

Supplementary Information

THE COMMISSIONERS OF CARROLL COUNTY
WESTMINSTER, MARYLAND
SCHEDULE OF REVENUES, EXPENDITURES, AND OTHER FINANCING
SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

Schedule 1-1

| | Original Budget | Final Budget | Actuals | Variance with Final Budget Positive(Negative) |
|---|--------------------|--------------------|--------------------|---|
| RESOURCES (INFLOWS) | | | | |
| Revenues | | | | |
| Taxes - Local Property | | | | |
| Real property | \$ 184,399,190 | \$ 184,399,190 | \$ 184,762,338 | \$ 363,148 |
| Real property - prior years | 300,000 | 300,000 | (510,732) | (810,732) |
| Personal property | 250,000 | 250,000 | 386,040 | 136,040 |
| Railroad and public utilities | 6,850,300 | 6,850,300 | 7,161,059 | 310,759 |
| Ordinary business corporations | 7,931,000 | 7,931,000 | 7,356,171 | (574,829) |
| Penalties and interest-delinquent taxes | 800,000 | 800,000 | 818,257 | 18,257 |
| Semi-annual service charges | 65,000 | 65,000 | 140,388 | 75,388 |
| | <u>200,595,490</u> | <u>200,595,490</u> | <u>200,113,521</u> | <u>(481,969)</u> |
| Deductions | | | | |
| Discounts allowed on taxes | (800,000) | (800,000) | (800,540) | (540) |
| Property Tax Rebate | - | - | (211) | (211) |
| Senior tax credit | (20,000) | (20,000) | (7,103) | 12,897 |
| Payment in Lieu of Taxes | 25,960 | 25,960 | 6,729 | (19,231) |
| Homestead tax credit | (228,073) | (228,073) | (220,297) | 7,776 |
| | <u>(1,022,113)</u> | <u>(1,022,113)</u> | <u>(1,021,422)</u> | <u>691</u> |
| Net Taxes - Local Property | <u>199,573,377</u> | <u>199,573,377</u> | <u>199,092,098</u> | <u>(481,278)</u> |
| Taxes - Local Other | | | | |
| Income tax | 139,692,655 | 139,692,655 | 139,476,252 | (216,403) |
| 911 service fees | 1,030,000 | 1,030,000 | 1,087,610 | 57,610 |
| Recordation tax | 13,500,000 | 13,500,000 | 14,241,331 | 741,331 |
| Heavy equipment tax | 100,000 | 100,000 | 126,016 | 26,016 |
| Admissions and amusement tax | 306,000 | 306,000 | 351,742 | 45,742 |
| Police Aid-Regular | 764,600 | 764,600 | 882,661 | 118,061 |
| Total Taxes - Local Other | <u>155,393,255</u> | <u>155,393,255</u> | <u>156,165,610</u> | <u>772,355</u> |
| Licenses and Permits | | | | |
| Beer, wine and liquor licenses | 201,600 | 201,600 | 213,164 | 11,564 |
| Amusement | 5,500 | 5,500 | 1,845 | (3,655) |
| Traders | 130,000 | 130,000 | 132,314 | 2,314 |
| Animal | 75,000 | 75,000 | 60,881 | (14,119) |
| Buildings | 1,050,400 | 1,050,400 | 1,057,250 | 6,850 |
| Mobile home licenses | 63,700 | 63,700 | 61,890 | (1,810) |
| Cable Franchise Fee | 1,561,090 | 1,561,090 | 1,645,750 | 84,660 |
| Marriage | 32,000 | 32,000 | 32,890 | 890 |
| Grading | 21,500 | 21,500 | 20,887 | (613) |
| Kennel Licenses | 18,000 | 18,000 | 19,225 | 1,225 |
| Total Licenses and Permits | <u>3,158,790</u> | <u>3,158,790</u> | <u>3,246,094</u> | <u>87,304</u> |
| Intergovernmental Revenues | | | | |
| Federal | - | - | 745,706 | 745,706 |
| Build America Bonds Subsidy | 773,350 | 773,350 | 776,990 | 3,640 |
| State Aid-Fire Companies | 400,000 | 400,000 | 388,587 | (11,413) |
| Security Interest Filing Fee | - | - | 16,828 | 16,828 |
| State Dept/ Health & Mental Hygiene | - | - | 375 | 375 |
| Grand & Petit Jury Reimburse | 56,000 | 56,000 | 52,570 | (3,430) |
| St Dept/Health & Mental Hygiene | 151,000 | 151,000 | 168,611 | 17,611 |
| 911 Training Reimbursement | - | - | 109,000 | 109,000 |
| Circuit Court Master Reimb | - | - | 27,812 | 27,812 |
| Westminster | - | - | 41,433 | 41,433 |
| Total Intergovernmental Revenues | <u>1,380,350</u> | <u>1,380,350</u> | <u>2,327,913</u> | <u>947,563</u> |

**THE COMMISSIONERS OF CARROLL COUNTY
WESTMINSTER, MARYLAND
SCHEDULE OF REVENUES, EXPENDITURES, AND OTHER
FINANCING**

Schedule 1-1

**SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017**

| | Original Budget | Final Budget | Actuals | Variance with Final Budget Positive(Negative) |
|---|--------------------|------------------|------------------|---|
| Charges for Services | | | | |
| General Government | | | | |
| Lien certificates | \$ 210,000 | \$ 210,000 | \$ 211,306 | \$ 1,306 |
| Data processing | 5,500 | 5,500 | 2,081 | (3,419) |
| Hearing fees-zoning appeals | 12,000 | 12,000 | 14,595 | 2,595 |
| Copy fees and code books | 14,000 | 14,000 | 11,167 | (2,833) |
| Health depart-telephone and janitorial | 61,800 | 61,800 | 44,854 | (16,946) |
| Hearing fees-zoning administration | 10,000 | 10,000 | 8,400 | (1,600) |
| Total Serv Chrg - General Government | 313,300 | 313,300 | 292,403 | (20,897) |
| Public Safety | | | | |
| Sheriff's services-salary recovery | 1,000 | 1,000 | 2,321 | 1,321 |
| Sheriff's services-fees | 103,000 | 103,000 | 103,577 | 577 |
| Sheriff's services-detention center | 171,600 | 171,600 | 174,507 | 2,907 |
| Sheriff- Town Deputies | 102,500 | 102,500 | 103,274 | 774 |
| Inspection fees-roads | 150,000 | 150,000 | 51,038 | (98,962) |
| Inspections fees-development review | 5,000 | 5,000 | 31,414 | 26,414 |
| Detention center-commissary | 43,000 | 43,000 | 72,142 | 29,142 |
| Detention center-work release | 80,000 | 80,000 | 81,915 | 1,915 |
| Sheriff/ICE transport | - | - | 23 | 23 |
| Sheriff-Citations | 5,000 | 5,000 | 6,200 | 1,200 |
| Fire Protection Plan Review Fee | - | - | 53,708 | 53,708 |
| Soc. Sec. Admin. Incentive Program | - | - | 200 | 200 |
| Sheriff-home detention | 15,500 | 15,500 | 18,840 | 3,340 |
| Juvenile transport | 45,000 | 45,000 | 36,404 | (8,596) |
| State criminal alien assistance program | 8,000 | 8,000 | 5,682 | (2,318) |
| Sheriff's Sex Offender Fees | 25,200 | 25,200 | 25,200 | 0 |
| Inspection fees-fire safety | 45,000 | 45,000 | - | (45,000) |
| Total Serv Chrg - Public Safety | 799,800 | 799,800 | 766,445 | (33,355) |
| Public Works | | | | |
| Road maintenance | 120,000 | 120,000 | 87,991 | (32,009) |
| Fuel reimbursements | 630,000 | 630,000 | 581,889 | (48,111) |
| Vehicle maintenance | 478,850 | 478,850 | 463,582 | (15,268) |
| Courthouse Annex-Rent/Heat | 13,000 | 13,000 | 12,994 | (6) |
| Engineering review fees | 24,000 | 24,000 | 9,640 | (14,360) |
| Development review fees | 100,000 | 100,000 | 150,129 | 50,129 |
| Total Serv Chrg - Public Works | 1,365,850 | 1,365,850 | 1,306,225 | (59,625) |
| Conservation of Natural Resources | | | | |
| Stormwater/environment review fee | 33,500 | 33,500 | 29,649 | (3,851) |
| Flood plain review fees | 4,000 | 4,000 | 3,000 | (1,000) |
| Forest conservation review fee | 26,000 | 26,000 | 17,807 | (8,193) |
| Tower location analysis fee | - | - | 15,000 | 15,000 |
| Weed control spraying | 45,000 | 45,000 | 62,656 | 17,656 |
| Total Serv Chrg- Conservation of Natural Resources | 108,500 | 108,500 | 128,113 | 19,612 |
| Human Services | | | | |
| Westminster Sr. Ctr. Classes | 14,500 | 14,500 | 9,425 | (5,075) |
| North Carroll Sr. Ctr. Classes | 22,000 | 22,000 | 22,542 | 542 |
| South Carroll Sr. Ctr. Classes | 24,000 | 24,000 | 30,059 | 6,059 |
| Taneytown Sr. Ctr. Classes | 4,000 | 4,000 | 3,516 | (484) |
| Mt. Airy Sr. Ctr. Classes | 14,000 | 14,000 | 12,581 | (1,419) |
| Total Serv Chrg- Human Services | 78,500 | 78,500 | 78,122 | (377) |

**THE COMMISSIONERS OF CARROLL COUNTY
WESTMINSTER, MARYLAND
SCHEDULE OF REVENUES, EXPENDITURES, AND OTHER
FINANCING**

Schedule 1-1

**SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017**

| | Original Budget | Final Budget | Actuals | Variance with Final Budget Positive(Negative) |
|--|--------------------|--------------------|--------------------|---|
| Culture and Recreation | | | | |
| Farm museum | \$ 140,000 | \$ 140,000 | \$ 181,055 | \$ 41,055 |
| Piney Run Park | 332,316 | 332,316 | 345,826 | 13,510 |
| Bear Branch Programs | 4,000 | 4,000 | 15,074 | 11,074 |
| Culture and Recreation-continued | | | | |
| Hashawha environmental center | 250,800 | 250,800 | 255,427 | 4,627 |
| General public & school/youth programs | 6,000 | 6,000 | 16,030 | 10,030 |
| Outdoor school meals/concessions | 164,000 | 164,000 | 157,939 | (6,061) |
| Sports complex | 52,000 | 52,000 | 55,794 | 3,794 |
| Pavilion & facility rentals | 55,400 | 55,400 | 68,707 | 13,307 |
| Bus Trips | - | - | 5,489 | 5,489 |
| Wine Festival | 390,000 | 390,000 | 315,707 | (74,293) |
| Dog Park memberships | 4,300 | 4,300 | 4,700 | 400 |
| Total Culture and Recreation | <u>1,398,816</u> | <u>1,398,816</u> | <u>1,421,748</u> | <u>22,932</u> |
| Total Charges for Services | <u>4,064,766</u> | <u>4,064,766</u> | <u>3,993,056</u> | <u>(71,710)</u> |
| Fines and Forfeits | | | | |
| Circuit Court Fines | 35,000 | 35,000 | 31,402 | (3,598) |
| Liquor license fines | 10,000 | 10,000 | 7,500 | (2,500) |
| HS Fines/Violations | 12,000 | 12,000 | 10,300 | (1,700) |
| Humane society impoundment fees | 25,000 | 25,000 | 20,964 | (4,036) |
| Parking violations-sheriff | 1,000 | 1,000 | 200 | (800) |
| Build/zoning/health violations | - | - | 1,500 | 1,500 |
| Total Fines and Forfeits | <u>83,000</u> | <u>83,000</u> | <u>71,866</u> | <u>(11,134)</u> |
| Interest and gain on investments | 2,184,020 | 2,184,020 | 796,251 | (1,387,769) |
| Miscellaneous Revenues | | | | |
| Rents and concessions | 218,600 | 218,600 | 7,100,845 | 6,882,245 |
| Equipment sales | 135,000 | 135,000 | 189,367 | 54,367 |
| Postage | 20,000 | 20,000 | 27,086 | 7,086 |
| Pension Recovery | 347,000 | 347,000 | 310,846 | (36,154) |
| Health department | 6,000 | 6,000 | 3,284 | (2,716) |
| County attorney fees | 194,820 | 194,820 | - | (194,820) |
| OPEB Recovery | 280,000 | 280,000 | 354,918 | 74,918 |
| State Retire Recovery | 9,000 | 9,000 | 10,090 | 1,090 |
| Grant Cost Recovery | - | - | 2,474 | 2,474 |
| Aging Bus Cost Recovery | - | - | 20,487 | 20,487 |
| Insurance Recovery | - | - | 728 | 728 |
| Jury Duty | - | - | 502 | 502 |
| Land Sales | - | - | 1,000 | 1,000 |
| Advertising | 6,000 | 6,000 | 8,000 | 2,000 |
| Miscellaneous | 250,000 | 250,000 | 419,042 | 169,042 |
| Total Miscellaneous Revenues | <u>1,466,420</u> | <u>1,466,420</u> | <u>8,448,670</u> | <u>6,982,249</u> |
| Total Revenues | <u>367,303,978</u> | <u>367,303,978</u> | <u>374,141,558</u> | <u>6,837,580</u> |

