

# FY 14 - FY 16 All Funds Revenue Summary

Revenue Source	Fiscal Year			\$ Change FY 15 to FY 16
	2014 Budget	2015 Budget	2016 Budget	
<b>Capital Fund</b>				
Local	\$59,160,816	\$41,694,977	\$42,461,313	\$766,336
State	9,202,900	6,499,500	6,206,158	(293,342)
Federal	0	0	160,000	160,000
Other	136,300	116,000	516,000	400,000
<b>Total Capital Fund Sources</b>	<b>\$68,500,016</b>	<b>\$48,310,477</b>	<b>\$49,343,471</b>	<b>\$1,032,994</b>
<b>Airport Enterprise Fund</b>				
Local-Enterprise Fund	\$25,000	\$48,025,000	\$25,000	(\$48,000,000)
<b>Total Airport Enterprise Fund Sources</b>	<b>\$25,000</b>	<b>\$48,025,000</b>	<b>\$25,000</b>	<b>(\$48,000,000)</b>
<b>Fiber Enterprise Fund</b>				
Local-Enterprise Fund	\$0	\$800,000	\$0	(\$800,000)
<b>Total Fiber Enterprise Fund Sources</b>	<b>\$0</b>	<b>\$800,000</b>	<b>\$0</b>	<b>(\$800,000)</b>
<b>Solid Waste Enterprise Fund</b>				
Local-Enterprise Fund	\$3,660,000	\$745,000	\$105,000	(\$640,000)
<b>Total Solid Waste Enterprise Fund Sources</b>	<b>\$3,660,000</b>	<b>\$745,000</b>	<b>\$105,000</b>	<b>(\$640,000)</b>
<b>Utilities Enterprise Fund</b>				
Local-Enterprise Fund	\$8,313,450	\$6,551,850	\$18,319,000	\$11,767,150
<b>Total Utilities Enterprise Fund Sources</b>	<b>\$8,313,450</b>	<b>\$6,551,850</b>	<b>\$18,319,000</b>	<b>\$11,767,150</b>
<b>Septage Enterprise Fund</b>				
Local-Enterprise Fund	\$3,000,000	\$1,340,000	\$0	(\$1,340,000)
<b>Total Septage Enterprise Fund Sources</b>	<b>\$3,000,000</b>	<b>\$1,340,000</b>	<b>\$0</b>	<b>(\$1,340,000)</b>
<b>Total Revenues</b>	<b>\$83,498,466</b>	<b>\$105,772,327</b>	<b>\$67,792,471</b>	<b>(\$37,979,856)</b>

