

FY 14 - FY 16 All Funds Revenue Summary

| Revenue Source | Fiscal Year | | | \$ Change FY 15 to FY 16 |
|--|---------------------|----------------------|---------------------|--------------------------------|
| | 2014 Budget | 2015 Budget | 2016 Budget | |
| Capital Fund | | | | |
| Local | \$59,160,816 | \$41,694,977 | \$39,113,543 | (\$2,581,434) |
| 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 |
| Total Capital Fund Sources | \$68,500,016 | \$48,310,477 | \$45,995,701 | (\$2,314,776) |
| Airport Enterprise Fund | | | | |
| Local-Enterprise Fund | \$25,000 | \$48,025,000 | \$25,000 | (\$48,000,000) |
| Total Airport Enterprise Fund Sources | \$25,000 | \$48,025,000 | \$25,000 | (\$48,000,000) |
| Fiber Enterprise Fund | | | | |
| Local-Enterprise Fund | \$0 | \$800,000 | \$0 | (\$800,000) |
| Total Fiber Enterprise Fund Sources | \$0 | \$800,000 | \$0 | (\$800,000) |
| Solid Waste Enterprise Fund | | | | |
| Local-Enterprise Fund | \$3,660,000 | \$745,000 | \$105,000 | (\$640,000) |
| Total Solid Waste Enterprise Fund Sources | \$3,660,000 | \$745,000 | \$105,000 | (\$640,000) |
| Utilities Enterprise Fund | | | | |
| Local-Enterprise Fund | \$8,313,450 | \$6,551,850 | \$18,219,000 | \$11,667,150 |
| Total Utilities Enterprise Fund Sources | \$8,313,450 | \$6,551,850 | \$18,219,000 | \$11,667,150 |
| Septage Enterprise Fund | | | | |
| Local-Enterprise Fund | \$3,000,000 | \$1,340,000 | \$0 | (\$1,340,000) |
| Total Septage Enterprise Fund Sources | \$3,000,000 | \$1,340,000 | \$0 | (\$1,340,000) |
| Total Revenues | \$83,498,466 | \$105,772,327 | \$64,344,701 | (\$41,427,626) |

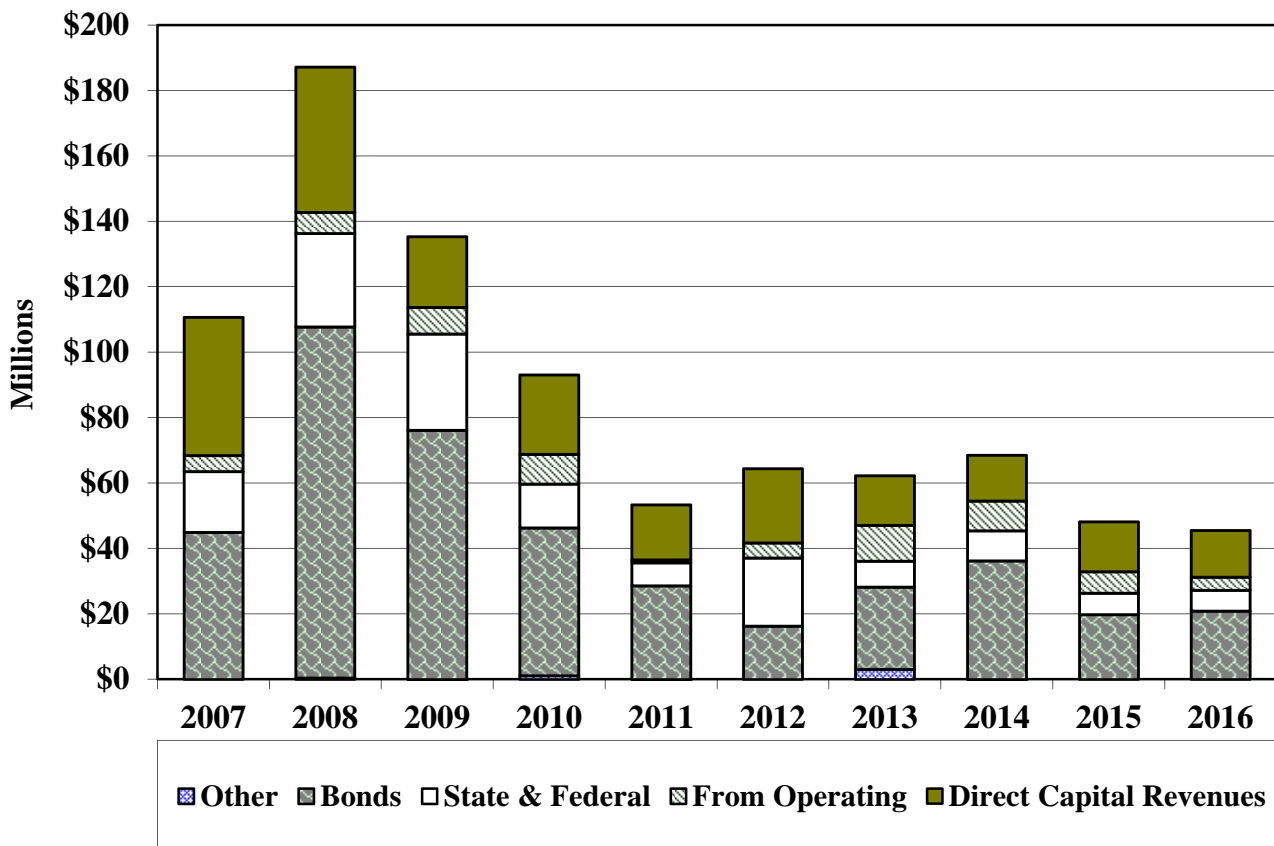
FY 14 - FY 16 All Funds Appropriations Summary

