

Supplementary Information

General-Non-GAAP
SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2008

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Revenues				
Taxes - Local Property				
Real property	\$ 158,163,300	\$ 158,163,300	\$ 160,189,172	\$ 2,025,872
Real property - prior years	(100)	(100)	103	203
Personal property	300,000	300,000	295,178	(4,822)
Railroad and public utilities	6,750,000	6,750,000	7,249,353	499,353
Ordinary business corporations	6,500,000	6,500,000	7,001,652	501,652
Penalties and interest-delinquent taxes	600,000	600,000	753,096	153,096
Semi-annual service charges	200,000	200,000	546,034	346,034
	<u>172,513,200</u>	<u>172,513,200</u>	<u>176,034,588</u>	<u>3,521,388</u>
Deductions				
Discounts allowed on taxes	(600,000)	(600,000)	(723,195)	(123,195)
Senior tax credit	-	-	(10,091)	(10,091)
Homestead tax credit	(23,425,000)	(23,425,000)	(22,629,816)	795,184
	<u>(24,025,000)</u>	<u>(24,025,000)</u>	<u>(23,363,102)</u>	<u>661,898</u>
Net Taxes - Local Property	<u>148,488,200</u>	<u>148,488,200</u>	<u>152,671,486</u>	<u>4,183,286</u>
Taxes - Local Other				
Payment in Lieu of Taxes	-	-	25,563	25,563
Income tax	104,000,000	104,000,000	107,251,813	3,251,813
911 service fees	1,350,000	1,350,000	1,240,906	(109,094)
Recordation	20,500,000	20,500,000	14,948,705	(5,551,295)
Admissions	400,000	400,000	386,184	(13,816)
Total Taxes - Local Other	<u>126,250,000</u>	<u>126,250,000</u>	<u>123,853,171</u>	<u>(2,396,829)</u>
Taxes - State Shared				
Police aid	975,000	975,000	917,279	(57,721)
Recordation	-	-	7,941	7,941
Highway	12,000,000	12,000,000	10,819,741	(1,180,259)
Total Taxes - State Shared	<u>12,975,000</u>	<u>12,975,000</u>	<u>11,744,961</u>	<u>(1,230,039)</u>
Licenses and Permits				
Beer, wine and liquor licenses	200,000	200,000	209,362	9,362
Amusement	10,000	10,000	12,821	2,821
Traders	140,000	140,000	145,273	5,273
Animal	75,000	75,000	115,212	40,212
Buildings	970,000	970,000	1,057,599	87,599
Mobile home licenses	72,000	72,000	62,897	(9,103)
Marriage	36,000	36,000	34,960	(1,040)
Grading	32,000	32,000	28,846	(3,154)
Total Licenses and Permits	<u>1,535,000</u>	<u>1,535,000</u>	<u>1,666,970</u>	<u>131,970</u>
Intergovernmental Revenues-Grants from State				
Johnson Grass	4,000	4,000	4,000	-
State Aid-Fire Companies	265,000	265,000	263,132	(1,868)
Parks/Recreation Facilities	5,000	5,000	11,714	6,714
Security Interest Filing Fee	-	-	765	765
Grand & Petit Jury Reimburse	27,000	27,000	46,320	19,320
Circuit Court Master Reimb	334,500	334,500	251,083	(83,417)
City of Westminster	-	-	47,125	47,125
Total Intergovernmental Revenues	<u>635,500</u>	<u>635,500</u>	<u>624,139</u>	<u>(11,361)</u>

General-Non-GAAP
SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2008

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Charges for Services				
General Government				
Lien certificates	\$ 120,000	\$ 120,000	\$ 139,100	\$ 19,100
Data processing	13,000	13,000	4,641	(8,359)
Hearing fees-zoning appeals	27,000	27,000	12,706	(14,294)
Copy fees and code books	18,000	18,000	13,689	(4,311)
Telephone	65,000	65,000	57,956	(7,044)
Health depart-telephone and janitorial	45,000	45,000	64,853	19,853
Hearing fees-zoning administration	4,500	4,500	3,449	(1,051)
Total Serv Chrg - General Government	292,500	292,500	296,394	3,894
Public Safety				
Sheriff's services-salary recovery	3,500	3,500	1,319	(2,181)
Sheriff's services-fees	90,000	90,000	105,400	15,400
Sheriff's services-detention center	800,000	800,000	907,511	107,511
Resident trooper reimbursement	80,000	80,000	120,981	40,981
Inspection fees-towns	40,000	40,000	8,550	(31,450)
Inspections fees-roads	90,000	90,000	181,747	91,747
Inspections fees-development review	25,000	25,000	22,733	(2,267)
Detention center-commissary	26,000	26,000	21,634	(4,366)
Detention center-work release	150,000	150,000	125,655	(24,345)
Sheriff-INS inmate days	150,000	150,000	248,970	98,970
Sheriff/INS-transport	10,000	10,000	93,902	83,902
Sheriff-home detention	58,000	58,000	41,329	(16,671)
Sheriff-INS-medical	500	500	-	(500)
Soc Sec admin incentive program	2,000	2,000	600	(1,400)
Juvenile transport	125,000	125,000	107,638	(17,362)
State criminal alien assistance program	-	-	18,132	18,132
Total Serv Chrg - Public Safety	1,650,000	1,650,000	2,006,101	356,101
Public Works				
Courthouse annex-rent/heat	-	-	13,119	13,119
Vehicle maintenance	900,000	900,000	402,673	(497,327)
Road maintenance	80,000	80,000	105,445	25,445
Development review	355,000	355,000	266,998	(88,002)
Fuel reimbursements	-	-	690,882	690,882
Stormwater/environment review fee	100,000	100,000	101,410	1,410
Engineering review fees	60,000	60,000	45,755	(14,245)
Engineering review fees	-	-	7,350	7,350
Forest conservation review fee	40,000	40,000	38,270	(1,730)
Tower location analysis fee	7,600	7,600	466	(7,134)
Weed control spraying	7,000	7,000	10,229	3,229
Total Serv Chrg - Public Works	1,549,600	1,549,600	1,682,597	132,997
Recreation and Parks				
Farm museum	417,000	417,000	543,176	126,176
Piney Run Park	198,000	198,000	226,901	28,901
Hashawha environmental center	215,000	215,000	409,266	194,266
Interpretation and conservation	63,200	63,200	61,224	(1,976)
General public & school/youth programs	30,000	30,000	22,465	(7,535)
Outdoor school meals/concessions	148,000	148,000	143,208	(4,792)
Sports complex	110,500	110,500	95,883	(14,617)

General-Non-GAAP
SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2008

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Recreation and Parks continued				
Pavilion & facility rentals	\$ 26,000	\$ 26,000	\$ 34,150	\$ 8,150
Total Recreation and Parks	1,207,700	1,207,700	1,536,273	328,573
Total Charges for Services	4,699,800	4,699,800	5,521,365	821,565
Fines and Forfeits				
Circuit court fines	55,000	55,000	47,649	(7,351)
Liquor license fines	6,000	6,000	2,600	(3,400)
Animal violation fines	18,000	18,000	22,460	4,460
Civil zoning violations	3,000	3,000	2,725	(275)
Humane society impoundment fees	8,000	8,000	24,297	16,297
Parking violations-sheriff	3,000	3,000	778	(2,222)
Total Fines and Forfeits	93,000	93,000	100,509	7,509
Interest	8,495,000	8,495,000	9,415,445	920,445
Miscellaneous Revenues				
Rents and concessions	560,000	560,000	1,803,970	1,243,970
Refunds	75,000	75,000	117,119	42,119
Equipment sales	50,000	50,000	78,727	28,727
Postage	40,000	40,000	27,554	(12,446)
Health department	2,000	2,000	2,264	264
County attorney fees	175,000	175,000	248,169	73,169
Board of education surplus	246,461	246,461	-	(246,461)
Activities/special events	40,000	40,000	42,254	2,254
Advertising	14,000	14,000	12,500	(1,500)
Miscellaneous	319,200	319,200	759,501	440,301
Total Miscellaneous Revenues	1,521,661	1,521,661	3,092,058	1,570,397
Total Revenues	304,693,161	304,693,161	308,690,104	3,996,943
Expenditures				
General Government				
County Commissioners				
Legislative	695,810	695,810	798,956	(103,146)
Management Analysis	201,750	201,750	188,063	13,687
Farm Museum	767,240	779,240	891,992	(112,752)
Media Relations	204,080	208,540	227,629	(19,089)
Zoning Administrator	164,930	164,930	201,452	(36,522)
Technology Services	2,751,880	2,751,880	2,741,556	10,324
Production/Distribution Service	379,820	379,820	398,341	(18,521)
Total County Commissioners	5,165,510	5,181,970	5,447,989	(266,019)
Judicial				
Adjudication-Criminal/Civil	1,235,950	1,270,510	1,443,194	(172,684)
Voluntary Community Services	147,200	158,975	194,888	(35,913)
Circuit Court Masters	404,420	404,420	467,261	(62,841)
Adjudication of Estates	31,960	31,960	33,612	(1,652)
Criminal Prosecution	1,973,590	1,973,590	2,372,415	(398,825)
County Attorney	926,400	926,400	1,025,691	(99,291)
Total Judicial	4,719,520	4,765,855	5,537,061	(771,206)
Carroll County Board of Elections	582,070	582,070	495,821	86,249
Total Carroll County Board of Elections	582,070	582,070	495,821	86,249

General-Non-GAAP
SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2008

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Office of the Comptroller				
Comptroller Administration	\$ 253,800	\$ 253,800	\$ 293,225	\$ (39,425)
Accounting	671,650	675,345	850,242	(174,897)
Purchasing	392,420	392,420	421,352	(28,932)
Independent Post - Auditing	44,400	51,400	51,400	-
Bond Issuance Expense	190,170	179,475	154,568	24,907
Collections Office	397,700	397,700	492,062	(94,362)
Total Office of the Comptroller	1,950,140	1,950,140	2,262,849	(312,709)
Human Resources & Personnel Services				
Human Resources Administration	736,910	736,910	883,651	(146,741)
Fringe Benefits	17,198,170	17,198,170	11,950,802	5,247,368
Personnel Services	129,190	129,190	144,082	(14,892)
Total Human Resources & Personnel Services	18,064,269	18,064,270	12,978,535	5,085,735
Management and Budget				
Management and Budget Administration	239,320	192,910	225,997	(33,087)
Risk Management	2,320,970	2,320,970	1,878,751	442,219
Budget	384,000	430,410	476,817	(46,407)
Grant Management	112,630	112,630	136,260	(23,630)
Total Management and Budget	3,056,920	3,056,920	2,717,825	339,095
Planning				
Planning Administration	552,320	592,448	697,249	(104,801)
Planning	677,310	637,182	714,103	(76,921)
Development Review	411,590	411,590	454,523	(42,933)
Environment & Resource Protect	230,410	230,410	246,907	(16,497)
Resources Management	879,790	879,790	973,204	(93,414)
Total Planning	2,751,420	2,751,420	3,085,986	(334,566)
General Services				
General Services Administrative	221,710	221,710	236,754	(15,044)
Permits & Inspections	1,154,140	1,180,032	1,456,615	(276,583)
Building Construction	372,250	376,950	449,020	(72,070)
Facilities Administration	4,820,482	4,739,890	5,155,556	(415,666)
Facilities	2,664,043	2,534,043	2,428,691	105,352
Fleet Management	5,398,375	5,606,375	5,805,255	(198,880)
Warehouse Operations	211,060	215,060	270,430	(55,370)
Total General Services	14,842,060	14,874,060	15,802,321	(928,261)
Miscellaneous				
Youth services	545,090	545,090	545,090	-
Administrative Hearings	90,480	90,480	92,439	(1,959)
Board of License Commissioners	99,230	99,230	120,874	(21,644)
Citizen Services	415,695	415,695	461,235	(45,540)
Long Term Treatment Facility	750,000	750,000	562,541	187,459
Aging	845,690	845,690	958,183	(112,493)
CC Advocacy/Investigation Center	143,391	143,390	164,902	(21,512)
Property tax payments to municipalities	15,526	15,526	15,526	-
Permits and fee payments to municipalities	15,000	15,000	13,910	1,090
Liquor license payments to municipalities	22,007	24,323	24,323	-
Town programs	2,094,880	2,094,880	2,094,880	-
Total Miscellaneous	5,036,989	5,039,304	5,053,903	(14,599)
Total General Government	56,168,898	56,266,009	53,382,290	2,883,719

