



Fiscal Year
2026

ADOPTED BUDGET

Adopted May 29, 2025

BOARD OF COUNTY COMMISSIONERS

DAVID. J CAPORALE
President

WILLIAM R. ATKINSON
Commissioner

CREADE V. BRODIE, JR.
Commissioner

JASON M. BENNETT, CPA
County Administrator

ALLEGANY COUNTY FINANCE OFFICE

www.alleganygov.org/finance



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

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David J. Caporale, President
William R. Atkinson, Commissioner
Creade V. Brodie, Jr., Commissioner
Jason M. Bennett, CPA, Administrator
T. Lee Beeman, Esq, Attorney

Fiscal Year 2026 Budget Message

May 29, 2025

Dear Allegany County Residents,

As the State of Maryland faced a major budget shortfall, counties across the state—including Allegany—were left to absorb new financial pressures.

We are proud to share that the FY 2026 budget includes no property tax increases. However, we have raised the income tax rate to 3.20% to qualify for over \$5.7 million in additional State disparity grant funding next year. This adjustment helps secure future financial stability without raising other taxes or fees in the general fund.

To further manage costs, we've cut operational spending and eliminated 10 full-time positions. We also extend our sincere thanks to our partner agencies—Allegany College of Maryland, Allegany County Public Schools, the Health Department, Library System, and others—for maintaining services with no funding increases.

These choices were not easy, but they help protect residents from added tax burdens during this time of inflation.

You can view the full FY 2026 Operating Budget and FY 2026–2030 Capital Improvement Plan at www.alleganygov.org.

Sincerely,

The Board of County Commissioners

David J. Caporale, President

Creade V. Brodie, Jr., Commissioner

William R. Atkinson, Commissioner

701 Kelly Road
Cumberland, MD 21502
E countyclerk@alleganygov.org
T 301 777-5911
alleganygov.org

RESOLUTION NO. 25-05

WHEREAS, the Board of County Commissioners must adopt a budget by June 30, 2025 for the Fiscal Year July 1, 2025 to June 30, 2026; and

WHEREAS, the Board held a public preliminary budget hearing on May 1, 2025, and sought additional public input at their May 22th public business meeting; 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 2026 budget for the Board's review and approval.

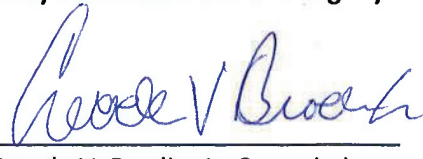
NOW THEREFORE BE IT RESOLVED BY THE COUNTY COMMISSIONERS OF ALLEGANY COUNTY, MARYLAND, THAT:

1. The Commissioners adopt the FY 2026 Operating and Capital Budget, as summarized in the attached list of funds, in the amount of \$147,717,558.
2. The Commissioners hereby approve a 2% cost-of-living increase for employees. Across-the-Board increments for employees are not included in this budget.
3. The FY 2026 Budget reaffirms the County's Cash Management/Investment Policy as revised May 1996. We remain within the current self-imposed debt affordability standards, and have lowered our self-imposed debt service goals from more than a \$5 million annually at \$3 million annually.
4. The FY 2026 General Fund Budget will increase by 9%.
5. The FY 2026 Tax Levy continues to reflect the tax differential formula revisions based on the May 27, 2004 ruling by Circuit Court Judge Gary G. Leasure.
6. The FY 2026 budget reflects the operation of Paper Gaming with revenues, after all administrative costs, and in accordance with Section 1-112(f)(2)a, to designate 25% of remaining revenues to fire and rescue companies, and Section 1-112(f)(2)b of the Paper Gaming Regulations to designate the remaining (75%) for capital education project funding. As previously enacted, the county designates the Allegany County Fire & Rescue Board to determine distribution of all revenues as referenced in Section 1-112(f)(2)a for FY2026.
7. The Commissioners will maintain the same property tax for FY 2026. The income tax rate will increase from .3030 to 3.20 beginning January 1, 2026.
8. The FY2026 Budget reflects an increase of \$3,649,434 in property tax revenue, \$3,197,456 of fund balance and \$2,683,072 of reserved lottery proceeds was utilized in balancing this budget.
9. The State of Maryland mandate increased the County's cost share of operating the MD State Department of Assessment and Taxation Office in our FY2026 budget to 90% at a cost of \$728,000.
10. The FY2026 State disparity grant was calculated at \$7,298,611, and an additional supplemental disparity grant in the amount of \$815,947 will be appropriated as an offset to the teacher pension shift. The State of MD decreased the County's disparity grant by \$815,947 for FY 26. The cost of the teacher's pension shift became part of the Board of Education's Maintenance of Effort Calculation in FY 2017.
11. The FY2026 Budget provides Maintenance of Effort to the Board of Education, and partially funds requests from Allegany College of Maryland, the Allegany County Health Department, and the Allegany County Library System. The State of MD is also mandated the County to pay \$754,195 as share of teacher's pension cost, which has been added to the FY 26 Budget.
12. The FY2026 Budget stays within our debt service goals.
13. The FY2026 Budget provides for funding of the Western Maryland Scenic Railroad, Allegheny Highlands Trail, Tourism, Arts Council, Cumberland Theatre, Cumberland Historic Cemetery Organization and the Toll House, from collections of the Hotel/Motel tax.
14. The FY 2026 Budget is the fifteenth budget having the County health insurance program as self insured in an effort to manage the costs of it more effectively.

Adopted this 29th day of May, 2025

County Commissioners of Allegany County, Maryland


David J. Caporale, President


Creade V. Brodie, Jr. Commissioner


William R. Atkinson, Commissioner



Tax Levy and Differential

May 29, 2025

Overview

This document provides the official tax rates set for the fiscal year July 1, 2025 through June 30, 2026. It includes real, personal, and public utility property tax rates as established by the State of Maryland and Allegany County.

- **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 \$0.9750 dollars (\$0.9750) makes a total of \$1.0870 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 \$2.4375 dollars (\$2.4375) makes a total of \$2.4375 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 \$2.4375 dollars (\$2.4375) makes a total of \$2.7175 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:

REAL PROPERTY

	Differential	Adjusted Levy
Barton	\$0.0658	\$0.9092
Cumberland	\$0.1705	\$0.8045
Frostburg	\$0.1222	\$0.8528
Lonaconing	\$0.1079	\$0.8671
Luke	\$0.1103	\$0.8647
Midland	\$0.0658	\$0.9092
Westernport	\$0.0658	\$0.9092

PERSONAL PROPERTY & PUBLIC UTILITIES

	Differential	Adjusted Levy
Barton	\$0.1645	\$2.2729
Cumberland	\$0.4263	\$2.0113
Frostburg	\$0.3055	\$2.1320
Lonaconing	\$0.2698	\$2.1677
Luke	\$0.2758	\$2.1617
Midland	\$0.1645	\$2.2729
Westernport	\$0.1645	\$2.2729

Differential Rate

The differential rate is a reduced county property tax rate applied within municipalities to account for services provided directly by the municipality, rather than the county. This prevents residents in towns or cities from being taxed twice for services like police protection, street maintenance, or trash collection—once by the municipality and again by the county. In Allegany County, the County sets a lower property tax rate for properties within incorporated towns or cities that provide certain services independently. This ensures tax fairness and reflects the actual cost of services provided by the County.

Adjusted Levy Rate

The adjusted levy rate refers to the modified property tax rate that results from applying the differential rate to properties within municipalities. It represents the actual amount the County collects per \$100 of assessed value in those areas, after accounting for the municipal services offset. This rate allows the County to equitably distribute its tax burden while recognizing the services already funded and delivered at the municipal level.

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, 2025 through June 30, 2026 is hereby authorized and empowered to demand and receive from the non-city taxables of Allegany County the sum of \$1.087 dollars (\$1.087) on real property, the sum of \$2.4375 dollars (\$2.4375) on personal property, and the sum of \$2.7175 dollars (\$2.7175) 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 29th day of May, 2025.

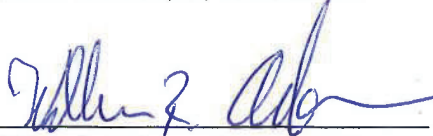
County Commissioners Of Allegany County Maryland


David J. Caporale, President


Creade V. Brodie, Jr., Commissioner

Attest:


Jason M. Bennett, CPA - County Administrator


William R. Atkinson, Commissioner





SUPPLEMENTAL LEVY
for Special Taxing Areas of Allegany County, Maryland
May 29, 2025

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2025-2026, 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	0.100	0.250
BRADDOCK RUN SANITARY DISTRICT	0.052	0.130
CRESAPTOWN SANITARY DISTRICT	0.100	0.250
JENNINGS RUN-WILLS CREEK SANITARY DISTRICT	0.062	0.155
CASH VALLEY ROAD SUBDISTRICT	0.196	0.490
MCCOOLE SANITARY DISTRICT	0.020	0.050
FLINTSTONE-GILPIN SANITARY DISTRICT	0.016	0.040
FRANKLIN-BROPHYTOWN SANITARY DISTRICT	0.019	0.048
OLDTOWN SANITARY DISTRICT	0.033	0.083
GEORGE'S CREEK SANITARY DISTRICT	0.210	0.525
MEXICO FARMS SANITARY DISTRICT	0.051	0.128
OLDTOWN ROAD SANITARY DISTRICT	0.080	0.200
BEDFORD ROAD VOLUNTEER FIRE COMPANY	0.070	0.175
Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland		
BEL AIR SPECIAL TAX AREA OF ALLEGANY COUNTY, MARYLAND	0.040	0.100
House Bill 254, made and passed at the 1965 Session of the General Assembly of Maryland		
BOWLING GREEN AND ROBERT'S PLACE SPECIAL TAXING AREA	0.050	0.125
Code Home Rule Bill 4-07 passed 12th day of April 2007 by the Board of Allegany County Commissioners		
BOWLING GREEN VOLUNTEER FIRE COMPANY	0.050	0.125
Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session		
CORRIGANVILLE LIGHT & IMPROVEMENT ASSOCIATION	0.070	0.175
Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners		
CRESAPTOWN AMBULANCE TAXING AREA	0.028	0.070
Code Home Rule Bill 3-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners		
CRESAPTOWN CIVIC IMPROVEMENT ASSOCIATION	0.050	0.125
Chapter 169 of the Acts of the General Assembly of Maryland in its 1949 Session		
CRESAPTOWN SPECIAL FIRE TAX AREA	0.052	0.130
Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners		



SUPPLEMENTAL LEVY
for Special Taxing Areas of Allegany County, Maryland
May 29, 2025

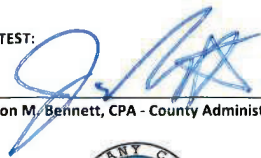
As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2025-2026, is hereby authorized and empowered to demand and receive from the taxpayers of the following Special Taxing Areas of Allegany County, Maryland, at the rates herein stated, on each one hundred dollars of assessable property located within said districts:

<u>DISTRICT</u>	<u>Real</u>	<u>Personal & Public Utility</u>
ELLERSLIE SPECIAL TAX AREA OF ALLEGANY COUNTY Chapter 587 of the Laws of Maryland passed by the General Assembly of Maryland at its 1963 Session	0.030	0.075
LAVALE SANITARY COMMISSION OF ALLEGANY COUNTY Chapter 13 of the Acts of the Extraordinary Session of the General Assembly of Maryland, 1947	0.065	0.1625
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	0.040	0.100
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	0.100	0.250
MOUNT SAVAGE SPECIAL TAXING AREA Chapter 99 of the Laws of Maryland passed by the General Assembly of Maryland at the 1950 Session	0.050	0.125
POTOMAC PARK CITIZENS COMMITTEE, INC. Chapter 843 of the Acts of the General Assembly of Maryland at its Regular Session of 1947	0.045	0.113
RAWLINGS SPECIAL FIRE TAX AREA Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.100	0.250

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 29th day of May, 2025.


ATTEST:


Jason M. Bennett, CPA - County Administrator



COUNTY COMMISSIONERS OF
ALLEGANY COUNTY, MARYLAND


DAVID J. CAPORALE, PRESIDENT


CREADE V. BRODIE, JR., COMMISSIONER


WILLIAM R. ATKINSON, COMMISSIONER

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

ALL FUNDS

Operating and Capital Budgets for Fiscal Year 2026
Summary Schedule of Total Sources and Uses of Funds

SOURCES OF FUNDS

	Sources Excluding Transfers-In	Transfers-In	Total Sources
General Fund	116,379,100	0	116,379,100
Special Revenue Funds			
Coal Haul Roads	45,000	0	45,000
Rocky Gap Slots Revenue	2,495,939	0	2,495,939
Transit	1,618,954	658,407	2,277,361
Gaming Fund	435,324	0	435,324
Narcotics Task Force	225,282	0	225,282
Revolving Building Fund	3,338,125	218,000	3,556,125
State Fire, Rescue & Inmate Commissary	488,000	0	488,000
Debt Service Fund	495,750	2,688,660	3,184,410
Capital Project Funds			
Capital Project	0	2,683,072	2,683,072
PAYGO Capital Reserve	0	0	0
Public Improvement Bonds of 2017	0	0	0
Public Improvement Bonds of 2018	0	0	0
Public Improvement Bonds of 2019	820,000	0	820,000
Enterprise Funds			
Water Districts	5,475,196	19,348	5,494,544
Sanitary Districts	9,224,617	91,784	9,316,401
Allconet II	75,000	24,000	99,000
County Loan Fund	218,000	0	218,000
TOTAL SOURCES OF FUNDS	141,334,287	6,383,271	147,717,558

USES OF FUNDS

	Uses Excluding Transfers-Out	Transfers-Out	Total Uses
General Fund	110,288,690	6,090,410	116,379,100
Special Revenue Funds			
Coal Haul Roads	45,000	0	45,000
Rocky Gap Slots Revenue	2,495,939	0	2,495,939
Transit	2,277,361	0	2,277,361
Gaming Fund	435,324	0	435,324
Narcotics Task Force	225,282	0	225,282
Revolving Building Fund	3,481,264	74,861	3,556,125
State Fire, Rescue & Inmate Commissary	488,000	0	488,000
Debt Service Fund	3,184,410	0	3,184,410
Capital Project Funds			
Capital Project	2,683,072	0	2,683,072
PAYGO Capital Reserve	0	0	0
Public Improvement Bonds of 2017	0	0	0
Public Improvement Bonds of 2018	0	0	0
Public Improvement Bonds of 2019	820,000	0	820,000
Enterprise Funds			
Water Districts	5,494,543	0	5,494,543
Sanitary Districts	9,316,401	0	9,316,401
Allconet II	99,000	0	99,000
County Loan Fund	0	218,000	218,000
TOTAL USES OF FUNDS	141,334,287	6,383,271	147,717,558



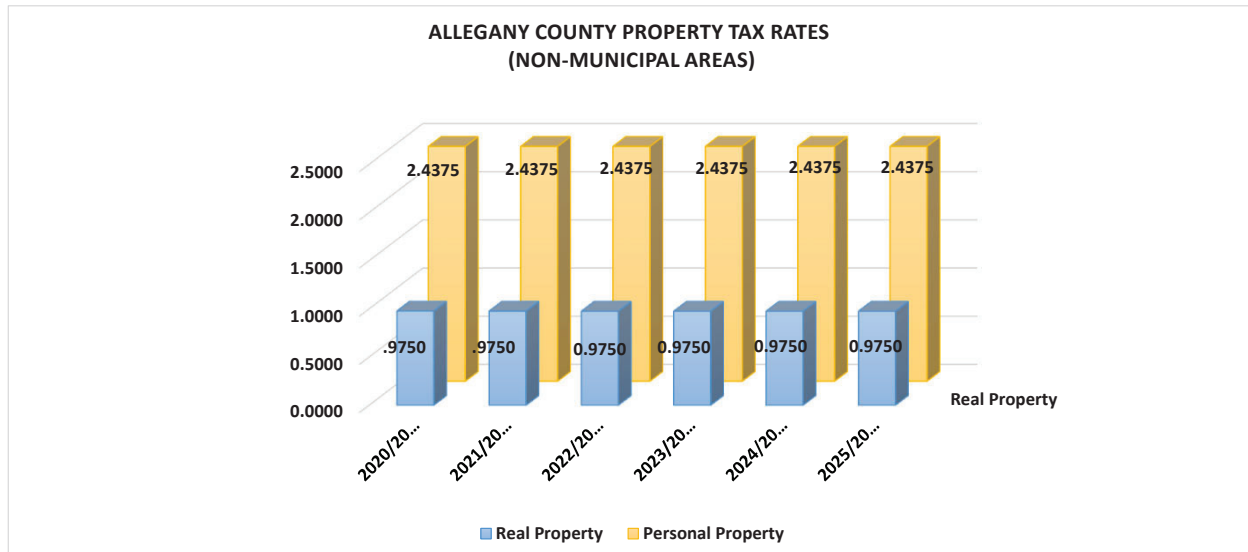
Adopted Budget - Fiscal Year 2026 | Property Taxes

This section outlines the anticipated revenue to the General Fund from Real and Personal Property Taxes in Allegany County. While these projections are based on the most current information available, actual revenues may vary due to ongoing changes. These estimates represent our best understanding at this point in time.

