$4,937,685



Allegany County, Maryland

Existing General Obligation Debt

(Dollars in Thousands)

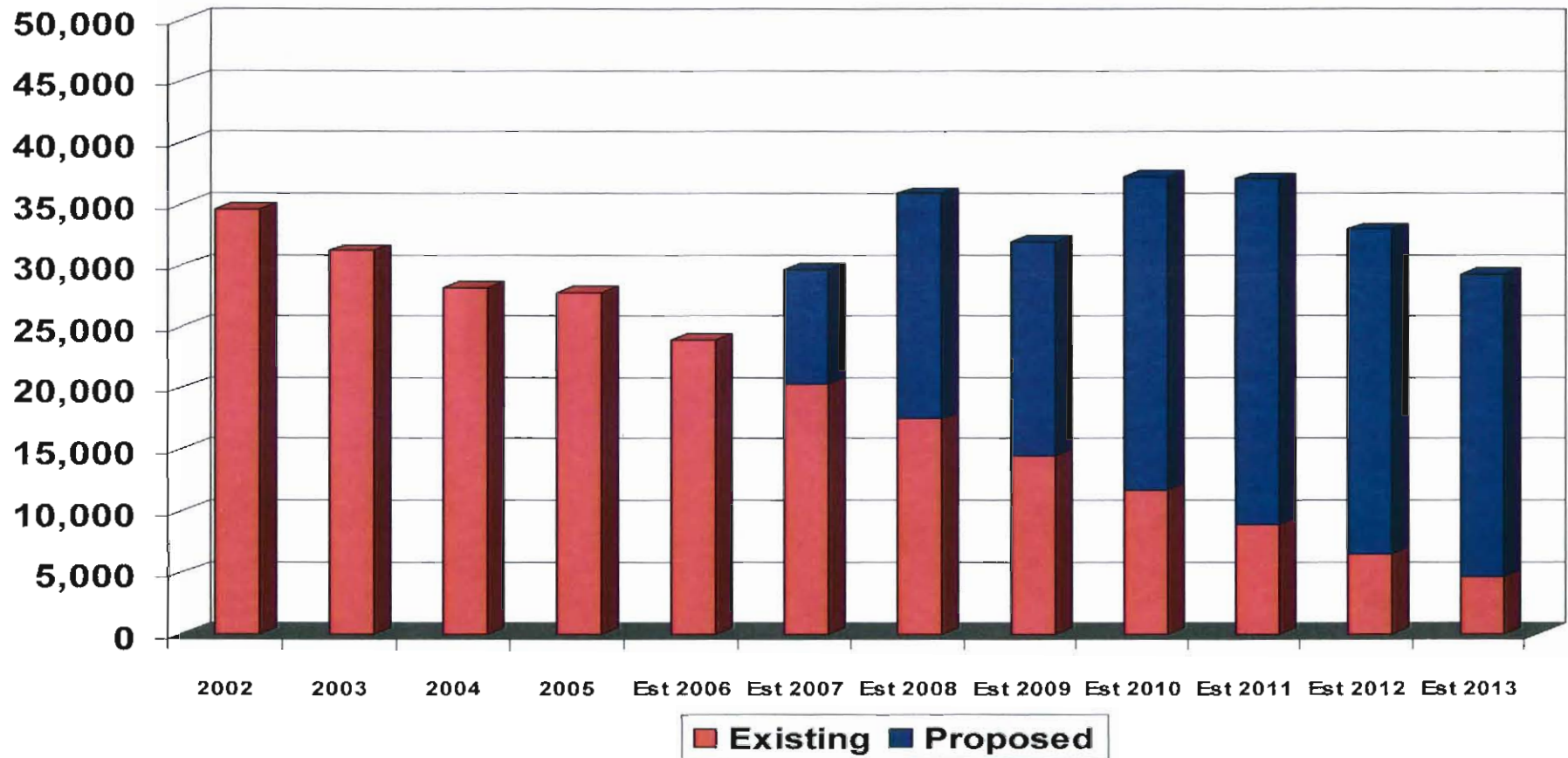




Allegany County, Maryland

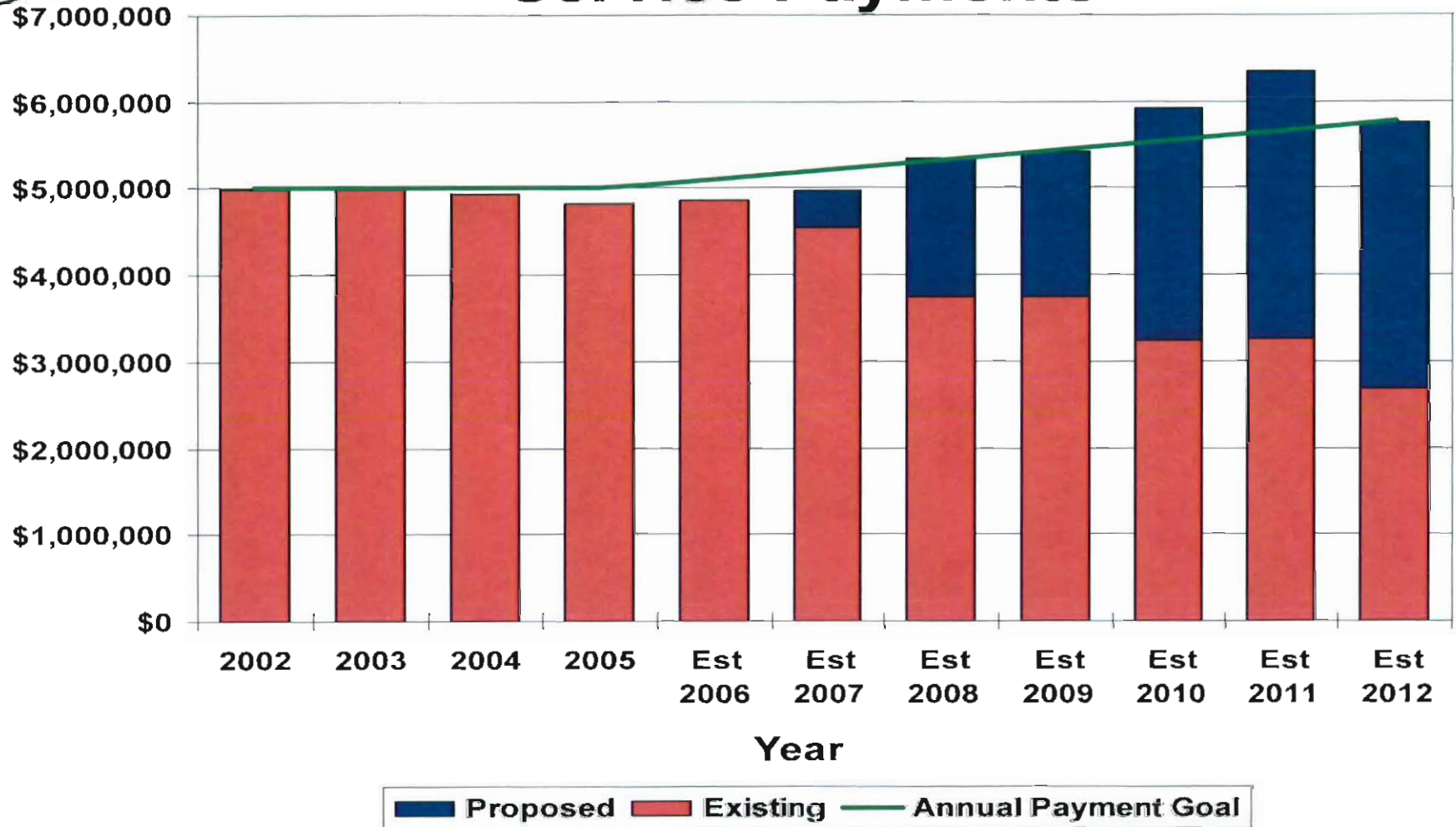
Existing & Proposed General Obligation Debt

(Dollars in Thousands)





General Fund Estimated Debt Service Payments



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



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 1, 2006

SUMMARY OF ALL CAPITAL PROJECTS FUNDS

SUMMARY SCHEDULE OF REVENUES

FUND REVENUES	FY 2004 Actual Revenues	FY 2005 Actual Revenues	FY 2006 Original	FY 2007 Request	FY 2007 Approved
Capital Projects Fund	\$ 2,317,364	\$ 5,288,953	\$ 15,368,666		\$ 15,268,900
PAYGO Capital Reserve Fund	1,813,157	198,610	450,000		1,760,000
Public Improvement Bonds:					
Public Improvement Bond of 1998	727,329	0	0		0
Public Improvement Bond of 2004	0	21,771	917,600		0
Public Improvement Bond of 2006	0	0	2,545,000		5,143,000
TOTAL REVENUES	\$ 4,857,850	\$ 5,509,334	\$ 19,281,266		\$ 22,171,900
TRANSFERS-IN to the:					
Capital Projects Fund	\$ 373,408	\$ 3,640,135	\$ 427,752		\$ 0
PAYGO Capital Reserve Fund	2,483,175	1,226,868	0		0
Public Improvement Bond Of 1998	192,592	0	0		0
TOTAL TRANSFERS-IN	\$ 3,049,175	\$ 4,867,003	\$ 427,752		\$ 0
TOTAL REVENUES AND TRANSFERS-IN	\$ 7,907,025	\$ 10,376,337	\$ 19,709,018		\$ 22,171,900



