



Allegany County Commissioners FY 2021

Preliminary Budget

Jason M. Bennett | Director of Finance | April 30, 2020



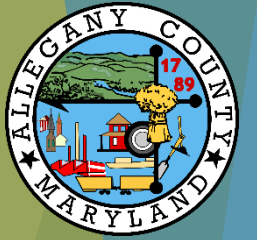
Preliminary Budget Highlights - Total Requested Revenues **\$94,548,469**

Highlights	Changes	Reasoning
Property Taxes	\$29,670	Property taxes just slightly above constant yield DNR Pilot reduced by \$55,598
Income Taxes	\$1,087,807	Strong FY 2020 performance Forecast adjusted for VERSO losses
Highway User Revenue	\$53,000	Continued small increases
Unexpended Fund Balance	(\$69,552)	Decrease from \$854,122 used for FY 2020



Preliminary Budget Highlights - Total Requested Expenditures **\$94,548,469**

Highlights - Operating Departments	Changes	Reasoning
Salaries & Fringe Benefits	\$455,000	2% COLAs No Health Insurance increase
Emergency Management	\$604,297	Continued costs increases - EMS
Appropriations to Major Outside Agencies	\$404,335	MOE increase to Board of Education; All others flat funded
Debt Service	\$612,339	Bond Premium of \$862K for 2018 PIB used for FY 2020 Debt Service Payment



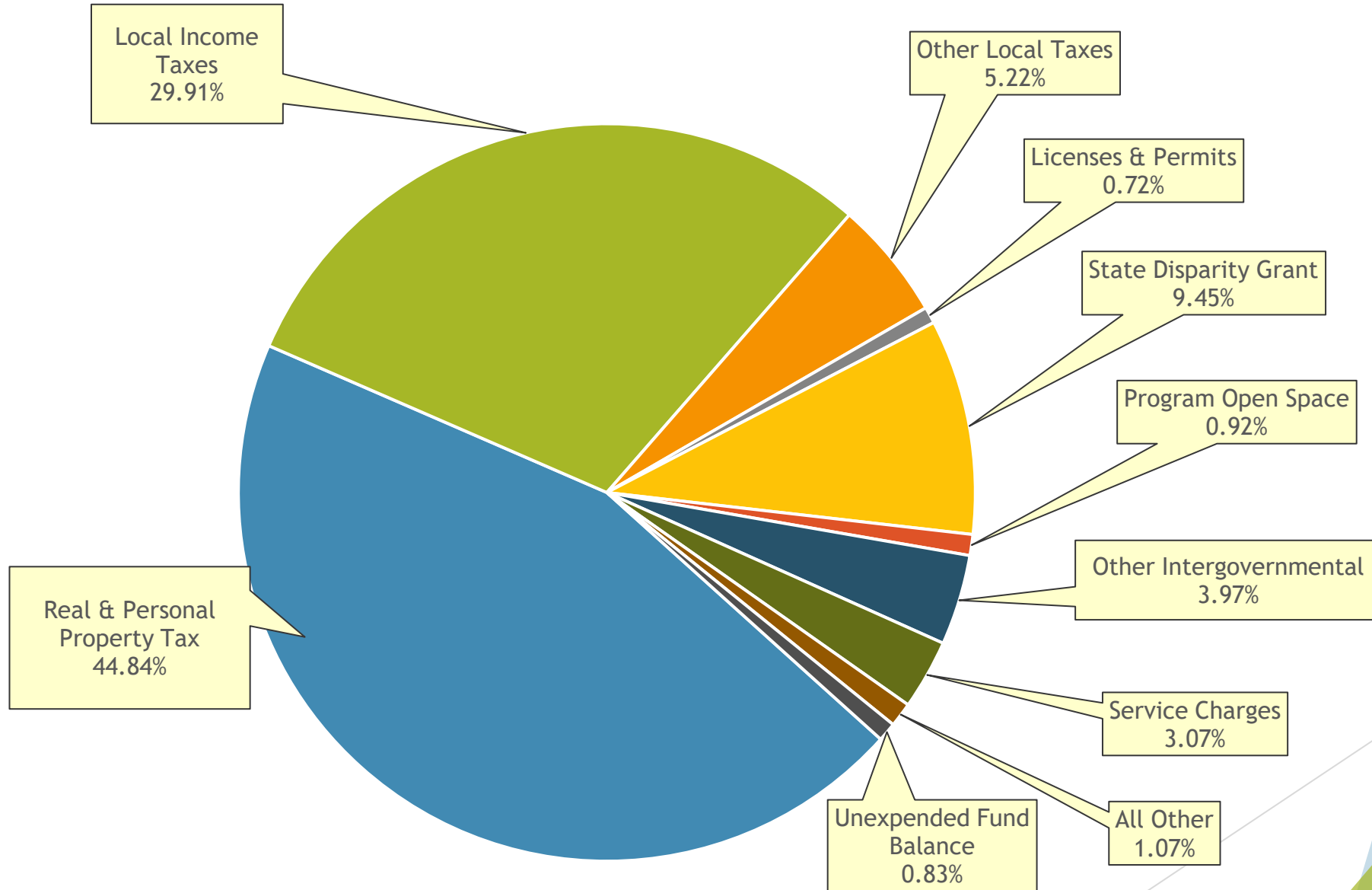
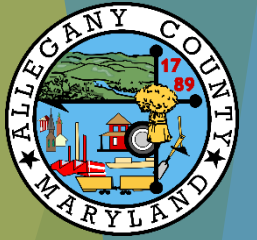
FY 2021 Proposed Tax Rates