**THE COMMISSIONERS OF CARROLL COUNTY
WESTMINSTER, MARYLAND
SCHEDULE OF REVENUES, EXPENDITURES, AND OTHER
FINANCING**

Schedule 1-1

**SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017**

| | Original Budget | Final Budget | Actuals | Variance with Final Budget Positive(Negative) |
|--|--------------------|-------------------|-------------------|---|
| Other financing resources | | | | |
| Appropriated fund balance (Intrafund) | \$ 9,198,782 | \$ 9,198,782 | \$ - | \$ (9,198,782) |
| Transfers In (Interfund) | 11,904,240 | 11,904,240 | 11,864,524 | (39,716) |
| Redemptions (GO Bonds) | - | - | 6,441,485 | 6,441,485 |
| Bonds issued | - | - | - | - |
| Bonds Premium | - | - | 400,000 | 400,000 |
| Non-cash Note Proceeds (Issuance of GO Debt) | - | - | 1,303,000 | 1,303,000 |
| Total Other Financing Resources | <u>21,103,022</u> | <u>21,103,022</u> | <u>20,009,009</u> | <u>(1,094,013)</u> |
| Total Resources (Inflows) | \$ 388,407,000 | \$ 388,407,000 | \$ 394,150,567 | \$ 5,743,567 |
| CHARGES TO APPROPRIATIONS (OUTFLOWS) | | | | |
| Expenditures | | | | |
| General Government | | | | |
| County Commissioners | | | | |
| County Commissioners | \$ 972,220 | \$ 1,195,117 | \$ 1,094,773 | \$ 100,344 |
| Audio/Video Production | 160,410 | 200,455 | 196,525 | 3,930 |
| Zoning Administrator | 233,930 | 376,759 | 371,584 | 5,175 |
| Technology Services | 4,353,110 | 4,775,580 | 4,686,665 | 88,915 |
| Production/Distribution Service | 465,020 | 514,066 | 468,431 | 45,635 |
| Total County Commissioners | <u>6,184,690</u> | <u>7,061,978</u> | <u>6,817,978</u> | <u>244,000</u> |
| Carroll County Board of Elections | 1,033,330 | 1,033,330 | 938,713 | 94,617 |
| County Attorney | 877,850 | 977,499 | 769,662 | 207,837 |
| Comptroller | | | | |
| Comptroller Administration | 392,900 | 462,726 | 457,591 | 5,135 |
| Accounting | 921,540 | 1,131,005 | 1,126,334 | 4,671 |
| Purchasing | 428,680 | 499,918 | 427,289 | 72,629 |
| Independent Post - Auditing | 47,750 | 47,750 | 46,383 | 1,367 |
| Bond Issuance Expense | 189,550 | 189,550 | 137,068 | 52,482 |
| Collections Office | 1,283,280 | 1,458,633 | 1,356,456 | 102,177 |
| Total Comptroller | <u>3,263,700</u> | <u>3,789,582</u> | <u>3,551,121</u> | <u>238,461</u> |
| Human Resources & Personnel Services | | | | |
| Human Resources Administration | 821,700 | 1,020,827 | 1,020,823 | 4 |
| Fringe Benefits | 18,368,660 | 733,112 | 549,480 | 183,632 |
| Personnel Services | 112,570 | 168,127 | 158,780 | 9,347 |
| Total Human Resources & Personnel Services | <u>19,302,930</u> | <u>1,922,067</u> | <u>1,729,083</u> | <u>192,984</u> |
| Management and Budget | | | | |
| Management and Budget Administration | 254,840 | 301,405 | 299,364 | 2,041 |
| Risk Management | 2,241,920 | 1,903,357 | 1,744,559 | 158,798 |
| Budget | 614,190 | 734,609 | 709,548 | 25,061 |
| Grant Management | 142,990 | 172,332 | 168,786 | 3,546 |
| Total Management and Budget | <u>3,253,940</u> | <u>3,111,703</u> | <u>2,922,257</u> | <u>189,446</u> |
| Land Use, Planning & Development | | | | |
| Land Use, Planning & Dev. Administration | 711,260 | 888,616 | 868,680 | 19,936 |
| Comprehensive Planning | 880,510 | 1,059,250 | 915,982 | 143,268 |
| Development Review | 515,080 | 654,088 | 602,384 | 51,704 |
| Resources Management | 710,120 | 948,574 | 943,720 | 4,854 |
| Total Land Use, Planning & Development | <u>2,816,970</u> | <u>3,550,528</u> | <u>3,330,766</u> | <u>219,762</u> |

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WESTMINSTER, MARYLAND
SCHEDULE OF REVENUES, EXPENDITURES, AND OTHER
FINANCING
SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017**

Schedule 1-1

| | Original Budget | Final Budget | Actuals | Variance with Final Budget Positive(Negative) |
|--|--------------------|-------------------|-------------------|---|
| General Services | | | | |
| Permits & Inspections | \$ 1,523,970 | \$ 2,026,390 | \$ 2,023,832 | \$ 2,558 |
| Building Construction | 250,050 | 306,628 | 286,774 | 19,854 |
| Facilities Administration | 7,248,120 | 7,862,737 | 6,331,990 | 1,530,747 |
| Facilities | 2,972,080 | 3,285,719 | 1,403,602 | 1,882,117 |
| Fleet Management | 7,243,040 | 4,628,391 | 3,740,652 | 887,739 |
| Total General Services | 19,237,260 | 18,109,864 | 13,786,850 | 4,323,014 |
| Miscellaneous | | | | |
| Board of License Commissioners | 87,350 | 91,874 | 80,563 | 11,311 |
| Administrative Hearings | 85,040 | 104,742 | 100,573 | 4,169 |
| Property tax payments to municipalities | 15,530 | 15,530 | 15,526 | 4 |
| Permits and fee payments to municipalities | 15,000 | 15,000 | 8,642 | 6,358 |
| Liquor license payments to municipalities | 25,000 | 25,000 | 27,123 | (2,123) |
| Town programs | 2,659,530 | 2,674,530 | 2,674,531 | (1) |
| Total Miscellaneous | 2,887,450 | 2,926,676 | 2,906,958 | 19,718 |
| Total General Government | 58,858,120 | 42,483,228 | 36,753,387 | 5,729,841 |
| Public Safety | | | | |
| Police Protection | | | | |
| Detention Center | 9,176,590 | 11,692,440 | 11,668,206 | 24,234 |
| Sheriff Services | 11,395,920 | 15,433,146 | 15,274,901 | 158,245 |
| Total Police Protection | 20,572,510 | 27,125,586 | 26,943,107 | 182,479 |
| Fire Department | | | | |
| Volunteer Emergency Services Association | 8,336,460 | 8,451,400 | 8,421,456 | 29,944 |
| EMS24/7 Services | 4,224,690 | 4,224,690 | 4,224,690 | - |
| Total Fire Department | 12,561,150 | 12,676,090 | 12,646,146 | 29,944 |
| Emergency Services | | | | |
| Emergency Service Operations | 2,808,610 | 2,641,596 | 2,500,678 | 140,918 |
| 911 - Emergency Service | 2,446,610 | 3,045,278 | 2,957,332 | 87,946 |
| Total Emergency Services | 5,255,220 | 5,686,875 | 5,458,010 | 228,865 |
| Other Protection | | | | |
| Animal Control | 914,900 | 1,125,800 | 1,125,800 | - |
| CC Advocacy & Investigation | 144,800 | 182,782 | 175,182 | 7,600 |
| LOSAP Funding | 100,000 | - | - | - |
| State aid-fire protection | 389,000 | 389,000 | 388,587 | 413 |
| Total Other Protection | 1,548,700 | 1,697,581 | 1,689,569 | 8,013 |
| Total Public Safety | 39,937,580 | 47,186,132 | 46,736,833 | 449,300 |
| Public Works | | | | |
| Public Works-Administration | 921,010 | 1,174,717 | 1,154,436 | 20,281 |
| Roads Operations | 7,946,060 | 11,667,003 | 11,105,725 | 561,278 |
| Traffic Control | 389,820 | 389,820 | 307,540 | 82,280 |
| Engineering-Design | 382,520 | 472,322 | 447,538 | 24,784 |
| Engineering-Construction Inspection | 364,320 | 522,912 | 515,176 | 7,736 |
| Storm Emergencies | 2,072,600 | 2,037,744 | 1,361,878 | 675,866 |
| Engineering | 396,470 | 499,667 | 487,107 | 12,560 |
| Engineering-Survey | 285,190 | 424,909 | 420,539 | 4,370 |
| Road Grant - Local | 35,390 | 35,390 | 35,385 | 5 |
| Total Public Works | 12,793,380 | 17,224,482 | 15,835,324 | 1,389,158 |

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FINANCING**

Schedule 1-1

**SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017**

| | Original Budget | Final Budget | Actuals | Variance with Final Budget Positive(Negative) |
|---|--------------------|--------------------|--------------------|---|
| Judicial Services | | | | |
| Volunteer Community Services | \$ 195,880 | \$ 254,970 | \$ 251,816 | \$ 3,154 |
| Circuit Court | 2,109,970 | 2,471,118 | 2,364,590 | 106,528 |
| Circuit Court Masters | 514,130 | 637,762 | 635,083 | 2,679 |
| State's Attorney | 3,428,410 | 4,386,638 | 4,384,442 | 2,196 |
| Orphans Court | 60,510 | 60,510 | 57,201 | 3,309 |
| Total Judicial Services | 6,308,900 | 7,810,998 | 7,693,132 | 117,866 |
| Health | | | | |
| Health Department | 3,296,100 | 3,296,100 | 3,296,100 | - |
| Family and Children's Services-DV Change, Inc. | 188,280 | 188,280 | 188,280 | - |
| Family and Children's Services-SA CCARC | 250,240 | 250,240 | 250,240 | - |
| Flying Colors of Success | 181,280 | 181,280 | 181,280 | - |
| Target, Inc. | 250,240 | 250,240 | 250,240 | - |
| Rape Crisis | 88,290 | 88,290 | 88,290 | - |
| Total Health | 4,640,830 | 4,640,830 | 4,640,830 | - |
| Human Services | | | | |
| Social Services-Local Funds | 20,000 | 20,000 | 20,000 | - |
| Human Services | 1,147,100 | 1,147,100 | 1,147,100 | - |
| Citizen Services Administration | 380,440 | 406,514 | 402,694 | 3,820 |
| Youth Services Bureau | 792,360 | 792,360 | 792,360 | - |
| Recovery Support Services | 845,630 | 856,430 | 856,011 | 419 |
| Aging and Disabilities | 1,146,670 | 1,523,056 | 1,488,112 | 34,944 |
| Access Carroll | 20,000 | 20,000 | 20,000 | - |
| Mosaic Community Services | 105,490 | 105,490 | 105,490 | - |
| Victim Witness Assistance | 0 | 0 | (36) | 36 |
| Total Human Services | 4,457,690 | 4,870,950 | 4,831,731 | 39,219 |
| Education | | | | |
| CC Public Ed & Gov Cable Access | 776,110 | 776,110 | 776,110 | - |
| CC Board of Ed-Local Funds | 181,852,000 | 181,852,000 | 183,671,424 | (1,819,424) |
| Community College-Direct Support | 8,523,370 | 8,523,370 | 8,523,370 | - |
| Community College-In-Kind-Support | - | - | 5,029,836 | (5,029,836) |
| Community College-Additional Approp | - | - | 300,000 | (300,000) |
| Total Education | 191,151,480 | 191,151,480 | 198,300,740 | (7,149,260) |
| Library | 9,815,120 | 12,153,785 | 14,249,443 | (2,095,658) |
| Culture and Recreation | | | | |
| Recreation & Parks-Administration | 348,590 | 438,991 | 437,387 | 1,604 |
| Recreation | 509,110 | 615,331 | 607,498 | 7,833 |
| Piney Run | 560,170 | 737,848 | 732,896 | 4,952 |
| Hashawha | 777,000 | 966,600 | 956,456 | 10,144 |
| Farm Musuem | 939,590 | 1,082,194 | 1,028,234 | 53,960 |
| Sports Complex | 214,070 | 276,089 | 276,084 | 5 |
| Historical Society | 65,000 | 65,000 | 65,000 | - |
| Homestead Museum | 25,000 | 25,000 | 25,000 | - |
| Total Culture and Recreation | 3,438,530 | 4,207,053 | 4,128,555 | 78,498 |

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Schedule 1-1

**SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017**

| | Original Budget | Final Budget | Actuals | Variance with Final Budget Positive(Negative) |
|--|--------------------|-----------------|----------------|---|
| Conservation of Natural Resources | | | | |
| Agriculture Extension Service | \$ 474,430 | \$ 474,430 | \$ 469,192 | \$ 5,238 |
| Weed Control | 41,000 | 63,500 | 63,011 | 489 |
| Gypsy Moth Control | 30,000 | 7,500 | 6,285 | 1,215 |
| Soil Conservation Service | 418,820 | 527,725 | 511,123 | 16,602 |
| Total Conservation of Natural Resources | 964,250 | 1,073,155 | 1,049,611 | 23,544 |
| Economic Development | | | | |
| Economic Development-Administration | 914,760 | 1,031,298 | 1,000,993 | 30,305 |
| Econ Devl-Industrial Grants | 1,504,440 | 1,504,440 | 990,604 | 513,836 |
| Business & Employment Resource Center | 219,290 | 289,542 | 273,334 | 16,208 |
| Tourism | 295,900 | 315,622 | 274,718 | 40,904 |
| Total Economic Development | 2,934,390 | 3,140,902 | 2,539,649 | 601,253 |
| Reserve for Contingencies | 4,219,850 | 2,745,216 | - | 2,745,216 |
| Debt Service | | | | |
| Debt service-County | 29,167,910 | 29,167,910 | 29,042,136 | 125,774 |
| Debt service- Board of Education | 12,037,000 | 12,392,038 | 12,392,038 | - |
| Total Debt Service | 41,204,910 | 41,559,948 | 41,434,174 | 125,774 |
| Total Expenditures | 380,725,030 | 380,248,159 | 378,193,409 | 2,054,751 |
| Other Financing Uses | | | | |
| Payment to Escrow Agent | - | - | 6,524,948 | (6,524,948) |
| Transfers Out: | | | | |
| Transfer to Capital Fund | 2,977,556 | 2,977,556 | 2,977,556 | - |
| Transfer to Special Revenue Funds - Grants | 1,888,810 | 2,365,681 | 1,820,914 | 544,767 |
| Transfer to Enterprise Funds | 2,619,490 | 2,619,490 | 2,619,490 | - |
| Transfer to Internal Service Fund | 196,114 | 196,114 | 196,114 | - |
| Total Other Financing Uses | 7,681,970 | 8,158,841 | 14,139,022 | (5,980,181) |
| Total charges to appropriations (outflows) | 388,407,000 | 388,407,000 | 392,332,431 | (3,925,431) |
| Net Change in Fund Balance | \$ - | \$ - | 1,818,136 | \$ 1,818,136 |
| Fund Balance - Beginning | | | 115,173,312 | |
| Fund Balance - Ending | | | \$ 116,991,448 | |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2017

| | Hotel Rental Tax Fund | Watershed Protection and Restoration Fund | Grant Fund | Total |
|---------------------------------------|-----------------------------|--|---------------------|---------------------|
| Assets | | | | |
| Equity in pooled cash and investments | \$ 675,518 | \$ 145,510 | \$ 2,216,784 | \$ 3,037,812 |
| Accounts receivable | - | - | 2,038,083 | 2,038,083 |
| Note receivable | - | - | 190,396 | 190,396 |
| Due from general fund | - | - | 300,166 | 300,166 |
| Prepaid costs | - | - | 436,096 | 436,096 |
| Total assets | <u>\$ 675,518</u> | <u>\$ 145,510</u> | <u>\$ 5,181,525</u> | <u>\$ 6,002,553</u> |
| Liabilities and fund balances | | | | |
| Liabilities | | | | |
| Accounts payable | \$ - | \$ 1,912 | \$ 893,211 | \$ 895,123 |
| Due to component unit | - | - | 41,502 | 41,502 |
| Due to other governmental funds | - | - | 348,296 | 348,296 |
| Due to internal service fund | - | - | 2,966 | 2,966 |
| Accrued expenditures | - | 34,202 | 117,862 | 152,064 |
| Unearned revenue | - | - | 1,057,168 | 1,057,168 |
| Total liabilities | <u>-</u> | <u>36,114</u> | <u>2,461,005</u> | <u>2,497,119</u> |
| Fund balances | | | | |
| Non-spendable | - | - | 436,096 | 436,096 |
| Restricted | 675,518 | - | 1,061,998 | 1,737,516 |
| Committed | - | 109,396 | - | 109,396 |
| Assigned | - | - | 1,222,426 | 1,222,426 |
| Total fund balances | <u>675,518</u> | <u>109,396</u> | <u>2,720,520</u> | <u>3,505,434</u> |
| Total liabilities and fund balances | <u>\$ 675,518</u> | <u>\$ 145,510</u> | <u>\$ 5,181,525</u> | <u>\$ 6,002,553</u> |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2017