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
June 1, 2006
SUMMARY OF ALL CAPITAL PROJECTS FUNDS (Con't)
SUMMARY SCHEDULE OF APPROPRIATIONS

FUND	FY 2004	FY 2005	FY 2006	FY 2007	FY 2007
APPROPRIATIONS	Actual	Actual	Original	Request	Approved
	Expenditures	Expenditures			
Capital Projects Fund	\$ 3,082,639	\$ 9,503,607	\$ 15,796,418	\$ 15,268,900	\$ 15,268,900
PAYGO Capital Reserve Fund	3,561,813	498,439	450,000	1,760,000	1,760,000
Public Improvement Bonds:					
Public Improvement Bond of 1998	194,359	0	0	0	0
Public Improvement Bond of 2004	38,582	820,896	917,600	0	0
Public Improvement Bond of 2006	0	1,077	2,545,000	5,143,000	5,143,000
TOTAL APPROPRIATIONS	\$ 6,877,393	\$ 10,824,019	\$ 19,709,018	\$ 22,171,900	\$ 22,171,900
TRANSFERS-OUT from the:					
Capital Projects Fund	\$ 260,000	\$ 0	\$ 0	\$ 0	\$ 0
PAYGO Capital Reserve Fund	51,536	1,856,508	0	0	0
PIB 1998 Fund	0	0	0	0	0
TRANSFERS-OUT	\$ 311,536	\$ 1,856,508	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 7,188,929	\$ 12,680,527	\$ 19,709,018	\$ 22,171,900	\$ 22,171,900



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 1, 2006

CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
Federal Revenues:					
EPA Grant	\$ 2,384	\$ 0	\$ 0		\$ 0
FEMA	239,364	10,987	0		245,000
ARC Grant	496,010	676,459	50,000		0
USDA Grant	24,800	0	0		150,000
Federal Highway Grant	322,927	1,947,799	3,268,300		3,533,500
FmHA Grant		23,274			
Soil Conservation Grant	0	707,688	0		0
Department of Environment Grant	87,071	1,307	0		148,000
Dept Of Business & Economic Development	0	0	0		0
Miscellaneous State Grant	201,353	1,208,382	80,000		0
Other Intergovernmental	111,011	300,121	0		0
Interest	6,268	21,556	0		0
Donations	21,569	113,499	0		0
Sale Of Assets	0	0	3,800,000		0
Loan Proceeds	588,607	0	6,677,000		10,000,000
Miscellaneous	216,000	35,505	295,666		0
Unexpended Fund Balance	0	0	1,197,700		192,400
TOTAL REVENUES	\$ 2,317,364	\$ 5,046,577	\$ 15,368,666		\$ 14,268,900
TRANSFERS-IN from the:					
General Fund	\$ 53,933	\$ 801,000	\$ 0		\$ 0
Highway Fund	0	0	0		0
Gaming Fund	264,771	453,436	423,000		0
PAYGO Fund	51,536	493,600	0		0
Public Improvement Bond Fund		502,969			
County Loan Fund	3,168	998,527	4,752		0
Transfer from component units		390,603			
TOTAL TRANSFERS-IN	\$ 373,408	\$ 3,640,135	\$ 427,752		\$ 0
TOTAL REVENUES AND TRANSFERS-IN	\$ 2,690,772	\$ 8,686,712	\$ 15,796,418		\$ 14,268,900



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 1, 2006

CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
Donated Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Upper Potomac IP Flood Wall	18,791	1,394,029	4,752	0	0
Flood Grant - 3.2 Million	14,346	15,443	0	0	0
NRC'S Flood Project	0	1,188,829	0	0	0
Washington Street Library	205,476	879,220	0	0	0
Rye Street Bridge	24,287	7,309	118,300	180,300	180,300
Mountain Ridge High School	58,290	681,042	7,100,000	10,000,000	10,000,000
Eckhart School Roof	8,303	2,547	42,700	0	0
Disaster Resistance	8,916	0	0	0	0
Westernport Landfill Cap	798,500	51,823	0	0	0
Allegany Highlands Trail	984,206	3,883,712	3,675,666	4,383,600	4,383,600
FEMA Georges Creek	378,347	2,240	0	327,000	327,000
Cash Valley Roof	10,655	85,345	0	0	0
Allconet II	572,522	1,301,340	0	0	0
Health Department Relocation	0	10,728	4,830,000	0	0
Barton Reservoir	0	0	0	178,000	178,000
Dry Run Phase II				200,000	200,000
Cooperative Extension Modular	0	0	25,000	0	0
Total Appropriations	\$ 3,082,639	\$ 9,503,607	\$ 15,796,418	\$ 15,268,900	\$ 15,268,900
TRANSFERS-OUT to the:					
County Loan Fund	\$ 60,000	\$ 0	\$ 0	\$ 0	\$ 0
PAYGO Fund	200,000	0	0	0	0
TOTAL TRANSFERS-OUT	\$ 260,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 3,342,639	\$ 9,503,607	\$ 15,796,418	\$ 15,268,900	\$ 15,268,900



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 1, 2006

PAY AS YOU GO CAPITAL RESERVE FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
Federal Grants	\$ 1,291,143	\$ 0	\$ 240,000		\$ 0
State Grants	539,424	0	0		1,000,000
Miscellaneous Revenue	-41,050	0	25,000		0
Interest	23,640	26,354	0		0
Issuance of Debt	0	172,256	0		
Unexpended Fund Balance	0	0	185,000		760,000
TOTAL REVENUES	\$ 1,813,157	\$ 198,610	\$ 450,000		\$ 1,760,000
TRANSFERS-IN from the:					
General Fund	\$ 951,779	\$ 1,226,868	\$ 0		\$ 0
Highway Fund	80,920	0	0		0
County Loan Fund	1,111,052	0	0		0
Capital Projects Fund	339,424	0	0		0
TOTAL TRANSFERS-IN	\$ 2,483,175	\$ 1,226,868	\$ 0		\$ 0
TOTAL REVENUES AND TRANSFERS-IN	\$ 4,296,332	\$ 1,425,478	\$ 450,000		\$ 1,760,000



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 1, 2006

PAY AS YOU GO CAPITAL RESERVE FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
Telecommunications Project	\$ 37,024	\$ 94,769	\$ 100,000	\$ 0	\$ 0
NRCS Flood Projects	0	0	300,000	0	0
Computer Network	0	3,772	0	0	0
Roads Paving Program	0	104,605	50,000	50,000	50,000
Other Public Road Improvements	0	7,270	0	0	0
John Humbird School Addition & Roof	540,458	14,424	0	0	0
Financial System Upgrade	117,772	4,819	0	0	0
Coney Roads Garage	139,424	0	0	0	0
County Office Building Addition	0	0	0	200,000	200,000
Barton Industrial Park Water	1,901,441	0	0	0	0
Remodel Old Jail	402,190	0	0	0	0
Bowman Addition Flood Mitigation	3,160	0	0	0	0
County Signage	0	31,697	0	0	0
Animal Control Quarantine				10,000	10,000
LaVale Blvd Storm Sewer				1,500,000	1,500,000
Capital Outlay		237,083			
Board Of Education Capital	420,344	0	0	0	0
TOTAL APPROPRIATIONS	3,561,813	498,439	450,000	1,760,000	1,760,000
TRANSFERS-OUT to the:					
General Fund	\$ 0	\$ 15,500	\$ 0	\$ 0	\$ 0
2004 Public Improvement Bond Fund	0	51,510	0	0	0
Capital Projects Fund	51,536	493,600	0	0	0
Revolving Building Fund	0	841,883	0	0	0
Special Revenue Funds	0	250,347	0	0	0
Sanitary Districts Enterprise Fund		203,668			
Total Transfers Out	\$ 51,536	\$ 1,856,508	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 3,613,349	\$ 2,354,947	\$ 450,000	\$ 1,760,000	\$ 1,760,000