General-Non-GAAP
SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2008

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Public Safety				
Police Protection				
Detention Center	\$ 6,233,240	\$ 6,257,240	\$ 7,367,530	\$ (1,110,290)
Resident Trooper Program	5,185,030	5,185,030	5,131,164	53,866
Sheriff Services	4,623,880	4,644,280	5,490,292	(846,012)
Total Police Protection	16,042,150	16,086,550	17,988,986	(1,902,436)
Fire Department				
Volunteer Companies	5,860,125	6,278,540	6,251,229	27,311
EMS24/7 Services	3,580,020	3,580,020	3,551,149	28,871
Total Fire Department	9,440,145	9,858,560	9,802,378	56,182
Emergency Services				
Emergency Service Operations	2,147,029	2,155,029	1,990,304	164,725
911 - Emergency Service	1,162,491	1,162,491	1,364,707	(202,216)
Civil Defense	20,930	20,930	14,057	6,873
Total Emergency Services	3,330,450	3,338,450	3,369,068	(30,618)
Other Protection				
Humane Society	735,550	735,550	735,550	-
State aid-fire protection	270,000	267,684	263,132	4,552
Transfer to LOSAP Fund	1,000,000	1,000,000	1,000,000	-
Total Other Protection	2,005,550	2,003,234	1,998,682	4,552
Total Public Safety	30,818,295	31,286,794	33,159,114	(1,872,320)
Public Works				
Public Works-Administration	296,220	296,220	347,413	(51,193)
Roads Operations	6,993,000	6,818,000	7,590,872	(772,872)
Traffic Control	272,530	382,530	377,885	4,645
Engineering-Design	312,180	312,180	375,338	(63,158)
Engineering-Inspection	329,230	329,230	400,534	(71,304)
Emergency Maintenance-Snow	1,417,620	1,482,620	1,399,172	83,448
Engineering	282,460	282,160	315,791	(33,631)
Engineering-Survey	187,820	188,120	235,263	(47,143)
Road Grant - Local	35,387	35,387	35,387	-
Total Public Works	10,126,447	10,126,447	11,077,655	(951,208)
Health				
Health Department	3,109,290	3,109,290	3,109,673	(383)
Weed Control	30,220	30,220	28,427	1,793
Gypsy Moth Control	20,000	30,000	26,245	3,755
Domestic Violence	71,020	71,020	71,020	-
Change, Inc.	239,160	239,160	239,160	-
Sexual Abuse Treatment Center	196,215	196,215	196,215	-
Junction	126,505	126,505	126,505	-
CCARC-Non Matching	239,160	239,160	239,160	-
Target, Inc.	239,160	239,160	239,160	-
Rape Crisis	89,160	89,160	89,160	-
Total Health	4,359,890	4,369,890	4,364,725	5,165
Social Services				
Social Services-Local Funds	197,645	197,645	197,645	-
Social Services Continued				

General-Non-GAAP
SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2008

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Human Services	\$ 797,100	\$ 797,100	\$ 797,100	\$ -
Victim Witness Assistance	170,910	170,910	205,460	(34,550)
Total Social Services	1,165,655	1,165,655	1,200,205	(34,550)
Education				
CC Public Ed & Gov Cable Access	485,500	485,500	472,742	12,758
Hashawha	706,400	706,400	831,755	(125,355)
CC Board of Ed-Local Funds	149,206,000	149,206,000	148,065,490	1,140,510
Community College	6,111,000	6,111,000	6,111,000	-
Total Education	156,508,900	156,508,900	155,480,987	1,027,913
Library	7,136,000	7,136,000	7,717,198	(581,198)
Recreation and Parks				
Participation Recreation				
Recreation & Parks-Administration	261,585	261,585	304,965	(43,380)
Recreation	277,970	277,970	321,259	(43,289)
Piney Run	451,890	451,890	515,917	(64,027)
Sports Complex	195,540	195,540	184,912	10,628
Total Participation Recreation	1,186,985	1,186,985	1,327,053	(140,068)
Spectator Recreation				
Historical Society	60,000	60,000	60,000	-
Homestead Museum	20,000	20,000	20,000	-
Total Spectator Recreation	80,000	80,000	80,000	-
Total Recreation and Parks	1,266,985	1,266,985	1,407,053	(140,068)
Conservation of Natural Resources				
Agriculture Extension Service	432,740	432,740	430,119	2,621
Soil Conservation Service	336,000	350,000	391,290	(41,290)
Total Conservation of Natural Resources	768,740	782,740	821,409	(38,669)
Economic Development				
Economic Development-Administration	604,830	604,830	684,148	(79,318)
BERC Management	138,900	138,900	164,385	(25,485)
Economic Development-Marketing	-	-	(1,000)	1,000
Econ Devl-Industrial Grants	3,000,000	3,000,000	2,607,519	392,481
Tourism	282,700	282,700	288,454	(5,754)
Total Economic Development	4,026,430	4,026,430	3,743,506	282,924
Reserve for Contingencies	9,141,438	6,338,528	-	6,338,528
Debt Service				
Debt Service - Board of Education	10,689,000	10,689,000	9,597,463	1,091,537
Debt Service - County	21,126,520	23,432,871	23,432,870	1
Total Debt Service	31,815,520	34,121,871	33,030,333	1,091,538
Total Expenditures	313,303,198	313,396,249	305,384,475	8,011,774
Excess (Deficiency) of Revenues over Expenditures	(8,610,037)	(8,703,088)	3,305,629	12,008,717
Other Financing Sources (Uses)				
Appropriated fund balance	\$ 13,542,642	\$ 13,542,642	\$ -	\$ 13,542,642

General-Non-GAAP
SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2008

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Transfers In	8,939,197	8,939,197	8,919,427	19,770
Bonds issued	-	-	8,115,000	(8,115,000)
Bonds premium	-	-	672,349	(672,349)
Long term notes payable	-	-	2,545,263	(2,545,263)
Ag Pres Debt Svc Reserve	1,197,000	1,197,000	-	1,197,000
Total Other Financing Sources	23,678,839	23,678,839	20,252,039	3,426,800
Other Financing Uses				
Transfer to Escrow Account	-	-	(6,786,798)	6,786,798
Operating Transfers Out:				
Transfer to Capital Fund	(6,453,190)	(6,453,190)	(6,453,190)	-
Transfer to Special Revenue Funds - Grants	(1,315,339)	(1,222,288)	(1,222,287)	1
Transfer to Enterprise Funds	(3,314,850)	(3,314,850)	(3,314,850)	-
Transfer to PensionFund	(985,423)	(985,423)	-	(985,423)
Transfer to OPEB Fund	(3,000,000)	(3,000,000)	-	(3,000,000)
Total Other Financing Uses	(15,068,802)	(14,975,751)	(17,777,125)	2,801,376
Total Other Financing Sources (Uses)	8,610,037	8,703,088	2,474,914	6,228,176
Net Change in Fund Balance	\$ -	\$ -	5,780,543	\$ 5,780,541
Fund Balance - Beginning			74,964,674	
Fund Balance - Ending			\$ 80,745,217	

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Balance Sheet
Other Governmental Funds
For the Year Ended June 30, 2008

	Impact Fees Fund	Agricultural Transfer Tax Fund	Hotel Rental Tax Fund	Cable Franchise Fee Fund	Grant Fund	Total
Assets						
Equity in pooled cash and investments	\$ 678,439	\$ 351,874	\$ 314,231	\$ 999,591	\$ 1,725,705	\$ 4,069,840
Accounts receivable	-	-	-	-	1,038,894	1,038,894
Prepaid costs	-	-	-	-	335,947	335,947
Total assets	<u>\$ 678,439</u>	<u>\$ 351,874</u>	<u>\$ 314,231</u>	<u>\$ 999,591</u>	<u>\$ 3,100,546</u>	<u>\$ 5,444,681</u>
Liabilities and fund balance						
Liabilities						
Accounts payable	\$ -	\$ 4,084	\$ -	\$ -	\$ 1,047,873	\$ 1,051,957
Accrued expenditures	-	-	-	-	90,334	90,334
Deferred revenue	-	-	-	-	1,962,339	1,962,339
Total liabilities	<u>-</u>	<u>4,084</u>	<u>-</u>	<u>-</u>	<u>3,100,546</u>	<u>3,104,630</u>
Fund balance						
Unreserved and undesignated	678,439	347,790	314,231	999,591	-	2,340,051
	<u>678,439</u>	<u>347,790</u>	<u>314,231</u>	<u>999,591</u>	<u>-</u>	<u>2,340,051</u>
Total liabilities and fund balances	<u>\$ 678,439</u>	<u>\$ 351,874</u>	<u>\$ 314,231</u>	<u>\$ 999,591</u>	<u>\$ 3,100,546</u>	<u>\$ 5,444,681</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Other Governmental Funds
For the Year Ended June 30, 2008

