

**Combining Fund Statements,
Budgetary Schedules, and
Other Supporting Schedules**

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Anne Arundel County, Maryland

Detail Schedule of Revenue - Estimated and Actual

General Fund

Year Ended June 30, 2004

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL PROPERTY TAXES				
Real and personal taxes	\$ 384,148,000	\$ 384,148,000	\$ 385,505,918	\$ 1,357,918
Interest and penalties	941,000	941,000	849,520	(91,480)
	<u>385,089,000</u>	<u>385,089,000</u>	<u>386,355,438</u>	<u>1,266,438</u>
LOCAL INCOME TAXES	<u>281,106,000</u>	<u>281,106,000</u>	<u>298,065,106</u>	<u>16,959,106</u>
STATE SHARED TAXES				
Highway user	17,224,000	17,224,000	18,826,410	1,602,410
Admissions	6,060,000	6,060,000	6,912,001	852,001
Auto-boat	6,000	6,000	6,565	565
	<u>23,290,000</u>	<u>23,290,000</u>	<u>25,744,976</u>	<u>2,454,976</u>
GRANTS AND AID				
Programs for the aging	3,191,800	3,191,800	2,873,609	(318,191)
Public safety	8,716,200	10,989,900	9,316,022	(1,673,878)
Mental health	606,200	606,200	668,378	62,178
Health	18,959,700	18,959,700	19,023,496	63,796
Other	13,697,900	14,265,200	11,801,058	(2,464,142)
	<u>45,171,800</u>	<u>48,012,800</u>	<u>43,682,563</u>	<u>(4,330,237)</u>
RECORDATION AND TRANSFER TAXES				
Recordation	33,704,000	33,704,000	51,888,119	18,184,119
Transfer	31,343,000	31,343,000	47,164,989	15,821,989
	<u>65,047,000</u>	<u>65,047,000</u>	<u>99,053,108</u>	<u>34,006,108</u>
LOCAL SALES TAXES				
Electricity	5,036,000	5,036,000	4,860,254	(175,746)
Gas	632,000	632,000	696,314	64,314
Telephone	6,476,000	6,476,000	6,345,993	(130,007)
Fuel	74,000	74,000	103,220	29,220
Hotel-Motel	11,531,000	11,531,000	11,264,733	(266,267)
Parking	5,236,000	5,236,000	5,043,179	(192,821)
Trailer Park Rental Pmts	944,000	944,000	941,496	(2,504)
	<u>29,929,000</u>	<u>29,929,000</u>	<u>29,255,189</u>	<u>(673,811)</u>
LICENSES AND PERMITS				
Amusements	208,500	208,500	238,060	29,560
Special events	4,600	4,600	4,150	(450)
Beer, wine, liquor	625,000	625,000	615,745	(9,255)
Trade licenses	260,300	260,300	269,305	9,005
Traders	710,000	710,000	795,260	85,260
Permits	8,438,000	8,438,000	10,245,315	1,807,315
Fines	21,000	21,000	30,970	9,970
Mobile home parks	35,000	35,000	37,305	2,305
Taxicabs	68,000	68,000	72,649	4,649
Mining and landfills	128,000	128,000	-	(128,000)
Animal control	373,200	373,200	304,788	(68,412)
Other	1,405,500	1,405,500	1,238,441	(167,059)
Health Department	675,000	675,000	593,136	(81,864)
Public space	650,000	650,000	708,896	58,896
	<u>13,602,100</u>	<u>13,602,100</u>	<u>15,154,020</u>	<u>1,551,920</u>

Anne Arundel County, Maryland

Detail Schedule of Revenue - Estimated and Actual

General Fund

Year Ended June 30, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
INVESTMENT INCOME	<u>2,220,000</u>	<u>2,220,000</u>	<u>1,234,180</u>	<u>(985,820)</u>
INTER-FUND RECOVERIES	<u>18,526,300</u>	<u>18,526,300</u>	<u>17,002,509</u>	<u>(1,523,791)</u>
OTHER REVENUES				
Sale of surplus property	96,000	96,000	26,579	(69,421)
Health department fees	397,100	397,100	557,501	160,401
Certification of liens	115,000	115,000	103,760	(11,240)
Recreation and Parks	4,276,000	4,276,000	3,944,899	(331,101)
Developers fees - Street lighting	60,000	60,000	46,896	(13,104)
Sheriff	100,000	100,000	114,980	14,980
Sub-division	2,300,000	2,300,000	1,596,856	(703,144)
Administrative fees	100,000	100,000	104,818	4,818
Rental income	750,000	750,000	579,843	(170,157)
Cable Fees	4,563,000	4,563,000	4,819,302	256,302
Reimbursements	6,291,400	6,291,400	8,799,434	2,508,034
Fines and Fees	335,800	335,800	495,383	159,583
Miscellaneous	<u>6,241,300</u>	<u>6,241,300</u>	<u>4,924,698</u>	<u>(1,316,602)</u>
	<u>25,625,600</u>	<u>25,625,600</u>	<u>26,114,949</u>	<u>489,349</u>
Total revenues	<u>\$ 889,606,800</u>	<u>\$ 892,447,800</u>	<u>\$ 941,662,038</u>	<u>\$ 49,214,238</u>

Anne Arundel County, Maryland

Detail Schedule of Appropriations, Expenditures, and Encumbrances

General Fund

Year Ended June 30, 2004

	Original Budget	Final Budget	Actual	Variance Over (Under)
EDUCATION				
Board of Education	\$ 416,820,000	\$ 416,820,000	\$ 416,588,804	\$ (231,196)
Community College	<u>24,395,000</u>	<u>25,145,000</u>	<u>25,041,893</u>	<u>(103,107)</u>
	<u>441,215,000</u>	<u>441,965,000</u>	<u>441,630,697</u>	<u>(334,303)</u>
PUBLIC SAFETY				
Police	74,551,900	73,595,400	72,674,449	(920,951)
Fire	66,492,400	67,843,200	67,778,804	(64,396)
Detention Facilities	<u>32,268,100</u>	<u>30,968,100</u>	<u>30,235,490</u>	<u>(732,610)</u>
	<u>173,312,400</u>	<u>172,406,700</u>	<u>170,688,743</u>	<u>(1,717,957)</u>
HEALTH AND HUMAN SERVICES				
Health	45,125,900	45,415,900	43,669,913	(1,745,987)
Social Services	7,402,100	7,579,200	6,120,781	(1,458,419)
Services for the Aging	10,446,400	10,446,400	10,121,339	(325,061)
Other Grants	<u>2,195,000</u>	<u>2,195,000</u>	<u>2,188,935</u>	<u>(6,065)</u>
	<u>65,169,400</u>	<u>65,636,500</u>	<u>62,100,968</u>	<u>(3,535,532)</u>
GENERAL GOVERNMENT				
County Executive	1,966,000	1,966,000	1,845,956	(120,044)
Chief Administrative Officer	7,208,000	1,252,300	796,581	(455,719)
Office of Budget	1,102,000	1,102,000	1,096,466	(5,534)
Office of Finance	7,155,700	7,200,700	7,068,132	(132,568)
Mandated Transfers	4,696,300	6,040,200	5,558,784	(481,416)
Central Services	20,440,400	27,664,700	27,466,427	(198,273)
Personnel	11,549,000	11,949,000	11,749,457	(199,543)
Information Technology	11,939,700	12,039,700	11,951,681	(88,019)
Law	2,286,000	2,286,000	2,272,521	(13,479)
Legislative Branch	2,753,600	2,753,600	2,738,696	(14,904)
Ethics Commission	142,400	142,400	128,282	(14,118)
Board of Election Supervisors	<u>1,704,300</u>	<u>1,704,300</u>	<u>1,591,605</u>	<u>(112,695)</u>
	<u>72,943,400</u>	<u>76,100,900</u>	<u>74,264,588</u>	<u>(1,836,312)</u>
PUBLIC WORKS				
	<u>29,716,700</u>	<u>32,984,700</u>	<u>32,273,534</u>	<u>(711,166)</u>
RECREATION AND COMMUNITY SERVICES				
Recreation and Parks	13,511,100	13,807,600	13,777,732	(29,868)
Public Library System	<u>11,400,000</u>	<u>11,400,000</u>	<u>11,400,000</u>	<u>-</u>
	<u>24,911,100</u>	<u>25,207,600</u>	<u>25,177,732</u>	<u>(29,868)</u>
JUDICIAL				
States Attorney	6,754,600	6,897,100	6,938,380	41,280
Sheriffs Office	6,016,800	5,916,800	5,849,851	(66,949)
Circuit Court	4,885,900	5,059,300	4,822,242	(237,058)
Orphans Court	<u>95,000</u>	<u>95,000</u>	<u>89,357</u>	<u>(5,643)</u>
Total Judicial	<u>17,752,300</u>	<u>17,968,200</u>	<u>17,699,830</u>	<u>(268,370)</u>
LAND USE AND DEVELOPMENT				
Planning and Zoning	6,813,400	6,613,400	6,353,137	(260,263)
Office of Administrative Hearings	267,300	272,300	271,398	(902)
Cooperative Extension Service	190,000	190,000	190,056	56
Land Use and Environment	<u>1,465,000</u>	<u>1,465,000</u>	<u>1,321,086</u>	<u>(143,914)</u>
	<u>8,735,700</u>	<u>8,540,700</u>	<u>8,135,677</u>	<u>(405,023)</u>
CODE ENFORCEMENT				
Inspections and Permits	9,489,200	9,739,200	9,616,560	(122,640)
Board of License Commissioners	<u>468,400</u>	<u>468,400</u>	<u>450,034</u>	<u>(18,366)</u>
	<u>9,957,600</u>	<u>10,207,600</u>	<u>10,066,594</u>	<u>(141,006)</u>
ECONOMIC DEVELOPMENT				
	<u>1,740,000</u>	<u>1,740,000</u>	<u>1,740,000</u>	<u>-</u>
DEBT SERVICE				
	<u>36,439,400</u>	<u>36,239,400</u>	<u>35,368,736</u>	<u>(870,664)</u>
PAY GO FUNDING - CAPITAL PROJECTS				
	<u>12,807,000</u>	<u>12,807,000</u>	<u>12,807,000</u>	<u>-</u>
Total expenditures and encumbrances	\$ <u>894,700,000</u>	\$ <u>901,804,300</u>	\$ <u>891,954,099</u>	\$ <u>(9,850,201)</u>