Taxing Area	REAL ESTATE TAX		PERSONAL PROPERTY		PUBLIC UTILITIES		GRAND TOTAL	
	Assessment	Tax	Assessment	Tax	Assessment	Tax	Assessment	Revenues
Barton	\$ 16,008,321	\$ 145,548	\$ 155,830	\$ 3,542	\$ 1,381,520	\$ 31,402	\$ 17,545,671	\$ 180,492
Cumberland	\$ 1,093,432,014	\$ 8,796,661	\$ 33,914,394	\$ 682,065	\$ 71,898,009	\$ 1,446,049	\$ 1,199,244,417	\$ 10,924,775
Frostburg	\$ 435,063,311	\$ 3,710,220	\$ 5,608,079	\$ 119,564	\$ 14,789,490	\$ 315,313	\$ 455,460,880	\$ 4,145,097
Lonaconing	\$ 35,954,244	\$ 311,759	\$ 914,820	\$ 19,839	\$ 3,025,430	\$ 65,561	\$ 39,894,494	\$ 397,159
Luke	\$ 10,190,743	\$ 88,119	\$ 481,260	\$ 10,401	\$ 1,188,750	\$ 25,696	\$ 11,860,753	\$ 124,216
Midland	\$ 15,842,613	\$ 144,041	\$ 35,880	\$ 815	\$ 1,521,720	\$ 34,588	\$ 17,400,213	\$ 179,444
Westernport	\$ 68,007,487	\$ 618,324	\$ 871,011	\$ 19,798	\$ 6,053,030	\$ 137,580	\$ 74,931,528	\$ 775,702
Unincorporated	\$ 2,692,274,043	\$ 26,249,672	\$ 80,020,751	\$ 1,950,506	\$ 195,842,577	\$ 4,773,663	\$ 2,968,137,371	\$ 32,973,841
SUBTOTAL	\$ 4,366,772,776	\$ 40,064,344	\$ 122,002,025	\$ 2,806,530	\$ 295,700,526	\$ 6,829,852	\$ 4,784,475,327	\$ 49,700,726
Public Utility	\$ 16,819,810	\$ 135,315					\$ 16,819,810	\$ 135,315
GRAND TOTAL	\$ 4,383,592,586	\$ 40,199,659	\$ 122,002,025	\$ 2,806,530	\$ 295,700,526	\$ 6,829,852	\$ 4,801,295,137	\$ 49,836,061

Real Property Tax		
\$0.9750 Per \$100 Assessed Value		
	2026 Tax	2026
	Differential	Tax Rate
Barton	0.0658	0.9092
Cumberland	0.1705	0.8045
Frostburg	0.1222	0.8528
Lonaconing	0.1079	0.8671
Luke	0.1103	0.8647
Midland	0.0658	0.9092
Westernport	0.0658	0.9092
Unincorporated	0.0000	0.9750

Other Taxes and Fees	
Personal Property Taxes	\$2.4375 Per \$100 Assessed Value
Income Taxes	3.20% of State Taxable Income
Hotel/Motel Tax	8.00%
Admissions & Amusement Tax	7.50%
Trailer Tax	15% of Gross Rent
County 911 Fee	\$2.00 Per Month
Transfer Tax	0.5%
Recordation Tax	\$3.50 Per \$500
TV Franchise Fee	5.00%
Homestead Tax Credit	4.00%
Coal Tax	\$0.30 Per Ton Mined-Total
	\$0.20 General Fund
	\$0.09 Coal Haul Road Fund
	\$0.01 Coal Towns



Adopted Budget - Fiscal Year 2026
How are your property taxes calculated?



Assessed Property Value	\$ 100,000
Divided By \$100 Increments	100
Multiplied By The Combined Tax Rate	<u>\$ 1.0870 (a)</u>
Total Property Taxes Due	\$ 1,087
Less: 1% Property Tax Discount	<u>(11) (b)</u>
Total Taxes Paid Less Discount	<u><u>\$ 1,076</u></u>

(a) Combined tax rate is broken down into \$ 0.9750 and \$ 0.1120 respectively for County and State.

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

NOTE: The above example is for non-municipal properties and properties in non-special taxing areas.

ALLEGANY COUNTY

WHERE IS YOUR TAX DOLLAR SPENT?

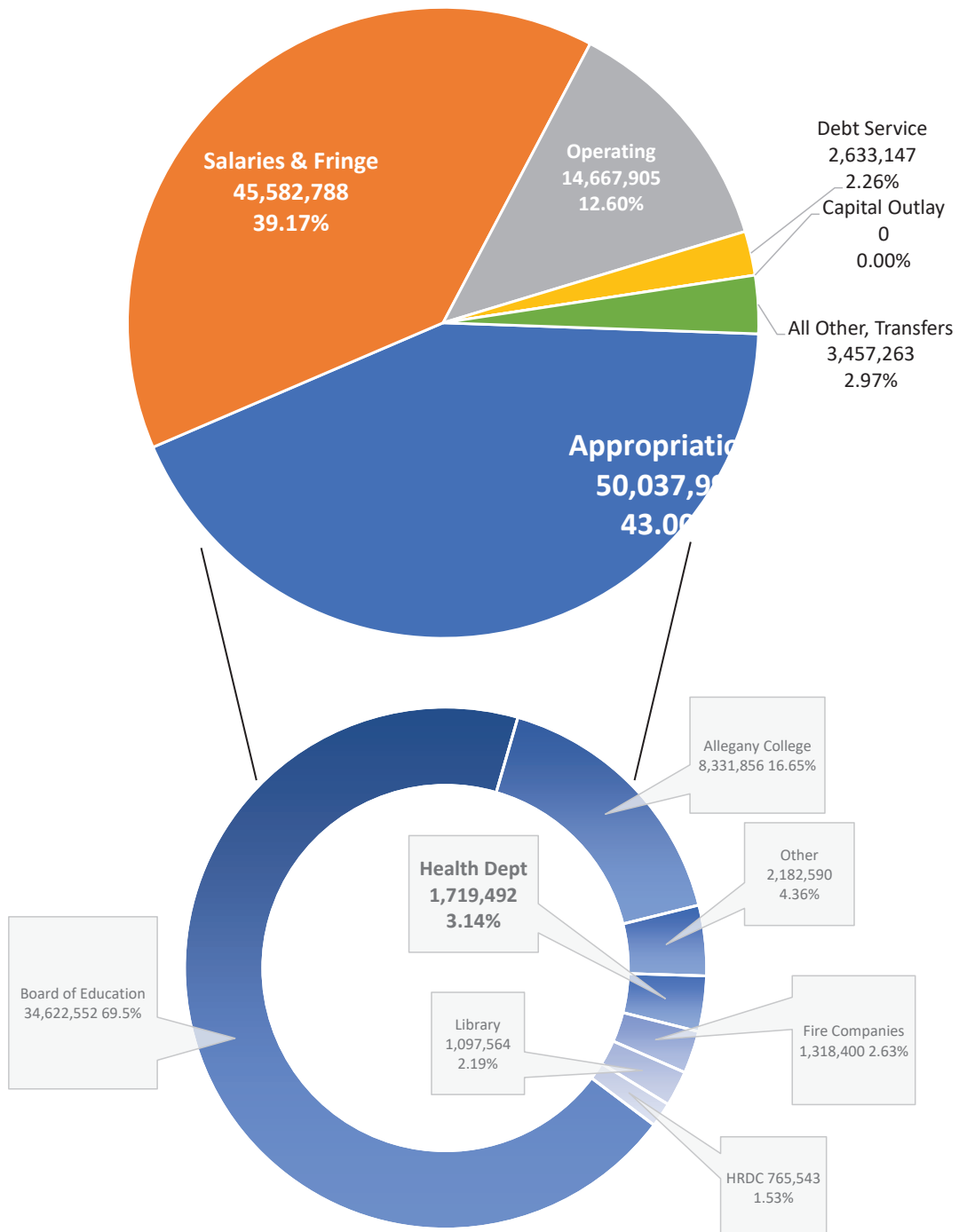
**TOTAL
GENERAL FUND
BUDGET
EXPENDITURES:
\$116,379,100**



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

Appropriations Proportion of
Total General Fund Expenditures \$113,696,028



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND Services Not Provided by Municipal Government

SERVICE	DOLLARS	%
Board of Education	34,622,552	29.7%
Detention Center	10,647,529	9.1%
Allegany College	8,331,856	7.2%
Debt Service On Services	2,633,147	2.3%
911	3,810,655	3.3%
State's Attorney	3,415,102	2.9%
Health Department	1,547,543	1.3%
Allegany County Library	1,097,564	0.9%
Other Health Services Programs	671,500	0.6%
Election Office	1,274,422	1.1%
HRDC (Sr Citizen Centers)	765,543	0.7%
Tourism	1,089,966	0.9%
County Fair & Ag Expo	686,343	0.6%
Transit Operation	658,407	0.6%
Animal Control	563,740	0.5%
Circuit Court	793,132	0.7%
Alternative Sentencing Program	282,946	0.2%
Solid Waste Recycling	199,959	0.2%
Airport	230,000	0.2%
Emergency Management	308,461	0.3%
Soil Conservation	224,847	0.2%
Agricultural Extension Agent	213,727	0.2%
Home Detention	401,923	0.3%
Liquor Board	234,247	0.2%
Haz Mat	91,400	0.1%
Family Law Master	394,251	0.3%
Some 26 Services For 66.1% of Budget	75,190,762	64.6%
Total General Fund Budget	116,379,100	

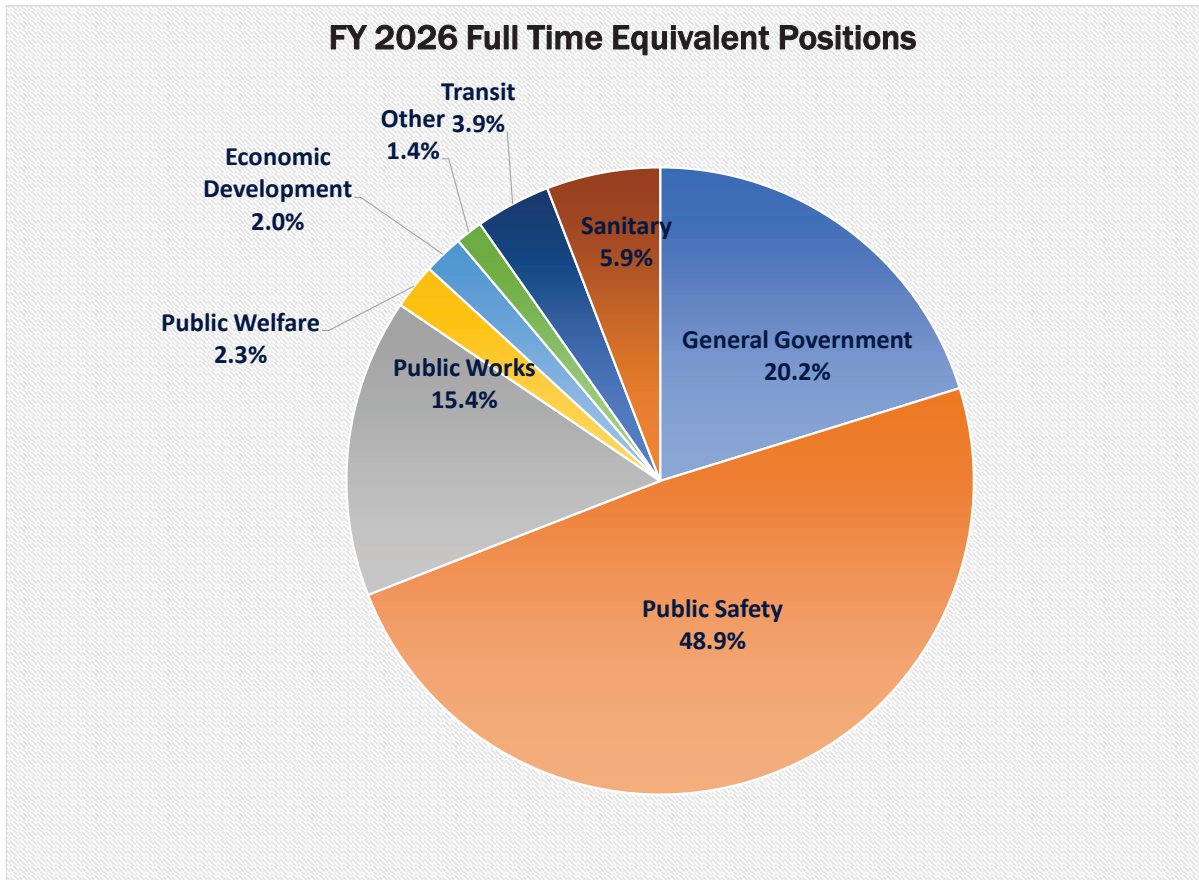
Note: Services above represent primary services and is not all-inclusive.

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

FULL TIME EQUIVALENT POSITIONS

DEPARTMENT	FY 2025 POSITIONS	%	FY 2026 APPROVED POSITIONS	%	CHANGE
General Government	102.98	18.95%	108.75	20.22%	5.77
Public Safety	266.44	49.04%	262.74	48.86%	(3.70)
Public Works	84.85	15.62%	82.85	15.41%	(2.00)
Public Welfare	12.10	2.23%	12.60	2.34%	0.50
Economic Development	11.00	2.02%	11.00	2.05%	0.00
Other	8.25	1.52%	7.50	1.39%	(0.75)
Transit	26.45	4.87%	20.85	3.88%	(5.60)
Sanitary	31.25	5.75%	31.50	5.86%	0.25
GRAND TOTAL FULL TIME EQUIVALENT	543.32	100.00%	537.79	100.00%	(5.53)



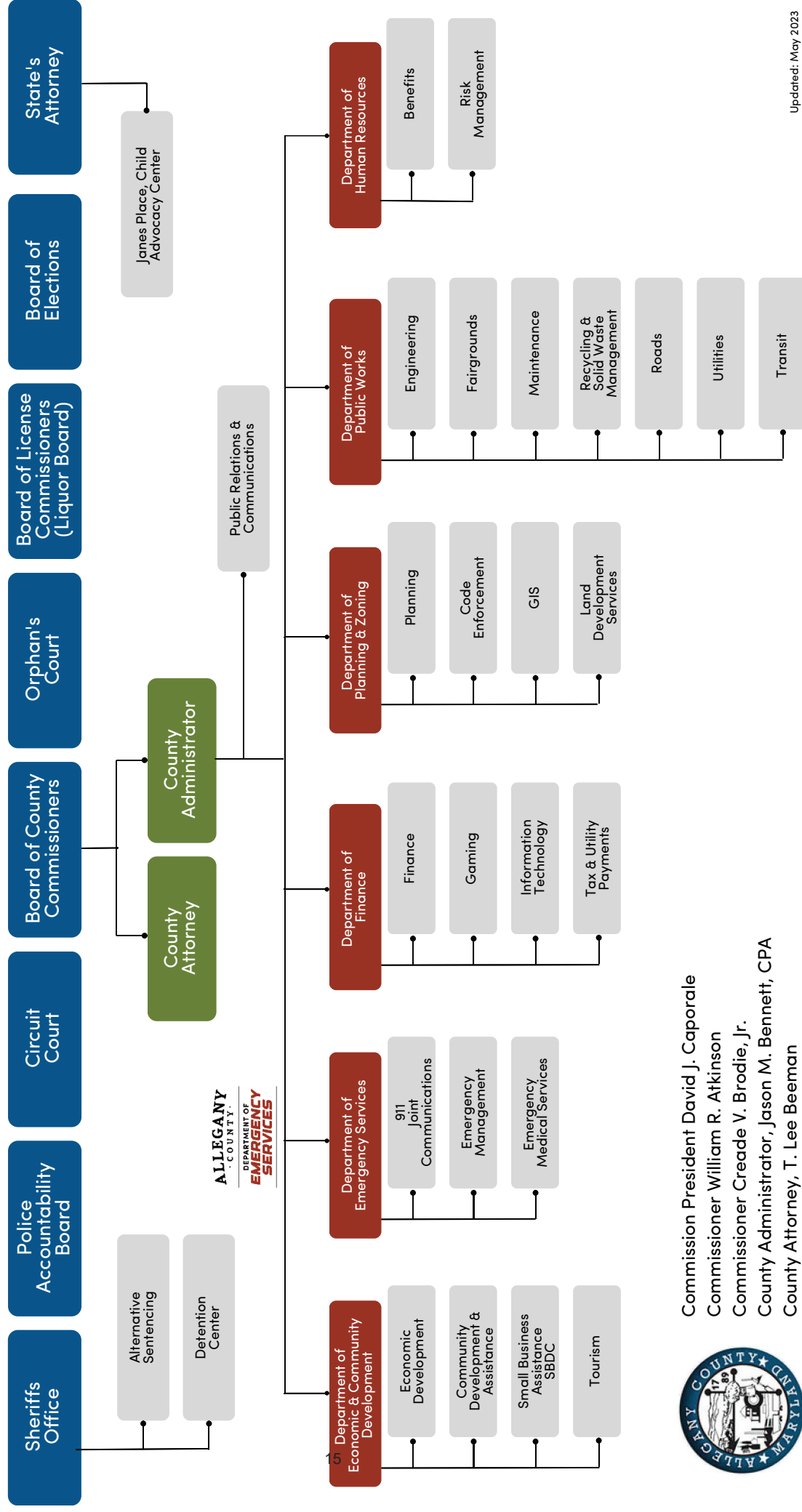
ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

DEPARTMENT	2025 Adjusted Positions	CHANGE IN POSITIONS	TOTAL 2026
GENERAL GOVERNMENT POSITIONS			
COUNTY COMMISSIONERS	3.00		3.00
COMMISSIONERS STAFF & OFFICE	0.00		0.00
FAMILY SUPPORT SERVICES	2.00		2.00
CIRCUIT COURT MASTERS PROGRAM	1.00		1.00
CIRCUIT COURT	7.05	(1.00)	6.05
ORPHAN'S COURT	3.00		3.00
FAMILY LAW MASTER	1.00		1.00
STATES ATTORNEY	23.50	8.20	31.70
PEER TO PEER GRANT	0.00	1.00	1.00
DRUG COURT COORDINATOR	2.00		2.00
VICTIM WITNESS COORDINATOR	0.20	(0.20)	0.00
PETIT JURY	1.25		1.25
ADMINISTRATOR	2.00		2.00
ELECTIONS OFFICE	12.00	(0.80)	11.20
FINANCE DEPARTMENT	6.00	(1.00)	5.00
TAX & UTILITY COLLECTION	6.70	(0.50)	6.20
COUNTY ATTORNEY	3.00		3.00
HUMAN RESOURCES DEPARTMENT	5.00		5.00
PLANNING	2.00	0.90	2.90
PERMITS & ENFORCEMENT	4.00		4.00
MAINTENANCE-GENERAL	10.00		10.00
MAINT-PROSPECT SQ OFFICE BLDG	0.00		0.00
MAINTENANCE-COURTHOUSE	4.00		4.00
MAINTENANCE-COUNTY COMPLEX	0.00		0.00
INFORMATION TECHNOLOGY DIVISION	2.25	(0.20)	2.05
SHERIFF ROAD PATROL	26.26	5.00	31.26
SHERIFF JUDICIAL	28.40	0.20	28.60
SCHOOL SAFE GRANT	0.00	0.00	0.00
JUVENILE REVIEW BOARD	0.00		0.00
EMERGENCY MEDICAL SERVICES	73.75	(5.40)	68.35
FIRE & RESCUE ORGANIZATIONS	0.00	0.00	0.00
MAINTENANCE-DETENTION CENTER	3.00		3.00
DETENTION CENTER	83.63	(2.00)	81.63
DJJ JUVENILE SERVICES GRANT	0.00		0.00
ALTERNATIVE SENTENCING PROGRAM	3.00	(1.00)	2.00
OCC	0.63	(0.63)	0.00
LIQUOR CONTROL BOARD	5.40		5.40