| Appropriation Area | Fiscal Year | | | \$ Change FY 15 to FY 16 |
|------------------------------------|------------------------|------------------------|------------------------|---|
| | 2014 Budget | 2015 Budget | 2016 Budget | |
| Capital Fund | \$68,500,016 | \$48,310,477 | \$45,995,701 | (\$2,314,776) |
| Airport Enterprise Fund | 25,000 | 48,025,000 | 25,000 | (48,000,000) |
| Fiber Enterprise Fund | 0 | 800,000 | 0 | (800,000) |
| Solid Waste Enterprise Fund | 3,660,000 | 745,000 | 105,000 | (640,000) |
| Utilities Enterprise Fund | 8,313,450 | 6,551,850 | 18,219,000 | 11,667,150 |
| Septage Enterprise Fund | 3,000,000 | 1,340,000 | 0 | (1,340,000) |
| Total Appropriations | \$83,498,466 | \$105,772,327 | \$64,344,701 | (\$41,427,626) |

FY 14 - FY 16 Capital Fund Revenues

| Revenue Source | Fiscal Year | | | \$ Change FY 15 to FY 16 |
|------------------------------------|---------------------|---------------------|---------------------|--------------------------------|
| | 2014 Budget | 2015 Budget | 2016 Budget | |
| Local | | | | |
| 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 | 17,424,480 | 7,751,734 |
| 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 |
| 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 |
| Land Sales | 0 | 225,000 | 0 | (225,000) |
| LOCAL TOTAL | \$59,160,816 | \$41,694,977 | \$39,113,543 | (\$2,581,434) |
| State | | | | |
| Highway Administration | \$176,000 | \$192,700 | \$176,000 | (\$16,700) |
| Reallocated Highway User Revenue | 0 | 0 | 96,008 | 96,008 |
| 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 | 1,110,000 | 60,000 |
| Reallocated Program Open Space | 99,900 | 0 | 0 | 0 |
| Program Open Space | 0 | 91,800 | 2,048,150 | 1,956,350 |
| STATE TOTAL | \$9,202,900 | \$6,499,500 | \$6,206,158 | (\$293,342) |
| Federal | | | | |
| Federal Highway/Bridge | \$0 | \$0 | \$160,000 | \$160,000 |
| FEDERAL TOTAL | \$0 | \$0 | \$160,000 | \$160,000 |
| Other | | | | |
| Municipal | \$0 | \$0 | \$516,000 | \$516,000 |
| Grants | 136,300 | 16,000 | 0 | (16,000) |
| Reallocated Developer Contribution | 0 | 100,000 | 0 | (100,000) |
| OTHER TOTAL | \$136,300 | \$116,000 | \$516,000 | \$400,000 |
| TOTAL REVENUES | \$68,500,016 | \$48,310,477 | \$45,995,701 | (\$2,314,776) |

