

**ALLEGANY**  
· COUNTY ·  
MARYLAND

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](http://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](http://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](mailto:countyclerk@alleganygov.org)  
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**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 22<sup>th</sup> 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.

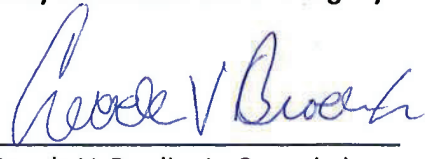
**NOW THEREFORE BE IT RESOLVED BY THE COUNTY COMMISSIONERS OF ALLEGANY COUNTY, MARYLAND, THAT:**

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
<b>Barton</b>	\$0.0658	\$0.9092
<b>Cumberland</b>	\$0.1705	\$0.8045
<b>Frostburg</b>	\$0.1222	\$0.8528
<b>Lonaconing</b>	\$0.1079	\$0.8671
<b>Luke</b>	\$0.1103	\$0.8647
<b>Midland</b>	\$0.0658	\$0.9092
<b>Westernport</b>	\$0.0658	\$0.9092

**PERSONAL PROPERTY & PUBLIC UTILITIES**

	Differential	Adjusted Levy
<b>Barton</b>	\$0.1645	\$2.2729
<b>Cumberland</b>	\$0.4263	\$2.0113
<b>Frostburg</b>	\$0.3055	\$2.1320
<b>Lonaconing</b>	\$0.2698	\$2.1677
<b>Luke</b>	\$0.2758	\$2.1617
<b>Midland</b>	\$0.1645	\$2.2729
<b>Westernport</b>	\$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 1<sup>st</sup>.

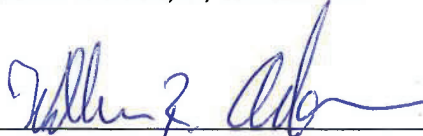
The Collector of Public Assessments of Allegany County, Maryland for the year July 1, 2025 through June 30, 2026 is hereby authorized and empowered to demand and receive from the non-city taxables of Allegany County the sum of \$1.087 dollars (\$1.087) on real property, the sum of \$2.4375 dollars (\$2.4375) 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

  
William R. Atkinson, Commissioner

Attest:

  
Jason M. Bennett, CPA - County Administrator





**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 &amp; Public Utility</u>
<b>THE ALLEGANY COUNTY SANITARY DISTRICT, INC. - Section 658 of Title 9 of the Annotated Code of Maryland</b>		
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
<b>BEDFORD ROAD VOLUNTEER FIRE COMPANY</b> <small>Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland</small>	0.070	0.175
<b>BEL AIR SPECIAL TAX AREA OF ALLEGANY COUNTY, MARYLAND</b> <small>House Bill 254, made and passed at the 1965 Session of the General Assembly of Maryland</small>	0.040	0.100
<b>BOWLING GREEN AND ROBERT'S PLACE SPECIAL TAXING AREA</b> <small>Code Home Rule Bill 4-07 passed 12th day of April 2007 by the Board of Allegany County Commissioners</small>	0.050	0.125
<b>BOWLING GREEN VOLUNTEER FIRE COMPANY</b> <small>Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session</small>	0.050	0.125
<b>CORRIGANVILLE LIGHT &amp; IMPROVEMENT ASSOCIATION</b> <small>Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners</small>	0.070	0.175
<b>CRESAPTOWN AMBULANCE TAXING AREA</b> <small>Code Home Rule Bill 3-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners</small>	0.028	0.070
<b>CRESAPTOWN CIVIC IMPROVEMENT ASSOCIATION</b> <small>Chapter 169 of the Acts of the General Assembly of Maryland in its 1949 Session</small>	0.050	0.125
<b>CRESAPTOWN SPECIAL FIRE TAX AREA</b> <small>Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners</small>	0.052	0.130



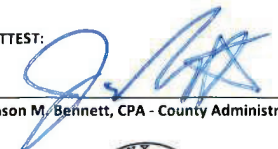
**SUPPLEMENTAL LEVY  
for Special Taxing Areas of Allegany County, Maryland  
May 29, 2025**

*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:*


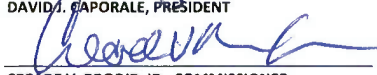
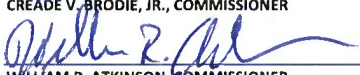
<u>DISTRICT</u>	<u>Real</u>	<u>Personal &amp; Public Utility</u>
<b>ELLERSLIE SPECIAL TAX AREA OF ALLEGANY COUNTY</b> <small>Chapter 587 of the Laws of Maryland passed by the General Assembly of Maryland at its 1963 Session</small>	0.030	0.075
<b>LAVALÉ SANITARY COMMISSION OF ALLEGANY COUNTY</b> <small>Chapter 13 of the Acts of the Extraordinary Session of the General Assembly of Maryland, 1947</small>	0.065	0.1625
<b>LAVALÉ VOLUNTEER FIRE DEPARTMENT, INCORPORATED</b> <small>Chapter 850 of the Acts of the General Assembly of Maryland at its 1963 Session</small>	0.040	0.100
<b>LAVALÉ VOLUNTEER RESCUE SQUAD, INC.</b> <small>Senate Bill 890, made and passed at the 1972 Session of the General Assembly of Maryland</small>	0.040	0.100
<b>MCCOOLE SPECIAL TAX AREA</b> <small>Chapter 505 of the Acts of the General Assembly of Maryland at its 1965 Session</small>	0.040	0.100
<b>MOSCOW SPECIAL TAXING AREA</b> <small>Code Home Rule Bill 4-93 passed 21st day of April 1993 by the Board of Allegany County Commissioners</small>	0.100	0.250
<b>MOUNT SAVAGE SPECIAL TAXING AREA</b> <small>Chapter 99 of the Laws of Maryland passed by the General Assembly of Maryland at the 1950 Session</small>	0.050	0.125
<b>POTOMAC PARK CITIZENS COMMITTEE, INC.</b> <small>Chapter 843 of the Acts of the General Assembly of Maryland at its Regular Session of 1947</small>	0.045	0.113
<b>RAWLINGS SPECIAL FIRE TAX AREA</b> <small>Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners</small>	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  
  
\_\_\_\_\_  
CREATE 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
<b>General Fund</b>	116,379,100	0	116,379,100
<b>Special Revenue Funds</b>			
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
<b>Debt Service Fund</b>	495,750	2,688,660	3,184,410
<b>Capital Project Funds</b>			
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
<b>Enterprise Funds</b>			
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
<b>TOTAL SOURCES OF FUNDS</b>	<b>141,334,287</b>	<b>6,383,271</b>	<b>147,717,558</b>

### USES OF FUNDS

	Uses Excluding Transfers-Out	Transfers-Out	Total Uses
<b>General Fund</b>	110,288,690	6,090,410	116,379,100
<b>Special Revenue Funds</b>			
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
<b>Debt Service Fund</b>	3,184,410	0	3,184,410
<b>Capital Project Funds</b>			
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
<b>Enterprise Funds</b>			
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
<b>TOTAL USES OF FUNDS</b>	<b>141,334,287</b>	<b>6,383,271</b>	<b>147,717,558</b>

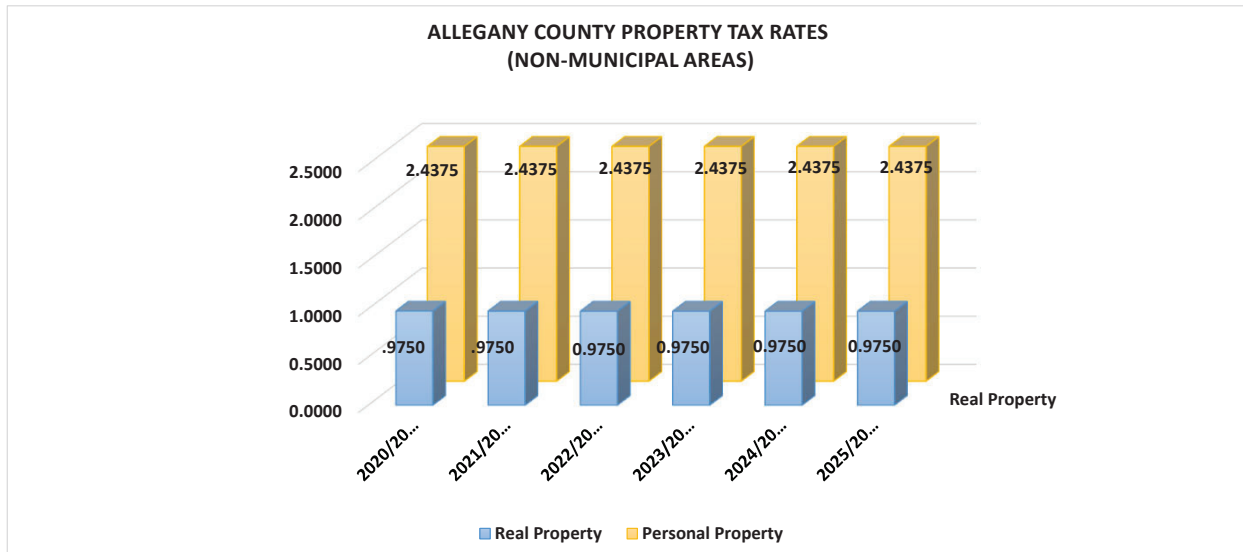
## Adopted Budget - Fiscal Year 2026 | Property Taxes

*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
<b>SUBTOTAL</b>	\$ 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
<b>GRAND TOTAL</b>	\$ 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?