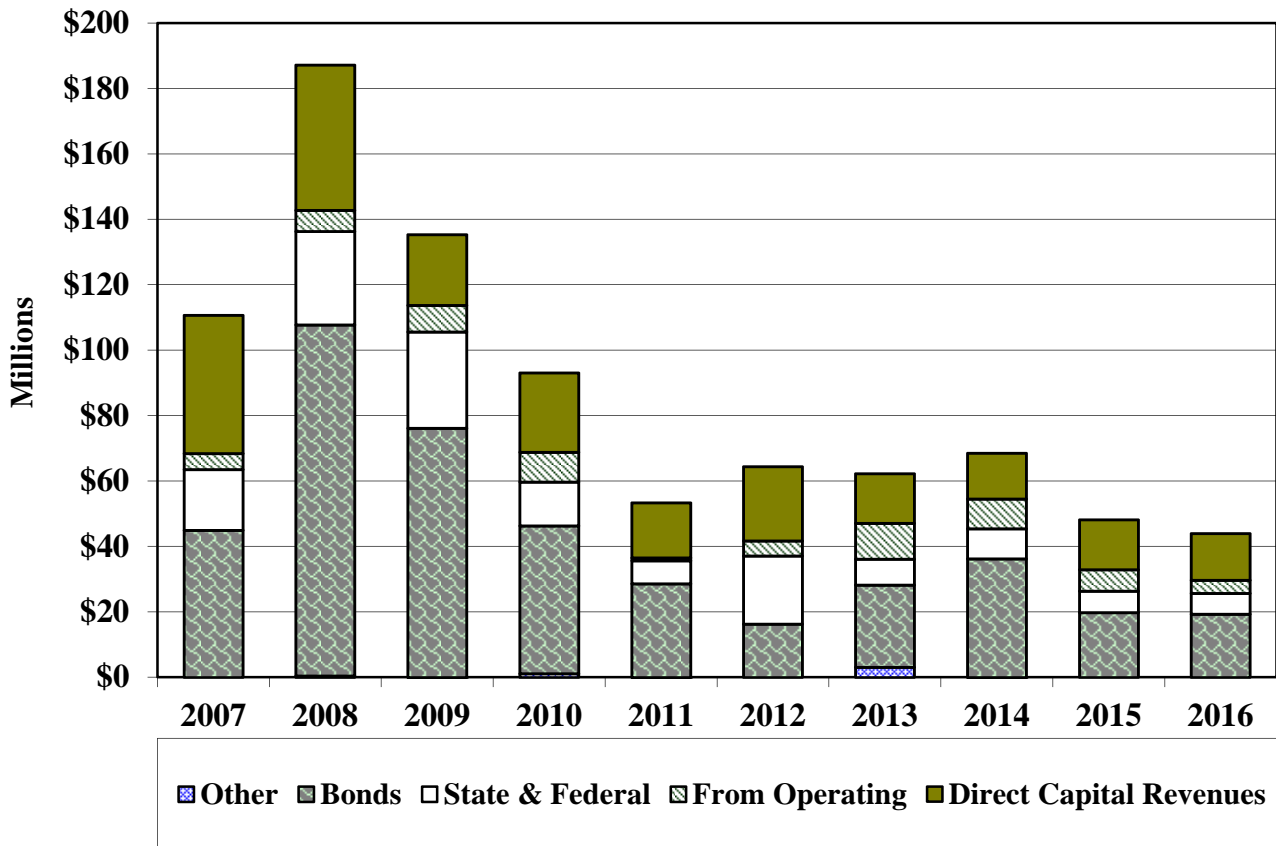
# **FY 14 - FY 16 All Funds Appropriations Summary**

<b>Appropriation Area</b>	<b>Fiscal Year</b>			<b>\$ Change FY 15 to FY 16</b>
	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	
<b>Capital Fund</b>	\$68,500,016	\$48,310,477	\$49,343,471	\$1,032,994
<b>Airport Enterprise Fund</b>	25,000	48,025,000	25,000	(48,000,000)
<b>Fiber Enterprise Fund</b>	0	800,000	0	(800,000)
<b>Solid Waste Enterprise Fund</b>	3,660,000	745,000	105,000	(640,000)
<b>Utilities Enterprise Fund</b>	8,313,450	6,551,850	18,319,000	11,767,150
<b>Septage Enterprise Fund</b>	3,000,000	1,340,000	0	(1,340,000)
<b>Total Appropriations</b>	<b>\$83,498,466</b>	<b>\$105,772,327</b>	<b>\$67,792,471</b>	<b>(\$37,979,856)</b>

# FY 14 - FY 16 Capital Fund Revenues

Revenue Source	Fiscal Year			\$ Change FY 15 to FY 16
	2014 Budget	2015 Budget	2016 Budget	
<b>Local</b>				
Transfer from General Fund	\$8,647,566	\$5,670,887	\$2,096,950	(\$3,573,937)
Local Income Tax	13,301,315	13,488,119	12,568,090	(920,029)
Property Tax	206,400	0	727,220	727,220
Bonds	35,644,791	9,672,746	15,898,480	6,225,734
Non-Cash Notes	0	0	4,536,851	4,536,851
Reallocated Bonds	419,052	10,131,050	3,400,712	(6,730,338)
Reallocated General Fund Transfer	443,035	936,004	1,932,965	996,961
Land Sales	0	225,000	336,919	111,919
Reallocated Property Tax	290,000	1,223,171	38,126	(1,185,045)
Impact Fee - Parks	0	318,000	500,000	182,000
Impact Fee - Schools	183,657	0	0	0
Ag Transfer Tax	25,000	30,000	425,000	395,000
<b>LOCAL TOTAL</b>	<b>\$59,160,816</b>	<b>\$41,694,977</b>	<b>\$42,461,313</b>	<b>\$766,336</b>
<b>State</b>				
Highway Administration	\$176,000	\$192,700	\$176,000	(\$16,700)
Library Development	157,000	0	0	0
School Construction	6,520,000	3,915,000	2,276,000	(1,639,000)
Agriculture Preservation (MALPF)	1,250,000	1,250,000	500,000	(750,000)
Highway User Revenue	1,000,000	1,050,000	1,206,008	156,008
Reallocated Program Open Space	99,900	0	0	0
Program Open Space	0	91,800	2,048,150	1,956,350
<b>STATE TOTAL</b>	<b>\$9,202,900</b>	<b>\$6,499,500</b>	<b>\$6,206,158</b>	<b>(\$293,342)</b>
<b>Federal</b>				
Federal Highway/Bridge	\$0	\$0	\$160,000	\$160,000
<b>FEDERAL TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$160,000</b>
<b>Other</b>				
Municipal	\$0	\$0	\$516,000	\$516,000
Grants	136,300	16,000	0	(16,000)
Reallocated Developer Contribution	0	100,000	0	(100,000)
<b>OTHER TOTAL</b>	<b>\$136,300</b>	<b>\$116,000</b>	<b>\$516,000</b>	<b>\$400,000</b>
<b>TOTAL REVENUES</b>	<b>\$68,500,016</b>	<b>\$48,310,477</b>	<b>\$49,343,471</b>	<b>\$1,032,994</b>