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.

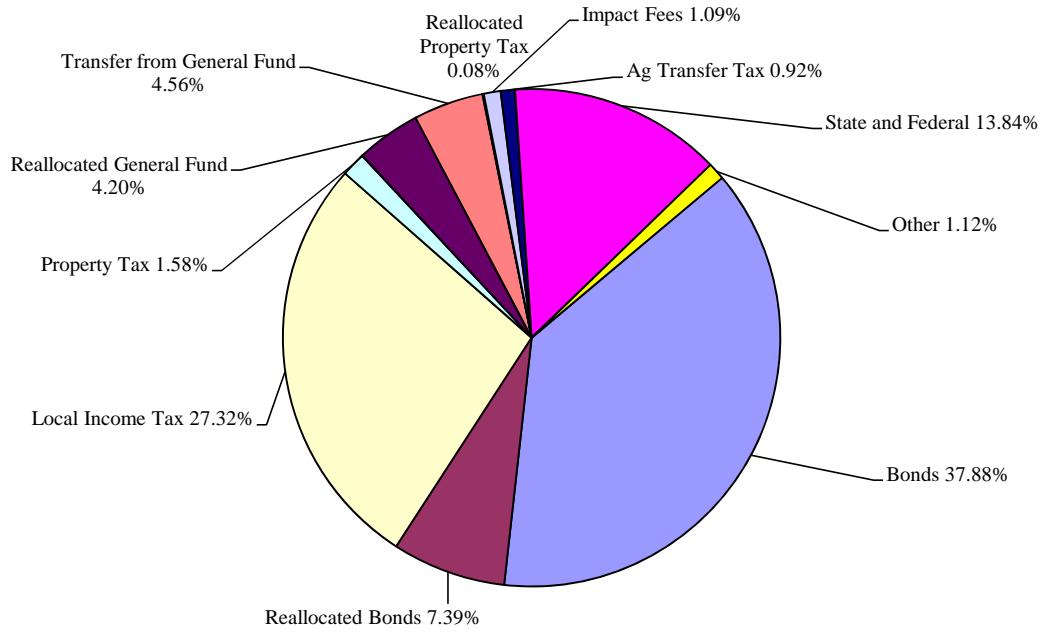
Direct Capital Revenues include funds earmarked by the Commissioners for use in the Capital Fund. These revenues are appropriated directly to the Capital Fund rather than being transferred from the General Fund. Approximately 9.1% of Local Income Tax collected is appropriated for school construction. 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