	Impact Fees Fund	Agricultural Transfer Tax Fund	Hotel Rental Tax Fund	Cable Franchise Fee Fund	Grant Fund	Total
Revenues						
Charges for service:						
Farm museum	\$ -	\$ -	\$ -	\$ -	\$ 35,548	\$ 35,548
Recreation and parks	-	-	-	-	231,100	231,100
Intergovernmental revenues:						
Commission on aging	-	-	-	-	1,341,889	1,341,889
Housing & community development	-	-	-	-	5,036,661	5,036,661
Job training partnership act	-	-	-	-	458,997	458,997
Sheriff	-	-	-	-	442,968	442,968
Citizen services	-	-	-	-	2,084,659	2,084,659
States attorney	-	-	-	-	604,619	604,619
Circuit court	-	-	-	-	540,622	540,622
EOC	-	-	-	-	428,160	428,160
Risk Management	-	-	-	-	3,429	3,429
Tourism	-	-	-	-	34,951	34,951
Planning	-	-	-	-	756,060	756,060
Impact fees	1,350,460	-	-	-	-	1,350,460
Agricultural transfer tax	-	439,268	-	-	-	439,268
Hotel Rental Tax	-	-	311,049	-	-	311,049
Cable Franchise Fee	-	-	-	981,457	-	981,457
Interest	225,301	-	5,343	19,443	-	250,087
Total revenues	<u>1,575,761</u>	<u>439,268</u>	<u>316,392</u>	<u>1,000,900</u>	<u>11,999,663</u>	<u>15,331,984</u>
Expenditures						
General government	-	-	-	-	11,454,960	11,454,960
Public safety	-	-	-	-	1,005,973	1,005,973
Health	-	-	-	-	4,000	4,000
Recreation and parks	-	-	-	-	239,199	239,199
Economic development	-	-	-	-	517,818	517,818
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,221,950</u>	<u>13,221,950</u>
Excess (deficiency) of revenues over (under) expenditures	1,575,761	439,268	316,392	1,000,900	(1,222,287)	2,110,034
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	1,222,287	1,222,287
Transfers out	(9,000,000)	(1,000,000)	(262,930)	(702,800)	-	(10,965,730)
Total Other Financing Sources (Uses)	<u>(9,000,000)</u>	<u>(1,000,000)</u>	<u>(262,930)</u>	<u>(702,800)</u>	<u>1,222,287</u>	<u>(9,743,443)</u>
Net change in fund balances	(7,424,239)	(560,732)	53,462	298,100	-	(7,633,409)
Fund balances - beginning	8,102,678	908,522	260,769	701,491	-	9,973,460
Fund balances - ending	<u>\$ 678,439</u>	<u>\$ 347,790</u>	<u>\$ 314,231</u>	<u>\$ 999,591</u>	<u>\$ -</u>	<u>\$ 2,340,051</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Impact Fees Fund
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budgetary (NON-GAAP) vs. Actual
For the Year Ended June 30, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Impact fees	\$ 9,000,000	\$ 9,000,000	\$ 1,350,460	\$ (7,649,540)
Interest			225,301	225,301
Total revenues	<u>9,000,000</u>	<u>9,000,000</u>	<u>1,575,761</u>	<u>(7,424,239)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers out	<u>(9,000,000)</u>	<u>(9,000,000)</u>	<u>(9,000,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(9,000,000)</u>	<u>(9,000,000)</u>	<u>(9,000,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(7,424,239)</u>	<u>\$ (7,424,239)</u>
Fund balance - beginning			<u>8,102,678</u>	
Fund balance - ending			<u>\$ 678,439</u>	

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Agricultural Transfer Tax Fund
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budgetary (NON-GAAP) vs. Actual
For the Year Ended June 30, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Agricultural Transfer Tax	\$ 1,000,000	\$ 1,000,000	\$ 439,268	\$ (560,732)
Total revenues	1,000,000	1,000,000	439,268	(560,732)
EXPENDITURES				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	1,000,000	1,000,000	439,268	(560,732)
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	-
Total other financing sources (uses)	(1,000,000)	(1,000,000)	(1,000,000)	-
Net change in fund balance	\$ -	\$ -	(560,732)	\$ (560,732)
Fund balance - beginning			908,522	
Fund balance - ending			\$ 347,790	

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Hotel Rental Tax Fund
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budgetary (NON-GAAP) vs. Actual
For the Year Ended June 30, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Hotel Rental Tax	\$ 282,700	\$ 282,700	\$ 311,049	\$ 28,349
Interest		-	5,343	5,343
Total revenues	<u>282,700</u>	<u>282,700</u>	<u>316,392</u>	<u>33,692</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>282,700</u>	<u>282,700</u>	<u>316,392</u>	<u>33,692</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(282,700)</u>	<u>(282,700)</u>	<u>(262,930)</u>	<u>19,770</u>
Total other financing sources (uses)	<u>(282,700)</u>	<u>(282,700)</u>	<u>(262,930)</u>	<u>19,770</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>53,462</u>	<u>\$ 53,462</u>
Fund balance - beginning			<u>260,769</u>	
Fund balance - ending			<u>\$ 314,231</u>	

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Cable Franchise Fee Fund
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budgetary (NON-GAAP) vs. Actual
For the Year Ended June 30, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Cable Franchise Fee	\$ 702,800	\$ 702,800	\$ 981,457	\$ 278,657
Interest			19,443	
Total revenues	<u>702,800</u>	<u>702,800</u>	<u>1,000,900</u>	<u>278,657</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>702,800</u>	<u>702,800</u>	<u>1,000,900</u>	<u>278,657</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(702,800)</u>	<u>(702,800)</u>	<u>(702,800)</u>	<u>-</u>
Total other financing sources (uses)	<u>(702,800)</u>	<u>(702,800)</u>	<u>(702,800)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>298,100</u>	<u>\$ 278,657</u>
Fund balance - beginning			<u>701,491</u>	
Fund balance - ending			<u>\$ 999,591</u>	

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Grant Fund
Schedule of Revenues, Expenditures, and Change in Fund Balance
Budgetary (NON-GAAP) vs. Actual
For the Year Ended June 30, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues				
Commission on aging	\$ 1,172,456	\$ 1,279,882	\$ 1,339,720	\$ 59,838
Housing & community development	4,326,958	3,972,713	5,041,819	1,069,106
Job training partnership act	513,818	654,759	458,723	(196,036)
Sheriff	317,671	422,951	448,545	25,594
Citizen services	1,921,563	2,298,350	2,027,798	(270,552)
States attorney	297,111	576,587	604,143	27,556
Circuit court	689,518	629,661	540,622	(89,039)
EOC	379,933	384,905	381,860	(3,045)
Risk Management	-	3,429	1,759	(1,670)
Tourism	13,733	30,756	34,951	4,195
Farm Museum	30,025	40,633	178,610	137,977
Planning	768,293	438,621	766,566	327,945
Recreation and parks	48,000	135,000	97,553	(37,447)
Total revenues	<u>10,479,079</u>	<u>10,868,247</u>	<u>11,922,669</u>	<u>1,054,422</u>
EXPENDITURES				
General government	10,299,237	10,375,320	11,873,346	(1,498,026)
Public safety	761,967	956,089	701,148	254,941
Health	4,000	4,000	4,000	-
Recreation and parks	143,100	143,100	238,154	(95,054)
Economic development	590,423	709,385	46,408	662,977
Capital outlay	-	-	281,900	(281,900)
Total expenditures	<u>11,798,727</u>	<u>12,187,894</u>	<u>13,144,956</u>	<u>(957,062)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,319,648)</u>	<u>(1,319,647)</u>	<u>(1,222,287)</u>	<u>97,360</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,222,287	1,222,287
Total other financing sources (uses)	-	-	1,222,287	1,222,287
Net change in fund balance	<u>\$ (1,319,648)</u>	<u>\$ (1,319,647)</u>	<u>-</u>	<u>\$ 1,319,647</u>
Fund balance - beginning			-	
Fund balance - ending			<u>\$ -</u>	

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Schedule of Fiduciary Net Assets
Trust Funds
For the fiscal Year Ended June 30, 2008

	<u>Employee Pension Plan</u>	<u>LOSAP</u>	<u>Other Post Employment Benefits</u>	<u>Totals</u>
ASSETS:				
Cash and cash equivalents	\$ 503,017	\$ 786,094	\$ 511,308	\$ 1,800,419
Investments, at fair value:				
Bond funds	5,312,642	-	-	5,312,642
Equity funds	14,008,260	3,273,091	-	17,281,351
Other investment funds	-	4,223,371	-	4,223,371
Marketable securities	-	-	3,502,490	3,502,490
Total assets	<u>19,823,919</u>	<u>8,282,556</u>	<u>4,013,798</u>	<u>32,120,273</u>
LIABILITIES:				
Accounts payable	11,197	3,177	40	14,414
Due to primary government	-	-	329,700	329,700
Total liabilities	<u>11,197</u>	<u>3,177</u>	<u>329,740</u>	<u>344,114</u>
NET ASSETS:				
Held in trust for pension and OPEB benefits and other purposes	<u>\$ 19,812,722</u>	<u>\$ 8,279,379</u>	<u>\$ 3,684,058</u>	<u>\$ 31,776,159</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Schedule of Changes Fiduciary Net Assets
Trust Funds
For the fiscal Year Ended June 30, 2008

	<u>Employee Pension Plan</u>	<u>LOSAP</u>	<u>Other Post Employment Benefits</u>	<u>Totals</u>
ADDITIONS:				
Contributions:				
Employer	\$ 985,423	\$ 1,000,000	\$ 5,290,292	\$ 7,275,715
Plan members	669,444	-	186,846	856,290
Contributions from sources other than employer(s) and plan members	-	-	6,290	6,290
Total contributions	<u>1,654,867</u>	<u>1,000,000</u>	<u>5,483,428</u>	<u>8,138,295</u>
Investment income:				
Interest and dividends	7,494	35,640	186,680	229,814
Net increase(decrease) in the fair value of investments	<u>(1,863,339)</u>	<u>(382,470)</u>	<u>2,490</u>	<u>(2,243,319)</u>
Total investment earnings	<u>(1,855,845)</u>	<u>(346,830)</u>	<u>189,170</u>	<u>(2,013,505)</u>
Less investment expense	<u>52,163</u>	<u>13,217</u>	<u>-</u>	<u>65,380</u>
Net investment earnings	<u>(1,908,008)</u>	<u>(360,047)</u>	<u>189,170</u>	<u>(2,078,885)</u>
Total additions	<u>(253,141)</u>	<u>639,953</u>	<u>5,672,598</u>	<u>6,059,410</u>
DEDUCTIONS				
Benefits and refunds paid to plan members and beneficiaries				
	209,577	496,715	1,988,540	2,694,832
Administrative expenses	5,240	2,100	-	7,340
Total deductions	<u>214,817</u>	<u>498,815</u>	<u>1,988,540</u>	<u>2,702,172</u>
Change in net assets	<u>(467,958)</u>	<u>141,138</u>	<u>3,684,058</u>	<u>3,357,238</u>
Net assets-beginning	<u>20,280,680</u>	<u>8,138,241</u>	<u>-</u>	<u>28,418,921</u>
Net assets-ending	<u>\$ 19,812,722</u>	<u>\$ 8,279,379</u>	<u>\$ 3,684,058</u>	<u>\$ 31,776,159</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Statement of Changes in Assets and Liabilities
Agency Fund
For the Fiscal Year Ended June 30, 2008

<u>Carroll County Development Corporation</u>	Balance July 1, 2007	Additions	Deductions	Balance June 30, 2008
ASSETS				
Equity in pooled cash and investments	\$ 323,994	\$ 41,660	\$ 184,592	\$ 181,062
Receivables-notes, mortgages and leases	326,550	180,000	16,527	490,023
Total assets	<u>\$ 650,544</u>	<u>\$ 221,660</u>	<u>\$ 201,119</u>	<u>\$ 671,085</u>
LIABILITIES				
Due to Carroll County Development Corporation	\$ 650,544	\$ 41,660	\$ 21,119	\$ 671,085
Total liabilities	<u>\$ 650,544</u>	<u>\$ 41,660</u>	<u>\$ 21,119</u>	<u>\$ 671,085</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Statement of Changes in Assets and Liabilities
Agency Fund
For the Fiscal Year Ended June 30, 2008

