

Supplementary Information

**THE COMMISSIONERS OF CARROLL COUNTY
WESTMINSTER, MARYLAND**

Schedule 1-1

**SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
RESOURCES (INFLOWS)				
Revenues				
Taxes - Local Property				
Real property	\$ 181,730,900	\$ 181,730,900	\$ 182,261,975	\$ 531,075
Real property - prior years	300,000	300,000	749,748	449,748
Personal property	250,000	250,000	330,093	80,093
Railroad and public utilities	6,577,900	6,577,900	6,934,631	356,731
Ordinary business corporations	6,109,000	6,109,000	7,215,531	1,106,531
Penalties and interest-delinquent taxes	940,000	940,000	903,025	(36,975)
Semi-annual service charges	65,000	65,000	95,156	30,156
	<u>195,972,800</u>	<u>195,972,800</u>	<u>198,490,159</u>	<u>2,517,359</u>
Deductions				
Discounts allowed on taxes	(780,000)	(780,000)	(794,936)	(14,936)
Property Tax Rebate	-	-	(2,521)	(2,521)
Senior tax credit	(20,000)	(20,000)	(8,060)	11,940
Payment in Lieu of Taxes	25,960	25,960	16,345	(9,615)
Homestead tax credit	(184,320)	(184,320)	(181,147)	3,173
	<u>(958,360)</u>	<u>(958,360)</u>	<u>(970,319)</u>	<u>(11,959)</u>
Net Taxes - Local Property	<u>195,014,440</u>	<u>195,014,440</u>	<u>197,519,840</u>	<u>2,505,400</u>
Taxes - Local Other				
Income tax	130,842,350	130,842,350	137,512,883	6,670,533
911 service fees	1,000,000	1,000,000	1,092,094	92,094
Recordation tax	12,600,000	12,600,000	14,093,918	1,493,918
Heavy equipment tax	80,000	80,000	113,555	33,555
Admissions and amusement tax	298,700	298,700	387,725	89,025
Total Taxes - Local Other	<u>144,821,050</u>	<u>144,821,050</u>	<u>153,200,175</u>	<u>8,379,125</u>
Licenses and Permits				
Beer, wine and liquor licenses	201,600	201,600	207,925	6,325
Amusement	5,500	5,500	3,339	(2,161)
Traders	130,000	130,000	136,115	6,115
Animal	75,000	75,000	68,544	(6,456)
Buildings	1,048,560	1,048,560	948,832	(99,728)
Mobile home licenses	63,700	63,700	65,673	1,973
Cable Franchise Fee	1,500,910	1,500,910	1,527,904	26,994
Marriage	32,000	32,000	31,440	(560)
Grading	21,500	21,500	18,105	(3,395)
Inspection Fees	4,000	4,000	7,825	3,825
Kennel Licenses	25,000	25,000	18,150	(6,850)
Total Licenses and Permits	<u>3,107,770</u>	<u>3,107,770</u>	<u>3,033,852</u>	<u>(73,918)</u>
Intergovernmental Revenues				
Federal	-	-	3,204	3,204
Build America Bonds Subsidy	780,420	780,420	784,628	4,208
State Aid-Fire Companies	343,000	343,000	346,759	3,759
Security Interest Filing Fee	-	-	455	455
State Dept/ Health & Mental Hygiene	-	-	105,000	105,000
Police Aid	881,310	881,310	826,599	(54,711)
Grand & Petit Jury Reimburse	56,000	56,000	40,850	(15,150)
Circuit Court Master Reimb	146,560	146,560	153,401	6,841
Baltimore City	-	-	34,983	34,983
City of Westminster	-	-	7,342	7,342
Total Intergovernmental Revenues	<u>2,207,290</u>	<u>2,207,290</u>	<u>2,303,221</u>	<u>95,931</u>

**THE COMMISSIONERS OF CARROLL COUNTY
WESTMINSTER, MARYLAND**

Schedule 1-1

**SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Charges for Services				
General Government				
Lien certificates	\$ 200,000	\$ 200,000	\$ 215,207	\$ 15,207
Data processing	5,500	5,500	3,440	(2,060)
Hearing fees-zoning appeals	12,000	12,000	15,370	3,370
Copy fees and code books	13,000	13,000	14,583	1,583
Health depart-telephone and janitorial	61,800	61,800	48,296	(13,504)
Development review	154,500	154,500	98,104	(56,396)
Stormwater Maintenance Service	78,790	78,790	-	(78,790)
Hearing fees-zoning administration	10,000	10,000	11,100	1,100
Total Serv Chrg - General Government	535,590	535,590	406,100	(129,490)
Public Safety				
Sheriff's services-salary recovery	1,000	1,000	10,781	9,781
Sheriff's services-fees	117,000	117,000	75,363	(41,637)
Sheriff's services-detention center	206,000	206,000	171,659	(34,341)
Sheriff- Town Deputies	97,000	97,000	100,314	3,314
Inspection fees-roads	125,000	125,000	84,117	(40,883)
Inspections fees-development review	7,500	7,500	20,429	12,929
Detention center-commissary	60,000	60,000	67,846	7,846
Detention center-work release	80,000	80,000	67,844	(12,156)
Sheriff-Citations	-	-	7,810	7,810
Fire Protection Plan Review Fee	-	-	5,066	5,066
Soc. Sec. Admin. Incentive Program	-	-	200	200
Sheriff-home detention	15,500	15,500	11,892	(3,608)
Juvenile transport	63,000	63,000	36,206	(26,794)
State criminal alien assistance program	11,000	11,000	6,321	(4,679)
Sheriff's Sex Offender Fees	29,200	29,200	25,200	(4,000)
Total Serv Chrg - Public Safety	812,200	812,200	691,048	(121,152)
Public Works				
Road maintenance	104,000	104,000	108,657	4,657
Fuel reimbursements	905,000	905,000	593,146	(311,854)
Vehicle maintenance	444,960	444,960	500,004	55,044
Courthouse Annex-Rent/Heat	13,000	13,000	12,994	(6)
Engineering review fees	26,000	26,000	19,140	(6,860)
Total Serv Chrg - Public Works	1,492,960	1,492,960	1,233,942	(259,019)
Conservation of Natural Resources				
Stormwater/environment review fee	33,500	33,500	27,407	(6,093)
Flood plain review fees	5,000	5,000	500	(4,500)
Forest conservation review fee	26,000	26,000	5,839	(20,161)
Weed control spraying	45,000	45,000	52,460	7,460
Total Serv Chrg- Conservation of Natural Resources	109,500	109,500	86,206	(23,294)
Human Services				
Westminster Sr. Ctr. Classes	14,500	14,500	15,037	537
North Carroll Sr. Ctr. Classes	22,000	22,000	15,538	(6,462)
South Carroll Sr. Ctr. Classes	27,000	27,000	27,853	853
Taneytown Sr. Ctr. Classes	5,000	5,000	2,040	(2,960)
Mt. AirySr. Ctr. Classes	18,000	18,000	12,608	(5,392)
Total Serv Chrg- Human Services	86,500	86,500	73,075	(13,424)
Culture and Recreation				
Farm museum	105,000	105,000	112,679	7,679
Piney Run Park	328,260	328,260	351,532	23,272
Bear Branch Programs	4,000	4,000	15,270	11,270

**THE COMMISSIONERS OF CARROLL COUNTY
WESTMINSTER, MARYLAND**

Schedule 1-1

**SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Culture and Recreation-continued				
Hashawha environmental center	\$ 250,800	\$ 250,800	\$ 202,694	\$ (48,106)
General public & school/youth programs	6,000	6,000	5,258	(742)
Outdoor school meals/concessions	164,000	164,000	157,091	(6,909)
Sports complex	57,500	57,500	60,055	2,555
Pavilion & facility rentals	46,400	46,400	62,211	15,811
Bus Trips	-	-	(96)	(96)
Wine Festival	390,000	390,000	409,901	19,901
Dog Park memberships	4,300	4,300	4,725	425
Total Culture and Recreation	<u>1,356,260</u>	<u>1,356,260</u>	<u>1,381,320</u>	<u>25,060</u>
Total Charges for Services	<u>4,393,010</u>	<u>4,393,010</u>	<u>3,871,691</u>	<u>(521,319)</u>
Fines and Forfeits				
Circuit Court Fines	40,000	40,000	25,470	(14,530)
Liquor license fines	5,000	5,000	20,850	15,850
HS Fines/Violations	13,400	13,400	8,770	(4,630)
Humane society impoundment fees	25,000	25,000	19,860	(5,140)
Parking violations-sheriff	1,000	1,000	1,300	300
Total Fines and Forfeits	<u>84,400</u>	<u>84,400</u>	<u>76,250</u>	<u>(8,150)</u>
Interest and gain on investments	2,044,560	2,044,560	2,020,489	(24,071)
Miscellaneous Revenues				
Rents and concessions	214,860	214,860	7,015,230	6,800,370
Equipment sales	135,000	135,000	166,653	31,653
Postage	17,000	17,000	22,381	5,381
Pension Recovery	340,000	340,000	313,681	(26,319)
Health department	5,500	5,500	5,391	(109)
County attorney fees	194,750	194,750	191,302	(3,448)
OPEB Recovery	280,000	280,000	272,930	(7,070)
State Retire Recovery	13,000	13,000	11,257	(1,743)
Jury Duty	-	-	279	279
Activities/special events	55,000	55,000	82,152	27,152
Land Sales	-	-	94,418	94,418
Advertising	6,000	6,000	13,000	7,000
Miscellaneous	245,000	245,000	307,685	62,685
Total Miscellaneous Revenues	<u>1,506,110</u>	<u>1,506,110</u>	<u>8,496,359</u>	<u>6,990,249</u>
Total Revenues	<u>353,178,630</u>	<u>353,178,630</u>	<u>370,521,877</u>	<u>17,343,247</u>
Other financing resources				
Appropriated fund balance	12,324,400	12,324,400	-	(12,324,400)
Transfers In	14,459,290	14,459,290	14,350,124	(109,166)
Refunding Bonds Issued	-	-	6,015,081	6,015,081
Bonds issued	-	-	811,800	811,800
Bonds Premium	-	-	743,521	743,521
Long-term notes payable	-	-	473,924	473,924
Total Other Financing Resources	<u>26,783,690</u>	<u>26,783,690</u>	<u>22,394,450</u>	<u>(4,389,240)</u>
Total Resources (Inflows)	<u>\$ 379,962,320</u>	<u>\$ 379,962,320</u>	<u>\$ 392,916,327</u>	<u>\$ 12,954,007</u>

