

## *Supplementary Information*

**General-NON GAAP**  
**SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2009**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
<b>Revenues</b>				
Taxes - Local Property				
Real property	\$ 199,640,300	\$ 199,640,300	\$ 203,893,375	\$ 4,253,075
Real property - prior years	250,000	250,000	220,228	(29,772)
Personal property	300,000	300,000	313,320	13,320
Railroad and public utilities	6,800,000	6,800,000	7,077,920	277,920
Ordinary business corporations	7,000,000	7,000,000	7,178,084	178,084
Penalties and interest-delinquent taxes	700,000	700,000	905,498	205,498
Semi-annual service charges	500,000	500,000	468,572	(31,428)
	<u>215,190,300</u>	<u>215,190,300</u>	<u>220,056,997</u>	<u>4,866,697</u>
Deductions				
Discounts allowed on taxes	(750,000)	(750,000)	(760,681)	(10,681)
Senior tax credit	-	-	(9,692)	(9,692)
Homestead tax credit	(34,275,000)	(34,275,000)	(33,564,740)	710,260
	<u>(35,025,000)</u>	<u>(35,025,000)</u>	<u>(34,335,113)</u>	<u>689,887</u>
Net Taxes - Local Property	<u>180,165,300</u>	<u>180,165,300</u>	<u>185,721,884</u>	<u>5,556,584</u>
Taxes - Local Other				
Payment in Lieu of Taxes	-	-	25,386	25,386
Income tax	108,000,000	108,000,000	102,511,911	(5,488,089)
911 service fees	1,225,000	1,225,000	1,196,731	(28,269)
Recordation	15,000,000	15,000,000	9,220,248	(5,779,752)
Admissions	400,000	400,000	335,125	(64,875)
Total Taxes - Local Other	<u>124,625,000</u>	<u>124,625,000</u>	<u>113,289,401</u>	<u>(11,335,599)</u>
Taxes - State Shared				
Police aid	915,000	915,000	922,723	7,723
Highway	11,000,000	11,000,000	9,378,199	(1,621,801)
Total Taxes - State Shared	<u>11,915,000</u>	<u>11,915,000</u>	<u>10,300,922</u>	<u>(1,614,078)</u>
Licenses and Permits				
Beer, wine and liquor licenses	200,000	200,000	207,613	7,613
Amusement	8,000	8,000	12,990	4,990
Traders	140,000	140,000	134,618	(5,382)
Animal	110,000	110,000	110,599	599
Buildings	1,287,000	1,287,000	717,274	(569,726)
Mobile home licenses	72,000	72,000	55,146	(16,854)
Marriage	33,000	33,000	29,980	(3,020)
Grading	41,000	41,000	18,455	(22,545)
Inspection Fees	3,000	3,000	1,850	(1,150)
Total Licenses and Permits	<u>1,894,000</u>	<u>1,894,000</u>	<u>1,288,525</u>	<u>(605,475)</u>
Intergovernmental Revenues-Grants from State				
Johnson Grass	4,000	4,000	3,249	(751)
State Aid-Fire Companies	265,000	265,000	263,117	(1,883)
Parks/Recreation Facilities	12,000	12,000	9,550	(2,450)
Security Interest Filing Fee	-	-	300	300
Grand & Petit Jury Reimburse	33,000	33,000	28,890	(4,110)
Circuit Court Master Reimb	350,000	350,000	267,296	(82,704)
LT Treatment-State	-	-	67,946	67,946

**General-NON GAAP**  
**SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2009**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Intergovernmental Revenues continued				
City of Westminster	\$ -	\$ -	\$ 3,219	\$ 3,219
Total Intergovernmental Revenues	664,000	664,000	643,567	(20,433)
Charges for Services				
General Government				
Lien certificates	145,000	145,000	113,267	(31,733)
Data processing	10,000	10,000	6,250	(3,750)
Hearing fees-zoning appeals	24,000	24,000	7,500	(16,500)
Copy fees and code books	19,000	19,000	11,903	(7,097)
Telephone	60,000	60,000	48,973	(11,027)
Health depart-telephone and janitorial	50,000	50,000	70,519	20,519
Hearing fees-zoning administration	6,000	6,000	1,350	(4,650)
Total Serv Chrg - General Government	314,000	314,000	259,762	(54,238)
Public Safety				
Sheriff's services-salary recovery	3,000	3,000	2,140	(860)
Sheriff's services-fees	100,000	100,000	112,114	12,114
Sheriff's services-detention center	900,000	900,000	739,742	(160,258)
Resident trooper reimbursement	125,000	125,000	129,390	4,390
Inspection fees-towns	-	-	1,740	1,740
Inspections fees-roads	100,000	100,000	29,450	(70,550)
Inspections fees-development review	15,000	15,000	48,755	33,755
Detention center-commissary	28,000	28,000	43,199	15,199
Detention center-work release	145,000	145,000	90,333	(54,667)
Sheriff-INS inmate days	150,000	150,000	176,508	26,508
Sheriff/INS-transport	45,000	45,000	194,301	149,301
Sheriff-home detention	48,000	48,000	37,686	(10,314)
Sheriff-INS-medical	1,000	1,000	-	(1,000)
Grade/Sed Control Inspect Fees	-	-	55	55
Soc Sec admin incentive program	1,000	1,000	200	(800)
Juvenile transport	60,000	60,000	86,371	26,371
State criminal alien assistance program	-	-	6,237	6,237
Total Serv Chrg - Public Safety	1,721,000	1,721,000	1,698,221	(22,779)
Public Works				
Vehicle maintenance	500,000	500,000	377,636	(122,364)
Road maintenance	70,000	70,000	127,782	57,782
Development review	310,000	310,000	249,656	(60,344)
Fuel reimbursements	1,000,000	1,000,000	637,709	(362,291)
Stormwater/environment review fee	105,000	105,000	68,992	(36,008)
Engineering review fees	50,000	50,000	38,527	(11,473)
Engineering review fees	-	-	2,000	2,000
Forest conservation review fee	47,000	47,000	18,510	(28,490)
Tower location analysis fee	2,500	2,500	-	(2,500)
Weed control spraying	7,000	7,000	12,442	5,442
Total Serv Chrg - Public Works	2,091,500	2,091,500	1,533,254	(558,246)
Recreation and Parks				
Farm museum	404,500	404,500	466,180	61,680

**General-NON GAAP**  
**SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2009**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
<b>Recreation and Parks continued</b>				
Piney Run Park	\$ 151,000	\$ 151,000	\$ 149,792	\$ (1,208)
Hashawha environmental center	359,000	359,000	581,192	222,192
Interpretation and conservation	61,200	61,200	57,927	(3,273)
General public & school/youth programs	17,000	17,000	15,525	(1,475)
Outdoor school meals/concessions	154,000	154,000	157,882	3,882
Sports complex	96,000	96,000	109,954	13,954
Pavilion & facility rentals	5,000	5,000	5,172	172
Bus Trips	-	-	1,476	1,476
Total Recreation and Parks	<u>1,247,700</u>	<u>1,247,700</u>	<u>1,545,100</u>	<u>297,400</u>
Total Charges for Services	<u>5,374,200</u>	<u>5,374,200</u>	<u>5,036,337</u>	<u>(337,863)</u>
<b>Fines and Forfeits</b>				
Circuit court fines	42,000	42,000	42,403	403
Liquor license fines	5,000	5,000	1,750	(3,250)
Animal violation fines	23,000	23,000	14,650	(8,350)
Civil zoning violations	1,000	1,000	3,434	2,434
Humane society impoundment fees	13,000	13,000	26,603	13,603
Parking violations-sheriff	500	500	2,000	1,500
Total Fines and Forfeits	<u>84,500</u>	<u>84,500</u>	<u>90,840</u>	<u>6,340</u>
Interest	5,605,000	5,605,000	5,165,523	(439,477)
<b>Miscellaneous Revenues</b>				
Rents and concessions	185,000	185,000	1,437,101	1,252,101
Refunds	410,000	410,000	394,985	(15,015)
Equipment sales	32,000	32,000	21,521	(10,479)
Postage	300	300	279	(21)
Pension Recovery	175,000	175,000	-	(175,000)
Health department	1,000	1,000	3,099	2,099
County attorney fees	183,000	183,000	174,280	(8,720)
Board of education surplus	73,448	73,448	-	(73,448)
Activities/special events	40,000	40,000	34,432	(5,568)
Advertising	14,000	14,000	10,350	(3,650)
Miscellaneous	140,800	140,800	718,806	578,006
Total Miscellaneous Revenues	<u>1,254,548</u>	<u>1,254,548</u>	<u>2,794,853</u>	<u>1,540,305</u>
Total Revenues	<u>331,581,548</u>	<u>331,581,548</u>	<u>324,331,852</u>	<u>(7,249,696)</u>
<b>Expenditures</b>				
<b>General Government</b>				
<b>County Commissioners</b>				
Legislative	711,240	711,240	795,636	(84,396)
Management Analysis	170,170	170,170	195,574	(25,404)
Farm Museum	796,870	834,570	953,217	(118,647)
Media Relations	224,650	225,560	245,565	(20,005)
Zoning Administrator	172,710	212,710	248,386	(35,676)
Technology Services	2,929,400	2,920,400	3,127,498	(207,098)
Production/Distribution Service	389,250	398,250	422,566	(24,316)
Total County Commissioners	<u>5,394,290</u>	<u>5,472,900</u>	<u>5,988,442</u>	<u>(515,542)</u>