<u>Other Post Employment Benefits</u>	Balance <u>July 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>June 30, 2008</u>
ASSETS				
Equity in pooled cash and investments	\$ 324,092	\$ -	\$ 324,092	\$ -
Total assets	<u>\$ 324,092</u>	<u>\$ -</u>	<u>\$ 324,092</u>	<u>\$ -</u>
 LIABILITIES				
Due to Other Post Employment Benefits	\$ 324,092	\$ -	\$ 324,092	\$ -
Total liabilities	<u>\$ 324,092</u>	<u>\$ -</u>	<u>\$ 324,092</u>	<u>\$ -</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Schedule of Net Assets
Other Proprietary Funds
June 30, 2008

	<u>Septage</u>	<u>Firearms</u>	<u>Total</u>
ASSETS			
Current Assets:			
Equity in pooled cash	272,380	116,762	389,142
Accounts receivables, net	60,319	-	60,319
Total current assets	<u>332,699</u>	<u>116,762</u>	<u>449,461</u>
Noncurrent Assets:			
Capital assets:			
Buildings	-	274,051	274,051
Improvements other than buildings	-	6,578	6,578
Autos, machinery, equipment	-	25,069	25,069
Construction in progress	185,278	-	185,278
Less accumulated depreciation	<u>-</u>	<u>(2,640)</u>	<u>(2,640)</u>
Total capital assets (net of accumulated depreciation)	<u>185,278</u>	<u>303,058</u>	<u>488,336</u>
Total assets	<u>517,977</u>	<u>419,820</u>	<u>937,797</u>
LIABILITIES			
Current liabilities:			
Accounts payable	49,792	9,135	58,927
Accrued interest payable	1,866	-	1,866
Long-term liabilities due within one year:			
General obligation bonds payable	<u>13,359</u>	<u>-</u>	<u>13,359</u>
Total current liabilities	<u>65,017</u>	<u>9,135</u>	<u>74,152</u>
Noncurrent liabilities:			
General obligation bonds payable	<u>173,282</u>	<u>-</u>	<u>173,282</u>
Total noncurrent liabilities	<u>173,282</u>	<u>-</u>	<u>173,282</u>
Total liabilities	<u>238,299</u>	<u>9,135</u>	<u>247,434</u>
NET ASSETS			
Invested in capital assets, net of related debt	1,363	303,058	304,421
Restricted for:			
Capital projects	14,722	10,943	25,665
Unrestricted	<u>263,593</u>	<u>96,684</u>	<u>360,277</u>
Total net assets	<u>279,678</u>	<u>410,685</u>	<u>690,363</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Schedule of Revenues, Expenses and Changes in Fund Net Assets
Other Proprietary Funds
For the Year Ended June 30, 2008

	<u>Septage</u>	<u>Firearms</u>	<u>Total</u>
Operating revenues:			
Charges for services	\$ 387,636	\$ 55,120	\$ 442,756
Total operating revenues	<u>387,636</u>	<u>55,120</u>	<u>442,756</u>
Operating expenses:			
Personal services	-	47,573	47,573
Contractual services	185,288	9,833	195,121
Materials and supplies	56,286	12,641	68,927
Rents and utilities	101,226	1,764	102,990
Miscellaneous	45,425	84	45,509
Depreciation	-	2,602	2,602
Total operating expenses	<u>388,225</u>	<u>74,497</u>	<u>462,722</u>
Operating income (loss)	<u>(589)</u>	<u>(19,377)</u>	<u>(19,966)</u>
Nonoperating revenues (expenses):			
Penalties and interest	10,321	5,775	16,096
Interest and fiscal charges	<u>(7,599)</u>	-	<u>(7,599)</u>
Total nonoperating revenue (expenses)	<u>2,722</u>	<u>5,775</u>	<u>8,497</u>
Income (loss) before extraordinary gain	<u>2,133</u>	<u>(13,602)</u>	<u>(11,469)</u>
Impairment gain on fire damage net of			
Insurance recovery	-	93,425	93,425
Insurance recovery	<u>-</u>	<u>145,853</u>	<u>145,853</u>
Change in net assets	<u>2,133</u>	<u>225,676</u>	<u>227,809</u>
Total net assets - beginning of year	<u>277,545</u>	<u>185,009</u>	<u>462,554</u>
Total net assets - ending	<u>\$ 279,678</u>	<u>\$410,685</u>	<u>\$ 690,363</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Combining Schedule of Cash Flows
Other Proprietary Funds
For the Year Ended June 30, 2008

	<u>Septage</u>	<u>Firearms</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 417,702	\$ 55,120	\$ 472,822
Payments to suppliers and other funds	(417,326)	(16,371)	(433,697)
Payments to employees	-	(47,575)	(47,575)
Net cash provided by operating activities	<u>376</u>	<u>(8,826)</u>	<u>(8,450)</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(3,044)	(205,178)	(208,222)
Principal paid on capital debt	(13,359)	-	(13,359)
Interest paid on capital debt	(7,733)	-	(7,733)
Gain on impairment of asset	-	93,425	93,425
Insurance recovery	-	145,853	145,853
Net cash used in capital and related financing activities	<u>(24,136)</u>	<u>34,100</u>	<u>9,964</u>
 CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments and cash	10,321	5,775	16,096
Net cash provided by investing activities	<u>10,321</u>	<u>5,775</u>	<u>16,096</u>
Net increase in cash and cash equivalents	(13,439)	31,049	17,610
Cash and cash equivalents at beginning of year	285,819	85,713	371,532
Cash and cash equivalents at end of year	<u>\$ 272,380</u>	<u>\$ 116,762</u>	<u>\$ 389,142</u>
 Reconciliation of Operating Income to net cash provided by operating activities:			
Operating income	\$ (589)	\$ (19,377)	\$ (19,966)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	-	2,602	2,602
Changes in assets and liabilities:			
Accounts receivable	30,066	-	30,066
Accounts payable and accrued expenses	(29,101)	7,949	(21,152)
Total adjustments	<u>965</u>	<u>10,551</u>	<u>11,516</u>
Net cash provided by operating activities	<u>\$ 376</u>	<u>\$ (8,826)</u>	<u>\$ (8,450)</u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Capital Assets Used in the Operation of Governmental Funds
Schedule By Source (1)
June 30, 2008

	2008
Governmental funds capital assets:	
Land	\$ 32,483,709
Buildings and contents	119,495,960
Improvements other than buildings	26,711,254
Automobiles, machinery and equipment	34,607,864
Roads and bridges	548,840,232
Construction in progress	35,740,947
Total governmental funds capital assets	\$ 797,879,966
Investments in governmental funds capital assets by source:	
General fund revenues	\$ 510,454,906
Special revenue funds	6,141,229
State grants	38,881,833
Federal grants	16,743,928
General obligation bonds	101,587,103
Contributions	124,070,967
Total governmental funds capital assets	\$ 797,879,966

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

Source: Carroll County Department of the Comptroller.

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

Schedule 5-2

**Capital Assets Used in the Operation of Governmental Funds
Schedule By Function
JUNE 30, 2008**

	Land	Buildings and Contents	Improvements Other Than Buildings	Automobiles, Machinery and Equipment	Roads and Bridges	Construction in Progress	Total
General government	\$ 6,314,907	\$ 30,338,311	\$ 9,555,142	\$ 7,272,446	\$ -	\$ -	\$ 53,480,806
Public safety	298,249	11,829,092	1,406,434	14,197,678	-	-	27,731,453
Public works	4,804,538	177,463	6,958	10,413,752	541,922,993	-	557,325,704
Health	49,422	4,291,217	-	-	-	-	4,340,639
Education	5,296,130	39,047,305	2,706,071	352,081	-	-	47,401,587
Recreation & Parks	4,174,912	2,047,599	7,664,060	1,128,315	-	-	15,014,886
Economic development	-	2,695,072	4,149,470	198,791	6,917,239	-	13,960,572
Conservation of natural resources	9,954,108	622,527	-	56,293	-	-	10,632,928
Library/senior centers	1,591,443	28,447,374	1,223,119	988,508	-	-	32,250,444
Construction in progress	-	-	-	-	-	35,740,947	35,740,947
Subtotal	<u>32,483,709</u>	<u>119,495,960</u>	<u>26,711,254</u>	<u>34,607,864</u>	<u>548,840,232</u>	<u>35,740,947</u>	<u>797,879,966</u>
Less accumulated depreciation	<u>-</u>	<u>(27,058,578)</u>	<u>(11,944,331)</u>	<u>(20,048,160)</u>	<u>(351,704,764)</u>	<u>-</u>	<u>(410,755,833)</u>
Net governmental funds capital assets	<u><u>\$ 32,483,709</u></u>	<u><u>\$ 92,437,382</u></u>	<u><u>\$ 14,766,923</u></u>	<u><u>\$ 14,559,704</u></u>	<u><u>\$ 197,135,468</u></u>	<u><u>\$ 35,740,947</u></u>	<u><u>\$ 387,124,133</u></u>

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

Source: Carroll County Department of the Comptroller.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Schedule 5-3

Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function
For the Year Ended June 30, 2008

	Governmental Funds Capital Assets July 1, 2007	Additions/ Adjustments	Deductions	Governmental Funds Capital Assets June 30, 2008
General government	\$ 46,941,652	\$ 8,171,091	\$ 1,631,937	\$ 53,480,806
Public safety	25,083,557	3,013,867	365,971	27,731,453
Public works	552,567,031	6,094,591	1,335,918	557,325,704
Health	3,155,609	1,185,030	-	4,340,639
Education	52,484,368	(4,785,037)	297,744	47,401,587
Social services	131,494	(131,494)	-	-
Recreation & Parks	13,294,025	2,029,599	308,738	15,014,886
Economic development	14,121,600	153,942	314,970	13,960,572
Conservation of natural resources	9,123,239	1,527,144	17,455	10,632,928
Library/senior centers	19,352,133	13,123,596	225,285	32,250,444
Construction in progress	32,457,013	20,452,651	17,168,717	35,740,947
Subtotal	<u>768,711,721</u>	<u>50,834,980</u>	<u>21,666,735</u>	<u>797,879,966</u>
Less accumulated depreciation	<u>(398,748,661)</u>	<u>(15,761,478)</u>	<u>3,754,306</u>	<u>(410,755,833)</u>
Net governmental funds capital assets	<u><u>\$ 369,963,060</u></u>	<u><u>\$ 35,073,502</u></u>	<u><u>\$ 17,912,429</u></u>	<u><u>\$ 387,124,133</u></u>

Source: Carroll County Department of the Comptroller.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY

Schedule 6

Westminster, Maryland

Capital Projects Fund

Schedule of Appropriations, Expenditures and Encumbrances

Budgetary (Non-GAAP) Basis

For The Year Ended June 30, 2008

	<u>Description</u>	<u>Total</u> <u>Appropriation</u>	<u>Prior Years</u> <u>Expenditures</u>	<u>Current Year</u> <u>Expenditures</u>	<u>Encumbered</u>	<u>Unexpended</u> <u>Appropriation</u>
Governmental Activities:						
<u>General Government</u>						
8005	Govt Campus Data Sys 03	153,700	147,830	-	-	5,870
8006	IT Sys Comp Replacement 03	2,433,416	1,333,246	118,158	31,957	950,056
8011	County Facilities Security 03	480,410	15,374	62,722	57,268	345,047
8036	Junction Renovation 03	50,000	36,864	8,900	-	4,236
8038	300 S. Center St. Renovations	4,923,989	508,468	3,975,529	65,688	374,305
8060	New Voting System 04	937,045	345,154	271,468	-	320,423
8109 *	Circuit Court-New Courtroom	211,861	211,861	-	-	-
8111	Econ Devel Tech Infrastructure	2,000,000	-	9,300	32,950	1,957,750
8162	County Master Plan	900,800	314,320	28,151	218,366	339,964
8168	Winchester Building Elevator	131,400	-	-	-	131,400
8198	Safe Haven Expansion FY06	683,941	511,797	161,396	-	10,748
8211 *	Energy Management	2,643,254	2,583,099	60,155	-	-
8224	Board of Ed-Central Offices	3,631,000	31,768	-	-	3,599,232
8226	Carroll County Public Network	7,369,500	115,096	2,542,875	-	4,711,529
8228	GIS Planimetric Data	750,000	-	590,605	81,732	77,664
8229	Kessler Building Renovation	1,330,687	15,011	-	-	1,315,676
8230	Ebb Valley Water Tank	1,200,000	-	-	-	1,200,000
8246	New Windsor MS-Office Complex	9,492,464	713,673	6,819,004	996,396	963,391
8265	County Voice Mail System Repl.	100,000	-	877	88,022	11,101
8273	PW Asset/Pavement Manage Sys	695,000	-	-	-	695,000
8274	Records Management	78,000	-	73,927	-	4,073
9001	Comptroller/Acct-Capital	40,378,941	32,425,244	7,953,697	-	-
9418	Handicapped Accessibility 92	894,600	805,048	2,177	-	87,375
9541	Airport Grnds & Facil Improve	284,659	248,908	16,234	-	19,517
9648	Computer System Improvements	4,247,140	3,724,248	505,256	-	17,637
9921	Parking Lot Overlays (Fr 9658)	485,471	363,195	14,000	-	108,276
9941 *	Courthouse Annex Renovations	834,192	828,730	-	-	5,462
9952	Multi-Purpose Bldg Improvement	130,100	83,627	3,908	-	42,565
9954	Cnty Bldg Systemic Renovations	1,104,100	624,902	367,112	49,390	62,696
9957	General Government Unallocated	732,181	-	-	-	732,181
	Total	89,287,851	45,987,463	23,585,451	1,621,769	18,093,174
<u>Health</u>						
9958	Drug Treatment Facility	3,874,307	3,125,604	599,471	500	148,732
	Total	3,874,307	3,125,604	599,471	500	148,732
<u>Public Safety</u>						
8003	EOC Relocation 03	3,257,016	-	-	-	3,257,016
8058	Detention Centr Feasibility 04	50,000	49,039	-	-	961
8061 *	Paging System/Public Safety 04	523,907	523,907	-	-	-
8107	800 MHz Phase 3	2,320,000	598,282	-	-	1,721,718
8118	Criminal Justice Building	25,000,000	15,501	114,887	2,014	24,867,597
8163	CC Public Safety Training Cntr	7,000,000	-	16,427	-	6,983,573
8208 *	9-1-1 Telephone System Upgrade	961,721	961,721	-	-	-
8209	9-1-1 Work Stations	170,651	160,523	-	-	10,128
8264	Carroll County 800 MHz & 911	1,375,000	-	136,922	-	1,238,078
8269	Humane Society-Add Parking	41,210	-	-	-	41,210
8272	Minimum Security Facility	110,000	-	-	-	110,000
8296	EOC Wireless Headsets	5,940	-	5,940	-	-
8297	Emergency Fire/Police Dispatch	133,247	-	133,247	-	-
9022	Dry Hydrant Project	816,000	167,093	223,250	95,673	329,984
9651 *	FTC-Haz Mat Train Facility/Rd	167,356	167,356	-	-	-
9820 *	800 MHZ Radio Cover-Lineboro	1,003,498	1,003,498	-	-	-
	Total	42,935,546	3,646,920	630,673	97,687	38,560,265
<u>Highways & Streets</u>						
8023	Georgetown Boulevard 03	2,152,980	-	-	-	2,152,980

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Projects Fund

Schedule 6

Schedule of Appropriations, Expenditures and Encumbrances
Budgetary (Non-GAAP) Basis
For The Year Ended June 30, 2008

	<u>Description</u>	<u>Total</u> <u>Appropriation</u>	<u>Prior Years</u> <u>Expenditures</u>	<u>Current Year</u> <u>Expenditures</u>	<u>Encumbered</u>	<u>Unexpended</u> <u>Appropriation</u>
8025	Overlays 03	2,890,797	2,571,710	-	-	319,087
8028	Rowe Road 03	707,100	-	-	-	707,100
8065	Gravel Roads 04	1,200,000	580,712	32,376	-	586,912
8069	Overlays 04	3,531,259	3,528,830	-	-	2,429
8126	Monroe Ave Bennto MD 32	426,000	-	-	-	426,000
8127	Overlays-'05	2,461,700	2,238,664	-	-	223,036
8177	Albert Rill Road	1,982,180	-	-	-	1,982,180
8178	Falls Road	687,990	59,930	13,009	16,261	598,790
8179	John Pickett Road Fy'06	2,454,560	-	-	-	2,454,560
8181	* Niner Road Improvements	82,080	82,080	-	-	-
8182	Overlays FY'06	4,221,481	4,116,089	-	-	105,392
8184	Turkeyfoot Road	1,798,790	114,640	21,324	38,126	1,624,700
8235	Low Volume Road Improve	1,296,977	472,122	824,855	-	-
8236	Neighborhood Overlays '07	1,469,050	613,337	855,712	-	-
8237	Manchester Valley HS Road	1,090,000	-	101,474	-	988,526
8238	Overlays '07	5,124,800	3,135,709	1,333,169	-	655,922
8283	Englar Road Roundabout	100,000	-	-	-	100,000
8284	Low Volume Rd Improvements '08	1,269,263	-	1,121,713	36,448	111,103
8285	Neighborhood Overlays '08	1,884,627	-	952,712	719,255	212,660
8286	Overlays '08	6,021,000	-	1,938,591	2,061,570	2,020,839
8308	Ridenour Way 08	20,000	-	-	-	20,000
9604	Ridge Road Relocation	50,000	475	-	-	49,525
9674	Highway Safety Improvements	1,232,860	949,472	6,195	-	277,193
9797	Shepards Mill Road-Ladiesburg	4,777,260	4,441,796	89,065	91,713	154,686
9847	Small Drainage Structures	1,403,207	889,100	269,832	101,981	142,295
9875	Maryland 26 Service Roads	4,003,905	371,754	2,622,934	-	1,009,216
9877	Macbeth Way	596,000	71,686	-	-	524,314
9878	* Westminster Area Alt Road Plan	4,000,000	799,267	-	-	3,200,733
9881	Traffic Calming	311,000	41,192	7,341	-	262,467
9914	* South Pleasant Valley Road	2,412,014	2,407,542	4,472	-	-
9964	Jasontown Road	411,200	226,300	14,019	-	170,882
9966	Monroe Av(Oklahoma to Bennett)	2,029,140	-	-	-	2,029,140
9968	Obrecht Rd(White Rock-Gaither)	1,216,850	-	-	-	1,216,850
9970	* Piney Ridge Parkway (Phase II)	350,147	345,288	-	-	4,859
	Total	65,666,217	28,057,695	10,208,793	3,065,354	24,334,376
	<u>Traffic Signals</u>					
9051	Traffic Signals	718,000	476,864	72,268	-	168,868
	Total	718,000	476,864	72,268	-	168,868
	<u>Bridges</u>					
8030	Bucher John Rd over LtI PipeCr	547,740	481,943	24,080	-	41,717
8031	Greenmount Ch Rd over MurphyRn	773,300	10,282	28,223	-	734,795
8032	Silver Run Valley Rd-BigSilRun	790,300	1,276	18,702	-	770,322
8033	Starners Dam Rd over Monocacy	371,000	73,466	-	4,564	292,970
8071	Mumma Ford Rd over Monocacy 04	110,000	-	-	-	110,000
8129	Keysville Fred Co Road Bridge	312,000	5,100	52,522	-	254,378
8130	Twin Arch Road Bridge	265,000	102,309	159,750	-	2,941
8131	Warfieldsburg Rd/Little Morgan	311,100	148,466	124,828	-	37,805
8239	Bollinger Road/Beaver Run	546,000	-	57	-	545,943
8240	Falls Road/Indian Run	528,539	7,720	67,654	30,598	422,567
8287	Grand Valley Road/Stream	90,000	-	-	-	90,000
9083	Sams Creek Rd Bridge/SE Marstn	607,942	510,728	57,626	-	39,588
9684	Bridge Inspection & Inventory	166,505	118,614	43,254	496	4,141
9686	Clean & Paint Structural Steel	618,350	309,460	17,325	311,223	(19,658)
9687	* CSX Bridge/Houcksville Road	2,116,942	2,108,007	-	-	8,935
9799	Bear Run Rd Bridge/Bear Branch	450,000	26,068	-	-	423,932
9800	* Murkle Rd Bridge/Big Pipe Crk	1,120,800	1,110,132	-	-	10,668
9882	Bridge Maint/Structural Repair	441,000	328,382	-	-	112,618
9883	Davis Rd Bridge/Cabbage Spring	210,000	47,725	154,797	-	7,478

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Projects Fund

Schedule 6

Schedule of Appropriations, Expenditures and Encumbrances
Budgetary (Non-GAAP) Basis
For The Year Ended June 30, 2008