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
 June 1, 2006
1998 PUBLIC IMPROVEMENT BOND FUND
SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
State Grants	\$ 727,329	\$ 0	\$ 0		\$ 0
Interest	0	0	0		0
TOTAL REVENUES	\$ 727,329	\$ 0	\$ 0		\$ 0
TRANSFERS-IN from the:					
General Fund	\$ 192,592	\$ 0	\$ 0		\$ 0
Paygo Fund	0	0	0		0
TOTAL TRANSFERS-IN	\$ 192,592	\$ 0	\$ 0		\$ 0
TOTAL REVENUES AND TRANSFERS-IN	\$ 919,921	\$ 0	\$ 0		\$ 0
APPROPRIATIONS					
Mount Savage School	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Bond Arbitrage	192,423	0	0	0	0
Correctional Facility	69	0	0	0	0
Lavale Library	0	0	0	0	0
Bond Interest	1,867	0	0	0	0
TOTAL APPROPRIATIONS	\$ 194,359	\$ 0	\$ 0	\$ 0	\$ 0
TRANSFERS-OUT to the:					
Transfer To Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL TRANSFERS-OUT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 194,359	\$ 0	\$ 0	\$ 0	\$ 0



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 1, 2006

2004 PUBLIC IMPROVEMENT BOND FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
Bond Proceeds	\$ 0	\$ 0	\$ 0		\$ 0
Unexpended Bond Proceeds	0	0	917,600		0
Interest	0	21,771	0		0
TOTAL REVENUES	\$ 0	\$ 21,771	\$ 917,600		\$ 0
APPROPRIATIONS					
Allegany College PE Building Renovation	\$ 44,608	\$ 790,086	\$ 917,600	\$ 0	\$ 0
Allegany College Roof Replacement	0	0	0	0	0
Washington Street Library - Interior	0	0	0	0	0
Closing Costs	0	30810	0	0	0
Cash Valley Roof	-6,026	0	0	0	0
TOTAL APPROPRIATIONS	\$ 38,582	\$ 820,896	\$ 917,600	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 38,582	\$ 820,896	\$ 917,600	\$ 0	\$ 0

2006 PUBLIC IMPROVEMENT BOND FUND

SCHEDULE OF REVENUES AND APPROPRIATIONS

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
Bond Proceeds	\$ 0	\$ 0	\$ 2,545,000		\$ 4,143,000
State Grants					1,000,000
Interest	0	0	0		0
TOTAL REVENUES	\$ 0	\$ 0	\$ 2,545,000		\$ 5,143,000
APPROPRIATIONS					
Allegheny Highlands Trail	\$ 0	\$ 0	\$ 250,000	\$ 375,000	\$ 375,000
Health Center Relocation	0	0	2,250,000	2,125,000	2,125,000
Allegany College Library Renovation				101,000	101,000
Market Street Roof Replacement				487,000	487,000
HazMat Building				240,000	240,000
Braddock Run Stream Restoration				800,000	800,000
Jennings Run Stream Restoration				800,000	800,000
Westport Library Roof				111,000	111,000
Westport Library Floor				34,000	34,000
Closing Costs	0	1077	45,000	70,000	70,000
TOTAL APPROPRIATIONS	\$ 0	\$ 1,077	\$ 2,545,000	\$ 5,143,000	\$ 5,143,000
TOTAL APPROPRIATIONS	\$ 0	\$ 1,077	\$ 2,545,000	\$ 5,143,000	\$ 5,143,000

**ALLEGANY COUNTY, MARYLAND
CAPITAL CONSTRUCTION FY 2007**

JUNE 1, 2006

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS
PROJECT LENGTH BUDGETS AND FY 2007 BUDGET**

Project Description	Project No.	LOCAL SOURCES					NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/06	FY 2007 Budget
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants	State Grants		
Capital Project Funds:											
General Government:											
County Office Building Addition	4181					200,000	200,000			0	200,000
2006 Bond Closing Costs		70,000	2006				70,000			0	70,000
Public Safety:											
HazMat Building		240,000	2006				240,000			0	240,000
Animal Control Quarantine						10,000	10,000			0	10,000
Braddock Run Stream Restoration		300,000	2006				300,000		500,000	0	800,000
Jennings Run Stream Restoration		300,000	2006				300,000		500,000	0	800,000
LaVale Blvd Storm Sewer						500,000	500,000		1,000,000	0	1,500,000
Georges Creek Flood Buyouts	410Y					82,000	82,000	245,000		0	327,000
Barton Reservoir						30,000	30,000		148,000	0	178,000
Dry Run Phase II						100,000	100,000	200,000		0	200,000
Public Works:											
Rye Street Bridge	409R					198,900	198,900	794,400		185,000	180,300
OP Roads Paving Program	4203					160,000	160,000			60,000	50,000
Education:											
Market Street Roof		487,000	2006				487,000			0	487,000
Mountain Ridge High School	409W			10,000,000	USDA	1,000,000	11,000,000			1,000,000	10,000,000
AC Library Bldg Addition/Renovation		101,000	2006				101,000			0	101,000
Recreation and Culture:											
Allegheny Highlands Trail	410X	375,000	2006			1,217,200	1,592,200	7,913,600	2,745,000	6,430,600	4,758,600
Westernport Library Roof		111,000	2006				111,000			0	111,000
Westernport Library Floor		34,000	2006				34,000			0	34,000
Health:											
Health Department Relocation	409N	2,125,000	2006				2,125,000				2,125,000
Total Capital Project Appropriations		<u>4,143,000</u>		<u>10,000,000</u>		<u>3,498,100</u>	<u>17,641,100</u>	<u>9,153,000</u>	<u>4,893,000</u>	<u>7,675,600</u>	<u>22,171,900</u>
Highway Fund											
Orleans Road South Bridge						20,000	20,000	4,813,800	41,900	52,400	100,000
Central Garage Improvements						50,000	50,000				25,000
Pea Vine Run Road Bridge						100,700	100,700		218,000	40,000	50,000
Total Highway Fund		<u>0</u>		<u>0</u>		<u>170,700</u>	<u>170,700</u>	<u>4,813,800</u>	<u>259,900</u>	<u>92,400</u>	<u>175,000</u>
Coal Haul Roads											
Bartlett Run Road Bridge						261,900	261,900	1,047,600		85,200	1,046,600
Total Coal Haul Roads		<u>0</u>		<u>0</u>		<u>261,900</u>	<u>261,900</u>	<u>1,047,600</u>	<u>0</u>	<u>85,200</u>	<u>1,046,600</u>
Revolving Building Fund											
PPG Restoration	262P					770,000	770,000	500,000	500,000	770,000	1,000,000
FEMA Improvements	262P					4,897,800	4,897,800			29,000	2,012,800
Commerce Center Lot 5 Access Rd	262H					162,000	162,000	128,000		32,000	258,000
Total Revolving Bldg Fund		<u>0</u>		<u>0</u>		<u>5,829,800</u>	<u>5,829,800</u>	<u>628,000</u>	<u>500,000</u>	<u>831,000</u>	<u>3,270,800</u>

**ALLEGANY COUNTY, MARYLAND
CAPITAL CONSTRUCTION FY 2007**

JUNE 1, 2006

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS
PROJECT LENGTH BUDGETS AND FY 2007 BUDGET**

Project Description	Project No.	LOCAL SOURCES					NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/06	FY 2007 Budget	
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants				State Grants
Enterprise Funds:												
Sewer:												
Niners Lane								325,000		325,000	200,000	125,000
Georges Creek STP	5264			3,399,000	MDE		3,399,000		12,511,000	15,910,000	1,400,000	7,255,000
Bowling Green I&I	512Q			1,910,000	State		1,910,000	425,000		2,335,000	2,235,000	100,000
Georges Creek I&I	512S			506,000	FmHA		506,000			506,000	456,000	50,000
Celanese Headworks	512T					511,000	511,000		1,535,000	2,046,000	1,500,000	546,000
Bier's Lane Pump & Force Station						145,000	145,000	15,000		160,000	0	15,000
Grahamtown SSES				1,000,000	FmHA		1,000,000			1,000,000	0	750,000
Jennings Run SSES				450,000	FmHA/State		450,000			450,000	0	300,000
Bedford Road SSES				200,000	FmHA/State		200,000			200,000	0	150,000
Eckhart SSES				325,000	FmHA/State		325,000			325,000	0	225,000
Water:												
Potomac River Water Plant Study						40,000	40,000	30,000		70,000	20,000	35,000
Potomac River Water Plant				5,810,000	USDA		5,810,000			5,810,000	0	823,000
Clarysville Water Project				860,000	MDE	5,000	865,000	15,000		880,000	20,000	860,000
Harwood Water Project				3,340,000	USDA/MDE		3,340,000			3,340,000	0	2,000,000
Bowmans Addition							0	3,500,000	500,000	4,000,000	0	200,000
Nursing Home:												
Parking Improvements	5760					100,000	100,000			100,000	0	100,000
Total Enterprise Funds		0		17,800,000		801,000	18,601,000	4,310,000	14,546,000	37,457,000	5,831,000	13,534,000
Total Capital Construction		\$ 4,143,000	\$ 27,800,000			\$ 10,561,500	\$ 42,504,500	\$ 19,952,400	\$ 20,198,900	\$ 82,655,800	\$ 14,515,200	\$ 40,198,300