# Capital Fund Revenues



This chart shows the capital budget by revenue source for fiscal years 2007 to 2016.

**From Operating** includes current and prior year revenues from local sources transferred to the Capital Fund, including transfers from the General Fund and reallocated General Fund transfers.

**State and Federal** includes funds from sources such as the State School Construction Program, Program Open Space, Highway User Revenue, Rural Legacy Grants, State Agricultural Preservation (MALPF), and State Highway Administration.

**Bonds** include new and reallocated general obligation bonds.

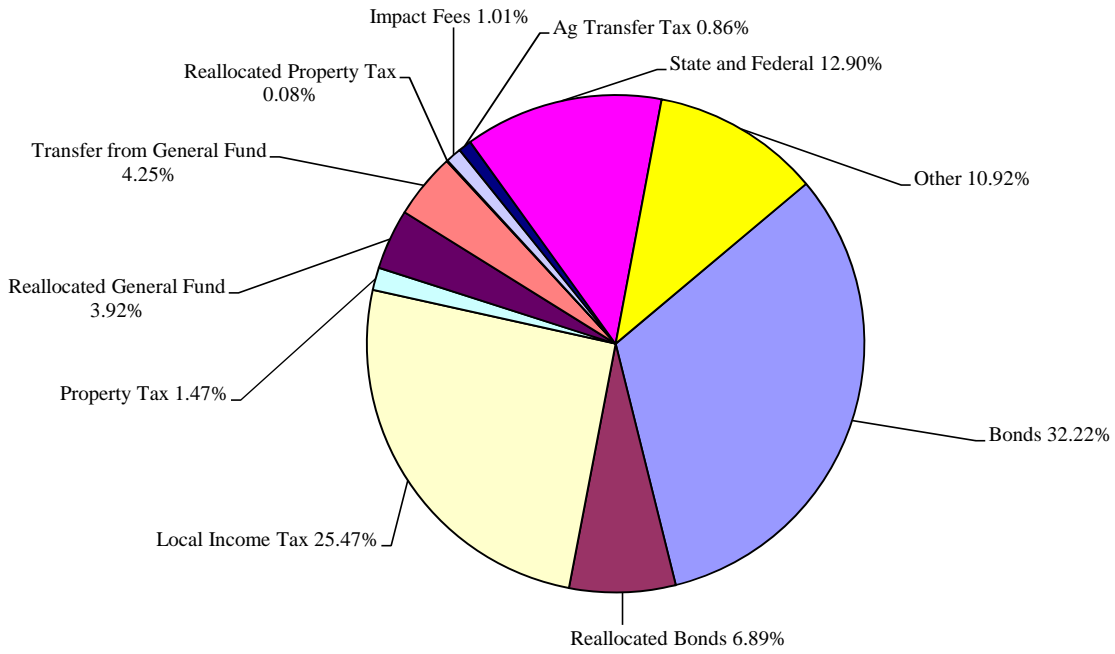
**Direct Capital Revenues** include funds earmarked by the Commissioners for use in the Capital Fund. These revenues are appropriated directly to the Capital Fund rather than being transferred from the General Fund. Approximately 9.1% of Local Income Tax collected is appropriated for school construction. Approximately 2.25% of Real Property tax is dedicated to agricultural preservation. In Fiscal Years 2007 - 2008, an additional \$25 million and \$19 million, respectively, in Real Property Tax was appropriated directly to the Capital Fund.

