

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

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Anne Arundel County, Maryland

Detail Schedule of Revenue - Estimated and Actual (Non-GAAP Basis)

General Fund

Year Ended June 30, 2005

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL PROPERTY TAXES				
Real and personal taxes	\$ 395,336,000	\$ 395,336,000	\$ 400,243,678	\$ 4,907,678
Interest and penalties	940,000	940,000	700,808	(239,192)
	<u>396,276,000</u>	<u>396,276,000</u>	<u>400,944,486</u>	<u>4,668,486</u>
LOCAL INCOME TAXES	<u>305,873,000</u>	<u>305,873,000</u>	<u>308,536,927</u>	<u>2,663,927</u>
STATE SHARED TAXES				
Highway user	21,433,000	21,433,000	23,695,194	2,262,194
Admissions	7,412,000	7,412,000	6,775,544	(636,456)
Auto-boat	3,000	3,000	5,635	2,635
	<u>28,848,000</u>	<u>28,848,000</u>	<u>30,476,373</u>	<u>1,628,373</u>
GRANTS AND AID				
Programs for the aging	3,138,500	3,138,500	2,252,956	(885,544)
Public safety	9,061,100	12,522,575	10,413,547	(2,109,028)
Mental health	606,200	606,200	656,368	50,168
Health	18,829,600	18,829,600	18,318,068	(511,532)
Other	13,251,100	13,468,600	12,969,307	(499,293)
	<u>44,886,500</u>	<u>48,565,475</u>	<u>44,610,246</u>	<u>(3,955,229)</u>
RECORDATION AND TRANSFER TAXES				
Recordation	37,770,000	37,770,000	59,827,840	22,057,840
Transfer	37,841,000	37,841,000	56,885,486	19,044,486
	<u>75,611,000</u>	<u>75,611,000</u>	<u>116,713,326</u>	<u>41,102,326</u>
LOCAL SALES TAXES				
Electricity	4,871,000	4,871,000	4,819,385	(51,615)
Gas	709,000	709,000	697,827	(11,173)
Telephone	6,795,000	6,795,000	6,772,615	(22,385)
Fuel	95,000	95,000	69,855	(25,145)
Hotel-Motel	11,721,000	11,721,000	11,749,807	28,807
Parking	5,490,000	5,490,000	4,558,483	(931,517)
Trailer Park Rental Pmts	932,000	932,000	939,538	7,538
	<u>30,613,000</u>	<u>30,613,000</u>	<u>29,607,510</u>	<u>(1,005,490)</u>
LICENSES AND PERMITS				
Amusements	263,500	263,500	273,877	10,377
Special events	4,600	4,600	4,300	(300)
Beer, wine, liquor	625,000	625,000	624,922	(78)
Trade licenses	260,300	260,300	284,587	24,287
Traders	750,000	750,000	799,892	49,892
Permits	9,557,200	9,557,200	9,954,310	397,110
Fines	24,200	24,200	209,278	185,078
Mobile home parks	35,000	35,000	35,730	730
Taxicabs	68,000	68,000	100,962	32,962
Mining and landfills	-	-	-	-
Animal control	289,100	289,100	309,530	20,430
Other	1,201,500	1,201,500	1,337,326	135,826
Health Department	587,000	587,000	572,889	(14,111)
Public space	650,000	650,000	892,541	242,541
	<u>14,315,400</u>	<u>14,315,400</u>	<u>15,400,144</u>	<u>1,084,744</u>

Anne Arundel County, Maryland

Detail Schedule of Revenue - Estimated and Actual (Non-GAAP Basis)