ALLEGANY COUNTY, MARYLAND
ENTERPRISE FUNDS
June 1, 2006
SUMMARY OF ALL ENTERPRISE FUNDS
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES

FUND REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
Water Districts	\$ 1,809,699	\$ 2,223,979	\$ 1,582,542		\$ 1,791,415
Sanitary Districts	5,387,113	8,278,529	6,993,423		7,119,021
Nursing Home	8,690,368	8,467,547	9,661,448		10,310,729
County Loan Fund	128,362	163,815	131,050		125,226
Allconet II	0	0	0		373,060
TOTAL REVENUES	\$ 16,015,542	\$ 19,133,870	\$ 18,368,463		\$ 19,719,451
TRANSFERS-IN to the:					
County Loan Fund	\$ 60,000	\$ 230,464	\$ 0		\$ 0
Sanitary Fund	0	498,932	52,500		95,686
Water Districts	0	140,914	20,000		20,000
TOTAL TRANSFERS-IN	\$ 60,000	\$ 870,310	\$ 72,500		\$ 115,686
TOTAL REVENUES AND TRANSFERS-IN	\$ 16,075,542	\$ 20,004,180	\$ 18,440,963		\$ 19,835,137
EXPENDITURES					
Water Districts	\$ 1,498,314	\$ 1,448,041	\$ 1,602,542	\$ 1,811,415	\$ 1,811,415
Sanitary Districts	5,831,257	6,398,690	7,045,923	7,214,707	7,214,707
Nursing Home	8,629,905	9,550,146	9,661,448	10,310,729	10,310,729
Allconet II	0	0	0	92,060	92,060
TOTAL EXPENDITURES	\$ 15,959,476	\$ 17,396,877	\$ 18,309,913	\$ 19,428,911	\$ 19,428,911
TRANSFERS-OUT from the:					
County Loan Fund	1,836,088	\$ 1,421,603	\$ 131,050	\$ 125,226	\$ 125,226
Allconet II	0	0	0	204,752	281,000
TOTAL TRANSFERS-OUT	\$ 1,836,088	\$ 1,421,603	\$ 131,050	\$ 329,978	\$ 406,226
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 17,795,564	\$ 18,818,480	\$ 18,440,963	\$ 19,758,889	\$ 19,835,137



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

June 1, 2006

DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FY 2007 Request	FY 2007 Approved
REVENUES					
Water Service Charges	\$ 1,111,415	\$ 1,142,963	\$ 1,255,844		\$ 1,427,506
Interest	16,374	24,865	13,600		0
Grant Revenue	664,080	1,043,852	0		0
Tap Fees/Other Income	17,830	12,299	28,620		14,800
Transfers In	0	140,914	20,000		20,000
Retained Earnings	0	0	284,478		349,109
TOTAL REVENUES	\$ 1,809,699	\$ 2,364,893	\$ 1,602,542		\$ 1,811,415
EXPENDITURES					
Personnel Costs	\$ 201,423	\$ 199,556	\$ 275,395	\$ 335,662	\$ 335,662
Operating Expense	708,224	633,541	768,319	798,294	798,294
Capital Outlay	14,771	0	40,000	94,000	94,000
Debt Service, Interest	144,383	158,073	184,350	184,350	184,350
Depreciation	146,101	173,461	284,478	50,000	50,000
Depreciation, Contributed Capital	283,412	283,410	50,000	349,109	349,109
TOTAL EXPENDITURES	\$ 1,498,314	\$ 1,448,041	\$ 1,602,542	\$ 1,811,415	\$ 1,811,415

DETAIL SCHEDULE REVENUES AND EXPENDITURES BY DISTRICT

	Grahamtown District	Consol District	Barton Park	Oldtown District	McCoole District	Ellerslie District	Eckhart District	Hoffman District	Route 36	Borden/ Zilman	Carlos/ Shaft
REVENUES											
Operating Revenues:											
Water Service Charges	\$141,293	\$35,373	\$9,022	\$154,709	\$144,938	\$301,385	\$286,340	\$7,989	\$50,768	\$103,546	\$192,143
Tap Fees	0	0	0	0	0	0	0	0	0	0	0
Interest	800	0	0	900	3,000	3,000	4,000	100	300	1,000	1,700
Transfers In	0	0	20,000	0	0	0	0	0	0	0	0
Retained Earnings	29,000	16,100	0	65,000	82,450	28,300	38,150	800	27,300	25,159	36,850
REVENUES	\$171,093	\$51,473	\$29,022	\$220,609	\$230,388	\$332,685	\$328,490	\$8,889	\$78,368	\$129,705	\$230,693
EXPENDITURES											
Personnel Costs	\$26,669	\$7,214	\$0	\$56,399	\$23,008	\$90,731	\$62,808	\$1,654	\$11,361	\$26,360	\$29,458
Operating Expense	83,000	23,529	9,683	77,482	65,486	183,654	141,313	4,401	35,707	52,500	121,539
Capital Outlay	0	0	0	0	0	30,000	60,000	0	4,000	0	0
Debt Service, Interest	25,971	4,630	15,981	14,512	45,907	0	20,542	215	0	21,317	35,275
Depreciation	6,453	0	3,358	7,216	13,537	0	5,677	1,819	0	4,369	7,571
Depreciation, Contributed Capital	29,000	16,100	0	65,000	82,450	28,300	38,150	800	27,300	25,159	36,850
TOTAL EXPENDITURES	\$171,093	\$51,473	\$29,022	\$220,609	\$230,388	\$332,685	\$328,490	\$8,889	\$78,368	\$129,705	\$230,693



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

June 1, 2006

DETAILED SCHEDULE OF REVENUES

REVENUES & TRANSFERS IN	FY 2004	FY 2005	FY 2006	FY 2007	FY 2007
	Actual	Actual	Original	Request	Approved
Operating Revenues:					
Sewer Service Charges	\$ 3,254,439	\$ 3,558,738	\$ 3,283,066		\$ 3,450,046
Water Service Charges	1,108,363	1,181,543	1,216,800		1,105,624
Connection fee	80,860	72,725	45,000		50,000
Interest	69,722	52,267	75,000		27,500
Rents	0	0	0		55,405
Miscellaneous	94,144	117,373	356,188		369,997
Transfer In From General Fund	0	295,264	45,000		88,186
Transfer In From Revolving Building Fund	0	203,668	7,500		7,500
Retained Earnings	0	0	1,194,050		1,194,050
Total Operating Revenue & Transfers	\$ 4,607,528	\$ 5,481,578	\$ 6,222,604		\$ 6,348,308
Debt Service Revenues:					
R/E Ad Valorem	\$ 538,879	\$ 684,051	\$ 673,513		\$ 673,513
Penalties & Interest	17,625	19,191	14,500		19,192
Discounts	(2,751)	(3,338)	(3,000)		3,394
Front Footage	125,817	117,865	104,855		96,157
Frostburg	28,466	7,431	7,431		7,431
Sewer Surcharge	77,331	323,480	31,000		74,326
Interest Debt Service	5,335	3,512	6,000		3,386
Enterprise Exemptions	(73)	52	20		0
Collection Fees	(11,044)	(15,429)	(11,000)		(11,000)
Total Debt Service Revenues	\$ 779,585	\$ 1,136,815	\$ 823,319		\$ 866,399
Construction Grants	\$ 0	\$ 2,159,068	\$ 0		\$ 0
TOTAL REVENUES & TRANSFERS IN	\$ 5,387,113	\$ 8,777,461	\$ 7,045,923		\$ 7,214,707



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

June 1, 2006

DETAILED SCHEDULE OF EXPENDITURES

EXPENDITURES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
Personnel Costs	\$ 944,475	\$ 1,004,158	\$ 1,032,786	23.0	\$ 1,114,987	\$ 1,114,987	25.0
Operating Expense	3,176,611	3,682,406	3,641,770		4,009,101	4,012,332	
Capital Outlay	26,887	0	189,000		202,500	202,500	
Depreciation	473,745	510,305	635,575		546,238	546,238	
Depreciation, Contributed Capital	996,645	995,421	1,100,000		1,000,000	1,000,000	
Debt Service:							
Interest	212,894	206,400	293,512		287,742	287,742	
Contingency	0	0	153,280		54,139	50,908	
TOTAL EXPENDITURES	\$ 5,831,257	\$ 6,398,690	\$ 7,045,923		\$ 7,214,707	\$ 7,214,707	