Non-Major Governmental Funds

The Primary Government has three major governmental funds, the General Fund, the Impact Fee Fund, and the General County Capital Projects Fund. All of these funds have been fully described in the footnotes to the basic financial statements. The combining statements in this section include several non-major funds. Descriptions for these non-major governmental funds are provided below.

Special Revenue Funds

County Parking Garage – This fund accounts for the operation of the County’s Whitmore Parking Garage located near the Arundel Center. It was established based on an agreement with the State of Maryland. The County owns the garage and the County and State pay for their respective spaces and share proportionately in any profit available at the end of each fiscal year.

Street Light – This fund is used to account for installation of street lights. The County collects fees from developers and pays a vendor to install and maintain the lights once development is complete.

Forfeiture and Asset Seizure Team – This fund accounts for assets seized in narcotics investigations. The funds are used for County police and the State’s Attorney’s activities related to narcotics investigation and enforcement.

Economic Development – The County dedicates 7% of its hotel / motel tax revenue to economic development within the County. The fund accounts for the isolation of these revenues and the expenditures that are related to business development, expansion, and relocation to Anne Arundel County. The funds are typically dedicated to the Economic Development Corporation as funding for their programs.

Conference and Visitors – The County dedicates 7% of its hotel / motel tax revenue to the promotion of tourism within the County. This fund accumulates the dedicated revenue and disburses the funds directly to the Annapolis and Anne Arundel County Conference and Visitors Bureau.

Incentive Loan Program – This fund is used to isolate funds dedicated for financial assistance to existing small manufacturing, wholesale, trade and business-related services in the County. Funds are typically disbursed to the Anne Arundel County Economic Development Corporation for use in its Incentive Loan Program.

Road and Special Benefits Districts – The fund accounts for special community benefit taxes collected on behalf of special districts via County property tax collection. The County disburses the money to the community agency or acts as disbursing agent for the community, for the purposes established by the district.

Piney Orchard Wastewater Service – In accordance with the County’s agreement with operator of the Piney Orchard Wastewater plant, this fund segregates 80% of the wastewater usage fees collected from the Piney Orchard wastewater service area. These funds are then disbursed to the plant operator. The County maintains 20% of the fees to offset administrative costs.

Local Management Board – This fund accounts for the grant funds received from the State to be used for various youth and family programs as established by the Local Management Board.

Storm Drain Fees – This fund segregates storm drain fees collected from certain developers and restricted for use in construction and / or repair of storm drain systems throughout the County. The funds are typically used as a revenue source on storm drain capital projects.

Inmate Benefit and Morale – This fund accumulates revenues designated for the benefit and morale of inmates at the County’s two detention centers.

Area Agency on Aging – This fund accounts for grant funds received from the Federal Older Americans Act program. The funds are used for various programs established by the County’s Department of Aging.

Reforestation – This fund segregates the funds collected from developers for reforestation of County properties. The fund collects fees in lieu of replanting and holds deposits until developer replanting is completed. Disbursements pay the costs of the program, including costs to replant, identification of properties for purchase and preservation, and administration of the program.

Non-Major Governmental Funds, Continued

Laurel Racetrack - This fund accounts for special racing revenues received from the Maryland Racing Commission. The funds are used to help services and facilities within three miles of the Laurel Race Course.

Recreation Land Fees – This fund accounts for certain fees paid by developers in lieu of establishing recreation land in smaller subdivisions.

Workforce Development – This fund accounts for grant monies collected by the County and passed through to the Workforce Development Corporation.

Capital Projects Funds

Erosion Districts - This fund accounts for collections of assessments on certain communities for ongoing erosion control. The taxes are levied at the request of the community, and disbursements are made based on invoices approved by the community's representative.

Debt Service Funds

Nursery Road Tax Increment – This fund accumulates the incremental property tax revenues related the Nursery Road Tax Increment District created in 1983. The funds are used to pay the principal and interest on the original and the recent issues of debt, the proceeds of which funded capital improvements within the district. Any unused funds revert to the General fund at the end of the fiscal year.

West County Tax Increment – This fund accumulates the incremental property tax revenues related to the West County Development District, created in 1997. The funds are being used to pay the debt service costs on debt issued to provide improvements within the district.

Arundel Mills Tax Increment – This fund accumulates the incremental property taxes related to the Arundel Mills Tax District, created in 1999. The funds are being used to pay the debt service on debt issued to provide capital improvements within the district.

Parole Tax Increment – This fund accumulates the incremental property taxes related to the Parole Tax Increment District, created in 2000. The funds will be used to pay debt service or construction costs related to capital improvement within the district.

Special Taxing Districts – This fund accounts for the accumulation of resources and the payment of principal on non-interest bearing loans from the State Department of Natural Resources. These loan proceeds are used for district improvements to waterways.

Installment Purchase Agreements – This fund accumulates County funds dedicated to the purchase of easements for the Agricultural and Woodland Preservation Programs.

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Anne Arundel County, Maryland

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2004

	Special Revenue Funds				
	County Parking Garage	Street Light	Forfeiture and Asset Seizure Team	Economic Development	Conference and Visitors
ASSETS					
Cash and temporary investments	\$ 6,524	\$ 1,663,241	\$ 878,815	\$ 161,135	\$ 161,135
Receivables					
Due from other governmental agencies	-	-	-	-	-
Other, net	<u>22,807</u>	<u>-</u>	<u>95,750</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 29,331</u>	<u>\$ 1,663,241</u>	<u>\$ 974,565</u>	<u>\$ 161,135</u>	<u>\$ 161,135</u>
LIABILITIES					
Accrued liabilities	\$ 21,062	\$ 2,120	\$ 2,853	\$ 161,135	\$ 161,135
Escrow deposits	-	-	259,791	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>21,062</u>	<u>2,120</u>	<u>262,644</u>	<u>161,135</u>	<u>161,135</u>
FUND BALANCES					
Reserved					
Encumbrances	8,269	1,032,487	83,152	-	-
Held by trustee	-	-	-	-	-
Unreserved					
Designated for subsequent year's expenditures	-	-	65,600	-	-
Undesignated	<u>-</u>	<u>628,634</u>	<u>563,169</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>8,269</u>	<u>1,661,121</u>	<u>711,921</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 29,331</u>	<u>\$ 1,663,241</u>	<u>\$ 974,565</u>	<u>\$ 161,135</u>	<u>\$ 161,135</u>

Special Revenue Funds

Incentive Loan Program	Road and Special Benefits Districts	Piney Orchard Wastewater Service	Local Management Board	Storm Drain Fees	Inmate Benefit and Morale	Area Agency on Aging
\$ 255	\$ 168,569	\$ 115,409	\$ 863,990	\$ 892,986	\$ 378,765	\$ 9,738
-	-	-	797,778	-	-	-
-	7,558	-	-	-	44,560	-
<u>\$ 255</u>	<u>\$ 176,127</u>	<u>\$ 115,409</u>	<u>\$ 1,661,768</u>	<u>\$ 892,986</u>	<u>\$ 423,325</u>	<u>\$ 9,738</u>
\$ -	\$ 102	\$ 115,409	\$ 532,517	\$ -	\$ 112,453	\$ 9,738
-	-	-	-	-	56,920	-
-	-	-	25,924	-	-	-
<u>-</u>	<u>102</u>	<u>115,409</u>	<u>558,441</u>	<u>-</u>	<u>169,373</u>	<u>9,738</u>
-	-	-	196,355	-	-	-
-	-	-	-	-	-	-
-	152,900	-	639,400	-	-	-
<u>255</u>	<u>23,125</u>	<u>-</u>	<u>267,572</u>	<u>892,986</u>	<u>253,952</u>	<u>-</u>
<u>255</u>	<u>176,025</u>	<u>-</u>	<u>1,103,327</u>	<u>892,986</u>	<u>253,952</u>	<u>-</u>
<u>\$ 255</u>	<u>\$ 176,127</u>	<u>\$ 115,409</u>	<u>\$ 1,661,768</u>	<u>\$ 892,986</u>	<u>\$ 423,325</u>	<u>\$ 9,738</u>