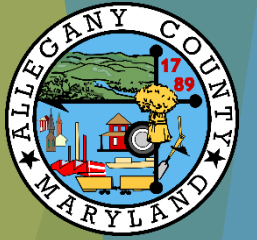
NO CHANGE IN RATES

INCOME TAX RATE	3.05%
REAL PROPERTY TAX RATE	\$0.9750
RECORDATION TAX	\$3.50
HOMESTEAD CREDIT	4.00%

Total FY 2021 Budget Revenues

\$94,548,469





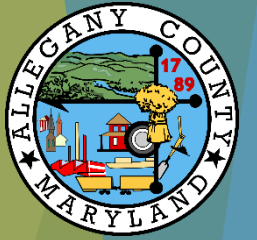
FY 2021 Recommended Budget Revenues & Other Sources Summary

General Fund	\$ 94,548,469
Coal Haul Roads Fund	70,000
Rocky Gap Slots Revenue Fund	2,445,978
Transit Fund	2,642,328
Narcotics Task Force Fund	114,600
Gaming Fund	415,000
Revolving Building Fund	13,274,357
State Fire, Rescue & Inmate Commissary Fund	415,970
Debt Service Fund	3,078,385
Water Fund	5,466,205
Sanitary Fund	11,081,026
Allconet II	225,058
County Loan Fund	24,325
TOTAL	\$ 133,801,701