ALLEGANY COUNTY, MARYLAND

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

NURSING HOME

June 1, 2006

DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

REVENUES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
Patient Service Revenue	\$ 8,621,832	\$ 8,459,048	\$ 9,582,868			\$ 10,240,069	
Other Income	68,536	8,499	78,580			70,660	
TOTAL REVENUES	\$ 8,690,368	\$ 8,467,547	\$ 9,661,448			\$ 10,310,729	
TRANSFERS-IN							
Transfer-in from General Fund	0	0	0			0	
TOTAL REVENUES AND TRANSFERS-IN	\$ 8,690,368	\$ 8,467,547	\$ 9,661,448			\$ 10,310,729	
EXPENDITURES							
Personnel Costs	\$ 6,012,852	\$ 6,774,279	\$ 6,897,713	165.5	\$ 7,155,972	\$ 7,155,972	152.1
Operating Expense	2,392,660	2,547,427	2,439,075		2,714,903	2,714,903	
Capital Outlay	9,281	0	30,050		171,143	171,143	
Depreciation	215,112	214,114	218,000		218,000	218,000	
Debt Service Interest	0	14,326	26,832		50,711	50,711	
Contingency	0	0	49,778		0	0	
TOTAL EXPENDITURES	\$ 8,629,905	\$ 9,550,146	\$ 9,661,448		\$ 10,310,729	\$ 10,310,729	



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
NURSING HOME
June 1, 2006
DETAILED SCHEDULE OF REVENUES AND EXPENDITURES

EXPENDITURES	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
Medicare Unit	\$ 1,068,376	\$ 1,219,560	\$ 823,307		\$ 895,171	\$ 895,171	
Nursing Services	3,633,357	3,974,920	4,546,999		4,595,169	4,595,169	
Other Patient Care	670,522	735,910	705,721		1,022,497	1,022,497	
Dietary	970,586	1,022,066	969,792		1,012,738	1,012,738	
Laundry	212,717	210,611	175,903		186,296	186,296	
Custodial	282,774	333,995	341,032		442,578	442,578	
Plant Operations	648,617	741,724	657,026		573,199	573,199	
Administration	918,563	1,082,920	1,117,008		1,143,227	1,143,227	
Depreciation	215,112	214,114	218,000		218,000	218,000	
Debt Service - Interest	0	14,326	26,832		50,711	50,711	
Capital Outlay Projects	9,281	0	30,050		171,143	171,143	
Miscellaneous/Contingency	0	0	49,778		0	0	
TOTAL COUNTY NURSING HOME							
TOTAL EXPENDITURES	\$ <u>8,629,905</u>	\$ <u>9,550,146</u>	\$ <u>9,661,448</u>		\$ <u>10,310,729</u>	\$ <u>10,310,729</u>	



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

	FY 2004 Actual	FY 2005 Actual	FY 2006 Original	FTE	FY 2007 Request	FY 2007 Approved	FTE
REVENUES							
Operating Revenues:							
Interest	\$ 121,204	\$ 158,436	\$ 0			\$ 0	
Interest On Loans From Other Units	7,158	5,379	14,410			8,863	
Retained Earnings	0	0	116,640			116,363	
REVENUES	<u>\$ 128,362</u>	<u>\$ 163,815</u>	<u>\$ 131,050</u>			<u>\$ 125,226</u>	
TRANSFERS-IN from the:							
Capital Projects Fund	\$ 60,000	\$ 0	\$ 0			\$ 0	
General Fund		230,464					
TOTAL TRANSFERS-IN	<u>\$ 60,000</u>	<u>\$ 230,464</u>	<u>\$ 0</u>			<u>\$ 0</u>	
TOTAL REVENUES AND TRANSFERS IN	<u><u>\$ 188,362</u></u>	<u><u>\$ 394,279</u></u>	<u><u>\$ 131,050</u></u>			<u><u>\$ 125,226</u></u>	
TRANSFERS-OUT to the:							
General Fund	\$ 721,868	\$ 423,077	\$ 126,298		\$ 125,226	\$ 125,226	
Capital Projects Fund	3,168	998,526	4,752		0	0	
PAYGO Fund	1,111,052	0	0		0	0	
TOTAL TRANSFERS-OUT	<u>\$ 1,836,088</u>	<u>\$ 1,421,603</u>	<u>\$ 131,050</u>		<u>\$ 125,226</u>	<u>\$ 125,226</u>	
TOTAL EXPENDITURES & TRANSFERS OUT	<u><u>1,836,088</u></u>	<u><u>\$ 1,421,603</u></u>	<u><u>\$ 131,050</u></u>		<u><u>\$ 125,226</u></u>	<u><u>\$ 125,226</u></u>	
	Actual	Allconet II Actual	Original	FTE	Request	Approved	FTE
REVENUES							
Operating Revenues:							
Internet Fees	\$ 0	\$ 0	\$ 0			\$ 368,308	
Interest Income	0	0	0			2,653	
Retained Earnings	0	0	0			2,099	
REVENUES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>			<u>\$ 373,060</u>	
TOTAL REVENUES AND TRANSFERS IN	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>			<u><u>\$ 373,060</u></u>	
EXPENDITURES							
Operating Expense	\$ 0	\$ 0	\$ 0		\$ 92,060	\$ 92,060	
TRANSFERS-OUT to the:							
General Fund	\$ 0	\$ 0	\$ 0		\$ 204,752	\$ 281,000	
TOTAL EXPENDITURES & TRANSFERS OUT	<u><u>0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>		<u><u>\$ 296,812</u></u>	<u><u>\$ 373,060</u></u>	

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Allegany County, Maryland

June 1, 2006

TAX LEVY AND DIFFERENTIAL

Real Property

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

Personal Property

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

Public Utilities

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

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

<u>Real Property</u>			<u>Personal Property & Public Utilities</u>	
	<u>Differential</u>	<u>Adjusted Levy</u>	<u>Differential</u>	<u>Adjusted Levy</u>
Barton	\$0.0335	\$0.9494	\$0.0838	\$2.3735
Cumberland	\$0.0742	\$0.9087	\$0.1855	\$2.2718
Frostburg	\$0.0718	\$0.9111	\$0.1795	\$2.2778
Lonaconing	\$0.0546	\$0.9283	\$0.1365	\$2.3208
Luke	\$0.0602	\$0.9227	\$0.1505	\$2.3068
Midland	\$0.0355	\$0.9474	\$0.0888	\$2.3685
Westernport	\$0.0566	\$0.9263	\$0.1415	\$2.3158

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, 2006 through June 30, 2007 is hereby authorized and empowered to demand and receive from the non-city taxables of Allegany County the sum of \$1.0949 dollars (\$1.0949) on real property, the sum of \$2.4573 dollars (\$2.4573) on personal property, and the sum of \$2.7373 dollars (\$2.7373) on public utilities for One Hundred Dollars assessable non-city property subject to such tax, and the sums set forth herein for all assessable property located in each of the municipalities in said County and State, including State Tax rate as fixed by the Board of Public Works, agreeable to the Public General Laws of Maryland, in relation to collection of taxes on said assessments in Allegany County, Maryland.

Given under our hands and seal this 1st day of June, 2006.

County Commissioners Of Allegany County Maryland


James J. Stakem, President


Robert M. Hutcheson, Commissioner

Attest:


Carol A. Gaffney, Clerk


Barbara B. Roque, Commissioner



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

June 1, 2006

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2006-2007, is hereby authorized and empowered to demand and receive from the taxpayers of the following Special Taxing Areas of Allegany County, Maryland, at the rates herein stated, on each one hundred dollars of assessable property located within said districts.

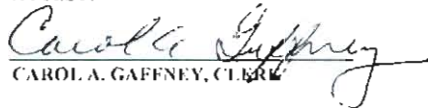
<u>DISTRICT</u>	<u>Real</u>	<u>Personal & Public Utility</u>
THE ALLEGANY COUNTY SANITARY DISTRICT, INC. Section 658 of Title 9 of the Annotated Code of Maryland		
BEDFORD ROAD SANITARY DISTRICT	0.100	0.250
BOWLING GREEN SANITARY DISTRICT	0.253	0.633
BRADDOCK RUN SANITARY DISTRICT	0.004	0.010
CRESAPITOWN SANITARY DISTRICT	0.300	0.750
JENNINGS RUN-WILLS CREEK SANITARY DISTRICT	0.052	0.130
CASH VALLEY ROAD SUBDISTRICT	0.220	0.550
MCCOOLE SANITARY DISTRICT	0.140	0.350
FLINTSTONE-GILPIN SANITARY DISTRICT	0.200	0.500
FRANKLIN BROPHY TOWN SANITARY DISTRICT	0.092	0.230
OLDTOWN SANITARY DISTRICT	0.096	0.240
GEORGE'S CREEK SANITARY DISTRICT	0.160	0.400
MEXICO FARMS SANITARY DISTRICT	0.184	0.460
OLDTOWN ROAD SANITARY DISTRICT	0.240	0.600
BEDFORD ROAD VOLUNTEER FIRE COMPANY Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland	0.040	0.100
BEL AIR SPECIAL TAX AREA OF ALLEGANY COUNTY, MARYLAND House Bill 254, made and passed at the 1965 Session of the General Assembly of Maryland	0.040	0.100
BOWLING GREEN AND ROBERT'S PLACE SPECIAL TAXING AREA House Bill 711, made and passed at the 1972 Session of the General Assembly of Maryland	0.032	0.080
BOWLING GREEN VOLUNTEER FIRE COMPANY Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session	0.040	0.100
CORRIGANVILLE LIGHT & IMPROVEMENT ASSOCIATION Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.060	0.150