	<u>Description</u>	<u>Total</u> <u>Appropriation</u>	<u>Prior Years</u> <u>Expenditures</u>	<u>Current Year</u> <u>Expenditures</u>	<u>Encumbered</u>	<u>Unexpended</u> <u>Appropriation</u>
9916	Saw Mill Rd Bridge/Bear Run	649,888	29,648	11,234	110,031	498,974
	Total	11,026,406	5,419,326	760,052	456,912	4,390,114
	<u>Buildings</u>					
8015 *	Fleet Management Addition 03	27,585	27,585	-	-	-
8176	Salt Barns	2,783,750	-	-	-	2,783,750
8267	Fleet-Vehicle/Equipment Wash	1,208,680	-	-	-	1,208,680
8268	Fuel Tank Replacement	168,000	-	-	-	168,000
9866	Maint Facility-Additions/Renov	77,700	12,788	-	-	64,912
9956	Fleet-Lift Replacements	218,915	62,534	20	134,015	22,346
	Total	4,484,630	102,907	20	134,015	4,247,688
	<u>Utilities</u>					
8146	FSK WWPS & Force Main (6391)	2,034,398	1,168,271	786,816	-	79,312
9983	Maple Crest Water Line	323,688	321,038	-	-	2,650
	Total	2,358,086	1,489,309	786,816	-	81,962
	<u>Private Streets</u>					
9097	Private Streets	-	(48,447)	48,447	-	-
	Total	-	(48,447)	48,447	-	-
	<u>General Public Works</u>					
9902	Public Works-Unallocated	810,611	-	-	-	810,611
	Total	810,611	-	-	-	810,611
	<u>Board of Education</u>					
8034	Parr's Ridge Elem School 03	8,787,121	8,586,919	7,948	-	192,254
8055	Freedom Elem Sch Modernization	20,000	17,906	-	-	2,094
8056	Wm Winchester ES Modernization	20,000	17,906	-	-	2,094
8072	South Carroll Area Mid Schl 04	30,000	-	30,000	-	-
8073	Mt Airy MS HVAC Addition 04	1,556,222	1,537,835	3,872	-	14,515
8089	Vo-Tech Students-Capital-0801	220,457	152,293	-	-	68,164
8132	HVAC Addition Westminster MS	2,908,647	1,764,888	427,017	-	716,742
8133	Manchester Valley High School	68,071,300	2,502,438	19,585,226	-	45,983,635
8185	Ebb Valley Elementary School	12,700,832	6,173,076	3,535,431	-	2,992,325
8186	Full Day K-Eldersburg ES	700,693	374,387	116,863	-	209,443
8187	Full Day K-Linton Springs ES	614,100	360,452	109,830	-	143,817
8188	Full Day K-Piney Ridge ES	703,800	415,062	145,405	-	143,334
8189	Full Day K-Spring Garden ES	1,045,200	647,260	164,217	-	233,723
8190	Full Day K-Westminster ES	749,797	366,637	136,617	-	246,543
8191	Full Day K- State Plan Approvl	697,916	517,484	19,757	-	160,675
8193	Kessler Building Renovations	890,000	-	-	-	890,000
8194	Vehicle Storage-Pole Shed	80,000	-	-	-	80,000
8210	Full Day K-Carrolltowne	1,397,803	436,327	151,135	-	810,341
8241	FDK-Manchester ES	1,938,500	526,037	232,952	-	1,179,511
8242	FDK-Mechanicsville ES	1,543,200	494,854	132,007	-	916,339
8243	FDK-Runnymede ES	1,515,500	460,060	135,889	-	919,551
8244	HVAC Replace-Robert Moton ES	2,251,701	123,101	1,241,746	-	886,854
8245	Roof Replace-Sykesville MS	796,976	40,059	648,505	-	108,412
8247	FDK-Hampstead ES	811,930	415,627	107,372	-	288,931
8288	Freedom Ele Kindergarten Add	2,809,700	-	174,692	-	2,635,008
8289	SC High School Fine Arts Add	2,324,500	175	1,054,751	-	1,269,574
8290	Westminster HS HVAC Replace	1,583,000	141	583,286	-	999,573
8291	Mt Airy MS Roof Replacement	326,030	-	42,121	-	283,909
8292	Open Space Classroom Enclosure	8,000,000	-	251,224	-	7,748,776
9554	Handicapped Accessibility	1,419,684	1,279,332	31,509	-	108,842
9745	Relocatables	4,528,500	4,315,830	192,898	-	19,772
9746	General Roofing Improvements	683,050	530,124	29,886	-	123,040
9748	Paving	2,631,241	2,311,523	3,113	-	316,606
9792	Technology Improvements	4,155,105	3,678,369	238,197	-	238,540
9850	School Construction-General	-	-	(2,133,034)	-	2,133,034

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Projects Fund

Schedule 6

Schedule of Appropriations, Expenditures and Encumbrances
Budgetary (Non-GAAP) Basis
For The Year Ended June 30, 2008

	Description	Total Appropriation	Prior Years Expenditures	Current Year Expenditures	Encumbered	Unexpended Appropriation
9861	NW Middle Stream Stabilization	825	825	-	-	-
9885	Winters Mill High School	25,252,267	25,162,263	-	-	90,004
9917	Gateway Facility	2,754,788	2,731,055	325	-	23,409
9973	NC Middle School Renovations	11,130,621	10,854,013	82,402	-	194,206
	Total	177,651,006	76,794,258	27,483,159	-	73,373,590
<hr/> Community College <hr/>						
8225	CCC-Classroom Building #4	36,484,784	857,812	2,245,569	23,036,769	10,344,634
9782	Comm Coll-Technology	4,156,000	2,681,142	304,365	-	1,170,493
	Total	40,640,784	3,538,954	2,549,934	23,036,769	11,515,127
<hr/> Recreation & Parks <hr/>						
8016	* Deer Park Lighting 03	197,917	189,986	(3,315)	11,245	-
8018	* Freedom Park Trails 03	126,581	126,581	-	-	-
8119	Boxwood Dr Ballfield	150,494	-	-	-	150,494
8120	* Freedom Park Multi-Purpose Fld	102,897	102,357	540	-	-
8121	Leister Park	1,632,000	165,883	40,171	68,884	1,357,062
8169	Barkhill Ballfields	236,000	11,100	42,728	-	182,172
8170	Freedom Ele Ballfield Renovatn	50,000	16,047	1,768	-	32,185
8175	West Carroll Regional Park	1,250,000	-	-	-	1,250,000
8231	Deer Park Linear Trail	66,000	50,801	650	-	14,549
8232	Park Restoration Fund	166,500	30,689	73,410	61,503	899
8233	Parkland Acq (POS) County	286,086	-	-	-	286,086
8234	Parkland Devel (POS) County	1,572	-	-	-	1,572
8252	Freedom Park Playground Equip	40,000	36,802	2,895	-	303
8275	Deer Park Practice Field	144,000	-	-	-	144,000
8276	Double Pipe Creek Park	109,078	-	108,647	-	430
8277	Freedom Park Shelters/Play Eqp	67,580	-	60,502	-	7,078
8278	Middlebrooke Trail	224,000	-	-	-	224,000
8279	Parkland Acq-(POS) County '08	750,000	-	-	-	750,000
8280	Parkland Dev-(POS) County '08	531,940	-	-	-	531,940
8282	Westminster Comm Pond Renovate	392,300	-	166,720	-	225,580
9139	Recs & Parks/Local-Unallocated	49,760	-	-	-	49,760
9659	* Cape Horn Park (Stoffle Park)	894,422	894,422	-	-	-
9736	Town Fund	335,901	219,788	23,866	-	92,247
9833	N Carroll Mid Sch-Multi Pur Bd	92,040	-	-	-	92,040
9870	Gillis Falls Park Development	900,363	236,927	-	63,336	600,100
9874	Watersville Road Ballfields	213,463	28,463	-	-	185,000
9925	Tot Lot Replacement	184,238	119,236	58,612	-	6,391
9926	South Carroll Regional Park	4,635,551	1,141,312	52,260	17,845	3,424,134
9963	* Sandymount Park Lighting	149,315	144,519	(531)	5,327	0
	Total	13,979,998	3,514,913	628,923	228,140	9,608,022
<hr/> Farm Museum <hr/>						
8113	Farm Museum Electrical Upgrade	253,850	232,854	12,248	-	8,748
8227	* Farm Museum-HVAC	101,374	-	101,374	-	-
8266	Farm Museum-Maint Bldg Add	77,900	-	16,366	42,890	18,644
	Total	433,124	232,854	129,988	42,890	27,392
<hr/> Hashawha/Bear Branch <hr/>						
9871	Hashawha Building Renovations	489,636	171,880	-	-	317,755
	Total	489,636	171,880	-	-	317,755
<hr/> Piney Run Park <hr/>						
8197	Piney Run Pier Replacement	122,000	101,026	1,301	14,550	5,123
8281	PR Nature Center-Aux Classroom	110,000	-	29,582	-	80,418
	Total	232,000	101,026	30,883	14,550	85,541
<hr/> Self-Help Projects <hr/>						
8046	Linton Springs Ballfield 03	2,756	-	-	-	2,756
8079	Union Mills Trail Upgrade SH	2,304	1,230	-	-	1,074

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Projects Fund

Schedule 6

Schedule of Appropriations, Expenditures and Encumbrances
Budgetary (Non-GAAP) Basis
For The Year Ended June 30, 2008

<u>Description</u>	<u>Total Appropriation</u>	<u>Prior Years Expenditures</u>	<u>Current Year Expenditures</u>	<u>Encumbered</u>	<u>Unexpended Appropriation</u>
8094 * Hodges Park SB Field Impr SH	5,080	5,080	-	-	-
8105 Salt Box Park Upgrade SH 04	7,860	3,524	2,501	-	1,836
8137 Equestrian Fenced Area-SH	2,368	-	-	-	2,368
8139 FA Hodges Park Fld Upgrade-SH	1,750	-	632	-	1,119
8149 Cherrytown Ballfld Park Lot-SH	2,658	500	1,694	-	464
8150 Cherrytown Ballfld Pavilion-SH	12,075	4,641	7,235	-	198
8202 * Hodges Park-Parking/Walk SH	11,500	11,500	-	-	-
8207 Jaycee Park Store Bldg/Sod SH	4,476	2,817	-	-	1,659
8214 * CapeHornPark Ballfield/FenceSH	8,188	8,188	-	-	-
8215 PR Butterfly & Wildflower SH	4,021	809	1,740	-	1,472
8216 * Memorial Park BallfldDugout SH	6,802	6,802	-	-	-
8217 East M & FVEStorage Contain SH	5,725	2,378	-	-	3,347
8218 Jacycee Park Fencing Improv SH	1,425	-	-	-	1,425
8248 Century HS Dugouts	10,950	8,299	2,651	-	-
8253 Equestrian Rings	4,019	-	4,019	-	-
8254 CCES Playground Equip	15,000	-	15,000	-	-
8256 Freedom Pk Ballfield Improv	1,501	371	-	-	1,130
8257 GreenHouse-Wetland Classrm	20,810	-	20,618	-	192
8258 HES - Storage Shed	2,715	-	2,715	-	-
8262 * Gymnastics Center Equipment	10,171	-	10,171	-	-
8263 WES - Playground Equipment	15,000	-	15,000	-	-
8298 LC Burns Sign SH 08	1,550	-	1,550	-	-
8299 EM/FVELEM Misc SH 08	1,545	-	1,545	-	-
8300 CT Park Press Box SH 08	7,797	-	-	-	7,797
8301 CT Park Pad/Bleachers SH 08	7,256	-	4,262	-	2,994
8302 LHS SB Backstop Fencing SH 08	11,950	-	11,950	-	-
8303 LHS BB Backstop Fencing SH 08	11,950	-	11,950	-	-
8304 Hodges Park F2 Pad Sh 08	2,600	-	1,379	-	1,221
8305 Hodges Park Bleachers SH 08	3,107	-	3,086	-	21
8306 Comm Gallery Soundproof SH 08	12,815	-	12,815	-	-
9735 Community Self Help	3,238	-	-	-	3,238
9764 Ball Diamond Mayeski Park	6,885	-	4,987	-	1,898
9775 Gymnastic EquipCarr Gym Center	2,165	-	-	2,157	8
9785 Foot Bridge Piney Run Park	4,000	-	-	-	4,000
9808 Ball Diam Manchester Elm Sch	2,855	-	2,855	-	-
9812 Ball Diam North Carr Middle Sc	1,272	-	1,090	-	182
9814 Ball Diam Hampstead Elem.	3,996	-	3,996	-	-
9996 Wat heat ins &misc pluCar Arts	1,280	-	1,280	-	-
9997 Bleach & bal diam Char Car Elm	2,100	-	2,057	-	43
9998 Ball Diam Fld C Christmas Tree	2,544	-	-	2,388	156
9999 Ball Diam Fld D Christmas Tree	1,272	-	-	1,116	156
Total	251,331	56,139	148,778	5,661	40,754
<u>Library/Senior Centers</u>					
8059 Taneytown Libr Branch Exp 04	1,741,777	110,269	408,026	723,828	499,653
8062 Senior Center-South Carroll 04	11,956,420	417,828	361,161	7,819,023	3,358,409
8167 * North Carroll Sr Center	3,298,076	3,298,076	-	-	-
8270 Library-Telephone Replacement	205,000	-	113,972	-	91,028