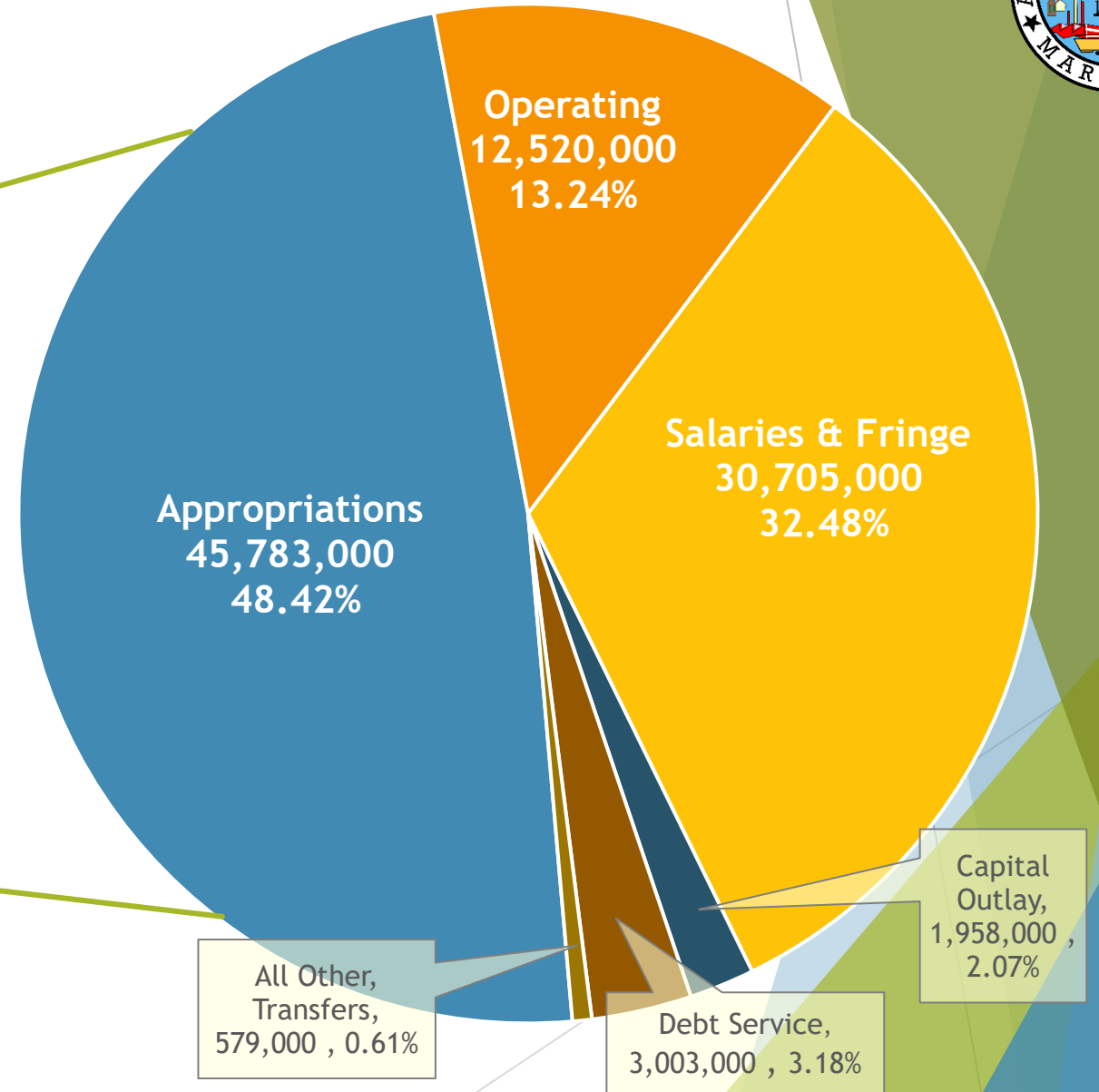
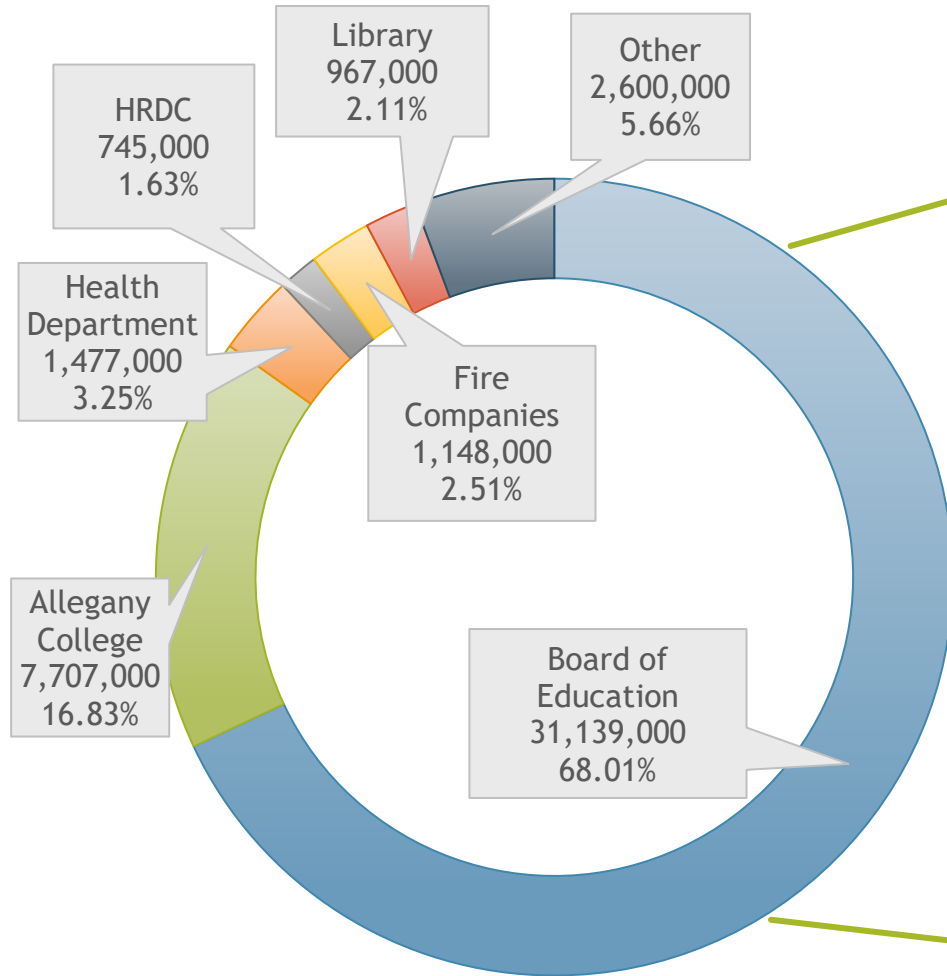
Note: This preliminary budget does not include the Capital Projects Fund.