CRESAPTOWN AMBULANCE TAXING AREA		
Code Home Rule Bill 3-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.028	0.070
CRESAPTOWN CIVIC IMPROVEMENT ASSOCIATION		
Chapter 169 of the Acts of the General Assembly of Maryland in its 1949 Session	0.040	0.100
CRESAPTOWN SPECIAL FIRE TAX AREA		
Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.052	0.130
ELLERSLIE SPECIAL TAX AREA OF ALLEGANY COUNTY		
Chapter 587 of the Laws of Maryland passed by the General Assembly of Maryland at its 1963 Session	0.040	0.100
LAVALE SANITARY COMMISSION OF ALLEGANY COUNTY		
Chapter 13 of the Acts of the Extraordinary Session of the General Assembly of Maryland, 1947	0.100	0.250
LAVALE VOLUNTEER FIRE DEPARTMENT, INCORPORATED		
Chapter 850 of the Acts of the General Assembly of Maryland at its 1963 Session	0.040	0.100
LAVALE VOLUNTEER RESCUE SQUAD, INC.		
Senate Bill 890, made and passed at the 1972 Session of the General Assembly of Maryland	0.020	0.050
MCCOOLE SPECIAL TAX AREA		
Chapter 505 of the Acts of the General Assembly of Maryland at its 1965 Session	0.040	0.100
MOSCOW SPECIAL TAXING AREA		
Code Home Rule Bill 4-93 passed 21st day of April 1993 by the Board of Allegany County Commissioners	0.120	0.300
MOUNT SAVAGE SPECIAL TAXING AREA		
Chapter 99 of the Laws of Maryland passed by the General Assembly of Maryland at the 1950 Session	0.040	0.100
POTOMAC PARK CITIZENS COMMITTEE, INC.		
Chapter 843 of the Acts of the General Assembly of Maryland at its Regular Session of 1947	0.032	0.080
RAWLINGS SPECIAL FIRE TAX AREA		
Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.060	0.150

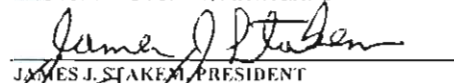
Said taxes are to be collected in accordance with the provisions of the Public General Laws of Maryland relating to collection of taxes on assessments in Allegany County, Maryland.

Given under our hands and seal this 1st day of June, 2006.

ATTEST:


CAROL A. GAFFNEY, CLERK

COUNTY COMMISSIONERS OF
ALLEGANY COUNTY, MARYLAND


JAMES J. STAKEN, PRESIDENT


ROBERT M. HUTCHESON, COMMISSIONER


BARBARA B. ROQUE, COMMISSIONER

INDEX

911 Department	42
911 Fees, County	26

A

Administrator	33
Admissions & Amusement Taxes	26
Aggressive Drivers Grant	38
Agriculture Expo	50
Airport	43
Alcoholic Beverage Licenses	26
All Trans Grant	27
All Trans Fares	29
Allconet II	92
Allegany College	48
Alternative Dispute Resolution	31
Alternative Sentencing	40
Amusement Licenses	26
Animal Licenses	26
Animal Population Control	41
Animal Shelter	41
ARC Grant, General Fund	27
Arts Council	49
Attendance Resource Program	38
Attorney, County	34

B

Board of Education	48
Boarding Federal Prisoners	28
Boarding State Prisoners	28
Building Codes Program	28,41
Building Permits	26

C

C3I Unit	38
Capital Proj Summary, All Fund Types	76,77

Capital Project Funds - Summary	84,85
Capital Projects Fund, 1998	82
Capital Projects Fund, 2004	83
Capital Projects Fund, 2006	83
Capital Projects Fund (410)	78,79
Capital Projects Pay As You Go Fund	80,81
Capital Projects Office	51
CDBG Project Income Fund	61
Child Abuse Coordinator	47
Child Support Fees	28
Circuit Court	31
Circuit Court Fines	29
Civil Defense Grant, Federal	26
Civil Process Fees, State	28
Coal Haul Roads Fund	57
Coal Taxes, PILOT	24
Collection Fees - Hotel/Motel Taxes	28
Collection Fees - Liquor Licenses	28
Collection Fees - Taxes	28
Commissioners Staff & Office	31
Community Develop Block Grant Fund	60
Community Emergency Response Team	43
Community Promotions	52
Community Service Fees	28
Conservation Aide Revenue, State	27
Contingency	53
Contraband Seizures	63
Contributions	30
Cooperative Extension Service	50
County Commissioners	31
Criminal Court Costs	29
Cumberland Summer Theatre	49

D

Debt Affordability Message	70
Debt Service Detail of Appropriations	67
Debt Service Fund	66
Debt Service Message	68,69
Deferred Revenue	24
Detention Center	40
Detention Center Maintenance	40
Discounts on Property Taxes	24
Disparity Grant	27
DJJ Crisis Intervention	40
DJJ Juvenile Services Grant	40
Dog Adoption Fees	29
Dog Ordinance Fines	29
Domestic Preparedness Grant	43
Domestic Violence Protective Order Grant	32

E

Economic Development, Department of	51
Election Board, Office	33
Election Filing Fees	28
Election Registration	33
Emergency Management Department	41
Emergency Medical Assistance	42
Emergency Shelter Grant, Federal	27
Emergency Shelter Grant Program	47
Employee Benefits	53
EMT Grant	26
Engineering Department	44
Engineering Service Charges	28

INDEX

<u>E</u>		<u>H</u>	
Enterprise Funds - Summary	86-87	Homecoming	50
Enterprise Zone Exemptions	24	Home Detention Grant	40
Expenditures - General Fund Detail	31	Hospitalization Insurance, Retirees	53
		Hotel/Motel Taxes	26
		Household Hazardous Waste	44
		Housing & Community Develop. Fund	62
		Human Resource Board Of Appeals	35
		Human Resources Department	35
		Human Resources Devel. Comm.	47
<u>F</u>		<u>I</u>	
Fairground Operations	49	Income Tax Revenues	26
Family Agency Network	38	Indigent Burial	46
Family Crisis Center	47	Insurance; Property, Liability	53
Family Law Master	32	Interest Income, General Fund	29
Federal Revenues	26,27	Intergovernmental Revenues	26
Family Support Services	31	Information Technology Division	37
FEMA Grant	26	Information Technology	37
Finance Department	34		
Fines and Forfeitures	29		
Fire & Rescue Organizations	39		
Fire Suppression	27,39		
Flood Control	42		
Food Distribution To The Needy	27,48		
		<u>J</u>	
		Jail Work Release	28
		JSA Crisis Intervention Grant, State	27
		Junkyard Permits	26
		Juvenile Services Grant, State	27
<u>G</u>			
Gaming Fund	59		
General Fund Summary Schedule	22,23		
Grants in Lieu of Taxes to Municipalities	53		
<u>H</u>		<u>L</u>	
Hazardous Materials Operations	42	Land Use Planning	35
Health Department	45,46	Landfill Fees	29
Health Insurance Admin Fees	28	Law Library	32
Highlands Trail Operations	49	Legal/Professional, Other	34
Highway Crew Revenues	27	Library	50
Highway Fund	56	Licenses & Permits	26
Highway Planning Grant	26	Liquor Control Board	37
Highway Safety Grant	38	Liquor Fines & Fees	29
Historic Tax Credits	24	Liquor License Application Fees	28
Historical Society	49	Loan Fund, County	92
Home Detention Grant	40		
		<u>M</u>	
		Local Emergency Planning Committee	41
		Local Taxes, Other	26
		<u>N</u>	
		Narcotics Task Force Fund	63
		Nursing Home Fund	90, 91
		<u>O</u>	
		Orphans Court	32
		Office Of Children, Youth & Families	59
		Office Of Community Assistance	51
		Office Of Project Services	51
		Other Education	48

INDEX

P

Parkside Flag In The Air	48
Partial Payment Fee	28
Payments in Lieu of Taxes	27
Permit Enforcement Fines	29
Permits and Enforcement	41
Petit Jury	32
Planning	35
Police Protection Grant, State	27
Post Retirement Benefits	53
Prehospital Care Coordinator	46
Professional Services, Accounting	34
Project Impact Grant	42
Program Open Space	49
Program Open Space Grant, State	27
Project Length Budgets	84-85
Property Tax Discounts	24
Public Health Grant, State	27
Public Housing Authority	51
Public Improvement Bond Of 1998	82
Public Improvement Bond Of 2004	83
Public Improvement Bond Of 2006	83
Public Safety Fund	65