General Fund

Year Ended June 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
INVESTMENT INCOME	1,753,000	1,753,000	3,593,495	1,840,495
INTER-FUND RECOVERIES	20,576,000	20,576,000	21,558,824	982,824
OTHER REVENUES				
Sale of surplus property	50,000	50,000	253,338	203,338
Health department fees	489,300	489,300	512,173	22,873
Certification of liens	120,000	120,000	94,736	(25,264)
Recreation and Parks	4,467,300	4,467,300	4,250,824	(216,476)
Developers fees - Street lighting	60,000	60,000	40,284	(19,716)
Sheriff	110,000	110,000	89,986	(20,014)
Sub-division	1,400,000	1,400,000	1,797,415	397,415
Administrative fees	102,000	102,000	119,399	17,399
Rental income	750,000	750,000	540,175	(209,825)
Cable Fees	4,794,000	4,794,000	5,391,272	597,272
Reimbursements	8,687,800	8,687,800	11,664,102	2,976,302
Fines and Fees	357,400	357,400	420,917	63,517
Miscellaneous	5,291,100	5,291,100	5,449,511	158,411
	<u>26,678,900</u>	<u>26,678,900</u>	<u>30,624,132</u>	<u>3,945,232</u>
Total revenues	\$ <u>945,430,800</u>	\$ <u>949,109,775</u>	\$ <u>1,002,065,463</u>	\$ <u>52,955,688</u>

Anne Arundel County, Maryland

Detail Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Basis)

General Fund

Year Ended June 30, 2005

	Original Budget	Final Budget	Actual	Variance Over (Under)
EDUCATION				
Board of Education	\$ 440,665,500	\$ 440,665,500	\$ 440,356,198	\$ (309,302)
Community College	<u>28,070,000</u>	<u>29,570,000</u>	<u>29,512,115</u>	<u>(57,885)</u>
	<u>468,735,500</u>	<u>470,235,500</u>	<u>469,868,313</u>	<u>(367,187)</u>
PUBLIC SAFETY				
Police	79,749,300	79,055,975	77,869,335	(1,186,640)
Fire	72,242,600	76,167,300	75,982,121	(185,179)
Detention Facilities	<u>33,517,400</u>	<u>33,017,400</u>	<u>32,321,158</u>	<u>(696,242)</u>
	<u>185,509,300</u>	<u>188,240,675</u>	<u>186,172,614</u>	<u>(2,068,061)</u>
GENERAL GOVERNMENT				
County Executive	2,023,500	2,123,500	2,038,871	(84,629)
Chief Administrative Officer	4,971,900	1,408,600	805,932	(602,668)
Office of Budget	1,043,000	1,043,000	1,024,645	(18,355)
Office of Finance	24,650,200	33,941,400	33,707,796	(233,604)
Mandated Transfers	1,366,300	1,366,300	1,234,442	(131,858)
Central Services	17,288,300	17,588,300	17,432,636	(155,664)
Personnel	4,543,000	4,543,000	4,507,646	(35,354)
Information Technology	13,091,600	13,541,600	13,151,718	(389,882)
Law	2,411,800	2,411,800	2,409,730	(2,070)
Legislative Branch	2,887,000	2,937,000	2,888,765	(48,235)
Ethics Commission	143,700	143,700	138,053	(5,647)
Board of Election Supervisors	<u>2,129,200</u>	<u>2,129,200</u>	<u>1,796,846</u>	<u>(332,354)</u>
	<u>76,549,500</u>	<u>83,177,400</u>	<u>81,137,080</u>	<u>(2,040,320)</u>
HEALTH AND HUMAN SERVICES				
Health	46,398,300	46,398,300	44,719,800	(1,678,500)
Social Services	7,169,200	7,169,200	5,837,950	(1,331,250)
Services for the Aging	11,172,500	11,172,500	10,790,171	(382,329)
Other Grants	<u>2,080,000</u>	<u>2,311,000</u>	<u>2,114,762</u>	<u>(196,238)</u>
	<u>66,820,000</u>	<u>67,051,000</u>	<u>63,462,683</u>	<u>(3,588,317)</u>
PUBLIC WORKS				
	<u>30,235,400</u>	<u>31,635,400</u>	<u>31,298,822</u>	<u>(336,578)</u>
RECREATION AND COMMUNITY SERVICES				
Recreation and Parks	14,163,400	14,263,400	14,086,184	(177,216)
Public Library System	<u>12,770,000</u>	<u>12,770,000</u>	<u>12,770,000</u>	<u>-</u>
	<u>26,933,400</u>	<u>27,033,400</u>	<u>26,856,184</u>	<u>(177,216)</u>
JUDICIAL				
States Attorney	7,303,000	7,316,000	7,124,765	(191,235)
Sheriffs Office	6,377,500	6,377,500	6,061,638	(315,862)
Circuit Court	5,015,500	5,126,100	5,108,554	(17,546)
Orphans Court	<u>94,400</u>	<u>94,400</u>	<u>92,236</u>	<u>(2,164)</u>
Total Judicial	<u>18,790,400</u>	<u>18,914,000</u>	<u>18,387,193</u>	<u>(526,807)</u>
LAND USE AND DEVELOPMENT				
Planning and Zoning	7,070,800	7,070,800	6,656,909	(413,891)
Office of Administrative Hearings	285,500	285,500	284,572	(928)
Cooperative Extension Service	194,000	194,000	188,601	(5,399)
Land Use and Environment	<u>1,641,100</u>	<u>1,728,900</u>	<u>1,718,808</u>	<u>(10,092)</u>
	<u>9,191,400</u>	<u>9,279,200</u>	<u>8,848,890</u>	<u>(430,310)</u>
CODE ENFORCEMENT				
Inspections and Permits	9,947,600	10,247,600	10,108,713	(138,887)
Board of License Commissioners	<u>524,800</u>	<u>524,800</u>	<u>500,484</u>	<u>(24,316)</u>
	<u>10,472,400</u>	<u>10,772,400</u>	<u>10,609,197</u>	<u>(163,203)</u>
ECONOMIC DEVELOPMENT				
	<u>1,690,000</u>	<u>1,690,000</u>	<u>1,690,000</u>	<u>-</u>
DEBT SERVICE				
	<u>40,652,700</u>	<u>40,652,700</u>	<u>35,262,830</u>	<u>(5,389,870)</u>
PAY GO FUNDING - CAPITAL PROJECTS				
	<u>33,420,000</u>	<u>33,420,000</u>	<u>33,420,000</u>	<u>-</u>
Total expenditures and encumbrances	\$ <u>969,000,000</u>	\$ <u>982,101,675</u>	\$ <u>967,013,806</u>	\$ <u>(15,087,869)</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 improvements within the district.