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WESTMINSTER, MARYLAND**

Schedule 1-1

**SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
General Government				
County Commissioners				
County Commissioners	\$ 1,002,060	\$ 1,145,910	\$ 946,176	\$ 199,734
Audio/Video Production	157,750	195,694	190,177	5,517
Zoning Administrator	228,250	330,197	329,144	1,053
Technology Services	4,234,900	4,572,266	4,452,004	120,262
Production/Distribution Service	460,730	498,198	381,402	116,796
Total County Commissioners	<u>6,083,690</u>	<u>6,742,265</u>	<u>6,298,903</u>	<u>443,362</u>
Carroll County Board of Elections	1,042,810	1,042,934	908,432	134,502
County Attorney	901,410	998,639	894,261	104,378
Comptroller				
Comptroller Administration	382,590	439,319	432,391	6,928
Accounting	901,670	1,104,407	1,076,405	28,002
Purchasing	409,200	483,879	459,700	24,179
Independent Post - Auditing	55,000	55,000	49,318	5,682
Bond Issuance Expense	193,150	208,530	208,529	1
Collections Office	1,261,210	1,410,784	1,382,204	28,580
Total Comptroller	<u>3,202,820</u>	<u>3,701,919</u>	<u>3,608,547</u>	<u>93,372</u>
Human Resources & Personnel Services				
Human Resources Administration	715,850	885,734	877,323	8,411
Fringe Benefits	18,663,370	3,283,128	3,133,705	149,423
Personnel Services	129,500	142,975	119,016	23,959
Total Human Resources & Personnel Services	<u>19,508,720</u>	<u>4,311,837</u>	<u>4,130,044</u>	<u>181,793</u>
Management and Budget				
Management and Budget Administration	247,740	285,867	281,924	3,943
Risk Management	2,219,850	1,892,958	1,724,893	168,065
Budget	572,820	698,152	683,374	14,778
Grant Management	131,540	150,189	150,000	189
Total Management and Budget	<u>3,171,950</u>	<u>3,027,166</u>	<u>2,840,191</u>	<u>186,975</u>
Land Use, Planning & Development				
Land Use, Planning & Dev. Administration	1,093,560	893,163	862,079	31,084
Comprehensive Planning	403,200	893,156	819,766	73,390
Development Review	478,660	634,701	643,142	(8,441)
Resources Management	665,720	860,355	847,056	13,299
Total Land Use, Planning & Development	<u>2,641,140</u>	<u>3,281,375</u>	<u>3,172,043</u>	<u>109,332</u>

**THE COMMISSIONERS OF CARROLL COUNTY
WESTMINSTER, MARYLAND**

Schedule 1-1

**SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
General Services				
Permits & Inspections	\$ 1,391,220	\$ 1,972,632	\$ 1,972,621	\$ 11
Building Construction	189,150	228,683	224,690	3,993
Facilities Administration	6,510,610	6,925,157	5,624,459	1,300,698
Facilities	3,016,230	3,084,558	930,497	2,154,061
Fleet Management	7,408,510	4,753,722	3,722,619	1,031,103
Total General Services	18,515,720	16,964,752	12,474,886	4,489,866
Miscellaneous				
Board of License Commissioners	85,550	107,372	105,976	1,396
Administrative Hearings	83,450	99,318	90,125	9,193
Property tax payments to municipalities	15,530	15,529	15,526	3
Permits and fee payments to municipalities	16,000	16,000	15,348	652
Liquor license payments to municipalities	24,000	26,925	26,925	-
Town programs	2,645,240	2,645,241	2,645,241	-
Total Miscellaneous	2,869,770	2,910,385	2,899,141	11,244
Total General Government	57,938,030	42,981,272	37,226,448	5,754,824
Public Safety				
Police Protection				
Detention Center	8,877,550	11,293,095	11,210,575	82,520
Sheriff Services	10,971,860	14,725,246	14,233,559	491,687
Total Police Protection	19,849,410	26,018,341	25,444,134	574,207
Fire Department				
Volunteer Emergency Services Association	7,801,450	7,867,531	7,859,003	8,528
EMS24/7 Services	4,121,650	4,121,650	4,121,650	-
Total Fire Department	11,923,100	11,989,181	11,980,653	8,528
Emergency Services				
Emergency Service Operations	2,115,040	1,854,197	1,627,104	227,093
911 - Emergency Service	2,289,550	2,705,064	2,688,798	16,266
Total Emergency Services	4,404,590	4,559,261	4,315,902	243,359
Other Protection				
Animal Control	893,990	1,100,276	1,100,276	-
CC Advocacy & Investigation	154,190	193,140	183,790	9,350
LOSAP Funding	50,000	-	-	-
State aid-fire protection	343,000	346,759	346,759	-
Total Other Protection	1,441,180	1,640,175	1,630,825	9,350
Total Public Safety	37,618,280	44,206,958	43,371,514	835,444

**THE COMMISSIONERS OF CARROLL COUNTY
WESTMINSTER, MARYLAND**

Schedule 1-1

**SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Public Works				
Public Works-Administration	\$ 743,560	\$ 890,416	\$ 826,723	\$ 63,693
Roads Operations	7,642,120	10,924,462	10,860,519	63,943
Traffic Control	334,420	334,420	289,464	44,956
Engineering-Design	451,900	515,318	475,871	39,447
Engineering-Construction Inspection	365,240	475,807	477,655	(1,848)
Storm Emergencies	2,244,170	2,484,170	2,424,835	59,335
Engineering	299,050	413,599	412,854	745
Engineering-Survey	277,610	380,752	379,750	1,002
Road Grant - Local	35,390	35,390	35,386	4
Total Public Works	12,393,460	16,454,334	16,183,057	271,277
Judicial Services				
Volunteer Community Services	63,530	64,397	63,092	1,305
Circuit Court	1,996,780	2,358,840	2,310,060	48,780
Circuit Court Masters	3,250,090	3,800,344	3,726,463	73,881
State's Attorney	727,980	854,215	852,636	1,579
Orphans Court	319,970	359,935	217,319	142,616
Total Judicial Services	6,358,350	7,437,731	7,169,570	268,161
Health				
Health Department	3,215,710	3,215,710	3,215,710	-
Family and Children's Services-DV Change, Inc.	134,250	134,250	134,250	-
Family and Children's Services-SA CCARC	237,860	237,860	237,860	-
Flying Colors of Success	205,130	205,130	205,130	-
Target, Inc.	237,860	237,860	237,860	-
Rape Crisis	38,370	38,370	38,370	-
	237,860	237,860	237,860	-
	90,850	90,850	90,850	-
Total Health	4,397,890	4,397,890	4,397,890	-
Human Services				
Social Services-Local Funds	20,000	20,000	20,000	-
Human Services	1,124,610	1,124,610	1,124,610	-
Citizen Services Administration	1,058,980	1,079,246	1,032,616	46,630
Youth Services Bureau	-	69,021	69,017	4
Recovery Support Services	929,450	917,450	908,264	9,186
Aging and Disabilities	1,077,550	1,348,568	1,303,709	44,859
Access Carroll	38,210	98,162	95,649	2,513
Mosaic Community Services	20,000	20,000	20,000	-
Victim Witness Assistance	10,500	10,500	550	9,950
Total Human Services	4,279,300	4,687,557	4,574,415	113,142
Education				
CC Public Ed & Gov Cable Access	749,680	749,680	749,680	-
CC Board of Ed-Local Funds	176,202,000	176,202,000	178,028,873	(1,826,873)
Community College-Direct Support	7,827,680	7,827,680	9,309,140	(1,481,460)
Community College-In-Kind-Support	-	-	3,534,200	(3,534,200)
Total Education	184,779,360	184,779,360	191,621,893	(6,842,533)
Library	9,594,210	11,789,095	14,084,487	(2,295,392)

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WESTMINSTER, MARYLAND**

Schedule 1-1

**SOURCES (USES)- BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Culture and Recreation				
Recreation & Parks-Administration	\$ 331,250	\$ 418,764	\$ 418,536	\$ 228
Recreation	488,060	598,532	597,148	1,384
Piney Run	537,300	698,057	697,442	615
Hashawha	738,120	894,506	868,445	26,061
Farm Musuem	889,650	1,048,501	1,045,671	2,830
Sports Complex	206,800	249,303	244,450	4,853
Historical Society	60,000	60,000	60,000	-
Homestead Museum	20,000	20,000	20,000	-
Total Culture and Recreation	3,271,180	3,987,663	3,951,692	35,971
Conservation of Natural Resources				
Agriculture Extension Service	40,000	52,000	51,655	345
Weed Control	503,110	491,110	479,136	11,974
Gypsy Moth Control	336,920	433,149	423,657	9,492
Soil Conservation Service	63,050	63,050	63,026	24
Total Conservation of Natural Resources	943,080	1,039,309	1,017,474	21,835
Economic Development				
Economic Development-Administration	899,040	984,913	976,782	8,131
Econ Devl-Industrial Grants	1,487,760	1,632,178	1,583,226	48,952
Business & Employment Resource Center	215,360	271,258	261,941	9,317
Tourism	312,170	332,166	214,246	117,920
Total Economic Development	2,914,330	3,220,514	3,036,195	184,319
Reserve for Contingencies	3,975,360	3,548,122	-	3,548,122
Debt Service				
Debt service-County	29,136,470	29,136,470	28,931,995	204,475
Debt service- Board of Education	12,607,520	12,607,520	12,578,779	28,741
Total Debt Service	41,743,990	41,743,990	41,510,774	233,216
Total Expenditures	370,206,820	370,273,795	368,145,409	2,128,386
Other Financing Uses				
Payment to Escrow Agent	-	-	6,727,641	(6,727,641)
Transfers Out:				
Transfer to Capital Fund	3,136,950	3,136,950	3,136,950	-
Transfer to Special Revenue Funds - Grants	1,935,550	1,868,575	2,113,342	(244,767)
Transfer to Enterprise Funds	2,604,350	2,604,350	2,604,350	-
Transfer to Internal Service Fund	2,078,650	2,078,650	2,078,650	-
Total Other Financing Uses	9,755,500	9,688,525	16,660,933	(6,972,408)
Total charges to appropriations (outflows)	379,962,320	379,962,320	384,806,342	(4,844,022)
Net Change in Fund Balance	\$ -	\$ -	\$ 8,109,985	\$ 8,109,985
Fund Balance - Beginning as restated			107,063,326	
Fund Balance - Ending			<u>\$ 115,173,311</u>	