**General-NON GAAP**  
**SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2009**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
<b>Judicial</b>				
Adjudication-Criminal/Civil	\$ 1,321,210	\$ 1,317,015	\$ 1,510,152	\$ (193,137)
Voluntary Community Services	133,670	135,940	164,113	(28,173)
Circuit Court Masters	490,230	492,155	584,293	(92,138)
Adjudication of Estates	31,960	31,960	29,841	2,119
Criminal Prosecution	2,118,860	2,136,960	2,579,191	(442,231)
County Attorney	948,860	948,860	1,049,944	(101,084)
<b>Total Judicial</b>	<b>5,044,790</b>	<b>5,062,890</b>	<b>5,917,534</b>	<b>(854,644)</b>
Carroll County Board of Elections	732,230	732,230	595,856	136,374
<b>Total Carroll County Board of Elections</b>	<b>732,230</b>	<b>732,230</b>	<b>595,856</b>	<b>136,374</b>
<b>Office of the Comptroller</b>				
Comptroller Administration	264,440	264,440	311,697	(47,257)
Accounting	709,340	709,340	851,094	(141,754)
Purchasing	420,690	393,690	431,937	(38,247)
Independent Post - Auditing	50,000	50,000	40,750	9,250
Bond Issuance Expense	179,370	206,370	206,190	180
Collections Office	432,740	432,740	533,681	(100,941)
<b>Total Office of the Comptroller</b>	<b>2,056,580</b>	<b>2,056,580</b>	<b>2,375,349</b>	<b>(318,769)</b>
<b>Human Resources &amp; Personnel Services</b>				
Human Resources Administration	775,130	775,130	888,985	(113,855)
Fringe Benefits	18,664,190	18,664,190	12,552,132	6,112,058
Personnel Services	129,900	129,900	150,872	(20,972)
<b>Total Human Resources &amp; Personnel Services</b>	<b>19,569,220</b>	<b>19,569,220</b>	<b>13,591,989</b>	<b>5,977,231</b>
<b>Management and Budget</b>				
Management and Budget Administration	189,450	161,809	192,979	(31,170)
Risk Management	2,262,080	2,244,580	2,266,977	(22,397)
Budget	462,900	508,041	615,846	(107,805)
Grant Management	118,600	118,600	140,297	(21,697)
<b>Total Management and Budget</b>	<b>3,033,030</b>	<b>3,033,030</b>	<b>3,216,099</b>	<b>(183,069)</b>
<b>Planning</b>				
Planning Administration	624,360	624,360	737,457	(113,097)
Planning	692,710	692,710	709,248	(16,538)
Development Review	409,300	409,300	408,170	1,130
Environment & Resource Protect	228,220	228,220	265,343	(37,123)
Resources Management	917,910	917,910	1,059,701	(141,791)
<b>Total Planning</b>	<b>2,872,500</b>	<b>2,872,500</b>	<b>3,179,919</b>	<b>(307,419)</b>
<b>General Services</b>				
General Services Administrative	230,400	230,400	233,475	(3,075)
Permits & Inspections	1,220,690	1,220,690	1,449,120	(228,430)
Building Construction	427,630	387,630	442,328	(54,698)
Facilities Administration	5,180,265	5,180,265	5,523,774	(343,509)
Facilities	3,118,695	3,118,695	2,498,061	620,634
Fleet Management	7,131,360	7,131,360	5,944,025	1,187,335

**General-NON GAAP**  
**SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2009**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
General Services continued				
Warehouse Operations	\$ 221,870	\$ 221,870	\$ 271,750	\$ (49,880)
Total General Services	17,530,910	17,490,910	16,362,533	1,128,377
Miscellaneous				
Youth services	561,450	561,450	561,450	-
Administrative Hearings	92,250	92,250	95,324	(3,074)
Board of License Commissioners	104,000	104,000	125,494	(21,494)
Citizen Services	431,340	431,340	480,470	(49,130)
Long Term Treatment Facility	1,125,500	1,125,500	1,106,483	19,017
Aging	915,760	915,760	1,096,160	(180,400)
CC Advocacy/Investigation Center	147,630	75,930	54,749	21,181
Property tax payments to municipalities	15,526	15,526	15,526	-
Permits and fee payments to municipalities	18,000	18,200	18,199	1
Liquor license payments to municipalities	24,465	24,465	24,363	102
Town programs	2,181,622	2,181,622	2,181,621	1
Total Miscellaneous	5,617,543	5,546,043	5,759,839	(213,796)
Total General Government	61,851,093	61,836,303	56,987,560	4,848,743
Public Safety				
Police Protection				
Detention Center	6,525,000	6,525,000	7,663,945	(1,138,945)
Resident Trooper Program	5,585,220	5,799,220	5,799,183	37
Sheriff Services	5,112,350	5,112,350	6,023,745	(911,395)
Law Enforcement	158,040	158,040	12	158,028
Total Police Protection	17,380,610	17,594,610	19,486,885	(1,892,275)
Fire Department				
Volunteer Companies	6,291,280	6,291,280	6,291,280	-
EMS24/7 Services	3,637,760	3,676,260	3,676,260	-
Total Fire Department	9,929,040	9,967,540	9,967,540	-
Emergency Services				
Emergency Service Operations	1,723,575	1,773,575	1,708,321	65,254
911 - Emergency Service	1,626,425	1,626,425	1,812,229	(185,804)
Civil Defense	24,960	24,960	12,435	12,525
Total Emergency Services	3,374,960	3,424,960	3,532,985	(108,025)
Other Protection				
Humane Society	752,500	752,500	805,355	(52,855)
State aid-fire protection	265,000	264,800	261,756	3,044
Total Other Protection	1,017,500	1,017,300	1,067,111	(49,811)
Total Public Safety	31,702,110	32,004,410	34,054,521	(2,050,111)
Public Works				
Public Works-Administration	307,920	307,920	358,664	(50,744)
Roads Operations	7,204,000	7,129,600	7,890,034	(760,434)
Traffic Control	265,790	265,790	259,198	6,592
Engineering-Design	331,890	331,890	388,167	(56,277)
Engineering-Inspection	344,090	344,090	420,136	(76,046)

**General-NON GAAP**  
**SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2009**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Public Works continued				
Emergency Maintenance-Snow	\$ 1,500,000	\$ 1,572,000	\$ 1,571,956	\$ 44
Engineering	296,630	296,630	351,722	(55,092)
Engineering-Survey	204,830	207,230	254,306	(47,076)
Road Grant - Local	35,387	35,387	35,386	1
Total Public Works	10,490,537	10,490,537	11,529,569	(1,039,032)
Health				
Health Department	3,426,910	3,426,988	3,427,384	(396)
Weed Control	29,700	29,700	29,637	63
Gypsy Moth Control	30,000	30,000	24,656	5,344
Domestic Violence	73,150	73,150	73,150	-
Change, Inc.	246,340	246,340	246,340	-
Sexual Abuse Treatment Center	202,100	202,100	202,100	-
Junction	146,770	146,770	146,770	-
CCARC-Non Matching	246,340	246,340	246,340	-
Target, Inc.	246,340	246,340	246,340	-
Rape Crisis	85,240	85,240	85,240	-
Total Health	4,732,890	4,732,968	4,727,957	5,011
Social Services				
Social Services-Local Funds	203,580	203,580	203,580	-
Human Services	821,020	821,020	821,020	-
Victim Witness Assistance	180,200	180,200	221,723	(41,523)
CC Advocacy & Investigation	0	71,700	73,307	(1,607)
Total Social Services	1,204,800	1,276,500	1,319,630	(43,130)
Education				
CC Public Ed & Gov Cable Access	547,000	547,000	533,445	13,555
Hashawha	734,330	757,930	883,337	(125,407)
CC Board of Ed-Local Funds	162,200,000	162,200,000	164,164,876	(1,964,876)
Community College	6,575,000	6,575,000	6,575,000	-
Total Education	170,056,330	170,079,930	172,156,658	(2,076,728)
Library	7,706,870	7,706,870	8,170,171	(463,301)
Recreation and Parks				
Participation Recreation				
Recreation & Parks-Administration	279,300	275,500	325,690	(50,190)
Recreation	304,080	284,280	326,741	(42,461)
Piney Run	481,520	481,520	545,025	(63,505)
Sports Complex	202,040	202,040	211,257	(9,217)
Total Participation Recreation	1,266,940	1,243,340	1,408,713	(165,373)
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	1,346,940	1,323,340	1,488,713	(165,373)

**General-NON GAAP**  
**SOURCES (USES) - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2009**

	Original Budget	Final Budget	Actuals	Variance with Final Budget Positive(Negative)
Conservation of Natural Resources				
Agriculture Extension Service	\$ 452,600	\$ 452,600	\$ 450,362	\$ 2,238
Soil Conservation Service	353,180	353,180	349,692	3,488
Total Conservation of Natural Resources	805,780	805,780	800,054	5,726
Economic Development				
Economic Development-Administration	632,920	632,920	694,909	(61,989)
BERC Management	146,490	146,490	169,708	(23,218)
Economic Development-Marketing	-	-	-	-
Econ Devl-Industrial Grants	4,000,000	4,000,000	3,856,711	143,289
Tourism	311,350	311,350	299,943	11,407
Total Economic Development	5,090,760	5,090,760	5,021,271	69,489
Reserve for Contingencies	9,956,162	9,039,413	-	9,039,413
Debt Service				
Debt Service - Board of Education	10,263,940	10,566,823	10,566,822	1
Debt Service - County	23,685,155	23,933,415	23,933,413	2
Total Debt Service	33,949,095	34,500,238	34,500,235	3
Total Expenditures	338,893,367	338,887,049	330,756,339	8,130,710
Excess (Deficiency) of Revenues over Expenditures	(7,311,819)	(7,305,501)	(6,424,487)	881,014
Other Financing Sources (Uses)				
Appropriated fund balance	11,302,102	11,302,102	-	11,302,102
Appropriated Ag Pres Debt Svc	1,504,000	1,504,000	-	1,504,000
Transfers In	8,612,350	8,612,350	8,574,450	37,900
Bonds issued	-	-	180,000	(180,000)
Bonds premium	-	-	1,874,448	(1,874,448)
Long term notes payable	-	-	2,956,796	(2,956,796)
Total Other Financing Sources	21,418,452	21,418,452	13,585,694	7,832,758
Other Financing Uses				
Transfer to Escrow Account	-	-	-	-
Operating Transfers Out:				
Transfer to Capital Fund	(5,539,700)	(5,539,700)	(5,539,700)	-
Transfer to Special Revenue Funds - Grants	(1,316,723)	(1,323,041)	(1,323,041)	-
Transfer to Enterprise Funds	(2,791,980)	(2,791,980)	(2,791,980)	-
Transfer to PensionFund	(958,230)	(958,230)	-	(958,230)
Transfer to OPEB Fund	(3,500,000)	(3,500,000)	-	(3,500,000)
Total Other Financing Uses	(14,106,633)	(14,112,951)	(9,654,721)	(4,458,230)
Total Other Financing Sources (Uses)	7,311,819	7,305,501	3,930,973	3,374,528
Net Change in Fund Balance	\$ -	\$ -	(2,493,514)	\$ (2,493,514)
Fund Balance - Beginning			80,745,217	
Fund Balance - Ending			\$ 78,251,703	