Park Place Tax Increment – This fund accumulates the incremental property taxes related to the Park Place Tax Increment District, created in 2004. The funds will be used to reimburse the City of Annapolis for debt service related to capital improvements 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, 2005

	Special Revenue Funds				
	County Parking Garage	Street Light	Forfeiture and Asset Seizure Team	Economic Development	Conference and Visitors
ASSETS					
Cash and investments	\$ -	\$ 1,545,844	\$ 879,584	\$ 172,908	\$ 172,908
Receivables					
Due from other governmental agencies	-	-	-	-	-
Other, net	29,366	-	95,500	-	-
Total assets	<u>\$ 29,366</u>	<u>\$ 1,545,844</u>	<u>\$ 975,084</u>	<u>\$ 172,908</u>	<u>\$ 172,908</u>
LIABILITIES					
Accrued liabilities	\$ 18,925	\$ 32,392	\$ 6,756	\$ -	\$ 172,085
Due to General Fund	2,346	-	-	-	-
Due to Component Unit	-	-	-	172,085	-
Escrow deposits	-	-	280,733	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>21,271</u>	<u>32,392</u>	<u>287,489</u>	<u>172,085</u>	<u>172,085</u>
FUND BALANCES					
Reserved					
Encumbrances	8,095	907,109	9,900	-	-
Held by trustee	-	-	-	-	-
Unreserved					
Designated for subsequent year's expenditures	-	-	174,900	-	-
Undesignated	-	606,343	502,795	823	823
Total fund balances	<u>8,095</u>	<u>1,513,452</u>	<u>687,595</u>	<u>823</u>	<u>823</u>
Total liabilities and fund balances	<u>\$ 29,366</u>	<u>\$ 1,545,844</u>	<u>\$ 975,084</u>	<u>\$ 172,908</u>	<u>\$ 172,908</u>