| | Hotel Rental Tax Fund | Watershed Protection and Restoration Fund | Grant Fund | Total |
|---------------------------------------|-----------------------------|--|---------------------|---------------------|
| Revenues | | | | |
| Taxes: | | | | |
| Local property | \$ - | \$ 1,945,853 | \$ - | \$ 1,945,853 |
| Hotel rental tax | 324,144 | - | - | 324,144 |
| Charges for services: | | | | |
| Farm museum | - | - | - | - |
| Recreation and parks | - | - | 448,780 | 448,780 |
| Intergovernmental revenues: | | | | |
| Commission on aging | - | - | 1,643,106 | 1,643,106 |
| Housing & community development | - | - | 5,683,679 | 5,683,679 |
| Business employment resource center | - | - | 997,859 | 997,859 |
| Sheriff | - | - | 552,597 | 552,597 |
| Citizen services | - | - | 2,396,508 | 2,396,508 |
| States attorney | - | - | 69,063 | 69,063 |
| Circuit court | - | - | 826,918 | 826,918 |
| Public works | - | - | 1,885,878 | 1,885,878 |
| Emergency operations center | - | - | 485,294 | 485,294 |
| Planning | - | - | 225,569 | 225,569 |
| Tourism | - | - | 39,332 | 39,332 |
| Economic development | - | - | 71,264 | 71,264 |
| Municipalities | - | 96,670 | - | 96,670 |
| Interest | 1,402 | 4,360 | - | 5,762 |
| Total revenues | <u>325,546</u> | <u>2,046,883</u> | <u>15,325,847</u> | <u>17,698,276</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public safety | - | - | 1,095,285 | 1,095,285 |
| Public works | - | - | 3,090,335 | 3,090,335 |
| Health | - | - | 4,228 | 4,228 |
| Human services | - | - | 9,889,352 | 9,889,352 |
| Culture and recreation | - | - | 418,128 | 418,128 |
| Conservation of natural resources | - | 1,234,088 | - | 1,234,088 |
| Economic development | - | - | 1,087,378 | 1,087,378 |
| Judicial | - | - | 900,435 | 900,435 |
| Debt service: | | | | |
| Principal | - | 518,514 | - | 518,514 |
| Interest | - | 393,478 | - | 393,478 |
| Total expenditures | <u>-</u> | <u>2,146,080</u> | <u>16,485,141</u> | <u>18,631,221</u> |
| Other Financing Sources (uses) | | | | |
| Transfers in | - | - | 1,820,914 | 1,820,914 |
| Transfers out | (276,114) | - | (13,300) | (289,414) |
| Total Other Financing Sources (uses) | <u>(276,114)</u> | <u>-</u> | <u>1,807,614</u> | <u>1,531,500</u> |
| Net change in fund balances | 49,432 | (99,197) | 648,320 | 598,555 |
| Fund balances - beginning | 626,086 | 208,593 | 2,072,200 | 2,906,879 |
| Fund balances - ending | <u>\$ 675,518</u> | <u>\$ 109,396</u> | <u>\$ 2,720,520</u> | <u>\$ 3,505,434</u> |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Hotel Rental Tax Fund

Schedule of Revenues, Expenditures, and Change in Fund Balance
Budgetary (NON-GAAP) Basis vs. Actual
For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|------------------|------------------|-------------------|--|
| | Original | Final | | |
| RESOURCES (INFLOWS) | | | | |
| Revenues | | | | |
| Hotel Rental Tax | \$ 315,830 | \$ 315,830 | \$ 324,144 | \$ 8,314 |
| Interest | - | - | 1,402 | 1,402 |
| Total revenues | <u>315,830</u> | <u>315,830</u> | <u>325,546</u> | <u>9,716</u> |
| Total Resources (Inflows) | <u>315,830</u> | <u>315,830</u> | <u>325,546</u> | <u>9,716</u> |
| CHARGES TO APPROPRIATIONS (OUTFLOWS) | | | | |
| Expenditures | | | | |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other financing uses | | | | |
| Transfers out | <u>(315,830)</u> | <u>(315,830)</u> | <u>(276,114)</u> | <u>39,716</u> |
| Total other financing uses | <u>(315,830)</u> | <u>(315,830)</u> | <u>(276,114)</u> | <u>39,716</u> |
| Total charges to appropriations (outflows) | <u>(315,830)</u> | <u>(315,830)</u> | <u>(276,114)</u> | <u>39,716</u> |
| Net change in fund balance | <u>\$ -</u> | <u>\$ -</u> | <u>49,432</u> | <u>\$ 49,432</u> |
| Fund balance - beginning | | | <u>626,086</u> | |
| Fund balance - ending | | | <u>\$ 675,518</u> | |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Watershed Protection and Restoration Fund
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budgetary (NON-GAAP) Basis vs. Actual
For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|--------------------|--------------------|--------------------|--|
| | Original | Final | | |
| RESOURCES (INFLOWS) | | | | |
| Revenues | | | | |
| Taxes: | | | | |
| Local property | \$ 1,945,853 | \$ 1,945,853 | \$ 1,945,853 | \$ - |
| Intergovernmental revenues: | | | | |
| Municipalities | 213,667 | 213,667 | 96,670 | (116,997) |
| Interest | 600 | 600 | 4,360 | 3,760 |
| Total revenues | <u>2,160,120</u> | <u>2,160,120</u> | <u>2,046,883</u> | <u>(113,237)</u> |
| Total Resources (Inflows) | <u>2,160,120</u> | <u>2,160,120</u> | <u>2,046,883</u> | <u>(113,237)</u> |
| CHARGES TO APPROPRIATIONS (OUTFLOWS) | | | | |
| Expenditures | | | | |
| Current: | | | | |
| Conservation of natural resources | (2,160,120) | (2,160,120) | (1,234,088) | 926,032 |
| Debt service: | | | | |
| Principal | | | (518,514) | (518,514) |
| Interest | | | (393,478) | (393,478) |
| Total expenditures | <u>(2,160,120)</u> | <u>(2,160,120)</u> | <u>(2,146,080)</u> | <u>14,040</u> |
| Total charges to appropriations (outflows) | <u>(2,160,120)</u> | <u>(2,160,120)</u> | <u>(2,146,080)</u> | <u>14,040</u> |
| Net change in fund balance | <u>\$ -</u> | <u>\$ -</u> | <u>(99,197)</u> | <u>\$ (99,197)</u> |
| Fund balance - beginning | | | <u>208,593</u> | |
| Fund balance - ending | | | <u>\$ 109,396</u> | |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Grant Fund
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budgetary (NON-GAAP) Basis vs. Actual
For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---------------------|---------------------|---------------------|--|
| | Original | Final | | |
| RESOURCES (INFLOWS) | | | | |
| Revenues | | | | |
| Charges for service: | | | | |
| Recreation and parks | \$ 206,900 | \$ 133,434 | \$ 448,780 | \$ 315,346 |
| Intergovernmental revenues: | | | | |
| Office on aging | 1,197,704 | 1,644,492 | 1,643,106 | (1,386) |
| Housing & community development | 5,964,842 | 5,392,740 | 5,683,679 | 290,939 |
| Business employment resource center | 1,539,320 | 1,589,458 | 997,859 | (591,599) |
| Sheriff | 138,990 | 1,304,399 | 552,597 | (751,802) |
| Citizen services | 1,211,260 | 881,288 | 2,400,702 | 1,519,414 |
| States attorney | 66,000 | 56,109 | 69,063 | 12,954 |
| Circuit court | 514,360 | 766,234 | 826,918 | 60,684 |
| Public works | 1,308,974 | 1,427,839 | 1,885,878 | 458,039 |
| Emergency operations center tourism | 527,520 | 495,873 | 593,995 | 98,122 |
| Planning | 70,000 | 70,000 | 225,570 | 155,570 |
| Tourism | 35,000 | 29,389 | 39,332 | 9,943 |
| Economic development | - | 32,000 | 71,263 | 39,263 |
| Total revenues | <u>12,780,870</u> | <u>13,823,255</u> | <u>15,438,742</u> | <u>1,615,487</u> |
| Other financing resources | | | | |
| Transfers in | 1,860,810 | 2,049,828 | 1,820,914 | (228,914) |
| Total other financing resources | <u>1,860,810</u> | <u>2,049,828</u> | <u>1,820,914</u> | <u>(228,914)</u> |
| Total Resources (Inflows) | <u>14,641,680</u> | <u>15,873,083</u> | <u>17,259,656</u> | <u>1,386,573</u> |
| CHARGES TO APPROPRIATIONS (OUTFLOWS) | | | | |
| Expenditures | | | | |
| Current: | | | | |
| Public safety | 580,120 | 1,196,182 | 1,006,693 | 189,489 |
| Public works | 2,555,974 | 2,911,463 | 3,320,679 | (409,216) |
| Health | 4,000 | 4,000 | 4,228 | (228) |
| Culture and recreation | 215,000 | 118,484 | 418,128 | (299,644) |
| Economic development | 1,874,320 | 1,770,223 | 1,087,378 | 682,845 |
| Judicial | 798,671 | 801,926 | 900,435 | (98,509) |
| Human Services | 8,613,595 | 9,057,505 | 9,885,157 | (827,652) |
| Capital outlay | - | - | - | - |
| Total expenditures | <u>14,641,680</u> | <u>15,859,783</u> | <u>16,622,698</u> | <u>(762,915)</u> |
| Other Financing resources | | | | |
| Transfer out | - | (13,300) | (13,300) | - |
| Total charges to appropriations (outflows) | <u>(14,641,680)</u> | <u>(15,873,083)</u> | <u>(16,635,998)</u> | <u>(762,915)</u> |
| Net change in fund balance | <u>\$ -</u> | <u>\$ -</u> | 623,658 | <u>\$ 623,658</u> |
| Fund balance - beginning | | | <u>1,959,305</u> | |
| Fund balance - ending | | | <u>\$ 2,582,963</u> | |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Net Position
Non-Major Enterprise Funds
June 30, 2017

| | <u>Septage</u> | <u>Firearms</u> | <u>Total</u> |
|--|---------------------|-------------------|---------------------|
| ASSETS | | | |
| Current assets: | | | |
| Equity in pooled cash and investments | \$ 2,042,387 | \$ 423,554 | \$ 2,465,941 |
| Cash and cash equivalents | - | 2,173 | 2,173 |
| Accounts receivables, net | 92,204 | - | 92,204 |
| Total current assets | <u>2,134,591</u> | <u>425,727</u> | <u>2,560,318</u> |
| Noncurrent assets: | | | |
| Capital assets: | | | |
| Buildings | - | 274,051 | 274,051 |
| Improvements other than buildings | 185,278 | 223,127 | 408,405 |
| Autos, machinery, equipment | 181,839 | 52,252 | 234,091 |
| Construction in progress | 416,432 | - | 416,432 |
| Less accumulated depreciation | <u>(347,045)</u> | <u>(155,696)</u> | <u>(502,741)</u> |
| Total capital assets (net of accumulated depreciation) | <u>436,504</u> | <u>393,734</u> | <u>830,238</u> |
| Total assets | <u>2,571,095</u> | <u>819,461</u> | <u>3,390,556</u> |
| Deferred Outflows of Resources | | | |
| Deferred charge on refunding | 664 | - | 664 |
| Total deferred outflows of resources | <u>664</u> | <u>-</u> | <u>664</u> |
| Total assets and deferred outflows | <u>\$ 2,571,759</u> | <u>\$ 819,461</u> | <u>\$ 3,391,220</u> |
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accounts payable | \$ 77,046 | \$ 314 | \$ 77,360 |
| Accrued interest payable | 460 | - | 460 |
| Accrued expenses | - | 2,855 | 2,855 |
| Long-term liabilities due within one year: | | | |
| General obligation bonds payable | 9,971 | - | 9,971 |
| Total current liabilities | <u>87,477</u> | <u>3,169</u> | <u>90,646</u> |
| Noncurrent liabilities: | | | |
| General obligation bonds payable | 52,420 | - | 52,420 |
| Total noncurrent liabilities | <u>52,420</u> | <u>-</u> | <u>52,420</u> |
| Total liabilities | <u>139,897</u> | <u>3,169</u> | <u>143,066</u> |
| Deferred Inflows of Resources | | | |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> |
| NET POSITION | | | |
| Net investment in capital assets | 374,113 | 393,734 | 767,847 |
| Restricted for capital projects | 599,568 | - | 599,568 |
| Unrestricted | 1,458,181 | 422,558 | 1,880,739 |
| Total net position | <u>\$ 2,431,862</u> | <u>\$ 816,292</u> | <u>\$ 3,248,154</u> |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Non-Major Enterprise Funds
For the Year Ended June 30, 2017

| | <u>Septage</u> | <u>Firearms</u> | <u>Total</u> |
|--|---------------------|-------------------|---------------------|
| Operating revenues: | | | |
| Charges for services | \$ 913,330 | \$ 157,720 | \$ 1,071,050 |
| Total operating revenues | <u>913,330</u> | <u>157,720</u> | <u>1,071,050</u> |
| Operating expenses: | | | |
| Personal services | - | 80,712 | 80,712 |
| Contractual services | 288,007 | 2,512 | 290,519 |
| Materials and supplies | 53,719 | 14,675 | 68,394 |
| Rents and utilities | 88,057 | 2,802 | 90,859 |
| Miscellaneous | 145,221 | - | 145,221 |
| Depreciation | 19,273 | 28,285 | 47,558 |
| Total operating expenses | <u>594,277</u> | <u>128,986</u> | <u>723,263</u> |
| Operating income | <u>319,053</u> | <u>28,734</u> | <u>347,787</u> |
| Nonoperating revenues (expenses): | | | |
| Penalties and interest | 6,286 | 2,042 | 8,328 |
| Interest and fiscal charges | (3,048) | (511) | (3,559) |
| Total nonoperating revenues (expenses) | <u>3,238</u> | <u>1,531</u> | <u>4,769</u> |
| Change in net position | 322,291 | 30,265 | 352,556 |
| Total net position- beginning of year | <u>2,109,571</u> | <u>786,027</u> | <u>2,895,598</u> |
| Total net position- end of year | <u>\$ 2,431,862</u> | <u>\$ 816,292</u> | <u>\$ 3,248,154</u> |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Year Ended June 30, 2017