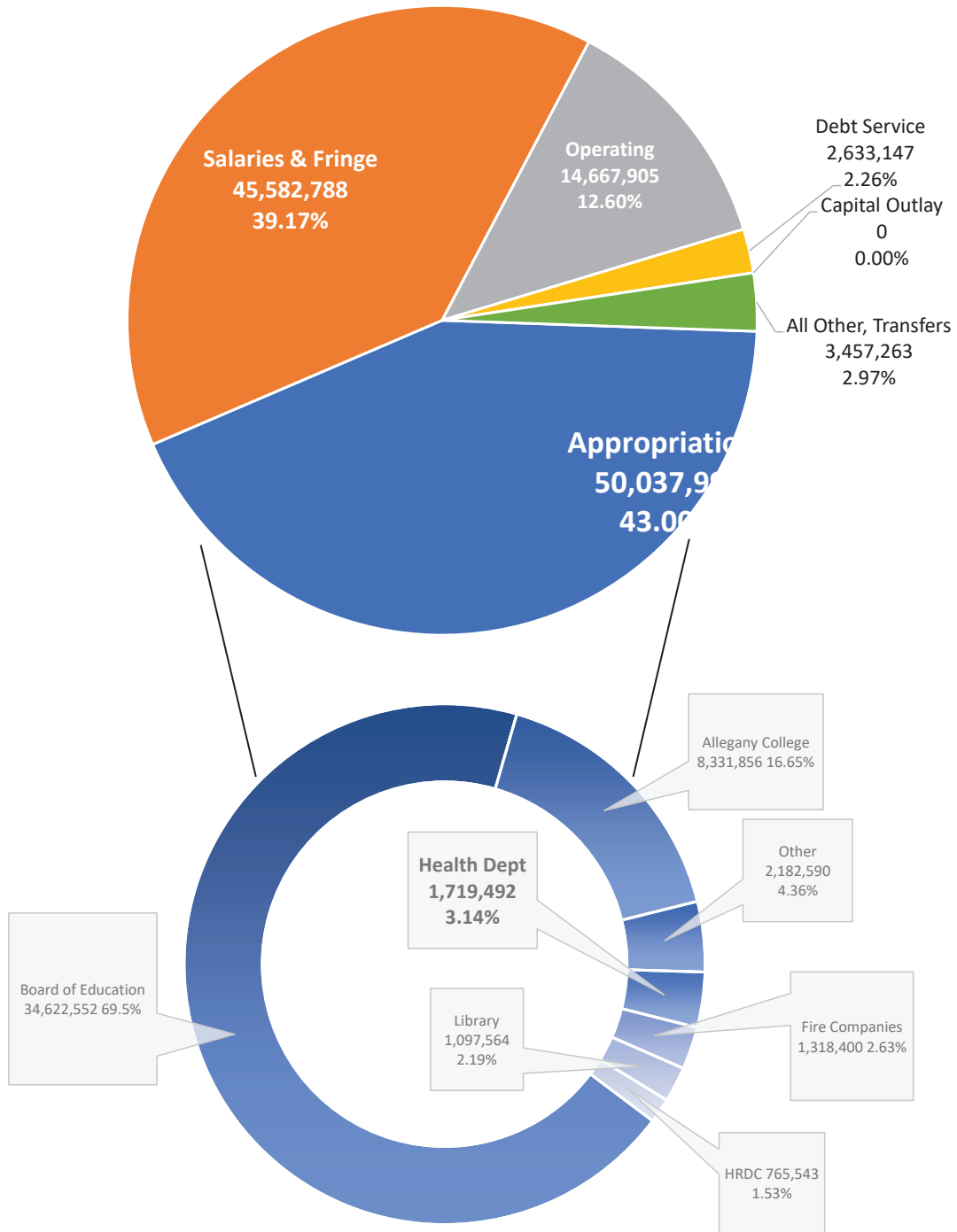
TOTAL  
GENERAL FUND  
BUDGET  
EXPENDITURES:  
\$116,379,100



# 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%
<b>Some 26 Services For 66.1% of Budget</b>	<b>75,190,762</b>	<b>64.6%</b>
<b>Total General Fund Budget</b>	<b>116,379,100</b>	

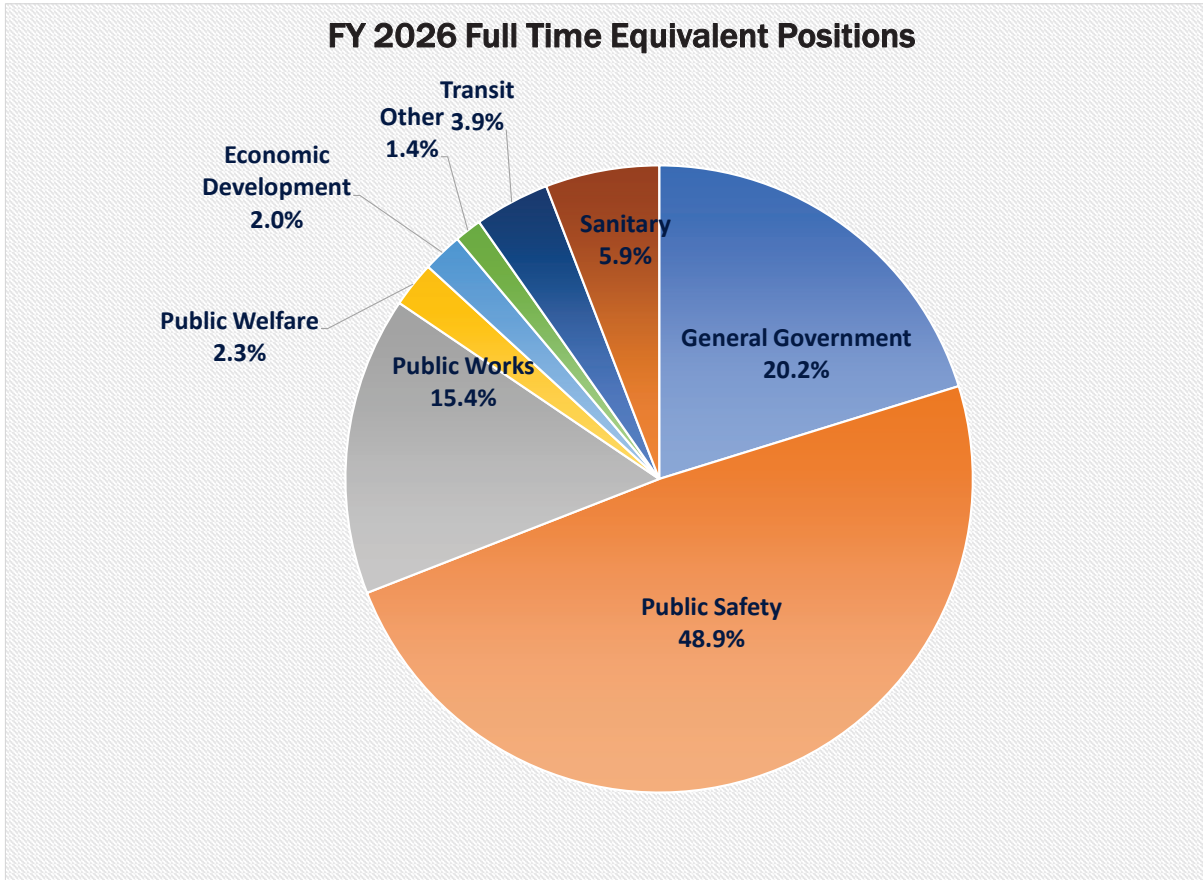
*Note: Services above represent primary services and is not all-inclusive.*

# 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
<b>GRAND TOTAL FULL TIME EQUIVALENT</b>	<b>543.32</b>	<b>100.00%</b>	<b>537.79</b>	<b>100.00%</b>	<b>(5.53)</b>

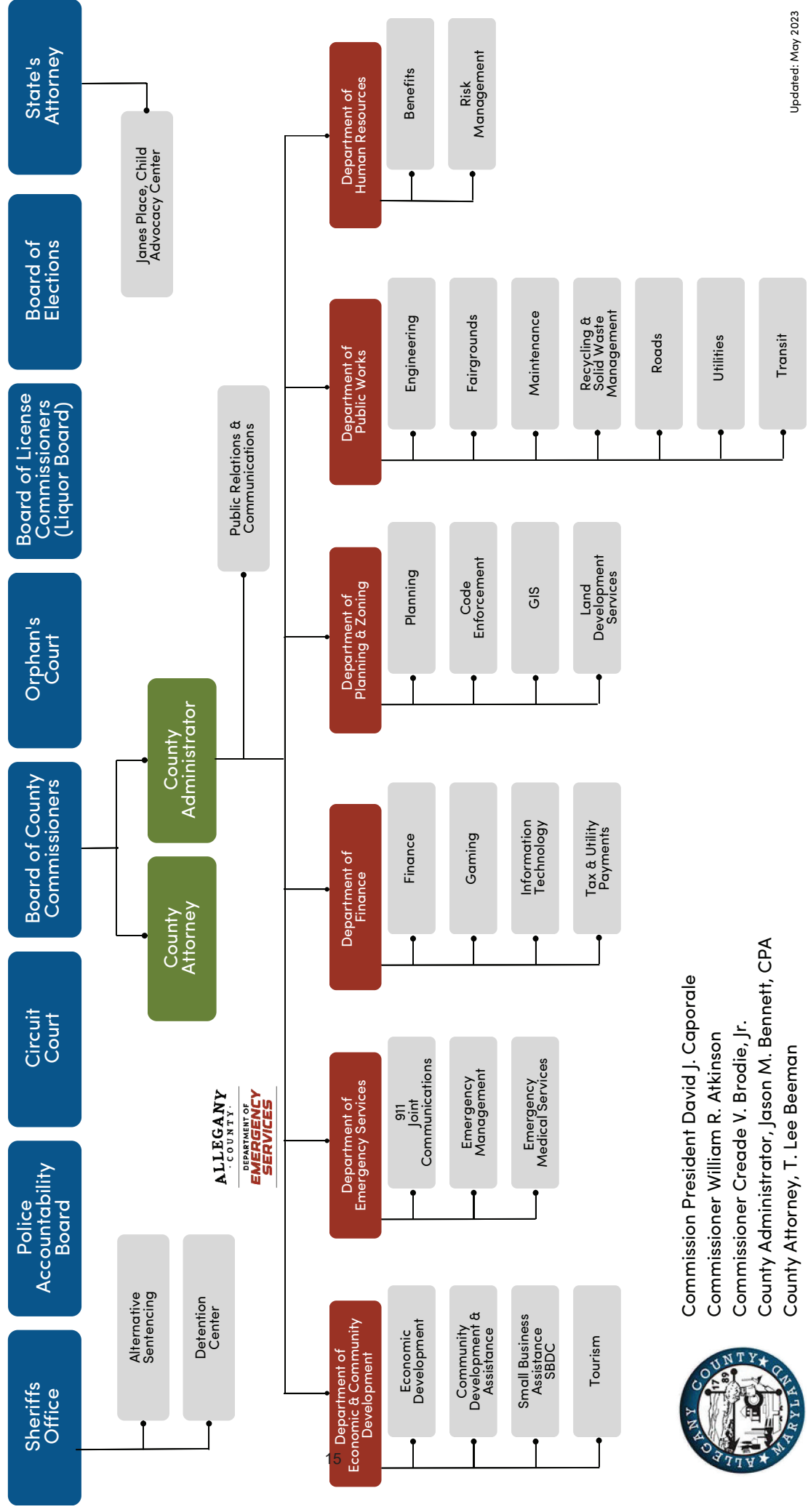


# ALLEGANY COUNTY

## ADOPTED BUDGET FISCAL YEAR 2026

DEPARTMENT	2025 Adjusted Positions	CHANGE IN POSITIONS	TOTAL 2026
<b>GENERAL GOVERNMENT POSITIONS</b>			
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
<b>TOTAL GENERAL GOVERNMENT</b>	<b>473.62</b>	<b>(0.18)</b>	<b>473.440</b>
<b>ALL OTHER FUNDS</b>			
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
<b>TOTAL OTHER FUNDS</b>	<b>69.70</b>	<b>(5.35)</b>	<b>64.35</b>
<b>TOTAL POSITIONS</b>	<b>543.32</b>	<b>(5.53)</b>	<b>537.79</b>