**Other** consists of revenues such as grants, developer contributions, and private and community contributions.

# Capital Fund Revenues

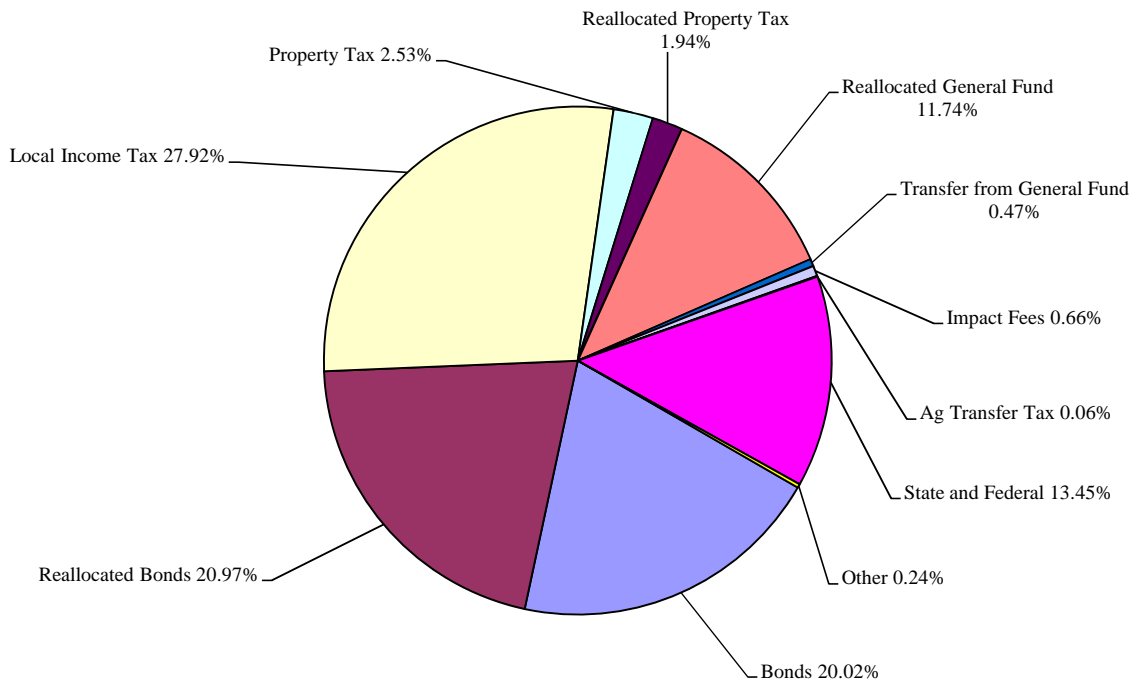
Fiscal Year 2016 Budget

\$49,343,471



Fiscal Year 2015 Budget

\$48,310,477



# FY 14 - FY 16 Capital Fund Appropriations

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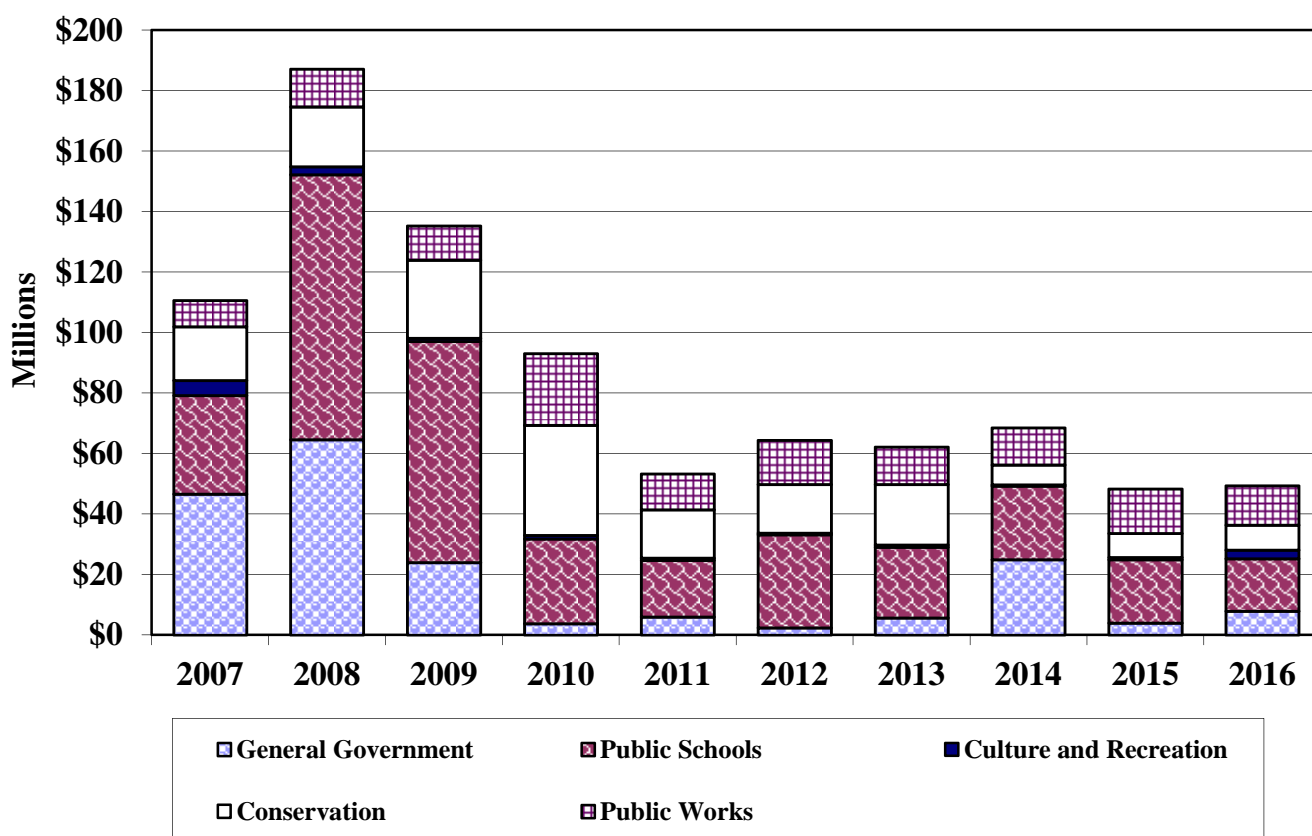
Appropriation Area	Fiscal Year			\$ Change FY 15 to FY 16
	2014 Budget	2015 Budget	2016 Budget	
Public Schools	\$24,247,315	\$20,886,119	\$17,338,090	(\$3,548,029)
Conservation and Open Space	6,584,700	7,921,300	8,256,520	335,220
Public Works	12,235,501	14,744,200	13,012,545	(1,731,655)
Culture and Recreation	466,000	762,600	2,807,793	2,045,193
General Government	24,966,500	3,996,258	7,928,523	3,932,265
<b>Total Appropriations</b>	<b>\$68,500,016</b>	<b>\$48,310,477</b>	<b>\$49,343,471</b>	<b>\$1,032,994</b>

## FY 14 - FY 16 Capital Fund Appropriations

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Appropriation Area	Fiscal Year			\$ Change FY 15 to FY 16
	2014 Budget	2015 Budget	2016 Budget	