Total FY 2021 Budget Expenditures \$94,548,469

Where Is Your Tax Dollar Spent?



FY 2021 General Fund Expenditures



FY 21 Budget General Fund

Services Not Provided by Municipal Government

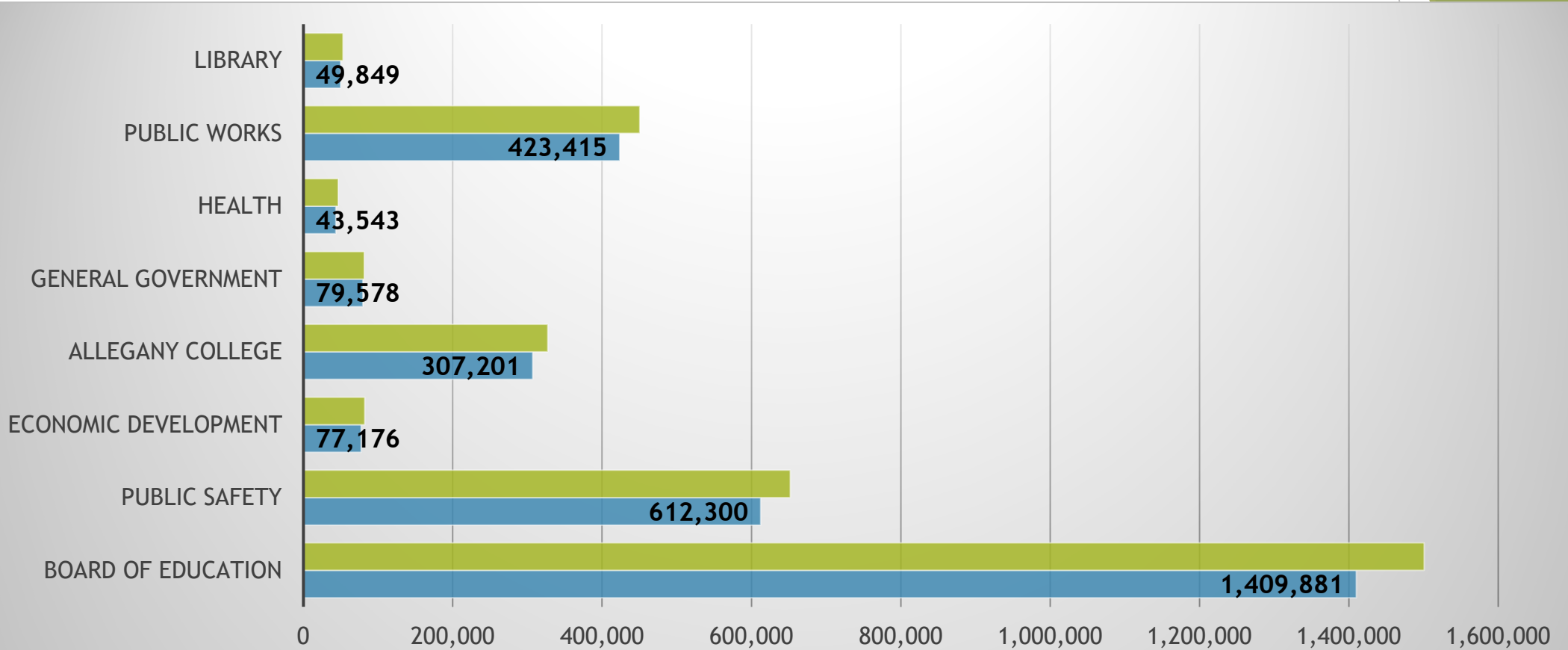


Service	Dollars	Percentage
Board of Education	\$ 31,138,670	32.9%
Detention Center	7,960,372	8.4%
Allegany College	7,706,856	8.2%
Debt Service on Services	3,002,942	3.2%
911	2,542,272	2.7%
State's Attorney	1,625,670	1.7%
Health Department	1,477,009	1.6%
Allegany County Library	966,545	1.0%
Other Health Services Programs	870,762	0.9%
Election Office	858,772	0.9%
HRDC (Sr Citizen Centers)	744,946	0.8%
Tourism	659,503	0.7%
County Fair & Ag Expo	602,016	0.6%
Transit Operation	462,301	0.5%
Animal Control	414,837	0.4%
Circuit Court Master Program	412,422	0.4%
Alternative Sentencing Program	408,562	0.4%
Solid Waste Recycling	282,874	0.3%
Airport	240,000	0.3%
Emergency Management	202,766	0.2%
Soil Conservation	173,662	0.2%
Agricultural Extension Agent	170,709	0.2%
Home Detention	168,556	0.2%
Liquor Board	127,031	0.1%
Haz Mat	73,000	0.1%
Family Law Master	64,609	0.1%
Some 26 Services for 67.1% of Budget	\$ 63,357,664	67.0%
Total General Budget	\$ 94,548,469	