THE COUNTY COMMISSIONERS OF CARROLL COUNTY

Schedule 6

Westminster, Maryland

Capital Projects Fund

Schedule of Appropriations, Expenditures and Encumbrances

Budgetary (Non-GAAP) Basis

For The Year Ended June 30, 2008

	<u>Description</u>	<u>Total</u> <u>Appropriation</u>	<u>Prior Years</u> <u>Expenditures</u>	<u>Current Year</u> <u>Expenditures</u>	<u>Encumbered</u>	<u>Unexpended</u> <u>Appropriation</u>
8271	Library-Westminster Branch Ren	300,000	-	-	-	300,000
9784	Finksburg Library Branch	6,594,505	946,833	3,000,991	2,007,045	639,637
9822	Library-Technology Improvemnts	1,422,200	1,178,729	85,355	-	158,116
9864 *	Library-Eldersburg Branch Exp	1,103,576	1,103,576	-	-	-
	Total	26,621,554	7,055,311	3,969,505	10,549,896	5,046,843
	<u>Conservation & Open Space</u>					
8195	Floodplain Mapping	330,113	246,366	83,747	-	-
9002	Land Bank	19,826,144	6,591,280	3,709,696	-	9,525,169
9004	Reservoir Land Acquisition	3,529,279	2,122,270	-	-	1,407,009
9007	Ag Land Preservation	87,343,115	70,355,361	10,378,188	-	6,609,566
9701	Major Street Plan-Align/Stream	364,538	311,552	5,615	-	47,371
9702	Traffic Impact Studies/Develop	73,049	-	57,796	-	15,254
9851	Rural Legacy-Easement Purchase	14,932,871	11,582,871	3,096,194	-	253,806
9919	Soil Surveys	210,000	173,250	-	-	36,750
	Total	216,609,109	91,382,950	17,331,236	-	17,894,925
	<u>Water Resources</u>					
8293	Patapsco Rd Watershed Project	519,400	-	160,098	200	359,103
8294	Reservoir Development	4,000,000	-	151,169	-	3,848,831
8295	Storm Water Facility Maint	325,000	-	130,539	-	194,461
9920	Watershed Assessment & Improve	1,475,769	100,112	(85,733)	657,849	803,542
	Total	6,320,169	100,112	356,073	658,048	5,205,937
	Total Governmental Activities	<u>704,390,365</u>	<u>271,206,038</u>	<u>89,320,470</u>	<u>39,912,191</u>	<u>213,951,676</u>
	Business-type Activities					
	<u>Bureau of Utilities</u>					
6311	Water & Sewer Meters	1,011,255	861,667	138,438	-	11,150
6332	Tank Painting	462,182	131,566	-	47,380	283,235
6337	FS-Sykesville Pump Sta Upgrade	1,170,906	236,049	871,453	10,848	52,557
6339	FW-Ground Water Supply-975706	3,329,457	2,816,791	7,300	242	505,125
6343	Small Comm Sanitary Surveys	50,165	10,228	-	-	39,937
6344	HWWTPEffluent Chillers	2,436,967	481,529	30,777	-	1,924,660
6347	FDWTEExpansion	27,350,898	2,255,396	10,157,380	13,577,465	1,360,657
6350	HS-Bio Solids Improvements	72,820	37,658	-	-	35,162
6352	Bark Hill Water TP Upgrade	102,744	52,744	49,971	-	29
6358	8-12-16 Mains/Hydraulic Loop	582,916	-	-	57,860	525,056
6359	Hydrant Replacement	625,950	527,357	78,813	-	19,780
6370	Pine Hill WWPS Upgrade	894,200	16,927	33,224	421,736	422,312
6371	Piney Run WWPS Renovation	2,951,195	23,434	124,658	-	2,803,103
6385	Sewer Study Update	275,000	39,733	52,980	-	182,287
6387	Bunker Hill Sewer Replace 04	175,000	34,826	110,083	-	30,091
6388	Pleasant Valley Backup Well 04	280,993	-	-	-	280,993
6389	Shiloh Pumping Station 04	1,376,000	115,324	250,462	955,085	55,129
6390	Sykesville Eleva W/Tank #6 04	62,000	-	-	-	62,000
6393 *	Pleasant Valley WWTP Grinder	29,580	29,580	-	-	-
6394	Poly Aluminum Chlorid Facility	841,218	314,865	486,172	40,180	-
6395	Ridge Road & Stafford Court	185,000	2,123	-	-	182,878
6398	Gravity Main to North Station	147,025	-	-	-	147,025
6399 *	Edgewood/Patapsco PS Grinders	68,943	68,943	-	-	-
6400	Bramble Hills Well Sys Replace	529,000	44,706	6,370	-	477,924
6403	Sanitary Sewer Manhole Rehab	300,000	196,759	5,286	27,749	70,206
6404	Sludge Dewatering Facility Rep	956,239	69,554	767,330	101,740	17,614
6405	Pine Knob Rd WM Loop	451,500	409,134	500	-	41,866
6407	Carroll Highlands PS Renovatns	71,280	-	30,968	13,383	26,930
6408	FD-Hydraulic Looping-Sandosky	133,500	-	113,808	4,090	15,602
6409	FD Looping Monroe (Okla-Benn)	12,500	-	-	-	12,500
6410	FWTEWater Transmission Main	4,123,650	-	-	3,506,203	617,447
6411	Hampstead Office Renovations	100,761	-	100,761	-	-
6412 *	Hampstead Ultraviolet Sys Ren	44,338	-	44,338	-	-

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Projects Fund

Schedule 6

Schedule of Appropriations, Expenditures and Encumbrances
Budgetary (Non-GAAP) Basis
For The Year Ended June 30, 2008

	Description	Total Appropriation	Prior Years Expenditures	Current Year Expenditures	Encumbered	Unexpended Appropriation
6413	Hampstead Sludge Tank Renovate	158,200	-	7,820	-	150,380
6414	Meter Vault Replacement	20,000	-	17,153	-	2,847
6415	Snowden's Run WWPS Rehab	352,850	-	368,328	-	(15,478)
	Total	<u>51,736,232</u>	<u>8,776,893</u>	<u>13,854,373</u>	<u>18,763,961</u>	<u>10,341,004</u>
Solid Waste						
6520	Hoods Mill Remediation	445,626	151,674	586	7,603	285,763
6521	Northern Landfill Remediation	400,000	249,238	7,080	7,706	135,976
6522	Northern Landfill Cell 3	6,288,000	4,875,924	777,796	266,797	367,483
6528	John Owings LF Remediation	800,000	-	75,501	29,753	694,746
6530	Northern-Maintenance Building	381,250	31,231	234,355	90,750	24,914
6531	Northern Landfill Scalehouse	110,000	-	100,389	1,052	8,559
	Total	<u>8,424,876</u>	<u>5,308,067</u>	<u>1,195,707</u>	<u>403,661</u>	<u>1,517,441</u>
Septage Treatment						
6703	Septage Rec. Facility Improve.	239,000	182,234	3,044	-	53,722
	Total	<u>239,000</u>	<u>182,234</u>	<u>3,044</u>	<u>-</u>	<u>53,722</u>
Airport						
6802	Corporate Hangar Facilities	4,884,450	4,721,366	66,359	9,971	86,754
6804	Obstruction Study/Tree Removal	1,748,000	71,264	-	-	1,676,736
6805	Airport Land Sales	242,910	70,056	(2,146)	-	175,000
6807	Airport Perimeter Fence	363,186	361,936	1,250	-	-
6810	Fuel Farm Expansion	161,021	140,546	3,057	-	17,418
6811	Master Plan Update	452,500	401,706	25,587	-	25,207
6812	T-Hangers	4,771,250	-	-	-	4,771,250
6813	Precision Appr Path Indicators	143,509	138,129	13,590	-	(8,210)
6814	Runway Expansion	5,479,000	-	216,223	-	5,262,777
6815	Security System	521,000	175,010	(10)	-	346,000
6816	Corporate Hangers	1,451,000	-	-	-	1,451,000
6817	New Terminal Building	2,660,000	-	-	-	2,660,000
6818	Grounds & Facility Impr (9541)	18,000	-	-	-	18,000
	Total	<u>22,895,826</u>	<u>6,080,013</u>	<u>323,910</u>	<u>9,971</u>	<u>16,481,932</u>
Firearms Facility						
6903 *	Firearms Facility Rehab FY08	302,894	-	297,510	-	5,385
	Total	<u>302,894</u>	<u>-</u>	<u>297,510</u>	<u>-</u>	<u>5,385</u>
Total Business-type Activities		<u>\$ 83,598,828</u>	<u>\$ 20,347,207</u>	<u>\$ 15,674,544</u>	<u>\$ 19,177,593</u>	<u>\$ 28,399,484</u>

* Denotes Completed Projects

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

Schedule 7

**Schedule of Investments for
General Fund, Special Revenue, Pension, OPEB, LOSAP and Enterprise Funds
June 30, 2008**

	Length (in Days)	Maturity Date	Rate (%)	Amount	Totals
GOVERNMENTAL ACTIVITIES					
Federal Home Loan Bank	150	26-Nov-08	2.25	\$10,000,000	
Federal Home Loan Bank	360	17-Mar-09	2.80	2,290,000	
Federal Home Loan Bank	360	30-Apr-09	2.60	10,000,000	
Federal Home Loan Bank	540	1-May-09	4.80	5,000,000	
Federal Home Loan Bank	360	7-May-09	2.75	8,000,000	
Federal Home Loan Bank	360	2-Jun-09	2.60	7,000,000	
Federal Home Loan Bank	360	16-Jun-09	2.75	5,000,000	
Federal Home Loan Bank	720	2-Jul-09	5.45	5,000,000	
Federal Home Loan Bank	540	2-Nov-09	2.90	8,000,000	
Federal Home Loan Bank	630	22-Feb-10	3.00	7,500,000	
Federal Home Loan Bank	720	10-Mar-10	3.00	10,000,000	
Federal Home Loan Bank	720	10-Mar-10	3.00	5,000,000	
Federal Home Loan Mortgage Corporation	360	9-Apr-09	2.45	5,000,000	
Federal Home Loan Mortgage Corporation	720	4-Mar-10	3.50	10,000,000	
Federal Home Loan Mortgage Corporation	720	5-Mar-10	3.30	10,000,000	
Federal Home Loan Mortgage Corporation	720	10-Mar-10	3.00	5,000,000	
Federal Home Loan Mortgage Corporation	720	26-Mar-10	3.00	4,050,000	
Federal National Mortgage Corporation	720	3-Mar-10	3.40	5,000,000	
Federal National Mortgage Corporation	720	5-May-10	3.50	5,000,000	
Treasury Bonds	20 yrs	15-Nov-21	5.66	217,793	
Treasury Bonds	20 yrs	15-Aug-22	5.97	136,360	
Treasury Bonds	20 yrs	15-Aug-22	5.44	204,841	
Treasury Bonds	20 yrs	15-Nov-22	5.05	262,952	
Treasury Bonds	20 yrs	15-Aug-23	5.05	90,718	
Treasury Bonds	20 yrs	15-Nov-24	4.86	1,899,238	
Treasury Bonds	20 yrs	15-Aug-25	4.75	1,153,733	
Treasury Bonds	20 yrs	15-Nov-26	4.93	1,546,169	
Treasury Bonds	20 yrs	15-Feb-27	4.72	995,125	
Treasury Strips	20 yrs	15-Nov-21	5.83	24,430	
Treasury Strips	20 yrs	15-Aug-22	5.97	10,758	
Treasury Strips	20 yrs	15-Aug-22	5.78	20,095	
Treasury Strips	20 yrs	15-Nov-22	5.39	34,901	
Treasury Strips	20 yrs	15-Aug-03	5.42	7,333	
Treasury Strips	20 yrs	15-Nov-24	5.12	279,781	
Treasury Strips	20 yrs	15-Nov-25	4.76	177,126	
Treasury Strips	20 yrs	15-Nov-26	4.95	111,097	
Treasury Strips	20 yrs	15-Feb-27	4.73	78,742	
Maryland Local Government Investment Pool	---	---	2.35	2,226,749	
Branch Banking & Trust-CD	104	15-Sep-08	2.68	15,000,000	
Branch Banking & Trust-Money Rate Savings	---	---	2.45	47,077,907	\$198,395,848
BUSINESS-TYPE ACTIVITIES					
Maryland Local Government Investment Pool	---	---	2.35	4,117,372	4,117,372
FIDUCIARY FUNDS					
<u>Pension</u>					
Charles Schwab Employee Pension Account				19,729,958	
Maryland Local Government Investment Pool-Pension			2.35	46,768	
<u>Other postemployment benefits (OPEB)</u>					
Maryland Local Government Investment Pool-OPEB			2.35	511,308	
Master OPEB Investment Trust			2.35	3,502,490	
<u>LOSAP</u>					
Charles Schwab LOSAP Account				7,831,350	
Maryland Local Government Investment Pool-LOSAP			2.35	451,206	32,073,080
TOTAL					<u><u>\$234,586,300</u></u>