DEPARTMENT	2025 Adjusted Positions	CHANGE IN POSITIONS	TOTAL 2026
HOME DETENTION GRANT	4.00		4.00
EMERGENCY MANAGEMENT DEPT	3.10		3.10
ANIMAL CONTROL/SHELTER	0.00		0.00
911	33.50	(0.50)	33.00
PUBLIC SAFETY	1.00		1.00
DOMESTIC PREPAREDNESS GRANT	0.00		0.00
TRUANCY PREVENTION	0.00		0.00
BUILDING CODE INSPECTOR	0.80		0.80
CODE ENFORCEMENT	2.00		2.00
DEPT OF SOCIAL SERVICES	3.75	(1.00)	2.75
HIGHWAY	69.00	(2.00)	67.00
TRANSPORTATION PLANNING	0.00	0.00	0.00
ENGINEERING	11.35	0.00	11.35
SOLID WASTE DISPOSAL	2.50		2.50
SOLID WASTE RECYCLING PROGRAM	2.00		2.00
BROOK BUILDING	2.00		2.00
HEALTH DEPARTMENT	3.60		3.60
CHILD ABUSE COORDINATOR	2.75	1.50	4.25
ALLEGANY COUNTY FAIR	1.50		1.50
FAIRGROUNDS MAINTENANCE	0.00		0.00
HIGHLANDS TRAIL MAINTENANCE	0.75	(0.75)	0.00
SOIL CONSERVATION	2.00		2.00
OFFICE OF COMMUNITY SERVICES	0.00		0.00
TOURISM DEPARTMENT	3.00		3.00
TOTAL GENERAL GOVERNMENT	473.62	(0.18)	473.440
ALL OTHER FUNDS			
SEX OFFENDER GRANT	1.00		1.00
ALLEGANY COUNT TRANSIT	26.45	(5.60)	20.85
HOUSING & COMMUNITY DEVELOPMENT	0.00		0.00
GAMING FUND	3.00		3.00
REVOLVING BUILDING FUND	8.00		8.00
EMERGENCY MEDICAL SERVICES	0.00		0.00
SANITARY\WATER DISTRICTS	31.25	0.25	31.50
TOTAL OTHER FUNDS	69.70	(5.35)	64.35
TOTAL POSITIONS	543.32	(5.53)	537.79

ALLEGANY COUNTY Organization Chart



Commission President David J. Caporale
 Commissioner William R. Atkinson
 Commissioner Creade V. Brodie, Jr.
 County Administrator, Jason M. Bennett, CPA
 County Attorney, T. Lee Beeman

ALLEGANY COUNTY

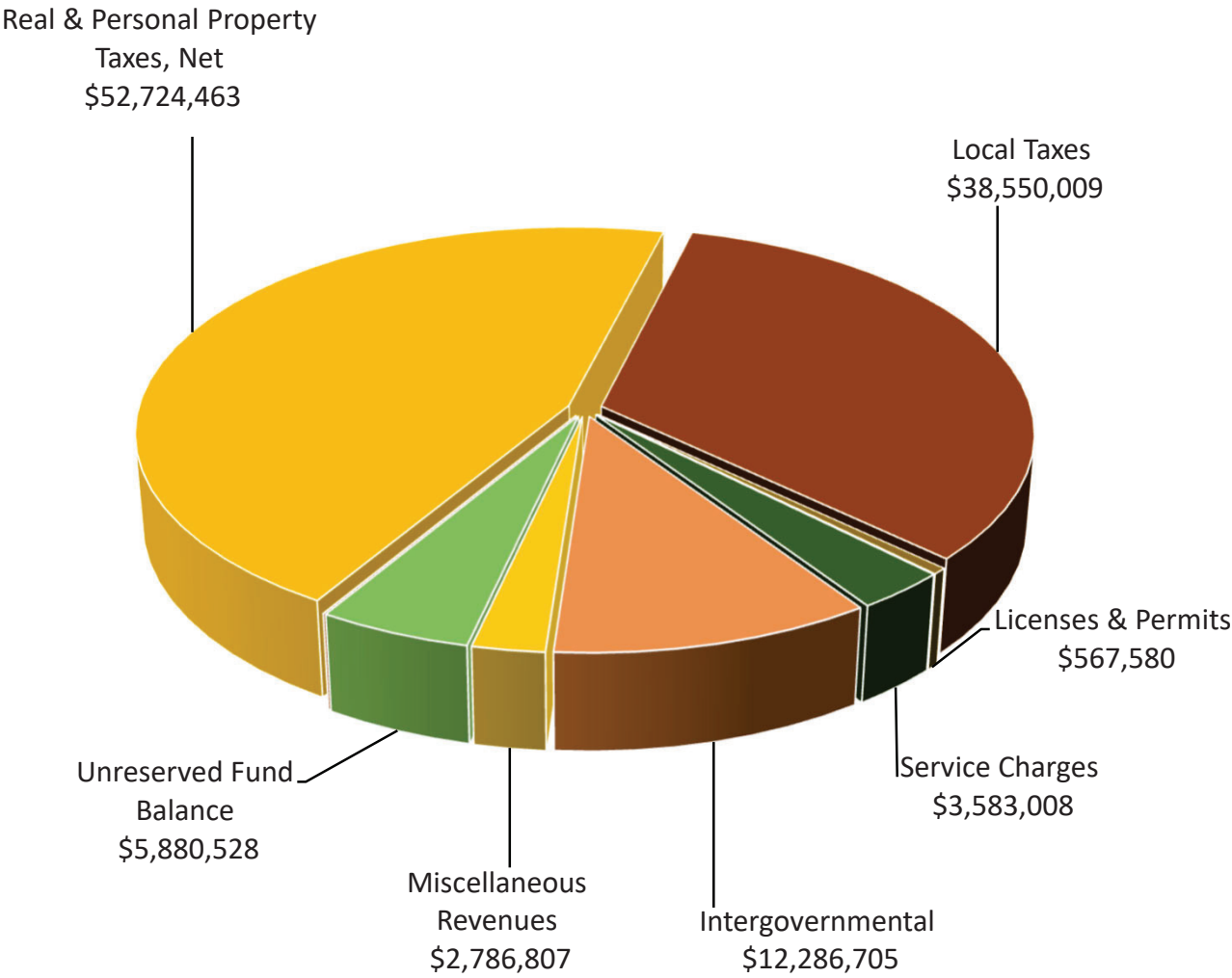
ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND - SUMMARY

GENERAL FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	APPROVED FY 2026
REVENUES				
Taxes - Local Property	46,822,767	48,232,219	49,075,029	52,724,463
Taxes - Local Income	55,228,534	30,301,613	30,000,000	31,590,000
Taxes - Local Other	6,588,417	9,718,099	6,735,009	6,960,009
Licenses & Permits	636,300	681,404	638,180	567,580
Intergovernmental	16,151,157	15,493,917	13,212,935	12,286,705
Service Charges	2,318,586	3,622,448	3,529,744	3,583,008
Fines & Forfeitures	10,097	8,685	7,100	7,000
Miscellaneous:				
Interest	1,488,638	2,763,489	1,014,300	1,213,550
Rents	434,165	514,093	433,000	425,000
Other Miscellaneous	1,019,603	2,740,793	1,892,421	1,141,257
Unexpended Balance - Prior Year	0	0	283,961	3,197,456
Unexpended Balance - Lottery Proceeds				2,683,072
Total	130,698,264	114,076,760	106,821,679	116,379,100
TRANSFERS IN				
Special Revenue Fund	0	0	0	0
Debt Service Fund	0	0	0	0
Enterprise Fund	32,702	0	0	0
Total	32,702	0	0	0
TOTAL GENERAL FUND REVENUES	130,730,966	114,076,760	106,821,679	116,379,100
APPROPRIATIONS				
General Government	11,639,472	13,773,265	12,736,390	13,808,497
Public Safety	30,551,967	31,936,787	28,796,357	31,830,681
Public Works	11,955,467	11,473,215	11,429,724	11,759,041
Health	2,317,654	2,401,810	2,375,226	2,219,043
Public Welfare	2,264,775	1,872,590	1,808,266	1,770,569
Education	40,061,768	42,536,556	41,367,027	42,954,408
Recreation & Culture	2,508,196	2,995,921	1,910,768	1,861,407
Conservation of Natural Resources	389,528	419,195	436,420	448,074
Community Development & Housing	0	0	0	0
Economic Development	1,429,638	1,244,679	999,875	1,089,966
Intergovernmental	28,704	28,704	28,704	28,704
Miscellaneous	1,810,174	1,918,900	2,556,250	2,518,300
Total	104,957,343	110,601,622	104,445,007	110,288,690
TRANSFERS OUT				
Transit Fund	1,179,981	0	397,605	658,407
Gaming Fund	50,081	0	0	0
Revolving Building Fund	111,671	0	0	0
Debt Service Fund	1,416,799	1,798,834	1,887,283	2,633,147
Capital Projects /Paygo Fund	300,000	1,450,000	0	2,683,072
Sanitary Districts	0	0	0	0
Enterprise Funds	641,559	91,784	91,784	115,784
Total	3,700,091	3,340,618	2,376,672	6,090,410
TOTAL GENERAL FUND APPROPRIATIONS	108,657,434	113,942,240	106,821,679	116,379,100

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND

GENERAL FUND REVENUE	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	APPROVED FY 2026
Real and Personal Property Taxes				
Estimated Assessable Base - State Certified			4,801,295,137	
<i>Pursuant to Title 2-205 of the Tax Property Article of the Annotated Code of Maryland</i>				
Real and Personal Property Taxes				
Real and Personal Property Taxes	44,878,753	46,356,190	47,055,029	49,836,061
Total	44,878,753	46,356,190	47,055,029	49,836,061
Payments in Lieu of Property Taxes				
Personal Property Taxes - Coal Taxes	154,517	132,284	125,000	80,000
Real Estate Taxes - Housing Authorities	27,501	121,282	75,000	132,600
Pilot-Rocky Gap	326,643	318,803	320,000	325,000
Pilot-DNR	1,164,491	971,000	950,000	950,000
Pilot-Windmills	0	0	0	825,802
Interest and Late Payment Penalties on Property Taxes	930,037	1,016,339	950,000	950,000
Total	2,603,189	2,559,708	2,420,000	3,263,402
Deductions				
Prompt Payment Discounts on Property Taxes	(190,501)	(207,713)	(210,000)	(210,000)
Deferred Revenue	(280,619)	(267,133)	0	0
Manufacturers Tax Exemption	(104,813)	(85,307)	(100,000)	(75,000)
Enterprise Zone Exemptions	(23,277)	(60,317)	(25,000)	(35,000)
State Tax Credits/Historic Credits	(59,965)	(63,209)	(65,000)	(55,000)
Total	(659,175)	(683,679)	(400,000)	(375,000)
Total Net Real and Personal Property Taxes	46,822,767	48,232,219	49,075,029	52,724,463
Local Taxes				
Local Income Tax				
Local Income Tax	55,228,534	30,301,613	30,000,000	31,590,000
Total	55,228,534	30,301,613	30,000,000	31,590,000
Other Local Taxes				
Hotel/Motel Tax	1,306,705	1,305,039	1,230,000	1,355,000
Cannabis Sales Tax	0	186,219	0	100,000
Admissions and Amusement	134,918	85,140	150,000	150,000
Recordation	2,152,843	4,499,670	1,700,000	1,700,000
911 Local Fees	715,455	463,904	1,200,000	1,200,000
Trailer Court Taxes	46,880	48,326	60,000	60,000
Transfer Tax, Property	1,081,847	1,754,797	750,000	750,000
Highway Users Tax	1,149,769	1,375,004	1,645,009	1,645,009
Total	6,588,417	9,718,099	6,735,009	6,960,009
Total Local Taxes	61,816,951	40,019,712	36,735,009	38,550,009
Licenses and Permits				
Alcoholic Beverage License	103,513	99,969	137,180	135,080
Amusement	1,284	722	2,500	(1,000)
Traders	73,507	80,233	76,000	76,000
Occupational Junkyard Permits	800	800	0	0
Building Permits	26,821	94,231	35,000	0
Marriage License	3,857	3,294	2,500	2,500
Franchise TV Cable Systems	376,722	347,735	350,000	315,000
Sediment Control Fee	49,796	54,420	35,000	40,000
Total Licenses and Permits	636,300	681,404	638,180	567,580

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND

GENERAL FUND REVENUE	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	APPROVED FY 2026
Intergovernmental Revenues				
From the Federal Government				
Homeland Security Grant	115,469	79,359	150,000	170,000
Civil Defense	83,869	0	110,000	0
OMPP Grant	400	2,000	0	0
DOJ Grant	20,705	141,430	0	0
HIDTA Grant	215	13,064	0	0
Federal Highway Grant	34,979	153,030	0	0
Medicare & Medicaid-Ambulance	1,212,837	1,552,505	1,260,000	1,300,000
Health & Human Services Grant	117,308	282,974	0	0
ARC Grant	18,891	56,108	0	0
American Rescue Plan	50,000	1,027,579	0	0
CDBG-Covid Grant	67,224	56,093	0	0
Emergency Solutions Grant	624,405	312,630	500,000	350,000
Circuit Court Masters Program	74,860	37,568	50,000	54,280
In Lieu of Taxes	9,605	14,348	9,600	9,600
Total	2,430,767	3,728,688	2,079,600	1,883,880
From the State Government				
Public Health	20,171	20,742	19,000	19,000
Police Protection	384,374	475,525	280,000	420,000
State Highway	14,000	0	0	0
MD MTA Transportation Planning	4,372	18,973	0	0
Conservation Aide	37,364	42,464	37,363	45,408
Program Open Space	545,267	1,047,374	0	0
Disparity Grant	8,930,611	7,136,642	8,930,611	8,114,558
State Jury Reimbursements	76,495	55,860	100,000	75,000
Tourism Grant	356,561	97,284	0	0
Miscellaneous	2,446,334	2,144,108	1,355,685	1,437,266
Total	12,815,549	11,038,972	10,722,659	10,111,232
From Other Agencies				
Other Agency Revenue	904,841	726,257	410,676	291,593
Total	904,841	726,257	410,676	291,593
Total Intergovernmental	16,151,157	15,493,917	13,212,935	12,286,705
Service Charges				
General Government Charges				
State Civil Process	56,594	51,741	45,000	45,000
Plans & Specifications & Code Home Rule Book	1,940	790	2,000	2,000
Regulations & Map Sales	1,747	700	0	0
Tax Sale Fees	26,881	37,626	35,000	35,000
Election Filing Fees	(745)	100	0	0
Security Interest Filing Fee	65	55	0	0
Liquor License Application Fees	8,650	8,370	8,100	15,800
Liquor License Transfer Fees	3,845	4,605	1,200	1,000
Bay Restoration Collection Fee	0	0	0	0
Health Insurance Administration Fees	80	151	100	50
Promotion Accounts	27,479	24,636	53,000	0
Collection Fees - Taxes	71,628	73,870	69,000	73,000
Liquor License Collection Fees	3,765	3,382	3,500	3,500
Hotel/Motel Tax Collection Fee	31,327	30,010	3,000	30,000
Partial Payment Fee	883	1,058	1,700	0
Service Fees Other	9,732	871,897	783,973	658,778
Total	243,871	1,108,991	1,005,573	864,128