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**  
**Combining Balance Sheet**  
**Other Governmental Funds**  
**June 30, 2009**

	Impact Fees Fund	Agricultural Transfer Tax Fund	Hotel Rental Tax Fund	Cable Franchise Fee Fund	Grant Fund	Total
<b>Assets</b>						
Equity in pooled cash and investments	\$ 1,567,739	\$ -	\$ 330,224	\$ 1,243,493	\$ 1,485,553	\$ 4,627,009
Accounts receivable	-	-	-	267,823	1,463,022	1,730,845
Prepaid costs	-	-	-	-	368,302	368,302
Total assets	<u>\$ 1,567,739</u>	<u>\$ -</u>	<u>\$ 330,224</u>	<u>\$ 1,511,316</u>	<u>\$ 3,316,877</u>	<u>\$ 6,726,156</u>
<b>Liabilities and fund balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ -	\$ 1,545	\$ -	\$ -	\$ 943,647	\$ 945,192
Accrued expenditures	-	-	-	-	134,492	134,492
Due to other Funds	-	69,207	-	-	-	69,207
Deferred revenue	-	-	-	-	2,238,738	2,238,738
Total liabilities	-	70,752	-	-	3,316,877	3,387,629
<b>Fund balances</b>						
Unreserved and undesignated	1,567,739	(70,752)	330,224	1,511,316	-	3,338,527
Total Fund Balances	1,567,739	(70,752)	330,224	1,511,316	-	3,338,527
Total liabilities and fund balances	<u>\$ 1,567,739</u>	<u>\$ -</u>	<u>\$ 330,224</u>	<u>\$ 1,511,316</u>	<u>\$ 3,316,877</u>	<u>\$ 6,726,156</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, 2009**

	Impact Fees Fund	Agricultural Transfer Tax Fund	Hotel Rental Tax Fund	Cable Franchise Fee Fund	Grant Fund	Total
<b>Revenues</b>						
Charges for service:						
Farm museum	\$ -	\$ -	\$ -	\$ -	\$ 31,993	\$ 31,993
Recreation and parks	-	-	-	-	170,719	170,719
Intergovernmental revenues:						
Commission on aging	-	-	-	-	1,334,928	1,334,928
Housing & community development	-	-	-	-	5,449,097	5,449,097
Job training partnership act	-	-	-	-	577,410	577,410
Sheriff	-	-	-	-	606,884	606,884
Citizen services	-	-	-	-	2,030,663	2,030,663
States attorney	-	-	-	-	575,455	575,455
Circuit court	-	-	-	-	537,886	537,886
EOC	-	-	-	-	764,672	764,672
Risk Management	-	-	-	-	1,783	1,783
Tourism	-	-	-	-	40,347	40,347
Planning	-	-	-	-	589,136	589,136
Impact fees	869,347	-	-	-	-	869,347
Agricultural transfer tax	-	181,458	-	-	-	181,458
Hotel Rental Tax	-	-	287,495	-	-	287,495
Cable Franchise Fee	-	-	-	1,303,472	-	1,303,472
Interest	19,953	-	1,948	9,253	-	31,154
Total revenues	<u>889,300</u>	<u>181,458</u>	<u>289,443</u>	<u>1,312,725</u>	<u>12,710,973</u>	<u>15,383,899</u>
<b>Expenditures</b>						
General government	-	-	-	-	12,021,819	12,021,819
Public safety	-	-	-	-	1,210,995	1,210,995
Health	-	-	-	-	4,000	4,000
Recreation and parks	-	-	-	-	178,819	178,819
Economic development	-	-	-	-	618,381	618,381
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,034,014</u>	<u>14,034,014</u>
Excess (deficiency) of revenues over (under) expenditures	889,300	181,458	289,443	1,312,725	(1,323,041)	1,349,885
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	1,323,041	1,323,041
Transfers out	-	(600,000)	(273,450)	(801,000)	-	(1,674,450)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(600,000)</u>	<u>(273,450)</u>	<u>(801,000)</u>	<u>1,323,041</u>	<u>(351,409)</u>
Net change in fund balances	889,300	(418,542)	15,993	511,725	-	998,476
Fund balances - beginning	<u>678,439</u>	<u>347,790</u>	<u>314,231</u>	<u>999,591</u>	<u>-</u>	<u>2,340,051</u>
Fund balances - ending	<u>\$ 1,567,739</u>	<u>\$ (70,752)</u>	<u>\$ 330,224</u>	<u>\$ 1,511,316</u>	<u>\$ -</u>	<u>\$ 3,338,527</u>

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**  
**Impact Fees Fund**  
**Schedule of Revenues, Expenditures, and Change in Fund Balance**  
**Budgetary (NON-GAAP) Basis vs. Actual**  
**For the Year Ended June 30, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Impact fees	\$ -	\$ -	\$ 869,347	\$ 869,347
Interest			19,953	19,953
Total revenues	-	-	889,300	889,300
<b>EXPENDITURES</b>				
Total expenditures	-	-	-	-
<b>Other Financing Sources (Uses)</b>				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	889,300	<u>\$ 889,300</u>
Fund balance - beginning			678,439	
Fund balance - ending			<u>\$ 1,567,739</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) Basis vs. Actual**  
**For the Year Ended June 30, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Agricultural Transfer Tax	\$ 600,000	\$ 600,000	\$ 181,458	\$ (418,542)
Total revenues	600,000	600,000	181,458	(418,542)
<b>EXPENDITURES</b>				
Total expenditures	-	-	-	-
Excess of revenues over expenditures	600,000	600,000	181,458	(418,542)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(600,000)	(600,000)	(600,000)	-
Total other financing sources (uses)	(600,000)	(600,000)	(600,000)	-
Net change in fund balance	\$ -	\$ -	(418,542)	\$ (418,542)
Fund balance - beginning			347,790	
Fund balance - ending			\$ (70,752)	

**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, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Hotel Rental Tax	\$ 311,350	\$ 311,350	\$ 287,495	\$ (23,855)
Interest	-	-	1,948	1,948
Total revenues	<u>311,350</u>	<u>311,350</u>	<u>289,443</u>	<u>(21,907)</u>
<b>EXPENDITURES</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>311,350</u>	<u>311,350</u>	<u>289,443</u>	<u>(21,907)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(311,350)</u>	<u>(311,350)</u>	<u>(273,450)</u>	<u>37,900</u>
Total other financing sources (uses)	<u>(311,350)</u>	<u>(311,350)</u>	<u>(273,450)</u>	<u>37,900</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	15,993	<u>\$ 15,993</u>
Fund balance - beginning			<u>314,231</u>	
Fund balance - ending			<u>\$ 330,224</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) Basis vs. Actual**  
**For the Year Ended June 30, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Cable Franchise Fee	\$ 801,000	\$ 801,000	\$ 1,303,472	\$ 502,472
Interest	-	-	9,253	9,253
Total revenues	<u>801,000</u>	<u>801,000</u>	<u>1,312,725</u>	<u>511,725</u>
<b>EXPENDITURES</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>801,000</u>	<u>801,000</u>	<u>1,312,725</u>	<u>511,725</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(801,000)</u>	<u>(801,000)</u>	<u>(801,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(801,000)</u>	<u>(801,000)</u>	<u>(801,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>511,725</u>	<u>\$ 511,725</u>
Fund balance - beginning			<u>999,591</u>	
Fund balance - ending			<u>\$ 1,511,316</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, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues				
Commission on aging	\$ 1,265,031	\$ 1,309,950	\$ 1,327,762	\$ 17,812
Housing & community development	4,737,726	5,759,440	5,415,450	(343,990)
Job training partnership act	495,752	995,086	626,270	(368,816)
Sheriff	542,794	301,107	624,916	323,809
Citizen services	1,728,469	2,411,830	2,064,310	(347,520)
States attorney	599,374	646,517	575,882	(70,635)
Circuit court	632,729	461,688	538,445	76,757
EOC	525,000	1,050,797	807,547	(243,250)
Risk Management	-	1,783	1,783	-
Tourism	35,000	45,018	40,347	(4,671)
Farm Museum	32,025	162,025	22,478	(139,547)
Planning	1,145,147	2,089,615	691,076	(1,398,539)
Recreation and parks	207,000	264,379	180,508	(83,871)
Total revenues	<u>11,946,047</u>	<u>15,499,235</u>	<u>12,916,774</u>	<u>(2,582,461)</u>
<b>EXPENDITURES</b>				
General government	11,651,152	14,360,972	12,077,262	2,283,710
Public safety	911,360	1,187,997	730,956	457,041
Health	4,000	4,000	4,000	-
Recreation and parks	215,100	272,479	185,631	86,848
Economic development	487,476	996,828	623,341	373,487
Capital outlay	-	-	618,625	(618,625)
Total expenditures	<u>13,269,088</u>	<u>16,822,276</u>	<u>14,239,815</u>	<u>2,582,461</u>
Excess (deficiency) of revenues over expenditures	<u>(1,323,041)</u>	<u>(1,323,041)</u>	<u>(1,323,041)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	1,323,041	1,323,041
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,323,041</u>	<u>1,323,041</u>
Net change in fund balance	<u>\$ (1,323,041)</u>	<u>\$ (1,323,041)</u>	<u>-</u>	<u>\$ 1,323,041</u>
Fund balance - beginning			<u>-</u>	
Fund balance - ending			<u>\$ -</u>	

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**  
**Combining Schedule of Fiduciary Net Assets**  
**Trust Funds**  
**June 30, 2009**

	<u>Employee Pension Plan</u>	<u>LOSAP</u>	<u>Other Post Employment Benefits</u>	<u>Totals</u>
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 399,395	\$ 340,013	\$ 891,845	\$ 1,631,253
Investments, at fair value:				
Bond funds	4,018,046	1,816,227	-	5,834,273
Equity funds	12,103,107	3,935,797	-	16,038,904
Marketable securities	-	-	7,382,972	7,382,972
Total assets	<u>16,520,548</u>	<u>6,092,037</u>	<u>8,274,817</u>	<u>30,887,402</u>
<b>LIABILITIES:</b>				
Accounts payable	8,637	5,227	-	13,864
Due to primary government	-	-	616,931	616,931
Total liabilities	<u>8,637</u>	<u>5,227</u>	<u>616,931</u>	<u>630,795</u>
<b>NET ASSETS:</b>				
Held in trust for pension and OPEB benefits and other purposes	<u>\$ 16,511,911</u>	<u>\$ 6,086,810</u>	<u>\$ 7,657,886</u>	<u>\$ 30,256,607</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, 2009**