<b><u>Public Schools</u></b>	\$24,247,315	\$20,886,119	\$17,338,090	(\$3,548,029)
<b><u>Conservation and Open Space</u></b>	\$6,584,700	\$7,921,300	\$8,256,520	\$335,220
<b><u>Public Works</u></b>				
Roads	\$12,091,001	\$14,465,000	\$12,270,245	(\$2,194,755)
Bridges	144,500	279,200	742,300	463,100
<b>Public Works Total</b>	<b>\$12,235,501</b>	<b>\$14,744,200</b>	<b>\$13,012,545</b>	<b>(\$1,731,655)</b>
<b><u>Culture and Recreation</u></b>	<b>\$466,000</b>	<b>\$762,600</b>	<b>\$2,807,793</b>	<b>\$2,045,193</b>
<b><u>General Government</u></b>				
County Facilities	\$1,690,500	\$3,005,458	\$7,718,523	\$4,713,065
Criminal Justice/Public Safety	21,800,000	0	210,000	210,000
Carroll Community College	500,000	820,000	0	(820,000)
Libraries/Senior Centers	976,000	170,800	0	(170,800)
<b>General Government Total</b>	<b>\$24,966,500</b>	<b>\$3,996,258</b>	<b>\$7,928,523</b>	<b>\$3,932,265</b>
<b>Total Appropriations</b>	<b>\$68,500,016</b>	<b>\$48,310,477</b>	<b>\$49,343,471</b>	<b>\$1,032,994</b>

# Capital Fund Appropriations



This chart shows appropriations to the five principal aggregations in the Capital Budget for Fiscal Years 2007 through 2016.