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

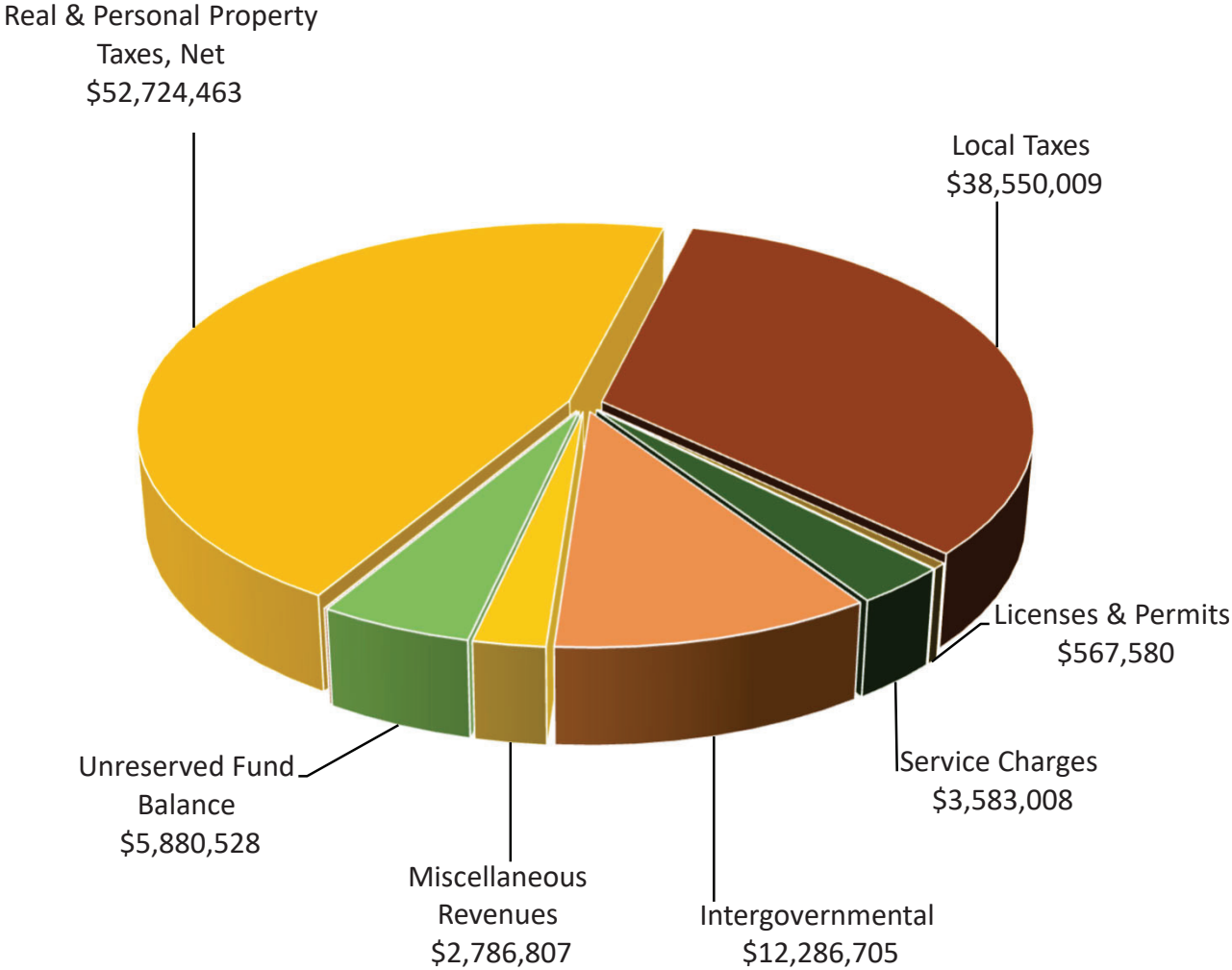
## ADOPTED BUDGET FISCAL YEAR 2026

### GENERAL FUND - SUMMARY

GENERAL FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	APPROVED FY 2026
<b>REVENUES</b>				
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
<b>Total</b>	<b>130,698,264</b>	<b>114,076,760</b>	<b>106,821,679</b>	<b>116,379,100</b>
<b>TRANSFERS IN</b>				
Special Revenue Fund	0	0	0	0
Debt Service Fund	0	0	0	0
Enterprise Fund	32,702	0	0	0
<b>Total</b>	<b>32,702</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>130,730,966</b>	<b>114,076,760</b>	<b>106,821,679</b>	<b>116,379,100</b>
<b>APPROPRIATIONS</b>				
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
<b>Total</b>	<b>104,957,343</b>	<b>110,601,622</b>	<b>104,445,007</b>	<b>110,288,690</b>
<b>TRANSFERS OUT</b>				
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
<b>Total</b>	<b>3,700,091</b>	<b>3,340,618</b>	<b>2,376,672</b>	<b>6,090,410</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>108,657,434</b>	<b>113,942,240</b>	<b>106,821,679</b>	<b>116,379,100</b>

# 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
<b>Real and Personal Property Taxes</b>				
<b>Estimated Assessable Base - State Certified</b>			4,801,295,137	
<i>Pursuant to Title 2-205 of the Tax Property Article of the Annotated Code of Maryland</i>				
<b>Real and Personal Property Taxes</b>				
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
<b>Payments in Lieu of Property Taxes</b>				
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
<b>Deductions</b>				
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)
<b>Total Net Real and Personal Property Taxes</b>	<b>46,822,767</b>	<b>48,232,219</b>	<b>49,075,029</b>	<b>52,724,463</b>
<b>Local Taxes</b>				
<b>Local Income Tax</b>				
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
<b>Other Local Taxes</b>				
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
<b>Total Local Taxes</b>	<b>61,816,951</b>	<b>40,019,712</b>	<b>36,735,009</b>	<b>38,550,009</b>
<b>Licenses and Permits</b>				
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
<b>Total Licenses and Permits</b>	<b>636,300</b>	<b>681,404</b>	<b>638,180</b>	<b>567,580</b>

# ALLEGANY COUNTY

## ADOPTED BUDGET FISCAL YEAR 2026

### GENERAL FUND

GENERAL FUND REVENUE	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	APPROVED FY 2026
<b>Intergovernmental Revenues</b>				
<b>From the Federal Government</b>				
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
<b>From the State Government</b>				
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
<b>From Other Agencies</b>				
Other Agency Revenue	904,841	726,257	410,676	291,593
Total	904,841	726,257	410,676	291,593
<b>Total Intergovernmental</b>	<b>16,151,157</b>	<b>15,493,917</b>	<b>13,212,935</b>	<b>12,286,705</b>
<b>Service Charges</b>				
<b>General Government Charges</b>				
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

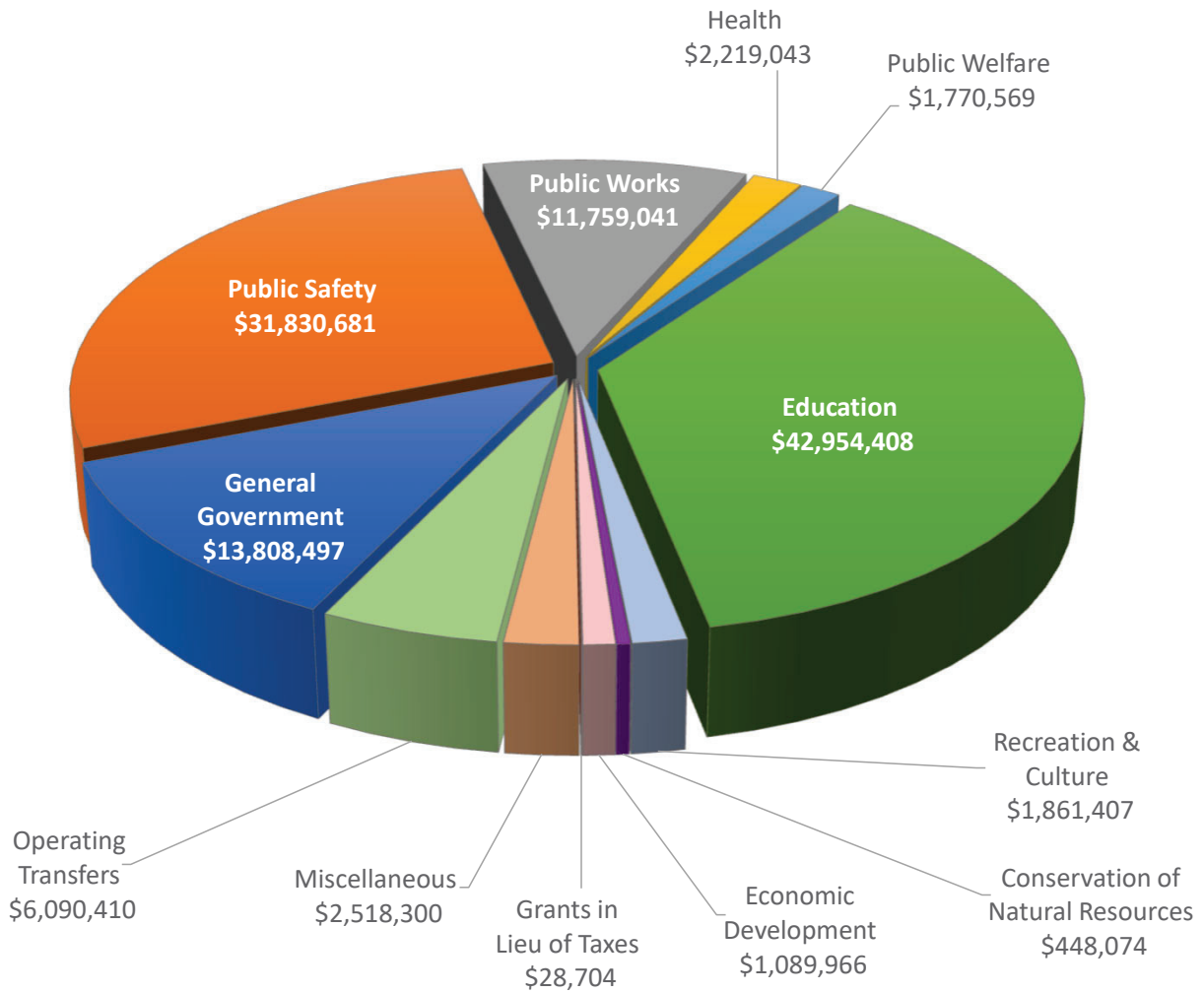
### GENERAL FUND

GENERAL FUND REVENUE	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	APPROVED FY 2026
<b>Public Safety Charges</b>				
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
<b>Other Service Charges</b>				
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
<b>Total Service Charges</b>	<b>2,318,586</b>	<b>3,622,448</b>	<b>3,529,744</b>	<b>3,583,008</b>
<b>Fines and Forfeitures</b>				
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
<b>Miscellaneous Revenues</b>				
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
<b>Total Revenue and Other Source of Funds Before Transfers In</b>	<b>130,698,264</b>	<b>114,076,760</b>	<b>106,821,679</b>	<b>116,379,100</b>
<b>Transfers In</b>				
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
<b>Total General Fund Revenue</b>	<b>130,730,966</b>	<b>114,076,760</b>	<b>106,821,679</b>	<b>116,379,100</b>