Schedule 3-3

| | Septage | Firearms | Total |
|--|----------------|-----------------|--------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts from customers and users | \$ 949,858 | \$ 157,720 | \$ 1,107,578 |
| Payments to suppliers and other funds | (680,112) | (20,039) | (700,151) |
| Payments to employees | - | (80,865) | (80,865) |
| Net cash provided by operating activities | 269,746 | 56,816 | 326,562 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Acquisition and construction of capital assets | - | (42,606) | (42,606) |
| Principal paid on capital debt | (12,180) | - | (12,180) |
| Interest paid on capital debt | (3,006) | - | (3,006) |
| Net cash used by capital and related financing activities | (15,186) | (42,606) | (57,792) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Interest on investments and cash | 6,286 | 1,531 | 7,817 |
| Net cash provided by investing activities | 6,286 | 1,531 | 7,817 |
| Net increase (decrease) in cash and cash equivalents | 260,846 | 15,741 | 276,587 |
| Cash and cash equivalents at beginning of year | 1,781,541 | 409,986 | 2,191,527 |
| Cash and cash equivalents at end of year | \$ 2,042,387 | \$ 425,727 | \$ 2,468,114 |
| Reconciliation of Operating Income to net cash provided (used) by operating activities: | | | |
| Operating income (loss) | \$ 319,053 | \$ 28,734 | \$ 347,787 |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities: | | | |
| Depreciation expense | 19,273 | 28,285 | 47,558 |
| Effect of changes in operating assets and liabilities: | | | |
| Accounts receivable | 36,528 | - | 36,528 |
| Accounts payable and accrued expense | (105,108) | (203) | (105,311) |
| Total adjustment | (49,307) | 28,082 | (21,225) |
| Net cash provided by operating activities | \$ 269,746 | \$ 56,816 | \$ 326,562 |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Fiduciary Net Position
Trust Funds
June 30, 2017

| | <u>Employee Pension Plan</u> | <u>Certified Law Officers Pension</u> | <u>LOSAP</u> | <u>Other Post Employment Benefits</u> | <u>Totals</u> |
|---|----------------------------------|---|---------------------|---|-----------------------|
| ASSETS | | | | | |
| Accounts receivable | \$ - | \$ - | \$ - | \$ 24,212 | \$ 24,212 |
| Accrued interest | - | - | - | 2,386 | 2,386 |
| Investments, at fair value: | | | | | |
| Short-term investments | 264,158 | 104,795 | 222,026 | - | 590,979 |
| Bond funds | 18,889,081 | 3,052,984 | 1,700,501 | 2,867,862 | 26,510,428 |
| Equity funds | 57,764,263 | 9,334,375 | 6,547,082 | - | 73,645,720 |
| Marketable securities | - | - | - | 77,490,897 | 77,490,897 |
| Total investments | <u>76,917,502</u> | <u>12,492,154</u> | <u>8,469,609</u> | <u>80,358,759</u> | <u>178,238,024</u> |
| Total assets | <u>76,917,502</u> | <u>12,492,154</u> | <u>8,469,609</u> | <u>80,385,357</u> | <u>178,264,622</u> |
| LIABILITIES | | | | | |
| Accounts payable | 10,416 | 4,618 | 7,319 | 2,500 | 24,853 |
| Due to primary government | - | - | - | 385,463 | 385,463 |
| Total liabilities | <u>10,416</u> | <u>4,618</u> | <u>7,319</u> | <u>387,963</u> | <u>410,316</u> |
| FIDUCIARY NET POSITION | | | | | |
| Fiduciary net position held in trust for pension, OPEB benefits and other purposes | <u>\$ 76,907,086</u> | <u>\$ 12,487,536</u> | <u>\$ 8,462,290</u> | <u>\$ 79,997,394</u> | <u>\$ 177,854,306</u> |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Changes in Fiduciary Net Position
Trust Funds
For the Year Ended June 30, 2017

Schedule 4-2

| | <u>Employee Pension Plan</u> | <u>Certified Law Officers Pension</u> | <u>LOSAP</u> | <u>Other Post Employment Benefits</u> | <u>Totals</u> |
|--|----------------------------------|---|---------------------|---|-----------------------|
| ADDITIONS | | | | | |
| Contributions: | | | | | |
| Employer | \$ 2,636,200 | \$ 798,560 | \$ 100,000 | \$ 10,103,580 | \$ 13,638,340 |
| Plan members | <u>1,773,107</u> | <u>619,466</u> | <u>-</u> | <u>589,816</u> | <u>2,982,389</u> |
| Total contributions | <u>4,409,307</u> | <u>1,418,026</u> | <u>100,000</u> | <u>10,693,396</u> | <u>16,620,729</u> |
| Investment earnings: | | | | | |
| Interest and dividends | - | - | - | 39,692 | 39,692 |
| Net increase in the fair value of investments | <u>7,729,314</u> | <u>1,217,489</u> | <u>775,104</u> | <u>7,433,230</u> | <u>17,155,137</u> |
| Total investment earnings | <u>7,729,314</u> | <u>1,217,489</u> | <u>775,104</u> | <u>7,472,922</u> | <u>17,194,829</u> |
| Less investment expense | <u>(46,744)</u> | <u>(21,595)</u> | <u>(8,544)</u> | <u>(10,000)</u> | <u>(86,883)</u> |
| Net investment earnings | <u>7,682,570</u> | <u>1,195,894</u> | <u>766,560</u> | <u>7,462,922</u> | <u>17,107,946</u> |
| Total additions | <u>12,091,877</u> | <u>2,613,920</u> | <u>866,560</u> | <u>18,156,318</u> | <u>33,728,675</u> |
| DEDUCTIONS | | | | | |
| Benefits and refunds paid to plan members and beneficiaries | 1,856,030 | 259,960 | 700,460 | 4,689,220 | 7,505,670 |
| Administrative expenses | <u>42,578</u> | <u>8,241</u> | <u>8,569</u> | <u>2,300</u> | <u>61,688</u> |
| Total deductions | <u>1,898,608</u> | <u>268,201</u> | <u>709,029</u> | <u>4,691,520</u> | <u>7,567,358</u> |
| Net increase in fiduciary net position | 10,193,269 | 2,345,719 | 157,531 | 13,464,798 | 26,161,317 |
| Fiduciary net position-beginning | <u>66,713,817</u> | <u>10,141,817</u> | <u>8,304,759</u> | <u>66,532,596</u> | <u>151,692,989</u> |
| Fiduciary net position-ending | <u>\$ 76,907,086</u> | <u>\$ 12,487,536</u> | <u>\$ 8,462,290</u> | <u>\$ 79,997,394</u> | <u>\$ 177,854,306</u> |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2017

| <u>Carroll County Development Corporation</u> | Balance July 1, 2016 | Additions | Deductions | Balance June 30, 2017 |
|--|-------------------------|---------------------|-------------------|--------------------------|
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 310,476 | \$ 13,145 | \$ 43,249 | \$ 280,372 |
| Receivables-notes, mortgages and leases | 118,132 | - | 4,669 | 113,463 |
| Total assets | <u>\$ 428,608</u> | <u>\$ 13,145</u> | <u>\$ 47,918</u> | <u>\$ 393,835</u> |
| LIABILITIES | | | | |
| Deposits | \$ 428,608 | \$ 8,476 | \$ 43,249 | \$ 393,835 |
| Total liabilities | <u>\$ 428,608</u> | <u>\$ 8,476</u> | <u>\$ 43,249</u> | <u>\$ 393,835</u> |
| | | | | |
| <u>Carroll Cable Regulatory Commission</u> | Balance July 1, 2016 | Additions | Deductions | Balance June 30, 2017 |
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 203,492 | \$ 1,022,095 | \$ 923,197 | \$ 302,390 |
| Total assets | <u>\$ 203,492</u> | <u>\$ 1,022,095</u> | <u>\$ 923,197</u> | <u>\$ 302,390</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 3,377 | \$ 523,693 | \$ 372,727 | \$ 154,343 |
| Deposits | 200,115 | 498,402 | 550,470 | 148,047 |
| Total liabilities | <u>\$ 203,492</u> | <u>\$ 1,022,095</u> | <u>\$ 923,197</u> | <u>\$ 302,390</u> |
| | | | | |
| <u>Totals - All Agencies</u> | Balance July 1, 2016 | Additions | Deductions | Balance June 30, 2017 |
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 513,968 | \$ 1,035,240 | \$ 966,446 | \$ 582,762 |
| Receivables-notes, mortgages and leases | 118,132 | - | 4,669 | 113,463 |
| Total assets | <u>\$ 632,100</u> | <u>\$ 1,035,240</u> | <u>\$ 971,115</u> | <u>\$ 696,225</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 3,377 | \$ 523,693 | \$ 372,727 | \$ 154,343 |
| Deposits | 628,723 | 506,878 | 593,719 | 541,882 |
| Total liabilities | <u>\$ 632,100</u> | <u>\$ 1,030,571</u> | <u>\$ 966,446</u> | <u>\$ 696,225</u> |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Net Position
Internal Service Funds
June 30, 2017

Schedule 5-1

| Governmental Activities - Internal Service Funds | | | | | | |
|--|----------------------|--------------------|-------------------|--------------------------|-------------------------|----------------------|
| | Health Benefits | Risk Management | Auto Damage | Insurance Deductibles | Workers Compensation | Total |
| ASSETS | | | | | | |
| Current assets: | | | | | | |
| Equity in pooled cash and investments | \$ 11,440,703 | \$ 643,888 | \$ 323,290 | \$ 166,297 | \$ 5,118,410 | \$ 17,692,588 |
| Due from other funds | 2,767 | - | - | - | 199 | 2,966 |
| Receivables, net | 15,514 | - | - | - | - | 15,514 |
| Total assets | <u>\$ 11,458,984</u> | <u>\$ 643,888</u> | <u>\$ 323,290</u> | <u>\$ 166,297</u> | <u>\$ 5,118,609</u> | <u>\$ 17,711,068</u> |
| LIABILITIES | | | | | | |
| Current liabilities: | | | | | | |
| Accounts payable | \$ 463,112 | \$ - | \$ - | \$ - | \$ 7,650 | \$ 470,762 |
| Unearned revenue | 11,879 | - | - | - | - | 11,879 |
| Long-term liabilities due within one year: | | | | | | |
| Unpaid claims due within one year | 1,536,665 | 10,395 | - | - | 1,279,710 | 2,826,770 |
| Total long-term due within one year | <u>1,536,665</u> | <u>10,395</u> | <u>-</u> | <u>-</u> | <u>1,279,710</u> | <u>2,826,770</u> |
| Total current liabilities | 2,011,656 | 10,395 | - | - | 1,287,360 | 3,309,411 |
| Noncurrent liabilities: | | | | | | |
| Unpaid claims | 15,522 | 105 | - | - | 1,696,360 | 1,711,987 |
| Total noncurrent liabilities | <u>15,522</u> | <u>105</u> | <u>-</u> | <u>-</u> | <u>1,696,360</u> | <u>1,711,987</u> |
| Total liabilities | 2,027,178 | 10,500 | - | - | 2,983,720 | 5,021,398 |
| NET POSITION | | | | | | |
| Unrestricted | 9,431,806 | 633,388 | 323,290 | 166,297 | 2,134,889 | 12,689,670 |
| Total net position | <u>\$ 9,431,806</u> | <u>\$ 633,388</u> | <u>\$ 323,290</u> | <u>\$ 166,297</u> | <u>\$ 2,134,889</u> | <u>\$ 12,689,670</u> |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended June 30, 2017

Governmental Activities - Internal Service Funds

| | <u>Health Benefits</u> | <u>Risk Management</u> | <u>Auto Damage</u> | <u>Insurance Deductibles</u> | <u>Workers Compensation</u> | <u>Total</u> |
|--|----------------------------|----------------------------|------------------------|----------------------------------|---------------------------------|----------------------|
| Operating revenues: | | | | | | |
| Charges for services | \$ 17,394,635 | \$ 8,274 | \$ 82,236 | \$ - | \$ 1,135,423 | \$ 18,620,568 |
| Total operating revenues | 17,394,635 | 8,274 | 82,236 | - | 1,135,423 | 18,620,568 |
| Operating expenses: | | | | | | |
| Insurance claims | 15,644,504 | 24,077 | 86,646 | 5,811 | 1,577,251 | 17,338,289 |
| Total operating expenses | 15,644,504 | 24,077 | 86,646 | 5,811 | 1,577,251 | 17,338,289 |
| Operating income (loss) | 1,750,131 | (15,803) | (4,410) | (5,811) | (441,828) | 1,282,279 |
| Nonoperating revenues (expenses): | | | | | | |
| Penalties and interest | 55,380 | - | - | - | - | 55,380 |
| Medicare Part D | 231,256 | - | - | - | - | 231,256 |
| Total nonoperating revenues (expenses) | 286,636 | - | - | - | - | 286,636 |
| Income (loss) before transfers | 2,036,767 | (15,803) | (4,410) | (5,811) | (441,828) | 1,568,915 |
| Transfers in | - | - | - | - | 196,114 | 196,114 |
| Change in net position | 2,036,767 | (15,803) | (4,410) | (5,811) | (245,714) | 1,765,029 |
| Total net position - beginning of year | 7,395,039 | 649,191 | 327,700 | 172,108 | 2,380,603 | 10,924,641 |
| Total net position - end of year | <u>\$ 9,431,806</u> | <u>\$ 633,388</u> | <u>\$ 323,290</u> | <u>\$ 166,297</u> | <u>\$ 2,134,889</u> | <u>\$ 12,689,670</u> |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2017

Schedule 5-3

| Governmental Activities - Internal Service Funds | | | | | | |
|---|----------------------|--------------------|-------------------|--------------------------|-------------------------|----------------------|
| | Health Benefits | Risk Management | Auto Damage | Insurance Deductibles | Workers Compensation | Total |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | | |
| Receipts from customers and users | \$ 17,394,635 | \$ 8,274 | \$ 82,236 | \$ - | \$ 1,135,423 | \$ 18,620,568 |
| Receipts from other funds | (2,767) | - | - | - | (199) | (2,966) |
| Payments to suppliers | (16,093,794) | (34,757) | (87,001) | (5,811) | (550,771) | (16,772,134) |
| Net cash provided (used) by operating activities | 1,298,074 | (26,483) | (4,765) | (5,811) | 584,453 | 1,845,468 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | | | |
| Medicare Part D | 231,256 | - | - | - | - | 231,256 |
| Transfers in | - | - | - | - | 196,114 | 196,114 |
| Net cash provided by noncapital financing activities | 231,256 | - | - | - | 196,114 | 427,370 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | | |
| Medicare Part D | - | - | - | - | - | - |
| Net cash provided by capital and related financing activities | - | - | - | - | - | - |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | |
| Interest on investments and cash | 55,381 | - | - | - | - | 55,381 |
| Net cash provided by investing activities | 55,381 | - | - | - | - | 55,381 |
| Net increase (decrease) in cash and cash equivalents | 1,584,711 | (26,483) | (4,765) | (5,811) | 780,567 | 2,328,219 |
| Equity in pooled cash and investments at beginning of year | 9,855,992 | 670,371 | 328,055 | 172,108 | 4,337,843 | 15,364,369 |
| Equity in pooled cash and investments at end of year | <u>\$ 11,440,703</u> | <u>\$ 643,888</u> | <u>\$ 323,290</u> | <u>\$ 166,297</u> | <u>\$ 5,118,410</u> | <u>\$ 17,692,588</u> |
| Reconciliation of Operating Income (Loss) to net cash provided (used) by operating activities: | | | | | | |
| Operating income (loss) | \$ 1,750,131 | \$ (15,803) | \$ (4,410) | \$ (5,811) | \$ (441,828) | \$ 1,282,279 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | | | |
| Effect of Changes in operating assets and liabilities: | | | | | | |
| Due to / from other funds | (2,767) | - | - | - | (199) | (2,966) |
| Accounts receivable | (15,409) | - | - | - | - | (15,409) |
| Accounts payable and accrued expenses | (41,657) | (18,430) | (355) | - | (9,175) | (69,617) |
| Unearned revenue | 8,916 | - | - | - | - | 8,916 |
| Claims Liability | (401,140) | 7,750 | - | - | 1,035,655 | 642,265 |
| Total adjustments | (452,057) | (10,680) | (355) | - | 1,026,281 | 563,189 |
| Net cash provided (used) by operating activities | <u>\$ 1,298,074</u> | <u>\$ (26,483)</u> | <u>\$ (4,765)</u> | <u>\$ (5,811)</u> | <u>\$ 584,453</u> | <u>\$ 1,845,468</u> |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Projects Fund
Schedule of Appropriations, Expenditures and Encumbrances
Budgetary (Non-GAAP) Basis
For The Year Ended June 30, 2017