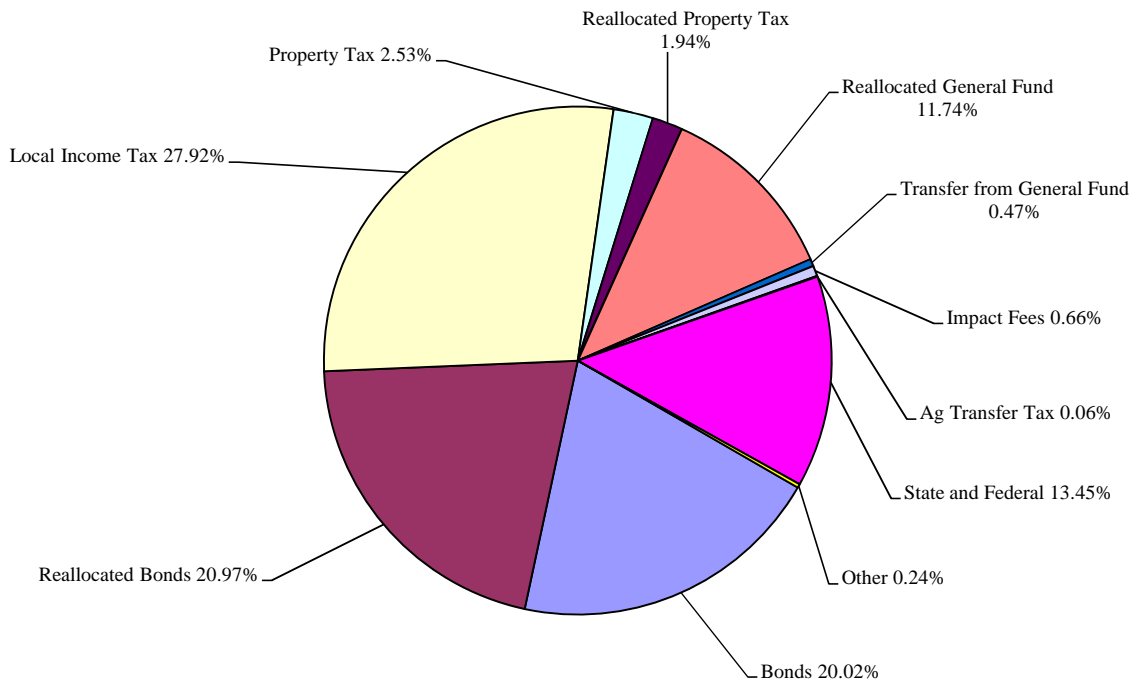
Fiscal Year 2016 Budget

\$45,995,701



Fiscal Year 2015 Budget

\$48,310,477



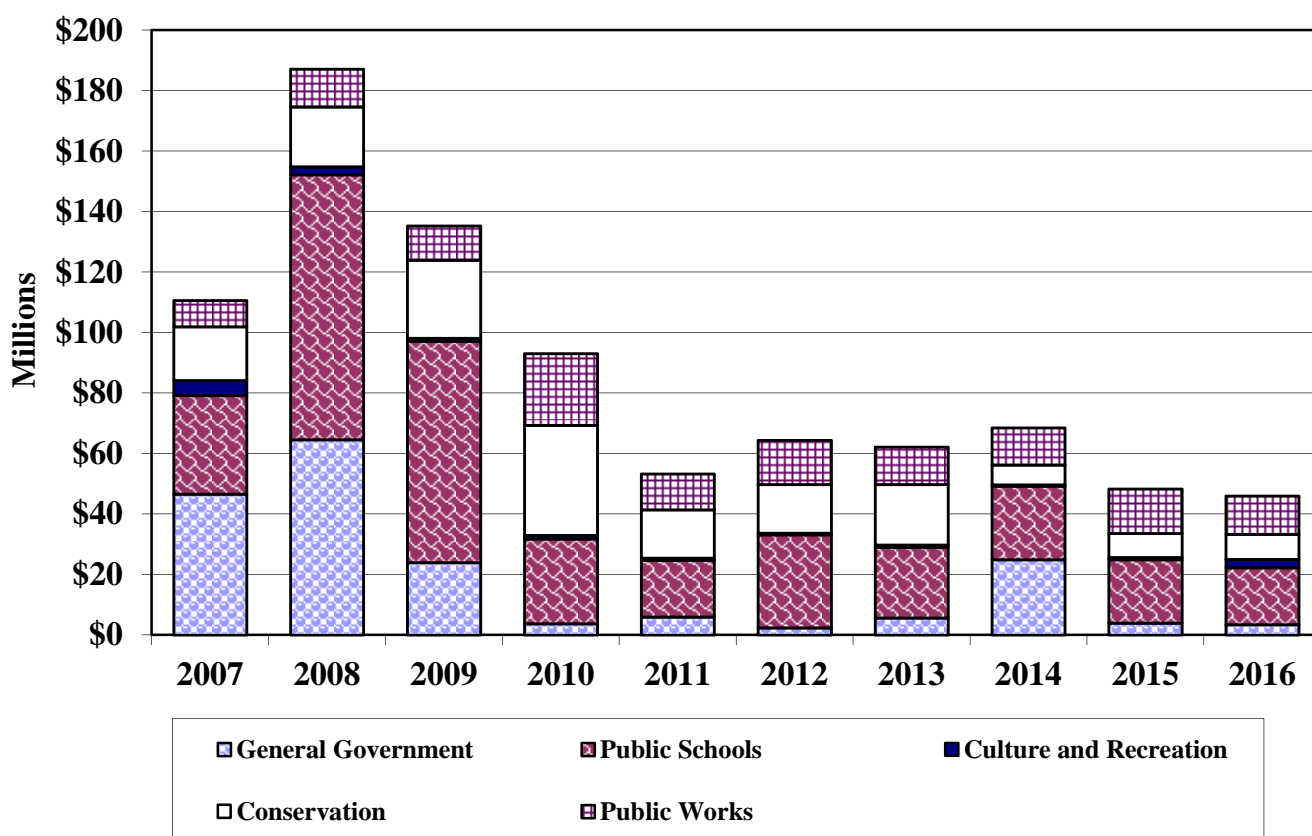
FY 14 - FY 16 Capital Fund Appropriations