R

Real and Personal Property Taxes	24
Recordation Taxes	26
Recycling Fees	29
Rental Income - General Fund	29
Revenues - General Fund Detail	26
Revolving Shell Building Fund	64
Registration	33

S

Sanitary Districts Fund	88,89
Scenic Railroad Development	52
Sediment Control Fee	26
Service Charges	28
Service Linked Housing	47
Sheriff Department	38
Sheriff Fees	28
Social Services, Dept of	48
Soil Conservation Service	50
Solid Waste Disposal	44
Solid Waste Recycling Program	45
Special Revenue Funds - Summary	54,55
State Debt Retirement For Closed Schools	48
State of Maryland Revenues	27
States Attorney	32
Summary - All Funds, Sources and Uses	19-21
Summary - General Fund	22-23
Summer Camp Program Grant, Federal	27
Summer Camp Program Grant, State	27
Surplus Property, Sale of	30

T

TANF Grant	47
Tax Levy and Differential	93,94,95,96
Tax Sale Fees	28
Tax & Utility Collection Office	34

Taxes - Property	24
Thrasher Museum	52
Toll House	52
Tourism Department	52
Tourism Grant	27
Tourism Marketing Fund	57
Traders Licenses	26
Trailer Court Taxes	26
Transfer Fee, Liquor License	28
Transfer Tax, Property	26
Transfers-in, General Fund	30
Transfers-out, General Fund	53
Transit Fund	58
Transportation Planning	43
Tri-County Council	52
TV Cable Franchise Taxes	26

U

Upper Potomac River Commission	44
UPRC Reimbursements	29

V

Victim/Witness Coordinator	32
----------------------------	----

W

Water Districts Fund	87
Wellness/Employee Recognition	35
Western Maryland Health Planning	46

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PROJECT APPROVAL STATUS KEY

N = NEW PROJECT
O = OLD PROJECTS
AC = APPROVED CONCEPT
AF = APPROVED FUNDING

DESIGN STATUS KEY

0 = NO DESIGN/SPECS.
1 = PRELIM. DESIGN/SPECS.
2 = DETAILED DESIGN/SPECS.
3 = CONSTRUCTION
4 = COMPLETE

FUNDING KEY

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

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: ALLEGANY COLLEGE

FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/17/06

CAPITAL BUDGET

LOCAL PLAN KEY

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

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL EST. COST	PRIOR & CURRENT						BALANCE TO COMP.	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O			FY 07	FY 08	FY 09	FY 10	FY 11		
	X	X		Auto Tech/Maint. Bldg Renov/Add	AC	0		1,583.8						3,428.2			5,012.0				92.6 293.0	1,491.2 4,719.0			AC-1
	X	X	X	Library Bldg Renovation/Addition	AC	2		1,522.0						3,295.9			4,817.9		101.0 321.0	1,421.0 4,496.9					AC-2
	X	X		Parking and Traffic	AC	1		115.9						251.0			367.0			115.9 367.0					AC-3
	X	X		Technologies Building	AC	0		3,590.0						7,770.9			11,360.9						214.6 679.0	3,375.5 10,681.9	AC-4
				TOTALS				6,811.7						14,746.0			21,557.8		101.0 321.0	1,536.9 4,863.9	92.6 293.0	1,491.2 4,719.0	214.6 679.0	3,375.5 10,681.9	

PROJECT APPROVAL STATUS KEY
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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: BD. OF EDUCATION
FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/17/06

CAPITAL BUDGET

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

STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &						BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 07	FY 08	FY 09	FY 10	FY 11	TO COMP.	#
	X	X		South Penn Elementary	SS	0					1,006.0			1,701.0			2,707.0			447.0 447.0	559.0 2,260.0				BE-1
	X	X		Fort Hill Roof	SS	0					65.0			254.0			319.0				17.0 17.0	48.0 302.0			BE-2
	X	X		Northeast Gym Addition	SS	0					438.0			1,470.0			1,908.0					122.0 122.0	316.0 1,786.0		BE-3
	X	X	X	Mtn. Ridge High School	SS	3					1,000.0		10,000.0	32,649.7			43,649.7	1,000.0 15,008.7	10,000.0 28,641.0						BE-4
X				Market Street Roof	SS	1		487.0									487.0	487.0 487.0							BE-5
X				Main Office Roof	SS	0		273.0									273.0			273.0 273.0					BE-6
X				Braddock Middle Ren.	SS	0					5,402.0			18,178.0			23,580.0			503.0 503.0	1,000.0 1,000.0	3,899.0 14,077.0	8,000.0		BE-7
X				Washington Middle Ren.	SS	0					5,625.0			18,369.0			23,994.0				593.0 593.0	1,000.0 1,000.0	4,032.0 14,401.0	8,000.0	BE-8
				TOTAL				760.0			13,536.0		10,000.0	72,621.7			96,917.7	1,000.0 15,008.7	10,487.0 29,128.0	1,223.0 1,223.0	2,169.0 3,870.0	5,069.0 15,501.0	4,348.0 24,187.0	8,000.0	

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: Community Services

FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/17/06

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STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &							BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 07	FY 08	FY 09	FY 10	FY 11	TO COMP.	#	
	X	X	X	County Parcel Mapping	CP	1	84.0										84.0	42.0 42.0	42.0 42.0						CS-1	
	X	X	X	Allegheny Highlands Trail	OP	3	375.0					7,913.6		2,745.0		1,217.2	12,250.8	6,430.6	375.0 4,758.6	615.6	446.0				CS-2	
	X	X	X	Old Depot Visitor Center	OP	2					100.0						100.0		50.0 50.0	50.0 50.0					CS-3	
	X	X		Motorsports Complex	OP	0	1,500.0							7,500.0		7,500.0	16,500.0			1,500.0 16,500.0					CS-4	
	X	X		Pet Adoption Center		0										785.0	785.0			500.0	285.0				CS-5	
				TOTALS			84.0	1,875.0			100.0	7,913.6		10,245.0		9,502.2	29,719.8	42.0 6,472.6	467.0 4,850.6	1,550.0 17,665.6	731.0					

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW - BUILDINGS
FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/17/06

CAPITAL BUDGET

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STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &					BALANCE	PAGE	
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 07	FY 08	FY 09	FY 10	FY 11	TO COMP.	#
	X	X		Haz Mat Building		0		240.0									240.0		240.0						DB-1
X				Transit Fuel Tanks		1	11.8					94.4		11.8			118.0			11.8					DB-2
	X	X	X	County Office Building Addition		1	200.0	300.0									500.0		200.0	300.0					DB-3
				TOTALS			211.8	540.0				94.4		11.8			858.0		440.0	311.8					
																			440.0	418.0					

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT:DPW-FLOOD MITIGATION

FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/19/06

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STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &					BALANCE	PAGE	
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 07	FY 08	FY 09	FY 10	FY 11	TO COMP.	#
	X	X	X	StateMitigation Flood Repairs	FM	2-4								9,152.0			9,152.0	8,752.0	400.0						DF-1
X		X		County House Acquisitions	FM	0					250.0						250.0			250.0	250.0				DF-2
X		X		Braddock Run Stream Res.	FM	0		300.0						500.0			800.0		300.0	800.0					DF-3
X		X		Jennings Run Stream Res.	FM	0		300.0						500.0			800.0		300.0	800.0					DF-4
X		X		LaVale Blvd Storm Sewer	FM	0					500.0			1,000.0			1,500.0		500.0	1,500.0					DF-5
X		X	X	Flood Buyouts - Georges Creek	FM	1					82.0	245.0					327.0		82.0	327.0					DF-6
X		X	X	Barton Reservoir	FM	3					30.0			148.0			178.0		30.0	178.0					DF-7
X		X	X	Dry Run Phase II	FM	1					100.0	200.0					300.0		50.0	200.0	50.0	100.0			DF-8
				TOTALS				600.0			962.0	445.0		11,300.0			13,307.0	8,752.0	1,262.0	300.0					