# 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
<b>GENERAL GOVERNMENT</b>							
<b>Legislative - County Commissioners Office</b>							
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	
<b>Total Legislative</b>	<b>207,157</b>	<b>210,102</b>	<b>212,006</b>	<b>3.00</b>	<b>211,971</b>	<b>211,971</b>	<b>3.00</b>
<b>Judicial</b>							
<b>Family Support Services</b>							
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	
<b>Total</b>	<b>216,296</b>	<b>266,746</b>	<b>352,444</b>		<b>394,251</b>	<b>394,251</b>	
<b>Alternative Dispute Resolution</b>							
Personnel Costs	3,291	0	0		0	0	
Operating	0	0	0		0	0	
<b>Total</b>	<b>3,291</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Circuit Court Masters Program</b>							
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	
<b>Total</b>	<b>73,023</b>	<b>77,683</b>	<b>82,448</b>		<b>84,860</b>	<b>84,860</b>	
<b>Circuit Court</b>							
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	
<b>Total</b>	<b>609,040</b>	<b>680,225</b>	<b>656,497</b>		<b>708,272</b>	<b>708,272</b>	
<b>Orphan's Court</b>							
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	
<b>Total</b>	<b>70,467</b>	<b>75,331</b>	<b>63,452</b>		<b>69,557</b>	<b>69,557</b>	
<b>Family Law Master</b>							
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	
<b>Total</b>	<b>73,834</b>	<b>79,697</b>	<b>83,484</b>		<b>85,895</b>	<b>85,895</b>	
<b>States Attorney</b>							
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	
<b>Total</b>	<b>2,037,307</b>	<b>2,869,858</b>	<b>2,598,890</b>		<b>3,415,102</b>	<b>3,415,102</b>	
<b>Peer to Peer Grant</b>							
Personnel Costs	0	0	0	0.000	64,386	64,386	1.00
Operating	0	0	0		5,588	5,588	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>69,974</b>	<b>69,974</b>	
<b>Opioid Drug Center</b>							
Personnel Costs	20,925	30,239	30,159	0.63	0	0	
Operating	17,434	13,608	26,489		0	0	
<b>Total</b>	<b>38,359</b>	<b>43,847</b>	<b>56,648</b>		<b>0</b>	<b>0</b>	
<b>Drug Court Coordinator</b>							
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	
<b>Total</b>	<b>227,025</b>	<b>243,932</b>	<b>409,434</b>		<b>323,919</b>	<b>323,919</b>	
<b>Law Library</b>							
Personnel	0	12,429	20,436		-	-	
Operating	21,340	0	0		0	0	
<b>Total</b>	<b>21,340</b>	<b>12,429</b>	<b>20,436</b>		<b>0</b>	<b>0</b>	
<b>Petit Jury</b>							
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	
<b>Total</b>	<b>124,644</b>	<b>98,488</b>	<b>135,020</b>		<b>166,543</b>	<b>166,543</b>	

# 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	
<b>Total</b>	<b>300,881</b>	<b>378,175</b>	<b>320,576</b>		<b>259,569</b>	<b>259,569</b>	
<b>Total Judicial</b>	<b>3,795,507</b>	<b>4,826,411</b>	<b>4,779,329</b>	<b>45.00</b>	<b>5,577,942</b>	<b>5,577,942</b>	<b>52.00</b>
<b>Executive - Administrator</b>							
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	
<b>Total Executive - Administrator</b>	<b>381,457</b>	<b>284,047</b>	<b>299,614</b>	<b>2.00</b>	<b>303,456</b>	<b>303,456</b>	<b>2.00</b>
<b>Elections</b>							
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	
<b>Total</b>	<b>485,860</b>	<b>490,793</b>	<b>561,788</b>		<b>582,045</b>	<b>582,045</b>	
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	
<b>Total</b>	<b>536,431</b>	<b>420,076</b>	<b>700,784</b>		<b>692,377</b>	<b>692,377</b>	
<b>Total Elections</b>	<b>1,022,291</b>	<b>910,869</b>	<b>1,262,572</b>	<b>12.00</b>	<b>1,274,422</b>	<b>1,274,422</b>	<b>11.20</b>
<b>Financial Administration</b>							
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	
<b>Total</b>	<b>825,708</b>	<b>891,119</b>	<b>887,789</b>		<b>828,119</b>	<b>828,119</b>	
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	
<b>Total</b>	<b>1,075,494</b>	<b>1,269,376</b>	<b>715,870</b>		<b>742,721</b>	<b>742,721</b>	
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	
<b>Total</b>	<b>351,904</b>	<b>364,330</b>	<b>365,000</b>		<b>728,000</b>	<b>728,000</b>	
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	
<b>Total</b>	<b>426,927</b>	<b>442,449</b>	<b>446,000</b>		<b>450,000</b>	<b>450,000</b>	
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	
<b>Total</b>	<b>109,905</b>	<b>130,430</b>	<b>130,000</b>		<b>130,000</b>	<b>130,000</b>	
<b>Total Financial Administration</b>	<b>2,789,938</b>	<b>3,097,704</b>	<b>2,544,659</b>	<b>12.70</b>	<b>2,878,840</b>	<b>2,878,840</b>	<b>11.20</b>

# 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
<b>Legal Counsel</b>							
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	
<b>Total</b>	<b>378,825</b>	<b>342,886</b>	<b>343,115</b>		<b>357,242</b>	<b>357,242</b>	
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	
<b>Total</b>	<b>148,538</b>	<b>339,225</b>	<b>125,550</b>		<b>229,000</b>	<b>229,000</b>	
<b>Total Legal Counsel</b>	<b>527,363</b>	<b>682,111</b>	<b>468,665</b>	<b>3.00</b>	<b>586,242</b>	<b>586,242</b>	<b>3.00</b>
<b>Personnel Administration</b>							
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	
<b>Total</b>	<b>564,181</b>	<b>513,953</b>	<b>537,752</b>		<b>523,212</b>	<b>523,212</b>	
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
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	
<b>Total</b>	<b>11,292</b>	<b>10,284</b>	<b>8,335</b>		<b>8,200</b>	<b>8,200</b>	
<b>Total Personnel Administration</b>	<b>575,473</b>	<b>524,237</b>	<b>546,087</b>	<b>5.00</b>	<b>531,412</b>	<b>531,412</b>	<b>5.00</b>
<b>Planning &amp; Zoning</b>							
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	
<b>Total Planning &amp; Zoning</b>	<b>348,694</b>	<b>315,799</b>	<b>568,254</b>	<b>2.00</b>	<b>497,684</b>	<b>497,684</b>	<b>2.90</b>
<b>General Services</b>							
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	
<b>Total</b>	<b>989,260</b>	<b>1,015,615</b>	<b>1,053,738</b>		<b>1,014,925</b>	<b>1,014,925</b>	
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	
<b>Total</b>	<b>5,809</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
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	
<b>Total</b>	<b>126,067</b>	<b>40,437</b>	<b>41,500</b>		<b>38,000</b>	<b>38,000</b>	

# 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	
<b>Total</b>	<b>66,296</b>	<b>50,997</b>	<b>55,000</b>		<b>54,500</b>	<b>54,500</b>	
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	
<b>Total</b>	<b>524,652</b>	<b>1,638,820</b>	<b>614,691</b>		<b>604,856</b>	<b>604,856</b>	
Information Technology							
Personnel Costs	0	0	0		0	0	
Operating	109,829	0	75,000		0	0	
Capital Outlay	0	0	0		0	0	
<b>Total</b>	<b>109,829</b>	<b>0</b>	<b>75,000</b>		<b>0</b>	<b>0</b>	
<b>Total General Services</b>	<b>803,273</b>	<b>1,730,254</b>	<b>786,191</b>	<b>2.25</b>	<b>697,356</b>	<b>697,356</b>	<b>2.05</b>
<b>Other General Government</b>							
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	
<b>Total Other General Government</b>	<b>169,679</b>	<b>176,116</b>	<b>215,275</b>	<b>5.40</b>	<b>234,247</b>	<b>234,247</b>	<b>5.40</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,834,472</b>	<b>4,771,751</b>	<b>4,095,083</b>	<b>42.65</b>	<b>3,966,882</b>	<b>3,966,882</b>	<b>40.650</b>
<b>PUBLIC SAFETY</b>							
<b>Police</b>							
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	
<b>Total</b>	<b>2,499,115</b>	<b>2,014,595</b>	<b>2,035,824</b>		<b>2,103,338</b>	<b>2,103,338</b>	
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	
<b>Total</b>	<b>3,594,388</b>	<b>4,305,237</b>	<b>3,473,572</b>		<b>4,081,809</b>	<b>4,081,809</b>	
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	
<b>Total</b>	<b>7,738</b>	<b>21,123</b>	<b>25,654</b>		<b>25,654</b>	<b>25,654</b>	
C3I Unit							
Operating	17,016	18,246	40,000		40,000	40,000	
Capital Outlay	0	0	0		0	0	
<b>Total</b>	<b>17,016</b>	<b>18,246</b>	<b>40,000</b>		<b>40,000</b>	<b>40,000</b>	
Safe School Support							
Personnel Costs	0	0	0		0	0	
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Police</b>	<b>6,118,257</b>	<b>6,359,201</b>	<b>5,575,050</b>	<b>54.66</b>	<b>6,250,801</b>	<b>6,250,801</b>	<b>59.86</b>

# 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
<b>Fire &amp; Rescue</b>							
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	
<b>Total</b>	<b>1,248,291</b>	<b>1,273,030</b>	<b>1,323,330</b>		<b>1,318,400</b>	<b>1,318,400</b>	
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
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	
<b>Total</b>	<b>6,721,104</b>	<b>7,481,392</b>	<b>4,860,796</b>		<b>6,675,103</b>	<b>6,675,103</b>	
Length of Service Award							
Operating	175,180	120,151	175,000		175,000	175,000	
<b>Total</b>	<b>175,180</b>	<b>120,151</b>	<b>175,000</b>		<b>175,000</b>	<b>175,000</b>	
<b>Total Fire &amp; Rescue</b>	<b>8,144,575</b>	<b>8,874,573</b>	<b>6,359,126</b>	<b>73.75</b>	<b>8,168,503</b>	<b>8,168,503</b>	<b>68.35</b>
<b>Correction</b>							
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	
<b>Total</b>	<b>9,665,315</b>	<b>10,299,483</b>	<b>10,218,211</b>		<b>10,647,529</b>	<b>10,647,529</b>	
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	
<b>Total</b>	<b>221,398</b>	<b>192,040</b>	<b>239,539</b>		<b>242,809</b>	<b>242,809</b>	
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	
<b>Total</b>	<b>379,926</b>	<b>404,042</b>	<b>399,023</b>		<b>401,923</b>	<b>401,923</b>	
DJJ Juvenile Services Grant							
Personnel Costs	0	0	0	0.00	0	0	
Operating	0	0	0		0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
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	
<b>Total</b>	<b>358,660</b>	<b>367,225</b>	<b>392,600</b>		<b>282,946</b>	<b>282,946</b>	
<b>Total Correction</b>	<b>10,625,299</b>	<b>11,262,790</b>	<b>11,249,373</b>	<b>93.63</b>	<b>11,575,207</b>	<b>11,575,207</b>	<b>90.63</b>
<b>Other Protection</b>							
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	
<b>Total</b>	<b>40,779</b>	<b>45,668</b>	<b>67,215</b>		<b>68,715</b>	<b>68,715</b>	