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2016

	Hotel Rental Tax Fund	Cable Franchise Fee Fund	Watershed Protection and Restoration Fund	Grant Fund	Total
Assets					
Equity in pooled cash and investments	\$ 626,086	\$ -	\$ 214,231	\$ 1,476,499	\$ 2,316,816
Accounts receivable	-	-	27,305	1,774,651	1,801,956
Note receivable	-	-	-	221,843	221,843
Prepaid costs	-	-	-	434,653	434,653
Total assets	<u>\$ 626,086</u>	<u>\$ -</u>	<u>\$ 241,536</u>	<u>\$ 3,907,646</u>	<u>\$ 4,775,268</u>
Liabilities and fund balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 3,717	\$ 797,776	\$ 801,493
Due to component unit	-	-	-	76,034	76,034
Due to other governmental funds	-	-	-	1,523	1,523
Accrued expenditures	-	-	29,226	115,651	144,877
Unearned revenue	-	-	-	844,462	844,462
Total liabilities	<u>-</u>	<u>-</u>	<u>32,943</u>	<u>1,835,446</u>	<u>1,868,389</u>
Fund balances					
Restricted	626,086	-	-	-	626,086
Committed	-	-	208,593	463,779	672,372
Assigned	-	-	-	1,608,421	1,608,421
Total Fund Balances	<u>626,086</u>	<u>-</u>	<u>208,593</u>	<u>2,072,200</u>	<u>2,906,879</u>
Total liabilities and fund balances	<u>\$ 626,086</u>	<u>\$ -</u>	<u>\$ 241,536</u>	<u>\$ 3,907,646</u>	<u>\$ 4,775,268</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2016

	Hotel Rental Tax Fund	Cable Franchise Fee Fund*	Watershed Protection and Restoration Fund	Grant Fund	Total
Revenues					
Taxes:					
Local Property	\$ -	\$ -	\$ 1,098,230	\$ -	\$ 1,098,230
Hotel Rental Tax	315,319	-	-	-	315,319
Charges for service:					
Farm museum	-	-	-	17,605	17,605
Recreation and parks	-	-	-	277,724	277,724
Intergovernmental revenues:					
Commission on aging	-	-	-	1,891,657	1,891,657
Housing & community development	-	-	-	5,866,282	5,866,282
Business Employment Resource Center	-	-	-	847,309	847,309
Sheriff	-	-	-	270,710	270,710
Citizen services	-	-	-	1,662,037	1,662,037
States attorney	-	-	-	521,692	521,692
Circuit court	-	-	-	694,542	694,542
Public Works	-	-	-	846,581	846,581
Emergency operations center	-	-	-	498,020	498,020
Planning	-	-	-	58,306	58,306
Tourism	-	-	-	35,057	35,057
Economic development	-	-	-	20,960	20,960
Municipalities	-	-	50,326	-	50,326
Cable Franchise Fee	-	-	-	-	-
Interest	885	-	1,329	-	2,214
Total revenues	<u>316,204</u>	<u>-</u>	<u>1,149,885</u>	<u>13,508,482</u>	<u>14,974,571</u>
Expenditures					
General government	-	-	-	383,345	383,345
Public safety	-	-	-	940,512	940,512
Public works	-	-	-	1,755,690	1,755,690
Health	-	-	-	2,491	2,491
Human Services	-	-	-	9,443,089	9,443,089
Culture and recreation	-	-	-	288,172	288,172
Conservation of natural resources	-	-	1,067,096	-	1,067,096
Economic development	-	-	-	969,676	969,676
Judicial	-	-	-	1,536,921	1,536,921
Total expenditures	<u>-</u>	<u>-</u>	<u>1,067,096</u>	<u>15,319,896</u>	<u>16,386,992</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	2,113,342	2,113,342
Transfers out	(214,246)	(2,077,789)	-	-	(2,292,035)
Total Other Financing Sources (Uses)	<u>(214,246)</u>	<u>(2,077,789)</u>	<u>-</u>	<u>2,113,342</u>	<u>(178,693)</u>
Total charges to appropriations (outflows)	(214,246)	(2,077,789)	(1,067,096)	(13,206,554)	(16,565,685)
Net change in fund balances	101,958	(2,077,789)	82,789	301,928	(1,591,114)
Fund balances - beginning, as restated	524,128	2,077,789	125,804	1,770,272	4,497,993
Fund balances - ending	<u>\$ 626,086</u>	<u>\$ -</u>	<u>\$ 208,593</u>	<u>\$ 2,072,200</u>	<u>\$ 2,906,879</u>

* The Commissioners moved the Cable Franchise Fee Fund Balance into the General Fund through the 2016 adopted budget.

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
RESOURCES (INFLOWS)				
Revenues				
Hotel Rental Tax	\$ 351,200	\$ 351,200	\$ 315,319	\$ (35,881)
Interest	-	-	885	885
Total revenues	<u>351,200</u>	<u>351,200</u>	<u>316,204</u>	<u>(34,996)</u>
Total Resources (Inflows)	<u>351,200</u>	<u>351,200</u>	<u>316,204</u>	<u>(34,996)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing uses				
Transfers out	<u>(351,200)</u>	<u>(351,200)</u>	<u>(214,246)</u>	<u>136,954</u>
Total other financing uses	<u>(351,200)</u>	<u>(351,200)</u>	<u>(214,246)</u>	<u>136,954</u>
Total charges to appropriations (outflows)	<u>(351,200)</u>	<u>(351,200)</u>	<u>(214,246)</u>	<u>136,954</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>101,958</u>	<u>\$ 101,958</u>
Fund balance - beginning			<u>524,128</u>	
Fund balance - ending			<u>\$ 626,086</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
RESOURCES (INFLOWS)				
Revenues				
Taxes:				
Local Property	\$ 1,098,230	\$ 1,098,230	\$ 1,098,230	\$ -
Intergovernmental revenues:				
Municipalities	-	-	50,326	50,326
Interest	-	-	1,329	1,329
Total revenues	<u>1,098,230</u>	<u>1,098,230</u>	<u>1,149,885</u>	<u>51,655</u>
Total Resources (Inflows)	<u>1,098,230</u>	<u>1,098,230</u>	<u>1,149,885</u>	<u>51,655</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Conservation of Natural Resources	1,098,230	(1,098,230)	(1,067,096)	31,134
Total expenditures	<u>1,098,230</u>	<u>(1,098,230)</u>	<u>(1,067,096)</u>	<u>31,134</u>
Total charges to appropriations (outflows)	<u>1,098,230</u>	<u>(1,098,230)</u>	<u>(1,067,096)</u>	<u>31,134</u>
Net change in fund balance	<u>\$ 2,196,460</u>	<u>\$ -</u>	<u>82,789</u>	<u>\$ 82,789</u>
Fund balance - beginning			<u>125,804</u>	
Fund balance - ending			<u>\$ 208,593</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
RESOURCES (INFLOWS)				
Revenues				
Charges for service:				
Farm Museum	\$ 30,000	\$ 120,000	\$ 17,605	\$ (102,395)
Recreation and parks	175,000	343,000	277,724	(65,276)
Intergovernmental revenues:				
Commission on aging	1,700,055	1,833,648	1,891,657	58,009
Housing & community development	6,128,473	5,041,494	5,866,282	824,788
Business Employment Resource Center	1,379,924	1,941,355	847,309	(1,094,046)
Sheriff	222,010	488,451	270,710	(217,741)
Citizen services	1,193,921	1,233,651	1,662,037	428,386
States attorney	971,700	885,816	521,692	(364,124)
Circuit court	597,840	810,533	694,542	(115,991)
Public works	2,129,346	1,763,583	846,581	(917,002)
Emergency operations center	818,800	902,818	498,020	(404,798)
Planning	70,820	69,585	58,306	(11,279)
Tourism	45,000	42,943	35,057	(7,886)
Economic development	-	632,200	20,960	(611,240)
Health	4,000	4,000	-	(4,000)
Total revenues	<u>15,466,889</u>	<u>16,113,077</u>	<u>13,508,482</u>	<u>(2,604,595)</u>
Other financing resources				
Transfers in	-	-	2,113,342	2,113,342
Total other financing resources	-	-	2,113,342	2,113,342
Total Resources (Inflows)	<u>15,466,889</u>	<u>16,113,077</u>	<u>15,621,824</u>	<u>(491,253)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Expenditures				
Current:				
General government	12,792,155	12,248,333	346,510	11,901,823
Public safety	740,810	1,014,146	897,349	116,797
Public works	-	-	1,755,690	(1,755,690)
Health	4,000	4,000	2,491	1,509
Culture and recreation	175,000	343,000	268,027	74,973
Economic development	1,754,924	2,503,598	932,452	1,571,146
Judicial	-	-	1,463,894	(1,463,894)
Human Services	-	-	9,345,327	(9,345,327)
Capital outlay	-	-	389,046	(389,046)
Total expenditures	<u>15,466,889</u>	<u>16,113,077</u>	<u>15,400,786</u>	<u>712,291</u>
Total charges to appropriations (outflows)	<u>15,466,889</u>	<u>16,113,077</u>	<u>15,400,786</u>	<u>712,291</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	221,038	<u>\$ 221,038</u>
Fund balance - beginning, as restated			1,738,267	
Fund balance - ending			<u>\$ 1,959,305</u>	

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Net Position
Non-Major Enterprise Funds
June 30, 2016