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

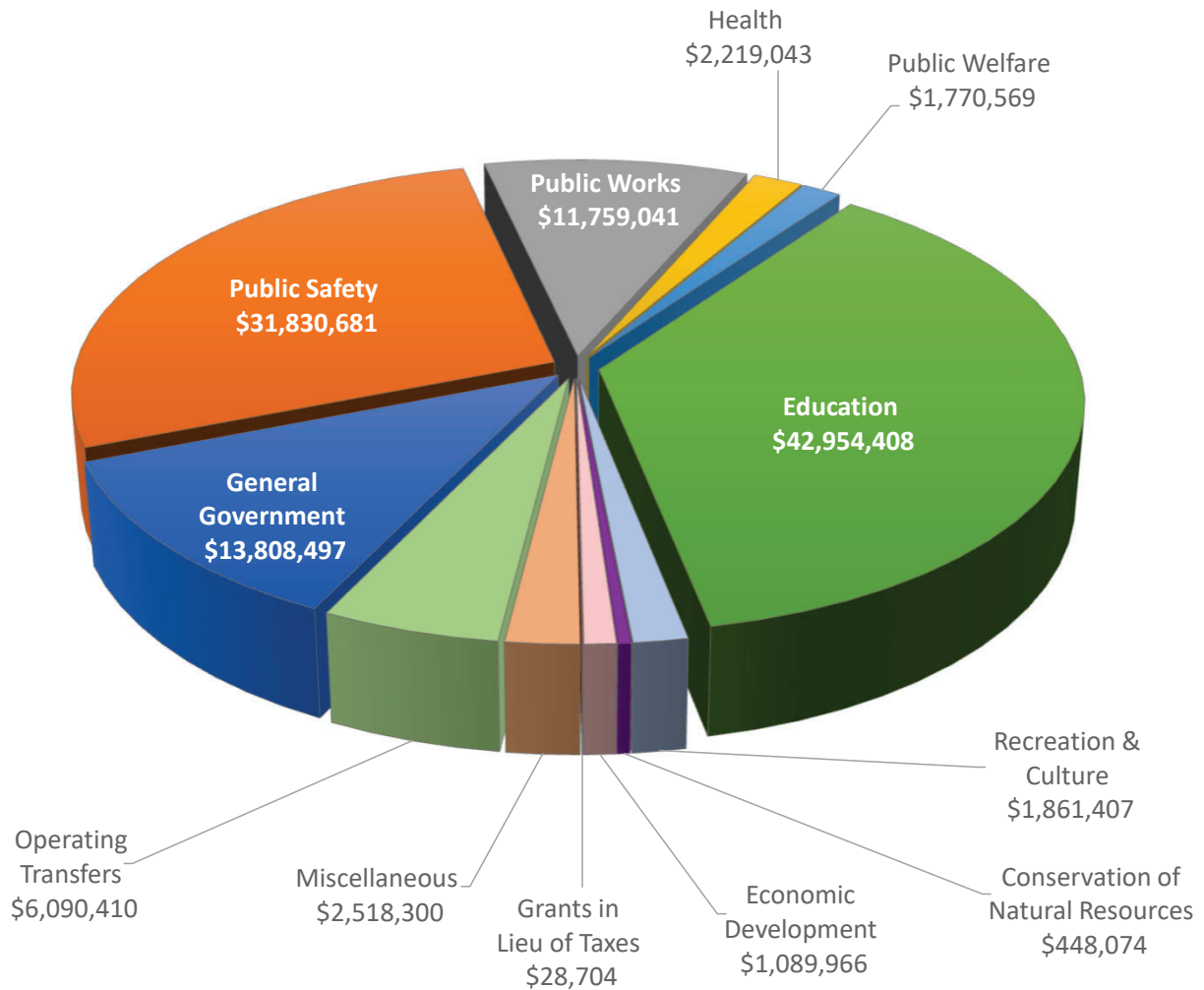
GENERAL FUND

GENERAL FUND REVENUE		ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	APPROVED FY 2026
Public Safety Charges					
Police Protection - Sheriff		70,895	67,023	60,000	60,000
ATV Registration Fees		7,385	6,336	2,000	2,000
Jail Work Release		3,232	2,252	1,000	1,000
Boarding State Prisoners		87,165	96,795	45,000	45,000
Boarding Federal Prisoners		407,288	294,580	511,000	511,000
Community Service Fee		7,285	7,782	10,000	10,000
Home Detention Fee		24,280	16,155	35,000	35,000
Inmate Medical Copay		11,306	1,490	8,000	8,000
Ambulance Fees & Non-Medicare Ambulance Fees		494,829	1,050,463	600,000	800,000
CPR Training Services		19,931	15,000	18,000	18,000
Building Code Inspection Fees		9,033	11,886	15,000	15,000
Total		1,142,629	1,569,762	1,305,000	1,505,000
Other Service Charges					
Landfill Fees		280,736	283,560	525,000	525,000
Recycling Fees		147,107	123,215	119,000	109,000
Recycled Material Sales		5,777	11,622	6,000	6,000
UPRC Reimbursement		498,466	525,298	569,171	573,880
Total		932,086	943,695	1,219,171	1,213,880
Total Service Charges		2,318,586	3,622,448	3,529,744	3,583,008
Fines and Forfeitures					
Circuit Court Fines		2,068	2,560	2,500	2,500
Liquor Fine and Fees		7,700	6,125	4,200	4,500
Permits and Enforcement Fines		329	0	400	0
Fines and Forfeitures		0	0	0	0
Total Fines and Forfeitures		10,097	8,685	7,100	7,000
Miscellaneous Revenues					
Interest on Bank Deposits		1,475,525	2,732,595	1,000,000	1,200,000
Interest on Loans to Other Units		6,714	9,217	8,800	8,800
Interest on Tax Office MMA		6,574	21,572	4,000	4,000
Penalties		(175)	105	1,500	750
Rents - General		50,164	11,728	23,000	15,000
Rents - Fairgrounds		384,001	502,365	410,000	410,000
Sale of Surplus Property		88,520		11,000	11,000
Insurance Proceeds		300	0	0	0
Miscellaneous		930,783	2,740,793	1,881,421	1,130,257
Total Miscellaneous Revenues		2,942,406	6,018,375	3,339,721	2,779,807
Unexpended Balance of Prior Years		0	0	283,961	3,197,456
Unexpended Balance - Lottery Proceeds		0	0	0	2,683,072
Total Revenue and Other Source of Funds Before Transfers In		130,698,264	114,076,760	106,821,679	116,379,100
Transfers In					
From Special Revenue Fund		0	0	0	0
From Debt Service Fund		0	0	0	0
From Capital Projects Fund		0	0	0	0
From Enterprise Fund		32,702	0	0	0
Total Transfers In		32,702	0	0	0
Total General Fund Revenue		130,730,966	114,076,760	106,821,679	116,379,100

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

Total General Fund Appropriations \$116,379,100



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
GENERAL GOVERNMENT							
Legislative - County Commissioners Office							
Personnel Costs	180,145	177,892	179,406	3.00	190,071	190,071	3.00
Operating	27,012	32,210	32,600		21,900	21,900	
Capital Outlay	0	0	0		0	0	
Total Legislative	207,157	210,102	212,006	3.00	211,971	211,971	3.00
Judicial							
Family Support Services							
Personnel Costs	103,702	130,100	165,238	2.00	177,193	177,193	2.00
Operating	112,594	136,646	187,206		217,058	217,058	
Capital Outlay	0	0	0		0	0	
Total	216,296	266,746	352,444		394,251	394,251	
Alternative Dispute Resolution							
Personnel Costs	3,291	0	0		0	0	
Operating	0	0	0		0	0	
Total	3,291	0	0		0	0	
Circuit Court Masters Program							
Personnel Costs	67,329	74,360	73,623	1.00	76,945	76,945	1.00
Operating	5,694	3,323	8,825		7,915	7,915	
Total	73,023	77,683	82,448		84,860	84,860	
Circuit Court							
Personnel Costs	553,825	585,818	601,957	7.050	573,897	573,897	6.05
Operating	55,215	55,981	54,540		134,375	134,375	
Capital Outlay	0	38,426	0		0	0	
Total	609,040	680,225	656,497		708,272	708,272	
Orphan's Court							
Personnel Costs	66,339	72,420	60,952	3.00	67,057	67,057	3.00
Operating	4,128	2,911	2,500		2,500	2,500	
Capital Outlay	0	0	0		0	0	
Total	70,467	75,331	63,452		69,557	69,557	
Family Law Master							
Personnel Costs	68,738	76,785	78,534	1.00	80,945	80,945	1.00
Operating	5,096	2,912	4,950		4,950	4,950	
Capital Outlay	0	0	0		0	0	
Total	73,834	79,697	83,484		85,895	85,895	
States Attorney							
Personnel Costs	1,909,872	2,619,049	2,377,890	23.70	3,192,902	3,192,902	31.70
Operating	127,435	250,809	221,000		222,200	222,200	
Capital Outlay	0	0	0		0	0	
Total	2,037,307	2,869,858	2,598,890		3,415,102	3,415,102	
Peer to Peer Grant							
Personnel Costs	0	0	0	0.00	64,386	64,386	1.00
Operating	0	0	0		5,588	5,588	
Total	0	0	0		69,974	69,974	
Opioid Drug Center							
Personnel Costs	20,925	30,239	30,159	0.63	0	0	
Operating	17,434	13,608	26,489		0	0	
Total	38,359	43,847	56,648		0	0	
Drug Court Coordinator							
Personnel Costs	166,733	169,461	288,213	2.00	180,518	180,518	2.00
Operating	60,292	74,471	121,221		143,401	143,401	
Total	227,025	243,932	409,434		323,919	323,919	
Law Library							
Personnel	0	12,429	20,436		-	-	
Operating	21,340	0	0		0	0	
Total	21,340	12,429	20,436		0	0	
Petit Jury							
Personnel Costs	20,121	23,105	16,420	1.25	72,943	72,943	1.25
Operating	104,523	75,383	118,600		93,600	93,600	
Total	124,644	98,488	135,020		166,543	166,543	

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
Maintenance, Court House							
Personnel Costs	211,875	235,687	236,076	4.00	179,069	179,069	4.00
Operating	89,006	142,488	84,500		80,500	80,500	
Capital Outlay	0	0	0		0	0	
Total	300,881	378,175	320,576		259,569	259,569	
Total Judicial	3,795,507	4,826,411	4,779,329	45.00	5,577,942	5,577,942	52.00
Executive - Administrator							
Personnel Costs	316,459	235,809	239,214	2.00	252,181	252,181	2.00
Operating	64,998	48,238	60,400		51,275	51,275	
Capital Outlay	0	0	0		0	0	
Total Executive - Administrator	381,457	284,047	299,614	2.00	303,456	303,456	2.00
Elections							
Election Office							
Personnel Costs	451,227	455,794	486,766	12.00	506,965	506,965	11.20
Operating	34,633	34,999	75,022		75,080	75,080	
Capital Outlay	0	0	0		0	0	
Total	485,860	490,793	561,788		582,045	582,045	
Registration							
Personnel Costs	2,955	154,407	5,000		205,810	205,810	
Operating	533,476	265,669	695,784		486,567	486,567	
Capital Outlay	0	0	0		0	0	
Total	536,431	420,076	700,784		692,377	692,377	
Total Elections	1,022,291	910,869	1,262,572	12.00	1,274,422	1,274,422	11.20
Financial Administration							
Finance Department							
Personnel Costs	801,518	862,408	853,189	6.00	801,819	801,819	5.00
Operating	24,190	28,711	34,600		26,300	26,300	
Capital Outlay	0	0	0		0	0	
Total	825,708	891,119	887,789		828,119	828,119	
Tax & Utility Collection							
Personnel Costs	589,092	643,192	633,720	6.70	641,371	641,371	6.20
Operating	486,402	626,184	82,150		101,350	101,350	
Capital Outlay	0	0	0		0	0	
Total	1,075,494	1,269,376	715,870		742,721	742,721	
State Assessment Fee							
Personnel Costs	0	0	0		0	0	
Operating	351,904	364,330	365,000		728,000	728,000	
Capital Outlay	0	0	0		0	0	
Total	351,904	364,330	365,000		728,000	728,000	
Accounting Software							
Personnel Costs	0	0	0		0	0	
Operating	426,927	442,449	446,000		450,000	450,000	
Capital Outlay	0	0	0		0	0	
Total	426,927	442,449	446,000		450,000	450,000	
Professional Services							
Personnel Costs	0	0	0		0	0	
Operating	109,905	130,430	130,000		130,000	130,000	
Capital Outlay	0	0	0		0	0	
Total	109,905	130,430	130,000		130,000	130,000	
Total Financial Administration	2,789,938	3,097,704	2,544,659	12.70	2,878,840	2,878,840	11.20

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
Legal Counsel							
County Attorney							
Personnel Costs	365,949	330,566	332,855	3.00	346,992	346,992	3.00
Operating	12,876	12,320	10,260		10,250	10,250	
Capital Outlay	0	0	0		0	0	
Total	378,825	342,886	343,115		357,242	357,242	
Other Legal/Professional							
Personnel Costs	0	0	0		0	0	
Operating	148,538	339,225	125,550		229,000	229,000	
Capital Outlay	0	0	0		0	0	
Total	148,538	339,225	125,550		229,000	229,000	
Total Legal Counsel	527,363	682,111	468,665	3.00	586,242	586,242	3.00
Personnel Administration							
Human Resources Department							
Personnel Costs	535,140	493,742	495,850	5.00	509,062	509,062	5.00
Operating	29,041	20,211	41,902		14,150	14,150	
Capital Outlay	0	0	0		0	0	
Total	564,181	513,953	537,752		523,212	523,212	
Human Resources Board of Appeals							
Personnel Costs	0	0	0		0	0	
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total	0	0	0		0	0	
Wellness/Employee Recognition							
Personnel Costs	0	0	0		0	0	
Operating	11,292	10,284	8,335		8,200	8,200	
Capital Outlay	0	0	0		0	0	
Total	11,292	10,284	8,335		8,200	8,200	
Total Personnel Administration	575,473	524,237	546,087	5.00	531,412	531,412	5.00
Planning & Zoning							
Personnel Costs	258,148	268,620	427,818	2.00	361,644	361,644	2.90
Operating	90,546	47,179	140,436		136,040	136,040	
Capital Outlay	0	0	0		0	0	
Total Planning & Zoning	348,694	315,799	568,254	2.00	497,684	497,684	2.90
General Services							
Maintenance - General							
Personnel Costs	814,389	827,920	891,738	10.00	852,925	852,925	10.00
Operating	149,121	187,695	162,000		162,000	162,000	
Capital Outlay	25,750	0	0		0	0	
Total	989,260	1,015,615	1,053,738		1,014,925	1,014,925	
Maintenance - County Office Complex							
Personnel Costs	0	0	0		0	0	
Operating	5,809	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total	5,809	0	0		0	0	
Maintenance - County Buildings							
Personnel Costs	0	0	0		0	0	
Operating	96,687	40,437	41,500		38,000	38,000	
Capital Outlay	29,380	0	0		0	0	
Total	126,067	40,437	41,500		38,000	38,000	

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
Maintenance - Prospect Square Office Bldg							
Personnel Costs	0	0	0		0	0	
Operating	66,296	50,997	55,000		54,500	54,500	
Capital Outlay	0	0	0		0	0	
Total	66,296	50,997	55,000		54,500	54,500	
Information Technology Division							
Personnel Costs	271,296	297,757	227,891	2.25	285,556	285,556	2.05
Operating	241,573	1,341,063	386,800		319,300	319,300	
Capital Outlay	11,783	0	0		0	0	
Total	524,652	1,638,820	614,691		604,856	604,856	
Information Technology							
Personnel Costs	0	0	0		0	0	
Operating	109,829	0	75,000		0	0	
Capital Outlay	0	0	0		0	0	
Total	109,829	0	75,000		0	0	
Total General Services	803,273	1,730,254	786,191	2.25	697,356	697,356	2.05
Other General Government							
Liquor Board Control							
Personnel Costs	148,195	146,869	149,175	5.40	153,147	153,147	5.40
Operating	21,484	29,247	66,100		81,100	81,100	
Capital Outlay	0	0	0		0	0	
Total Other General Government	169,679	176,116	215,275	5.40	234,247	234,247	5.40
TOTAL GENERAL GOVERNMENT	3,834,472	4,771,751	4,095,083	42.65	3,966,882	3,966,882	40.650
PUBLIC SAFETY							
Police							
Sheriff's Department							
Personnel Costs	1,770,048	1,719,252	1,664,524	28.40	1,732,038	1,732,038	28.60
Operating	729,067	295,343	371,300		371,300	371,300	
Capital Outlay	0	0	0		0	0	
Total	2,499,115	2,014,595	2,035,824		2,103,338	2,103,338	
Sheriff's Department - Road Patrol							
Personnel Costs	3,153,221	3,095,671	3,049,997	26.26	3,629,234	3,629,234	31.26
Operating	441,167	1,209,566	423,575		452,575	452,575	
Capital Outlay	0	0	0		0	0	
Total	3,594,388	4,305,237	3,473,572		4,081,809	4,081,809	
Police Accountability Board							
Personnel Costs	6,643	20,249	25,654		25,654	25,654	
Operating	1,095	874	0		0	0	
Capital Outlay	0	0	0		0	0	
Total	7,738	21,123	25,654		25,654	25,654	
C3I Unit							
Operating	17,016	18,246	40,000		40,000	40,000	
Capital Outlay	0	0	0		0	0	
Total	17,016	18,246	40,000		40,000	40,000	
Safe School Support							
Personnel Costs	0	0	0		0	0	
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total	0	0	0		0	0	
Total Police	6,118,257	6,359,201	5,575,050	54.66	6,250,801	6,250,801	59.86

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
Fire & Rescue							
Fire & Rescue Organizations							
Personnel Costs	0	0	3,330	0.00	0	0	
Operating	1,248,291	1,273,030	1,320,000		1,318,400	1,318,400	
Capital Outlay	0	0	0		0	0	
Total	1,248,291	1,273,030	1,323,330		1,318,400	1,318,400	
Emergency Medical Services							
Personnel Costs	0	0	0	0.00	0	0	
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total	0	0	0		0	0	
Ambulance Services							
Personnel Costs	5,880,725	6,285,040	5,718,646	73.75	5,818,803	5,818,803	68.35
Operating	788,439	1,196,352	(857,850)		856,300	856,300	
Capital Outlay	51,940	0	0		0	0	
Total	6,721,104	7,481,392	4,860,796		6,675,103	6,675,103	
Length of Service Award							
Operating	175,180	120,151	175,000		175,000	175,000	
Total	175,180	120,151	175,000		175,000	175,000	
Total Fire & Rescue	8,144,575	8,874,573	6,359,126	73.75	8,168,503	8,168,503	68.35
Correction							
Detention Center							
Personnel Costs	7,170,642	7,644,502	7,559,737	83.63	7,848,748	7,848,748	81.63
Operating	2,494,673	2,654,981	2,658,474		2,798,781	2,798,781	
Capital Outlay	0	0	0		0	0	
Total	9,665,315	10,299,483	10,218,211		10,647,529	10,647,529	
Detention Center Maintenance							
Personnel Costs	218,190	176,388	238,539	3.00	241,809	241,809	3.00
Operating	3,208	15,652	1,000		1,000	1,000	
Capital Outlay	0	0	0		0	0	
Total	221,398	192,040	239,539		242,809	242,809	
Home Detention Grant							
Personnel Costs	339,839	356,282	358,253	4.00	361,153	361,153	4.00
Operating	40,087	47,760	40,770		40,770	40,770	
Capital Outlay	0	0	0		0	0	
Total	379,926	404,042	399,023		401,923	401,923	
DJJ Juvenile Services Grant							
Personnel Costs	0	0	0	0.00	0	0	
Operating	0	0	0		0	0	
Total	0	0	0		0	0	
Alternative Sentencing							
Personnel Costs	327,903	342,199	348,005	3.00	238,351	238,351	2.00
Operating	30,757	25,026	44,595		44,595	44,595	
Capital Outlay	0	0	0		0	0	
Total	358,660	367,225	392,600		282,946	282,946	
Total Correction	10,625,299	11,262,790	11,249,373	93.63	11,575,207	11,575,207	90.63
Other Protection							
Building Codes							
Personnel Costs	38,542	41,873	52,995	0.80	52,995	52,995	0.80
Operating	2,237	3,795	14,220		15,720	15,720	
Capital Outlay	0	0	0		0	0	
Total	40,779	45,668	67,215		68,715	68,715	