# 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	
<b>Total</b>	<b>292,259</b>	<b>319,296</b>	<b>338,584</b>		<b>371,874</b>	<b>371,874</b>	
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	
<b>Total</b>	<b>381,887</b>	<b>320,383</b>	<b>311,526</b>		<b>308,461</b>	<b>308,461</b>	
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	
<b>Total</b>	<b>514,000</b>	<b>555,006</b>	<b>553,000</b>		<b>563,740</b>	<b>563,740</b>	
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	
<b>Total</b>	<b>168,420</b>	<b>156,601</b>	<b>168,439</b>		<b>197,030</b>	<b>197,030</b>	
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	
<b>Total</b>	<b>3,908,650</b>	<b>3,707,519</b>	<b>3,619,856</b>		<b>3,810,655</b>	<b>3,810,655</b>	
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	
<b>Total</b>	<b>117,461</b>	<b>58,419</b>	<b>91,760</b>		<b>91,400</b>	<b>91,400</b>	
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	
<b>Total</b>	<b>182,696</b>	<b>154,363</b>	<b>322,428</b>		<b>324,295</b>	<b>324,295</b>	
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	
<b>Total</b>	<b>57,684</b>	<b>122,968</b>	<b>140,000</b>		<b>100,000</b>	<b>100,000</b>	
<b>Total Other Protection</b>	<b>5,663,836</b>	<b>5,440,223</b>	<b>5,612,808</b>	<b>44.40</b>	<b>5,836,170</b>	<b>5,836,170</b>	<b>43.90</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>30,551,967</b>	<b>31,936,787</b>	<b>28,796,357</b>	<b>266.44</b>	<b>31,830,681</b>	<b>31,830,681</b>	<b>262.74</b>

# 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
<b>PUBLIC WORKS</b>							
<b>Public Service</b>							
Airport							
Operating	230,000	230,000	207,000		230,000	230,000	
Capital Outlay	0	0	0		0	0	
<b>Total</b>	<b>230,000</b>	<b>230,000</b>	<b>207,000</b>		<b>230,000</b>	<b>230,000</b>	
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	
<b>Total</b>	<b>46,524</b>	<b>275,058</b>	<b>0</b>		<b>0</b>	<b>0</b>	
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	
<b>Total</b>	<b>623,083</b>	<b>656,622</b>	<b>711,464</b>		<b>717,350</b>	<b>717,350</b>	
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	
<b>Total</b>	<b>9,259,396</b>	<b>8,456,616</b>	<b>8,583,813</b>		<b>8,805,492</b>	<b>8,805,492</b>	
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	
<b>Total</b>	<b>1,080,778</b>	<b>1,068,655</b>	<b>1,225,768</b>		<b>1,289,322</b>	<b>1,289,322</b>	
<b>Total Public Service</b>	<b>11,239,781</b>	<b>10,686,951</b>	<b>10,728,045</b>	<b>80.35</b>	<b>11,042,164</b>	<b>11,042,164</b>	<b>78.35</b>
<b>Sanitation &amp; Waste Removal</b>							
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	
<b>Total</b>	<b>556,272</b>	<b>557,856</b>	<b>506,137</b>		<b>516,918</b>	<b>516,918</b>	
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	
<b>Total</b>	<b>159,414</b>	<b>228,408</b>	<b>195,542</b>		<b>199,959</b>	<b>199,959</b>	
<b>Total Sanitation &amp; Waste Removal</b>	<b>715,686</b>	<b>786,264</b>	<b>701,679</b>	<b>4.50</b>	<b>716,877</b>	<b>716,877</b>	<b>4.50</b>
<b>TOTAL PUBLIC WORKS</b>	<b>11,955,467</b>	<b>11,473,215</b>	<b>11,429,724</b>	<b>84.85</b>	<b>11,759,041</b>	<b>11,759,041</b>	<b>82.85</b>
<b>HEALTH</b>							
<b>Health Department - Appropriation</b>							
Operating	1,626,073	1,719,492	1,547,543		1,547,543	1,547,543	
<b>Total</b>	<b>1,626,073</b>	<b>1,719,492</b>	<b>1,547,543</b>		<b>1,547,543</b>	<b>1,547,543</b>	
<b>Maintenance - Brook Building</b>							
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	
<b>Total</b>	<b>170,362</b>	<b>167,124</b>	<b>189,228</b>	<b>2.00</b>	<b>195,566</b>	<b>195,566</b>	<b>2.00</b>

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

# 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
<b>Board of Education</b>								
Operating		31,854,912	34,204,700	33,868,357		34,622,552	34,622,552	
	<b>Total</b>	<b>31,854,912</b>	<b>34,204,700</b>	<b>33,868,357</b>		<b>34,622,552</b>	<b>34,622,552</b>	
<b>TOTAL EDUCATION</b>		<b>40,061,768</b>	<b>42,536,556</b>	<b>41,367,027</b>		<b>42,954,408</b>	<b>42,954,408</b>	
<b>RECREATION &amp; CULTURE</b>								
<b>Allegany Arts Council</b>								
Operating		45,000	45,000	45,000		35,000	35,000	
	<b>Total</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>		<b>35,000</b>	<b>35,000</b>	
<b>Allegany County Fair</b>								
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	
	<b>Total</b>	<b>616,348</b>	<b>624,380</b>	<b>636,553</b>		<b>668,343</b>	<b>668,343</b>	
<b>Highland Trail Operations</b>								
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	
	<b>Total</b>	<b>114,514</b>	<b>97,739</b>	<b>101,651</b>		<b>30,500</b>	<b>30,500</b>	
<b>Cumberland Theatre</b>								
Operating		12,000	12,000	12,000		12,000	12,000	
	<b>Total</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>		<b>12,000</b>	<b>12,000</b>	
<b>Program Open Space</b>								
Personnel Costs		0	0	0		0	0	
Operating		422,880	984,819	0		0	0	
Capital Outlay		190,406	0	0		0	0	
	<b>Total</b>	<b>613,286</b>	<b>984,819</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Agricultural Expo</b>								
Operating		12,533	12,468	18,000		18,000	18,000	
	<b>Total</b>	<b>12,533</b>	<b>12,468</b>	<b>18,000</b>		<b>18,000</b>	<b>18,000</b>	
<b>Allegany County Library</b>								
Operating		1,094,515	1,219,515	1,097,564		1,184,788	1,097,564	
	<b>Total</b>	<b>1,094,515</b>	<b>1,219,515</b>	<b>1,097,564</b>		<b>1,184,788</b>	<b>1,097,564</b>	
<b>TOTAL RECREATION &amp; CULTURE</b>		<b>2,508,196</b>	<b>2,995,921</b>	<b>1,910,768</b>	<b>2.25</b>	<b>1,948,631</b>	<b>1,861,407</b>	<b>1.50</b>
<b>CONSERVATION OF NATURAL RESOURCES</b>								
<b>Cooperative Extension Service</b>								
Operating		187,142	201,690	213,727		213,727	213,727	
Capital Outlay		0	0	0		0	0	
	<b>Total</b>	<b>187,142</b>	<b>201,690</b>	<b>213,727</b>		<b>213,727</b>	<b>213,727</b>	
<b>Soil Conservation</b>								
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	
	<b>Total</b>	<b>195,518</b>	<b>209,225</b>	<b>212,693</b>		<b>224,847</b>	<b>224,847</b>	
<b>Gypsy Moth Control</b>								
Operating		6,868	8,280	10,000		9,500	9,500	
	<b>Total</b>	<b>6,868</b>	<b>8,280</b>	<b>10,000</b>		<b>9,500</b>	<b>9,500</b>	
<b>TOTAL CONSERVATION OF NATURAL RESOURCES</b>		<b>389,528</b>	<b>419,195</b>	<b>436,420</b>	<b>2.00</b>	<b>448,074</b>	<b>448,074</b>	<b>2.00</b>

# 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
<b>COMMUNITY DEVELOPMENT &amp; HOUSING</b>							
Public Housing Authority							
Operating	0	0	0		0	0	
<b>TOTAL COMMUNITY &amp; DEVELOPMENT HOUSING</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>ECONOMIC DEVELOPMENT</b>							
Scenic Railroad Development							
Operating	140,000	220,000	140,000		220,000	220,000	
<b>Total</b>	<b>140,000</b>	<b>220,000</b>	<b>140,000</b>		<b>220,000</b>	<b>220,000</b>	
Tri-County Council							
Operating	40,000	40,000	40,000		40,000	40,000	
<b>Total</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>		<b>40,000</b>	<b>40,000</b>	
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	
<b>Total</b>	<b>1,202,512</b>	<b>945,165</b>	<b>784,375</b>		<b>785,086</b>	<b>785,086</b>	
Toll House							
Operating	0	0	0		0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
Thrasher Carriage Museum							
Operating	29,826	24,814	15,000		24,380	24,380	
<b>Total</b>	<b>29,826</b>	<b>24,814</b>	<b>15,000</b>		<b>24,380</b>	<b>24,380</b>	
Community Promotions							
Operating	17,300	14,700	20,500		20,500	20,500	
<b>Total</b>	<b>17,300</b>	<b>14,700</b>	<b>20,500</b>		<b>20,500</b>	<b>20,500</b>	
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>1,429,638</b>	<b>1,244,679</b>	<b>999,875</b>	<b>3.00</b>	<b>1,089,966</b>	<b>1,089,966</b>	<b>3.00</b>
<b>INTERGOVERNMENTAL</b>							
GRANTS IN LIEU OF TAXES	<b>28,704</b>	<b>28,704</b>	<b>28,704</b>		<b>28,704</b>	<b>28,704</b>	
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	
<b>TOTAL MISCELLANEOUS</b>	<b>1,810,174</b>	<b>1,918,900</b>	<b>2,556,250</b>		<b>2,518,300</b>	<b>2,518,300</b>	
<b>TOTAL EXPENDITURES &amp; OTHER USES BEFORE OPERATING TRANSFERS OUT</b>	<b>104,957,343</b>	<b>110,601,622</b>	<b>104,445,007</b>	<b>473.62</b>	<b>110,375,914</b>	<b>110,288,690</b>	<b>473.44</b>
<b>OPERATING TRANSFERS</b>							
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	
<b>TOTAL OPERATING TRANSFERS</b>	<b>3,700,091</b>	<b>3,341,292</b>	<b>2,376,672</b>		<b>3,407,338</b>	<b>6,090,410</b>	
<b>TOTAL GENERAL FUND APPROPRIATIONS &amp; TRANSFERS TO OTHER FUNDS</b>	<b>108,657,434</b>	<b>113,942,914</b>	<b>106,821,679</b>	<b>473.62</b>	<b>113,783,252</b>	<b>116,379,100</b>	<b>473.440</b>



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
<b>REVENUES</b>				
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
<b>Total</b>	<b>10,991,446</b>	<b>14,347,832</b>	<b>12,384,430</b>	<b>8,646,624</b>
<b>TRANSFERS IN to the:</b>				
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
<b>Total</b>	<b>1,341,733</b>	<b>(1,148,153)</b>	<b>397,605</b>	<b>876,407</b>
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>12,333,179</b>	<b>13,199,679</b>	<b>12,782,035</b>	<b>9,523,031</b>
<b>APPROPRIATIONS</b>				
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
<b>Total</b>	<b>11,568,089</b>	<b>11,457,385</b>	<b>10,125,174</b>	<b>9,448,170</b>
<b>TRANSFERS OUT from the:</b>				
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
<b>Total</b>	<b>87,443</b>	<b>1,547,104</b>	<b>2,874,861</b>	<b>74,861</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>11,655,532</b>	<b>13,004,489</b>	<b>13,000,036</b>	<b>9,523,031</b>