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Schedule of Long-Term Indebtedness
June 30, 2008

	Amount Outstanding July 1, 2007	New Debt Activity	Principal Payments For Year 2008	Amount Outstanding June 30, 2008	Interest Payments For Year 2008
Governmental Activities					
General Obligation Bonds Payable					
General Obligation Bonds - Refund 1990	\$ 6,995,000	\$ -	\$ 6,995,000	\$ -	\$ 191,034
General Obligation Bonds - 1997	765,000	-	765,000	-	16,830
Volunteer Fire Dept. Project - 1997	3,025,000	-	275,000	2,750,000	138,875
General Obligation Bonds - 1998	14,376,590	-	2,160,838	12,215,752	562,606
General Obligation Bonds - 1999	3,236,840	-	1,078,946	2,157,894	134,868
General Obligation Bonds - 2000	6,030,000	-	1,005,000	5,025,000	259,780
General Obligation Bonds - 2001	7,667,678	-	768,765	6,898,913	274,218
General Obligation Bonds - 2002	11,800,000	-	1,100,000	10,700,000	432,125
General Obligation Refunding Bonds-Aug. 2003	18,301,181	-	3,995,484	14,305,697	815,172
General Obligation Bonds - 2003	6,297,505	-	442,596	5,854,909	198,000
Volunteer Fire Dept. Project - 2003	1,740,000	-	125,000	1,615,000	54,630
General Obligation Refunding Bonds-Feb 2004	31,905,252	-	1,363,434	30,541,818	967,787
General Obligation Bonds - July 2004	19,057,102	-	1,468,948	17,588,154	659,168
General Obligation Bonds - Taxable Pension 2004	11,090,000	-	855,000	10,235,000	559,530
Volunteer Fire Dept. Project - 2004	1,852,215	-	110,491	1,741,724	74,215
General Obligation Bonds- 2005	29,658,388	-	2,140,931	27,517,457	1,131,650
Volunteer Fire Dept. Project- 2005	2,705,000	-	195,000	2,510,000	103,263
General Obligation Bonds-2006	20,260,000	-	1,353,282	18,906,718	783,334
General Obligation Refunding Bonds- Jan 2007	23,165,983	-	628,328	22,537,655	1,003,817
General Obligation Bonds-2007	-	20,430,000	-	20,430,000	326,160
General Obligation Refunding Bonds-Nov 2007	-	6,670,000	-	6,670,000	118,556
Total General Obligation Bonds	219,928,734	27,100,000	26,827,043	220,201,691	8,805,618
Farmers Home Administration					
Federal Loan - 1972	385,577	-	19,325	366,252	13,503
Federal Loan - 1974	155,745	-	6,441	149,304	5,683
Federal Loan - 1979	469,769	-	12,583	457,186	17,142
Total Farmers Home Administration	1,011,091	-	38,349	972,742	36,328
General Obligation Debt					
Gorsuch Property	246,000	-	-	246,000	13,600
Spangler Property	150,000	-	-	150,000	8,337
Rudkey Property	230,930	-	-	230,930	12,180
Dell Property	300,000	-	-	300,000	15,174
Vaughn Property	100,000	-	-	100,000	4,938
Hoff Property	600,000	-	-	600,000	28,800
Nevius Property	647,946	-	-	647,946	31,742
Seiler etal Property	684,350	-	-	684,350	33,526
Seiler Property	147,638	-	-	147,638	7,233
Leister Property	100,000	-	-	100,000	4,899
Stonesifer Property	450,000	-	-	450,000	20,969
Reddick Property	200,000	-	-	200,000	9,281
Haines Property	696,000	-	-	696,000	31,763
Sherwood Property	1,584,000	-	-	1,584,000	83,980
Barnes Property	1,000,000	-	-	1,000,000	53,000
Total General Obligation Debt	7,136,864	-	-	7,136,864	359,422
Total General Obligation Debt Payable	228,076,689	27,100,000	26,865,392	228,311,297	9,201,368
Other Notes Payable					
Mirfin Property	200,370	-	66,790	133,580	9,678
Mirfin Property	133,949	-	44,650	89,299	6,470
Mahanna Property	148,920	-	74,460	74,460	7,193
Linton Property	800,000	-	200,000	600,000	38,640
Raver Property	143,550	-	71,775	71,775	6,933
Governmental Activities continued					

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Schedule of Long-Term Indebtedness
June 30, 2008

	Amount Outstanding July 1, 2007	New Debt Activity	Principal Payments For Year 2008	Amount Outstanding June 30, 2008	Interest Payments For Year 2008
Other Notes Payable continued					
Raver Property	\$ 86,822	\$ -	\$ 43,410	\$ 43,412	\$ 4,193
Hidey Property	352,112	-	88,028	264,084	17,007
Maring Property	393,850	-	200,000	193,850	19,023
Reeves Property	410,697	-	136,899	273,798	19,837
Reeves Property	136,899	-	45,633	91,266	6,612
Green Property	500,000	-	100,000	400,000	24,150
Green Property	600,000	-	125,000	475,000	22,943
White Rose LLC	200,590	-	112,000	88,590	9,688
Rill Property	-	240,000	60,000	180,000	6,758
Miller Property	-	332,863	83,216	249,647	6,703
Miller Property	-	326,888	81,722	245,166	6,584
Fender Property	-	195,592	195,592	-	-
Rosen Property	-	1,400,000	1,400,000	-	17,359
Total Other Notes Payable	<u>4,107,759</u>	<u>2,495,343</u>	<u>3,129,175</u>	<u>3,473,927</u>	<u>229,771</u>
Total Notes and Loans Payable	4,107,759	2,495,343	3,129,175	3,473,927	229,771
Purchase Agreements					
Johnson Controls	2,725,443	-	142,439	2,583,004	112,186
Total Purchase Agreements	<u>2,725,443</u>	<u>-</u>	<u>142,439</u>	<u>2,583,004</u>	<u>112,186</u>
Total Governmental Activities	<u>\$ 234,909,891</u>	<u>\$ 29,595,343</u>	<u>\$ 30,137,006</u>	<u>\$ 234,368,228</u>	<u>\$ 9,543,325</u>
Business-Type Activities					
General Obligation Bonds Payable					
Bureau of Utilities					
General Obligation Bonds - 1999	\$ 378,159	\$ -	\$ 126,053	\$ 252,106	\$ 15,757
General Obligation Bonds - 2001	12,324	-	1,236	11,088	441
General Obligation Bonds - 2003	820,333	-	57,654	762,679	25,792
General Obligation Refunding Bonds-Feb 2004	2,153,916	-	92,045	2,061,871	65,335
General Obligation Bonds - July 2004	327,921	-	25,277	302,644	11,342
General Obligation Bonds - 2005	282,338	-	20,188	262,150	10,788
General Obligation Bonds - 2006	200,000	-	13,359	186,641	7,733
General Obligation Refunding Bonds-Jan 2007	212,504	-	5,764	206,740	9,208
General Obligation Bonds- 2007	-	9,401,000	-	9,401,000	195,137
Solid Waste Management					
General Obligation Bonds - 1997	90,000	-	90,000	-	1,980
General Obligation Bonds - 1998	333,411	-	44,162	289,249	13,293
General Obligation Refunding Bonds-Aug. 2003	2,333,818	-	509,515	1,824,303	103,953
General Obligation Refunding Bonds-Feb 2004	998,477	-	42,669	955,808	30,287
General Obligation Bonds - July 2004	2,121,906	-	163,559	1,958,347	73,395
General Obligation Refunding Bonds- Jan 2007	345,658	-	9,375	336,283	14,978
General Obligation Bonds- 2007	-	604,000	-	604,000	12,537
Airport					
General Obligation Bonds - 1999	75,000	-	25,000	50,000	3,125
General Obligation Bonds - 2000	180,000	-	30,000	150,000	7,768
General Obligation Bonds - 2001- Taxable	1,650,000	-	110,000	1,540,000	66,303
General Obligation Bonds - 2003	352,163	-	24,750	327,413	11,072
General Obligation Refunding Bonds-Feb 2004	277,356	-	11,854	265,502	8,413
General Obligation Bonds - July 2004	353,070	-	27,215	325,855	12,212
General Obligation Bonds- 2005	54,274	-	3,881	50,393	2,074
General Obligation Refunding Bonds-2007	240,854	-	6,532	234,322	10,437

Business Type Activities continued

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Schedule of Long-Term Indebtedness
June 30, 2008

	<u>Amount Outstanding July 1, 2007</u>	<u>New Debt Activity</u>	<u>Principal Payments For Year 2008</u>	<u>Amount Outstanding June 30, 2008</u>	<u>Interest Payments For Year 2008</u>
General Obligation Bonds Payable continued					
Septage					
General Obligation Bonds - 2006	\$ 200,000	\$ -	\$ 13,359	\$ 186,641	\$ 7,733
Total General Obligation Bonds	<u>13,993,482</u>	<u>10,005,000</u>	<u>1,453,447</u>	<u>22,545,035</u>	<u>721,093</u>
Notes Payable					
Water Quality Loan - Maryland Department of the Environment - 1990	4,114,013	-	745,005	3,369,008	207,812
Water Quality Loan - Maryland Department of the Environment - 2000	397,867	-	23,923	373,944	12,059
Total Notes Payable	<u>4,511,880</u>	<u>-</u>	<u>768,928</u>	<u>3,742,952</u>	<u>219,871</u>
Total Business-type Activities	<u>\$ 18,505,362</u>	<u>\$ 10,005,000</u>	<u>\$ 2,222,375</u>	<u>\$ 26,287,987</u>	<u>\$ 940,964</u>