**Public Schools** includes school construction, renovation, and modernization projects.

**Conservation** includes agricultural preservation and easement programs, water development, and acquisition of property for other County uses, which may include future roadway easements and public facilities.

**Public Works** includes projects for the maintenance and construction of roads and bridges.

**Culture and Recreation** includes the purchase of land for parks, development of parks, ballfields, Self-Help projects, park restoration and Union Mills Homestead.

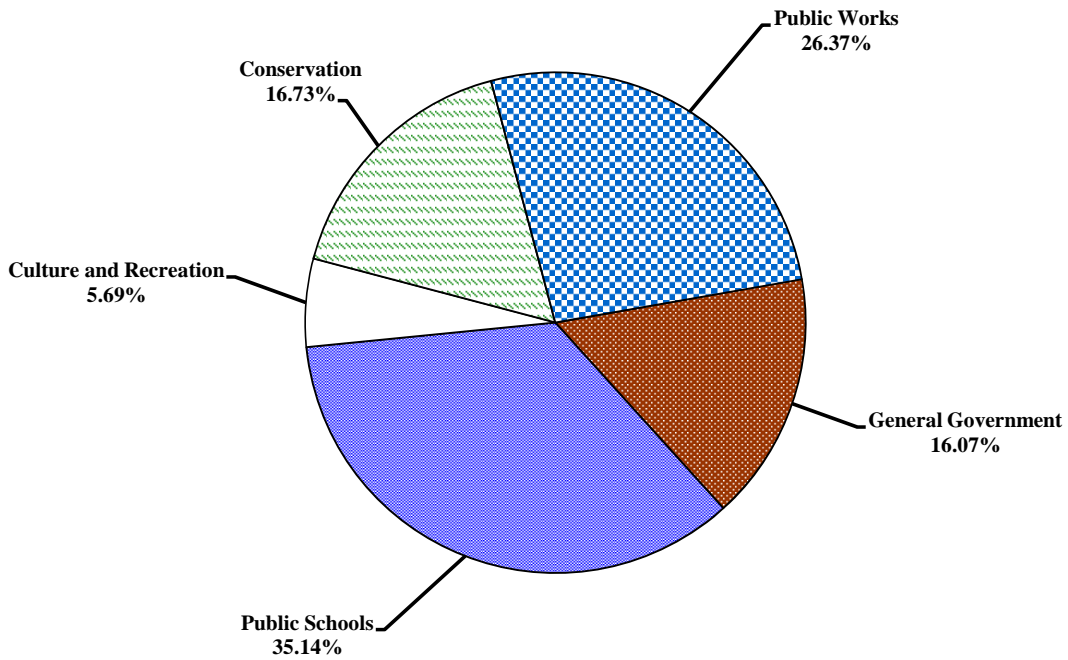
**General Government** includes County buildings, Public Safety, Community College, County Technology and Carroll County Public Library projects.