Special Revenue Funds

<u>Incentive Loan Program</u>	<u>Road and Special Benefits Districts</u>	<u>Piney Orchard Wastewater Service</u>	<u>Local Management Board</u>	<u>Storm Drain Fees</u>	<u>Inmate Benefit and Morale</u>	<u>Area Agency on Aging</u>
\$ 260	\$ 379,497	\$ 121,665	\$ 1,301,004	\$ 1,064,150	\$ 547,635	\$ -
-	-	-	107,615	-	-	-
-	10,941	-	-	-	42,813	29,214
<u>\$ 260</u>	<u>\$ 390,438</u>	<u>\$ 121,665</u>	<u>\$ 1,408,619</u>	<u>\$ 1,064,150</u>	<u>\$ 590,448</u>	<u>\$ 29,214</u>
\$ -	\$ 60,161	\$ 121,665	\$ 485,799	\$ -	\$ 71,224	\$ -
-	-	-	-	-	-	29,214
-	-	-	-	-	-	-
-	-	-	-	-	21,396	-
-	-	-	33,204	-	-	-
-	60,161	121,665	519,003	-	92,620	29,214
-	-	-	92,380	-	9,211	-
-	-	-	-	-	-	-
-	164,500	-	-	-	-	-
260	165,777	-	797,236	1,064,150	488,617	-
260	330,277	-	889,616	1,064,150	497,828	-
<u>\$ 260</u>	<u>\$ 390,438</u>	<u>\$ 121,665</u>	<u>\$ 1,408,619</u>	<u>\$ 1,064,150</u>	<u>\$ 590,448</u>	<u>\$ 29,214</u>

Anne Arundel County, Maryland

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2005

	Special Revenue Funds				Capital Projects Fund
	Reforestation	Laurel Racetrack	Recreational Land Fees	Workforce Development	Erosion Districts
ASSETS					
Cash and investments	\$ 8,572,843	\$ 518,373	\$ 232,077	\$ 173,813	\$ 547,091
Receivables					
Due from other governmental agencies	-	-	-	-	-
Other, net	-	425,000	-	-	10,828
Total assets	\$ <u>8,572,843</u>	\$ <u>943,373</u>	\$ <u>232,077</u>	\$ <u>173,813</u>	\$ <u>557,919</u>
LIABILITIES					
Accrued liabilities	\$ 440,674	\$ -	\$ -	\$ 173,813	\$ 10,251
Due to General Fund	-	-	-	-	-
Due to Component Unit	-	-	-	-	-
Escrow deposits	2,607,463	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>3,048,137</u>	<u>-</u>	<u>-</u>	<u>173,813</u>	<u>10,251</u>
FUND BALANCES					
Reserved					
Encumbrances	16,219	-	-	-	-
Held by trustee	-	-	-	-	-
Unreserved					
Designated for subsequent year's expenditures	-	-	-	-	479,100
Undesignated	<u>5,508,487</u>	<u>943,373</u>	<u>232,077</u>	<u>-</u>	<u>68,568</u>
Total fund balances	<u>5,524,706</u>	<u>943,373</u>	<u>232,077</u>	<u>-</u>	<u>547,668</u>
Total liabilities and fund balances	\$ <u>8,572,843</u>	\$ <u>943,373</u>	\$ <u>232,077</u>	\$ <u>173,813</u>	\$ <u>557,919</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>Park Place Tax Increment</u>	<u>Special Taxing Districts</u>	<u>Installment Purchase Agreements</u>	<u>Totals</u>
\$ 128,532	\$ 1,259,852	\$ 689,585	\$ 624,436	\$ 21,224	\$ 570,305	\$ 4,998,659	\$ 24,522,245
-	-	-	-	-	-	-	107,615
-	-	-	-	-	1,272	342,593	987,527
<u>\$ 128,532</u>	<u>\$ 1,259,852</u>	<u>\$ 689,585</u>	<u>\$ 624,436</u>	<u>\$ 21,224</u>	<u>\$ 571,577</u>	<u>\$ 5,341,252</u>	<u>\$ 25,617,387</u>
\$ -	\$ -	\$ 77	\$ -	\$ -	\$ 29,347	\$ -	\$ 1,623,169
-	-	-	-	-	-	-	31,560
-	-	-	-	-	-	-	172,085
-	-	-	-	-	-	-	2,909,592
-	-	-	-	-	-	-	33,204
<u>-</u>	<u>-</u>	<u>77</u>	<u>-</u>	<u>-</u>	<u>29,347</u>	<u>-</u>	<u>4,769,610</u>
-	-	-	-	-	-	-	1,042,914
-	811	20,861	-	-	-	-	21,672
-	-	-	-	-	531,500	178,300	1,528,300
<u>128,532</u>	<u>1,259,041</u>	<u>668,647</u>	<u>624,436</u>	<u>21,224</u>	<u>10,730</u>	<u>5,162,952</u>	<u>18,254,891</u>
<u>128,532</u>	<u>1,259,852</u>	<u>689,508</u>	<u>624,436</u>	<u>21,224</u>	<u>542,230</u>	<u>5,341,252</u>	<u>20,847,777</u>
<u>\$ 128,532</u>	<u>\$ 1,259,852</u>	<u>\$ 689,585</u>	<u>\$ 624,436</u>	<u>\$ 21,224</u>	<u>\$ 571,577</u>	<u>\$ 5,341,252</u>	<u>\$ 25,617,387</u>