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
Permits & Enforcement							
Personnel Costs	278,574	306,974	309,401	4.00	322,949	322,949	4.00
Operating	13,685	12,322	29,183		48,925	48,925	
Capital Outlay	0	0	0		0	0	
Total	292,259	319,296	338,584		371,874	371,874	
Emergency Management Department							
Personnel Costs	296,670	213,919	222,291	3.10	224,061	224,061	3.10
Operating	72,575	106,464	89,235		84,400	84,400	
Capital Outlay	12,642	0	0		0	0	
Total	381,887	320,383	311,526		308,461	308,461	
Animal Shelter							
Personnel Costs	0	0	0		0	0	
Operating	514,000	555,006	553,000		563,740	563,740	
Capital Outlay	0	0	0		0	0	
Total	514,000	555,006	553,000		563,740	563,740	
Public Safety Department							
Personnel Costs	137,770	152,876	155,524	1.00	182,130	182,130	1.00
Operating	30,650	3,725	12,915		14,900	14,900	
Capital Outlay	0	0	0		0	0	
Total	168,420	156,601	168,439		197,030	197,030	
911							
Personnel Costs	2,860,249	2,835,899	2,792,306	33.50	2,996,105	2,996,105	33.00
Operating	930,945	871,620	827,550		814,550	814,550	
Capital Outlay	117,456	0	0		0	0	
Total	3,908,650	3,707,519	3,619,856		3,810,655	3,810,655	
Hazardous Materials Operations							
Personnel Costs	13,094	13,528	14,000		14,000	14,000	
Operating	69,464	44,891	77,760		77,400	77,400	
Capital Outlay	34,903	0	0		0	0	
Total	117,461	58,419	91,760		91,400	91,400	
Code Enforcement							
Personnel Costs	120,989	132,664	134,463	2.00	141,545	141,545	2.00
Operating	61,707	21,699	187,965		182,750	182,750	
Capital Outlay	0	0	0		0	0	
Total	182,696	154,363	322,428		324,295	324,295	
Domestic Preparedness Grant							
Personnel Costs	0	0	0		0	0	
Operating	57,684	122,968	140,000		100,000	100,000	
Capital Outlay	0	0	0		0	0	
Total	57,684	122,968	140,000		100,000	100,000	
Total Other Protection	5,663,836	5,440,223	5,612,808	44.40	5,836,170	5,836,170	43.90
TOTAL PUBLIC SAFETY	30,551,967	31,936,787	28,796,357	266.44	31,830,681	31,830,681	262.74

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
PUBLIC WORKS							
Public Service							
Airport							
Operating	230,000	230,000	207,000		230,000	230,000	
Capital Outlay	0	0	0		0	0	
Total	230,000	230,000	207,000		230,000	230,000	
Transportation Planning							
Personnel Costs	38,764	41,230	0	0.00	0	0	0.00
Operating	7,760	233,828	0		0	0	
Capital Outlay	0	0	0		0	0	
Total	46,524	275,058	0		0	0	
Upper Potomac River Commission							
Personnel Costs	0	0	0		0	0	
Operating	623,083	656,622	711,464		717,350	717,350	
Capital Outlay	0	0	0		0	0	
Total	623,083	656,622	711,464		717,350	717,350	
Highway							
Personnel Costs	5,866,262	5,438,461	5,582,413	69.00	5,811,992	5,811,992	67.00
Operating	3,352,741	3,018,155	3,001,400		2,993,500	2,993,500	
Capital Outlay	40,393	0	0		0	0	
Total	9,259,396	8,456,616	8,583,813		8,805,492	8,805,492	
Engineering							
Personnel Costs	982,923	1,002,398	1,166,768	11.35	1,221,822	1,221,822	11.35
Operating	97,855	66,257	59,000		67,500	67,500	
Capital Outlay	0	0	0		0	0	
Total	1,080,778	1,068,655	1,225,768		1,289,322	1,289,322	
Total Public Service	11,239,781	10,686,951	10,728,045	80.35	11,042,164	11,042,164	78.35
Sanitation & Waste Removal							
Solid Waste Disposal							
Personnel Costs	91,682	100,613	108,337	2.50	111,018	111,018	2.50
Operating	464,590	457,243	397,800		405,900	405,900	
Capital Outlay	0	0	0		0	0	
Total	556,272	557,856	506,137		516,918	516,918	
Solid Waste Recycling Program							
Personnel Costs	90,875	116,650	115,542	2.00	150,459	150,459	2.00
Operating	50,843	111,758	80,000		49,500	49,500	
Capital Outlay	17,696	0	0		0	0	
Total	159,414	228,408	195,542		199,959	199,959	
Total Sanitation & Waste Removal	715,686	786,264	701,679	4.50	716,877	716,877	4.50
TOTAL PUBLIC WORKS	11,955,467	11,473,215	11,429,724	84.85	11,759,041	11,759,041	82.85
HEALTH							
Health Department - Appropriation							
Operating	1,626,073	1,719,492	1,547,543		1,547,543	1,547,543	
Total	1,626,073	1,719,492	1,547,543		1,547,543	1,547,543	
Maintenance - Brook Building							
Personnel Costs	95,035	104,262	106,228	2.00	114,066	114,066	2.00
Operating	75,327	62,862	83,000		81,500	81,500	
Capital Outlay	0	0	0		0	0	
Total	170,362	167,124	189,228	2.00	195,566	195,566	2.00

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
Health Department Supplemental							
Personnel Costs	229,009	233,276	242,955	7.35	30,434	30,434	6.35
Operating	0	643	0		0	0	
Capital Outlay	0	0	0		0	0	
Total	229,009	233,919	242,955		30,434	30,434	
Western Maryland Health Planning							
Personnel Costs	0	0	12,000		12,000	12,000	
Total	0	0	12,000		12,000	12,000	
Maintenance - Willowbrook							
Operating	292,210	281,275	383,500		433,500	433,500	
Total	292,210	281,275	383,500		433,500	433,500	
TOTAL HEALTH	2,317,654	2,401,810	2,375,226	9.35	2,219,043	2,219,043	8.35
PUBLIC WELFARE							
Indigent Burial							
Operating	0	0	1,300		1,300	1,300	
Total	0	0	1,300		1,300	1,300	
Human Resources Development Commission							
Operating	850,604	850,604	765,543		765,543	765,543	
Total	850,604	850,604	765,543		765,543	765,543	
Emergency Shelter Grant							
Operating	750,755	482,918	500,000		350,000	350,000	
Total	750,755	482,918	500,000		350,000	350,000	
Child Abuse Coordinator							
Personnel Costs	75,398	199,793	205,150	2.75	305,708	305,708	4.25
Operating	81,255	52,935	0		50,000	50,000	
Total	156,653	252,728	205,150		355,708	355,708	
Family Crisis Center							
Operating	100,000	100,000	90,000		90,000	90,000	
Total	100,000	100,000	90,000		90,000	90,000	
Nursing Home Post Retirement Benefits							
Personnel	27,799	27,799	28,000		28,000	28,000	
Total	27,799	27,799	28,000		28,000	28,000	
Department of Social Services							
Personnel	97,235	96,287	108,447		61,889	61,889	
Operating	22,631	0	13,700		14,100	14,100	
Total	119,866	96,287	122,147		75,989	75,989	
Peer Support Specialist Grant							
Personnel	53,359	61,768	96,126		104,029	104,029	
Total	53,359	61,768	96,126		104,029	104,029	
Family Investment Grant							
Personnel	205,739	486	0		0	0	
Operating	0	0	0		0	0	
Total	205,739	486	0		0	0	
TOTAL PUBLIC WELFARE	2,264,775	1,872,590	1,808,266	2.75	1,770,569	1,770,569	4.25
EDUCATION							
Allegany College							
Operating	8,206,856	8,331,856	7,498,670		8,331,856	8,331,856	
Total	8,206,856	8,331,856	7,498,670		8,331,856	8,331,856	

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS		ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
Board of Education								
Operating		31,854,912	34,204,700	33,868,357		34,622,552	34,622,552	
	Total	31,854,912	34,204,700	33,868,357		34,622,552	34,622,552	
TOTAL EDUCATION		40,061,768	42,536,556	41,367,027		42,954,408	42,954,408	
RECREATION & CULTURE								
Allegany Arts Council								
Operating		45,000	45,000	45,000		35,000	35,000	
	Total	45,000	45,000	45,000		35,000	35,000	
Allegany County Fair								
Personnel Costs		126,902	148,346	150,553	1.50	160,843	160,843	1.50
Operating		489,446	476,034	486,000		507,500	507,500	
Capital Outlay		0	0	0		0	0	
	Total	616,348	624,380	636,553		668,343	668,343	
Highland Trail Operations								
Personnel Costs		67,120	48,985	34,061	0.75	0	0	0.00
Operating		47,394	48,754	67,590		30,500	30,500	
Capital Outlay		0	0	0		0	0	
	Total	114,514	97,739	101,651		30,500	30,500	
Cumberland Theatre								
Operating		12,000	12,000	12,000		12,000	12,000	
	Total	12,000	12,000	12,000		12,000	12,000	
Program Open Space								
Personnel Costs		0	0	0		0	0	
Operating		422,880	984,819	0		0	0	
Capital Outlay		190,406	0	0		0	0	
	Total	613,286	984,819	0		0	0	
Agricultural Expo								
Operating		12,533	12,468	18,000		18,000	18,000	
	Total	12,533	12,468	18,000		18,000	18,000	
Allegany County Library								
Operating		1,094,515	1,219,515	1,097,564		1,184,788	1,097,564	
	Total	1,094,515	1,219,515	1,097,564		1,184,788	1,097,564	
TOTAL RECREATION & CULTURE		2,508,196	2,995,921	1,910,768	2.25	1,948,631	1,861,407	1.50
CONSERVATION OF NATURAL RESOURCES								
Cooperative Extension Service								
Operating		187,142	201,690	213,727		213,727	213,727	
Capital Outlay		0	0	0		0	0	
	Total	187,142	201,690	213,727		213,727	213,727	
Soil Conservation								
Personnel Costs		190,518	204,225	207,693	2.00	219,847	219,847	2.00
Operating		5,000	5,000	5,000		5,000	5,000	
Capital Outlay		0	0	0		0	0	
	Total	195,518	209,225	212,693		224,847	224,847	
Gypsy Moth Control								
Operating		6,868	8,280	10,000		9,500	9,500	
	Total	6,868	8,280	10,000		9,500	9,500	
TOTAL CONSERVATION OF NATURAL RESOURCES		389,528	419,195	436,420	2.00	448,074	448,074	2.00

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

GENERAL FUND Detail Schedule of Appropriations

GENERAL FUND APPROPRIATIONS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
COMMUNITY DEVELOPMENT & HOUSING							
Public Housing Authority							
Operating	0	0	0		0	0	
TOTAL COMMUNITY & DEVELOPMENT HOUSING							
	0	0	0		0	0	
ECONOMIC DEVELOPMENT							
Scenic Railroad Development							
Operating	140,000	220,000	140,000		220,000	220,000	
Total	140,000	220,000	140,000		220,000	220,000	
Tri-County Council							
Operating	40,000	40,000	40,000		40,000	40,000	
Total	40,000	40,000	40,000		40,000	40,000	
Tourism							
Personnel Costs	284,757	307,699	305,225	3.00	321,519	321,519	3.00
Operating	917,755	637,466	479,150		463,567	463,567	
Capital Outlay	0	0	0		0	0	
Total	1,202,512	945,165	784,375		785,086	785,086	
Toll House							
Operating	0	0	0		0	0	
Total	0	0	0		0	0	
Thrasher Carriage Museum							
Operating	29,826	24,814	15,000		24,380	24,380	
Total	29,826	24,814	15,000		24,380	24,380	
Community Promotions							
Operating	17,300	14,700	20,500		20,500	20,500	
Total	17,300	14,700	20,500		20,500	20,500	
TOTAL ECONOMIC DEVELOPMENT	1,429,638	1,244,679	999,875	3.00	1,089,966	1,089,966	3.00
INTERGOVERNMENTAL							
GRANTS IN LIEU OF TAXES	28,704	28,704	28,704		28,704	28,704	
Miscellaneous							
Miscellaneous	159,819	95,512	105,950		129,500	129,500	
Insurance	622,372	676,432	704,800		749,800	749,800	
Employee Benefits	109,955	94,114	431,500		385,000	385,000	
Contingency	0	0	5,000		5,000	5,000	
Post Retirement Benefits	918,028	1,052,842	1,309,000		1,249,000	1,249,000	
TOTAL MISCELLANEOUS	1,810,174	1,918,900	2,556,250		2,518,300	2,518,300	
TOTAL EXPENDITURES & OTHER USES BEFORE OPERATING TRANSFERS OUT	104,957,343	110,601,622	104,445,007	473.62	110,375,914	110,288,690	473.44
OPERATING TRANSFERS							
Transit Fund	1,179,981	0	397,605		658,407	658,407	
Gaming Fund	50,081	0	0		0	0	
Revolving Building Fund	111,671	0	0		0	0	
CDBG Fund	0	674	0		0	0	
Debt Service Fund	1,416,799	1,798,834	1,887,283		2,633,147	2,633,147	
PAYGO Capital Reserve Fund	50,000	1,000,000	0		0	0	
Capital Projects Funds	250,000	450,000	0		0	2,683,072	
Enterprise Funds	641,559	91,784	91,784		115,784	115,784	
TOTAL OPERATING TRANSFERS	3,700,091	3,341,292	2,376,672		3,407,338	6,090,410	
TOTAL GENERAL FUND APPROPRIATIONS & TRANSFERS TO OTHER FUNDS	108,657,434	113,942,914	106,821,679	473.62	113,783,252	116,379,100	473.440



Special Revenue Funds Fiscal Year 2026 Budget

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

SPECIAL REVENUE FUNDS - SUMMARY Schedule of Revenues and Appropriations

FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	APPROVED FY 2026
REVENUES				
Coal Haul Roads Fund	304,331	59,528	54,000	45,000
Rocky Gap Slots Revenue Fund	2,667,993	3,379,853	2,495,939	2,495,939
Transit Fund	1,848,924	3,468,296	2,155,911	1,618,954
Gaming	511,819	516,054	419,863	435,324
CDBG Project Income Fund	323,014	5,132	0	0
Housing & Community Development Fund	900,483	1,084,483	0	0
Narcotics Task Force Fund	346,310	331,101	284,682	225,282
Revolving Building Fund	3,572,165	4,934,614	6,436,177	3,338,125
State Fire, Rescue & Inmate Commissary Fund	516,407	568,771	537,858	488,000
Total	10,991,446	14,347,832	12,384,430	8,646,624
TRANSFERS IN to the:				
Transit Fund	1,179,981	(1,148,153)	397,605	658,407
Gaming Fund	50,081	0	0	0
Revolving Building Fund	111,671	0	0	218,000
Narcotics Task Force Fund	0	0	0	0
Total	1,341,733	(1,148,153)	397,605	876,407
TOTAL REVENUES AND TRANSFERS IN	12,333,179	13,199,679	12,782,035	9,523,031
APPROPRIATIONS				
Coal Haul Roads Fund	263,584	57,338	54,000	45,000
Rocky Gap Slots Revenue Fund	3,103,155	2,307,311	2,495,939	2,495,939
Transit Fund	3,028,905	2,320,143	2,553,516	2,277,361
Gaming Fund	618,291	504,944	419,863	435,324
CDBG Project Income Fund	243,294	1,100	0	0
Housing & Community Development Fund	900,483	1,084,483	0	0
Narcotics Task Force Fund	304,704	378,285	284,682	225,282
Revolving Building Fund	2,560,322	4,379,504	3,779,316	3,481,264
State Fire, Rescue & Inmate Commissary Fund	545,351	424,277	537,858	488,000
Total	11,568,089	11,457,385	10,125,174	9,448,170
TRANSFERS OUT from the:				
Rocky Gap Slots Revenue Fund	0	0	0	0
CDBG Project Income Fund	0	0	0	0
Revolving Building Fund	87,443	1,547,104	2,874,861	74,861
Total	87,443	1,547,104	2,874,861	74,861
TOTAL APPROPRIATIONS AND TRANSFERS OUT	11,655,532	13,004,489	13,000,036	9,523,031

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

SPECIAL REVENUE FUNDS Schedule of Revenues and Appropriations

COAL HAUL ROADS FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
REVENUES							
Coal Tax - Article 81	69,533	59,528	54,000		45,000	45,000	
Interest	234,798	0	0		0	0	
Unexpended Fund Balance	0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN	304,331	59,528	54,000		45,000	45,000	
APPROPRIATIONS							
Capital Outlay	263,584	57,338	54,000		45,000	45,000	
Transfer to Capital	0	0	0		0	0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	263,584	57,338	54,000		45,000	45,000	

ROCKY GAP SLOTS REVENUE FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
REVENUES							
Rocky Gap Slots Revenue	2,667,993	3,379,853	2,495,939		2,495,939	2,495,939	
Unexpended Fund Balance	0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN	2,667,993	3,379,853	2,495,939		2,495,939	2,495,939	
APPROPRIATIONS							
Appropriated to Allegany College	360,000	360,000	360,000		360,000	360,000	
Appropriated to Frostburg State University	200,000	200,000	200,000		200,000	200,000	
Appropriated to Fire Companies	875,939	865,939	875,939		875,939	875,939	
Appropriated to LEA Ballistic Vests	74,068	59,910	50,000		50,000	50,000	
Appropriated to County EMS	98,720	126,794	250,000		250,000	250,000	
Appropriated to Western MD Food Bank	0	0	0		0	0	
Appropriated to Board of Education Capital Projects	80,000	80,000	80,000		80,000	80,000	
Appropriated to Non-Profits and Municipalities	995,378	534,668	600,000		600,000	600,000	
Appropriated to PAYGO	80,000	80,000	80,000		80,000	80,000	
Miscellaneous	339,050	0	0		0	0	
Total	3,103,155	2,307,311	2,495,939		2,495,939	2,495,939	
TRANSFERS OUT							
General Fund	0	0	0		0	0	
Total	0	0	0		0	0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	3,103,155	2,307,311	2,495,939		2,495,939	2,495,939	