FY 2021 Budget

Debt Service Transfer

\$3,002,942



	Board of Education	Public Safety	Economic Development	Allegany College	General Government	Health	Public Works	Library
■ FY 2020	1,500,870	651,861	82,125	327,132	81,360	46,438	450,543	52,992
■ FY 2021	1,409,881	612,300	77,176	307,201	79,578	43,543	423,415	49,849



Support For



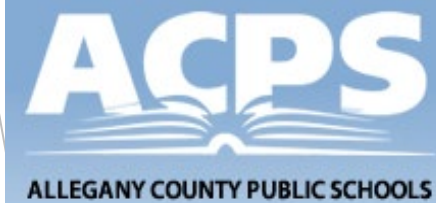
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	Actual 2017	Actual 2018	Actual 2019	Budgeted 2020	Budgeted 2021
County Appropriation	7,630,550	7,630,550	7,630,550	7,706,856	7,706,856
Percentage Change	1.0%	0.0%	0.0%	1.0%	0.0%
County Appropriation	7,630,550	7,630,550	7,630,550	7,706,856	7,706,856
Allegany County Campus Enrollment	2,466	2,286	2,208	2,181	2,243
Appropriation Per Student	3,094	3,338	3,456	3,534	3,436
Percentage Change	9.9%	7.3%	3.4%	2.8%	(2.8%)
County Appropriation + Debt Service	7,894,268	7,894,897	7,890,487	8,033,988	8,014,057
Allegany County Campus Enrollment	2,466	2,286	2,208	2,181	2,243
Spending Per Student	3,201	3,454	3,574	3,684	3,573
Percentage Change	8.2%	7.3%	3.4%	3.6%	(3.1%)

Note: Numbers do not include \$360,000 appropriated annually to the ACM Foundation from Rocky Gap Slots Proceeds.

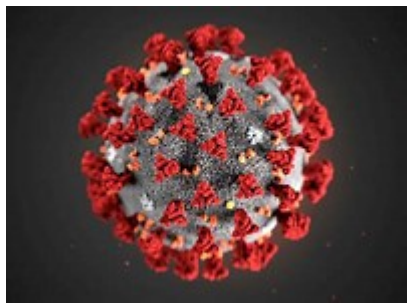


Support For



	Actual 2017	Actual 2018	Actual 2019	Budgeted 2020	Budgeted 2021
County Appropriation	30,169,985	30,424,308	30,424,308	30,734,335	31,138,670
Percentage Change	1.1%	0.8%	0.0%	1.0%	1.3%
County Appropriation	30,169,985	30,424,308	30,424,308	30,734,335	31,138,670
Student Enrollment	8,597	8,539	8,437	8,673	8,566
Appropriation Per Student	3,509	3,563	3,606	3,544	3,635
Percentage Change	2.2%	1.5%	1.2%	0.5%	2.5%
County Appropriation + Debt Service	32,032,848	31,934,392	31,913,860	32,235,205	32,548,551
Student Enrollment	8,597	8,539	8,437	8,673	8,566
Spending Per Student	3,726	3,740	3,783	3,717	3,800
Percentage Change	1.9%	0.4%	1.1%	0.5%	2.2%
County Appropriation + Debt Service + Gaming	32,112,848	32,014,392	31,993,860	32,315,205	32,628,551
Student Enrollment	8,597	8,539	8,437	8,673	8,566
Spending Per Student	3,735	3,749	3,792	3,726	3,809
Percentage Change	1.7%	0.4%	1.1%	0.5%	2.2%

Note: Enrollment numbers include Pre-K student enrollment.



COVID-19 CRISIS



- National Pandemic Has Closed our Economy
- Directly reduces Income Tax
- Hotel/Motel Taxes will be dramatically reduced during closure
- Rocky Gap Slots Revenue will lose an average \$208,000 monthly
- Interest Income also will be dramatically reduced.
- We will revisit this in the near future
 - Reductions will have to be made, but we will have to wait to see by how much



Budget Information

- ▶ There will be preliminary budget hearings for public input during all meetings in May.
- ▶ This document is available online at www.gov.allconet.org
- ▶ Please feel free to email any questions about this document to finance@alleganygov.org
- ▶ Budget Adoption is scheduled for May 28, 2020.