	<u>Septage</u>	<u>Firearms</u>	<u>Total</u>
ASSETS			
Current assets:			
Equity in pooled cash and investments	\$ 1,781,541	\$ 409,686	\$ 2,191,227
Cash and cash equivalents	-	300	300
Accounts receivables, net	<u>128,732</u>	<u>-</u>	<u>128,732</u>
Total current assets	<u>1,910,273</u>	<u>409,986</u>	<u>2,320,259</u>
Noncurrent assets:			
Capital assets:			
Buildings	-	274,051	274,051
Improvements other than buildings	185,278	180,521	365,799
Autos, machinery, equipment	181,840	52,252	234,092
Construction in progress	416,432	-	416,432
Less accumulated depreciation	<u>(327,772)</u>	<u>(127,411)</u>	<u>(455,183)</u>
Total capital assets (net of accumulated depreciation)	<u>455,778</u>	<u>379,413</u>	<u>835,191</u>
Total assets	<u>2,366,051</u>	<u>789,399</u>	<u>3,155,450</u>
Deferred Outflows of Resources			
Deferred charge on refunding	<u>829</u>	<u>-</u>	<u>829</u>
Total deferred outflows of resources	<u>829</u>	<u>-</u>	<u>829</u>
Total assets and deferred outflows	<u><u>\$ 2,366,880</u></u>	<u><u>\$ 789,399</u></u>	<u><u>\$ 3,156,279</u></u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 182,155	\$ 364	\$ 182,519
Accrued interest payable	583	-	583
Accrued expenses	-	3,008	3,008
Long-term liabilities due within one year:			
General obligation bonds payable	<u>12,180</u>	<u>-</u>	<u>12,180</u>
Total current liabilities	<u>194,918</u>	<u>3,372</u>	<u>198,290</u>
Noncurrent liabilities:			
General obligation bonds payable	<u>62,391</u>	<u>-</u>	<u>62,391</u>
Total noncurrent liabilities	<u>62,391</u>	<u>-</u>	<u>62,391</u>
Total liabilities	<u>257,309</u>	<u>3,372</u>	<u>260,681</u>
NET POSITION			
Net investment in capital assets	381,206	379,413	760,619
Restricted for capital projects	599,568	-	599,568
Unrestricted	<u>1,128,797</u>	<u>406,614</u>	<u>1,535,411</u>
Total net position	<u><u>\$ 2,109,571</u></u>	<u><u>\$ 786,027</u></u>	<u><u>\$ 2,895,598</u></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, 2016

	<u>Septage</u>	<u>Firearms</u>	<u>Total</u>
Operating revenues:			
Charges for services	\$1,134,701	\$ 150,087	\$ 1,284,788
Total operating revenues	<u>1,134,701</u>	<u>150,087</u>	<u>1,284,788</u>
Operating expenses:			
Personal services	-	68,152	68,152
Contractual services	313,919	1,840	315,759
Materials and supplies	58,351	13,306	71,657
Rents and utilities	82,163	1,914	84,077
Miscellaneous	148,163	-	148,163
Depreciation	22,999	28,187	51,186
Total operating expenses	<u>625,595</u>	<u>113,399</u>	<u>738,994</u>
Operating income	<u>509,106</u>	<u>36,688</u>	<u>545,794</u>
Nonoperating revenues (expenses):			
Penalties and interest	4,521	1,230	5,751
Interest and fiscal charges	(3,541)	-	(3,541)
Total nonoperating revenues (expenses)	<u>980</u>	<u>1,230</u>	<u>2,210</u>
Income before contributions	510,086	37,918	548,004
Change in net position	510,086	37,918	548,004
Total net position- beginning of year	<u>1,599,485</u>	<u>748,109</u>	<u>2,347,594</u>
Total net position- end of year	<u>\$2,109,571</u>	<u>\$786,027</u>	<u>\$ 2,895,598</u>

The net position for non-major Enterprise funds decreased in total due to the Fiber Network fund moving to the proprietary fund statement as a major fund.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Year Ended June 30, 2016

	<u>Septage</u>	<u>Firearms</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$1,140,563	\$ 150,087	\$ 1,290,650
Payments to suppliers and other funds	(576,674)	(16,905)	(593,579)
Payments to employees	-	(67,962)	(67,962)
Net cash provided by operating activities	<u>563,889</u>	<u>65,220</u>	<u>629,109</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(67,666)	(39,871)	(107,537)
Principal paid on capital debt	(12,179)	-	(12,179)
Interest paid on capital debt	(3,499)	-	(3,499)
Net cash used by capital and related financing activities	<u>(83,344)</u>	<u>(39,871)</u>	<u>(123,215)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments and cash	4,521	1,230	5,751
Net cash provided by investing activities	<u>4,521</u>	<u>1,230</u>	<u>5,751</u>
Net increase (decrease) in cash and cash equivalents	485,066	26,579	511,645
Cash and cash equivalents at beginning of year	1,296,475	383,407	1,679,882
Cash and cash equivalents at end of year	<u>\$1,781,541</u>	<u>\$409,986</u>	<u>\$ 2,191,527</u>
 Reconciliation of Operating Income to net cash provided (used) by operating activities:			
Operating income (loss)	<u>\$ 509,106</u>	<u>\$ 36,688</u>	<u>\$ 545,794</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	22,999	28,187	51,186
Effect of changes in operating assets and liabilities:			
Accounts receivable	5,862	-	5,862
Accounts payable and accrued expenses	25,922	345	26,267
Total adjustments	<u>54,783</u>	<u>28,532</u>	<u>83,315</u>
Net cash provided by operating activities	<u>\$ 563,889</u>	<u>\$ 65,220</u>	<u>\$ 629,109</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Fiduciary Net Position
Trust Funds
June 30, 2016

	<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	\$ -	\$ -	\$ -	\$ 21,653	\$ 21,653
Investments, at fair value:					
Short-term investments	362,372	137,303	125,798	-	625,473
Bond funds	16,832,606	2,538,588	1,732,998	5,434,336	26,538,528
Equity funds	49,527,595	7,469,970	6,450,908	-	63,448,473
Marketable securities	-	-	-	61,907,667	61,907,667
Total investments	<u>66,722,573</u>	<u>10,145,861</u>	<u>8,309,704</u>	<u>67,342,003</u>	<u>152,520,141</u>
Total assets	<u>66,722,573</u>	<u>10,145,861</u>	<u>8,309,704</u>	<u>67,363,656</u>	<u>152,541,794</u>
LIABILITIES					
Accounts payable	8,748	4,044	4,945	-	17,737
Due to primary government	8	-	-	831,060	831,068
Total liabilities	<u>8,756</u>	<u>4,044</u>	<u>4,945</u>	<u>831,060</u>	<u>848,805</u>
FIDUCIARY NET POSITION					
Fiduciary net position held in trust for pension, OPEB benefits and other purposes	<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>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Changes in Fiduciary Net Position
Trust Funds
For the Year Ended June 30, 2016

	<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	\$ 2,542,100	\$ 680,880	\$ 50,000	\$ 10,103,580	\$ 13,376,560
Plan members	1,688,103	415,820	-	566,063	2,669,986
Total contributions	<u>4,230,203</u>	<u>1,096,700</u>	<u>50,000</u>	<u>10,669,643</u>	<u>16,046,546</u>
Investment earnings:					
Interest and dividends	-	-	-	14,294	14,294
Net increase in the fair value of investments	1,353,793	207,569	499,976	1,239,312	3,300,650
Total investment earnings	<u>1,353,793</u>	<u>207,569</u>	<u>499,976</u>	<u>1,253,606</u>	<u>3,314,944</u>
Less investment expense	<u>(48,025)</u>	<u>(16,227)</u>	<u>(16,075)</u>	<u>(6,500)</u>	<u>(86,827)</u>
Net investment earnings	<u>1,305,768</u>	<u>191,342</u>	<u>483,901</u>	<u>1,247,106</u>	<u>3,228,117</u>
Total additions	<u>5,535,971</u>	<u>1,288,042</u>	<u>533,901</u>	<u>11,916,749</u>	<u>19,274,663</u>
DEDUCTIONS					
Benefits and refunds paid to plan members and beneficiaries	1,299,883	244,379	686,422	4,100,178	6,330,862
Administrative expenses	37,559	7,323	6,135	5,000	56,017
Total deductions	<u>1,337,442</u>	<u>251,702</u>	<u>692,557</u>	<u>4,105,178</u>	<u>6,386,879</u>
Net increase in fiduciary net position	4,198,529	1,036,340	(158,656)	7,811,571	12,887,784
Fiduciary net position-beginning	62,515,288	9,105,477	8,463,415	58,721,025	138,805,205
Fiduciary net position-ending	<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>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2016

<u>Carroll County Development Corporation</u>	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
ASSETS				
Equity in pooled cash and investments	\$ 334,463	\$ 14,363	\$ 38,350	\$ 310,476
Receivables-notes, mortgages and leases	120,891	-	2,759	118,132
Total assets	<u>\$ 455,354</u>	<u>\$ 14,363</u>	<u>\$ 41,109</u>	<u>\$ 428,608</u>
LIABILITIES				
Deposits	\$ 455,354	\$ 11,604	\$ 38,350	\$ 428,608
Total liabilities	<u>\$ 455,354</u>	<u>\$ 11,604</u>	<u>\$ 38,350</u>	<u>\$ 428,608</u>
 <u>Carroll Cable Regulatory Commission</u>	 Balance July 1, 2015	 Additions	 Deductions	 Balance June 30, 2016
ASSETS				
Equity in pooled cash and investments	\$ 187,900	\$ 174,398	\$ 158,806	\$ 203,492
Total assets	<u>\$ 187,900</u>	<u>\$ 174,398</u>	<u>\$ 158,806</u>	<u>\$ 203,492</u>
LIABILITIES				
Accounts payable	\$ 2,851	\$ 35,409	\$ 34,883	\$ 3,377
Deposits	185,049	138,989	123,923	200,115
Total liabilities	<u>\$ 187,900</u>	<u>\$ 174,398</u>	<u>\$ 158,806</u>	<u>\$ 203,492</u>
 <u>Totals - All Agencies</u>	 Balance July 1, 2015, as restated	 Additions	 Deductions	 Balance June 30, 2016
ASSETS				
Equity in pooled cash and investments	\$ 522,363	\$ 188,761	\$ 197,156	\$ 513,968
Receivables-notes, mortgages and leases	120,891	-	2,759	118,132
Total assets	<u>\$ 643,254</u>	<u>\$ 188,761</u>	<u>\$ 199,915</u>	<u>\$ 632,100</u>
LIABILITIES				
Accounts payable	\$ 2,851	\$ 35,409	\$ 34,883	\$ 3,377
Deposits	640,403	150,593	162,273	628,723
Total liabilities	<u>\$ 643,254</u>	<u>\$ 186,002</u>	<u>\$ 197,156</u>	<u>\$ 632,100</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Net Position
Internal Service Funds
June 30, 2016