TRANSIT FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
REVENUES							
Federal Operating Assistance	1,274,143	2,606,498	1,356,217		1,119,650	1,119,650	
Federal Capital Assistance	133,611	0	0		0	0	
State Operating Assistance	141,617	558,502	346,492		224,990	224,990	
State Capital Assistance	15,209	0	0		0	0	
Service Charges	282,807	302,971	308,730		273,114	273,114	
Miscellaneous Revenue	1,537	325	144,472		1,200	1,200	
Unexpended Fund Balance	0	0	0		0	0	
Total	1,848,924	3,468,296	2,155,911		1,618,954	1,618,954	
TRANSFERS IN							
General Fund	1,179,981	-1,148,153	397,605		658,407	658,407	
Total	1,179,981	-1,148,153	397,605		658,407	658,407	
TOTAL REVENUES AND TRANSFERS IN	3,028,905	2,320,143	2,553,516		2,277,361	2,277,361	
APPROPRIATIONS							
Personnel Costs	2,152,259	1,654,799	1,740,116	26.45	1,482,311	1,482,311	20.85
Operating	683,253	665,344	813,400		795,050	795,050	
Capital Outlay	193,393	0	0		0	0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	3,028,905	2,320,143	2,553,516		2,277,361	2,277,361	20.85

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

SPECIAL REVENUE FUNDS Schedule of Revenues and Appropriations

GAMING FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
REVENUES							
Gaming Taxes	481,219	484,754	388,863		404,324	404,324	
Gaming Sticker Fees	25,600	26,300	26,000		26,000	26,000	
Gaming License Fees	5,000	5,000	5,000		5,000	5,000	
Miscellaneous Income	0	0	0		0	0	
Unexpended Fund Balance	0	0	0		0	0	
Total	511,819	516,054	419,863		435,324	435,324	
TRANSFERS IN							
General Fund	50,081	0	0		0	0	
Total	50,081	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN	561,900	516,054	419,863		435,324	435,324	
APPROPRIATIONS							
Personnel Costs	221,191	207,829	214,165	3.00	222,674	222,674	3.00
Operating	28,991	18,258	22,725		22,725	22,725	
Capital Outlay	0	0	0		0	0	
Board of Education Allocation	270,000	200,928	137,183		142,444	142,444	
Fire Company Allocation	98,109	77,929	45,790		47,481	47,481	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	618,291	504,944	419,863		435,324	435,324	3.00

COMMUNITY DEVELOPMENT BLOCK GRANT PROJECT INCOME FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
REVENUES							
Federal Revenue - Program Income	60	44	0			0	
Miscellaneous Revenue	322,954	5,088	0			0	
Unexpended Fund Balance	0	0	0			0	
TOTAL REVENUES AND TRANSFERS IN	323,014	5,132	0		0	0	
APPROPRIATIONS							
CDBG Activities	243,294	1,100	0			0	
Operating	0	0	0			0	
Total	243,294	1,100	0		0	0	
TRANSFERS OUT							
Enterprise Fund	0	0	0		0	0	
Total	0	0	0		0	0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	243,294	1,100	0		0	0	

HOUSING AND COMMUNITY DEVELOPMENT FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
REVENUES							
Federal Revenue - Section 8 Voucher HAP	900,483	1,084,483	0			0	
State Grants - Rental Assistance Program	0	0	0			0	
Unexpended Fund Balance	0	0	0			0	
TOTAL REVENUES AND TRANSFERS IN	900,483	1,084,483	0		0	0	
APPROPRIATIONS							
Operating	900,483	1,084,483	0			0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	900,483	1,084,483	0		0	0	

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

SPECIAL REVENUE FUNDS Schedule of Revenues and Appropriations

NARCOTICS TASKS FORCE FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
REVENUES							
Contraband Seizures	238,406	140,949	250,941		191,482	191,482	
Federal	2,984	74,550	0		0	0	
State	72,499	33,800	0		33,800	33,800	
Miscellaneous	32,421	81,802	33,741		0	0	
Unexpended Fund Balance	0	0	0		0	0	
Total	346,310	331,101	284,682		225,282	225,282	
TRANSFERS IN							
General Fund	0	0	0		0	0	
Total	0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN	346,310	331,101	284,682		225,282	225,282	
APPROPRIATIONS							
Personnel Costs	49,888	53,996	54,932	1.00	56,032	56,032	1.00
Operating	154,798	261,748	133,250		129,250	129,250	
Capital Outlay	100,018	62,541	96,500		40,000	40,000	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	304,704	378,285	284,682		225,282	225,282	

REVOLVING BUILDING FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
REVENUES							
Operating - Rent	2,769,543	3,952,286	3,337,880		3,338,125	3,338,125	
Federal Grants	30,000	0	0		0	0	
State Grants	37,785	164,635	0		0	0	
Other Agencies	0	166,520	0		0	0	
Interest	0	20	1,952		0	0	
Loan Proceeds	126,702	126,702	0		0	0	
Miscellaneous	608,135	524,451	0		0	0	
Unexpended Fund Balance	0	0	3,096,345		0	0	
Total	3,572,165	4,934,614	6,436,177		3,338,125	3,338,125	
TRANSFERS IN							
Enterprise Funds	0	0	218,000		218,000	218,000	
General Fund	111,671	0	0		0	0	
Total	111,671	0	218,000		218,000	218,000	
TOTAL REVENUES AND TRANSFERS IN	3,683,836	4,934,614	6,654,177		3,556,125	3,556,125	
APPROPRIATIONS							
Personnel Costs	795,488	823,694	876,316	8.00	926,089	926,089	8.00
Operating	1,763,518	2,892,744	2,902,000		2,555,175	2,555,175	
Capital Outlay	1,316	663,066	1,000		0	0	
Total	2,560,322	4,379,504	3,779,316	8.00	3,481,264	3,481,264	8.00
TRANSFERS OUT							
Water Fund	19,348	19,348	74,861		19,348	19,348	
Sanitary	0	0	0		0	0	
Capital Projects Fund	12,582	0	0		0	0	
County Loan Fund	0	1,500,000	2,800,000		0	0	
Debt Service Fund	55,513	27,756	0		55,513	55,513	
Total	87,443	1,547,104	2,874,861		74,861	74,861	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	2,647,765	5,926,608	6,654,177		3,556,125	3,556,125	

STATE FIRE & RESCUE AND INMATE COMMISSARY FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
REVENUES							
State Grants							
State Aid Fire & Rescue	361,016	397,358	397,358		390,000	390,000	
Inmate Commissary	103,356	95,877	70,000		70,000	70,000	
Interest	0	0	0		0	0	
Miscellaneous	52,035	75,536	70,500		28,000	28,000	
Unexpended Fund Balance	0	0	0		0	0	
TOTAL REVENUES AND TRANSFERS IN	516,407	568,771	537,858		488,000	488,000	
APPROPRIATIONS							
Inmate Commissary	254,009	115,251	140,500		98,000	98,000	
Operating	0	0	0		0	0	
State Aid Fire & Rescue	291,342	309,026	397,358		390,000	390,000	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	545,351	424,277	537,858		488,000	488,000	



Debt Service Fund
Fiscal Year 2026 Budget

ALLEGANY COUNTY

ADOPTED BUDGET

FISCAL YEAR 2026

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>
2019 PIB	2.05%
2018 PIB	3.19%
2017 PIB	2.867%
2015 PIB	2.88%
2013 PIB Refunding	2.11%
2008 PIB	4.36%
2006 PIB	4.24%
2004 PIB	3.50%

Bond Agencies and Allegany County's Rating

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

Debt Affordability

In order to plan for outgoing difficult economic conditions, Allegany County has decreased our general fund debt affordability goals down to \$3 million annually for debt service from our previous goal of \$5 million, and we have been able to reach that goal with this budget. This plan will allow Allegany County flexibility to better meet the needs of our citizens.

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

DEBT SERVICE FUND

Schedule of Revenues and Appropriations

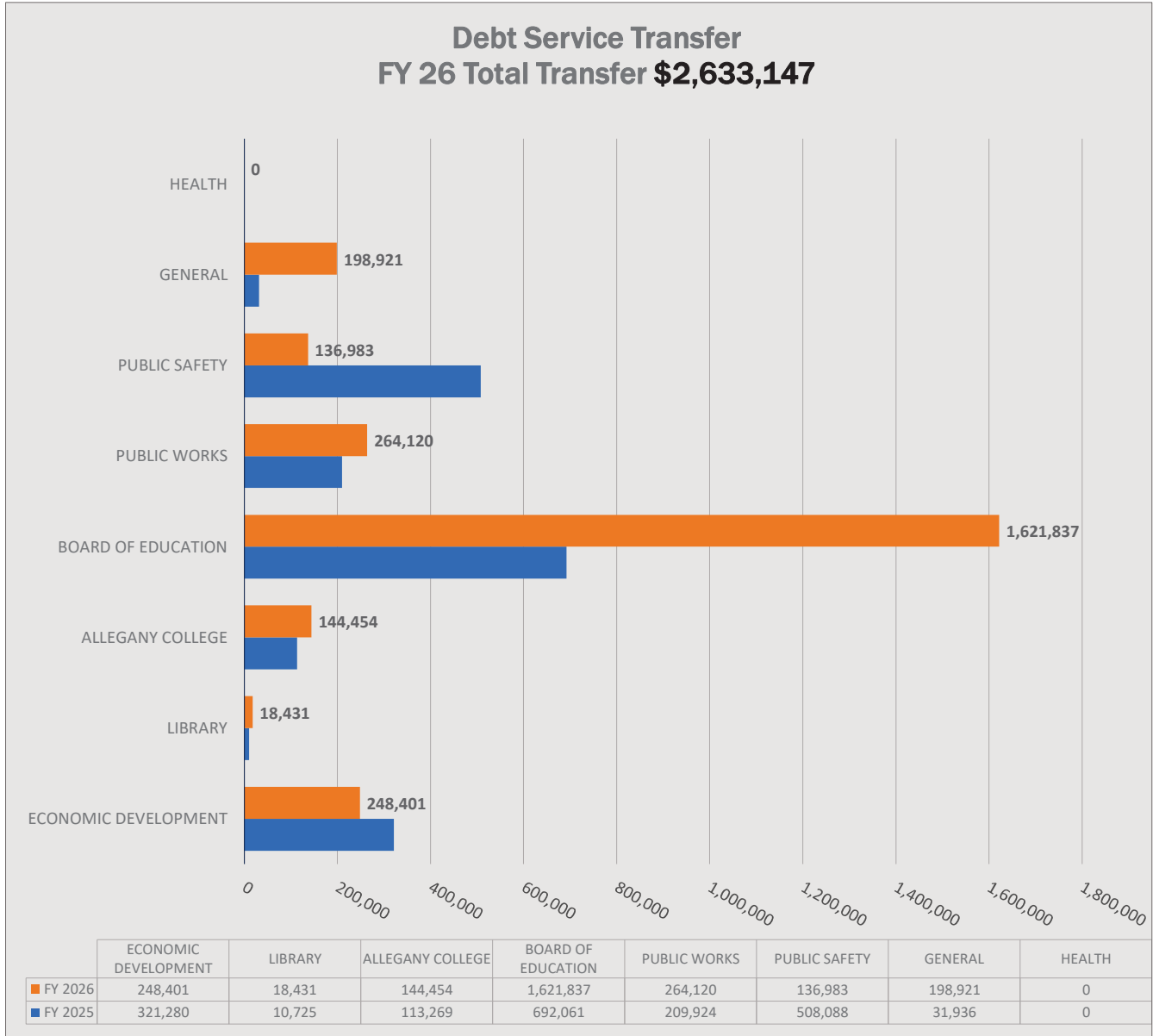
DEBT SERVICE FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	REQUEST FY 2026	APPROVED FY 2026
REVENUES					
Bond Proceeds	0	0	0	0	0
Interest	64,353	61,747	0	0	0
Unexpended Fund Balance	0	0	510,000	495,750	495,750
Total	64,353	61,747	510,000	495,750	495,750
TRANSFERS IN					
General Fund	1,472,310	1,798,834	1,887,283	2,633,147	2,633,147
Special Revenue Funds:					
Transit Fund	0	0	0	0	0
PIB Fund	0	0	0	0	0
Revolving Building Fund		27,757	55,513	55,513	55,513
Total	1,472,310	1,826,591	1,942,796	2,688,660	2,688,660
TOTAL REVENUES AND TRANSFERS IN	1,536,663	1,888,338	2,452,796	3,184,410	3,184,410
APPROPRIATIONS					
Repayment of Long-Term Debt:					
Principal	3,853,755	1,516,122	1,439,199	2,212,618	2,212,618
Interest	1,250,535	1,140,665	1,013,597	971,792	971,792
Fiscal Charges	0	0	0	0	0
Total	5,104,290	2,656,787	2,452,796	3,184,410	3,184,410
TRANSFERS OUT					
General Fund	0	0	0	0	0
Total	0	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	5,104,290	2,656,787	2,452,796	3,184,410	3,184,410

DETAIL SCHEDULE OF APPROPRIATIONS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FY 2026 APPROVED			
				Principal	Interest	Fees/Trnf	Total
PUBLIC IMPROVEMENT BONDS							
Bonds of 2008	0	0	0	0	0	0	0
Bonds of 2013 - Refinance	2,824,200	19,937	0	716,750	19,937	0	736,687
Taxable Bonds of 2013 - Refinance	0	0	0	0	0	0	0
Bonds of 2015	620,050	620,050	614,175	445,000	167,425	0	612,425
Bonds of 2017	0	0	0	0	0	0	0
Bonds of 2018	801,869	801,368	799,868	460,000	337,368	0	797,368
Bonds of 2020	196,500	196,500	196,500	0	196,500	0	196,500
Taxable Bonds of 2020	276,578	660,727	777,077	535,000	241,253	0	776,253
OTHER GENERAL OBLIGATION DEBT:							
FHA - Westernport Water 50%	0	0	9,663	8,915	749	0	9,664
Westernport Landfill	25,642	0	0	0	0	0	0
Tri County Loan	55,513	55,513	55,513	46,953	8,560	0	55,513
Maryland Industrial Land Act Loans:							
Loan of 1990 (Superfos II)	0	0	0	0	0	0	0
Loan of 1994 (Micro-Integration)	0	0	0	0	0	0	0
MICRF Loan, PPG	0	0	0	0	0	0	0
MICRF Loan, PPG	0	0	0	0	0	0	0
Maryland Historical Trust	0	0	0	0	0	0	0
MDE LaVale Sanitary Commission	303,938	302,689	0	0	0	0	0
Fiscal Charges	0	0	0	0	0	0	0
TOTAL DEBT SERVICE APPROPRIATIONS	5,104,290	2,656,787	2,452,796	2,212,618	971,792	0	3,184,410

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

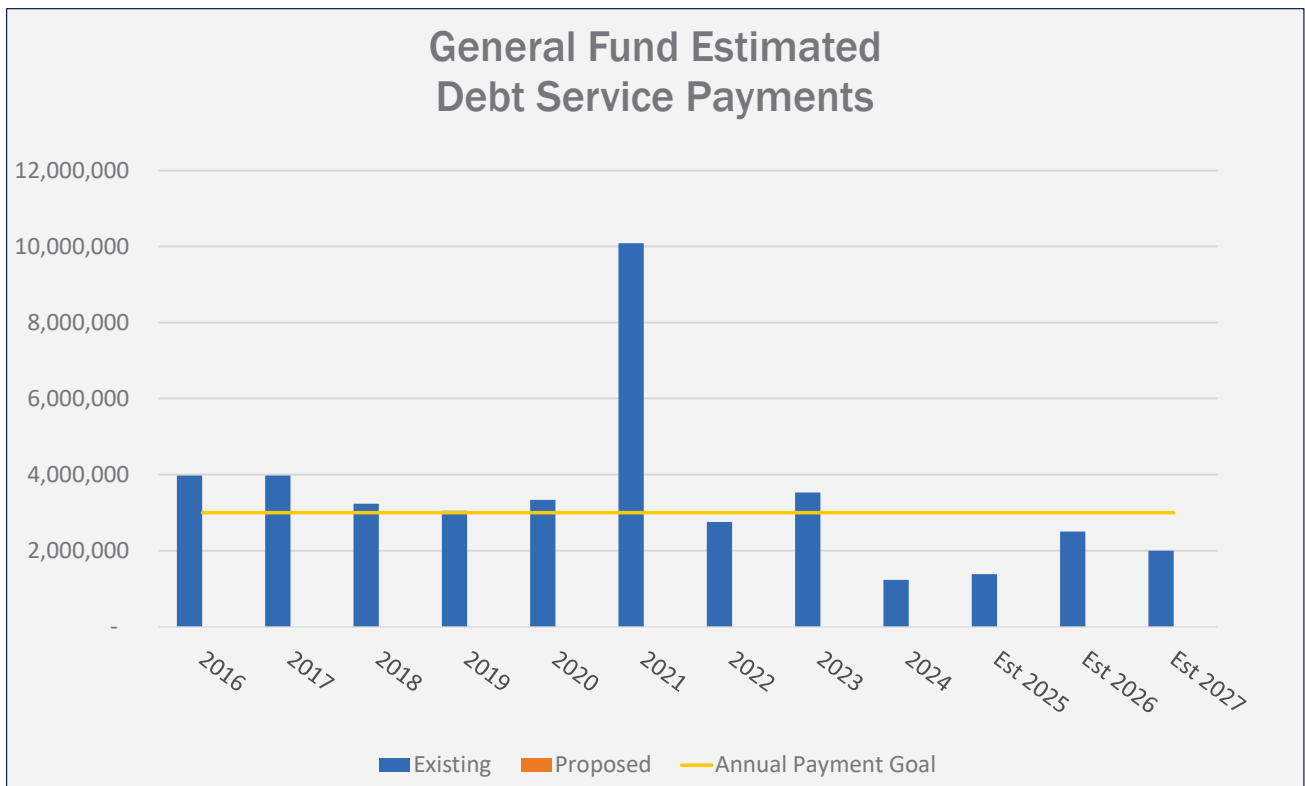
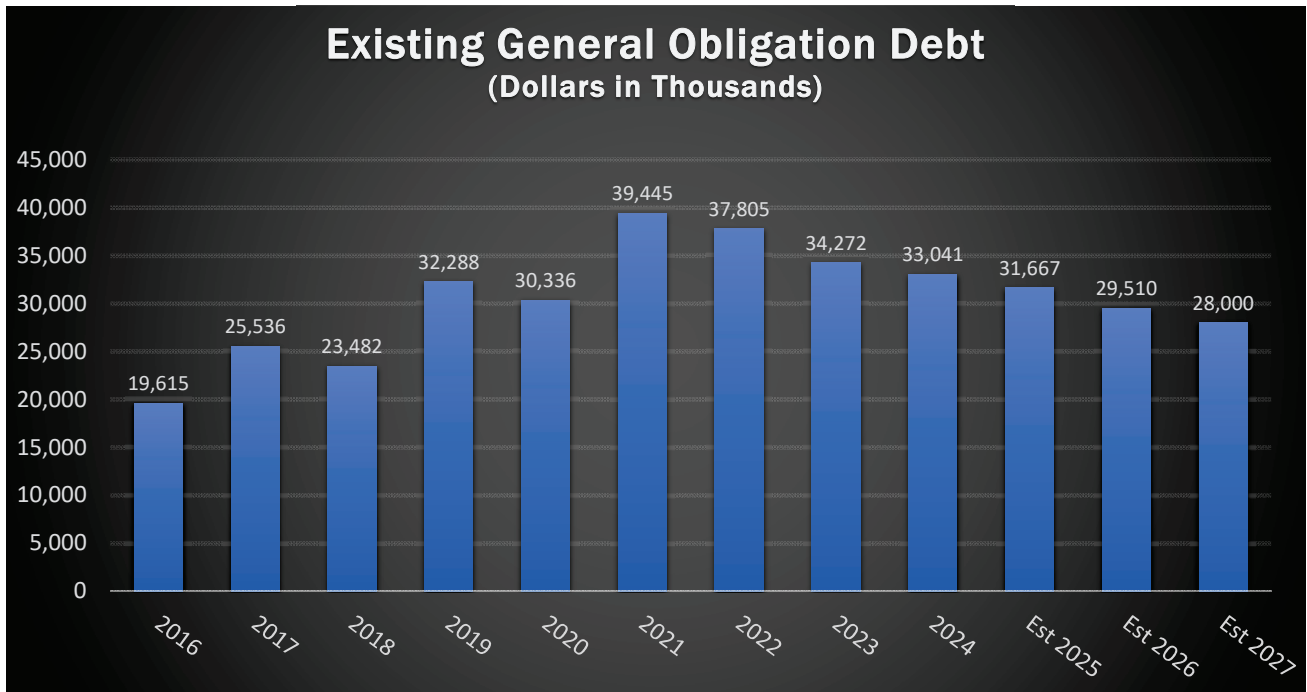
GENERAL FUND



ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

DEBT





Capital Projects Fund
Fiscal Year 2026 Budget

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

CAPITAL PROJECTS FUND - SUMMARY Schedule of Revenues and Appropriations

FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	APPROVED FY 2026
REVENUES				
Capital Projects Funds	1,016,201	489,274	0	0
PAYGO Capital Reserve Fund	128,706	0	0	0
Public Improvement Bonds:				
Public Improvement Bond of 2015	0	0	0	0
Public Improvement Bond of 2017	33,411	635,587	0	0
Public Improvement Bond of 2018	0	0	0	0
Public Improvement Bond of 2019	641,759	9,134	1,360,000	820,000
Total	1,820,077	1,133,995	1,360,000	820,000
TRANSFERS IN to the:				
Capital Projects Fund	910,783	500,478	0	2,683,072
PAYGO Capital Reserve Fund	297,839	1,296,027	0	0
Public Improvement Bond Funds	0	116,377	0	0
Total	1,208,622	1,912,882	0	2,683,072
TOTAL REVENUES AND TRANSFERS IN	3,028,699	3,046,877	1,360,000	3,503,072
APPROPRIATIONS				
Capital Projects Funds	768,429	1,182,434	0	2,683,072
PAYGO Capital Reserve Fund	766,268	1,640,157	0	0
Public Improvement Bonds:				
Public Improvement Bond of 2015	67	0	0	0
Public Improvement Bond of 2017	245,902	839,473	0	0
Public Improvement Bond of 2018	0	0	0	0
Public Improvement Bond of 2019	1,311,041	104,612	1,360,000	820,000
Total	3,091,707	3,766,676	1,360,000	3,503,072
TRANSFERS OUT from the:				
Capital Projects Fund	103,057	103,057	0	0
PAYGO Capital Reserve Fund	25,000	252,406	0	0
Public Improvement Bond Funds	545,144	50,478	0	0
Total	673,201	405,941	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	3,764,908	4,172,617	1,360,000	3,503,072

ALLEGANY COUNTY

ADOPTED BUDGET

FISCAL YEAR 2026

CAPITAL PROJECTS FUNDS

Schedule of Revenues and Appropriations

CAPITAL PROJECTS FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	REQUEST FY 2026	APPROVED FY 2026
REVENUES					
Federal - Highway	102,414	142,520	0	0	0
Department of Natural Resources	0	0	0	0	0
Other Federal Grants	361,745	35,641	0	0	0
Miscellaneous State Grants	498,652	45,000	0	0	0
Other Governmental	18,750	205,075	0	0	0
Other - Loan Proceeds	0	0	0	0	0
Miscellaneous	34,640	61,038	0	0	0
Unexpended Fund Balance	0	0	0	0	0
Total	1,016,201	489,274	0	0	0
TRANSFERS IN					
General Fund	250,000	450,000	0	0	2,683,072
Other Funds	103,057	50,478	0	0	0
Revolving Building Fund	12,582	0	0	0	0
Public Improvement Bond of 2015	0	0	0	0	0
Public Improvement Bond of 2017	0	0	0	0	0
Public Improvement Bond of 2020	545,144	0	0	0	0
Total	910,783	500,478	0	0	2,683,072
TOTAL REVENUES AND TRANSFERS IN	1,926,984	989,752	0	0	2,683,072
APPROPRIATIONS					
Detention Center Windows	0	0	0	0	0
Cumberland Chase Phase II	0	0	0	0	0
Fairgrounds	0	0	0	0	0
Miners Park	0	496,365	0	0	0
Washington St. Library	0	50,478	0	0	0
Washington St. Library Windows	0	0	0	0	0
Bordon Tunnel	0	0	0	0	750,000
Trailer Park	336,906	35,607	0	0	0
Tree Planting Grant	0	0	0	0	0
Brook Building	0	97,805	0	0	0
Bridge A085/A086	0	0	0	0	0
Orleans Road South Bridge	0	0	0	0	0
MTA Frostburg Mobility Hub	0	0	0	0	0
BOE Washington Early Childhood Center	0	0	0	0	1,676,072
ACM Workforce Dev & Training Center	0	0	0	0	257,000
Cumberland Street Bridge	66,597	193,773	0	0	0
Allegany High School Demolition	275,216	0	0	0	0
Georges Creek Stream Restoration	17,647	0	0	0	0
Shaft Stream Restoration	0	0	0	0	0
Baltimore Street Bridge	71,910	0	0	0	0
Allegany County Fairgrounds	0	57,983	0	0	0
Allegany College Fitness Center	0	222,161	0	0	0
Other Projects	153	28,262	0	0	0
Total	768,429	1,182,434	0	0	2,683,072
TRANSFERS OUT					
General Fund	0	0	0	0	0
Other funds	103,057	103,057	0	0	0
Total	103,057	103,057	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	871,486	1,285,491	0	0	2,683,072

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

CAPITAL PROJECTS FUNDS Schedule of Revenues and Appropriations

PAY AS YOU GO CAPITAL RESERVE FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	REQUEST FY 2026	APPROVED FY 2026
REVENUES					
State Grants	95,000	0	0	0	0
Other Governmental	22,716	0	0	0	0
Miscellaneous Revenue	10,990	0	0	0	0
Interest	0	0	0	0	0
Unexpended Fund Balance	0	0	0	0	0
Total	128,706	0	0	0	0
TRANSFERS IN					
General Fund	50,000	1,000,000	0	0	0
Rocky Gap Slots Fund	160,000	160,000	0	0	0
Other Funds	87,839	136,027	0	0	0
Capital Projects Fund	0	0	0	0	0
Total	297,839	1,296,027	0	0	0
TOTAL REVENUES AND TRANSFERS IN	426,545	1,296,027	0	0	0
APPROPRIATIONS					
Washington St Library Roof	0	0	0	0	0
Georges Creek Library HVAC	0	0	0	0	0
Public Road Improvements	52,917	1,395,562	0	0	0
Sheriff K-9	12,667	1,365	0	0	0
Public Safety Emergency	10,900	900			
OP Road	0	0	0	0	0
LaVale Boulevard Storm Drain	28,847	0	0	0	0
Drainage Improvement Program	116,353	0	0	0	0
Roads Heavy Equipment	0	0	0	0	0
County Building Improvements	544,584	242,330	0	0	0
Washington Street Sidewalks	0	0	0	0	0
Total	766,268	1,640,157	0	0	0
TRANSFERS OUT					
General Fund	0	0	0	0	0
Other Funds	25,000	252,406	0	0	0
Enterprise Fund	0	0	0	0	0
Total	25,000	252,406	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	791,268	1,892,563	0	0	0

2015 PUBLIC IMPROVEMENT BOND FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	REQUEST FY 2026	APPROVED FY 2026
REVENUES					
Bond Proceeds	0	0	0	0	0
State Grant	0	0	0	0	0
Interest	0	0	0	0	0
Transfer In	0	0	0	0	0
TOTAL REVENUES AND TRANSFERS IN	0	0	0	0	0
APPROPRIATIONS					
Cad System	67	0	0	0	0
Stormwater	0	0	0	0	0
Other	0	0	0	0	0
Total	67	0	0	0	0
TRANSFERS OUT					
General Fund	0	0	0	0	0
Capital Projects Fund	0	0	0	0	0
Total	0	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	67	0	0	0	0

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

CAPITAL PROJECTS FUNDS Schedule of Revenues and Appropriations

2017 PUBLIC IMPROVEMENT BOND FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	REQUEST FY 2026	APPROVED FY 2026
REVENUES					
Federal Homeland Security Grant	0	0	0	0	0
State Highway Grant	33,411	632,487	0	0	0
Bond Proceeds	0	0	0	0	0
Interest	0	3,100	0	0	0
Unexpended Fund Balance	0	0	0	0	0
Total	33,411	635,587	0	0	0
TRANSFERS IN					
Capital Projects Fund	0	116,377	0	0	0
Total	0	116,377	0	0	0
TOTAL REVENUES AND TRANSFERS IN	33,411	751,964	0	0	0
APPROPRIATIONS					
Allegany College Auto Tech Building	0	0	0	0	0
Allegany College Tech Building	0	0	0	0	0
Roads Garage	0	0	0	0	0
Roads - Equipment	0	0	0	0	0
EMS Radio System	0	0	0	0	0
Bel Air School Roof	0	0	0	0	0
Bridge Rehab	0	0	0	0	0
Bowling Green Stormwater	245,902	839,473	0	0	0
Miscellaneous	0	0	0	0	0
Bond Closing Costs	0	0	0	0	0
Bond Interest	0	0	0	0	0
Total	245,902	839,473	0	0	0
TRANSFERS OUT					
Capital Projects Fund	0	0	0	0	0
Total	0	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	245,902	839,473	0	0	0

2018 PUBLIC IMPROVEMENT BOND FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	REQUEST FY 2026	APPROVED FY 2026
REVENUES					
Interest Revenue	0	0	0	0	0
Other Governmental	0	0	0	0	0
Unexpended Fund Balance	0	0	0	0	0
TOTAL REVENUES AND TRANSFERS IN	0	0	0	0	0
APPROPRIATIONS					
Equipment	0	0	0	0	0
EMS CAD and Ambulance Purchases	0	0	0	0	0
Allegany College Roof	0	0	0	0	0
County Bridges	0	0	0	0	0
LaVale Library	0	0	0	0	0
Roads Garage and Waste Site	0	0	0	0	0
Drainage Repairs	0	0	0	0	0
Roads Heavy Equipment	0	0	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	0	0	0	0	0

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

CAPITAL PROJECTS FUNDS Schedule of Revenues and Appropriations

2019 PUBLIC IMPROVEMENT BOND FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	REQUEST FY 2026	APPROVED FY 2026
REVENUES					
State Highway Grant	0	0	0	0	0
Bond Proceeds	0	0	0	0	0
Other Governmental	598,872	0	0	0	0
Interest	42,887	9,134	0	0	0
Unexpended Fund Balance	0	0	1,360,000	0	820,000
TOTAL REVENUES AND TRANSFERS IN	641,759	9,134	1,360,000	0	820,000
APPROPRIATIONS					
EMS CAD and Ambulance Purchases	488,365	0	0	0	0
Equipment	0	0	0	0	0
Allegany College Roof	44,876	0	0	0	0
Allegany College Tech Building Renovation	0	0	0	0	0
County Bridges	78,189	17,813	1,360,000	0	820,000
County Buildings	0	0	0	0	0
Roads Garage and Waste Site	8,000	0	0	0	0
Drainage Repairs	0	0	0	0	0
LaVale Library Renovations	631,601	2,095	0	0	0
Roads Heavy Equipment	8,500	0	0	0	0
Bond Closing Costs	725	725	0	0	0
Bond Proceeds Bond Costs	0	0	0	0	0
Bond Interest	50,785	83,979	0	0	0
Total	1,311,041	104,612	1,360,000	0	820,000
TRANSFERS OUT					
Capital Projects Fund	545,144	50,478	0	0	0
Debt Service Fund	0	0	0	0	0
Total	545,144	50,478	0	0	0
TOTAL APPROPRIATIONS AND TRANSFERS OUT	1,856,185	155,090	1,360,000	0	820,000



Enterprise Funds
Fiscal Year 2026 Budget

ALLEGANY COUNTY

ADOPTED BUDGET

FISCAL YEAR 2026

ENTERPRISE FUNDS - SUMMARY

Schedule of Revenues and Expenditures

FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	REQUESTED FY 2026	APPROVED FY 2026
REVENUES					
Water Districts	4,790,855	5,640,183	5,654,730	5,475,196	5,475,196
Sanitary Districts	17,165,314	15,176,876	8,827,524	9,224,617	9,224,617
County Loan Fund	0	1,500,000	218,000	0	218,000
Allconet II	77,187	86,985	116,500	75,000	75,000
Total	22,033,356	22,404,044	14,816,754	14,774,813	14,992,813
TRANSFERS IN to the:					
Water Districts	1,961,835	144,316	19,348	19,348	19,348
Sanitary Districts	2,043,784	399,013	91,784	91,784	91,784
County Loan Fund	0	1,500,000	2,800,000	0	0
Allconet II	0	0	0	24,000	24,000
Total	4,005,619	2,043,329	2,911,132	135,132	135,132
TOTAL REVENUES AND TRANSFERS IN	26,038,975	24,447,373	17,727,886	14,909,945	15,127,945
EXPENDITURES					
Water Districts	5,202,024	5,712,037	5,877,626	5,494,543	5,494,543
Sanitary Districts	10,228,760	10,854,798	8,919,308	9,316,401	9,316,401
County Loan Fund	0	0	0	0	0
Allconet II	310,976	279,223	116,500	99,000	99,000
Total	15,741,760	16,846,058	14,913,434	14,909,944	14,909,944
TRANSFERS OUT from the:					
County Loan Fund	32,702	54,051	218,000	0	218,000
Total	32,702	54,051	218,000	0	218,000
TOTAL EXPENDITURES & TRANSFERS OUT	15,774,462	16,900,109	15,131,434	14,909,944	15,127,944

ALLEGANY COUNTY

ADOPTED BUDGET FISCAL YEAR 2026

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS Schedule of Revenues and Expenditures

WATER DISTRICTS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025		REQUEST FY 2026	APPROVED FY 2026
REVENUES						
Water Service Charges	4,527,276	5,280,677	5,612,230		5,428,696	5,428,696
Interest	56,561	61,239	4,500		6,500	6,500
Grant Revenue	0	298,267	0			
Miscellaneous Revenue	207,018	0	38,000		40,000	40,000
Transfers In	1,961,835	144,316	19,348		19,348	19,348
Retained Earnings	0	0	0		0	0
TOTAL REVENUES	6,752,690	5,784,499	5,674,078		5,494,544	5,494,544
EXPENDITURES						
Personnel Costs	719,818	718,487	876,370		813,811	813,811
Operating Expenses	2,759,398	3,258,270	2,596,085		3,343,007	3,343,007
Capital Outlay	0	0	705,000		705,000	705,000
Debt Service, Interest	293,278	277,855	279,623		259,427	259,427
Transfers Out	0	0	0			
Depreciation	349,099	0	368,414			
Depreciation, Contributed Capital	1,080,431	1,457,425	1,052,134		373,298	373,298
TOTAL EXPENDITURES	5,202,024	5,712,037	5,877,626		5,494,543	5,494,543

SANITARY DISTRICTS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
REVENUES							
Operating Revenues:							
Sewer Service Charges	6,247,545	6,593,417	6,915,059		7,740,659	7,740,659	
Grant Revenue	0	7,074,497	0		0	0	
Interest	100,766	90,805	81,421		102,867	102,867	
Miscellaneous	63,422	23,836	0		0	0	
Transfer In From General Fund	641,559	0	91,784		91,784	91,784	
Transfer In From Other Funds	1,402,225	399,013	0		0	0	
Retained Earnings	0	0	560,000		0	0	
Total	8,455,517	14,181,568	7,648,264		7,935,310	7,935,310	
Debt Service Revenues:							
Real Estate Ad Valorem	1,293,005	1,384,166	1,266,552		1,381,185	1,381,185	
Penalties and Interest	41,218	39,045	41,218		39,045	39,045	
Discounts	(6,963)	(7,874)	(6,963)		(7,874)	(7,874)	
Front Footage	0	0	0		0	0	
Frostburg	0	0	0		0	0	
Interest Debt Service	0	0	0		0	0	
Enterprise Exemptions	0	0	0		0	0	
Collection Fees	(29,763)	(31,266)	(29,763)		(31,265)	(31,265)	
Total	1,297,497	1,384,071	1,271,044		1,381,091	1,381,091	
Construction Grants	9,456,084	0	0		0	0	
Gain (Loss) On Sale of Capital Assets	0	10,250	0		0	0	
TOTAL REVENUES	19,209,098	15,575,889	8,919,308		9,316,401	9,316,401	
EXPENDITURES							
Personnel Costs	2,324,863	2,014,817	2,097,744	35.00	2,154,545	2,154,545	31.50
Operating	4,794,774	5,920,642	5,028,766		5,294,186	5,294,186	
Capital Outlay	198,923	0	0		30,000	30,000	
Transfer out	0	0	0		0	0	
Depreciation	1,761,339	2,594,827	1,457,182		1,512,053	1,512,053	
Depreciation, Contributed Capital	848,054	0	0		0	0	
Debt Service							
Interest	300,807	324,512	335,616		325,617	325,617	
Contingency	0	0	0		0	0	
TOTAL EXPENDITURES	10,228,760	10,854,798	8,919,308	35.00	9,316,401	9,316,401	31.50