Anne Arundel County, Maryland

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2004

	Special Revenue Funds				Capital Projects Fund
	Reforestation	Laurel Racetrack	Recreational Land Fees	Workforce Development	Erosion Districts
ASSETS					
Cash and temporary investments	\$ 6,787,544	\$ 720,470	\$ 214,277	\$ -	\$ 468,901
Receivables					
Due from other governmental agencies	-	-	-	-	-
Other, net	-	218,000	-	-	688
Total assets	<u>\$ 6,787,544</u>	<u>\$ 938,470</u>	<u>\$ 214,277</u>	<u>\$ -</u>	<u>\$ 469,589</u>
LIABILITIES					
Accrued liabilities	\$ 7,126	\$ 2,700	\$ -	\$ -	\$ 10,120
Escrow deposits	2,466,673	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>2,473,799</u>	<u>2,700</u>	<u>-</u>	<u>-</u>	<u>10,120</u>
FUND BALANCES					
Reserved					
Encumbrances	22,370	-	-	-	-
Held by trustee	-	-	-	-	-
Unreserved					
Designated for subsequent year's expenditures	-	-	-	-	401,700
Undesignated	<u>4,291,375</u>	<u>935,770</u>	<u>214,277</u>	<u>-</u>	<u>57,769</u>
Total fund balances	<u>4,313,745</u>	<u>935,770</u>	<u>214,277</u>	<u>-</u>	<u>459,469</u>
Total liabilities and fund balances	<u>\$ 6,787,544</u>	<u>\$ 938,470</u>	<u>\$ 214,277</u>	<u>\$ -</u>	<u>\$ 469,589</u>

Debt Service Funds

<u>Nursery Road Tax Increment</u>	<u>West County Tax Increment</u>	<u>Arundel Mills Tax Increment</u>	<u>Parole Tax Increment</u>	<u>Special Taxing Districts</u>	<u>Installment Purchase Agreements</u>	<u>Totals</u>
\$ 1,718	\$ 1,031,114	\$ 537,837	\$ 576,175	\$ 591,258	\$ 4,433,559	\$ 20,663,415
-	-	-	-	-	-	797,778
-	-	-	-	828	215,004	605,195
<u>\$ 1,718</u>	<u>\$ 1,031,114</u>	<u>\$ 537,837</u>	<u>\$ 576,175</u>	<u>\$ 592,086</u>	<u>\$ 4,648,563</u>	<u>\$ 22,066,388</u>
\$ -	\$ -	\$ -	\$ -	\$ 10,495	\$ 26,244	\$ 1,175,209
-	-	-	-	-	-	2,783,384
-	-	-	-	-	-	25,924
-	-	-	-	10,495	26,244	3,984,517
-	-	-	-	-	-	1,342,633
1,718	10,249	339,204	-	-	-	351,171
-	-	-	-	514,300	1,620,000	3,393,900
-	1,020,865	198,633	576,175	67,291	3,002,319	12,994,167
<u>1,718</u>	<u>1,031,114</u>	<u>537,837</u>	<u>576,175</u>	<u>581,591</u>	<u>4,622,319</u>	<u>18,081,871</u>
<u>\$ 1,718</u>	<u>\$ 1,031,114</u>	<u>\$ 537,837</u>	<u>\$ 576,175</u>	<u>\$ 592,086</u>	<u>\$ 4,648,563</u>	<u>\$ 22,066,388</u>

Anne Arundel County, Maryland

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended June 30, 2004

	Special Revenue Funds				
	County Parking Garage	Street Light	Forfeiture and Asset Seizure Team	Economic Development	Conference and Visitors
REVENUES					
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and aid	-	-	750,000	-	-
Local sales taxes	-	-	-	787,444	787,444
Commissary sales	-	-	-	-	-
Seized / forfeited funds	-	-	338,134	-	-
Special community benefit taxes	-	-	-	-	-
Fees and commissions	346,272	279,382	-	-	-
Investment income	-	-	10,922	-	-
Other	-	-	-	-	-
Total revenues	<u>346,272</u>	<u>279,382</u>	<u>1,099,056</u>	<u>787,444</u>	<u>787,444</u>
EXPENDITURES					
Current					
Public safety	-	-	94,276	-	-
Health and human services	-	-	-	-	-
General government	318,850	-	-	-	-
Public works	-	223,479	-	-	-
Recreation and community services	-	-	-	-	-
Land use and development	-	-	-	-	-
Economic development	-	-	-	787,444	787,444
Capital outlay	-	-	1,292,239	-	-
Debt service					
Interest payments on debt	-	-	-	-	-
Principal payments on debt	-	-	-	-	-
Total expenditures	<u>318,850</u>	<u>223,479</u>	<u>1,386,515</u>	<u>787,444</u>	<u>787,444</u>
Revenues over (under) expenditures	<u>27,422</u>	<u>55,903</u>	<u>(287,459)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in					
General Fund	-	-	-	-	-
Transfers out					
General Fund	(19,964)	-	-	-	-
General County Capital Projects Fund	-	-	-	-	-
Proceeds from refunding issue	-	-	-	-	-
Proceeds from sale of bonds	-	-	-	-	-
Discount from sale of bonds	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-
Total other financing sources (uses)	<u>(19,964)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balances	<u>7,458</u>	<u>55,903</u>	<u>(287,459)</u>	<u>-</u>	<u>-</u>
Fund balances, July 1	<u>811</u>	<u>1,605,218</u>	<u>999,380</u>	<u>-</u>	<u>-</u>
Fund balances, June 30	\$ <u>8,269</u>	\$ <u>1,661,121</u>	\$ <u>711,921</u>	\$ <u>-</u>	\$ <u>-</u>

Special Revenue Funds

Incentive Loan Program	Road and Special Benefits Districts	Piney Orchard Wastewater Service	Local Management Board	Storm Drain Fees	Inmate Benefit and Morale	Area Agency on Aging
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	3,299,804	-	-	926,659
-	-	-	-	-	-	-
-	-	-	-	-	544,701	-
-	3,348,565	-	-	-	-	-
27,162	-	469,031	-	243,167	272,685	-
18	-	-	18,082	-	5,680	-
-	-	-	5,267	-	15,540	-
<u>27,180</u>	<u>3,348,565</u>	<u>469,031</u>	<u>3,323,153</u>	<u>243,167</u>	<u>838,606</u>	<u>926,659</u>
-	-	-	-	-	848,002	-
-	-	-	3,631,675	-	-	1,074,771
-	-	469,031	-	1,080,360	-	-
-	3,303,540	-	-	-	-	-
27,162	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>27,162</u>	<u>3,303,540</u>	<u>469,031</u>	<u>3,631,675</u>	<u>1,080,360</u>	<u>848,002</u>	<u>1,074,771</u>
18	45,025	-	(308,522)	(837,193)	(9,396)	(148,112)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>18</u>	<u>45,025</u>	<u>-</u>	<u>(308,522)</u>	<u>(837,193)</u>	<u>(9,396)</u>	<u>(148,112)</u>
237	131,000	-	1,411,849	1,730,179	263,348	148,112
<u>\$ 255</u>	<u>\$ 176,025</u>	<u>\$ -</u>	<u>\$ 1,103,327</u>	<u>\$ 892,986</u>	<u>\$ 253,952</u>	<u>\$ -</u>

Anne Arundel County, Maryland

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)