# 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
<b>REVENUES</b>							
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	
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>304,331</b>	<b>59,528</b>	<b>54,000</b>		<b>45,000</b>	<b>45,000</b>	
<b>APPROPRIATIONS</b>							
Capital Outlay	263,584	57,338	54,000		45,000	45,000	
Transfer to Capital	0	0	0		0	0	
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>263,584</b>	<b>57,338</b>	<b>54,000</b>		<b>45,000</b>	<b>45,000</b>	

ROCKY GAP SLOTS REVENUE FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
<b>REVENUES</b>							
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	
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>2,667,993</b>	<b>3,379,853</b>	<b>2,495,939</b>		<b>2,495,939</b>	<b>2,495,939</b>	
<b>APPROPRIATIONS</b>							
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	
<b>Total</b>	<b>3,103,155</b>	<b>2,307,311</b>	<b>2,495,939</b>		<b>2,495,939</b>	<b>2,495,939</b>	
<b>TRANSFERS OUT</b>							
General Fund	0	0	0		0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>3,103,155</b>	<b>2,307,311</b>	<b>2,495,939</b>		<b>2,495,939</b>	<b>2,495,939</b>	

TRANSIT FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
<b>REVENUES</b>							
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	
<b>Total</b>	<b>1,848,924</b>	<b>3,468,296</b>	<b>2,155,911</b>		<b>1,618,954</b>	<b>1,618,954</b>	
<b>TRANSFERS IN</b>							
General Fund	1,179,981	-1,148,153	397,605		658,407	658,407	
<b>Total</b>	<b>1,179,981</b>	<b>-1,148,153</b>	<b>397,605</b>		<b>658,407</b>	<b>658,407</b>	
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>3,028,905</b>	<b>2,320,143</b>	<b>2,553,516</b>		<b>2,277,361</b>	<b>2,277,361</b>	
<b>APPROPRIATIONS</b>							
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	
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>3,028,905</b>	<b>2,320,143</b>	<b>2,553,516</b>		<b>2,277,361</b>	<b>2,277,361</b>	<b>20.85</b>

# 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
<b>REVENUES</b>							
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	
<b>Total</b>	<b>511,819</b>	<b>516,054</b>	<b>419,863</b>		<b>435,324</b>	<b>435,324</b>	
<b>TRANSFERS IN</b>							
General Fund	50,081	0	0		0	0	
<b>Total</b>	<b>50,081</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>TOTAL REVENUES AND TRANSFERS IN</b>							
	<b>561,900</b>	<b>516,054</b>	<b>419,863</b>		<b>435,324</b>	<b>435,324</b>	
<b>APPROPRIATIONS</b>							
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	
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>618,291</b>	<b>504,944</b>	<b>419,863</b>		<b>435,324</b>	<b>435,324</b>	<b>3.00</b>

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

HOUSING AND COMMUNITY DEVELOPMENT FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
<b>REVENUES</b>							
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	
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>900,483</b>	<b>1,084,483</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>APPROPRIATIONS</b>							
Operating	900,483	1,084,483	0			0	
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>900,483</b>	<b>1,084,483</b>	<b>0</b>		<b>0</b>	<b>0</b>	

# 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
<b>REVENUES</b>							
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	
<b>Total</b>	<b>346,310</b>	<b>331,101</b>	<b>284,682</b>		<b>225,282</b>	<b>225,282</b>	
<b>TRANSFERS IN</b>							
General Fund	0	0	0		0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>346,310</b>	<b>331,101</b>	<b>284,682</b>		<b>225,282</b>	<b>225,282</b>	
<b>APPROPRIATIONS</b>							
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	
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>304,704</b>	<b>378,285</b>	<b>284,682</b>		<b>225,282</b>	<b>225,282</b>	

REVOLVING BUILDING FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
<b>REVENUES</b>							
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	
<b>Total</b>	<b>3,572,165</b>	<b>4,934,614</b>	<b>6,436,177</b>		<b>3,338,125</b>	<b>3,338,125</b>	
<b>TRANSFERS IN</b>							
Enterprise Funds	0	0	218,000		218,000	218,000	
General Fund	111,671	0	0		0	0	
<b>Total</b>	<b>111,671</b>	<b>0</b>	<b>218,000</b>		<b>218,000</b>	<b>218,000</b>	
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>3,683,836</b>	<b>4,934,614</b>	<b>6,654,177</b>		<b>3,556,125</b>	<b>3,556,125</b>	
<b>APPROPRIATIONS</b>							
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	
<b>Total</b>	<b>2,560,322</b>	<b>4,379,504</b>	<b>3,779,316</b>	<b>8.00</b>	<b>3,481,264</b>	<b>3,481,264</b>	<b>8.00</b>
<b>TRANSFERS OUT</b>							
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	
<b>Total</b>	<b>87,443</b>	<b>1,547,104</b>	<b>2,874,861</b>		<b>74,861</b>	<b>74,861</b>	
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>2,647,765</b>	<b>5,926,608</b>	<b>6,654,177</b>		<b>3,556,125</b>	<b>3,556,125</b>	

STATE FIRE & RESCUE AND INMATE COMMISSARY FUND	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
<b>REVENUES</b>							
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	
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>516,407</b>	<b>568,771</b>	<b>537,858</b>		<b>488,000</b>	<b>488,000</b>	
<b>APPROPRIATIONS</b>							
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	
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>545,351</b>	<b>424,277</b>	<b>537,858</b>		<b>488,000</b>	<b>488,000</b>	



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.

<b>HISTORY OF TRUE INTEREST COSTS</b>	
<b><u>BOND ISSUE</u></b>	<b><u>INTEREST COST</u></b>
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
<b>REVENUES</b>					
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
<b>Total</b>	<b>64,353</b>	<b>61,747</b>	<b>510,000</b>	<b>495,750</b>	<b>495,750</b>
<b>TRANSFERS IN</b>					
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	0	27,757	55,513	55,513	55,513
<b>Total</b>	<b>1,472,310</b>	<b>1,826,591</b>	<b>1,942,796</b>	<b>2,688,660</b>	<b>2,688,660</b>
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>1,536,663</b>	<b>1,888,338</b>	<b>2,452,796</b>	<b>3,184,410</b>	<b>3,184,410</b>
<b>APPROPRIATIONS</b>					
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
<b>Total</b>	<b>5,104,290</b>	<b>2,656,787</b>	<b>2,452,796</b>	<b>3,184,410</b>	<b>3,184,410</b>
<b>TRANSFERS OUT</b>					
General Fund	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>5,104,290</b>	<b>2,656,787</b>	<b>2,452,796</b>	<b>3,184,410</b>	<b>3,184,410</b>

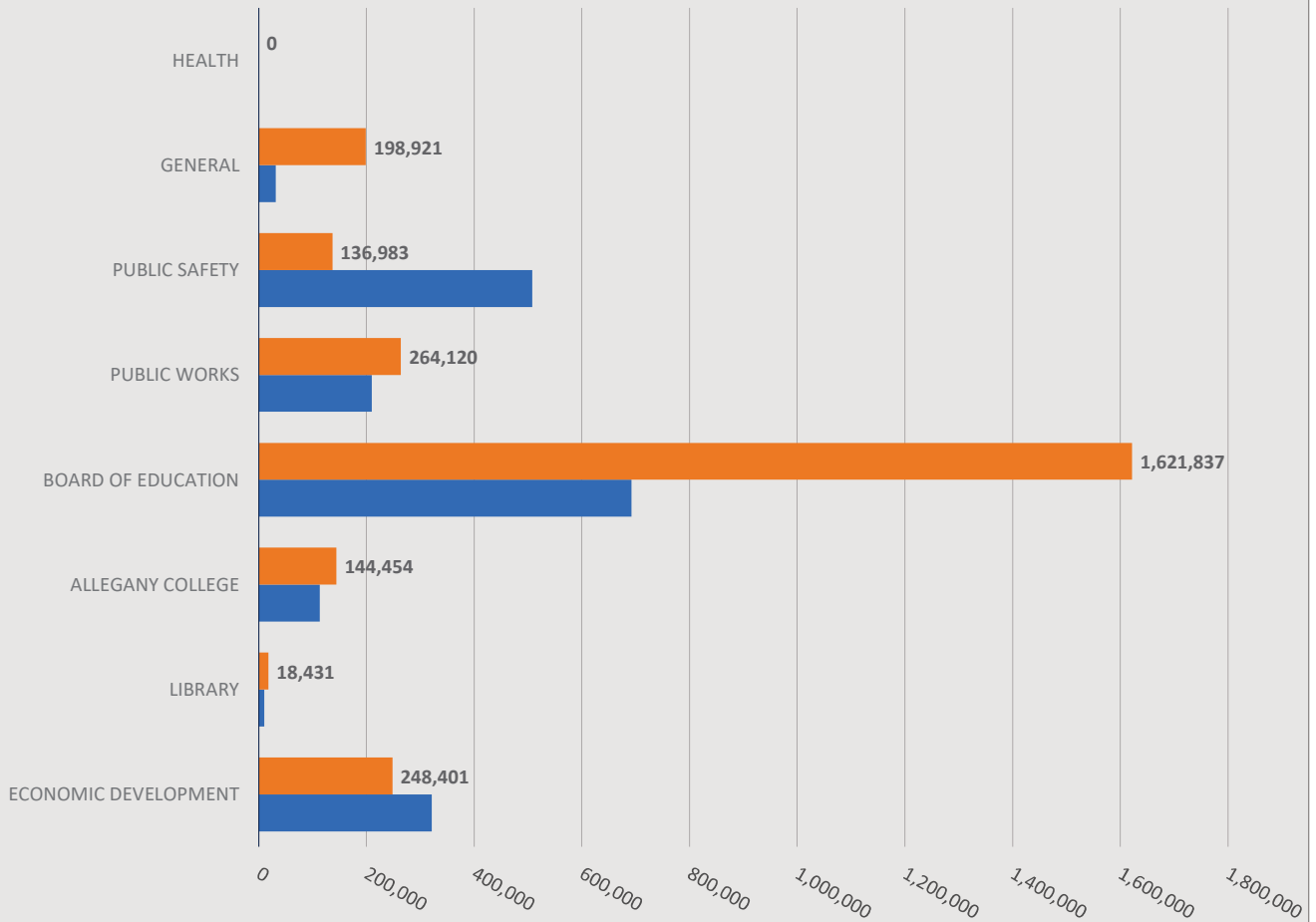
DETAIL SCHEDULE OF APPROPRIATIONS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FY 2026 APPROVED			
				Principal	Interest	Fees/Trnf	Total
<b>PUBLIC IMPROVEMENT BONDS</b>							
Bonds of 2008	0	0	0	0	0	0	0
Bonds of 2013 - Refinance	2,824,200	19,937	0	716,750	19,937	0	736,687
Taxable Bonds of 2013 - 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
<b>OTHER GENERAL OBLIGATION DEBT:</b>							
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
<b>TOTAL DEBT SERVICE APPROPRIATIONS</b>	<b>5,104,290</b>	<b>2,656,787</b>	<b>2,452,796</b>	<b>2,212,618</b>	<b>971,792</b>	<b>0</b>	<b>3,184,410</b>