ALLEGANY COUNTY

ADOPTED BUDGET

FISCAL YEAR 2026

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

Schedule of Revenues and Expenditures

COUNTY LOAN FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	REQUEST FY 2026	APPROVED FY 2026
REVENUES					
Operating Revenues:					
Interest	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In From The Revolving Bldg Fund	0	1,500,000	2,800,000	0	0
Retained Earnings	0	0	(2,582,000)	0	218,000
TOTAL REVENUES	0	1,500,000	218,000	0	218,000
EXPENDITURES					
Operating	0	0	0	0	0
Transfers Out to Revolving Bldg Fund	0	21,349	218,000	0	218,000
Transfers Out To The General Fund	32,702	32,702	0	0	0
TOTAL EXPENDITURES	32,702	54,051	218,000	0	218,000

ALLCONET II	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	REQUEST FY 2026	APPROVED FY 2026
REVENUES					
Operating Revenues:					
Internet Fees	77,187	86,985	75,000	75,000	75,000
Interest	0	0	0	0	0
Federal Grants	0	0	0	0	0
ARC Grant	0	0	0	0	0
Miscellaneous State Grants	0	12,000	0	0	0
Outside Agencies	0	0	0	0	0
Rents	0	0	41,500	0	0
Miscellaneous	0	0	0	0	0
Transfer In From the General Fund	0	0	0	24,000	24,000
Retained Earnings	0	0	0	0	0
TOTAL REVENUES	77,187	98,985	116,500	99,000	99,000
EXPENDITURES					
Operating	307,513	279,223	116,500	99,000	99,000
Capital Outlay	3,463	0	0	0	0
Transfers Out To The General Fund	0	0	0	0	0
TOTAL EXPENDITURES	310,976	279,223	116,500	99,000	99,000



Additional Information:
FY 26-30 Capital Improvement
Program Summary

CIP FY 2026-FY2030 Allegany County Funding Request Summary

Footer Label	Project	Prior	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond FY2030	AC Total	Project Total	FY2026 Recommendations
Allegany College - Project Requests for CIP FY2026-2030											
ACM-CIP-2026-01	Allied Health Building Flooring Renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	No AC \$
ACM-CIP-2026-02	Wetlands Boardwalk/Evitts Creek Bridge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,000	No AC \$
ACM-CIP-2026-03	Sidewalk and ADA Ramp Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000	No AC \$
ACM-CIP-2026-04	Workforce Development and Training Center	\$0	\$257,000	\$2,607,704	\$2,279,000	\$0	\$0	\$0	\$5,143,704	\$16,024,000	Approve FY26 Request; Lottery Proceeds
ACM-CIP-2026-05	College Center HVAC Equipment Update	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,450,000	No AC \$
ACM-CIP-2026-06	Library Ground Source Ceiling Heat Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240,000	No AC \$
ACM-CIP-2026-07	Campuswide Restroom Facilities Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	No AC \$
ACM-CIP-2026-08	Pool Conversion Project	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$325,000	No AC \$
ACM-CIP-2026-09	Science Building Commissioning and Updates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$315,000	No AC \$
ACM-CIP-2026-10	Sewer and Water Line Relining	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	No AC \$
ACM-CIP-2026-11	North Parking Lot Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	No AC \$
ACM-CIP-2026-12	Allied Health Rooftop HVAC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000	No AC \$
ACM-CIP-2026-13	Humanities Building Moisture Control System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	No AC \$

CIP FY 2026-FY2030 Allegany County Funding Request Summary

Footer Label	Project	Prior	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond FY2030	AC Total	Project Total	FY2026 Recommendations
ACM-CIP-2026-14	Bring Your Own Device Charging Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	No AC \$
ACM-CIP-2026-15	Tennis Court Renovation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$430,000	No AC \$
ACM-CIP-2026-16	Advancement Building Roof Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	No AC \$
ACM-CIP-2026-17	Library Roof Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$650,000	No AC \$
ACM-CIP-2026-18	Physical Education Roof Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900,000	No AC \$
ACM-CIP-2026-19	Science Building Roof Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000	No AC \$
Summary for Allegany College (19 Projects)											
TOTALS for Allegany College		AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total	
		\$200,000	\$257,000	\$2,607,704	\$2,279,000	\$0	\$0	\$0	\$5,343,704	\$26,009,000	
Allegany Fairgrounds - Project Requests for CIP FY2026-2030											
AF-CIP-2026-01	Access Road	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000	Future Request - Funding TBD
AF-CIP-2026-02	General Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	No AC \$
AF-CIP-2026-03	Fairgrounds Generator	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	No AC \$
Summary for Allegany Fairgrounds (3 Projects)											
TOTALS for Allegany Fairgrounds		AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total	
		\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$2,550,000	

CIP FY 2026-FY2030 Allegany County Funding Request Summary

Footer Label	Project	Prior	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond FY2030	AC Total	Project Total	FY2026 Recommendations
Board of Ed - Project Requests for CIP FY2026-2030											
BOE-CIP-2026-01	Automatic Temperature Controls - Mt. Ridge HS	\$0	\$0	\$0	\$0	\$0	\$165,000	\$0	\$165,000	\$1,725,000	Future Request - Funding TBD
BOE-CIP-2026-02	Braddock MS - Install Chilled Water Dist	\$462,000	\$0	\$0	\$0	\$0	\$0	\$0	\$462,000	\$4,720,000	No New AC \$ - construction pending
BOE-CIP-2026-03	Braddock MS - Installed Chilled Water Plant	\$0	\$0	\$275,000	\$0	\$0	\$0	\$0	\$275,000	\$2,647,500	Future Request - Funding TBD
BOE-CIP-2026-04	Flintstone ES - Replace Storage Tanks	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0	\$85,000	\$1,085,000	No New AC \$ - Construction Pending
BOE-CIP-2026-05	Frost ES - Renovation/Addition	\$0	\$0	\$453,690	\$0	\$2,722,138	\$1,814,758	\$0	\$4,990,586	\$48,462,298	Future Request - Funding TBD
BOE-CIP-2026-06	John Humbird ES - Chiller Replacement	\$0	\$0	\$0	\$0	\$99,000	\$0	\$0	\$99,000	\$1,010,000	Future Request - Funding TBD
BOE-CIP-2026-07	Washington MS - Install Chilled Water Dist	\$0	\$380,000	\$0	\$0	\$0	\$0	\$0	\$380,000	\$4,530,000	No New AC \$
BOE-CIP-2026-08	Washington MS - Installed Chilled Water Plant	\$0	\$0	\$275,000	\$0	\$0	\$0	\$0	\$275,000	\$2,647,500	Future Request - Funding TBD
BOE-CIP-2026-09	Washington Early Childhood Center	\$145,000	\$1,676,072	\$562,607	\$0	\$0	\$0	\$0	\$2,383,679	\$23,066,627	Approve FY26 Request; Lottery Proceeds
Summary for Board of Ed (9 Projects)											
TOTALS for Board of Ed		AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total	
		\$607,000	\$2,141,072	\$1,566,297	\$0	\$2,821,138	\$1,979,758	\$0	\$9,115,265	\$89,893,925	

CIP FY 2026-FY2030 Allegany County Funding Request Summary

Footer Label	Project	Prior	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond FY2030	AC Total	Project Total	FY2026 Recommendations
DPW-Bldg - Project Requests for CIP FY2026-2030											
DPW-B-CIP-2026-01	County Office Complex - Roof	\$0	\$0	\$350,000	\$0	\$0	\$0	\$0	\$350,000	\$350,000	Future Request - Funding TBD
DPW-B-CIP-2026-02	County Office Complex - Improvements	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$600,000	Future Request - Funding TBD
DPW-B-CIP-2026-03	Depot Restrooms	\$0	\$90,000	\$0	\$0	\$0	\$0	\$0	\$90,000	\$180,000	Approved - RBF; No New AC \$
DPW-B-CIP-2026-04	Courthouse Annex - Energy Recovery Units	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$75,000	\$75,000	Future Request - Funding TBD
DPW-B-CIP-2026-05	Courthouse Exterior Window Painting	\$0	\$0	\$85,000	\$0	\$0	\$0	\$0	\$85,000	\$170,000	Future Request - Funding TBD
DPW-B-CIP-2026-06	Courthouse - Security Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	No AC \$
DPW-B-CIP-2026-07	Willowbrook Outdoor Wellness Center	\$90,182	\$0	\$0	\$0	\$0	\$0	\$0	\$90,182	\$3,957,986	No AC \$
DPW-B-CIP-2026-08	Detention Center Roof Replacement	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000	\$3,000,000	Future Request - Funding TBD
Summary for DPW-Bldg (8 Projects)											
TOTALS for DPW-Bldg		AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total	
		\$90,182	\$90,000	\$4,035,000	\$0	\$0	\$75,000	\$0	\$4,290,182	\$8,532,986	

CIP FY 2026-FY2030 Allegany County Funding Request Summary

Footer Label	Project	Prior	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond FY2030	AC Total	Project Total	FY2026 Recommendations
DPW-Fld Mtgn - Project Requests for CIP FY2026-2030											
DPW-F-CIP-2026-01	Drainage Improvement Program	\$428,000	\$0	\$25,000	\$0	\$0	\$0	\$0	\$453,000	\$726,000	Future Request - Funding TBD
Summary for DPW-Fld Mtgn (1 Project)											
TOTALS for DPW-Fld Mtgn		AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total	
		\$428,000	\$0	\$25,000	\$0	\$0	\$0	\$0	\$453,000	\$726,000	

CIP FY 2026-FY2030 Allegany County Funding Request Summary

Footer Label	Project	Prior	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond FY2030	AC Total	Project Total	FY2026 Recommendations
DPW-Rd/Bridge - Project Requests for CIP FY2026-2030											
DPW-RB-CIP-2026-01	Borden Tunnel Rehabilitation	\$0	\$750,000	\$0	\$0	\$0	\$0	\$0	\$750,000	\$4,620,340	No New AC \$ - Approved - Lottery Proceeds
DPW-RB-CIP-2026-02	County Bridge Rehabilitation Projects	\$100,000	\$650,000	\$650,000	\$0	\$0	\$0	\$0	\$1,400,000	\$1,400,000	In-house replacement efforts continue; No New AC \$ - Approved - 2018 Bond
DPW-RB-CIP-2026-03	Bridge A-032: Waterville St - Replacement	\$25,000	\$85,000	\$200,000	\$0	\$0	\$0	\$0	\$310,000	\$1,550,000	No New AC \$ - Approved - 2018 Bond
DPW-RB-CIP-2026-04	Bridge A-056: New Row Rd - Replacement	\$25,000	\$85,000	\$200,000	\$0	\$0	\$0	\$0	\$310,000	\$1,550,000	No New AC \$ - Approved - 2018 Bond
DPW-RB-CIP-2026-05	Bridge A-091: Old Mt Pleasant Rd - Rehab	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$1,300,000	100% Fed Construction Funding - No New AC \$ - Approved - 2018 Bond
DPW-RB-CIP-2026-06	Bridge A-093: Mason Rd - Rehab	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$1,300,000	100% Fed Construction Funding - No New AC \$ - Approved - 2018 Bond
DPW-RB-CIP-2026-07	O.P. Road	\$653,663	\$0	\$25,000	\$0	\$0	\$0	\$0	\$678,663	\$1,357,326	Future Request - Funding TBD
DPW-RB-CIP-2026-08	Radio Replacement	\$0	\$0	\$577,000	\$0	\$0	\$0	\$0	\$577,000	\$577,000	Future Request - Funding TBD
DPW-RB-CIP-2026-09	State Aid Paving	\$0	\$0	\$190,000	\$0	\$0	\$0	\$0	\$190,000	\$1,140,000	Future Request - Funding TBD
DPW-RB-CIP-2026-10	Single Axle Dump Trucks Purchase	\$1,280,000	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$2,780,000	\$2,780,000	Future Request - Funding TBD
DPW-RB-CIP-2026-11	Heavy Equipment Purchases	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$4,000,000	\$4,000,000	Future Request - Funding TBD
Summary for DPW-Rd/Bridge (11 Projects)											
TOTALS for DPW-Rd/Bridge		AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - FY2030	AC Total	Project Total	
		\$3,483,663	\$1,570,000	\$3,142,000	\$1,300,000	\$1,300,000	\$300,000	\$300,000	\$11,395,663	\$21,574,666	

CIP FY 2026-FY2030 Allegany County Funding Request Summary

Footer Label	Project	Prior	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond FY2030	AC Total	Project Total	FY2026 Recommendations
DPW-Sewer - Project Requests for CIP FY2026-2030											
DPW-S-CIP-2026-01	Bedford Road - Phase VII	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	No AC \$
DPW-S-CIP-2026-02	Biers Lane Collector Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000	No AC \$
DPW-S-CIP-2026-03	Braddock Run - Grahams town Regulating Baffle	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000	No AC \$
DPW-S-CIP-2026-04	Braddock Run SSES - Eckhart	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000	No AC \$
DPW-S-CIP-2026-05	Flintstone Wastewater Plant Upgrade	\$375,000	\$0	\$0	\$0	\$0	\$0	\$0	\$375,000	\$4,000,000	No New AC \$
DPW-S-CIP-2026-06	North Branch WWTP Clarifier	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,700,000	No AC \$
DPW-S-CIP-2026-07	Oldtown Wastewater Plant Upgrade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000	No AC \$
DPW-S-CIP-2026-08	Aerie Road Sewer Extension	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	No AC \$
DPW-S-CIP-2026-09	North Branch/Mexico Farms Force Main	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,000,000	No AC \$
Summary for DPW-Sewer (9 Projects)											
TOTALS for DPW-Sewer		AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total	
		\$375,000	\$0	\$0	\$0	\$0	\$0	\$0	\$375,000	\$20,225,000	

CIP FY 2026-FY2030 Allegany County Funding Request Summary

Footer Label	Project	Prior	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond FY2030	AC Total	Project Total	FY2026 Recommendations
DPW-Water - Project Requests for CIP FY2026-2030											
DPW-W-CIP-2026-01	Corriganville Water Line Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000	No AC \$
DPW-W-CIP-2026-02	Cresaptown Water Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000	No AC \$
DPW-W-CIP-2026-03	Dehaven/Mason Road Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	No AC \$
DPW-W-CIP-2026-04	Depot Street Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000	No AC \$
DPW-W-CIP-2026-05	Klondike Water Line Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	No AC \$
DPW-W-CIP-2026-06	Route 220 Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000,000	No AC \$
DPW-W-CIP-2026-07	Vale Summit Water Storage Tank	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$1,500,000	No AC \$
DPW-W-CIP-2026-08	Eckhart Water Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	No AC \$
DPW-W-CIP-2026-09	Cumberland Chase - Water Improvements	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$500,000	Future Request - Funding TBD
TOTALS for DPW-Water											
Summary for DPW-Water (9 Projects)											
	AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total		
	\$10,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$510,000	\$20,550,000		
Emer Svc - Project Requests for CIP FY2026-2030											
ES-CIP-2026-01	Ambulance Purchase	\$0	\$0	\$400,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,600,000	\$1,600,000	Future Request - Funding TBD
TOTALS for Emer Svc											
Summary for Emer Svc (1 Project)											
	AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total		
	\$0	\$0	\$400,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,600,000	\$1,600,000		

CIP FY 2026-FY2030 Allegany County Funding Request Summary

Footer Label	Project	Prior	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond FY2030	AC Total	Project Total	FY2026 Recommendations
IT - Project Requests for CIP FY2026-2030											
IT-CIP-2026-01	Allconet Migration to Licensed 5G Spectrum	\$0	\$0	\$578,000	\$0	\$0	\$0	\$0	\$578,000	\$578,000	Future Request - Funding TBD
IT-CIP-2026-02	Difficult to Connect/Fiber Deployment Fund	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$100,000	Future Request - Funding TBD
IT-CIP-2026-03	Generator	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0	\$35,000	\$35,000	Future Request - Funding TBD
IT-CIP-2026-04	Modernize Data Backup Infrastructure	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0	\$65,000	\$65,000	Future Request - Funding TBD
IT-CIP-2026-05	Open Access Fiber to the Premise Pilot	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0	\$750,000	\$1,500,000	Future Request - Funding TBD
IT-CIP-2026-06	Update Network Switches	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$50,000	Future Request - Funding TBD
Summary for IT (6 Projects)											
TOTALS for IT		AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total	
		\$0	\$0	\$1,578,000	\$0	\$0	\$0	\$0	\$1,578,000	\$2,328,000	
Library - Project Requests for CIP FY2026-2030											
LIB-CIP-2026-01	Frostburg Library - Renovation	\$0	\$0	\$0	\$0	\$40,000	\$360,000	\$0	\$400,000	\$4,000,000	Future Request - Funding TBD
LIB-CIP-2026-02	Frostburg Library - Roof Sealing	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$100,000	Future Request - Funding TBD
LIB-CIP-2026-03	George's Creek Library Roof Replacement	\$0	\$0	\$130,000	\$0	\$0	\$0	\$0	\$130,000	\$130,000	Future Request - Funding TBD
Summary for Library (3 Projects)											
TOTALS for Library		AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total	
		\$0	\$0	\$230,000	\$0	\$40,000	\$360,000	\$0	\$630,000	\$4,230,000	

CIP FY 2026-FY2030 Allegany County Funding Request Summary

Footer Label	Project	Prior	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond FY2030	AC Total	Project Total	FY2026 Recommendations
ALLEGANY COUNTY CIP FY2026-2030 - GRAND TOTALS											
GRAND TOTALS for All Projects	AC \$ - Prior		AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total	Project Total
	\$5,193,845		\$4,058,072	\$14,084,001	\$3,879,000	\$4,461,138	\$3,014,758	\$2,600,000	\$37,290,814	\$198,219,577	\$198,219,577

Questions? Contact D.S. DeWitt, P.E. | ddewitt@alleganygov.org