# Capital Fund Appropriations

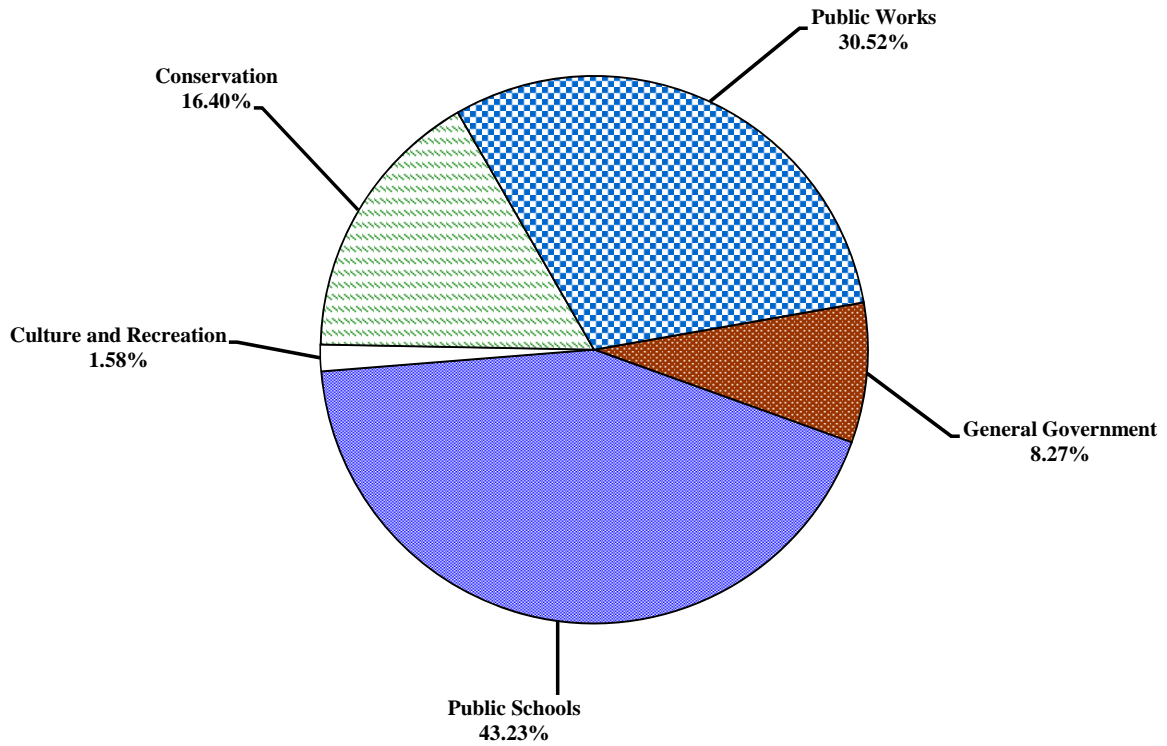
Fiscal Year 2016 Budget

\$49,343,471



Fiscal Year 2015 Budget

\$48,310,477



**COMMUNITY INVESTMENT PLAN - Schedule of Reappropriations  
Fiscal Year 2016**

Reappropriations may occur when there are unspent budgeted funds from a completed or cancelled project or when there is an unallocated project that holds funds for a future use.

**Capital Fund**

<b>Project</b>		<b>Amount/Source</b>		
<b>From</b>	<b>To</b>	<b>Current</b>	<b>Bonds</b>	<b>Other</b>
9648 County Technology	8006 IT System Replacement	\$300,000.00		
9648 County Technology	Payroll / HR System Replacement	1,000,000.00		
8310 GIS Digital Orthophotography	8412 County Phone System Replacement	100,000.00		
8310 GIS Digital Orthophotography	8274 Records Management	30,000.00		
8310 GIS Digital Orthophotography	9957 General Government Unallocated	70,500.00		
8311 GIS Parcel Layer	9957 General Government Unallocated	26,172.49		
8443 Sports Complex Fencing Project	9139 Rec & Park Unallocated	6,293.33		
8184 Turkeyfoot Road	9902 Public Works Unallocated	38,126.00		
8321 Ridge Road Improvements	Pavement Management FY 16		\$3,000,922.28	
8440 Pavement Management FY 13	Pavement Management FY 16	400,000.00	299,790.31	
8474 Pavement Management FY 14	Pavement Management FY 16		100,000.00	
		<u>\$1,971,091.82</u>	<u>\$3,400,712.59</u>	<u>\$0.00</u>