Nonmajor Governmental Funds

Year Ended June 30, 2004

	Special Revenue Funds				Capital Projects Fund
	Reforestation	Laurel Racetrack	Recreation Land Fees	Workforce Development	Erosion Districts
REVENUES					
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and aid	-	-	-	1,785,304	-
Local sales taxes	-	-	-	-	-
Commissary sales	-	-	-	-	-
Seized / forfeited funds	-	-	-	-	-
Special community benefit taxes	-	-	-	-	156,404
Other fees and commissions	1,877,338	414,000	10,400	-	-
Investment income	-	-	-	-	-
Other	-	9,074	-	-	-
Total revenues	<u>1,877,338</u>	<u>423,074</u>	<u>10,400</u>	<u>1,785,304</u>	<u>156,404</u>
EXPENDITURES					
Current					
Public safety	-	-	-	-	-
Health and human services	-	-	-	1,785,304	-
General government	-	-	-	-	-
Public works	-	-	-	-	-
Recreation and community services	-	235,400	-	-	-
Land use and development	324,543	-	-	-	-
Economic development	-	-	-	-	-
Capital outlay	-	-	-	-	171,524
Debt service					
Interest payments on debt	-	-	-	-	-
Principal payments on debt	-	-	-	-	-
Total expenditures	<u>324,543</u>	<u>235,400</u>	<u>-</u>	<u>1,785,304</u>	<u>171,524</u>
Revenues over (under) expenditures	<u>1,552,795</u>	<u>187,674</u>	<u>10,400</u>	<u>-</u>	<u>(15,120)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in					
General Fund	-	-	-	-	-
Transfers out					
General Fund	-	-	-	-	-
General County Capital Projects Fund	-	(24,062)	-	-	-
Proceeds from refunding issue	-	-	-	-	-
Proceeds from sale of bonds	-	-	-	-	-
Discount from sale of bonds	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(24,062)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balances	<u>1,552,795</u>	<u>163,612</u>	<u>10,400</u>	<u>-</u>	<u>(15,120)</u>
Fund balances, July 1	<u>2,760,950</u>	<u>772,158</u>	<u>203,877</u>	<u>-</u>	<u>474,589</u>
Fund balances, June 30	\$ <u>4,313,745</u>	\$ <u>935,770</u>	\$ <u>214,277</u>	\$ <u>-</u>	\$ <u>459,469</u>

Debt Service Funds

	Nursery Road Tax Increment	West County Tax Increment	Arundel Mills Tax Increment	Parole Tax Increment	Special Taxing Districts	Installment Purchase Agreements	Totals
\$	2,881,980	\$ 903,690	\$ 2,810,467	\$ 2,396,371	\$ -	\$ -	\$ 8,992,508
	-	-	-	-	-	-	6,761,767
	-	-	-	-	-	-	1,574,888
	-	-	-	-	-	-	544,701
	-	-	-	-	-	-	338,134
	-	-	-	-	324,063	-	3,829,032
	-	-	-	-	-	-	3,939,437
	19,154	17,902	18,756	13,965	-	(50,807)	53,672
	-	-	-	-	-	-	29,881
	<u>2,901,134</u>	<u>921,592</u>	<u>2,829,223</u>	<u>2,410,336</u>	<u>324,063</u>	<u>(50,807)</u>	<u>26,064,020</u>
	-	-	-	-	-	-	942,278
	-	-	-	-	-	-	6,491,750
	32,772	192,994	341,845	-	-	-	886,461
	-	-	-	-	-	-	1,772,870
	-	-	-	-	65,036	-	3,603,976
	-	-	-	-	-	31,078	355,621
	-	-	-	-	-	-	1,602,050
	-	-	-	-	-	-	1,463,763
	15,714	914,800	1,988,000	398,500	-	379,634	3,696,648
	168,857	-	-	660,000	215,670	13,000	1,057,527
	<u>217,343</u>	<u>1,107,794</u>	<u>2,329,845</u>	<u>1,058,500</u>	<u>280,706</u>	<u>423,712</u>	<u>21,872,944</u>
	<u>2,683,791</u>	<u>(186,202)</u>	<u>499,378</u>	<u>1,351,836</u>	<u>43,357</u>	<u>(474,519)</u>	<u>4,191,076</u>
	-	-	-	-	-	1,750,000	1,750,000
	(2,716,557)	-	(750,300)	(1,501,500)	-	-	(4,988,321)
	-	(171,271)	-	-	-	-	(195,333)
	-	16,211,580	31,512,595	-	-	-	47,724,175
	70,000	-	-	-	-	-	70,000
	(35,516)	-	-	-	-	-	(35,516)
	-	(17,262,714)	(33,785,259)	-	-	-	(51,047,973)
	<u>(2,682,073)</u>	<u>(1,222,405)</u>	<u>(3,022,964)</u>	<u>(1,501,500)</u>	<u>-</u>	<u>1,750,000</u>	<u>(6,722,968)</u>
	<u>1,718</u>	<u>(1,408,607)</u>	<u>(2,523,586)</u>	<u>(149,664)</u>	<u>43,357</u>	<u>1,275,481</u>	<u>(2,531,892)</u>
	-	<u>2,439,721</u>	<u>3,061,423</u>	<u>725,839</u>	<u>538,234</u>	<u>3,346,838</u>	<u>20,613,763</u>
\$	<u>1,718</u>	<u>\$ 1,031,114</u>	<u>\$ 537,837</u>	<u>\$ 576,175</u>	<u>\$ 581,591</u>	<u>\$ 4,622,319</u>	<u>\$ 18,081,871</u>

Anne Arundel County, Maryland

Schedules of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual

Special Revenue Funds

Year Ended June 30, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
COUNTY PARKING GARAGE				
Revenues				
Parking fees	\$ 335,500	\$ 335,500	\$ 310,143	\$ (25,357)
Expenditures				
General government	335,500	335,500	310,143	(25,357)
Revenues over (under) expenditures	-	-	-	\$ -
Fund balance, budgetary, July 1	-	-	-	
Fund balance, budgetary, June 30	\$ -	\$ -	\$ -	
STREET LIGHT				
Revenues				
Developer fees	\$ 1,000,000	\$ 1,000,000	\$ 279,382	\$ (720,618)
Other	-	-	78,293	78,293
	<u>1,000,000</u>	<u>1,000,000</u>	<u>357,675</u>	<u>(642,325)</u>
Expenditures				
Public Works	1,000,000	1,000,000	231,925	(768,075)
Revenues over expenditures	-	-	125,750	\$ <u>125,750</u>
Fund balance, budgetary, July 1	587,116	587,116	587,116	
Fund balance, budgetary, June 30	\$ 587,116	\$ 587,116	\$ 712,866	
FORFEITURE AND ASSET SEIZURE TEAM				
Revenues				
Seized and forfeited funds	\$ 300,000	\$ 300,000	\$ 338,134	\$ 38,134
Grants and aid	-	-	-	-
Investment income	-	-	10,922	10,922
Other	-	-	22,523	22,523
	<u>300,000</u>	<u>300,000</u>	<u>371,579</u>	<u>71,579</u>
Expenditures				
Public Safety	129,800	129,800	94,276	(35,524)
Capital Outlay	409,200	409,200	420,128	10,928
	<u>539,000</u>	<u>539,000</u>	<u>514,404</u>	<u>(24,596)</u>
Revenues over (under) expenditures	(239,000)	(239,000)	(142,825)	\$ <u>96,175</u>
Fund balance, budgetary, July 1	771,593	771,593	771,593	
Fund balance, budgetary, June 30	\$ 532,593	\$ 532,593	\$ 628,768	

Budgeted revenues exclude fund balance appropriated to fund expenditures in the current fiscal year.

Anne Arundel County, Maryland

Schedules of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual

Special Revenue Funds

Year Ended June 30, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
ECONOMIC DEVELOPMENT				
Revenues				
Local sales taxes	\$ 807,000	\$ 807,000	\$ 787,444	\$ (19,556)
Expenditures				
Economic development	807,000	807,000	787,444	(19,556)
Revenues over (under) expenditures	-	-	-	\$ -
Fund balance, budgetary, July 1	-	-	-	
Fund balance, budgetary, June 30	\$ -	\$ -	\$ -	
CONFERENCE AND VISITORS				
Revenues				
Local sales taxes	\$ 807,000	\$ 807,000	\$ 787,444	\$ (19,556)
Expenditures				
Economic development	807,000	807,000	787,444	(19,556)
Revenues over (under) expenditures	-	-	-	\$ -
Fund balance, budgetary, July 1	-	-	-	
Fund balance, budgetary, June 30	\$ -	\$ -	\$ -	
INCENTIVE LOAN PROGRAM				
Revenues				
Fees and commissions	\$ 250,000	\$ 250,000	\$ 27,162	\$ (222,838)
Investment income	-	-	18	18
	<u>250,000</u>	<u>250,000</u>	<u>27,180</u>	<u>(222,820)</u>
Expenditures				
Economic Development	250,000	250,000	27,162	(222,838)
Revenues over expenditures	-	-	18	\$ 18
Fund balance, budgetary, July 1	237	237	237	
Fund balance, budgetary, June 30	\$ 237	\$ 237	\$ 255	

Budgeted revenues exclude fund balance appropriated to fund expenditures in the current fiscal year.