Schedule 6

| <u>Description</u> | <u>Total</u> <u>Appropriation</u> | <u>Prior Years</u> <u>Expenditures</u> | <u>Current Year</u> <u>Expenditures</u> | <u>Encumbered</u> | <u>Unexpended</u> <u>Appropriation</u> |
|--|--------------------------------------|---|--|-------------------|---|
| Governmental Activities: | | | | | |
| 4021 General Government | | | | | |
| 8006 ** IT Sys Comp Replacement 03 | \$ 2,920,666 | \$ 1,857,471 | \$ 11,625 | \$ 34,489 | 1,017,081 |
| 8199 Government Complex | 7,000,000 | 2,808,624 | 253,493 | - | 3,937,883 |
| 8274 Records Management | 461,800 | 394,929 | 2,921 | - | 63,950 |
| 8361 Voting Machines - Optical Scan | 449,458 | 97,553 | 113,567 | - | 238,338 |
| 8412 ** County Phone System Replacemnt | 1,250,000 | 901,576 | 278,182 | 10,360 | 59,882 |
| 8451 ** Circuit Court - New Courtroom | 2,820,000 | 2,619,848 | 127,640 | 44,175 | 28,337 |
| 8485 Piney Run Dam Repairs | 290,000 | 88,791 | 5,000 | - | 196,209 |
| 8579 Energy Performance Ph III | 4,541,852 | 3,981,618 | 555,235 | - | 4,999 |
| 8589 Courthouse Annex Renov | 152,400 | - | - | - | 152,400 |
| 8590 Payroll/HR System Rplcmnt | 1,000,000 | 263,609 | 357,614 | 201,789 | 176,988 |
| 8702 ** Orphan's Court Renovations | 90,000 | - | 87,228 | - | 2,772 |
| 9418 Handicapped Accessibility 92 | 909,600 | 839,124 | - | - | 70,476 |
| 9648 Computer System Improvements | 10,035,082 | 8,870,351 | 428,884 | - | 735,847 |
| 9921 Parking Lot Overlays (Fr 9658) | 1,718,144 | 1,639,144 | - | - | 79,000 |
| 9954 Cnty Bldg Systemic Renovations | 7,024,101 | 5,827,496 | 51,893 | 303,711 | 841,001 |
| 9957 General Government Unallocated | 31,657 | - | - | - | 31,657 |
| Total | 40,694,760 | 30,190,134 | 2,273,282 | 594,524 | 7,636,820 |
| Total General | 40,694,760 | 30,190,134 | 2,273,282 | 594,524 | 7,636,820 |
| 4023 Health | | | | | |
| 8519 SIP-ADA Restroom Addition | 81,388 | 3,000 | 61,708 | - | 16,680 |
| Total Health | 81,388 | 3,000 | 61,708 | - | 16,680 |
| 4031 Public Safety | | | | | |
| 8003 * EOC Relocation 03 | 6,158,064 | 6,158,064 | - | - | - |
| 8163 ** CC Public Safety Training Cntr | 7,025,000 | 6,760,093 | 78,242 | 161,052 | 25,613 |
| 8166 Public Safety TC-Renovations | 167,000 | - | - | - | 167,000 |
| 8264 ** Carroll County 800 MHz & 911 | 21,057,287 | 20,647,232 | 12,880 | 102,000 | 295,175 |
| 8480 PS Emergency Crisis Mgmt | 275,000 | 107,875 | 44,000 | - | 123,125 |
| 8518 Humane Scty Parking Stormwater | 300,000 | 825 | - | - | 299,175 |
| 8592 Army Reserve Renovations | 6,100,000 | - | 22,500 | - | 6,077,500 |
| 8596 911 BU System Refresh | 696,430 | - | - | 696,430 | - |
| 9022 Regional Water Supply | 1,099,800 | 675,634 | 5,600 | 9,300 | 409,266 |
| Total | 42,878,581 | 34,349,723 | 163,222 | 968,782 | 7,396,854 |
| Total Public Safety | 42,878,581 | 34,349,723 | 163,222 | 968,782 | 7,396,854 |
| 4041 Highways & Streets | | | | | |
| 8308 Ridenour Way 08 | 20,000 | - | - | - | 20,000 |
| 8321 ** Ridge Road Improvements | 160,600 | 100,449 | 20,206 | 1,266 | 38,679 |
| 8353 Londontown Blvd Improvements | 3,700,000 | 80 | - | - | 3,699,920 |
| 8438 Windy Hills | 81,000 | 2,100 | - | - | 78,900 |
| 8440 Pavement Management FY13 | 9,333,358 | 9,228,685 | - | - | 104,673 |
| 8474 * Pavement Management FY14 | 9,456,318 | 9,456,318 | - | - | - |
| 8476 ** Rohrbaugh Road | 800,000 | 333,366 | - | - | 466,634 |
| 8494 Pooledale | 10,500 | - | - | - | 10,500 |
| 8504 ** Pavement Management FY15 | 9,790,326 | 9,084,420 | 61,331 | - | 644,575 |
| 8505 * Pavement Preservation FY15 | 1,040,021 | 1,040,021 | - | - | - |
| 8506 Gorsuch Rd Relocation | 1,000,000 | - | 29,160 | - | 970,840 |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Projects Fund
Schedule of Appropriations, Expenditures and Encumbrances
Budgetary (Non-GAAP) Basis
For The Year Ended June 30, 2017

Schedule 6

| | <u>Description</u> | <u>Total Appropriation</u> | <u>Prior Years Expenditures</u> | <u>Current Year Expenditures</u> | <u>Encumbered</u> | <u>Unexpended Appropriation</u> |
|------|---------------------------------|--------------------------------|-------------------------------------|--------------------------------------|-------------------|-------------------------------------|
| 8507 | Unpaved Roads | 2,524,761 | 1,239,152 | 411,994 | 762,764 | 110,851 |
| 8508 | Road Improvmnts-Challendon | 203,976 | 203,975 | - | - | 1 |
| 8511 | Washington Rd-Sidewalk | 143,000 | - | 20,766 | 3,914 | 118,320 |
| 8585 | Pavement Management FY16 | 10,675,936 | 881,751 | 8,415,646 | 341,898 | 1,036,641 |
| 8586 | Pavement Preservation FY16 | 1,110,000 | - | 1,087,591 | - | 22,409 |
| 8587 | Safe Routes - Johnsville Rd | 319,456 | - | - | - | 319,456 |
| 8609 | Monroe Avenue | 32,240 | - | - | - | 32,240 |
| 8624 | Pavement Management Prog FY17 | 11,180,001 | - | 474,220 | 7,485,890 | 3,219,891 |
| 8625 | Pavement Preservation FY17 | 1,080,000 | - | - | - | 1,080,000 |
| 8626 | Ramp and Sidewal Upgrades | 75,000 | - | - | - | 75,000 |
| 8629 | Transportation/State Projects | 100,000 | - | - | - | 100,000 |
| 9604 | Ridge Road Relocation | 50,000 | 3,102 | - | - | 46,898 |
| 9674 | Highway Safety Improvements | 1,205,585 | 970,338 | - | - | 235,247 |
| 9847 | Small Drainage Structures | 2,160,207 | 1,789,529 | 265,850 | - | 104,828 |
| | Total | 66,252,285 | 34,333,286 | 10,786,764 | 8,595,732 | 12,536,503 |
| 4043 | Bridges | | | | | |
| 8032 | Silver Run Valley Rd-BigSilRun | 790,300 | 36,249 | - | - | 754,051 |
| 8322 | Babylon road over Silver Run | 902,000 | 45,350 | 19,296 | - | 837,354 |
| 8323 | McKinstry's Mill Rd/Sam's Creek | 947,000 | - | - | - | 947,000 |
| 8332 | Hughes Shop over Bear Branch | 1,428,000 | - | - | - | 1,428,000 |
| 8383 | Bixler's Church Rd/Big Pipe Cr | 721,000 | 25,107 | 14,853 | - | 681,040 |
| 8384 | Shepard Mill/Little Pipe Crk | 3,990,400 | 11,301 | 267 | - | 3,978,832 |
| 8385 | White Rock Rd/Piney Run | 1,210,000 | 96,054 | 691,758 | 296,364 | 125,824 |
| 8512 | Cape Horn Rd | 501,000 | - | 71,355 | 53,696 | 375,949 |
| 8588 | Stone Chap Rd/Little Pipe Crk | 207,000 | - | - | - | 207,000 |
| 8628 | Hollingsworth Rd/Unname Tributa | 200,000 | - | - | - | 200,000 |
| 9684 | Bridge Inspection & Inventory | 448,605 | 370,030 | 20,116 | - | 58,459 |
| 9686 | Clean & Paint Structural Steel | 1,413,250 | 1,021,715 | - | 7,505 | 384,030 |
| 9882 | Bridge Maint/Structural Repair | 710,200 | 556,641 | - | - | 153,559 |
| 9916 | Saw Mill Rd Bridge/Bear Run | 745,758 | 281,491 | - | - | 464,267 |
| | Total | 14,214,513 | 2,443,938 | 817,645 | 357,565 | 10,595,365 |
| 4044 | Storm Drains | | | | | |
| 8627 | Strom Drain Rehabilitation | 374,725 | - | 178,175 | - | 196,550 |
| | Total | 374,725 | - | 178,175 | - | 196,550 |
| 4045 | Buildings | | | | | |
| 8591 | Maint Center Vehicle Wash | 700,000 | 322,159 | 300,549 | 12,500 | 64,792 |
| 9956 | Fleet-Lifts Replacements | 488,915 | 476,307 | - | - | 12,608 |
| | Total | 1,188,915 | 798,466 | 300,549 | 12,500 | 77,400 |
| 4049 | General Public Works | | | | | |
| 9902 | Public Works-Unallocated | 431,321 | - | - | - | 431,321 |
| | Total | 431,321 | - | - | - | 431,321 |
| | Total Public Works | 82,461,759 | 37,575,690 | 12,083,133 | 8,965,797 | 23,640,589 |
| 4061 | Board of Education | | | | | |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY

Schedule 6

Westminster, Maryland

Capital Projects Fund

Schedule of Appropriations, Expenditures and Encumbrances

Budgetary (Non-GAAP) Basis

For The Year Ended June 30, 2017

| | <u>Description</u> | <u>Total Appropriation</u> | <u>Prior Years Expenditures</u> | <u>Current Year Expenditures</u> | <u>Encumbered</u> | <u>Unexpended Appropriation</u> |
|------|--------------------------------|--------------------------------|-------------------------------------|--------------------------------------|-------------------|-------------------------------------|
| 8041 | * School Surveillance | 692,446 | 692,446 | - | - | - |
| 8133 | Manchester Valley High School | 70,685,300 | 69,135,942 | - | - | 1,549,358 |
| 8288 | Full Day K-Freedom ES | 1,801,601 | 1,801,377 | - | - | 224 |
| 8289 | SC High School Fine Arts Add | 17,815,941 | 15,965,792 | - | - | 1,850,149 |
| 8290 | Westminster HS HVAC Replace | 11,880,118 | 9,963,961 | - | - | 1,916,157 |
| 8292 | Open Space Classroom Enclosure | 8,000,000 | 7,549,385 | 89,705 | - | 360,910 |
| 8325 | William Win Elem Kinder Additi | 2,430,997 | 1,341,132 | - | - | 1,089,865 |
| 8326 | Winfield Elem Kindergarten Add | 1,301,000 | 870,256 | - | - | 430,744 |
| 8348 | Mt. Airy Middle School | 19,907,260 | 19,367,784 | 1,138 | - | 538,338 |
| 8349 | Full Day K-Robert Moton ES | 1,871,420 | 1,479,853 | - | - | 391,567 |
| 8350 | Hampstead ES-HVAC Replace | 1,478,559 | 1,395,128 | - | - | 83,431 |
| 8351 | Hampstead ES Roof Replace | 787,000 | 385,648 | - | - | 401,352 |
| 8377 | Charles Carroll Ele Heat Plant | 200,000 | 79,687 | - | - | 120,313 |
| 8378 | Freedom Elem Roof Replacement | 780,000 | 232,457 | - | - | 547,543 |
| 8379 | BOE - Roof Replacements | 118,000 | - | - | - | 118,000 |
| 8404 | Freedom ES Heat Plant Convrns | 1,462,000 | 618,531 | - | - | 843,469 |
| 8405 | William Winchester ES Roof Rpl | 543,000 | 206,524 | - | - | 336,476 |
| 8424 | West Middle Roof Replacement | 1,289,000 | 687,358 | - | - | 601,642 |
| 8481 | Carroll Springs Roof Replcmnt | 417,000 | 208,580 | - | - | 208,420 |
| 8482 | Taneytown ES Roof Replacmnt | 550,000 | 268,340 | - | - | 281,660 |
| 8483 | Manchester ES HVAC Replc | 2,146,000 | 1,866,214 | 100,538 | - | 179,248 |
| 8484 | Manchester ES Roof Replcmnt | 672,000 | 16,879 | 409,016 | - | 246,105 |
| 8486 | BOE Energy Efficiency Project | 642,243 | 573,661 | - | - | 68,582 |
| 8501 | CareerTech Cntr Roof Replcmnt | 1,250,000 | 734,398 | - | - | 515,602 |
| 8502 | Mechanicsville Rood | 719,000 | 418,375 | 65,875 | - | 234,750 |
| 8503 | Sykesville Middle Windows | 164,000 | 160,014 | - | - | 3,986 |
| 8581 | S. Carroll HS-Roof Replcmnt | 2,062,755 | 35,532 | 468,190 | - | 1,559,033 |
| 8582 | Westminster Elem-Roof Rplcmnt | 848,000 | 23,924 | 425,330 | - | 398,746 |
| 8583 | Westminster HS-Roof Rplcmnt | 2,045,000 | 56,128 | 289,135 | - | 1,699,737 |
| 8619 | Career & Technology Ctr Replac | 100,000 | - | 54,183 | - | 45,817 |
| 8620 | FSK High Roof Replacement | 1,844,000 | - | 22,730 | - | 1,821,270 |
| 8621 | Friendship Valley Elm Roof Rep | 791,100 | - | 17,685 | - | 773,415 |
| 8622 | Piney Ridge Elem Roof Replacem | 556,200 | - | 16,962 | - | 539,238 |
| 8623 | Westminster High ElecEqu Repl | 60,000 | - | 164 | - | 59,836 |
| 9554 | Handicapped Accessibility | 1,504,684 | 1,324,582 | 69,087 | - | 111,015 |
| 9745 | Relocatables | 5,772,376 | 5,596,226 | 42,989 | - | 133,161 |
| 9746 | BOE-General Roofing Improvemen | 1,852,936 | 1,273,700 | 48,385 | - | 530,851 |
| 9748 | BOE-Paving | 5,642,241 | 4,836,593 | 600,525 | - | 205,123 |
| 9792 | BOE Technology Improvements | 9,042,105 | 8,474,216 | 10,569 | - | 557,320 |
| 9850 | School Construction-General | - | 296,886 | 209,610 | - | (506,496) |
| 9885 | Winters Mill High School | 25,252,267 | 25,165,238 | - | - | 87,029 |
| 9973 | NC Middle School Renovations | 11,130,621 | 10,955,969 | - | - | 174,652 |
| 9974 | HVAC-Improvement & Replacemer | 169,187 | - | 169 | - | 169,018 |
| | Total | 218,277,357 | 194,058,716 | 2,941,985 | - | 21,276,656 |
| 4062 | Community College | | | | | |
| 8516 | ** CCC-Security Improvements | 670,000 | 649,183 | - | - | 20,817 |
| 8517 | CCC-Systemic Renovations | 150,000 | 7,529 | 4,394 | - | 138,077 |
| 9782 | Comm Coll-Technology | 6,850,600 | 6,267,070 | 301,262 | - | 282,268 |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Projects Fund
Schedule of Appropriations, Expenditures and Encumbrances
Budgetary (Non-GAAP) Basis
For The Year Ended June 30, 2017