Community Investment Plan for FISCAL YEAR 2016

	Total 2016	Source of Funding			Federal and Other	
		Other	Local Bonds	State		
<b>PUBLIC SCHOOLS</b>						
Career and Technology Center Roof Replacement	\$2,468,000		\$0	\$1,099,000	\$1,369,000	\$0
Paving	350,000	350,000		0	0	0
Relocatable Classroom Removal	160,000	160,000		0	0	0
South Carroll High Roof Replacement	283,000		0	283,000	0	0
Transfer to Operating Budget for BOE Debt Service	12,058,090	12,058,090		0	0	0
Westminster Elementary Roof Replacement	1,755,000		0	848,000	907,000	0
Westminster High School Roof Replacement	264,000		0	264,000	0	0
<b>PUBLIC SCHOOLS TOTAL</b>	<b>\$17,338,090</b>	<b>\$12,568,090</b>	<b>\$2,494,000</b>	<b>\$2,276,000</b>	<b>\$0</b>	<b>\$0</b>
<b>CONSERVATION AND OPEN SPACE</b>						
Agricultural Land Preservation	\$2,985,520	\$1,152,220		\$1,333,300	\$500,000	\$0
Environmental Compliance	75,000	37,500		37,500	0	0
Stormwater Facility Renovation	280,000	0		280,000	0	0
Watershed Assessment and Improvement (NPDES)	4,916,000	287,800		4,112,200	0	516,000
<b>CONSERVATION AND OPEN SPACE TOTAL</b>	<b>\$8,256,520</b>	<b>\$1,477,520</b>	<b>\$5,763,000</b>	<b>\$500,000</b>	<b>\$516,000</b>	<b>\$0</b>
<b>PUBLIC WORKS</b>						
- ROADS -						
Johnsville Road Sidewalk	\$29,200		\$0	\$29,200	\$0	\$0
Pavement Management Program	10,675,000	800,000		9,602,992	272,008	0
Pavement Preservation	1,110,000		0	0	1,110,000	0
Public Works Unallocated	375,045	375,045		0	0	0
Small Drainage Structures	81,000		0	81,000	0	0
<b>ROADS TOTAL</b>	<b>\$12,270,245</b>	<b>\$1,175,045</b>	<b>\$9,713,192</b>	<b>\$1,382,008</b>	<b>\$0</b>	<b>\$0</b>
- BRIDGES -						
Bridge Inspection and Inventory	\$33,600	\$33,600		\$0	\$0	\$0
Bridge Maintenance and Structural Repairs	50,700	50,700		0	0	0
Cape Horn Road over Unnamed Stream	372,000		0	372,000	0	0
Cleaning and Painting of Existing Bridge Structural Steel	79,000	79,000		0	0	0
Stone Chapel Road over Little Pipe Creek	207,000		0	47,000	0	160,000
<b>BRIDGES TOTAL</b>	<b>\$742,300</b>	<b>\$163,300</b>	<b>\$419,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,000</b>
<b>PUBLIC WORKS TOTAL</b>	<b>\$13,012,545</b>	<b>\$1,338,345</b>	<b>\$10,132,192</b>	<b>\$1,382,008</b>	<b>\$160,000</b>	<b>\$0</b>
<b>CULTURE AND RECREATION</b>						
Community Self-Help Projects	\$72,000	\$72,000		\$0	\$0	\$0
Park Restoration	106,000	106,000		0	0	0
Recreation and Parks Unallocated	6,293	6,293		0	0	0
Tot Lot Replacement	53,500	5,350		0	48,150	0
Town Fund	10,000	10,000		0	0	0
Westminster Veterans Memorial Park	2,500,000	500,000		0	2,000,000	0
Union Mills - Ongoing Restoration	60,000	60,000		0	0	0
<b>CULTURE AND RECREATION TOTAL</b>	<b>\$2,807,793</b>	<b>\$759,643</b>	<b>\$0</b>	<b>\$2,048,150</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL GOVERNMENT</b>						
County Building Systemic Renovations	\$700,000	\$0		\$700,000	\$0	\$0
County Phone System Replacement	100,000	100,000		0	0	0
County Technology	850,000	850,000		0	0	0
Courthouse Annex Renovation	210,000	0		210,000	0	0
Energy Performance Phase II	4,536,851	0		4,536,851	0	0
General Government Unallocated	96,672	96,672		0	0	0
Information Technology System Replacement	300,000	300,000		0	0	0
Infrastructure Planning Studies	30,000	30,000		0	0	0
Parking Lot Overlays	75,000	75,000		0	0	0
Payroll / Human Resources System Replacement	1,000,000	1,000,000		0	0	0
Records Management	30,000	30,000		0	0	0
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$7,928,523</b>	<b>\$2,481,672</b>	<b>\$5,446,851</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL</b>	<b>\$49,343,471</b>	<b>\$18,625,270</b>	<b>\$23,836,043</b>	<b>\$6,206,158</b>	<b>\$676,000</b>	<b>\$0</b>