# ALLEGANY COUNTY

## ADOPTED BUDGET FISCAL YEAR 2026

### GENERAL FUND

#### Debt Service Transfer FY 26 Total Transfer **\$2,633,147**

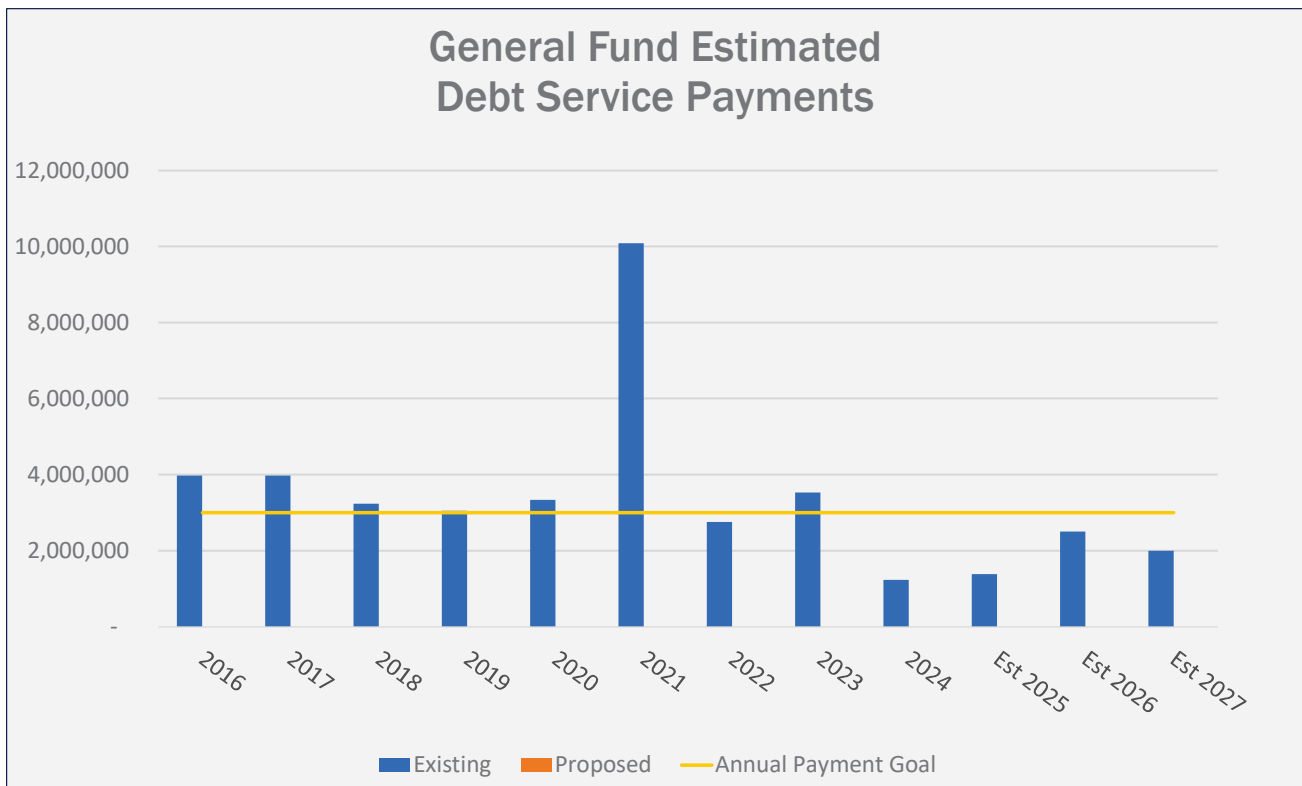
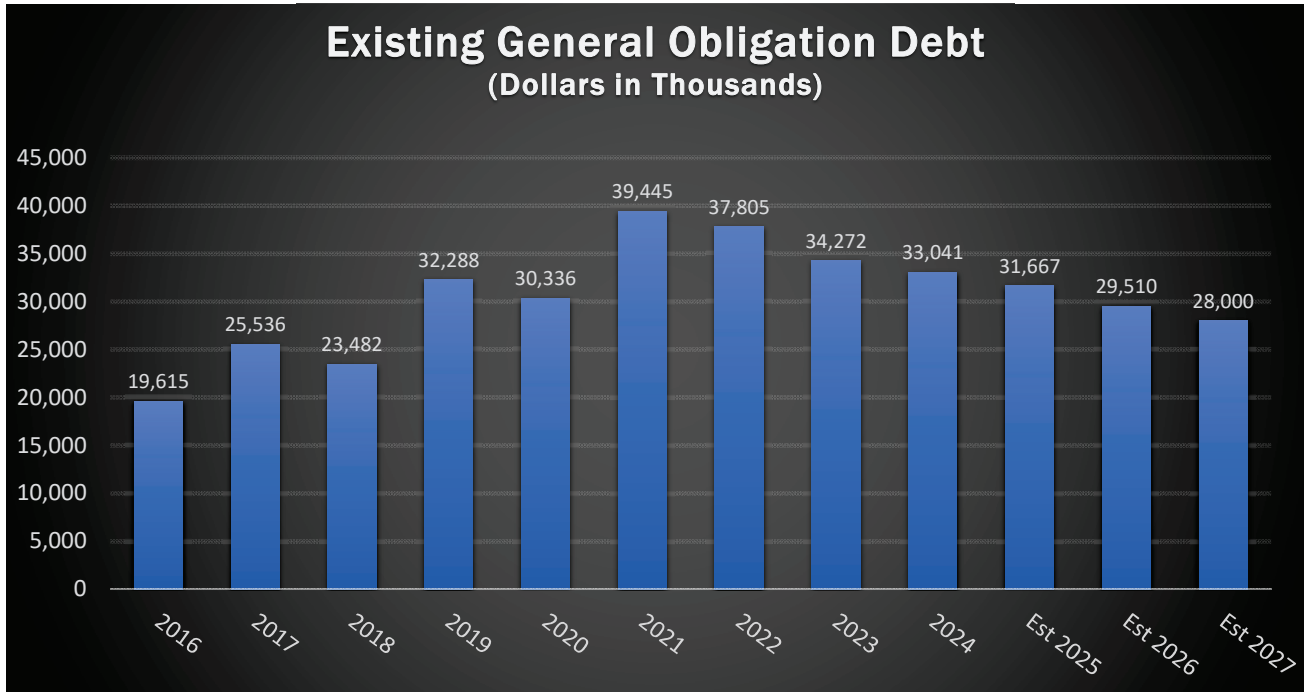


	ECONOMIC DEVELOPMENT	LIBRARY	ALLEGANY COLLEGE	BOARD OF EDUCATION	PUBLIC WORKS	PUBLIC SAFETY	GENERAL	HEALTH
FY 2026	248,401	18,431	144,454	1,621,837	264,120	136,983	198,921	0
FY 2025	321,280	10,725	113,269	692,061	209,924	508,088	31,936	0

# 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
<b>REVENUES</b>				
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
<b>Total</b>	<b>1,820,077</b>	<b>1,133,995</b>	<b>1,360,000</b>	<b>820,000</b>
<b>TRANSFERS IN to the:</b>				
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
<b>Total</b>	<b>1,208,622</b>	<b>1,912,882</b>	<b>0</b>	<b>2,683,072</b>
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>3,028,699</b>	<b>3,046,877</b>	<b>1,360,000</b>	<b>3,503,072</b>
<b>APPROPRIATIONS</b>				
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
<b>Total</b>	<b>3,091,707</b>	<b>3,766,676</b>	<b>1,360,000</b>	<b>3,503,072</b>
<b>TRANSFERS OUT from the:</b>				
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
<b>Total</b>	<b>673,201</b>	<b>405,941</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>3,764,908</b>	<b>4,172,617</b>	<b>1,360,000</b>	<b>3,503,072</b>

# 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
<b>REVENUES</b>					
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
<b>Total</b>	<b>1,016,201</b>	<b>489,274</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS IN</b>					
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
<b>Total</b>	<b>910,783</b>	<b>500,478</b>	<b>0</b>	<b>0</b>	<b>2,683,072</b>
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>1,926,984</b>	<b>989,752</b>	<b>0</b>	<b>0</b>	<b>2,683,072</b>
<b>APPROPRIATIONS</b>					
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
<b>Total</b>	<b>768,429</b>	<b>1,182,434</b>	<b>0</b>	<b>0</b>	<b>2,683,072</b>
<b>TRANSFERS OUT</b>					
General Fund	0	0	0	0	0
Other funds	103,057	103,057	0	0	0
<b>Total</b>	<b>103,057</b>	<b>103,057</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>871,486</b>	<b>1,285,491</b>	<b>0</b>	<b>0</b>	<b>2,683,072</b>

# ALLEGANY COUNTY

## ADOPTED BUDGET FISCAL YEAR 2026

### CAPITAL PROJECTS FUNDS Schedule of Revenues and Appropriations

<b>PAY AS YOU GO CAPITAL RESERVE FUND</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ORIGINAL FY 2025</b>	<b>REQUEST FY 2026</b>	<b>APPROVED FY 2026</b>
<b>REVENUES</b>					
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
<b>Total</b>	<b>128,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS IN</b>					
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
<b>Total</b>	<b>297,839</b>	<b>1,296,027</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND TRANSFERS IN</b>					
	<b>426,545</b>	<b>1,296,027</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>					
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	0	0	0
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
<b>Total</b>	<b>766,268</b>	<b>1,640,157</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT</b>					
General Fund	0	0	0	0	0
Other Funds	25,000	252,406	0	0	0
Enterprise Fund	0	0	0	0	0
<b>Total</b>	<b>25,000</b>	<b>252,406</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>					
	<b>791,268</b>	<b>1,892,563</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>2015 PUBLIC IMPROVEMENT BOND FUND</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ORIGINAL FY 2025</b>	<b>REQUEST FY 2026</b>	<b>APPROVED FY 2026</b>
<b>REVENUES</b>					
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
<b>TOTAL REVENUES AND TRANSFERS IN</b>					
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>					
Cad System	67	0	0	0	0
Stormwater	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT</b>					
General Fund	0	0	0	0	0
Capital Projects Fund	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>					
	<b>67</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ALLEGANY COUNTY