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	\$ 9,855,992	\$ 670,371	\$ 328,055	\$ 172,108	\$ 4,337,843	\$ 15,364,369
Receivables, net	106	-	-	-	-	106
Total assets	<u>\$ 9,856,098</u>	<u>\$ 670,371</u>	<u>\$ 328,055</u>	<u>\$ 172,108</u>	<u>\$ 4,337,843</u>	<u>\$ 15,364,475</u>
LIABILITIES						
Current liabilities:						
Accounts payable	\$ 504,769	\$ 2,931	\$ 355	\$ -	\$ 16,825	\$ 524,880
Unearned revenue	2,963	-	-	-	-	2,963
Long-term liabilities due within one year:						
Unpaid claims due within one year	1,933,794	18,067	-	-	893,516	2,845,377
Total long-term due within one year	<u>1,933,794</u>	<u>18,067</u>	<u>-</u>	<u>-</u>	<u>893,516</u>	<u>2,845,377</u>
Total current liabilities	2,441,526	20,998	355	-	910,341	3,373,220
Noncurrent liabilities:						
Unpaid claims	19,533	182	-	-	1,046,899	1,066,614
Total noncurrent liabilities	<u>19,533</u>	<u>182</u>	<u>-</u>	<u>-</u>	<u>1,046,899</u>	<u>1,066,614</u>
Total liabilities	2,461,059	21,180	355	-	1,957,240	4,439,834
NET POSITION						
Unrestricted	7,395,039	649,191	327,700	172,108	2,380,603	10,924,641
Total net position	<u>\$ 7,395,039</u>	<u>\$ 649,191</u>	<u>\$ 327,700</u>	<u>\$ 172,108</u>	<u>\$ 2,380,603</u>	<u>\$ 10,924,641</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, 2016

	Governmental Activities - Internal Service Funds					
	Health Benefits	Risk Management	Auto Damage	Insurance Deductibles	Workers Compensation	Total
Operating revenues:						
Charges for services	\$ 17,664,878	\$ 26,463	\$ 61,888	\$ -	\$ 1,128,385	\$ 18,881,614
Total operating revenues	17,664,878	26,463	61,888	-	1,128,385	18,881,614
Operating expenses:						
Insurance claims	15,719,514	8,350	129,223	3,894	826,432	16,687,413
Total operating expenses	15,719,514	8,350	129,223	3,894	826,432	16,687,413
Operating income (loss)	1,945,364	18,113	(67,335)	(3,894)	301,953	2,194,201
Nonoperating revenues (expenses):						
Penalties and interest	33,500	-	-	-	-	33,500
Medicare Part D	251,635	-	-	-	-	251,635
Total nonoperating revenues (expenses)	285,135	-	-	-	-	285,135
Income (loss) before transfers	2,230,499	18,113	(67,335)	(3,894)	301,953	2,479,336
Transfers in	-	-	-	-	2,078,650	2,078,650
Change in net position	2,230,499	18,113	(67,335)	(3,894)	2,380,603	4,557,986
Total net position - beginning of year	5,164,540	631,078	395,035	176,002	-	6,366,655
Total net position - end of year	<u>\$ 7,395,039</u>	<u>\$ 649,191</u>	<u>\$ 327,700</u>	<u>\$ 172,108</u>	<u>\$ 2,380,603</u>	<u>\$ 10,924,641</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2016

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	\$ 17,664,878	\$ 26,463	\$ 61,888	\$ -	\$ 1,128,385	\$ 18,881,614
Receipts from other funds	-	-	-	-	1,130,808	1,130,808
Payments to suppliers	(15,464,726)	(17,170)	(128,868)	(3,894)	-	(15,614,658)
Net cash provided (used) by operating activities	2,200,152	9,293	(66,980)	(3,894)	2,259,193	4,397,764
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers in	-	-	-	-	2,078,650	2,078,650
Net cash provided by noncapital financing activities	-	-	-	-	2,078,650	2,078,650
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Medicare Part D	251,635	-	-	-	-	251,635
Net cash provided by capital and related financing activities	251,635	-	-	-	-	251,635
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments and cash	33,500	-	-	-	-	33,500
Net cash provided by investing activities	33,500	-	-	-	-	33,500
Net increase (decrease) in cash and cash equivalents	2,485,287	9,293	(66,980)	(3,894)	4,337,843	6,761,549
Equity in pooled cash and investments at beginning of year	7,370,705	661,078	395,035	176,002	-	8,602,820
Equity in pooled cash and investments at end of year	<u>\$ 9,855,992</u>	<u>\$ 670,371</u>	<u>\$ 328,055</u>	<u>\$ 172,108</u>	<u>\$ 4,337,843</u>	<u>\$ 15,364,369</u>
Reconciliation of Operating Income (Loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ 1,945,364	\$ 18,113	\$ (67,335)	\$ (3,894)	\$ 301,953	\$ 2,194,201
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Effect of Changes in operating assets and liabilities:						
Claims Liability	-	-	-	-	1,940,415	1,940,415
Accounts receivable	51,667	-	-	-	-	51,667
Accounts payable and accrued expenses	211,462	(8,820)	355	-	16,825	219,822
Unearned revenue	(8,341)	-	-	-	-	(8,341)
Total adjustments	254,788	(8,820)	355	-	1,957,240	2,203,563
Net cash provided (used) by operating activities	<u>\$ 2,200,152</u>	<u>\$ 9,293</u>	<u>\$ (66,980)</u>	<u>\$ (3,894)</u>	<u>\$ 2,259,193</u>	<u>\$ 4,397,764</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, 2016

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>Governmental Activities:</u>					
4021	General Government					
8006 **	IT Sys Comp Replacement 03	\$ 2,920,666	\$ 1,848,981	\$ 8,490	\$ 25,265	\$ 1,037,930
8199	Government Complex	7,000,000	2,799,626	8,998	-	4,191,376
8274	Records Management	436,000	392,649	2,280	-	41,071
8361	Voting Machines - Optical Scan	449,458	31,237	66,316	-	351,905
8412 **	County Phone System Replacement	950,000	665,891	235,685	-	48,424
8451 **	Circuit Court - New Courtroom	2,820,000	1,126,697	1,385,492	120,004	187,807
8485	Piney Run Dam Repairs	290,000	88,791	-	-	201,209
8579	Energy Performance Ph III	4,541,852	920,637	3,060,981	-	560,234
8589	Courthouse Annex Renov	210,000	-	-	-	210,000
8590	Payroll/HR System Rplcmnt	1,000,000	-	263,609	437,359	299,032
9418	Handicapped Accessibility 92	909,600	839,124	-	-	70,476
9648 **	Computer System Improvements	9,035,082	7,820,178	1,050,173	50,600	114,131
9921	Parking Lot Overlays (Fr 9658)	1,639,143	1,155,147	483,996	-	-
9954	Cnty Bldg Systemic Renovations	6,324,101	5,240,431	587,065	-	496,605
9957	General Government Unallocated	31,808	-	-	-	31,808
	Total	<u>38,557,710</u>	<u>22,929,389</u>	<u>7,153,085</u>	<u>633,228</u>	<u>7,842,008</u>
	Total General	<u>38,557,710</u>	<u>22,929,389</u>	<u>7,153,085</u>	<u>633,228</u>	<u>7,842,008</u>
4023	Health					
8519	SIP-ADA Restroom Addition	70,800	-	3,000	-	67,800
	Total Health	<u>70,800</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>67,800</u>
4031	Public Safety					
8003	EOC Relocation 03	6,168,500	6,158,064	-	-	10,436
8163 **	CC Public Safety Training Cntr	7,025,000	5,944,341	741,108	214,733	124,818
8264 **	Carroll County 800 MHz & 911	21,057,287	18,714,149	1,933,083	306,568	103,487
8480	PS Emergency Crisis Mgmt	275,000	107,875	-	-	167,125
8518	Humane Scty Parking Stormwater	300,000	-	825	-	299,175
8592	Army Reserve Renovations	1,800,000	-	-	-	1,800,000
8596	911 BU System Refresh	696,430	-	-	696,430	-
9022	Regional Water Supply	1,099,800	671,034	4,600	5,600	418,566
	Total	<u>38,422,017</u>	<u>31,595,463</u>	<u>2,679,616</u>	<u>1,223,331</u>	<u>2,923,607</u>
	Total Public Safety	<u>38,422,017</u>	<u>31,595,463</u>	<u>2,679,616</u>	<u>1,223,331</u>	<u>2,923,607</u>
4041	Highways & Streets					
8308	Ridenour Way 08	20,000	-	-	-	20,000
8321 **	Ridge Road Improvements	160,600	67,941	32,509	1,066	59,084
8353	Londontown Blvd Improvements	3,700,000	80	-	-	3,699,920
8438	Windy Hills	81,000	2,100	-	-	78,900
8440	Pavement Management FY13	9,846,208	9,195,050	33,635	-	617,523
8474	Pavement Management FY14	9,985,936	9,420,655	-	-	565,281
8476 **	Rohrbaugh Road	800,000	325,866	7,500	-	466,634
8494	Pooledale	10,500	-	-	-	10,500
8504 **	Pavement Management FY15	10,210,001	2,639,899	6,444,521	-	1,125,581
8505	Pavement Preservation FY15	1,040,021	-	1,040,021	-	-
8506	Gorsuch Rd Relocation	1,000,000	-	-	-	1,000,000
8507	Unpaved Roads	2,124,761	517,424	721,728	-	885,609
8508	Road Improvmnts-Challendon	260,000	203,975	-	-	56,025
8511	Washington Rd-Sidewalk	143,000	-	-	24,680	118,320
8585	Pavement Management FY16	10,675,001	-	881,751	5,574,264	4,218,986
8586	Pavement Preservation FY16	1,110,000	-	-	-	1,110,000
8587	Safe Routes - Johnsville Rd	29,200	-	-	-	29,200
8609	Monroe Avenue	32,240	-	-	-	32,240
9604	Ridge Road Relocation	50,000	3,102	-	-	46,898
9674	Highway Safety Improvements	1,175,585	970,338	-	-	205,247
9847	Small Drainage Structures	2,076,207	1,774,069	15,460	-	286,678
	Total	<u>54,530,260</u>	<u>25,120,499</u>	<u>9,177,125</u>	<u>5,600,010</u>	<u>14,632,626</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, 2016