Anne Arundel County, Maryland

Schedules of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual

Special Revenue Funds

Year Ended June 30, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
ROADS AND SPECIAL BENEFITS				
Revenues				
Special community benefit taxes	\$ 3,329,600	\$ 3,329,600	\$ 3,348,565	\$ 18,965
Expenditures				
Recreation and community services	4,994,400	5,020,800	3,303,540	(1,717,260)
Revenues over (under) expenditures	(1,664,800)	(1,691,200)	45,025	<u>\$ 1,736,225</u>
Fund balance, budgetary, July 1	<u>131,000</u>	<u>131,000</u>	<u>131,000</u>	
Fund balance, budgetary, June 30	\$ <u>(1,533,800)</u>	\$ <u>(1,560,200)</u>	\$ <u>176,025</u>	
PINEY ORCHARD WASTEWATER SERVICE				
Revenues				
Commissions and fees	\$ 600,000	\$ 600,000	\$ 469,031	\$ (130,969)
Expenditures				
Public works	600,000	600,000	469,031	(130,969)
Revenues over (under) expenditures	-	-	-	<u>\$ -</u>
Fund balance, budgetary, July 1	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance, budgetary, June 30	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	
LOCAL MANAGEMENT BOARD				
Revenues				
Grants and aid	\$ 3,450,300	\$ 3,450,300	\$ 3,299,804	\$ (150,496)
Investment income	-	-	18,082	18,082
Other	25,200	25,200	188,565	163,365
	<u>3,475,500</u>	<u>3,475,500</u>	<u>3,506,451</u>	<u>30,951</u>
Expenditures				
Health and human services	3,969,100	3,969,100	3,819,687	(149,413)
Revenues under expenditures	(493,600)	(493,600)	(313,236)	<u>\$ 180,364</u>
Fund balance, budgetary, July 1	<u>1,220,209</u>	<u>1,220,209</u>	<u>1,220,209</u>	
Fund balance, budgetary, June 30	\$ <u>726,609</u>	\$ <u>726,609</u>	\$ <u>906,973</u>	

Budgeted revenues exclude fund balance appropriated to fund expenditures in the current fiscal year.

Anne Arundel County, Maryland

Schedules of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual

Special Revenue Funds

Year Ended June 30, 2004

	Original Budget	Final Budget	Actual	Variance Over (Under)
INMATE BENEFIT AND MORALE				
Revenues				
Commissary sales	\$ 626,000	\$ 626,000	\$ 544,701	\$ (81,299)
Commissions and fees	230,000	230,000	272,685	42,685
Investment income	4,000	4,000	5,680	1,680
Other	-	-	96,315	96,315
	<u>860,000</u>	<u>860,000</u>	<u>919,381</u>	<u>59,381</u>
Expenditures				
Commissary purchases	580,000	580,000	580,046	46
Inmate benefits/morale	280,000	280,000	192,375	(87,625)
Commissary miscellaneous	-	-	123	123
Other miscellaneous	100,000	100,000	47,958	(52,042)
	<u>960,000</u>	<u>960,000</u>	<u>820,502</u>	<u>(139,498)</u>
Revenues under expenditures	(100,000)	(100,000)	98,879	<u>\$ 198,879</u>
Fund balance, budgetary, July 1	<u>155,073</u>	<u>155,073</u>	<u>155,073</u>	
Fund balance, budgetary, June 30	<u>\$ 55,073</u>	<u>\$ 55,073</u>	<u>\$ 253,952</u>	
REFORESTATION				
Revenues				
Commissions and fees	\$ 450,000	\$ 450,000	\$ 1,877,338	\$ 1,427,338
Expenditures				
Land use and development	450,000	450,000	283,210	(166,790)
Revenues over expenditures	-	-	1,594,128	<u>\$ 1,594,128</u>
Fund balance, budgetary, July 1	<u>231,682</u>	<u>231,682</u>	<u>231,682</u>	
Fund balance, budgetary, June 30	<u>\$ 231,682</u>	<u>\$ 231,682</u>	<u>\$ 1,825,810</u>	
LAUREL RACETRACK				
Revenues				
Fees and commissions	\$ 400,000	\$ 400,000	\$ 414,000	\$ 14,000
Other	-	-	9,074	9,074
	<u>400,000</u>	<u>400,000</u>	<u>423,074</u>	<u>23,074</u>
Expenditures				
Recreation and community services	400,000	400,000	259,462	(140,538)
Revenues over (under) expenditures	-	-	163,612	<u>\$ 163,612</u>
Fund balance, budgetary, July 1	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance, budgetary, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,612</u>	

Budgeted revenues exclude fund balance appropriated to fund expenditures in the current fiscal year.

Anne Arundel County, Maryland

Schedules of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual

Special Revenue Funds

Year Ended June 30, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
WORKFORCE DEVELOPMENT				
Revenues				
Grants and aid	\$ 3,500,000	\$ 3,500,000	\$ 1,785,304	\$ (1,714,696)
Expenditures				
Health and human services	3,500,000	3,500,000	1,785,304	(1,714,696)
Revenues over (under) expenditures	-	-	-	\$ -
Fund balance, budgetary, July 1	-	-	-	
Fund balance, budgetary, June 30	\$ -	\$ -	\$ -	

Budgeted revenues exclude fund balance appropriated to fund expenditures in the current fiscal year.

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Anne Arundel County, Maryland

Schedule of Revenues and Expenditures - Budget and Actual

Roads and Special Benefit Districts

Year Ended June 30, 2004

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Annapolis Roads - Roads	\$ 47,000	\$ 47,000	\$ 48,544	\$ 1,544
Arundel on the Bay-Special Benefits	64,400	64,400	68,571	4,171
Avalon Shores - Special Benefits	16,100	16,100	16,040	(60)
Bay Highlands - Roads	19,800	19,800	20,718	918
Bay Ridge - Special Officer	202,000	202,000	202,018	18
Beverly Beach - Special Benefits	10,700	10,700	10,830	130
Birchwood - Special Benefits	3,200	3,200	3,202	2
Bittersweet	13,200	13,200	13,200	-
Cape Anne - Special Benefits	7,500	7,500	7,500	-
Cape St. Claire-Special Benefits	123,400	123,400	123,804	404
Carrolton Manor	18,000	18,000	18,410	410
Cedarhurst-Special Benefits	59,200	59,200	59,562	362
Chartwell-Special Benefits	25,500	25,500	25,460	(40)
Columbia Beach - Roads	56,800	56,800	61,798	4,998
Crofton - Special Benefits	680,100	680,100	689,121	9,021
Eden Woods - Special Benefits	4,400	4,400	4,421	21
Epping Forest - Special Benefits	154,800	154,800	156,583	1,783
Fairhaven Cliffs- Special Benefits	2,000	2,000	2,044	44
Franklin Manor - Special Benefits	28,600	28,600	29,618	1,018
Gibson Island - Roads	155,400	155,400	158,446	3,046
Greenbriar Gardens	9,100	9,100	9,120	20
Greenbriar II	16,800	16,800	16,800	-
Hillsmere Estates - Roads	94,400	94,400	94,353	(47)
Holland Point - Special Officer	10,600	10,600	12,598	1,998
Hunters Harbor - Roads	10,300	10,300	10,300	-
Indian Hills (Winchester)-Special Benefits	78,300	78,300	77,952	(348)
Landhaven - Special Benefits	2,600	2,600	2,639	39
Little Magothy River	36,400	36,400	-	(36,400)
Long Point on the Severn - Roads	7,800	7,800	7,950	150
Magothy Beach	3,900	3,900	3,900	-
Manhattan Beach - Roads	14,800	14,800	14,850	50
Owings Beach - Roads	-	-	14,059	14,059
Oyster Harbor - Roads	176,400	176,400	189,204	12,804
Parke West-Special Benefits	31,800	31,800	31,530	(270)
Pine Grove Village Special Benefits	5,500	5,500	5,520	20
Provinces - Special Benefits	10,700	10,700	10,656	(44)
Queen's Park - Special Benefits	34,700	34,700	34,477	(223)
Selby on the Bay - Roads	20,800	20,800	20,750	(50)
Severndale - Special Benefits	4,500	4,500	4,497	(3)
Sherwood Forest - Special Benefits	806,500	806,500	806,450	(50)
Shoreham Beach - Roads	16,800	16,800	16,010	(790)
Southgate - Special Benefits	-	-	-	-
South River Heights - Roads	12,700	12,700	12,650	(50)
South River Manor-Special Benefits	4,700	4,700	4,650	(50)
South River Park - Roads	11,100	11,100	11,100	-
Steedman Point - Roads	3,800	3,800	3,750	(50)
Stone Haven	1,000	1,000	996	(4)
Sylvan View on the Magothy	12,500	12,500	12,580	80
Tanglewood Lane - Roads	6,500	6,500	6,500	-
Upper Magothy Beach	15,000	15,000	14,900	(100)
Venice Beach - Roads	24,900	24,900	25,347	447
Venice on the Bay	5,900	5,900	5,910	10
Wilenor	16,200	16,200	16,240	40
Woodland Beach - Roads	126,300	126,300	126,237	(63)
Woodland Beach/Pasadena	4,200	4,200	4,200	-
Total revenues	\$ 3,329,600	\$ 3,329,600	\$ 3,348,565	\$ 18,965

Budgeted revenues exclude fund balance appropriated to fund expenditures in the current fiscal year.