Schedule 6

| <u>Description</u> | <u>Total Appropriation</u> | <u>Prior Years Expenditures</u> | <u>Current Year Expenditures</u> | <u>Encumbered</u> | <u>Unexpended Appropriation</u> | |
|--------------------|--------------------------------------|-------------------------------------|--------------------------------------|-------------------|-------------------------------------|-----------|
| Total | 7,670,600 | 6,923,782 | 305,656 | - | 441,162 | |
| Total Education | 225,947,957 | 200,982,498 | 3,247,641 | - | 21,717,818 | |
| 4071 | <u>Recreation & Parks</u> | | | | | |
| 8121 | Leister Park | 1,963,299 | 1,824,532 | 16,266 | - | 122,501 |
| 8175 | Westminster Veterans Mem Park | 3,357,596 | 1,341,683 | 30,365 | 27,353 | 1,958,195 |
| 8232 ** | Park Restoration Fund | 1,168,435 | 824,139 | 302,718 | 7,574 | 34,004 |
| 8282 * | Westminster Comm Pond Renovate | 392,300 | 392,300 | - | - | - |
| 8330 * | Bennett Cerf Park Revitalize | 231,951 | 231,951 | - | - | - |
| 8411 * | Westminster Community Trail | 198,000 | 198,000 | - | - | - |
| 8439 ** | Winfield Property Project | 253,259 | 242,011 | 507 | - | 10,741 |
| 8477 | Union Mills Restoration | 248,900 | 107,342 | - | - | 141,558 |
| 8510 * | Union Mills-ADA Bathroom | - | - | - | - | - |
| 8513 | Gov Brown Trail Phase I | 100,000 | - | - | - | 100,000 |
| 8514 | MacBeth Trail Connection | 359,600 | 27,045 | 263,433 | 50,439 | 18,683 |
| 8515 | Westminster Comm Trail PhsII | - | - | - | - | - |
| 8577 | MD Bikeways Program | - | - | - | - | - |
| 8631 | Deer Park & Sandymount Ct Resu | 223,150 | - | 177,874 | 2,000 | 43,276 |
| 8632 | Union Mills Main House Renovat | 510,000 | - | - | - | 510,000 |
| 8633 | Mayeski Park Ent Rd Overlay | 100,000 | - | 49,567 | - | 50,433 |
| 8687 | Wmster Comm Trl-Cmrc Cntr | 85,000 | 7,990 | 50,037 | - | 26,973 |
| 8688 | Indoor Track-ShIPLEY Arena | 50,000 | - | - | - | 50,000 |
| 8701 | Deer Park Extension | 400,000 | - | 216,418 | - | 183,582 |
| 9139 | Recs & Parks/Local-Unallocated | 45,693 | - | - | - | 45,693 |
| 9736 | Town Fund | 377,286 | 305,070 | 6,859 | - | 65,357 |
| 9925 ** | Tot Lot Replacement | 521,876 | 466,788 | - | - | 55,088 |
| 9926 ** | Krimgold Park | 6,159,633 | 5,947,242 | 134,046 | 54,268 | 24,077 |
| | Total | 16,745,978 | 11,916,093 | 1,248,090 | 141,634 | 3,440,161 |
| 4073 | <u>Hashawha/Bear Branch</u> | | | | | |
| 8630 | Bear Branch Tot Lot | 150,000 | - | 147,093 | - | 2,907 |
| | Total | 150,000 | - | 147,093 | - | 2,907 |
| 4076 | <u>Self-Help Projects</u> | | | | | |
| 8426 * | Hodges/Eldbg Elem Ballfld Mix | 8,400 | 8,400 | - | - | - |
| 8446 * | Charles Car Storage/Ball Mix | 5,212 | 5,212 | - | - | - |
| 8447 * | N. Carroll Bat Cage/Bleachers | - | - | - | - | - |
| 8466 * | Ball Field Mix Multiple Loc SH | 5,784 | 5,784 | - | - | - |
| 8470 * | Chrls Car Pitch Mac/Nets SH | 5,637 | 5,146 | 491 | - | - |
| 8489 * | Sandymount/DP Field Repair SH | 5,390 | 3,665 | - | 1,725 | - |
| 8491 * | Freedom Area Field/Sod/Mix SH | 3,440 | 3,440 | - | - | - |
| 8492 * | Mayeski Prk Topsoil/Mix SH | 3,330 | 3,330 | - | - | - |
| 8493 * | Mayeski Prk Balldiamod Mix SH | 3,300 | 3,300 | - | - | - |
| 8497 * | FRC-Basketball BB SH | 4,336 | 4,336 | - | - | - |
| 8498 * | NCRC-Shed/Fld Hamp SH | - | - | - | - | - |
| 8499 * | NCRC-Xmas Tree Prk Fields SH | - | - | - | - | - |
| 8571 | Hampstead Lions Clb Trail-SH | 13,794 | - | 12,890 | - | 904 |
| 8573 * | Jaycee Park Storage Shed-SH | 8,203 | 8,203 | - | - | - |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY

Schedule 6

Westminster, Maryland

Capital Projects Fund

Schedule of Appropriations, Expenditures and Encumbrances

Budgetary (Non-GAAP) Basis

For The Year Ended June 30, 2017

| | <u>Description</u> | <u>Total Appropriation</u> | <u>Prior Years Expenditures</u> | <u>Current Year Expenditures</u> | <u>Encumbered</u> | <u>Unexpended Appropriation</u> |
|------|--------------------------------------|--------------------------------|-------------------------------------|--------------------------------------|-------------------|-------------------------------------|
| 8574 | * Mayeski Park Ball Mix | 4,725 | 4,725 | - | - | - |
| 8575 | * S. Carroll HS Backstop-SH | 10,750 | 10,750 | - | - | - |
| 8597 | * Carroll Arts-Console Lghtng SH | 11,006 | 11,006 | - | - | - |
| 8598 | * Charles Car-Fence ChrTwnRd SH | 3,043 | 3,043 | - | - | - |
| 8599 | * N Carroll-SGar Elem HghtAdj SH | 1,968 | 1,968 | - | - | - |
| 8600 | * N Carroll-Soccer Goal SH | 6,280 | 6,280 | - | - | - |
| 8601 | * West-Bleacher Jaycee Pk SH | 10,209 | 10,209 | - | - | - |
| 8602 | * West-Wrestling Mats SH | 8,002 | 8,002 | - | - | - |
| 8603 | * West-Avondale Bsbl Fld SH | 11,591 | 11,591 | - | - | - |
| 8604 | * Charles Car-Soccer Goals SH | 3,446 | 2,852 | 594 | - | - |
| 8610 | * Freedom Soccer Storage SH | 2,110 | - | 2,110 | - | - |
| 8611 | * NC Field Hockey Goals SH | 2,080 | 2,080 | - | - | - |
| 8612 | * NC Flat Goals SH | - | - | - | - | - |
| 8613 | * Westminster JC Prk Fence SH | 6,780 | 6,780 | - | - | - |
| 8614 | * Westminster Field Expand SH | 11,786 | - | 11,786 | - | - |
| 8615 | Mayeski Baseball Fld Mix SH | 5,144 | - | 6,129 | - | (985) |
| 8616 | Mayeski Softball Fld Mix SH | 3,674 | - | 3,250 | - | 424 |
| 8617 | * Winfield Lions Club Fld Mix SH | - | - | - | - | - |
| 8618 | * Bohde's Tot Lot-Krimgold SH | - | - | - | - | - |
| 8689 | * Playground-Krimgold | 154,959 | - | 154,959 | - | - |
| 8694 | Westminster Rec Infield Mix-SH | 12,700 | - | 12,517 | - | 183 |
| 8695 | Winfield Park Field-SH | 20,000 | - | - | - | 20,000 |
| 8696 | NC Rec Soccer Goals-SH | 3,383 | - | 2,951 | - | 432 |
| 8697 | * NC Rec Infield Mix-SH | 11,437 | - | 8,506 | 2,931 | - |
| 8698 | * Carroll Arts Video Projctn-SH | 20,000 | - | 20,000 | - | - |
| 8699 | Charles Carroll Infield Mix-SH | 1,800 | - | - | - | 1,800 |
| 8700 | Chrls Carroll Scoreboard-SH | 4,840 | - | - | - | 4,840 |
| 8704 | NC Rec BallMix/Fencing-SH | 6,824 | - | - | - | 6,824 |
| 8705 | Taneytown Memorial Prk-SH | 13,120 | - | 9,965 | 713 | 2,442 |
| 8706 | Wmnstr Rec Wrestling Brd-SH | 5,000 | - | - | - | 5,000 |
| 8707 | Windfield Krimgold Prk1/3-SH | 5,100 | - | - | - | 5,100 |
| 8708 | Mayeski Batting Cage-SH | 3,970 | - | - | 3,970 | - |
| 8709 | Saltbox Prk-Mix/Pav Rpr-SH | 2,200 | - | 2,135 | - | 65 |
| 9718 | * New Winds Mid Schl Storage-SH | 9,893 | 9,893 | - | - | - |
| 9735 | Community Self Help | 10,138 | - | - | - | 10,138 |
| | Total | 454,784 | 139,995 | 248,283 | 9,339 | 57,167 |
| | Total Culture and Recreation | 17,350,762 | 12,056,088 | 1,643,466 | 150,973 | 3,500,235 |
| 4081 | Library/Senior Centers | | | | | |
| 8479 | Taneytown Sr Cntr Add'l Park | 567,005 | 174,272 | 372,247 | - | 20,486 |
| 9822 | Library-Technology Improvemnts | 3,615,900 | 3,076,989 | 8,839 | - | 530,072 |
| | Total | 4,182,905 | 3,251,261 | 381,086 | - | 550,558 |
| | Total Library/Senior Centers | 4,182,905 | 3,251,261 | 381,086 | - | 550,558 |
| 4091 | Conservation & Open Space | | | | | |
| 9002 | ** Land Bank | 22,089,803 | 15,960,248 | - | - | 6,129,555 |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY

Schedule 6

Westminster, Maryland

Capital Projects Fund

Schedule of Appropriations, Expenditures and Encumbrances

Budgetary (Non-GAAP) Basis

For The Year Ended June 30, 2017

| | <u>Description</u> | <u>Total</u> <u>Appropriation</u> | <u>Prior Years</u> <u>Expenditures</u> | <u>Current Year</u> <u>Expenditures</u> | <u>Encumbered</u> | <u>Unexpended</u> <u>Appropriation</u> |
|-------------|--------------------------------|--------------------------------------|---|--|-------------------|---|
| 9007 | Ag Land Preservation | 154,086,010 | 144,890,838 | 5,944,463 | - | 3,250,709 |
| 9701 | Infrestructure/Plan Studies | 407,167 | 328,087 | 13,694 | - | 65,386 |
| 9702 | Traffic Impact Studies/Develop | 137,692 | 130,629 | - | - | 7,063 |
| 9851 | Rural Legacy-Easement Purchase | 22,026,728 | 21,918,418 | 4,887 | - | 103,423 |
| | Total | 198,747,400 | 183,228,220 | 5,963,044 | - | 9,556,136 |
| 4092 | Water Resources | | | | | |
| 8294 | Reservoir Development | 20,611,401 | 8,933,571 | - | - | 11,677,830 |
| 8295 | Storm Water Facility Maint | 2,913,382 | 2,913,282 | - | - | 100 |
| 8328 | Environmental Compliance | 1,354,500 | 325,492 | 29,117 | 14,162 | 985,729 |
| | Total | 24,879,283 | 12,172,345 | 29,117 | 14,162 | 12,663,659 |
| 4093 | Watershed Improvements | | | | | |
| 8521 * | Carrolltowne 2A Barnes Fill 1 | 987,341 | 956,326 | 31,015 | - | - |
| 8523 | Elderwood Village Sec F&B | 2,279,355 | 128,334 | 9,278 | - | 2,141,743 |
| 8524 | Manchester Skate Park | 826,043 | 67,028 | 12,190 | - | 746,825 |
| 8526 | Finksburg Industrial Park | 2,599,909 | 224,073 | 2,246,937 | 127,885 | 1,014 |
| 8528 | Carroll Co Tree Planting #1 | 139,579 | 98,408 | 3,735 | 12,235 | 25,201 |
| 8529 | Carroll Co Tree Planting #2 | 255,161 | 190,417 | 10,603 | 17,977 | 36,164 |
| 8530 | Carroll Co Tree Planting #3 | 534,676 | 398,108 | 29,162 | 57,940 | 49,466 |
| 8531 ** | Sullivan Rd Comnty Pond Phs1 | 2,674,495 | 2,527,650 | 1,500 | 3,000 | 142,345 |
| 8532 | Sullivan Rd Phase 2 | 99,098 | 88,187 | - | - | 10,911 |
| 8533 | Miller/Watts Pond | 1,279,053 | 965,692 | 287,976 | - | 25,385 |
| 8534 * | Windmere/Libman | 31,343 | 31,343 | - | - | - |
| 8536 | Langdon Property | 1,890,943 | 62,949 | 308,271 | 21,912 | 1,497,811 |
| 8537 | Braddock Manor West | 491,632 | 491,632 | - | - | - |
| 8538 | Carroll Co Maint Center Pond | 904,545 | 286,262 | 588,067 | - | 30,216 |
| 8540 | Eldersburg Estates Sec 3-5 | 486,837 | 485,732 | 1,105 | - | - |
| 8543 | Willow Pond/Eden Farms | 242,200 | 40,849 | 74,717 | 74,927 | 51,707 |
| 8551 * | Springmount Estates | 15,123 | 14,423 | 700 | - | - |
| 8561 | Piney Run Sediment Study | 25,800 | 23,805 | - | - | 1,995 |
| 8576 | Farm Museum ESD | 312,372 | 108,577 | 168,668 | - | 35,127 |
| 8578 | Blue Ridge Manor | 539,313 | 4,383 | 28,145 | - | 506,785 |
| 8584 | Stormwtr Facility Renovat FY16 | 280,000 | 72,649 | 157,444 | - | 49,907 |
| 8593 | Shannon Run/Hawks Ridge | 1,255,813 | 67,060 | 21,220 | - | 1,167,533 |
| 8594 | Watershed Plan Review | 31,000 | 24,733 | 147 | 5,713 | 407 |
| 8595 | Local Watershed Modeling | 65,000 | 53,327 | 8,034 | 3,219 | 420 |
| 8605 | 8 Small Crossings | 690,210 | 19,108 | 162,483 | 220,888 | 287,731 |
| 8606 | 6 Whispering Valley | 812,958 | 19,575 | 8,140 | - | 785,243 |
| 8607 | 13 Merridale Gardens | 919,028 | 16,121 | 52,824 | - | 850,083 |
| 8608 | 1 Roberts Mill Regional Pond | 2,183,313 | 3,800 | 32,555 | - | 2,146,958 |
| 8634 | Stormwtr Renova FY17 | 331,500 | - | 126,619 | - | 204,881 |
| 8635 | Central MD Wet Pond | 50,000 | - | 44,145 | - | 5,855 |
| 8690 | Locust Street | 234,313 | - | 500 | - | 233,813 |
| 8691 * | Restoration Research Grant | 175,730 | - | 94,923 | 80,807 | - |
| 8692 | Northern Landfill Fill Site | 65,000 | - | 64,922 | - | 78 |
| 8703 | Eldersburg Business Cntr | 25,000 | - | - | - | 25,000 |
| 8736 | Shiloh Middle School | 199,855 | - | - | - | 199,855 |
| 9920 | Watershed Assessment & Improve | 9,310,293 | - | - | - | 9,310,293 |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Projects Fund
Schedule of Appropriations, Expenditures and Encumbrances
Budgetary (Non-GAAP) Basis
For The Year Ended June 30, 2017