| Appropriation Area | Fiscal Year | | | \$ Change FY 15 to FY 16 |
|-----------------------------|---------------------|---------------------|---------------------|--------------------------------|
| | 2014 Budget | 2015 Budget | 2016 Budget | |
| Public Schools | \$24,247,315 | \$20,886,119 | \$18,864,090 | (\$2,022,029) |
| Conservation and Open Space | 6,584,700 | 7,921,300 | 8,256,520 | 335,220 |
| Public Works | 12,235,501 | 14,744,200 | 12,675,626 | (2,068,574) |
| Culture and Recreation | 466,000 | 762,600 | 2,807,793 | 2,045,193 |
| General Government | 24,966,500 | 3,996,258 | 3,391,672 | (604,586) |
| Total Appropriations | \$68,500,016 | \$48,310,477 | \$45,995,701 | (\$2,314,776) |

FY 14 - FY 16 Capital Fund Appropriations

| Appropriation Area | Fiscal Year | | | \$ Change FY 15 to FY 16 |
|---|---------------------|---------------------|---------------------|--------------------------------|
| | 2014 Budget | 2015 Budget | 2016 Budget | |
| <u>Public Schools</u> | \$24,247,315 | \$20,886,119 | \$18,864,090 | (\$2,022,029) |
| <u>Conservation and Open Space</u> | \$6,584,700 | \$7,921,300 | \$8,256,520 | \$335,220 |
| <u>Public Works</u> | | | | |
| Roads | \$12,091,001 | \$14,465,000 | \$11,933,326 | (\$2,531,674) |
| Bridges | 144,500 | 279,200 | 742,300 | 463,100 |
| Public Works Total | \$12,235,501 | \$14,744,200 | \$12,675,626 | (\$2,068,574) |
| <u>Culture and Recreation</u> | \$466,000 | \$762,600 | \$2,807,793 | \$2,045,193 |
| <u>General Government</u> | | | | |
| County Facilities | \$1,690,500 | \$3,005,458 | \$3,181,672 | \$176,214 |
| 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) |
| General Government Total | \$24,966,500 | \$3,996,258 | \$3,391,672 | (\$604,586) |
| Total Appropriations | \$68,500,016 | \$48,310,477 | \$45,995,701 | (\$2,314,776) |

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.