Anne Arundel County, Maryland

Schedule of Revenues and Expenditures - Budget and Actual

Roads and Special Benefit Districts

Year Ended June 30, 2004

	Original Budget	Final Budget	Actual	Variance Over (Under)
EXPENDITURES				
Annapolis Roads - Roads	\$ 102,300	\$ 102,300	\$ 47,300	\$ (55,000)
Arundel on the Bay-Special Benefits	113,000	113,000	64,400	(48,600)
Avalon Shores - Special Benefits	16,800	16,800	16,532	(268)
Bay Highlands - Roads	35,800	35,800	19,897	(15,903)
Bay Ridge - Special Officer	203,500	203,500	202,287	(1,213)
Beverly Beach - Special Benefits	11,000	11,000	10,544	(456)
Birchwood - Special Benefits	5,000	5,000	2,161	(2,839)
Bittersweet	32,300	32,300	13,200	(19,100)
Cape Anne - Special Benefits	16,400	16,400	4,867	(11,533)
Cape St. Claire-Special Benefits	188,300	188,300	124,000	(64,300)
Carrolton Manor	30,400	45,300	32,708	(12,592)
Cedarhurst-Special Benefits	66,400	66,400	58,590	(7,810)
Chartwell-Special Benefits	93,400	93,400	25,491	(67,909)
Columbia Beach - Roads	74,000	74,000	56,800	(17,200)
Crofton - Special Benefits	1,007,900	1,007,900	682,190	(325,710)
Eden Woods - Special Benefits	38,300	38,300	4,482	(33,818)
Epping Forest - Special Benefits	305,800	305,800	155,000	(150,800)
Fairhaven Cliffs- Special Benefits	12,100	12,100	1,001	(11,099)
Franklin Manor - Special Benefits	40,900	40,900	28,843	(12,057)
Gibson Island - Roads	196,200	196,200	155,390	(40,810)
Greenbriar Gardens	9,100	9,100	9,097	(3)
Greenbriar II	16,800	16,800	16,800	-
Hillsmere Estates - Roads	122,200	122,200	94,370	(27,830)
Holland Point - Special Officer	11,700	11,700	11,674	(26)
Hunters Harbor - Roads	15,100	15,100	10,395	(4,705)
Indian Hills (Winchester)-Special Benefits	79,400	79,400	77,111	(2,289)
Landhaven - Special Benefits	7,300	7,300	133	(7,167)
Little Magothy River	36,400	36,400	-	(36,400)
Long Point on the Severn - Roads	40,000	40,000	7,797	(32,203)
Magothy Beach	3,900	3,900	3,695	(205)
Manhattan Beach - Roads	21,700	21,700	14,894	(6,806)
Owings Beach - Roads	17,200	27,100	14,054	(13,046)
Oyster Harbor - Roads	699,800	699,800	177,866	(521,934)
Parke West-Special Benefits	58,200	58,200	31,641	(26,559)
Pine Grove Village Special Benefits	6,100	6,100	5,527	(573)
Provinces - Special Benefits	10,700	10,700	10,526	(174)
Queen's Park - Special Benefits	40,000	40,000	34,634	(5,366)
Selby on the Bay - Roads	28,000	28,000	19,547	(8,453)
Severdale - Special Benefits	19,600	19,600	4,494	(15,106)
Sherwood Forest - Special Benefits	807,000	807,000	806,539	(461)
Shoreham Beach - Roads	18,200	18,200	16,059	(2,141)
Southgate - Special Benefits	4,300	4,300	-	(4,300)
South River Heights - Roads	13,300	13,300	13,295	(5)
South River Manor-Special Benefits	14,200	14,200	4,660	(9,540)
South River Park - Roads	11,100	11,100	11,095	(5)
Steedman Point - Roads	15,600	15,600	185	(15,415)
Stone Haven	2,400	2,400	1,000	(1,400)
Sylvan View on the Magothy	13,600	13,600	11,138	(2,462)
Tanglewood Lane - Roads	8,500	8,500	1,085	(7,415)
Upper Magothy Beach	15,000	15,000	14,792	(208)
Venice Beach - Roads	30,300	30,300	21,244	(9,056)
Venice on the Bay	10,100	10,100	5,997	(4,103)
Wilenor	19,700	21,300	16,293	(5,007)
Woodland Beach - Roads	171,800	171,800	126,030	(45,770)
Woodland Beach/Pasadena	6,300	6,300	4,190	(2,110)
Total expenditures	\$ 4,994,400	\$ 5,020,800	\$ 3,303,540	\$ (1,717,260)

Anne Arundel County, Maryland

Schedule of Funding Sources Authorized and Realized

General County Capital Projects

Year Ended June 30, 2004

	Total	School Construction	Higher Education	Storm Drains	Recreation
AUTHORIZED PER ORIGINAL BUDGET					
County bonds	\$ 415,826,000	\$ 153,766,000	\$ 19,666,000	\$ 14,686,000	\$ 32,001,000
Grants and aid	240,407,000	87,709,000	12,375,000	494,000	40,557,000
Contributions from other funds	202,737,000	91,696,000	2,649,000	5,947,000	9,013,000
Contributions by developers	5,086,000	-	-	-	-
Special fees	87,557,000	13,605,000	-	-	-
Impact fees	70,014,000	35,471,000	-	-	-
Other sources	26,176,000	104,000	-	3,560,000	480,000
Total	<u>\$ 1,047,803,000</u>	<u>\$ 382,351,000</u>	<u>\$ 34,690,000</u>	<u>\$ 24,687,000</u>	<u>\$ 82,051,000</u>
AUTHORIZED PER FINAL BUDGET					
County bonds	\$ 398,094,370	\$ 152,365,858	\$ 19,666,000	\$ 13,557,577	\$ 28,629,199
Grants and aid	232,144,761	86,463,000	12,375,000	494,000	34,556,782
Contributions from other funds	189,222,077	89,820,142	2,649,000	4,416,112	8,699,896
Contributions by developers	5,087,505	-	-	-	-
Special fees	60,730,000	13,230,000	-	-	-
Impact fees	68,492,400	35,446,000	-	-	-
Other sources	15,330,295	104,000	-	3,560,200	80,000
Total	969,101,408	377,429,000	34,690,000	22,027,889	71,965,877
Less: Completed projects	70,430,536	32,064,132	490,000	2,692,014	1,566,076
	<u>898,670,872</u>	<u>345,364,868</u>	<u>34,200,000</u>	<u>19,335,875</u>	<u>70,399,801</u>
REALIZED					
Current year					
Bonds and bond anticipation notes	53,000,000	27,000,000	4,500,000	2,500,000	2,500,000
Installment purchase agreement bonds	1,721,000	-	-	-	-
Grants and aid	15,882,532	239,060	4,023,417	-	4,911,535
Contributions from other funds	12,807,000	9,849,000	(1,500,000)	200,000	1,060,000
Contributions by developers	602,964	-	-	201,634	-
Special fees	355,000	355,000	-	-	-
Impact fees	5,543,994	3,593,721	-	-	-
Proceeds from tax districts	7,888,744	-	-	-	-
Other sources	2,558,449	(49,097)	-	874,009	3,625
Total	100,359,683	40,987,684	7,023,417	3,775,643	8,475,160
Prior years	608,700,204	197,272,239	18,229,061	13,921,689	45,364,153
Total realized funding sources	709,059,887	238,259,923	25,252,478	17,697,332	53,839,313
Less: Completed projects and adjustments	53,654,129	25,867,923	330,952	2,485,471	1,513,355
	<u>655,405,758</u>	<u>212,392,000</u>	<u>24,921,526</u>	<u>15,211,861</u>	<u>52,325,958</u>
Funding sources authorized - June 30, 2004	<u>\$ 243,265,114</u>	<u>\$ 132,972,868</u>	<u>\$ 9,278,474</u>	<u>\$ 4,124,014</u>	<u>\$ 18,073,843</u>

Budgeted revenues exclude fund balance appropriated to fund expenditures in the current fiscal year.