Schedule 6

| <u>Description</u> | <u>Total Appropriation</u> | <u>Prior Years Expenditures</u> | <u>Current Year Expenditures</u> | <u>Encumbered</u> | <u>Unexpended Appropriation</u> |
|--|--------------------------------|-------------------------------------|--------------------------------------|----------------------------|-------------------------------------|
| Total | 33,243,831 | 7,470,551 | 4,576,025 | 626,503 | 20,570,753 |
| Total Conservation and Natural Resources | 256,870,514 | 201,914,790 | 10,568,185 | 640,665 | 42,790,548 |
| Total Governmental Activities | <u><u>\$670,468,626</u></u> | <u><u>\$521,279,510</u></u> | <u><u>\$ 30,421,724</u></u> | <u><u>\$11,320,741</u></u> | <u><u>\$107,250,102</u></u> |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY

Westminster, Maryland

Capital Projects Fund

Schedule 6

Schedule of Appropriations, Expenditures and Encumbrances

Budgetary (Non-GAAP) Basis

For The Year Ended June 30, 2017

| | <u>Description</u> | <u>Total Appropriation</u> | <u>Prior Years Expenditures</u> | <u>Current Year Expenditures</u> | <u>Encumbered</u> | <u>Unexpended Appropriation</u> |
|---|--------------------------------|--------------------------------|-------------------------------------|--------------------------------------|-------------------|-------------------------------------|
| <u>Business-type Activities:</u> | | | | | | |
| <u>Bureau of Utilities</u> | | | | | | |
| 6311 | Water & Sewer Meters | 3,832,862 | 2,963,288 | 867,164 | - | 2,410 |
| 6332 | Tank Painting | 1,388,032 | 438,798 | 54,068 | 6,900 | 888,266 |
| 6344 | HWWTP-Effluent Chillers | 2,436,967 | 621,844 | - | - | 1,815,123 |
| 6358 | 8-12-16 Mains/Hydraulic Loop | 634,221 | - | - | - | 634,221 |
| 6359 | Hydrant Replacement | 1,569,350 | 1,373,521 | 162,653 | - | 33,175 |
| 6374 | Relief Sewer No. 2 | 164,000 | 12,000 | 138,875 | 9,500 | 3,625 |
| 6376 | Relief Sewer No. 4 | 108,500 | 26,777 | 113 | 65,562 | 16,048 |
| 6378 | Relief Sewer No. 6 | 3,162,000 | 324,815 | - | - | 2,837,185 |
| 6382 | Relief Sewer No. 10 | 930,800 | - | 77,280 | 7,070 | 846,450 |
| 6385 | Sewer Study Update | 765,000 | 187,647 | 363,610 | 173,450 | 40,293 |
| 6390 | Sykesville Eleva W/Tank #6 04 | 62,000 | - | - | - | 62,000 |
| 6403 | Sanitary Sewer Manhole Rehab | 1,954,200 | 1,124,307 | 150,295 | 65,562 | 614,036 |
| 6409 | FD Looping Monroe (Okla-Benn) | 74,800 | - | - | - | 74,800 |
| 6413 | Hampstead Sludge Tank Renovate | 158,200 | 138,392 | - | - | 19,808 |
| 6418 | North Pump Station Wet Well | 730,000 | 334,102 | - | - | 395,898 |
| 6419 | Freedom Waste Water TP-ENR | 10,500,000 | 5,433,543 | 3,676,643 | - | 1,389,815 |
| 6421 | Sanitary Sewer Main Lining | 2,499,701 | 1,689,945 | 348,714 | 65,562 | 395,480 |
| 6422 | Gravity Sewer Main | 1,980,400 | 252,170 | 456,595 | 1,121,025 | 150,611 |
| 6423 | N Carroll Farms Pump Stat Rehb | 266,000 | 248,743 | - | - | 17,257 |
| 6425 | Water Main Loops FY12 | 590,622 | 6,877 | (6,877) | - | 590,622 |
| 6426 | W. Hampstead Sewer Upgrade | 1,845,000 | 5,100 | 347,356 | - | 1,492,544 |
| 6428 | Water Main Blow-Off Replcmnts | 661,800 | 275,636 | 227,040 | - | 159,124 |
| 6429 | Water Service Line Replacement | 937,300 | 632,490 | 269,088 | - | 35,723 |
| 6430 | Hampstead Grit Removal | 18,340,000 | 1,177,885 | 207,350 | 474,058 | 16,480,707 |
| 6431 | Sykesville Sewer Upgrade | 550,000 | - | - | - | 550,000 |
| 6432 | Asset Management System | 200,000 | 102,828 | 27,190 | 69,540 | 442 |
| 6433 | Bark Hill WTP-Improvmnts | 194,000 | 69,024 | 24,542 | - | 100,434 |
| 6434 ** | Freedom WTP-Membrance Fltr | 776,250 | 706,289 | - | - | 69,961 |
| 6435 | Freedom WTP-Sludge Press | 285,000 | - | - | - | 285,000 |
| 6436 | Piney Run Pump Station Imprv | 365,000 | 12,500 | - | - | 352,500 |
| 6437 | Stone Manor Pump Station Rehab | 302,500.00 | - | - | - | 302,500 |
| 6442 | Roberts Fld Pump Station Rehab | 396,000.00 | - | 33,747 | 58,929 | 303,324 |
| 6443 | Standby Generator Replcmnt | 266,700.00 | - | 83,218 | - | 183,482 |
| 6450 | McBeth Looping | 92,157.82 | - | 100,339 | 6,841 | (15,022) |
| 6451 | Linton Looping | 11,220.00 | - | 11,220 | - | - |
| | Total | 59,030,583 | 18,158,521 | 7,620,223 | 2,124,999 | 31,127,840 |
| <u>Solid Waste</u> | | | | | | |
| 6520 | Hoods Mill Remediation | 1,174,626 | 943,499 | 930 | 4,978 | 225,219 |
| 6521 | Northern Landfill Remediation | 1,014,000 | 904,448 | 12,000 | - | 97,552 |
| 6528 | John Owings LF Remediation | 800,000 | 617,675 | - | 3,858 | 178,467 |
| 6534 | Nrthn Landfill-Cap Cells 1&2 | 3,948,000 | 53,413 | 551,948 | 3,029,383 | 313,256 |
| 6536 | Northern LF-Leachate Ponds | 460,000 | - | 46,376 | 280,343 | 133,281 |
| 6537 | Bark Hill Remediation/Maint | 13,506 | - | - | - | 13,506 |
| 6538 | Hodges Remediation/Maint | 518,112 | 41,465 | 409,425 | 56,993 | 10,229 |
| | Total | 7,928,244 | 2,560,500 | 1,020,679 | 3,375,555 | 971,510 |
| <u>Fiber Network</u> | | | | | | |
| 6602 | Fiber Equipment Replacement | 1,100,000 | 990,216 | 96,880 | - | 12,904 |
| | Total | 1,100,000 | 990,216 | 96,880 | - | 12,904 |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Projects Fund
Schedule of Appropriations, Expenditures and Encumbrances
Budgetary (Non-GAAP) Basis
For The Year Ended June 30, 2017

Schedule 6

| | <u>Description</u> | <u>Total Appropriation</u> | <u>Prior Years Expenditures</u> | <u>Current Year Expenditures</u> | <u>Encumbered</u> | <u>Unexpended Appropriation</u> |
|------|---------------------------------------|--------------------------------|-------------------------------------|--------------------------------------|---------------------|-------------------------------------|
| | <u>Septage</u> | | | | | |
| 6704 | Westminster Sept Screen/Grit | 4,500,000 | 416,432 | - | - | 4,083,568 |
| | Total | 4,500,000 | 416,432 | - | - | 4,083,568 |
| | <u>Airport</u> | | | | | |
| 6818 | Grounds & Facility Impr (9541) | 365,180 | 310,546 | 32,110 | - | 22,524 |
| 6821 | Airport Runway Extension | 49,655,934 | 15,852 | (15,852) | - | 49,655,934 |
| 6822 | AP Master Plan Study Phase 1 | 333,332 | 302,400 | - | - | 30,932 |
| 6824 | Master Plan Updated AIP30 | - | - | 49,853 | - | (49,853) |
| 6825 | Land Services AIP31 | - | - | 213,737 | - | (213,737) |
| | Total | 50,354,446 | 628,798 | 279,848 | - | 49,709,390 |
| | Total Business-type Activities | <u>\$ 122,913,273</u> | <u>\$ 22,754,466</u> | <u>\$ 9,017,631</u> | <u>\$ 5,499,555</u> | <u>\$ 85,905,211</u> |

* Completed CIP projects put into service during FY17

** Partially completed CIP projects put into service during FY17

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Schedule of Long-Term Indebtedness
Schedule By Source
June 30, 2017

Schedule 7

| | Amount Outstanding July 1, 2016 | New Debt Activity | Principal Payments For Year 2017 | Amount Outstanding June 30, 2017 | Interest Payments For Year 2017 |
|--|---------------------------------------|-------------------------|--|--|---------------------------------------|
| Governmental Activities | | | | | |
| General Obligation Bonds | | | | | |
| Volunteer Fire Dept. Project - 2003 | \$ 505,000 | \$ - | \$ 160,000 | \$ 345,000 | \$ 16,033 |
| Volunteer Fire Dept. Project - 2004 | 676,665 | - | 159,041 | 517,624 | 24,661 |
| Volunteer Fire Dept. Project- 2005 | 950,000 | - | 190,000 | 760,000 | 35,625 |
| General Obligation Bonds-2006 | 1,348,376 | - | 1,348,376 | - | 26,967 |
| General Obligation Refunding Bonds- Jan 2007 | 8,801,430 | - | 8,801,430 | - | 180,513 |
| General Obligation Bonds-2007 | 2,862,430 | - | 1,428,920 | 1,433,920 | 109,206 |
| General Obligation Refunding Bonds-Nov 2007 | 3,230,000 | - | 590,000 | 2,640,000 | 127,288 |
| General Obligation Bonds-Nov 2008 | 11,933,811 | - | 3,788,056 | 8,145,755 | 501,989 |
| General Obligation Bonds-Nov 2009 Series A | 10,432,487 | - | 2,436,184 | 7,996,303 | 368,576 |
| General Obligation Bonds-Nov 2009 Series B | 33,577,761 | - | - | 33,577,761 | 1,734,776 |
| General Obligation Refunding Bonds-Oct 2010 Series A | 2,787,739 | - | 1,785,741 | 1,001,998 | 37,897 |
| General Obligation Refunding Bonds-Oct 2010 Series B | 560,000 | - | 285,000 | 275,000 | 8,350 |
| General Obligation Bonds-Oct 2010 Series D | 16,805,044 | - | 987,945 | 15,817,099 | 648,799 |
| General Obligation Refunding Bonds-Nov 2011 | 7,424,736 | - | 1,964,474 | 5,460,262 | 277,727 |
| General Obligation Bonds-2011 | 15,880,000 | - | 760,000 | 15,120,000 | 578,850 |
| General Obligation Refunding Bonds-2012 | 16,220,345 | - | 1,774,279 | 14,446,066 | 651,424 |
| General Obligation Bonds-2012 | 18,235,000 | - | 1,075,000 | 17,160,000 | 596,862 |
| General Obligation Bonds-2013 | 23,325,000 | - | 1,340,000 | 21,985,000 | 1,004,575 |
| General Obligation Refunding Bonds- Taxable Pension | 3,612,000 | - | 942,000 | 2,670,000 | 70,358 |
| General Obligation Refunding Bonds-2014 | 49,610,536 | - | 2,889,396 | 46,721,140 | 2,082,123 |
| General Obligation Bonds- 2014 | 14,250,000 | - | 750,000 | 13,500,000 | 536,250 |
| General Obligation Refunding Bonds-2015 | 6,015,081 | - | - | 6,015,081 | 240,603 |
| General Obligation Bonds- 2015 | 28,000,000 | - | 1,445,000 | 26,555,000 | 1,028,981 |
| General Obligation Refunding Bonds-2016 | - | 6,138,285 | - | 6,138,285 | 135,554 |
| General Obligation Bonds- 2016 | - | 14,000,000 | - | 14,000,000 | 234,967 |
| Total General Obligation Bonds | 277,043,851 | 20,138,285 | 34,900,842 | 262,281,294 | 11,258,954 |
| Farmers Home Administration | | | | | |
| Federal Loan - 1972 | 185,191 | - | 26,343 | 158,848 | 6,485 |
| Federal Loan - 1974 | 88,556 | - | 8,893 | 79,663 | 3,231 |
| Federal Loan - 1979 | 338,506 | - | 17,373 | 321,133 | 12,352 |
| Total Farmers Home Administration | 612,253 | - | 52,609 | 559,644 | 22,068 |
| General Obligation Debt | | | | | |
| Installment Purchase Agreements FY 2002 | 396,000 | - | - | 396,000 | 21,937 |
| Installment Purchase Agreements FY 2003 | 530,930 | - | - | 530,930 | 27,354 |
| Installment Purchase Agreements FY 2004 | 100,000 | - | - | 100,000 | 4,937 |
| Installment Purchase Agreements FY 2005 | 2,179,934 | - | - | 2,179,934 | 106,200 |
| Installment Purchase Agreements FY 2006 | 1,346,000 | - | - | 1,346,000 | 62,012 |
| Installment Purchase Agreements FY 2007 | 2,584,000 | - | - | 2,584,000 | 136,980 |
| Installment Purchase Agreements FY 2009 | 2,215,126 | - | - | 2,215,126 | 132,908 |
| Installment Purchase Agreements FY 2010 | 4,662,430 | - | - | 4,662,430 | 243,702 |
| Installment Purchase Agreements FY 2011 | 13,115,500 | - | - | 13,115,500 | 786,930 |
| Installment Purchase Agreements FY 2013 | 445,320 | - | - | 445,320 | 23,379 |
| Installment Purchase Agreements FY 2014 | 3,475,344 | - | - | 3,475,344 | 182,456 |
| Installment Purchase Agreements FY 2016 | 473,924 | - | - | 473,924 | 24,881 |
| Installment Purchase Agreements FY 2017 | - | 1,303,000 | - | 1,303,000 | 32,575 |
| Total General Obligation Debt | 31,524,508 | 1,303,000 | - | 32,827,508 | 1,786,251 |
| Purchase Agreements | | | | | |
| Johnson Controls/Suntrust | 1,128,537 | - | 219,350 | 909,188 | 43,951 |
| Johnson Controls/AAIG | 4,537,564 | - | 112,043 | 4,425,521 | 103,726 |
| Total Purchase Agreements | 5,666,101 | - | 331,393 | 5,334,709 | 147,677 |
| Total Governmental Activities | \$ 314,846,713 | \$ 21,441,285 | \$ 35,284,844 | \$ 301,003,154 | \$ 13,214,950 |

continued

Westminster, Maryland
 Schedule of Long-Term Indebtedness
 Schedule By Source
 June 30, 2017