	<u>Employee Pension Plan</u>	<u>LOSAP</u>	<u>Other Post Employment Benefits</u>	<u>Totals</u>
<b>ADDITIONS:</b>				
Contributions:				
Employer	\$ 958,230	\$ -	\$ 5,615,800	\$ 6,574,030
Plan members	703,808	-	160,602	864,410
Contributions from sources other than employer(s) and plan members	-	-	129,435	129,435
Total contributions	<u>1,662,038</u>	<u>-</u>	<u>5,905,837</u>	<u>7,567,875</u>
Investment earnings:				
Interest and dividends	5,090	4,155	26,411	35,656
Net increase(decrease) in the fair value of investments	<u>(4,606,863)</u>	<u>(1,645,385)</u>	<u>380,482</u>	<u>(5,871,766)</u>
Total investment earnings (losses)	<u>(4,601,773)</u>	<u>(1,641,230)</u>	<u>406,893</u>	<u>(5,836,110)</u>
Less investment expense	<u>(48,213)</u>	<u>(12,825)</u>	<u>(12,802)</u>	<u>(73,840)</u>
Net investment earnings (losses)	<u>(4,649,986)</u>	<u>(1,654,055)</u>	<u>394,091</u>	<u>(5,909,950)</u>
Total additions (losses)	<u>(2,987,948)</u>	<u>(1,654,055)</u>	<u>6,299,928</u>	<u>1,657,925</u>
<b>DEDUCTIONS</b>				
Benefits and refunds paid to plan members and beneficiaries				
	302,083	536,314	2,323,100	3,161,497
Administrative expenses	10,780	2,200	3,000	15,980
Total deductions	<u>312,863</u>	<u>538,514</u>	<u>2,326,100</u>	<u>3,177,477</u>
Change in net assets	<u>(3,300,811)</u>	<u>(2,192,569)</u>	<u>3,973,828</u>	<u>(1,519,552)</u>
Net assets-beginning	19,812,722	8,279,379	3,684,058	31,776,159
Net assets-ending	<u>\$ 16,511,911</u>	<u>\$ 6,086,810</u>	<u>\$ 7,657,886</u>	<u>\$ 30,256,607</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, 2009**

<u>Carroll County Development Corporation</u>	Balance			Balance
	<u>July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2009</u>
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 181,062	\$ 31,345	\$ 160,462	\$ 51,945
Receivables-notes, mortgages and leases	490,023	150,000	23,462	616,561
Total assets	<u>\$ 671,085</u>	<u>\$ 181,345</u>	<u>\$ 183,924</u>	<u>\$ 668,506</u>
 <b>LIABILITIES</b>				
Due to Carroll County Development Corporation	\$ 671,085	\$ 31,345	\$ 33,924	\$ 668,506
Total liabilities	<u>\$ 671,085</u>	<u>\$ 31,345</u>	<u>\$ 33,924</u>	<u>\$ 668,506</u>

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**  
**Combining Schedule of Net Assets**  
**Other Proprietary Funds**  
**June 30, 2009**

	<u>Septage</u>	<u>Firearms</u>	<u>Total</u>
<b>ASSETS</b>			
Current Assets:			
Equity in pooled cash	\$ 351,350	\$ 150,250	\$ 501,600
Cash and cash equivalents	16,742	-	16,742
Accounts receivables, net	86,947	-	86,947
Total current assets	<u>455,039</u>	<u>150,250</u>	<u>605,289</u>
Noncurrent Assets:			
Capital assets:			
Buildings	-	274,051	274,051
Improvements other than buildings	185,278	6,578	191,856
Autos, machinery, equipment	-	25,069	25,069
Less accumulated depreciation	<u>(16,984)</u>	<u>(11,918)</u>	<u>(28,902)</u>
Total capital assets (net of accumulated depreciation)	<u>168,294</u>	<u>293,780</u>	<u>462,074</u>
Total assets	<u>623,333</u>	<u>444,030</u>	<u>1,067,363</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	117,894	3,915	121,809
Accrued interest payable	1,733	-	1,733
Long-term liabilities due within one year:			
General obligation bonds payable	<u>12,225</u>	<u>-</u>	<u>12,225</u>
Total current liabilities	<u>131,852</u>	<u>3,915</u>	<u>135,767</u>
Noncurrent liabilities:			
General obligation bonds payable	<u>146,335</u>	<u>-</u>	<u>146,335</u>
Total noncurrent liabilities	<u>146,335</u>	<u>-</u>	<u>146,335</u>
Total liabilities	<u>278,187</u>	<u>3,915</u>	<u>282,102</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	9,734	293,780	303,514
Unrestricted	<u>335,412</u>	<u>146,335</u>	<u>481,747</u>
Total net assets	<u><u>345,146</u></u>	<u><u>440,115</u></u>	<u><u>785,261</u></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, 2009**

	<u>Septage</u>	<u>Firearms</u>	<u>Total</u>
Operating revenues:			
Charges for services	\$ 449,263	\$ 104,713	\$ 553,976
Total operating revenues	<u>449,263</u>	<u>104,713</u>	<u>553,976</u>
Operating expenses:			
Personal services	-	57,959	57,959
Contractual services	175,565	1,775	177,340
Materials and supplies	44,537	6,118	50,655
Rents and utilities	94,509	2,345	96,854
Miscellaneous	49,738	-	49,738
Depreciation	16,984	9,278	26,262
Total operating expenses	<u>381,333</u>	<u>77,475</u>	<u>458,808</u>
Operating income	<u>67,930</u>	<u>27,238</u>	<u>95,168</u>
Nonoperating revenues (expenses):			
Penalties and interest	4,603	2,192	6,795
Interest and fiscal charges	(7,065)	-	(7,065)
Total nonoperating revenues (expenses)	<u>(2,462)</u>	<u>2,192</u>	<u>(270)</u>
Income before extraordinary gain	<u>65,468</u>	<u>29,430</u>	<u>94,898</u>
Change in net assets	65,468	29,430	94,898
Total net assets - beginning of year	<u>279,678</u>	<u>410,685</u>	<u>690,363</u>
Total net assets - ending	<u>\$ 345,146</u>	<u>\$ 440,115</u>	<u>\$ 785,261</u>

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**  
**Combining Schedule of Cash Flows**  
**Other Proprietary Funds**  
**For the Year Ended June 30, 2009**

	<u>Septage</u>	<u>Firearms</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 422,635	\$ 104,713	\$ 527,348
Payments to suppliers and other funds	(296,247)	(16,454)	(312,701)
Payments to employees	-	(56,963)	(56,963)
Net cash provided (used) by operating activities	<u>126,388</u>	<u>31,296</u>	<u>157,684</u>
 <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Principal paid on capital debt	(28,081)	-	(28,081)
Interest paid on capital debt	<u>(7,198)</u>	<u>-</u>	<u>(7,198)</u>
Net cash provided (used) by capital and related financing activities	(35,279)	-	(35,279)
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on investments and cash	4,603	2,192	6,795
Net cash provided by investing activities	<u>4,603</u>	<u>2,192</u>	<u>6,795</u>
Net increase (decrease) in cash and cash equivalents	95,712	33,488	129,200
Cash and cash equivalents at beginning of year	272,380	116,762	389,142
Cash and cash equivalents at end of year	<u>\$ 368,092</u>	<u>\$ 150,250</u>	<u>\$ 518,342</u>
 <b>Reconciliation of Operating Income to net cash provided (used) by operating activities:</b>			
Operating income (loss)	<u>\$ 67,930</u>	<u>\$ 27,238</u>	<u>\$ 95,168</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	16,984	9,278	26,262
Changes in assets and liabilities:			
Accounts receivable	(26,628)	-	(26,628)
Accounts payable and accrued expenses	68,102	(5,220)	62,882
Total adjustments	<u>58,458</u>	<u>4,058</u>	<u>62,516</u>
Net cash provided (used) by operating activities	<u>\$ 126,388</u>	<u>\$ 31,296</u>	<u>\$ 157,684</u>

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

**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Source (1)**  
**June 30, 2009**

Governmental funds capital assets:	
Land	\$ 49,104,905
Buildings and contents	119,608,810
Improvements other than buildings	28,017,426
Automobiles, machinery and equipment	37,154,776
Roads and bridges	551,295,739
Construction in progress	67,743,107
Total governmental funds capital assets	<u>\$ 852,924,763</u>
Investments in governmental funds capital assets by source:	
General fund revenues	\$ 520,803,084
Special revenue funds	6,143,854
State grants	43,180,671
Federal grants	16,939,308
General obligation bonds	140,862,912
Contributions	124,994,934
Total investments in governmental funds capital assets by source	<u>\$ 852,924,763</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 5-2

**Capital Assets Used in the Operation of Governmental Funds  
Schedule By Function  
JUNE 30, 2009**

	Land	Buildings and Contents	Improvements Other Than Buildings	Automobiles, Machinery and Equipment	Roads and Bridges	Construction in Progress	Total
General government	\$ 22,732,040	\$ 30,338,311	\$ 9,702,972	\$ 7,700,068	\$ -	\$ -	\$ 70,473,391
Public safety	298,249	11,829,092	1,406,435	15,161,296	-	-	28,695,072
Public works	4,853,972	177,463	6,958	11,374,417	544,378,500	-	560,791,310
Health	53,093	4,291,217	673,193	-	-	-	5,017,503
Education	5,296,130	47,431,101	2,706,071	389,448	-	-	55,822,750
Recreation & Parks	4,937,040	2,047,599	7,787,987	1,253,284	-	-	16,025,910
Economic development	-	2,695,072	4,305,691	191,783	6,917,239	-	14,109,785
Conservation of natural resources	9,358,212	622,527	-	75,976	-	-	10,056,715
Library/senior centers	1,576,169	20,176,428	1,428,119	1,008,504	-	-	24,189,220
Construction in progress	-	-	-	-	-	67,743,107	67,743,107
Subtotal	<u>49,104,905</u>	<u>119,608,810</u>	<u>28,017,426</u>	<u>37,154,776</u>	<u>551,295,739</u>	<u>67,743,107</u>	<u>852,924,763</u>
Less accumulated depreciation	<u>-</u>	<u>(29,462,167)</u>	<u>(13,740,355)</u>	<u>(21,430,108)</u>	<u>(361,817,047)</u>	<u>-</u>	<u>(426,449,677)</u>
Net governmental funds capital assets	<u>\$ 49,104,905</u>	<u>\$ 90,146,643</u>	<u>\$ 14,277,071</u>	<u>\$ 15,724,668</u>	<u>\$ 189,478,692</u>	<u>\$ 67,743,107</u>	<u>\$ 426,475,086</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, 2009**