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>
4043	Bridges				
8032	790,300	36,230	19	-	754,051
8322	902,000	-	45,350	-	856,650
8323	947,000	-	-	-	947,000
8332	1,428,000	-	-	-	1,428,000
8383	721,000	11,296	13,811	-	695,893
8384	3,990,400	11,212	89	-	3,979,099
8385	943,000	42,075	53,979	45,293	801,653
8512	501,000	-	-	113,691	387,309
8588	207,000	-	-	-	207,000
9684	410,605	322,665	47,365	12,992	27,583
9686	1,413,250	627,104	394,611	7,505	384,030
9882	657,000	402,282	154,359	-	100,359
9916	745,758	281,491	-	-	464,267
	<u>13,656,313</u>	<u>1,734,355</u>	<u>709,583</u>	<u>179,481</u>	<u>11,032,894</u>
4045	Buildings				
8591	700,000	-	322,159	12,500	365,341
9956	488,915	476,307	-	-	12,608
	<u>1,188,915</u>	<u>476,307</u>	<u>322,159</u>	<u>12,500</u>	<u>377,949</u>
4049	General Public Works				
9902	604,652	-	-	-	604,652
	<u>604,652</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>604,652</u>
	<u>69,980,140</u>	<u>27,331,161</u>	<u>10,208,867</u>	<u>5,791,991</u>	<u>26,648,121</u>
4061	Board of Education				
8041	692,446	689,127	3,319	-	-
8133	70,685,300	69,130,978	4,964	-	1,549,358
8288	1,801,601	1,801,377	-	-	224
8289	17,815,941	15,965,792	-	-	1,850,149
8290	11,880,118	9,962,467	1,494	-	1,916,157
8292	8,000,000	7,480,741	68,644	-	450,615
8325	2,430,997	1,341,132	-	-	1,089,865
8326	1,301,000	870,256	-	-	430,744
8348	19,907,260	19,281,248	86,536	-	539,476
8349	1,871,420	1,479,853	-	-	391,567
8350	1,478,559	1,395,128	-	-	83,431
8351	787,000	377,228	8,420	-	401,352
8377	200,000	79,687	-	-	120,313
8378	780,000	232,457	-	-	547,543
8379	118,000	-	-	-	118,000
8404	1,462,000	618,531	-	-	843,469
8405	543,000	206,524	-	-	336,476
8424	1,289,000	687,358	-	-	601,642
8481	417,000	208,580	-	-	208,420
8482	550,000	268,340	-	-	281,660
8483	2,146,000	668,770	1,197,444	-	279,786
8484	672,000	-	16,879	-	655,121
8486	642,243	573,661	-	-	68,582
8501	1,250,000	24,370	710,028	-	515,602
8502	719,000	17,763	400,612	-	300,625
8503	164,000	36,549	123,465	-	3,986
8581	283,000	-	35,532	-	247,468
8582	848,000	-	23,924	-	824,076
8583	264,000	-	56,128	-	207,872
9554	1,504,684	1,321,805	2,777	-	180,102
9745	5,607,376	5,441,883	154,343	-	11,150
9746	1,852,936	1,215,034	58,666	-	579,236

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, 2016

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>
9748	BOE-Paving	5,142,241	3,888,064	948,529	-	305,648
9792	BOE Technology Improvements	9,042,105	8,430,976	43,240	-	567,889
9850	School Construction-General	-	522,994	(226,108)	-	(296,886)
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 & Replacement	169,187	-	-	-	169,187
	Total	210,700,302	190,339,880	3,718,836	-	16,641,586
<u>4062</u>	<u>Community College</u>					
8516	** CCC-Security Improvements	670,000	-	523,407	-	146,593
8517	CCC-Systemic Renovations	50,000	-	7,529	-	42,471
9782	Comm Coll-Technology	6,850,600	5,421,098	581,187	-	848,315
	Total	7,570,600	5,421,098	1,112,123	-	1,037,379
	Total Education	218,270,902	195,760,978	4,830,959	-	17,678,965
<u>4071</u>	<u>Recreation & Parks</u>					
8121	Leister Park	1,963,299	1,759,720	64,812	41,817	96,950
8175	Westminster Veterans Mem Park	3,407,596	1,283,125	58,558	57,718	2,008,195
8232	** Park Restoration Fund	858,835	708,975	115,164	-	34,696
8282	* Westminster Comm Pond Renovate	392,300	341,488	50,812	-	-
8330	* Bennett Cerf Park Revitalize	231,951	229,476	2,475	-	-
8411	* Westminster Community Trail	198,000	191,375	6,625	-	-
8439	** Winfield Property Project	253,259	209,099	32,912	-	11,248
8477	Union Mills Restoration	248,900	98,555	8,787	-	141,558
8510	Union Mills-ADA Bathroom	70,000	-	-	-	70,000
8513	Gov Brown Trail Phase I	200,000	-	-	-	200,000
8514	MacBeth Trail Connection	128,000	-	27,045	-	100,955
8515	Westminster Comm Trail PhsII	40,000	-	-	-	40,000
8577	MD Bikeways Program	131,600	-	-	-	131,600
8687	Wmster Comm Trl-Cmrc Cntr	45,000	-	7,990	-	37,010
9139	Recs & Parks/Local-Unallocated	30,693	-	-	-	30,693
9736	Town Fund	394,336	302,000	3,070	-	89,266
9925	** Tot Lot Replacement	467,348	362,989	103,799	-	560
9926	** Krimgold Park	6,159,633	5,401,007	546,235	114,350	98,041
	Total	15,220,750	10,887,809	1,028,284	213,885	3,090,772
<u>4076</u>	<u>Self-Help Projects</u>					
8426	Hodges/Eldbg Elem Ballfld Mix	8,400	-	8,400	-	-
8446	Charles Car Storage/Ball Mix	5,212	3,179	2,033	-	-
8447	N. Carroll Bat Cage/Bleachers	5,100	-	-	-	5,100
8466	Ball Field Mix Multiple Loc SH	5,784	4,544	1,240	-	-
8470	Chrls Car Pitch Mac/Nets SH	5,637	3,913	1,233	-	491
8489	Sandymount/DP Field Repair SH	5,390	-	3,665	1,725	-
8491	Freedom Area Field/Sod/Mix SH	9,430	1,920	1,520	-	5,990
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	2,928	1,408	-	-
8498	NCRC-Shed/Fld Hamp SH	6,510	-	-	-	6,510
8499	NCRC-Xmas Tree Prk Fields SH	20,000	-	-	-	20,000
8571	Hampstead Lions Clb Trail-SH	14,065	-	-	-	14,065
8573	Jaycee Park Storage Shed-SH	8,203	7,253	950	-	-
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	-	-

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, 2016

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>
8604	Charles Car-Soccer Goals SH	2,860	-	2,852		8
8610	Freedom Soccer Storage SH	3,800	-	-	2,110	1,690
8611	NC Field Hockey Goals SH	2,080	-	2,080	-	-
8612	NC Flat Goals SH	4,699	-	-	-	4,699
8613	Westminster JC Prk Fence SH	7,855	-	6,780	-	1,075
8614	Westminster Field Expand SH	11,786	-	-	11,786	-
8615	Mayeski Baseball Fld Mix SH	5,144	-	-	-	5,144
8616	Mayeski Softball Fld Mix SH	3,674	-	-	-	3,674
8617	Winfield Lions Club Fld Mix SH	2,204	-	-	-	2,204
8618	Bohde's Tot Lot-Krimgold SH	20,000	-	-	-	20,000
9735	Community Self Help	4,524	-	-	-	4,524
	Total	<u>240,897</u>	<u>23,737</u>	<u>106,365</u>	<u>15,621</u>	<u>95,174</u>
	Total Culture and Recreation	<u>15,461,647</u>	<u>10,911,546</u>	<u>1,134,649</u>	<u>229,506</u>	<u>3,185,946</u>
<u>4081</u>	<u>Library/Senior Centers</u>					
8479	Taneytown Sr Cntr Add'l Park	352,000	-	174,272	15,196	162,532
9822	Library-Technology Improvemnts	3,215,900	2,911,724	146,701	-	157,475
	Total	<u>3,567,900</u>	<u>2,911,724</u>	<u>320,973</u>	<u>15,196</u>	<u>320,007</u>
	Total Library/Senior Centers	<u>3,567,900</u>	<u>2,911,724</u>	<u>320,973</u>	<u>15,196</u>	<u>320,007</u>
<u>4091</u>	<u>Conservation & Open Space</u>					
9002 **	Land Bank	22,089,803	15,921,307	38,941	-	6,129,555
9007	Ag Land Preservation	151,110,495	137,346,189	7,284,046	-	6,480,260
9701	Infrestructure/Plan Studies	377,167	317,167	10,920	-	49,080
9702	Traffic Impact Studies/Develop	137,692	130,629	-	-	7,063
9851	Rural Legacy-Easement Purchase	22,026,728	21,215,638	702,780	-	108,310
	Total	<u>195,741,885</u>	<u>174,930,930</u>	<u>8,036,687</u>	<u>-</u>	<u>12,774,268</u>
<u>4092</u>	<u>Water Resources</u>					
8294	Reservoir Development	20,611,401	8,933,571	-	-	11,677,830
8295	Storm Water Facility Maint	3,035,000	2,908,205	5,177	-	121,618
8328	Environmental Compliance	1,279,500	257,084	68,408	39,067	914,941
	Total	<u>24,925,901</u>	<u>12,098,860</u>	<u>73,585</u>	<u>39,067</u>	<u>12,714,389</u>
<u>4093</u>	<u>Watershed Improvements</u>					
8523	Elderwood Village Sec F&B	2,279,355	116,804	11,530	-	2,151,021
8524	Manchester Skate Park	826,043	38,915	28,113	-	759,015
8526	Finksburg Industrial Park	2,561,846	223,003	1,070	2,337,753	20
8528	Carroll Co Tree Planting #1	139,579	94,338	4,070	15,971	25,200
8529	Carroll Co Tree Planting #2	255,161	138,659	51,758	28,580	36,164
8530	Carroll Co Tree Planting #3	534,676	226,381	171,727	87,102	49,466
8531 **	Sullivan Rd Comnty Pond Phs1	2,674,495	2,256,231	271,420	4,500	142,344
8532	Sullivan Rd Phase 2	99,098	88,187	-	-	10,911
8533	Miller/Watts Pond	1,279,053	80,405	885,287	305,247	8,114
8534	Windmere/Libman	38,534	31,343	-	-	7,191
8536	Langdon Property	65,000	36,856	26,093	-	2,051
8537	Braddock Manor West	635,898	38,410	453,222	-	144,266
8538	Carroll Co Maint Center Pond	904,545	35,848	250,415	575,242	43,040
8540	Eldersburg Estates Sec 3-5	550,000	475,296	10,436	-	64,268
8543	Willow Pond/Eden Farms	242,200	13,530	27,319	132,248	69,103
8561	Piney Run Sediment Study	25,800	15,515	8,290	-	1,995
8576	Farm Museum ESD	111,695	13,544	95,033	-	3,118
8578	Blue Ridge Manor	10,000	2,300	2,082	-	5,618
8584	Stormwtr Facility Renovat FY16	280,000	-	72,649	-	207,351
8593	Shannon Run/Hawks Ridge	113,230	43,230	23,830	-	46,170
8594	Watershed Plan Review	31,000	-	24,733	5,860	407
8595	Local Watershed Modeling	65,000	-	53,327	11,253	420
8605	8 Small Crossings	30,000	-	19,108	-	10,892
8606	6 Whispering Valley	50,000	-	19,575	-	30,425