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW - ROADS/BRIDGES

FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/24/06

CAPITAL BUDGET

LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN
WS-WATER & SEWER PLAN
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STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &								BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 07	FY 08	FY 09	FY 10	FY 11	TO COMP.	#		
	X		X	Bartlett Run Rd. Bridge	RD	2	261.9					1,047.6					1,309.5	17.0 85.2	200.0 1,131.8	44.9 92.5					DR-1		
	X	X		Revolving Road Fund	RD	1		200.0									200.0			100.0 100.0	100.0 100.0				DR-2		
	X	X	X	Central Garage Improvements	RD	0					50.0						50.0		25.0 25.0	25.0 25.0					DR-3		
	X	X	X	OP Road Paving	RD	1				160.0						160.0	320.0	60.0 120.0	50.0 100.0	25.0 50.0	25.0 50.0				DR-4		
	X	X	X	Pea Vine Rd. Rd. Bridge 1	RD	1	100.7							218.0			318.7	40.0 40.0	20.0 50.0	40.7 228.7					DR-5		
	X	X	X	Roads Garage #2	RD	1	600.0										600.0		300.0 300.0	300.0 300.0					DR-6		
	X	X	X	Rye St. Bridge	RD	2	198.9					794.4					993.4	15.0 185.0	30.4 180.3	153.6 628.1					DR-7		
	X	X		Salt/AntiSkids Bldg #2	RD	1	100.0										100.0			50.0 50.0	50.0 50.0				DR-8		
	X			Orleans Rd South Bridge	RD	0		1,214.0				4,813.8		41.9			6,069.7	10.5 52.4	20.0 100.0	48.8 243.8	1,134.7 5,673.5				DR-9		
				TOTALS			1,261.5	1,414.0		160.0	50.0	6,655.8		259.9		160.0	9,961.3	142.5 482.6	645.4 1,887.1	788.0 1,718.1	1,309.7 5,873.5						

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW -SEWER
 FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
 COUNTY FUNDS SHOWN IN ITALICS
 REVISED - 4/24/06

CAPITAL BUDGET

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL EST COST	PRIOR & CURRENT	FY 07	FY 08	FY 09	FY 10	FY 11	BALANCE TO COMP.	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X		X	BG/Cresaptown I & I Repair	WS	3					425.0	1,910.0				2,335.0	2,235.0	100.0						DS-1	
	X	X	X	Celanese Headworks	WS	3	511.0						1,535.0			2,046.0	300.0	211.0						DS-2	
	X	X	X	George's Creek I & I Rehab	WS	3						506.0				506.0	456.0	50.0						DS-3	
	X	X		George's Creek WWTP	WS	1							9,845.0	3,399.0	2,666.0	15,910.0	1,400.0	7,255.0	7,255.0					DS-4	
	X	X	X	Bier's Lane Pump & Force Main	WS	0	145.0				15.0					160.0		15.0	145.0					DS-5	
	X			Niner's Lane Sewer	WS	3					325.0					325.0	200.0	125.0						DS-6	
X		X		Grahamtown SSES	WS	0						1,000.0				1,000.0		750.0	250.0					DS-7	
X				Jennings Run SSES	WS	0						150.0		300.0		450.0		300.0	150.0					DS-8	
X				Bedford Road SSES	WS	0						50.0		150.0		200.0		150.0	50.0					DS-9	
X				Eckhart SSES	WS	0						225.0		100.0		325.0		225.0	100.0					DS-10	
				TOTALS			656.0					765.0	3,841.0	11,380.0	3,949.0	2,666.0	23,257.0	300.0	211.0	145.0					
																	5,791.0	9,516.0	7,950.0						

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW - WATER

FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED - 4/24/06

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CAPITAL BUDGET

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN		G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL	PRIOR &	FY 07	FY 08	FY 09	FY 10	FY 11	BALANCE	PAGE
N	O	AC	AF			STATUS												EST COST	CURRENT						TO COMP.	#
	X	X		Potomac River WTP	WS	0							5,810.0					5,810.0		823.0	2,494.0	2,493.0				DW-1
X				Clarysville Water Project	WS	0	5.0					15.0				860.0		880.0	5.0 20.0	860.0						DW-2
X				Harwood Water Project	WS	0							2,340.0		1,000.0		3,340.0			2,000.0	1,340.0					DW-3
	X	X	X	Potomac River WTP Study	WS	1	40.0					30.0						70.0	20.0 20.0	20.0 35.0	15.0					DW-4
	X	X		County Water Study	WS	0	100.0											100.0			100.0 100.0					DW-5
	X			Bowman's Addition Water	WS	1						3,500.0		500.0				4,000.0		200.0	3,800.0					DW-6
				TOTALS			145.0						3,545.0	8,150.0	500.0	1,860.0		14,200.0	25.0 40.0	20.0 3,918.0	100.0 7,749.0	2,493.0				

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: ECONOMIC DEVELOPMENT

FY 07

NOTE DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/17/06

CAPITAL BUDGET

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N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 07	FY 08	FY 09	FY 10	FY 11	TO COMP.	#
X		X	X	One Science Park	ED	3					125.0						125.0	125.0 125.0							EC-1
X				Barton Park Drive Paving	ED	1										946.4	946.4			946.4 946.4					EC-2
	X	X	X	Comm. Ctr. Lot 5 Access Road	ED	2					162.0	128.0					290.0	32.0 32.0	130.0 258.0						EC-3
	X	X	X	North Branch IP Improvements	ED	2					770.0	500.0		500.0			1,770.0	270.0 770.0	500.0 1,000.0						EC-4
X				FEMA Improvements	ED	1					4,897.8						4,897.8	29.0 29.0	2,012.8 2,012.8	1,699.0 1,699.0	1,157.0 1,157.0				EC-5
X		X		3 Commerce Center Roof	ED	1					85.0						85.0			85.0 85.0					EC-6
				TOTALS							6,039.8	628.0		500.0		946.4	8,114.2	456.0 956.0	2,642.8 3,270.8	2,730.4 2,730.4	1,157.0 1,157.0				

PROJECT APPROVAL STATUS KEY
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AF = APPROVED FUNDING

DESIGN STATUS KEY
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3 = CONSTRUCTION
4 = COMPLETE

FUNDING KEY
G = COUNTY GENERAL FUND
B = COUNTY BOND
INK = IN KIND
P = PAY - GO FUND
OC = OTHER COUNTY
FG = FEDERAL GRANT
FL = FEDERAL LOAN
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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: FAIRGROUNDS

FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/17/06

CAPITAL BUDGET

LOCAL PLAN KEY

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

STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &								BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 07	FY 08	FY 09	FY 10	FY 11	TO COMP.	#		
	X			Fair Fire Protection		1	75.0										75.0			75.0					FG-1		
				TOTALS			75.0										75.0			75.0							

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: LIBRARY

FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/17/06

CAPITAL BUDGET

LOCAL PLAN KEY
CP-COMPREHENSIVE PLAN AR-APPALACHIAN DEV. PLAN
WS-WATER & SEWER PLAN HS-HEALTH SYSTEMS
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TR-TOURISM PLAN RD-ROAD & BRIDGE PLAN
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STATUS				PROJECT	LOCAL	DESIGN										TOTAL		PRIOR &					BALANCE		PAGE	
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST	COST	CURRENT	FY 07	FY 08	FY 09	FY 10	FY 11	TO COMP.	#
X		X	X	Westernport Roof	LB	1		111									111.0			111 111.0						LB-1
X		X	X	Westernport Floor	LB	1		34									34.0			34 34						LB-2
X				S. Cumberland Roof	LB	0		150									150.0					150 150				LB-3
				TOTALS				295									295.0			145 145.0		150 150.0				

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: Emergency Management

FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/17/08

CAPITAL BUDGET

LOCAL PLAN KEY

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

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN										TOTAL		PRIOR &								BALANCE	PAGE
N	O	AC	AF			G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 07	FY 08	FY 09	FY 10	FY 11	TO COMP.	#			
X				Radio System Upgrade	CD	1		780							1,015.0	15	220.0	780						EM-1			
X				Haz-Mat Vehicle	CD	1		250							250.0				250					EM-2			
																			250								
X		X	X	Animal Control Quarantine	CD	1		190		10					200.0		10	190						EM-3			
																	10	190									
				TOTALS				1220		10					1,465.0	15.0	10	970	250								
																	10	970.0	250.0								

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT:NURSING HOME

FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/17/06

CAPITAL BUDGET

LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN
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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL EST COST	PRIOR & CURRENT	FY 07	FY 08	FY 09	FY 10	FY 11	BALANCE TO COMP.	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X		X	Parking Improvements		1	100.0								100.0		100.0 100.0						NH - 1		
				TOTALS			100.0								100.0		100.0 100.0								

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT:SOIL CONSERVATION DISTRICT

FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/17/06

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CAPITAL BUDGET

STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &										BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 07	FY 08	FY 09	FY 10	FY 11	TO COMP.	#				
	X		X	County Soils Map		N/A	95.0					95.0					190.0	60.0 155.0	20.0 20.0	15.0 15.0					SC-1				
				TOTALS			95.0					95.0					190.0	60.0 155.0	20.0 20.0	15.0 15.0									

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: UPPER POTOMAC RIVER COMMISSION

FY 07

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/17/06

CAPITAL BUDGET

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL EST COST	PRIOR & CURRENT						BALANCE TO COMP.	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O			FY 07	FY 08	FY 09	FY 10	FY 11		
	X		X	Savage River Dam		1	21.1									84.4	105.5		10.0 50.0	5.7 28.5	2.7 13.5	2.7 13.5			UP-1
				TOTALS			21.1									84.4	105.5		10.0 50.0	5.7 28.5	2.7 13.5	2.7 13.5			