	Governmental Funds Capital Assets July 1, 2008	Additions	Transfers and Retirements	Governmental Funds Capital Assets June 30, 2009
General government	\$ 53,480,806	\$ 17,663,349	\$ (670,764)	\$ 70,473,391
Public safety	27,731,453	1,232,827	(269,208)	28,695,072
Public works	557,325,704	4,094,542	(628,936)	560,791,310
Health	4,340,639	673,193	3,671	5,017,503
Education	47,401,587	112,850	8,308,313	55,822,750
Recreation & Parks	15,014,886	190,250	820,774	16,025,910
Economic development	13,960,572	156,222	(7,009)	14,109,785
Conservation of natural resources	10,632,928	23,276	(599,489)	10,056,715
Library/senior centers	32,250,444	245,816	(8,307,040)	24,189,220
Construction in progress	35,740,947	35,452,502	(3,450,342)	67,743,107
Subtotal	<u>797,879,966</u>	<u>59,844,827</u>	<u>(4,800,030)</u>	<u>852,924,763</u>
Less accumulated depreciation	<u>(410,755,833)</u>	<u>(16,993,366)</u>	<u>1,299,522</u>	<u>(426,449,677)</u>
Net governmental funds capital assets	<u>\$ 387,124,133</u>	<u>\$ 42,851,461</u>	<u>\$ (6,099,552)</u>	<u>\$ 426,475,086</u>

Source: Carroll County Department of the Comptroller.

**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, 2009**

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>
<b><u>Governmental Activities:</u></b>					
<b><u>General Government</u></b>					
8005 * Govt Campus Data Sys 03	\$ 147,830	\$ 147,830	\$ -	\$ -	\$ -
8006 IT Sys Comp Replacement 03	2,620,666	1,451,404	194,665	31,957	942,641
8011 County Facilities Security 03	480,410	78,095	51,851	50,540	299,924
8036 Junction Renovation 03	50,000	45,764	-	-	4,236
8038 300 S. Center St. Renovations	4,923,989	4,483,996	371,438	-	68,555
8060 New Voting System 04	937,045	616,622	93,292	-	227,130
8111 Econ Devel Tech Infrastructure	2,000,000	9,300	1,966,557	22,070	2,073
8162 County Master Plan	900,800	342,470	229,822	3,241	325,267
8168 Winchester Building Elevator	131,400	-	-	-	131,400
8198 * Safe Haven Expansion FY06	673,193	673,193	-	-	-
8199 Government Complex	7,000,000	-	1,786,517	-	5,213,483
8226 Carroll County Public Network	8,869,500	2,720,711	4,348,609	97,607	1,702,573
8228 GIS Planimetric Data	750,000	590,605	136,591	15,731	7,074
8230 Ebb Valley Water Tank	1,046,125	-	1,046,125	-	-
8246 New Windsor MS-Office Complex	9,492,464	7,532,677	1,217,421	-	742,366
8265 County Voice Mail System Repl.	100,000	877	88,180	-	10,943
8273 PW Asset/Pavement Manage Sys	695,000	-	-	-	695,000
8274 Records Management	153,000	73,927	19,738	-	59,335
8309 Government Office Building	4,500,000	-	1,960,945	104,777	2,434,279
8311 GIS/Planning/Public Safety-Par	715,000	-	-	462,008	252,993
8362 Cats ARRA	758,403	-	-	-	758,403
9001 Comptroller/Acct-Capital	47,878,941	40,378,941	7,500,000	-	-
9418 Handicapped Accessibility 92	904,600	807,225	10,325	2,917	84,133
9541 * Airport Grnds & Facil Improve	284,659	265,142	19,517	-	-
9648 Computer System Improvements	4,781,140	4,229,504	433,058	2,288	116,291
9921 Parking Lot Overlays (Fr 9658)	535,471	377,195	255	-	158,021
9941 Courthouse Annex Renovations	834,192	828,730	-	-	5,462
9952 Multi-Purpose Bldg Improvement	330,100	87,535	204,558	-	38,007
9954 Cnty Bldg Systemic Renovations	1,349,100	992,014	49,390	149,222	158,474
9957 General Government Unallocated	767,765	-	-	-	767,765
Total	104,610,793	66,733,756	21,728,851	942,357	15,205,829
<b><u>Health</u></b>					
4023 Drug Treatment Facility	3,874,307	3,725,075	11,487	-	137,745
Total	3,874,307	3,725,075	11,487	-	137,745
<b><u>Public Safety</u></b>					
4031 EOC Relocation 03	3,257,016	-	-	-	3,257,016
8003 800 MHz Phase 3	598,282	598,282	-	-	-
8107 * Criminal Justice Building	200,000	130,388	-	-	69,612
8118 CC Public Safety Training Cntr	7,000,000	16,427	-	-	6,983,573
8163 9-1-1 Work Stations	170,651	160,523	-	-	10,128
8209 Carroll County 800 MHz & 911	3,384,468	136,922	1,958,679	-	1,288,867
8264 Humane Society-Add Parking	41,210	-	-	-	41,210
8269 Minimum Security Facility	6,920,000	-	-	-	6,920,000
8272 Humane Society Generator	44,700	-	-	-	44,700
8312 Dry Hydrant Project	999,800	390,343	97,273	-	512,184
Total	22,616,127	1,432,886	2,055,952	-	19,127,290
<b><u>Highways &amp; Streets</u></b>					
4041 Georgetown Boulevard 03	2,152,980	-	85,309	-	2,067,672
8023 Rowe Road 03	707,100	-	-	-	707,100
8028 Gravel Roads 04	1,200,000	613,088	99,486	-	487,426
8065 Albert Rill Road	1,982,180	-	-	-	1,982,180
8177 Falls Road	797,990	72,939	4,398	12,721	707,932
8178 John Pickett Road Fy'06	2,454,560	-	-	-	2,454,560
8182 Overlays FY'06	4,221,481	4,116,089	-	-	105,392
8184 Turkeyfoot Road	1,888,790	135,964	-	38,126	1,714,700
8237 Manchester Valley HS Road	2,445,753	101,474	882,542	971,571	490,166

**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, 2009**

Schedule 6

	<u>Description</u>	<u>Total</u> <u>Appropriation</u>	<u>Prior Years</u> <u>Expenditures</u>	<u>Current Year</u> <u>Expenditures</u>	<u>Encumbered</u>	<u>Unexpended</u> <u>Appropriation</u>
8283	Englar Road Roundabout	\$ 1,044,000	\$ -	\$ 17,537	\$ 118,005	\$ 908,458
8284	Low Volume Rd Improvements '08	1,269,263	1,121,713	59,038	-	88,513
8285	Neighborhood Overlays '08	1,884,627	952,712	908,714	-	23,201
8286	Overlays '08	6,008,515	1,938,591	2,950,431	-	1,119,493
8308	Ridenour Way 08	20,000	-	-	-	20,000
8316	Dickenson Road	35,000	-	-	-	35,000
8317	Low Volume Road Improve '09	1,095,000	-	802,284	140,313	152,403
8318	Market Street Extended	995,000	-	578,614	-	416,386
8319	Neighborhood Overlays '09	1,728,000	-	-	1,278,291	449,709
8320	Overlays '09	5,619,087	-	887,041	3,657,782	1,074,264
8321	Ridge Road Improvements	250,000	-	12,408	-	237,592
9604	Ridge Road Relocation	50,000	475	2,627	-	46,898
9674	Highway Safety Improvements	1,232,860	955,667	228	-	276,965
9797	Shepards Mill Road-Ladiesburg	4,777,260	4,530,861	82,734	-	163,665
9847	Small Drainage Structures	1,465,207	1,158,932	67,161	-	239,115
9875	Maryland 26 Service Roads	3,968,905	2,994,689	801,466	-	172,751
9877	Macbeth Way	596,000	71,686	-	-	524,314
9878	WestRdPlan	4,000,000	799,267	-	-	3,200,733
9881	Westminster Area Alt Road Plan	338,000	48,533	2,757	-	286,710
9964 *	Jasontown Road	240,318	240,318	-	-	-
9966	Monroe Av(Oklahoma to Bennett)	2,029,140	-	-	-	2,029,140
9968	Obrecht Rd(White Rock-Gaither)	1,216,850	-	8,379	-	1,208,471
	Total	57,713,867	19,852,997	8,253,153	6,216,809	23,390,908
4042	<u>Traffic Signals</u>					
9051	Traffic Signals	755,000	549,132	36,855	18,527	150,486
	Total	755,000	549,132	36,855	18,527	150,486
4043	<u>Bridges</u>					
8030 *	Bucher John Rd over Ltl PipeCr	506,023	506,023	-	-	-
8031	Greenmount Ch Rd over MurphyRn	773,300	38,505	7,498	-	727,297
8032	Silver Run Valley Rd-BigSillRun	790,300	19,978	13,189	-	757,133
8033	Starners Dam Rd over Monocacy	371,000	73,466	-	-	297,534
8071	Mumma Ford Rd over Monocacy 04	110,000	-	-	-	110,000
8129	Keysville Fred Co Road Bridge	593,407	57,622	192,047	270,996	72,742
8130 *	Twin Arch Road Bridge	262,059	262,059	-	-	-
8131	Warfieldsburg Rd/Little Morgan	289,191	273,295	-	-	15,896
8239	Bollinger Road/Beaver Run	696,000	57	7,852	-	688,090
8240	Falls Road/Indian Run	528,539	75,374	23,186	13,112	416,867
8287	Grand Valley Road/Stream	90,000	-	37,238	-	52,762
8322	Babylon road over Silver Run	182,000	-	-	-	182,000
8323	McKinstry'sMill Rd/Sam's Creek	182,000	-	-	-	182,000
8324	Sullivan Rd/W Branch Patap Rvr	155,000	-	148,098	-	6,902
8332	Hughes Shop over Bear Branch	182,000	-	-	-	182,000
9083 *	Sams Creek Rd Bridge/SE Marstn	568,354	568,354	-	-	-
9684	Bridge Inspection & Inventory	208,505	161,868	-	44,765	1,873
9686	Clean & Paint Structural Steel	655,350	326,785	285,044	26,180	17,342
9799	Bear Run Rd Bridge/Bear Branch	450,000	26,068	-	-	423,932
9882	Bridge Maint/Structural Repair	478,000	328,382	-	-	149,618
9883 *	Davis Rd Bridge/Cabbage Spring	202,522	202,522	-	-	-
9916	Saw Mill Rd Bridge/Bear Run	745,758	40,883	240,608	-	464,267
	Total	9,019,308	2,961,240	954,761	355,052	4,748,255
4045	<u>Buildings</u>					
8176	Salt Barns	2,783,750	-	5,285	-	2,778,465
8267	Fleet-Vehicle/Equipment Wash	1,208,680	-	4,612	1,077,016	127,053
8268	Fuel Tank Replacement	168,000	-	-	-	168,000
8347	Youth Srvc Bureau - DHCD	612,372	-	612,372	-	-
9866	Maint Facility-Additions/Renov	225,700	12,788	20,853	92,747	99,312
9956	Fleet-Lifts Replacements	338,915	62,554	141,199	134,015	1,147
	Total	5,337,417	75,342	784,320	1,303,778	3,173,976