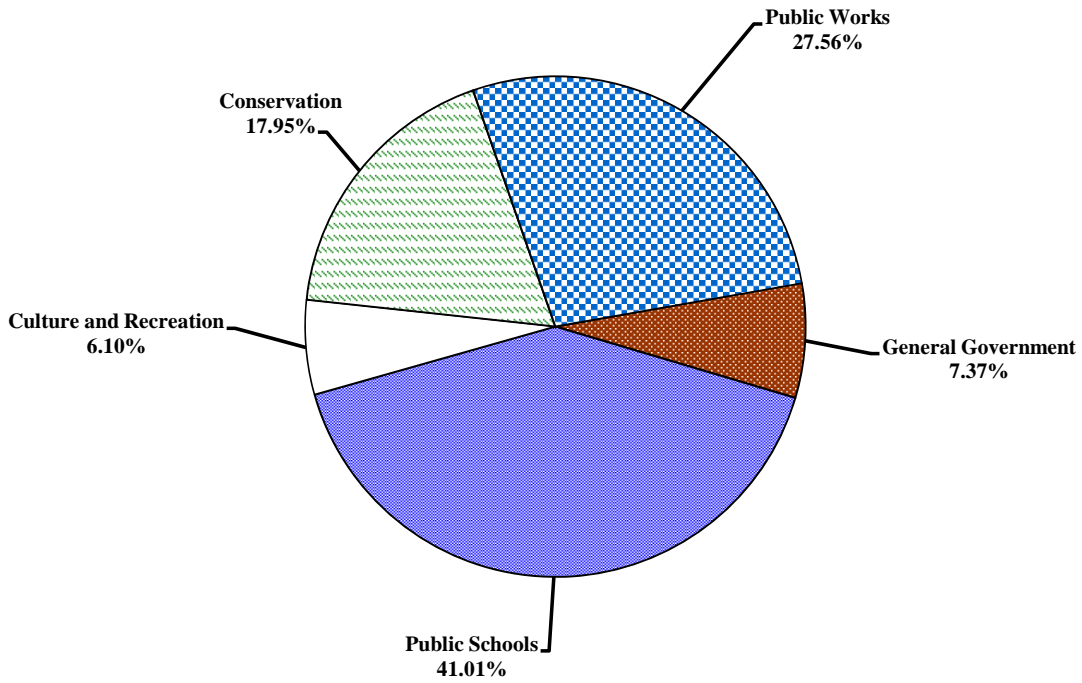
Culture and Recreation includes the purchase of land for parks, development of parks, ballfields, Self-Help projects, park restorations and Union Mills Homestead.