	Libraries	Roads and Bridges	Police and Fire	Community Development Block Grant	Waterway Improvements	Other
\$	13,986,000	\$ 60,978,000	\$ 43,282,000	\$ -	\$ 11,695,000	\$ 65,766,000
	-	4,734,000	27,254,000	39,840,000	10,773,000	16,671,000
	15,926,000	20,242,000	4,799,000	4,350,000	1,181,000	46,934,000
	-	5,041,000	-	-	35,000	10,000
	-	65,002,000	-	-	-	8,950,000
	-	33,975,000	568,000	-	-	-
	-	14,081,000	-	3,214,000	-	4,737,000
\$	<u>29,912,000</u>	<u>204,053,000</u>	<u>75,903,000</u>	<u>47,404,000</u>	<u>23,684,000</u>	<u>143,068,000</u>
\$	13,372,332	\$ 56,115,639	\$ 43,282,097	\$ -	\$ 10,819,023	\$ 60,286,645
	-	4,734,000	27,254,063	39,080,614	10,267,983	16,919,319
	15,869,187	15,115,442	4,698,364	4,350,000	1,085,103	42,518,831
	-	5,042,505	-	-	35,000	10,000
	-	39,600,000	-	-	-	7,900,000
	-	32,478,400	568,000	-	-	-
	-	4,055,425	-	3,214,473	-	4,316,197
	29,241,519	157,141,411	75,802,524	46,645,087	22,207,109	131,950,992
	116,555	11,673,499	582,172	659,000	1,276,348	19,310,740
	<u>29,124,964</u>	<u>145,467,912</u>	<u>75,220,352</u>	<u>45,986,087</u>	<u>20,930,761</u>	<u>112,640,252</u>
	1,500,000	7,000,000	3,500,000	-	1,500,000	3,000,000
	-	-	-	-	-	1,721,000
	-	1,289,579	96,771	4,172,128	883,947	266,095
	2,730,000	56,000	(363,000)	670,000	(1,575,000)	1,680,000
	-	366,330	-	-	35,000	-
	-	-	-	-	-	-
	-	1,614,018	336,255	-	-	-
	-	7,888,744	-	-	-	-
	-	222,847	(75)	762,404	410	744,326
	4,230,000	18,437,518	3,569,951	5,604,532	844,357	7,411,421
	20,859,762	96,624,336	66,638,542	36,255,665	12,926,481	100,608,276
	25,089,762	115,061,854	70,208,493	41,860,197	13,770,838	108,019,697
	132,561	6,580,259	47,846	624,191	1,192,407	14,879,164
	24,957,201	108,481,595	70,160,647	41,236,006	12,578,431	93,140,533
\$	<u>4,167,763</u>	<u>36,986,317</u>	<u>5,059,705</u>	<u>4,750,081</u>	<u>8,352,330</u>	<u>19,499,719</u>

Anne Arundel County, Maryland

Schedule of Appropriations, Expenditures, and Encumbrances

General County Capital Projects

Year Ended June 30, 2004

APPROPRIATIONS	<u>Total</u>	<u>School Construction</u>	<u>Higher Education</u>	<u>Storm Drains</u>
Original Budget	\$ <u>1,047,803,000</u>	\$ <u>382,351,000</u>	\$ <u>34,690,000</u>	\$ <u>24,687,000</u>
Final Budget				
Prior years	\$ 860,938,310	\$ 326,386,000	\$ 31,646,000	\$ 17,567,912
Current year	<u>110,116,991</u>	<u>51,043,000</u>	<u>3,044,000</u>	<u>4,513,306</u>
	971,055,301	377,429,000	34,690,000	22,081,218
Less: Completed projects	<u>70,341,662</u>	<u>32,064,132</u>	<u>490,000</u>	<u>2,692,014</u>
Total appropriations	<u>900,713,639</u>	<u>345,364,868</u>	<u>34,200,000</u>	<u>19,389,204</u>
EXPENDITURES AND ENCUMBRANCES				
Prior years expenditures and transfers	541,064,625	188,772,884	13,545,193	12,212,750
Current year expenditures	75,281,428	-	-	3,316,006
Operating transfers	<u>47,514,828</u>	<u>34,917,973</u>	<u>12,596,855</u>	<u>-</u>
	663,860,881	223,690,857	26,142,048	15,528,756
Less: Completed projects	<u>59,345,080</u>	<u>25,694,984</u>	<u>330,952</u>	<u>2,481,485</u>
Total	604,515,801	197,995,873	25,811,096	13,047,271
Encumbrances outstanding	<u>38,254,855</u>	<u>-</u>	<u>-</u>	<u>1,616,078</u>
Total expenditures and encumbrances	<u>642,770,656</u>	<u>197,995,873</u>	<u>25,811,096</u>	<u>14,663,349</u>
Unencumbered appropriations - June 30, 2004	\$ <u>257,942,983</u>	\$ <u>147,368,995</u>	\$ <u>8,388,904</u>	\$ <u>4,725,855</u>

<u>Recreation</u>	<u>Libraries</u>	<u>Roads and Bridges</u>	<u>Police and Fire</u>	<u>Community Development Block Grant</u>	<u>Waterway Improvements</u>	<u>Other</u>
\$ <u>82,051,000</u>	\$ <u>29,912,000</u>	\$ <u>204,053,000</u>	\$ <u>75,903,000</u>	\$ <u>47,404,000</u>	\$ <u>23,684,000</u>	\$ <u>143,068,000</u>
\$ 66,929,331	\$ 26,511,522	\$ 140,504,000	\$ 75,224,528	\$ 40,501,087	\$ 20,604,121	\$ 115,063,809
<u>5,036,546</u>	<u>2,729,997</u>	<u>16,637,411</u>	<u>577,996</u>	<u>6,144,000</u>	<u>1,602,988</u>	<u>18,787,747</u>
71,965,877	29,241,519	157,141,411	75,802,524	46,645,087	22,207,109	133,851,556
<u>1,566,076</u>	<u>116,555</u>	<u>11,649,624</u>	<u>582,172</u>	<u>659,000</u>	<u>1,211,348</u>	<u>19,310,741</u>
<u>70,399,801</u>	<u>29,124,964</u>	<u>145,491,787</u>	<u>75,220,352</u>	<u>45,986,087</u>	<u>20,995,761</u>	<u>114,540,815</u>
41,803,165	15,770,795	87,931,993	65,577,295	36,255,665	8,391,967	70,802,918
8,203,746	8,256,402	19,426,581	4,078,519	5,604,533	1,743,345	24,652,296
-	-	-	-	-	-	-
50,006,911	24,027,197	107,358,574	69,655,814	41,860,198	10,135,312	95,455,214
<u>1,407,885</u>	<u>116,555</u>	<u>11,575,190</u>	<u>582,172</u>	<u>624,191</u>	<u>1,182,404</u>	<u>15,349,262</u>
48,599,026	23,910,642	95,783,384	69,073,642	41,236,007	8,952,908	80,105,952
<u>5,432,371</u>	<u>3,349,005</u>	<u>10,107,104</u>	<u>2,684,810</u>	<u>4,632,456</u>	<u>1,328,169</u>	<u>9,104,862</u>
<u>54,031,397</u>	<u>27,259,647</u>	<u>105,890,488</u>	<u>71,758,452</u>	<u>45,868,463</u>	<u>10,281,077</u>	<u>89,210,814</u>
\$ <u>16,368,404</u>	\$ <u>1,865,317</u>	\$ <u>39,601,299</u>	\$ <u>3,461,900</u>	\$ <u>117,624</u>	\$ <u>10,714,684</u>	\$ <u>25,330,001</u>

Anne Arundel County, Maryland

Schedule of Revenues and Expenditures - Budget and Actual

Erosion Districts Fund

Year Ended June 30, 2004

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Cedarhurst	\$ 42,300	\$ 42,300	\$ 42,730	\$ 430
Columbia Beach	15,000	15,000	16,315	1,315
Franklin Manor	9,800	9,800	10,153	353
Gibson Island	-	-	-	-
Holland Point	15,000	15,000	17,781	2,781
Idlewilde	-	-	-	-
Riviera Beach	69,800	69,800	69,425	(375)
Total revenues	<u>\$ 151,900</u>	<u>\$ 151,900</u>	<u>\$ 156,404</u>	<u>\$ 4,504</u>
EXPENDITURES				
Cedarhurst	\$ 93,600	\$ 93,600	\$ 48,500	\$ (45,100)
Columbia Beach	42,000	42,000	36,226	(5,774)
Franklin Manor	35,800	35,800	24,234	(11,566)
Gibson Island	57,900	57,900	19,072	(38,828)
Holland Point	48,000	48,000	3,773	(44,227)
Idlewilde	64,200	64,200	30,239	(33,961)
Riviera Beach	79,500	79,500	9,480	(70,020)
Total expenditures	<u>\$ 421,000</u>	<u>\$ 421,000</u>	<u>\$ 171,524</u>	<u>\$ (249,476)</u>

Budgeted revenues exclude fund balance appropriated to fund expenditures in the current fiscal year.

Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Debt Service Funds

Year Ended June 30, 2004

	Original Budget	Final Budget	Actual	Variance Over (Under)
NURSERY ROAD TAX INCREMENT DISTRICT				
Revenues				
General property taxes	\$ 2,937,000	\$ 2,937,000	\$ 2,881,980	\$ (55,020)
Investment income	5,000	5,000	19,154	14,154
Other	-	-	20,478	20,478
	<u>2,942,000</u>	<u>2,942,000</u>	<u>2,921,612</u>	<u>(20,388)</u>
Expenditures				
Contractual services	-	-	18,765	18,765
Interest payments on debt	20,900	20,900	15,714	(5,186)
Principal payments on debt	168,900	168,900	168,857	(43)
Other	2,752,200	2,752,200	2,716,558	(35,642)
	<u>2,942,000</u>	<u>2,942,000</u>	<u>2,919,894</u>	<u>(22,106)</u>
Revenues over (under) expenditures	-	-	1,718	\$ <u>1,718</u>
Fund balance, budgetary, July 1	-	-	-	
Fund balance, budgetary, June 30	\$ -	\$ -	\$ 1,718	
WEST COUNTY TAX INCREMENT DISTRICT				
Revenues				
General property taxes	\$ 956,000	\$ 956,000	\$ 903,690	\$ (52,310)
Investment income	-	-	17,902	17,902
Other	-	-	10,003	10,003
	<u>956,000</u>	<u>956,000</u>	<u>931,595</u>	<u>(24,405)</u>
Expenditures				
Contractual services	41,200	41,200	22,603	(18,597)
Interest payments on debt	914,800	914,800	914,800	-
Other	-	-	1,402,799	1,402,799
	<u>956,000</u>	<u>956,000</u>	<u>2,340,202</u>	<u>1,384,202</u>
Revenues over (under) expenditures	-	-	(1,408,607)	\$ <u>(1,408,607)</u>
Fund balance, budgetary, July 1	2,439,721	2,439,721	2,439,721	
Fund balance, budgetary, June 30	\$ 2,439,721	\$ 2,439,721	\$ 1,031,114	
ARUNDEL MILLS TAX INCREMENT DISTRICT				
Revenues				
General property taxes	\$ 2,799,000	\$ 2,799,000	\$ 2,810,467	\$ 11,467
Investment income	5,000	5,000	18,756	13,756
Other	-	-	503,081	503,081
	<u>2,804,000</u>	<u>2,804,000</u>	<u>3,332,304</u>	<u>528,304</u>
Expenditures				
Interest payments on debt	1,988,000	1,988,000	2,153,399	165,399
Other	816,000	816,000	3,702,491	2,886,491
	<u>2,804,000</u>	<u>2,804,000</u>	<u>5,855,890</u>	<u>3,051,890</u>
Revenues under expenditures	-	-	(2,523,586)	\$ <u>(2,523,586)</u>
Fund balance, budgetary, July 1	3,061,423	3,061,423	3,061,423	
Fund balance, budgetary, June 30	\$ 3,061,423	\$ 3,061,423	\$ 537,837	

Budgeted revenues exclude fund balance appropriated to fund expenditures in the current fiscal year.

Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Debt Service Funds

Year Ended June 30, 2004

	Original Budget	Final Budget	Actual	Variance Over (Under)
PAROLE TAX INCREMENT DISTRICT				
Revenues				
General property taxes	\$ 2,555,000	\$ 2,555,000	\$ 2,396,371	\$ (158,629)
Investment income	5,000	5,000	13,965	8,965
	<u>2,560,000</u>	<u>2,560,000</u>	<u>2,410,336</u>	<u>(149,664)</u>
Expenditures				
Interest payments on debt	398,900	398,900	398,500	(400)
Principal payments on debt	645,000	645,000	660,000	15,000
Other	1,516,100	1,516,100	1,501,500	(14,600)
	<u>2,560,000</u>	<u>2,560,000</u>	<u>2,560,000</u>	<u>-</u>
Revenues over expenditures	-	-	(149,664)	\$ <u>(149,664)</u>
Fund balance, budgetary, July 1	<u>725,839</u>	<u>725,839</u>	<u>725,839</u>	
Fund balance, budgetary, June 30	\$ <u>725,839</u>	\$ <u>725,839</u>	\$ <u>576,175</u>	
SPECIAL TAXING DISTRICTS				
Revenues				
Special assessments	\$ 316,900	\$ 316,900	\$ 324,063	\$ 7,163
Expenditures				
Principal payments on debt	760,364	760,364	215,670	(544,694)
Other	65,036	65,036	65,036	-
	<u>825,400</u>	<u>825,400</u>	<u>280,706</u>	<u>(544,694)</u>
Revenues over (under) expenditures	(508,500)	(508,500)	43,357	\$ <u>551,857</u>
Fund balance, budgetary, July 1	<u>538,234</u>	<u>538,234</u>	<u>538,234</u>	
Fund balance, budgetary, June 30	\$ <u>29,734</u>	\$ <u>29,734</u>	\$ <u>581,591</u>	
INSTALLMENT PURCHASE AGREEMENTS				
Revenues				
Investment income	\$ -	\$ -	\$ (50,807)	\$ (50,807)
General fund contribution	1,750,000	1,750,000	1,750,000	-
	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,699,193</u>	<u>(50,807)</u>
Expenditures				
Contractual services	100,000	100,000	28,439	(71,561)
Interest payments on debt	405,000	405,000	379,634	(25,366)
Principal payments on debt	-	-	13,000	13,000
Other	1,600,000	1,600,000	-	(1,600,000)
	<u>2,105,000</u>	<u>2,105,000</u>	<u>421,073</u>	<u>(1,683,927)</u>
Revenues over (under) expenditures	(355,000)	(355,000)	1,278,120	\$ <u>1,633,120</u>
Fund balance, budgetary, July 1	<u>3,344,199</u>	<u>3,344,199</u>	<u>3,344,199</u>	
Fund balance, budgetary, June 30	\$ <u>2,989,199</u>	\$ <u>2,989,199</u>	\$ <u>4,622,319</u>	

Budgeted revenues exclude fund balance appropriated to fund expenditures in the current fiscal year.

Anne Arundel County, Maryland

Schedule of Revenues and Expenditures - Budget and Actual

Special Taxing Districts

Year Ended June 30, 2004

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Annapolis Cove	\$ 5,300	\$ 5,300	\$ 5,250	\$ (50)
Annapolis Landing	8,200	8,200	8,217	17
Arundel on the Bay	21,200	21,200	22,588	1,388
Bay Ridge	73,600	73,600	78,216	4,616
Browns Pond - Waterway	11,500	11,500	11,469	(31)
Buckingham Cove	9,500	9,500	9,450	(50)
Cape Anne	6,100	6,100	6,354	254
Cattail Creek	5,400	5,400	5,363	(37)
Elizabeths Landing	17,500	17,500	17,358	(142)
John's Creek - Waterway	7,400	7,400	7,400	-
Lake Hillsmere - Waterway	3,700	3,700	4,020	320
Lake Hillsmere II - Waterway	8,100	8,100	8,050	(50)
Lake Placid - Waterway	7,900	7,900	8,280	380
Masons Beach	25,900	25,900	26,511	611
Pine Grove Village	2,500	2,500	2,484	(16)
Romar Estates	12,900	12,900	12,875	(25)
Snug Harbor - Erosion	9,700	9,700	9,696	(4)
Snug Harbor - Special Benefits	21,100	21,100	21,112	12
Snug Harbor - Waterway	40,900	40,900	40,920	20
Spriggs Pond - Waterway	12,400	12,400	12,375	(25)
Whitehall	6,100	6,100	6,075	(25)
Total debt service	<u>\$ 316,900</u>	<u>\$ 316,900</u>	<u>\$ 324,063</u>	<u>\$ 7,163</u>
EXPENDITURES				
Annapolis Cove	\$ 5,600	\$ 5,600	\$ 5,109	\$ (491)
Annapolis Landing	8,500	8,500	8,094	(406)
Arundel on the Bay	56,000	56,000	33,689	(22,311)
Bay Ridge	388,400	388,400	49,127	(339,273)
Browns Pond - Waterway	22,000	22,000	7,978	(14,022)
Buckingham Cove	11,200	11,200	9,172	(2,028)
Cape Anne	13,500	13,500	2,960	(10,540)
Cattail Creek	10,700	10,700	5,360	(5,340)
Elizabeths Landing	18,600	18,600	17,572	(1,028)
John's Creek - Waterway	7,700	7,700	7,290	(410)
Lake Hillsmere - Waterway	4,800	4,800	3,637	(1,163)
Lake Hillsmere II - Waterway	8,300	8,300	7,946	(354)
Lake Placid - Waterway	8,200	8,200	7,949	(251)
Masons Beach	91,400	91,400	17,587	(73,813)
Pine Grove Village	2,700	2,700	2,636	(64)
Romar Estates	13,000	13,000	12,843	(157)
Snug Harbor - Erosion	10,800	10,800	9,697	(1,103)
Snug Harbor - Special Benefits	40,000	40,000	21,093	(18,907)
Snug Harbor - Waterway	84,000	84,000	31,545	(52,455)
Spriggs Pond - Waterway	12,900	12,900	12,553	(347)
Whitehall	7,100	7,100	6,869	(231)
Total expenditures	<u>\$ 825,400</u>	<u>\$ 825,400</u>	<u>\$ 280,706</u>	<u>\$ (544,694)</u>

Budgeted revenues exclude fund balance appropriated to fund expenditures in the current fiscal year.

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