**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, 2009**

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>
4047	<u>Utilities</u>					
8146	FSK WWPS & Force Main (6391)	\$ 2,034,398	\$ 1,955,086	\$ 76	\$ -	\$ 79,236
9983	Maple Crest Water Line	323,688	321,038	-	-	2,650
	Total	2,358,086	2,276,124	76	-	81,886
4049	<u>General Public Works</u>					
9902	Public Works-Unallocated	310,611	-	-	-	310,611
	Total	310,611	-	-	-	310,611
4061	<u>Board of Education</u>					
8089	Vo-Tech Students-Capital-0801	220,457	152,293	(87,002)	-	155,166
8132	HVAC Addition Westminster MS	2,244,725	2,191,905	45,820	-	7,000
8133	Manchester Valley High School	79,040,300	22,173,565	34,387,566	-	22,479,169
8185	Ebb Valley Elementary School	11,825,832	9,709,125	1,345,147	-	771,560
8186	Full Day K-Eldersburg ES	492,844	491,250	1,104	-	490
8187	Full Day K-Linton Springs ES	472,429	470,283	1,656	-	490
8188	Full Day K-Piney Ridge ES	628,800	560,466	53,566	-	14,768
8189	Full Day K-Spring Garden ES	813,071	811,477	1,104	-	490
8190	Full Day K-Westminster ES	504,748	503,254	1,104	-	390
8191	Full Day K-State Plan Approvl	697,916	537,241	6,682	-	153,993
8194	Vehicle Storage-Pole Shed	80,000	-	60,961	-	19,039
8210	Full Day K-Carrolltowne	589,056	587,462	1,104	-	490
8241	FDK-Manchester ES	1,038,500	758,989	27,201	-	252,310
8244	HVAC Replace-Robert Moton ES	2,251,701	1,364,847	621,613	-	265,241
8245	Roof Replace-Sykesville MS	709,854	688,564	7,328	-	13,963
8288	Freedom Ele Kindergarten Add	2,809,700	174,692	552,062	-	2,082,947
8289	SC High School Fine Arts Add	19,744,500	1,054,926	2,131,629	-	16,557,946
8290	Westminster HS HVAC Replace	18,435,953	583,427	649,256	-	17,203,270
8291	Mt Airy MS Roof Replacement	326,030	42,121	190,710	-	93,199
8292	Open Space Classroom Enclosure	8,000,000	251,224	2,141,356	-	5,607,420
8325	William Win Elem Kinder Additi	205,000	-	195,875	-	9,125
8326	Winfield Elem Kindergarten Add	156,000	-	117,800	-	38,200
8327	Roof Replace-Mt Airy Elementar	200,000	-	21,497	-	178,503
9554	Handicapped Accessibility	1,449,684	1,310,841	2,473	-	136,369
9745	Relocatables	5,027,376	4,508,728	518,648	-	-
9746	General Roofing Improvements	1,081,788	560,010	363,365	-	158,413
9748	Paving	2,907,241	2,314,636	186,001	-	406,605
9792	Technology Improvements	4,807,105	3,916,566	536,540	-	354,000
9850	School Construction-General	-	-	(3,208,794)	-	3,208,794
9885	Winters Mill High School	25,252,267	25,162,263	1,190	-	88,814
9973	NC Middle School Renovations	11,130,621	10,936,415	14,677	-	179,529
9974	HVAC-Improvement & Replacement	78,437	-	-	-	78,437
	Total	203,221,935	91,816,565	40,889,239	-	70,516,131
4062	<u>Community College</u>					
8225	CCC-Classroom Building #4	36,484,784	3,103,381	15,327,839	9,016,885	9,036,679
9782	Comm Coll-Technology	4,510,600	3,203,544	355,715	-	951,342
	Total	40,995,384	6,306,925	15,683,553	9,016,885	9,988,021
4071	<u>Recreation &amp; Parks</u>					
8016	Deer Park Lighting 03	197,917	186,671	-	11,245	-
8121	Leister Park	1,874,534	206,054	17,454	51,881	1,599,145
8169	Barkhill Ballfields	456,000	53,828	227,823	114,987	59,363
8175	West Carroll Regional Park	1,250,000	-	-	-	1,250,000
8231	Deer Park Linear Trail	66,000	51,451	-	-	14,549
8232	Park Restoration Fund	315,985	104,098	174,720	34,253	2,914
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	39,697	-	-	303
8275	Deer Park Practice Field	144,000	-	830	-	143,170

**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, 2009**

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>
8276	Double Pipe Creek Park	109,078	108,647	326	-	104
8277	Freedom Park Shelters/Paly Eqp	67,580	60,502	-	6,500	578
8278	Middlebrooke Trail	223,900	-	-	-	223,900
8279	Parkland Acq-(POS) County '08	750,000	-	-	-	750,000
8280	ParkInd Dev-(POS) County '08	473,440	-	-	-	473,440
8282	Westminster Comm Pond Renovate	392,300	166,720	6,738	-	218,842
8315	Program Open Space Unallocated	365,000	-	-	-	365,000
8330 *	Bennett Cerf Park Revitalize	64,950	-	64,950	-	-
8331	DPC Water Tr. Pavilions	8,000	-	6,884	-	1,116
9139	Recs & Parks/Local-Unallocated	34,760	-	-	-	34,760
9736	Town Fund	342,901	243,654	7,263	-	91,985
9870	Gillis Falls Park Development	680,363	236,927	-	63,336	380,100
9874 *	Watersville Road Ballfields	28,463	28,463	-	-	-
9925	Tot Lot Replacement	184,238	177,848	-	-	6,391
9926	South Carroll Regional Park	4,820,551	1,193,572	5,839	17,845	3,603,294
9963	Sandymount Park Lighting	149,315	143,987	-	5,327	-
	Total	13,326,932	3,002,120	512,827	305,374	9,506,611
4072	<u>Farm Museum</u>					
8113	Farm Museum Electrical Upgrade	247,200	245,102	-	-	2,098
8266	Farm Museum-Maint Bldg Add	77,900	16,366	60,217	-	1,318
8307	Farm Museum Stormwater Drain	24,000	-	-	-	24,000
	Total	349,100	261,467	60,217	-	27,416
4073	<u>Hashawha/Bear Branch</u>					
9871	Hashawha Building Renovations	489,636	171,880	-	-	317,755
	Total	489,636	171,880	-	-	317,755
4074	<u>Piney Run Park</u>					
8197	Piney Run Pier Replacement	122,000	102,327	16,599	-	3,073
8281	PR Nature Center-Aux Classroom	110,000	29,582	18,741	-	61,677
8314	Piney Run Tennis Court Resurf	65,000	-	37,619	5,829	21,552
	Total	297,000	131,909	72,959	5,829	86,303
4076	<u>Self-Help Projects</u>					
8079	Union Mills Trail Upgrade SH	2,304	1,230	-	-	1,074
8105	Salt Box Park Upgrade SH 04	7,860	6,024	1,466	-	369
8139	FA Hodges Park Fld Upgrade-SH	1,750	632	-	-	1,119
8149	Cherrytown Ballfid Park Lot-SH	2,330	2,194	-	-	136
8150 *	Cherrytown Ballfid Pavilion-SH	12,403	11,877	526	-	-
8215	PR Butterfly & Wildflower SH	4,021	2,549	-	-	1,472
8256	Freedom Pk Ballfield Improv	1,501	371	-	-	1,130
8257	GreenHouse-Wetland Classrm	20,810	20,618	189	-	4
8300 *	CT Park Press Box SH 08	7,846	-	7,846	-	-
8301	CT Park Pad/Bleachers SH 08	12,401	4,262	139	8,000	-
8304	Hodges Park F2 Pad Sh 08	2,600	1,379	-	-	1,221
8305	Hodges Park Bleachers SH 08	3,107	3,086	-	-	21
8333	Equestrian Ring Surf Upgrd 1,2	13,100	-	12,867	-	233
8334	Cherrytwn Blfid Pav Concrete	4,350	-	4,350	-	-
8335	Freedom Prk Concession Shed	5,300	-	5,300	-	-
8336	Freedom Area Balldiamond Mix	15,750	-	15,528	-	222
8337	Piny Run Picnic Pavilion	6,900	-	6,550	-	350
8338	Landon C Burns Prk Ball Field	19,940	-	-	-	19,940
8339	FSK Field #1 Conditioner	2,750	-	2,730	-	20
8340	Union Bridge Flds Balldmd Mix	4,800	-	1,934	-	2,866
8341	NW Lions Club Balldmd Mix	2,400	-	1,180	-	1,220
8342	Siebel Fields Balldmd Mix	3,600	-	1,368	-	2,232
8343	FSK Field #2 Conditioner	2,750	-	2,730	-	20
8344	NW Lions Clb Field Conditioner	5,500	-	4,620	-	880
8345	Winfield Backstop Fencing	6,172	-	6,172	-	-
8346	Linton Springs ES Lwr Fld Impr	8,275	-	-	-	8,275