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, 2016

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>
8607 13 Merridale Gardens	55,000	-	16,121	-	38,879
8608 1 Roberts Mill Regional Pond	4,000	-	3,800	-	200
9920 Watershed Assessment & Improve	8,387,733	-	-	-	8,387,733
Total	<u>22,248,941</u>	<u>3,968,795</u>	<u>2,531,008</u>	<u>3,503,756</u>	<u>12,245,382</u>
Total Conservation and Natural Resources	<u>242,916,727</u>	<u>190,998,585</u>	<u>10,641,280</u>	<u>3,542,823</u>	<u>37,734,039</u>
Total Governmental Activities	<u>\$ 627,247,843</u>	<u>\$ 482,438,846</u>	<u>\$ 36,972,429</u>	<u>\$ 11,436,075</u>	<u>\$ 96,400,493</u>

continued

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, 2016

Schedule 6

	Total Appropriation	Prior Years Expenditures	Current Year Expenditures	Encumbered	Unexpended Appropriation
Business-type Activities					
Bureau of Utilities					
6311	\$ 2,967,862	\$ 2,497,195	\$ 466,093	\$ -	\$ 4,574
6332	1,113,032	248,591	190,207	10,350	663,884
6344	2,436,967	621,844	-	-	1,815,123
6358	634,221	-	-	-	634,221
6359	1,451,350	1,269,945	103,576	-	77,829
6374	164,000	7,500	4,500	-	152,000
6376	108,500	6,500	20,277	-	81,723
6378	3,162,000	313,815	11,000	-	2,837,185
6382	405,300	-	-	-	405,300
6385	765,000	187,647	-	-	577,353
6388 *	280,993	270,771	10,222	-	-
6390	62,000	-	-	-	62,000
6403	1,732,200	757,623	359,483	165,402	449,692
6409	74,800	-	-	-	74,800
6413	158,200	138,392	-	-	19,808
6418	730,000	186,386	22,486	-	521,128
6419	10,500,000	1,685,992	3,747,551	-	5,066,457
6421	2,066,701	1,030,105	652,639	227,623	156,334
6422	1,980,400	70,772	174,197	217,317	1,518,114
6423	266,000	234,721	14,022	-	17,257
6425	489,000	356	6,521	-	482,123
6426	147,600	-	5,100	-	142,500
6428	420,300	150,033	125,603	-	144,664
6429	702,300	435,581	196,908	-	69,811
6430	18,340,000	776,197	380,340	607,633	16,575,830
6432	200,000	-	102,828	96,729	443
6433	194,000	-	69,024	-	124,976
6434 **	776,250	163,643	542,646	-	69,961
6435	285,000	-	-	-	285,000
6436	305,000	688	11,812	-	292,500
	<u>52,918,976</u>	<u>11,054,297</u>	<u>7,217,035</u>	<u>1,325,054</u>	<u>33,322,590</u>
Solid Waste					
6520	1,174,626	936,472	7,027	6,404	224,723
6521	1,014,000	818,593	85,855	-	109,552
6528	800,000	617,675	-	3,858	178,467
6534	3,960,000	-	53,413	133,234	3,773,353
6535	322,000	313,494	-	-	8,506
6536	460,000	-	-	49,719	410,281
6537	5,000	-	-	-	5,000
6538	480,112	-	41,465	-	438,647
	<u>8,215,738</u>	<u>2,686,234</u>	<u>187,760</u>	<u>193,215</u>	<u>5,148,529</u>
Fiber Network					
6602	1,100,000	853,550	136,666	-	109,784
	<u>1,100,000</u>	<u>853,550</u>	<u>136,666</u>	<u>-</u>	<u>109,784</u>
Septage					
6704	4,500,000	348,766	67,666	-	4,083,568
	<u>4,500,000</u>	<u>348,766</u>	<u>67,666</u>	<u>-</u>	<u>4,083,568</u>
Airport					
6818	340,180	294,351	16,195	-	29,634
6821	49,655,934	-	15,852	-	49,640,082
6822	333,332	287,400	15,000	-	30,932
6823	169,067	-	169,067	-	-
	<u>50,498,513</u>	<u>581,751</u>	<u>216,114</u>	<u>-</u>	<u>49,700,648</u>
Total Business-type Activities	<u>\$ 117,233,227</u>	<u>\$ 15,524,598</u>	<u>\$ 7,825,241</u>	<u>\$ 1,518,269</u>	<u>\$ 92,365,119</u>

* Completed CIP projects put into service during FY16

** Partially completed CIP projects put into service during FY16

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Schedule of Long-Term Indebtedness
June 30, 2016

	Amount Outstanding July 1, 2015	New Debt Activity	Principal Payments For Year 2016	Amount Outstanding June 30, 2016	Interest Payments For Year 2016
Governmental Activities					
General Obligation Bonds					
Volunteer Fire Dept. Project - 2003	\$ 660,000	\$ -	\$ 155,000	\$ 505,000	\$ 21,665
Volunteer Fire Dept. Project - 2004	829,398	-	152,733	676,665	31,100
General Obligation Bonds- 2005	2,160,990	-	2,160,990	-	43,220
Volunteer Fire Dept. Project- 2005	1,145,000	-	195,000	950,000	44,275
General Obligation Bonds-2006	2,696,755	-	1,348,379	1,348,376	80,903
General Obligation Refunding Bonds- Jan 2007	11,938,239	-	3,136,809	8,801,430	439,446
General Obligation Bonds-2007	10,609,636	-	7,746,796	2,862,840	1,590,059
General Obligation Refunding Bonds-Nov 2007	3,790,000	-	560,000	3,230,000	153,975
General Obligation Bonds-Nov 2008	15,554,627	-	3,620,816	11,933,811	660,055
General Obligation Bonds-Nov 2009 Series A	12,776,648	-	2,344,161	10,432,487	464,183
General Obligation Bonds-Nov 2009 Series B	33,577,761	-	-	33,577,761	1,734,776
General Obligation Refunding Bonds-Oct 2010 Series A	4,608,199	-	1,820,460	2,787,739	73,959
General Obligation Refunding Bonds-Oct 2010 Series B	855,000	-	295,000	560,000	14,150
General Obligation Bonds-Oct 2010 Series D	17,773,031	-	967,987	16,805,044	670,581
General Obligation Refunding Bonds-Nov 2011	9,368,134	-	1,943,398	7,424,736	355,884
General Obligation Bonds-2011	16,620,000	-	740,000	15,880,000	608,850
General Obligation Refunding Bonds-2012	16,220,345	-	-	16,220,345	678,038
General Obligation Bonds-2012	19,310,000	-	1,075,000	18,235,000	629,112
General Obligation Bonds-2013	24,665,000	-	1,340,000	23,325,000	1,051,475
General Obligation Refunding Bonds- Taxable Pension 2013	4,524,000	-	912,000	3,612,000	91,123
General Obligation Refunding Bonds-2014	52,576,682	-	2,966,146	49,610,536	2,155,125
General Obligation Bonds- 2014	15,000,000	-	750,000	14,250,000	555,000
General Obligation Refunding Bonds-2015	-	6,015,081	-	6,015,081	98,915
General Obligation Bonds- 2015	-	28,000,000	-	28,000,000	434,907
Total General Obligation Bonds	<u>277,259,445</u>	<u>34,015,081</u>	<u>34,230,675</u>	<u>277,043,851</u>	<u>12,680,776</u>
Farmers Home Administration					
Federal Loan - 1972	210,642	-	25,451	185,191	7,377
Federal Loan - 1974	97,136	-	8,580	88,556	3,544
Federal Loan - 1979	355,267	-	16,761	338,506	12,964
Total Farmers Home Administration	<u>663,045</u>	<u>-</u>	<u>50,792</u>	<u>612,253</u>	<u>23,885</u>
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	12,441
Total General Obligation Debt	<u>31,050,584</u>	<u>473,924</u>	<u>-</u>	<u>31,524,508</u>	<u>1,741,236</u>
Purchase Agreements					
Johnson Controls/Suntrust	1,338,916	-	210,379	1,128,537	52,922
Johnson Controls/AAIG	4,536,852	712	-	4,537,564	134,452
Total Purchase Agreements	<u>5,875,768</u>	<u>712</u>	<u>210,379</u>	<u>5,666,101</u>	<u>187,374</u>
Total Governmental Activities	<u>\$ 314,848,842</u>	<u>\$ 34,489,717</u>	<u>\$ 34,491,846</u>	<u>\$ 314,846,713</u>	<u>\$ 14,633,271</u>

continued

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Schedule of Long-Term Indebtedness
June 30, 2016

	Amount Outstanding July 1, 2015	New Debt Activity	Principal Payments For Year 2016	Amount Outstanding June 30, 2016	Interest Payments For Year 2016
Business-Type Activities					
General Obligation Bonds					
Bureau of Utilities					
General Obligation Bonds - 2005	\$ 20,139	\$ -	\$ 20,139	\$ -	\$ 403
General Obligation Bonds - 2006	28,883	-	14,442	14,441	857
General Obligation Refunding Bonds-Jan 2007	109,511	-	28,774	80,737	4,031
General Obligation Bonds- 2007	5,008,570	-	3,756,833	1,251,737	140,148
General Obligation Bonds- 2008	1,563,731	-	364,019	1,199,712	66,356
General Obligation Bonds- 2009 Series A	408,162	-	74,887	333,275	14,829
General Obligation Bonds- 2009 Series B	1,072,240	-	-	1,072,240	55,397
General Obligation Bonds- 2010 Series A	2,352	-	929	1,423	38
General Obligation Bonds- 2010 Series D	12,430	-	677	11,753	469
General Obligation Refunding Bonds-Nov 2011	418,538	-	93,486	325,052	15,874
General Obligation Refunding Bonds-Nov 2012	198,550	-	-	198,550	8,399
General Obligation Refunding Bonds-Nov 2014	5,446,058	-	200,244	5,245,814	215,681
General Obligation Refunding Bonds-Nov 2015	-	2,978,549	-	2,978,549	48,981
Solid Waste Fund					
General Obligation Refunding Bonds- Jan 2007	178,130	-	46,804	131,326	6,557
General Obligation Bonds- 2007	321,795	-	241,371	80,424	9,004
General Obligation Bonds- 2008	86,642	-	20,165	66,477	3,677
General Obligation Bonds- 2009 Series A	5,190	-	952	4,238	189
General Obligation Refunding Bonds-Nov 2011	789,646	-	157,250	632,396	30,023
General Obligation Refunding Bonds-Nov 2014	406,860	-	92,826	314,034	17,407
General Obligation Refunding Bonds-Nov 2015	-	191,370	-	191,370	3,147
Airport Fund					
General Obligation Bonds - 2001	770,000	-	110,000	660,000	32,642
General Obligation Bonds- 2005	3,871	-	3,871	-	77
General Obligation Refunding Bonds-2007	124,120	-	32,613	91,507	4,569
General Obligation Refunding Bonds-2010 Series A	34,451	-	13,609	20,842	553
General Obligation Refunding Bonds-2010 Series D	24,539	-	1,337	23,202	926
General Obligation Refunding Bonds-Nov 2011	258,680	-	55,866	202,814	9,818
General Obligation Refunding Bonds-Nov 2012	18,716	-	-	18,716	754
General Obligation Refunding Bonds-Nov 2014	85,400	-	25,785	59,615	2,736
Septage Fund					
General Obligation Bonds - 2006	24,359	-	12,180	12,179	740
General Obligation Refunding Bonds- Nov 2012	62,391	-	-	62,391	2,759
Total General Obligation Bonds	17,483,954	3,169,919	5,369,059	15,284,814	697,041
Notes Payable- Bureau of Utilities					
Water Quality Loan - Maryland Department of the Environment - 2000	188,124	-	29,377	158,747	6,606
Total Notes Payable	188,124	-	29,377	158,747	6,606
Total Business-type Activities	\$ 17,672,078	\$ 3,169,919	\$ 5,398,436	\$ 15,443,561	\$ 703,647