## ADOPTED BUDGET FISCAL YEAR 2026

### CAPITAL PROJECTS FUNDS Schedule of Revenues and Appropriations

<b>2017 PUBLIC IMPROVEMENT BOND FUND</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ORIGINAL FY 2025</b>	<b>REQUEST FY 2026</b>	<b>APPROVED FY 2026</b>
<b>REVENUES</b>					
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
<b>Total</b>	<b>33,411</b>	<b>635,587</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS IN</b>					
Capital Projects Fund	0	116,377	0	0	0
<b>Total</b>	<b>0</b>	<b>116,377</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND TRANSFERS IN</b>					
	<b>33,411</b>	<b>751,964</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>					
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
<b>Total</b>	<b>245,902</b>	<b>839,473</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT</b>					
Capital Projects Fund	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>					
	<b>245,902</b>	<b>839,473</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>2018 PUBLIC IMPROVEMENT BOND FUND</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ORIGINAL FY 2025</b>	<b>REQUEST FY 2026</b>	<b>APPROVED FY 2026</b>
<b>REVENUES</b>					
Interest Revenue	0	0	0	0	0
Other Governmental	0	0	0	0	0
Unexpended Fund Balance	0	0	0	0	0
<b>TOTAL REVENUES AND TRANSFERS IN</b>					
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>					
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
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>					
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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
<b>REVENUES</b>					
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
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>641,759</b>	<b>9,134</b>	<b>1,360,000</b>	<b>0</b>	<b>820,000</b>
<b>APPROPRIATIONS</b>					
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
<b>Total</b>	<b>1,311,041</b>	<b>104,612</b>	<b>1,360,000</b>	<b>0</b>	<b>820,000</b>
<b>TRANSFERS OUT</b>					
Capital Projects Fund	545,144	50,478	0	0	0
Debt Service Fund	0	0	0	0	0
<b>Total</b>	<b>545,144</b>	<b>50,478</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS AND TRANSFERS OUT</b>	<b>1,856,185</b>	<b>155,090</b>	<b>1,360,000</b>	<b>0</b>	<b>820,000</b>



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
<b>REVENUES</b>					
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
<b>Total</b>	<b>22,033,356</b>	<b>22,404,044</b>	<b>14,816,754</b>	<b>14,774,813</b>	<b>14,992,813</b>
<b>TRANSFERS IN to the:</b>					
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
<b>Total</b>	<b>4,005,619</b>	<b>2,043,329</b>	<b>2,911,132</b>	<b>135,132</b>	<b>135,132</b>
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>26,038,975</b>	<b>24,447,373</b>	<b>17,727,886</b>	<b>14,909,945</b>	<b>15,127,945</b>
<b>EXPENDITURES</b>					
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
<b>Total</b>	<b>15,741,760</b>	<b>16,846,058</b>	<b>14,913,434</b>	<b>14,909,944</b>	<b>14,909,944</b>
<b>TRANSFERS OUT from the:</b>					
County Loan Fund	32,702	54,051	218,000	0	218,000
<b>Total</b>	<b>32,702</b>	<b>54,051</b>	<b>218,000</b>	<b>0</b>	<b>218,000</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>15,774,462</b>	<b>16,900,109</b>	<b>15,131,434</b>	<b>14,909,944</b>	<b>15,127,944</b>

# 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
<b>REVENUES</b>						
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
<b>TOTAL REVENUES</b>	<b>6,752,690</b>	<b>5,784,499</b>	<b>5,674,078</b>		<b>5,494,544</b>	<b>5,494,544</b>
<b>EXPENDITURES</b>						
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
<b>TOTAL EXPENDITURES</b>	<b>5,202,024</b>	<b>5,712,037</b>	<b>5,877,626</b>		<b>5,494,543</b>	<b>5,494,543</b>

SANITARY DISTRICTS	ACTUAL FY 2023	ACTUAL FY 2024	ORIGINAL FY 2025	FTE	REQUEST FY 2026	APPROVED FY 2026	FTE
<b>REVENUES</b>							
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	
<b>Total</b>	<b>8,455,517</b>	<b>14,181,568</b>	<b>7,648,264</b>		<b>7,935,310</b>	<b>7,935,310</b>	
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)	
<b>Total</b>	<b>1,297,497</b>	<b>1,384,071</b>	<b>1,271,044</b>		<b>1,381,091</b>	<b>1,381,091</b>	
Construction Grants	9,456,084	0	0		0	0	
Gain (Loss) On Sale of Capital Assets	0	10,250	0		0	0	
<b>TOTAL REVENUES</b>	<b>19,209,098</b>	<b>15,575,889</b>	<b>8,919,308</b>		<b>9,316,401</b>	<b>9,316,401</b>	
<b>EXPENDITURES</b>							
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	
<b>TOTAL EXPENDITURES</b>	<b>10,228,760</b>	<b>10,854,798</b>	<b>8,919,308</b>	<b>35.00</b>	<b>9,316,401</b>	<b>9,316,401</b>	<b>31.50</b>

# ALLEGANY COUNTY

## ADOPTED BUDGET FISCAL YEAR 2026

### PROPRIETARY FUND TYPE - ENTERPRISE FUNDS Schedule of Revenues and Expenditures

<b>COUNTY LOAN FUND</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ORIGINAL FY 2025</b>	<b>REQUEST FY 2026</b>	<b>APPROVED FY 2026</b>
<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>0</b>	<b>1,500,000</b>	<b>218,000</b>	<b>0</b>	<b>218,000</b>
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>32,702</b>	<b>54,051</b>	<b>218,000</b>	<b>0</b>	<b>218,000</b>

<b>ALLCONET II</b>	<b>ACTUAL FY 2023</b>	<b>ACTUAL FY 2024</b>	<b>ORIGINAL FY 2025</b>	<b>REQUEST FY 2026</b>	<b>APPROVED FY 2026</b>
<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>77,187</b>	<b>98,985</b>	<b>116,500</b>	<b>99,000</b>	<b>99,000</b>
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>310,976</b>	<b>279,223</b>	<b>116,500</b>	<b>99,000</b>	<b>99,000</b>



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
<b>Allegany College - Project Requests for CIP FY2026-2030</b>											
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 \$ - >FY2030	AC Total	Project Total
		\$200,000	\$257,000	\$2,607,704	\$2,279,000	\$0	\$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	\$2,000,000	\$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
<b>Board of Ed - Project Requests for CIP FY2026-2030</b>											
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
<b>Summary for Board of Ed (9 Projects)</b>											
<b>TOTALS for Board of Ed</b>		<b>AC \$ - Prior</b>	<b>AC \$ - FY2026</b>	<b>AC \$ - FY2027</b>	<b>AC \$ - FY2028</b>	<b>AC \$ - FY2029</b>	<b>AC \$ - FY2030</b>	<b>AC \$ - &gt;FY2030</b>	<b>AC Total</b>	<b>Project Total</b>	
		\$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
<b>DPW-Bldg - Project Requests for CIP FY2026-2030</b>											
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	\$75,000	\$0	\$0	\$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
<b>Summary for DPW-Bldg (8 Projects)</b>											
<b>TOTALS for DPW-Bldg</b>		<b>AC \$ - Prior</b>	<b>AC \$ - FY2026</b>	<b>AC \$ - FY2027</b>	<b>AC \$ - FY2028</b>	<b>AC \$ - FY2029</b>	<b>AC \$ - FY2030</b>	<b>AC \$ - FY2030</b>	<b>AC Total</b>	<b>Project Total</b>	
		\$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-F-CIP-2026-01	Drainage Improvement Program	\$428,000	\$0	\$25,000	\$0	\$0	\$0	\$0	\$453,000	\$726,000	Future Request - Funding TBD
<b>DPW-Fld Mtgn - Project Requests for CIP FY2026-2030</b>											
Summary for DPW-Fld Mtgn (1 Project)											
<b>TOTALS for DPW-Fld Mtgn</b>		<b>AC \$ - Prior</b>	<b>AC \$ - FY2026</b>	<b>AC \$ - FY2027</b>	<b>AC \$ - FY2028</b>	<b>AC \$ - FY2029</b>	<b>AC \$ - FY2030</b>	<b>AC \$ - &gt;FY2030</b>	<b>AC Total</b>	<b>Project Total</b>	
		\$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
<b>DPW-Rd/Bridge - Project Requests for CIP FY2026-2030</b>											
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: Watercliff 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	\$0	\$0	\$0	\$4,000,000	\$4,000,000	Future Request - Funding TBD
<b>Summary for DPW-Rd/Bridge (11 Projects)</b>											
<b>TOTALS for DPW-Rd/Bridge</b>		<b>AC \$ - Prior</b>	<b>AC \$ - FY2026</b>	<b>AC \$ - FY2027</b>	<b>AC \$ - FY2028</b>	<b>AC \$ - FY2029</b>	<b>AC \$ - FY2030</b>	<b>AC \$ - &gt;FY2030</b>	<b>AC Total</b>	<b>Project Total</b>	
		\$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
<b>DPW-Sewer - Project Requests for CIP FY2026-2030</b>											
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 \$
<b>Summary for DPW-Sewer (9 Projects)</b>											
<b>TOTALS for DPW-Sewer</b>		<b>AC \$ - Prior</b>	<b>AC \$ - FY2026</b>	<b>AC \$ - FY2027</b>	<b>AC \$ - FY2028</b>	<b>AC \$ - FY2029</b>	<b>AC \$ - FY2030</b>	<b>AC \$ - FY2030</b>	<b>AC Total</b>	<b>Project Total</b>	
		\$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
<b>DPW-Water - Project Requests for CIP FY2026-2030</b>											
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
<b>Summary for DPW-Water (9 Projects)</b>											
<b>TOTALS for DPW-Water</b>		<b>AC \$ - Prior</b>	<b>AC \$ - FY2026</b>	<b>AC \$ - FY2027</b>	<b>AC \$ - FY2028</b>	<b>AC \$ - FY2029</b>	<b>AC \$ - FY2030</b>	<b>AC \$ - &gt;FY2030</b>	<b>AC Total</b>	<b>Project Total</b>	
		\$10,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$510,000	\$20,550,000	
<b>Emer Svc - Project Requests for CIP FY2026-2030</b>											
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
<b>Summary for Emer Svc (1 Project)</b>											
<b>TOTALS for Emer Svc</b>		<b>AC \$ - Prior</b>	<b>AC \$ - FY2026</b>	<b>AC \$ - FY2027</b>	<b>AC \$ - FY2028</b>	<b>AC \$ - FY2029</b>	<b>AC \$ - FY2030</b>	<b>AC \$ - &gt;FY2030</b>	<b>AC Total</b>	<b>Project Total</b>	
		\$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-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

### IT - Project Requests for CIP FY2026-2030

Summary for IT (6 Projects)										
TOTALS for IT	AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total
	\$0	\$0	\$1,578,000	\$0	\$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	\$40,000	\$360,000	\$0	\$0	\$400,000	\$4,000,000	Future Request - Funding TBD
LIB-CIP-2026-02	Frostburg Library - Roof Sealing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000	Future Request - Funding TBD
LIB-CIP-2026-03	George's Creek Library Roof Replacement	\$0	\$0	\$0	\$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 \$ - >FY2030	AC Total	Project Total
	\$0	\$0	\$230,000	\$0	\$40,000	\$360,000	\$0	\$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	
<b>ALLEGANY COUNTY CIP FY2026-2030 - GRAND TOTALS</b>												
	<b>GRAND TOTALS for All Projects</b>		AC \$ - Prior	AC \$ - FY2026	AC \$ - FY2027	AC \$ - FY2028	AC \$ - FY2029	AC \$ - FY2030	AC \$ - FY2030	AC \$ - >FY2030	AC Total	Project Total
			\$5,193,845	\$4,058,072	\$14,084,001	\$3,879,000	\$4,461,138	\$3,014,758	\$2,600,000	\$2,600,000	\$37,290,814	\$198,219,577

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