**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, 2009**

Schedule 6

	<b>Description</b>	<b>Total Appropriation</b>	<b>Prior Years Expenditures</b>	<b>Current Year Expenditures</b>	<b>Encumbered</b>	<b>Unexpended Appropriation</b>
9735	Community Self Help	\$ 2,021	\$ -	\$ -	\$ -	\$ 2,021
9764	Ball Diamond Mayeski Park	6,885	4,987	-	-	1,898
9775	Gymnastic Equip Carr Gym Center	2,157	-	2,157	-	-
9785	Foot Bridge Piney Run Park	4,000	-	-	-	4,000
9812	Ball Diam North Carr Middle Sc	1,272	1,090	-	-	182
9997	Bleach & bal diam Char Car Elm	2,100	2,057	-	-	43
9998	Ball Diam Fld C Christmas Tree	2,544	-	-	-	2,544
9999	Ball Diam Fld C Christmas Tree	1,272	-	-	-	1,272
	Total	<u>202,771</u>	<u>62,355</u>	<u>77,654</u>	<u>8,000</u>	<u>54,762</u>
4081	<u>Library/Senior Centers</u>					
8059	Taneytown Libr Branch Exp 04	1,906,277	518,296	1,083,651	-	304,330
8062	Senior Center-South Carroll 04	11,956,420	778,989	6,545,266	1,682,540	2,949,625
8270 *	Library-Telephone Replacement	205,000	113,972	17,583	-	73,445
8271	Library-Westminster Branch Ren	150,000	-	150,000	-	-
8313	Taneytown Sr/Comm Ctr Add Park	93,200	-	-	-	93,200
9784	Finksburg Library Branch	6,594,505	3,947,824	2,382,480	27,713	236,489
9822	Library-Technology Improvemnts	1,640,800	1,264,084	353,193	-	23,523
	Total	<u>22,546,202</u>	<u>6,623,163</u>	<u>10,532,173</u>	<u>1,710,253</u>	<u>3,680,613</u>
4091	<u>Conservation &amp; Open Space</u>					
9002	Land Bank	17,942,920	10,300,975	4,561,743	-	3,080,202
9004	Reservoir Land Acquisition	2,322,270	2,122,270	-	-	200,000
9007	Ag Land Preservation	96,588,222	80,733,549	13,067,335	-	2,787,338
9701	Major Street Plan-Align/Stream	400,538	317,167	-	-	83,371
9702	Traffic Impact Studies/Develop	77,271	57,796	17,541	-	1,935
9851	Rural Legacy-Easement Purchase	15,682,871	14,679,065	828,528	-	175,279
9919	Soil Surveys	210,000	173,250	20,370	-	16,380
	Total	<u>133,224,093</u>	<u>108,384,072</u>	<u>18,495,516</u>	<u>-</u>	<u>6,344,505</u>
4092	<u>Water Resources</u>					
8293	Patapsco Rd Watershed Project	617,400	160,098	53,499	161	403,643
8294	Reservoir Development	9,257,009	151,169	7,144,234	84,949	1,876,657
8295	Storm Water Facility Maint	825,000	130,539	398,964	-	295,497
8328	Environmental Compliance	355,000	-	58,459	-	296,541
8329	Hydes Quarry	1,258,224	-	1,258,224	-	-
9920	Watershed Assessment & Improve	2,147,769	14,379	888,596	-	1,244,794
	Total	<u>14,460,402</u>	<u>456,185</u>	<u>9,801,977</u>	<u>85,110</u>	<u>4,117,131</u>
	<b>Total Governmental Activities</b>	<u><u>\$ 635,708,970</u></u>	<u><u>\$ 314,823,193</u></u>	<u><u>\$ 129,951,569</u></u>	<u><u>\$ 19,967,975</u></u>	<u><u>\$ 170,966,234</u></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, 2009**

Schedule 6

Description	Total Appropriation	Prior Years Expenditures	Current Year Expenditures	Encumbered	Unexpended Appropriation
<b>Business-type Activities</b>					
<b>Bureau of Utilities</b>					
6311 Water & Sewer Meters	\$ 1,161,255	\$ 1,000,105	\$ 150,720	\$ -	\$ 10,430
6332 Tank Painting	509,182	131,566	55,040	-	322,575
6337 * FS-Sykesville Pump Sta Upgrade	1,107,577	1,107,502	76	-	-
6339 FW-Ground Water Supply-975706	3,329,457	2,824,090	-	-	505,367
6343 Small Comm Sanitary Surveys	50,165	10,228	-	-	39,937
6344 HWWTP-Effluent Chillers	2,436,967	512,307	2,843	-	1,921,817
6347 FDWTP-Expansion	27,350,898	12,551,225	11,841,224	598,194	2,360,256
6350 * HS-Bio Solids Improvements	37,658	37,658	-	-	-
6352 * Bark Hill Water TP Upgrade	102,714	102,714	-	-	-
6358 8-12-16 Mains/Hydraulic Loop	634,221	-	-	-	634,221
6359 Hydrant Replacement	721,950	606,170	92,093	-	23,688
6370 Pine Hill WWPS Upgrade	894,200	50,152	455,154	43,450	345,445
6371 Piney Run WWPS Renovation	2,951,195	148,092	2,219	-	2,800,883
6385 Sewer Study Update	275,000	92,713	75,483	-	106,804
6387 * Bunker Hill Sewer Replace 04	168,480	144,909	23,571	-	-
6388 Pleasant Valley Backup Well 04	280,993	-	-	-	280,993
6389 Shiloh Pumping Station 04	1,376,000	365,786	1,003,487	-	6,726
6390 Sykesville Eleva W/Tank #6 04	62,000	-	-	-	62,000
6394 * Poly Aluminum Chlorid Facility	841,218	801,037	40,180	-	-
6395 Ridge Road & Stafford Court	185,000	2,123	182,878	-	-
6398 Gravity Main to North Station	258,025	-	862	-	257,163
6400 Bramble Hills Well Sys Replace	529,000	51,076	-	-	477,924
6403 Sanitary Sewer Manhole Rehab	450,000	202,045	58,531	11,200	178,224
6404 Sludge Dewatering Facility Rep	956,239	836,884	124,630	-	(5,275)
6405 * Pine Knob Rd WM Loop	409,634	409,634	-	-	-
6407 Carroll Highlands PS Renovatns	236,280	30,968	25,918	-	179,394
6408 * FD-Hydraulic Looping-Sandosky	124,060	113,808	10,252	-	-
6409 FD Looping Monroe (Okla-Benn)	74,800	-	-	-	74,800
6410 FWTP-Water Transmission Main	4,123,650	-	3,635,403	-	488,247
6411 * Hampstead Office Renovations	100,761	100,761	-	-	-
6413 Hampstead Sludge Tank Renovate	828,200	7,820	87,822	-	732,558
6414 Meter Vault Replacement	60,000	17,153	26,242	-	16,604
6415 Snowden's Run WWPS Rehab	562,958	368,328	141,735	-	52,895
6416 FD-Looping-DickensonRd	5,000	-	-	-	5,000
Total	53,194,737	22,626,854	18,036,362	652,844	11,878,677
<b>Solid Waste</b>					
6520 Hoods Mill Remediation	445,626	152,260	6,762	11,909	274,695
6521 Northern Landfill Remediation	400,000	256,318	1,496	7,706	134,480
6522 Northern Landfill Cell 3	6,288,000	5,653,720	186,937	-	447,343
6528 John Owings LF Remediation	800,000	75,501	23,978	9,936	690,585
6530 Northern-Maintenance Building	381,250	265,586	90,750	-	24,914
6531 Northern Landfill Scalehouse	110,000	100,389	1,131	-	8,480
6532 Closed Landfill Remediation	100,000	-	-	-	100,000
6533 Entrance-Northern Landfill	665,000	-	2,400	-	662,600
Total	9,189,875	6,503,773	313,454	29,551	2,343,097
<b>Septage Treatment</b>					
6703 * Septage Rec. Facility Improve.	185,278	185,278	-	-	-
Total	185,278	185,278	-	-	-
<b>Airport</b>					
6802 Corporate Hangar Facilities	4,884,450	4,787,725	19,829	-	76,896
6804 Obstruction Study/Tree Removal	85,364	71,264	-	-	14,100
6805 Airport Land Sales	242,910	67,910	-	-	175,000
6807 * Airport Perimeter Fence	363,186	363,186	-	-	-
6810 Fuel Farm Expansion	161,021	143,603	-	-	17,418

**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, 2009**

Schedule 6

Description	Total Appropriation	Prior Years Expenditures	Current Year Expenditures	Encumbered	Unexpended Appropriation
<b>Business-type Activities</b>					
6812 T-Hangars	\$ 4,771,250	\$ -	\$ -	\$ -	\$ 4,771,250
6813 Precision Appr Path Indicators	180,854	151,719	17,322	5,543	6,270
6814 Runway Expansion	5,479,000	216,223	829,240	-	4,433,537
6815 Security System	521,000	175,000	-	-	346,000
6816 Corporate Hangars	9,463,000	-	-	-	9,463,000
6817 New Terminal Building	2,660,000	-	-	-	2,660,000
6818 Grounds & Facility Impr (9541)	66,000	-	72,188	-	(6,188)
Total	<u>28,878,036</u>	<u>5,976,630</u>	<u>938,579</u>	<u>5,543</u>	<u>21,957,284</u>
<b>Total Business-type Activities</b>	<u><u>\$ 91,447,926</u></u>	<u><u>\$ 35,292,535</u></u>	<u><u>\$ 19,288,394</u></u>	<u><u>\$ 687,938</u></u>	<u><u>\$ 36,179,058</u></u>

\* Denotes Completed Projects

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**  
**Schedule of Investments for**  
**Governmental Activities, Business Activities, and Trust Funds**  
**June 30, 2009**

**Schedule 7**

	Length (in Days)	Maturity Date	Rate (%)	Amount	Totals
<b>GOVERNMENTAL ACTIVITIES-Par Value</b>					
Federal Home Loan Bank	238	2-Nov-09	0.70	\$ 12,000,000	
Federal Home Loan Bank	720	10-Mar-10	3.00	5,000,000	
Federal Agricultural Mortgage Corporation	450	18-Jun-10	1.20	15,000,000	
Federal National Mortgage Corporation	720	11-May-11	1.69	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-23	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	---	---	0.54	6,199,924	
Branch Banking & Trust-CD	248	10-Sep-09	1.10	10,000,000	
Branch Banking & Trust-Money Rate Savings	---	---	0.64	96,032,182	\$ 156,483,298
<b>BUSINESS-TYPE ACTIVITIES-Par Value</b>					
Maryland Local Government Investment Pool-Utilites	---	---	0.54	4,175,565	4,175,565
<b>TRUST FUNDS-Fair Value</b>					
<u>Pension</u>					
Charles Schwab Employee Pension Account				16,123,095	
Maryland Local Government Investment Pool-Pension			0.54	333,474	
<u>Other postemployment benefits (OPEB)</u>					
Maryland Local Government Investment Pool-OPEB			0.54	891,845	
Master OPEB Investment Trust				7,382,972	
<u>LOSAP</u>					
Charles Schwab LOSAP Account				6,085,966	
Maryland Local Government Investment Pool-LOSAP			0.54	6,071	30,823,423
<b>TOTAL</b>					<u><u>\$ 191,482,286</u></u>