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

Schedule 8

**Schedule of Investments for
Governmental Activities, Business Type Activities, and Trust Funds
June 30, 2016**

	Length (in Days)	Maturity Date	Rate (%)	Market Value	Totals
GOVERNMENTAL ACTIVITIES and Business Type Activites					
Federal Home Loan Bank	360	27-Oct-16	0.35	\$ 27,994,680	
Federal Home Loan Bank	360	28-Oct-16	0.40	5,001,200	
Federal Home Loan Bank	360	17-Feb-17	0.72	5,001,500	
Federal Home Loan Mortgage Corporation	720	27-Oct-17	0.80	5,000,550	
Federal Home Loan Mortgage Corporation	720	1-Jun-18	1.10	5,002,650	
Treasury Bonds	20 yrs	15-Nov-21	5.66	231,447	
Treasury Bonds	20 yrs	15-Aug-22	5.69	154,138	
Treasury Bonds	20 yrs	15-Aug-22	5.44	231,206	
Treasury Bonds	20 yrs	15-Nov-22	5.05	277,776	
Treasury Bonds	20 yrs	15-Aug-23	5.05	105,888	
Treasury Bonds	20 yrs	15-Nov-24	4.86	2,105,918	
Treasury Bonds	20 yrs	15-Aug-25	4.75	1,323,369	
Treasury Bonds	20 yrs	15-Nov-26	4.93	1,913,478	
Treasury Bonds	20 yrs	15-Feb-27	4.72	1,202,720	
Treasury Bonds	20 yrs	15-Aug-29	4.36	2,576,318	
Treasury Strips	20 yrs	15-Nov-21	5.83	71,367	
Treasury Strips	20 yrs	15-Aug-22	5.92	32,418	
Treasury Strips	20 yrs	15-Aug-22	5.78	58,644	
Treasury Strips	20 yrs	15-Nov-22	5.39	93,030	
Treasury Strips	20 yrs	15-Aug-23	5.42	19,038	
Treasury Strips	20 yrs	15-Nov-24	5.12	673,642	
Treasury Strips	20 yrs	15-Nov-25	4.76	381,685	
Treasury Strips	20 yrs	15-Nov-26	4.95	248,875	
Treasury Strips	20 yrs	15-Feb-27	4.73	167,066	
Treasury Strips	8 yrs	15-May-17	3.15	1,196,172	
Treasury Strips	20 yrs	15-May-24	4.39	763,338	
Treasury Strips	20 yrs	15-May-29	4.42	85,206	
Treasury Strips	20 yrs	15-Feb-30	4.76	1,009,454	
Treasury Strips	20 yrs	15-Feb-30	4.61	206,756	
Treasury Strips	20 yrs	15-Aug-29	4.55	600,012	
Treasury Strips	20 yrs	15-Nov-29	4.76	499,339	
Treasury Strips	20 yrs	15-May-30	4.11	1,464,701	
Treasury Strips	20 yrs	15-Aug-30	3.90	1,683,121	
Treasury Strips	20 yrs	15-Nov-30	4.44	2,046,874	
Treasury Strips	20 yrs	15-May-31	4.46	2,129,831	
Treasury Strips	20 yrs	15-May-31	4.33	2,603,127	
Treasury Strips	20 yrs	15-Nov-32	2.91	320,275	
Treasury Strips	20 yrs	15-Nov-33	3.88	2,167,551	
Treasury Strips	20 yrs	15-Feb-34	3.69	259,163	
Treasury Strips	20 yrs	15-Nov-35	2.90	78,052	
Treasury Strips	20 yrs	15-Nov-35	2.90	234,156	
State and Local Government Series	15 yrs	15-May-24	---	51,000	
U.S Bank	---	---	0.35	5,099,000	
Maryland Local Government Investment Pool	---	---	0.37	12,722,245	
Branch Banking & Trust-Money Rate Savings	---	---	0.35	85,013,591	\$ 180,101,567
TRUST FUNDS					
<u>Pension</u>					
Wilmington Trust Employee Pension Account				66,722,573	
<u>Other postemployment benefits (OPEB)</u>					
Maryland Local Government Investment Pool-OPEB				5,434,336	
Wilmington Trust Master OPEB Investment Trust				61,907,667	
<u>LOSAP</u>					
Wilmington Trust LOSAP account				8,309,704	
<u>Law Officer's Pension</u>					
Wilmington Trust Law Officer's Pension Account				10,145,861	152,520,141
TOTAL					<u><u>\$ 332,621,708</u></u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Capital Assets Used in the Operation of Governmental Funds
Schedule By Source
June 30, 2016

Governmental funds capital assets:	
Land	\$ 34,569,392
Buildings and contents	193,393,561
Improvements other than buildings	73,666,509
Automobiles, machinery and equipment	46,727,086
Roads and bridges	572,280,713
Construction in progress	9,727,788
Total governmental funds capital assets	<u>\$ 930,365,049</u>
Investments in governmental funds capital assets by source:	
General fund revenues	\$ 187,063,160
Special revenue funds	836,729
State grants	69,637,964
Federal grants	21,501,874
General obligation bonds	164,334,445
Contributions	143,314,482
Various funding sources-pre 1980 infrastructure	343,676,395
Total investments in governmental funds capital assets by source	<u>\$ 930,365,049</u>

Source: Carroll County Department of the Comptroller.

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

Schedule 9-2

**Capital Assets Used in the Operation of Governmental Funds
Schedule By Function
JUNE 30, 2016**

	Land	Buildings and Contents	Improvements Other Than Buildings	Automobiles, Machinery and Equipment	Roads and Bridges	Construction in Progress	Total
General government	\$ 18,733,767	\$ 166,404,588	\$ 18,612,538	\$ 12,405,142	\$ -	\$ -	\$ 216,156,035
Public safety	1,773,152	19,294,456	28,428,647	17,319,455	-	-	66,815,710
Public works	3,185,773	770,185	-	14,470,988	565,363,474	-	583,790,420
Judicial	-	211,861	-	430,863	-	-	642,724
Health	43,709	16,844	-	87,286	-	-	147,839
Human Services	-	-	-	84,270	-	-	84,270
Education	-	-	-	43,412	-	-	43,412
Culture and recreation	3,827,148	4,000,555	15,314,846	1,726,708	-	-	24,869,257
Conservation and natural resources	7,005,843	-	7,817,434	-	-	-	14,823,277
Economic development	-	2,695,072	3,493,044	158,962	6,917,239	-	13,264,317
Construction in progress	-	-	-	-	-	9,727,788	9,727,788
Subtotal	<u>34,569,392</u>	<u>193,393,561</u>	<u>73,666,509</u>	<u>46,727,086</u>	<u>572,280,713</u>	<u>9,727,788</u>	<u>930,365,049</u>
Less accumulated depreciation	<u>-</u>	<u>(57,716,768)</u>	<u>(25,706,578)</u>	<u>(33,086,786)</u>	<u>(427,444,011)</u>	<u>-</u>	<u>(543,954,143)</u>
Net governmental funds capital assets	<u>\$ 34,569,392</u>	<u>\$ 135,676,793</u>	<u>\$ 47,959,931</u>	<u>\$ 13,640,300</u>	<u>\$ 144,836,702</u>	<u>\$ 9,727,788</u>	<u>\$ 386,410,906</u>

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Source: Carroll County Department of the Comptroller.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Schedule 9-3

Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function
For the Year Ended June 30, 2016

	Governmental Funds Capital Assets July 1, 2015	Additions	Net of Transfers and Retirements	Governmental Funds Capital Assets June 30, 2016
General government	\$ 211,593,075	\$ 5,049,485	\$ (486,525)	\$ 216,156,035
Public safety	39,207,698	27,999,966	(391,954)	66,815,710
Public works	580,533,923	3,572,307	(315,810)	583,790,420
Judicial	630,518	-	12,206	642,724
Health	147,839	-	-	147,839
Human services	217,370	-	(133,100)	84,270
Education	43,412	-	-	43,412
Cultural and recreation	19,009,455	5,964,638	(104,836)	24,869,257
Conservation and natural resources	12,313,323	2,527,718	(17,764)	14,823,277
Economic development	13,259,197	5,120	-	13,264,317
Construction in progress	38,549,035	11,392,309	(40,213,556)	9,727,788
Subtotal	<u>915,504,845</u>	<u>56,511,543</u>	<u>(41,651,339)</u>	<u>930,365,049</u>
Less accumulated depreciation	<u>(531,304,974)</u>	<u>(13,808,562)</u>	<u>1,159,393</u>	<u>(543,954,143)</u>
Net governmental funds capital assets	<u><u>\$ 384,199,871</u></u>	<u><u>\$ 42,702,981</u></u>	<u><u>\$(40,491,946)</u></u>	<u><u>\$ 386,410,906</u></u>

Source: Carroll County Department of the Comptroller.