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

Capital Fund Appropriations

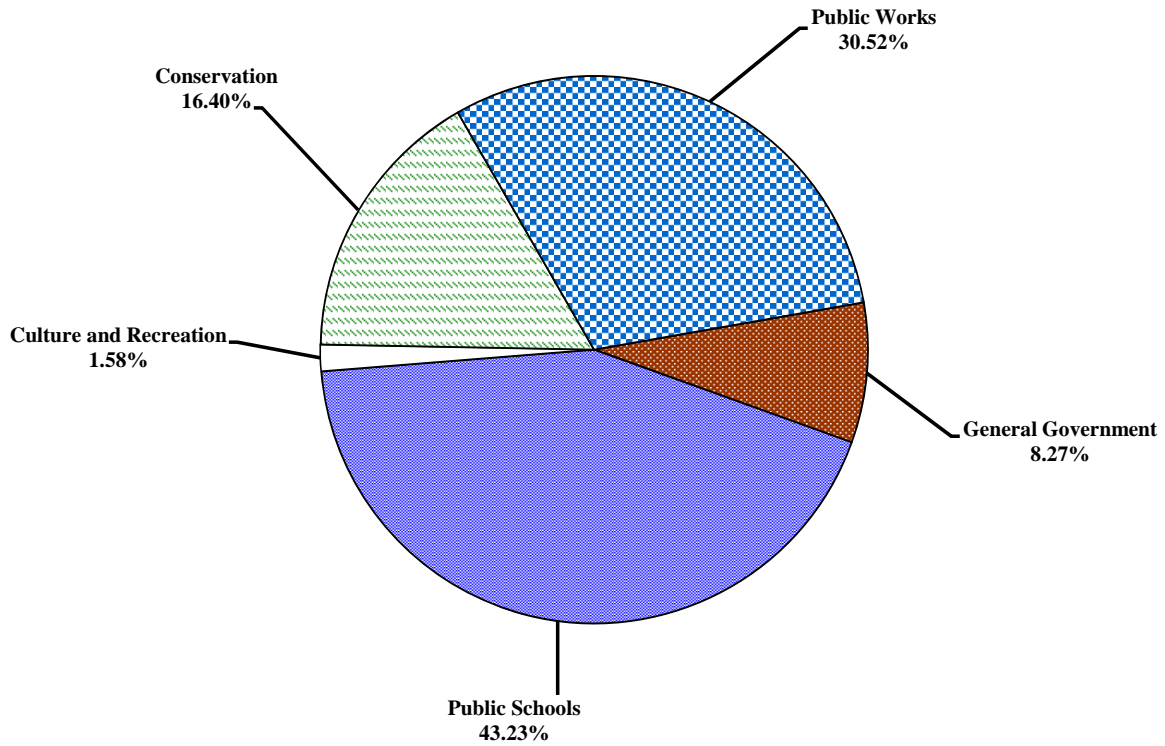
Fiscal Year 2016 Budget

\$45,995,701



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

| From | To | Current | Bonds | Other |
|-------------------------------------|--------------------------------------|-----------------------|-----------------------|--------------------|
| 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 | |
| 8505 Pavement Preservation FY 15 | Pavement Management FY 16 | | | 96,008.10 |
| | | <u>\$1,971,091.82</u> | <u>\$3,400,712.59</u> | <u>\$96,008.10</u> |

Community Investment Plan for FISCAL YEAR 2016

| | Total 2016 | Source of Funding | | | Federal and Other |
|---|---------------------|---------------------|---------------------|--------------------|----------------------|
| | | Other | Local Bonds | State | |
| <u>PUBLIC SCHOOLS</u> | | | | | |
| Charles Carroll Elementary Modernization | \$1,526,000 | \$0 | \$1,526,000 | \$0 | \$0 |
| 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 | | | |
| 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 |
| PUBLIC SCHOOLS TOTAL | \$18,864,090 | \$12,568,090 | \$4,020,000 | \$2,276,000 | \$0 |
| <u>CONSERVATION AND OPEN SPACE</u> | | | | | |
| 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 Maintenance | 280,000 | 0 | 280,000 | 0 | 0 |
| Watershed Assessment and Improvement (NPDES) | 4,916,000 | 287,800 | 4,112,200 | 0 | 516,000 |
| CONSERVATION AND OPEN SPACE TOTAL | \$8,256,520 | \$1,477,520 | \$5,763,000 | \$500,000 | \$516,000 |
| <u>PUBLIC WORKS</u> | | | | | |
| - 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 | 38,126 | 38,126 | 0 | 0 | 0 |
| Small Drainage Structures | 81,000 | 0 | 81,000 | 0 | 0 |
| ROADS TOTAL | \$11,933,326 | \$838,126 | \$9,713,192 | \$1,382,008 | \$0 |
| - 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 |
| BRIDGES TOTAL | \$742,300 | \$163,300 | \$419,000 | \$0 | \$160,000 |
| PUBLIC WORKS TOTAL | \$12,675,626 | \$1,001,426 | \$10,132,192 | \$1,382,008 | \$160,000 |
| <u>CULTURE AND RECREATION</u> | | | | | |
| 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 |
| CULTURE AND RECREATION TOTAL | \$2,807,793 | \$759,643 | \$0 | \$2,048,150 | \$0 |
| <u>GENERAL GOVERNMENT</u> | | | | | |
| 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 |
| 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 |
| GENERAL GOVERNMENT TOTAL | \$3,391,672 | \$2,481,672 | \$910,000 | \$0 | \$0 |
| GRAND TOTAL | \$45,995,701 | \$18,288,351 | \$20,825,192 | \$6,206,158 | \$676,000 |