| | Amount Outstanding July 1, 2016 | New Debt Activity | Principal Payments For Year 2017 | Amount Outstanding June 30, 2017 | Interest Payments For Year 2017 |
|---|---------------------------------------|-------------------------|--|--|---------------------------------------|
| Business-Type Activities | | | | | |
| General Obligation Bonds | | | | | |
| Bureau of Utilities | | | | | |
| General Obligation Bonds - 2006 | \$ 14,441 | \$ - | \$ 14,441 | \$ - | \$ 286 |
| General Obligation Refunding Bonds-Jan 2007 | 80,737 | - | 80,737 | - | 1,656 |
| General Obligation Bonds- 2007 | 1,251,737 | - | 625,869 | 625,868 | 47,722 |
| General Obligation Bonds- 2008 | 1,199,712 | - | 380,854 | 818,858 | 50,464 |
| General Obligation Bonds- 2009 Series A | 333,275 | - | 77,826 | 255,449 | 11,774 |
| General Obligation Bonds- 2009 Series B | 1,072,240 | - | - | 1,072,240 | 55,397 |
| General Obligation Bonds- 2010 Series A | 1,423 | - | 912 | 511 | 19 |
| General Obligation Bonds- 2010 Series D | 11,753 | - | 691 | 11,062 | 454 |
| General Obligation Refunding Bonds-Nov 2011 | 325,052 | - | 96,232 | 228,820 | 12,080 |
| General Obligation Refunding Bonds-Nov 2012 | 198,550 | - | 17,380 | 181,170 | 8,139 |
| General Obligation Refunding Bonds-Nov 2014 | 5,245,814 | - | 195,062 | 5,050,752 | 210,753 |
| General Obligation Refunding Bonds-Nov 2015 | 2,978,549 | - | - | 2,978,549 | 119,142 |
| General Obligation Refunding Bonds-Nov 2016 | - | 56,307 | - | 56,307 | 1,243 |
| Solid Waste Fund | | | | | |
| General Obligation Refunding Bonds- Jan 2007 | 131,326 | - | 131,326 | - | 2,693 |
| General Obligation Bonds- 2007 | 80,424 | - | 40,211 | 40,213 | 3,066 |
| General Obligation Bonds- 2008 | 66,477 | - | 21,090 | 45,387 | 2,797 |
| General Obligation Bonds- 2009 Series A | 4,238 | - | 990 | 3,248 | 150 |
| General Obligation Refunding Bonds-Nov 2011 | 632,396 | - | 157,250 | 475,146 | 23,733 |
| General Obligation Refunding Bonds-Nov 2014 | 314,034 | - | 90,424 | 223,610 | 15,123 |
| General Obligation Refunding Bonds-Nov 2015 | 191,370 | - | - | 191,370 | 7,655 |
| General Obligation Refunding Bonds-Nov 2016 | - | 91,589 | - | 91,589 | 2,023 |
| Airport Fund | | | | | |
| General Obligation Bonds - 2001 | 660,000 | - | 110,000 | 550,000 | 27,899 |
| General Obligation Refunding Bonds-2007 | 91,507 | - | 91,507 | - | 1,877 |
| General Obligation Refunding Bonds-2010 Series A | 20,842 | - | 13,350 | 7,492 | 283 |
| General Obligation Refunding Bonds-2010 Series D | 23,202 | - | 1,364 | 21,838 | 896 |
| General Obligation Refunding Bonds-Nov 2011 | 202,814 | - | 57,044 | 145,770 | 7,560 |
| General Obligation Refunding Bonds-Nov 2012 | 18,716 | - | 3,342 | 15,374 | 704 |
| General Obligation Refunding Bonds-Nov 2014 | 59,615 | - | 25,118 | 34,497 | 2,102 |
| General Obligation Refunding Bonds-Nov 2016 | - | 63,819 | - | 63,819 | 1,409 |
| Septage Fund | | | | | |
| General Obligation Bonds - 2006 | 12,179 | - | 12,179 | - | 247 |
| General Obligation Refunding Bonds- Nov 2012 | 62,391 | - | - | 62,391 | 2,759 |
| Total General Obligation Bonds | 15,284,814 | 211,715 | 2,245,199 | 13,251,331 | 622,105 |
| Notes Payable- Bureau of Utilities | | | | | |
| Water Quality Loan - Maryland Department of the Environment - 2000 | 158,748 | - | 30,141 | 128,607 | 5,842 |
| Total Notes Payable | 158,748 | - | 30,141 | 128,607 | 5,842 |
| Total Business-type Activities | \$ 15,443,562 | \$ 211,715 | \$ 2,275,340 | \$ 13,379,937 | \$ 627,947 |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Schedule of Investments for
Governmental Activities, Business Type Activities, and Trust Funds
June 30, 2017

Schedule 8

| GOVERNMENTAL ACTIVITIES and BUSINESS TYPE ACTIVITIES | Length (in Days) | Maturity Date | Rate (%) | Market Value | Totals |
|---|---------------------|------------------|----------|-----------------------|----------------|
| Federal Home Loan Bank | 360 | 8-May-18 | 1.13 | \$ 4,991,800 | |
| Federal Home Loan Bank | 720 | 24-May-19 | 1.45 | 5,000,300 | |
| Federal Home Loan Bank | 720 | 23-Aug-18 | 1.13 | 4,988,900 | |
| Federal Home Loan Mortgage Corporation | 720 | 27-Oct-17 | 0.80 | 4,996,050 | |
| Federal Home Loan Mortgage Corporation | 720 | 24-Aug-18 | 0.88 | 4,989,450 | |
| Federal Home Loan Mortgage Corporation | 720 | 28-Aug-18 | 1.03 | 4,972,450 | |
| Federal Home Loan Mortgage Corporation | 720 | 13-Sep-18 | 1.10 | 4,980,900 | |
| Federal Home Loan Mortgage Corporation | 720 | 26-Oct-18 | 1.05 | 29,857,200 | |
| Treasury Bonds | 20 yrs | 15-Nov-21 | 5.66 | 214,234 | |
| Treasury Bonds | 20 yrs | 15-Aug-22 | 5.69 | 142,597 | |
| Treasury Bonds | 20 yrs | 15-Aug-22 | 5.44 | 213,895 | |
| Treasury Bonds | 20 yrs | 15-Nov-22 | 5.05 | 256,678 | |
| Treasury Bonds | 20 yrs | 15-Aug-23 | 5.05 | 98,315 | |
| Treasury Bonds | 20 yrs | 15-Nov-24 | 4.86 | 1,414,002 | |
| Treasury Bonds | 20 yrs | 15-Nov-24 | 4.73 | 522,987 | |
| Treasury Bonds | 20 yrs | 15-Aug-25 | 4.75 | 1,218,440 | |
| Treasury Bonds | 20 yrs | 15-Nov-26 | 4.93 | 1,754,148 | |
| Treasury Bonds | 20 yrs | 15-Feb-27 | 4.72 | 1,100,184 | |
| Treasury Bonds | 20 yrs | 15-Aug-29 | 4.36 | 2,346,216 | |
| Treasury Strips | 20 yrs | 15-Nov-21 | 5.83 | 70,059 | |
| Treasury Strips | 20 yrs | 15-Aug-22 | 5.92 | 31,606 | |
| Treasury Strips | 20 yrs | 15-Aug-22 | 5.78 | 57,062 | |
| Treasury Strips | 20 yrs | 15-Nov-22 | 5.39 | 90,648 | |
| Treasury Strips | 20 yrs | 15-Aug-23 | 5.42 | 18,458 | |
| Treasury Strips | 20 yrs | 15-Nov-24 | 5.12 | 460,212 | |
| Treasury Strips | 20 yrs | 15-Nov-24 | 4.99 | 187,974 | |
| Treasury Strips | 20 yrs | 15-Nov-25 | 4.76 | 168,075 | |
| Treasury Strips | 20 yrs | 15-Nov-25 | 4.60 | 197,306 | |
| Treasury Strips | 20 yrs | 15-Nov-26 | 4.95 | 235,475 | |
| Treasury Strips | 20 yrs | 15-Feb-27 | 4.73 | 158,344 | |
| Treasury Strips | 8yrs | 15-May-24 | 4.39 | 736,134 | |
| Treasury Strips | 20 yrs | 15-May-29 | 4.42 | 79,946 | |
| Treasury Strips | 20 yrs | 15-Feb-30 | 4.76 | 942,337 | |
| Treasury Strips | 20 yrs | 15-Feb-30 | 4.61 | 193,009 | |
| Treasury Strips | 20 yrs | 15-Aug-29 | 4.55 | 562,038 | |
| Treasury Strips | 20 yrs | 15-Nov-29 | 4.76 | 467,327 | |
| Treasury Strips | 20 yrs | 15-May-30 | 4.11 | 1,366,582 | |
| Treasury Strips | 20 yrs | 15-Aug-30 | 3.90 | 1,566,965 | |
| Treasury Strips | 20 yrs | 15-Nov-30 | 4.44 | 1,902,637 | |
| Treasury Strips | 20 yrs | 15-May-31 | 4.46 | 1,929,487 | |
| Treasury Strips | 20 yrs | 15-May-31 | 4.33 | 2,455,711 | |
| Treasury Strips | 20 yrs | 15-Nov-32 | 2.91 | 295,231 | |
| Treasury Strips | 20 yrs | 15-Nov-33 | 3.88 | 1,993,176 | |
| Treasury Strips | 20 yrs | 15-Feb-34 | 3.69 | 238,373 | |
| Treasury Strips | 20 yrs | 15-Nov-35 | 2.90 | 285,484 | |
| Treasury Strips | 20 yrs | 15-Aug-36 | 2.44 | 766,633 | |
| State and Local Government Series | 15 yrs | 15-May-24 | --- | 51,000 | |
| Maryland Local Government Investment Pool | --- | --- | 0.95 | 64,776,529 | |
| Branch Banking & Trust-Money Rate Savings | --- | --- | 0.35 | 10,002,239 | \$ 166,344,803 |
| TRUST FUNDS | | | | | |
| <u>Pension</u> | | | | | |
| Wilmington Trust Employee Pension Account | | | | 76,917,502 | |
| <u>Other postemployment benefits (OPEB)</u> | | | | | |
| Maryland Local Government Investment Pool-OPEB | | | | 2,867,862 | |
| Wilmington Trust Master OPEB Investment Trust | | | | 77,490,897 | |
| <u>LOSAP</u> | | | | | |
| Wilmington Trust LOSAP account | | | | 8,469,609 | |
| <u>Law Officer's Pension</u> | | | | | |
| Wilmington Trust Law Officer's Pension Account | | | | 12,492,154 | 178,238,024 |
| TOTAL | | | | <u>\$ 344,582,827</u> | |

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Assets Used in the Operation of Governmental Funds
Schedule By Source (1)
June 30, 2017

Schedule 9-1

| | |
|---|-----------------------|
| Governmental funds capital assets: | |
| Land | \$ 35,889,680 |
| Buildings and contents | 211,871,494 |
| Improvements other than buildings | 82,158,920 |
| Automobiles, machinery and equipment | 48,961,952 |
| Roads and bridges | 575,108,561 |
| Construction in progress | 10,184,255 |
| Total governmental funds capital assets | <u>\$ 964,174,862</u> |

| | |
|--|-----------------------|
| Investments in governmental funds capital assets by source: | |
| General fund revenues | \$ 534,362,100 |
| Special revenue funds | 836,729 |
| State grants | 72,156,077 |
| Federal grants | 22,619,513 |
| General obligation bonds | 166,331,819 |
| Contributions | 167,868,624 |
| Total investments in governmental funds capital assets by source | <u>\$ 964,174,862</u> |

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

Source: Carroll County Department of the Comptroller.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
 Westminster, Maryland
Capital Assets Used in the Operation of Governmental Funds
 Schedule By Function
 June 30, 2017

| | Land | Buildings and Contents | Improvements Other Than Buildings | Automobiles, Machinery and Equipment | Roads and Bridges | Construction in Progress | Total |
|---------------------------------------|----------------------|------------------------|-----------------------------------|--------------------------------------|-----------------------|--------------------------|-----------------------|
| General government | \$ 19,853,439 | \$ 184,804,279 | \$ 24,102,746 | \$ 13,937,986 | \$ - | \$ - | \$ 242,698,450 |
| Public safety | 1,773,156 | 19,372,698 | 29,073,082 | 17,349,823 | - | - | 67,568,759 |
| Public works | 3,186,323 | 770,185 | - | 14,725,432 | 568,191,322 | - | 586,873,262 |
| Judicial | - | 211,861 | 773,772 | 751,301 | - | - | 1,736,934 |
| Health | 43,709 | 16,844 | 98,569 | 87,286 | - | - | 246,408 |
| Human Services | - | - | 24,195 | 116,100 | - | - | 140,295 |
| Education | - | - | - | 43,412 | - | - | 43,412 |
| Culture and recreation | 3,827,148 | 4,000,555 | 15,764,767 | 1,771,150 | - | - | 25,363,620 |
| Conservation and natural resources | 7,205,905 | - | 8,828,745 | - | - | - | 16,034,650 |
| Economic development | - | 2,695,072 | 3,493,044 | 179,462 | 6,917,239 | - | 13,284,817 |
| Construction in progress | - | - | - | - | - | 10,184,255 | 10,184,255 |
| Subtotal | <u>35,889,680</u> | <u>211,871,494</u> | <u>82,158,920</u> | <u>48,961,953</u> | <u>575,108,561</u> | <u>10,184,255</u> | <u>964,174,862</u> |
| Less accumulated depreciation | - | (73,442,857) | (32,508,154) | (34,837,577) | (431,137,557) | - | (571,926,145) |
| Net governmental funds capital assets | <u>\$ 35,889,680</u> | <u>\$ 138,428,637</u> | <u>\$ 49,650,766</u> | <u>\$ 14,124,375</u> | <u>\$ 143,971,004</u> | <u>\$ 10,184,255</u> | <u>\$ 392,248,717</u> |

Source: Carroll County Department of the Comptroller

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function
For the Year Ended June 30, 2017

Schedule 9-3

| | Governmental Funds Capital Assets July 1, 2016 | Additions | Net of Transfers and Retirements | Governmental Funds Capital Assets June 30, 2017 |
|---------------------------------------|--|---------------------|-------------------------------------|--|
| General government | \$ 216,156,035 | \$ 23,894,603 | \$ 2,647,812 | \$ 242,698,450 |
| Public safety | 66,815,710 | 362,807 | 390,242 | 67,568,759 |
| Public works | 583,790,420 | 3,831,725 | (748,883) | 586,873,262 |
| Judicial | 642,724 | 300,748 | 793,462 | 1,736,934 |
| Health | 147,839 | - | 98,569 | 246,408 |
| Human Services | 84,270 | 31,830 | 24,195 | 140,295 |
| Education | 43,412 | - | - | 43,412 |
| Culture and recreation | 24,869,257 | 347,961 | 146,402 | 25,363,620 |
| Conservation and natural resources | 14,823,277 | 201,568 | 1,009,805 | 16,034,650 |
| Economic development | 13,264,317 | 20,500 | - | 13,284,817 |
| Construction in progress | 9,727,788 | 6,434,264 | (5,977,797) | 10,184,255 |
| | <u>930,365,049</u> | <u>35,426,006</u> | <u>(1,616,193)</u> | <u>964,174,862</u> |
| Less accumulated depreciation | <u>(543,954,143)</u> | <u>(29,471,538)</u> | <u>1,499,536</u> | <u>(571,926,145)</u> |
| Net governmental funds capital assets | <u>\$ 386,410,906</u> | <u>\$ 5,954,468</u> | <u>\$ (116,657)</u> | <u>\$ 392,248,717</u> |