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**  
**Schedule of Long-Term Indebtedness**  
**June 30, 2009**

	Amount Outstanding July 1, 2008	New Debt Activity	Principal Payments For Year 2009	Amount Outstanding June 30, 2009	Interest Payments For Year 2009
<b>Governmental Activities</b>					
<b>General Obligation Bonds Payable</b>					
Volunteer Fire Dept. Project - 1997	\$ 2,750,000	\$ -	\$ 275,000	\$ 2,475,000	\$ 126,638
General Obligation Bonds - 1998	12,215,752	-	2,146,532	10,069,220	476,458
General Obligation Bonds - 1999	2,157,894	-	1,078,947	1,078,947	80,921
General Obligation Bonds - 2000	5,025,000	-	1,005,000	4,020,000	213,802
General Obligation Bonds - 2001	6,898,913	-	768,764	6,130,149	247,311
General Obligation Bonds - 2002	10,700,000	-	1,100,000	9,600,000	395,825
General Obligation Refunding Bonds-Aug. 2003	14,305,697	-	3,960,009	10,345,688	616,285
General Obligation Bonds - 2003	5,854,909	-	451,026	5,403,883	186,830
Volunteer Fire Dept. Project - 2003	1,615,000	-	125,000	1,490,000	51,505
General Obligation Refunding Bonds-Feb 2004	30,541,818	-	2,234,767	28,307,051	931,805
General Obligation Bonds - July 2004	17,588,154	-	1,468,949	16,119,205	616,936
General Obligation Bonds - Taxable Pension 2004	10,235,000	-	855,000	9,380,000	512,505
Volunteer Fire Dept. Project - 2004	1,741,724	-	115,054	1,626,670	69,557
General Obligation Bonds- 2005	27,517,457	-	2,145,932	25,371,525	1,056,630
Volunteer Fire Dept. Project- 2005	2,510,000	-	195,000	2,315,000	96,438
General Obligation Bonds-2006	18,906,717	-	1,353,279	17,553,438	729,203
General Obligation Refunding Bonds- Jan 2007	22,537,655	-	927,993	21,609,662	972,691
General Obligation Bonds-2007	20,430,000	-	1,387,195	19,042,805	823,400
General Obligation Refunding Bonds-Nov 2007	6,670,000	-	-	6,670,000	280,375
General Obligation Refunding Bonds-Nov 2008	-	72,088,000	-	72,088,000	1,653,751
<b>Total General Obligation Bonds</b>	<b>220,201,690</b>	<b>72,088,000</b>	<b>21,593,447</b>	<b>270,696,243</b>	<b>10,138,866</b>
<b>Farmers Home Administration</b>					
Federal Loan - 1972	366,252	-	20,002	346,250	12,826
Federal Loan - 1974	149,304	-	6,676	142,628	5,448
Federal Loan - 1979	457,186	-	13,042	444,144	16,683
<b>Total Farmers Home Administration</b>	<b>972,742</b>	<b>-</b>	<b>39,720</b>	<b>933,022</b>	<b>34,957</b>
<b>General Obligation Debt</b>					
Gorsuch Property	246,000	-	-	246,000	13,600
Spangler Property	150,000	-	-	150,000	8,337
Rodkey 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
W. Hoff Property	-	1,201,212	-	1,201,212	-
Strawbridge Property	-	107,290	-	107,290	-
Owings Property	-	906,624	-	906,624	-
<b>Total General Obligation Debt</b>	<b>7,136,864</b>	<b>2,215,126</b>	<b>-</b>	<b>9,351,990</b>	<b>359,422</b>
<b>Total General Obligation Debt Payable</b>	<b>228,311,296</b>	<b>74,303,126</b>	<b>21,633,167</b>	<b>280,981,255</b>	<b>10,533,245</b>
<b>Other Notes Payable</b>					
Mirfin Property	133,580	-	66,789	66,791	2,832
Mirfin Property	89,299	-	44,650	44,649	1,893
Mahanna Property	74,460	-	74,460	-	1,579

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**  
**Schedule of Long-Term Indebtedness**  
**June 30, 2009**

	Amount Outstanding July 1, 2008	New Debt Activity	Principal Payments For Year 2009	Amount Outstanding June 30, 2009	Interest Payments For Year 2009
<b>Governmental Activities continued</b>					
<b>Other Notes Payable continued</b>					
Linton Property	\$ 600,000	\$ -	\$ 200,000	\$ 400,000	\$ 12,720
Raver Property	71,775	-	71,775	-	1,522
Raver Property	43,412	-	43,412	-	920
Hidey Property	264,084	-	88,028	176,056	5,599
Maring Property	193,850	-	193,850	-	4,110
Reeves Property	273,798	-	136,899	136,899	5,805
Reeves Property	91,266	-	45,633	45,633	1,935
Green Property	400,000	-	100,000	300,000	8,480
Green Property	475,000	-	125,000	350,000	10,070
White Rose LLC	88,590	-	88,590	-	1,878
Rill Property	180,000	-	60,000	120,000	3,816
Miller Property	249,647	-	83,216	166,431	5,292
Miller Property	245,166	-	81,722	163,444	5,198
Soper Property	-	741,670	741,670	-	771
Total Other Notes Payable	<u>3,473,927</u>	<u>741,670</u>	<u>2,245,694</u>	<u>1,969,903</u>	<u>74,420</u>
Total Notes and Loans Payable	3,473,927	741,670	2,245,694	1,969,903	74,420
<b>Purchase Agreements</b>					
Johnson Controls	2,583,004	-	150,681	2,432,323	106,112
Total Purchase Agreements	<u>2,583,004</u>	<u>-</u>	<u>150,681</u>	<u>2,432,323</u>	<u>106,112</u>
<b>Total Governmental Activities</b>	<u>\$ 234,368,227</u>	<u>\$ 75,044,796</u>	<u>\$ 24,029,542</u>	<u>\$ 285,383,481</u>	<u>\$ 10,713,777</u>
<b>Business-Type Activities</b>					
<b>General Obligation Bonds Payable</b>					
Bureau of Utilities					
General Obligation Bonds - 1999	\$ 252,106	\$ -	\$ 126,053	\$ 126,053	\$ 9,454
General Obligation Bonds - 2001	11,088	-	1,236	9,852	397
General Obligation Bonds - 2003	762,679	-	58,752	703,927	24,337
General Obligation Refunding Bonds-Feb 2004	2,061,871	-	150,869	1,911,002	62,906
General Obligation Bonds - July 2004	302,644	-	25,276	277,368	10,616
General Obligation Bonds - 2005	262,150	-	20,188	241,962	10,082
General Obligation Bonds - 2006	186,641	14,722	13,359	188,004	7,198
General Obligation Refunding Bonds-Jan 2007	206,740	-	8,512	198,228	8,923
General Obligation Bonds- 2007	9,401,000	-	627,490	8,773,510	378,509
General Obligation Bonds- 2008	-	7,616,000	-	7,616,000	174,964
Solid Waste Fund					
General Obligation Bonds - 1998	289,249	-	43,468	245,781	11,540
General Obligation Refunding Bonds-Aug. 2003	1,824,303	-	504,992	1,319,311	78,590
General Obligation Refunding Bonds-Feb 2004	955,808	-	69,937	885,871	29,161
General Obligation Bonds - July 2004	1,958,347	-	163,560	1,794,787	68,692
General Obligation Refunding Bonds- Jan 2007	336,283	-	13,847	322,436	14,513
General Obligation Bonds- 2007	604,000	-	40,315	563,685	24,318
General Obligation Bonds- 2008	-	296,000	-	296,000	6,720
Airport Fund					
General Obligation Bonds - 1999	50,000	-	25,000	25,000	1,875
General Obligation Bonds - 2000	150,000	-	30,000	120,000	6,395
General Obligation Bonds - 2001- Taxable	1,540,000	-	110,000	1,430,000	62,452
General Obligation Bonds - 2003	327,413	-	25,222	302,191	10,448
General Obligation Refunding Bonds-Feb 2004	265,502	-	19,427	246,075	8,100
<b>Business Type Activities continued</b>					

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**  
**Schedule of Long-Term Indebtedness**  
**June 30, 2009**

	<u>Amount Outstanding July 1, 2008</u>	<u>New Debt Activity</u>	<u>Principal Payments For Year 2009</u>	<u>Amount Outstanding June 30, 2009</u>	<u>Interest Payments For Year 2009</u>
<b>General Obligation Bonds Payable continued</b>					
<b>Airport Fund Continued</b>					
General Obligation Bonds - July 2004	\$ 325,855	\$ -	\$ 27,215	\$ 298,640	\$ 11,430
General Obligation Bonds- 2005	50,393	-	3,881	46,512	1,938
General Obligation Refunding Bonds-2007	234,322	-	9,648	224,674	10,113
Septage Fund					
General Obligation Bonds - 2006	186,641	(14,722)	13,359	158,560	7,198
Total General Obligation Bonds	<u>22,545,035</u>	<u>7,912,000</u>	<u>2,131,606</u>	<u>28,325,429</u>	<u>1,040,869</u>
<b>Notes Payable</b>					
Water Quality Loan - Maryland Department of the Environment - 1990	3,369,008	-	782,109	2,586,899	178,235
Water Quality Loan - Maryland Department of the Environment - 2000	373,944	-	24,546	349,398	11,437
Total Notes Payable	<u>3,742,952</u>	<u>-</u>	<u>806,655</u>	<u>2,936,297</u>	<u>189,672</u>
Total Business-type Activities	<u>\$ 26,287,987</u>	<u>\$ 7,912,000</u>	<u>\$ 2,938,261</u>	<u>\$ 31,261,726</u>	<u>\$ 1,230,541</u>