Anne Arundel County, Maryland

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended June 30, 2005

	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	-	-	-	-	-
Local sales taxes	-	-	-	820,823	820,823
Commissary sales	-	-	-	-	-
Seized / forfeited funds	-	-	350,412	-	-
Special community benefit taxes	-	-	-	-	-
Fees and commissions	356,359	288,475	-	-	-
Investment income	-	-	12,078	-	-
Other	-	-	-	-	-
Total revenues	356,359	288,475	362,490	820,823	820,823
EXPENDITURES					
Current					
Public safety	-	-	76,403	-	-
General government	342,014	-	-	-	-
Health and human services	-	-	-	-	-
Public works	-	436,144	-	-	-
Recreation and community services	-	-	-	-	-
Land use and development	-	-	-	-	-
Economic development	-	-	-	820,000	820,000
Capital outlay	-	-	310,413	-	-
Debt service					
Interest payments on debt	-	-	-	-	-
Principal payments on debt	-	-	-	-	-
Total expenditures	342,014	436,144	386,816	820,000	820,000
Revenues over (under) expenditures	14,345	(147,669)	(24,326)	823	823
OTHER FINANCING SOURCES (USES)					
Transfers in					
General Fund	-	-	-	-	-
Transfers out					
General Fund	(14,519)	-	-	-	-
General County Capital Projects Fund	-	-	-	-	-
Issuance of refunding issue	-	-	-	-	-
Issuance of bonds	-	-	-	-	-
Discount from sale of bonds	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-
Total other financing sources (uses)	(14,519)	-	-	-	-
Change in fund balances	(174)	(147,669)	(24,326)	823	823
Fund balances, July 1	8,269	1,661,121	711,921	-	-
Fund balances, June 30	\$ 8,095	\$ 1,513,452	\$ 687,595	\$ 823	\$ 823

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	2,655,681	-	-	29,214
-	-	-	-	-	658,684	-
-	4,118,814	-	-	-	-	-
-	-	512,331	-	186,631	363,741	-
5	-	-	28,700	-	12,587	-
-	-	-	1,063	-	-	-
<u>5</u>	<u>4,118,814</u>	<u>512,331</u>	<u>2,685,444</u>	<u>186,631</u>	<u>1,035,012</u>	<u>29,214</u>
-	-	-	-	-	791,136	-
-	-	-	2,899,155	-	-	29,214
-	-	512,331	-	15,467	-	-
-	3,964,562	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>3,964,562</u>	<u>512,331</u>	<u>2,899,155</u>	<u>15,467</u>	<u>791,136</u>	<u>29,214</u>
<u>5</u>	<u>154,252</u>	<u>-</u>	<u>(213,711)</u>	<u>171,164</u>	<u>243,876</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5</u>	<u>154,252</u>	<u>-</u>	<u>(213,711)</u>	<u>171,164</u>	<u>243,876</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>\$ 260</u>	<u>\$ 330,277</u>	<u>\$ -</u>	<u>\$ 889,616</u>	<u>\$ 1,064,150</u>	<u>\$ 497,828</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, 2005

	Special Revenue Funds				Capital Projects Fund
	Reforestation	Laurel Racetrack	Recreation Land Fees	Workforce Development	Erosion Districts
REVENUES					
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and aid	-	-	-	1,980,055	-
Local sales taxes	-	-	-	-	-
Commissary sales	-	-	-	-	-
Seized / forfeited funds	-	-	-	-	-
Special community benefit taxes	-	-	-	-	161,415
Other fees and commissions	2,032,046	425,000	17,800	-	-
Investment income	-	14,896	-	-	-
Other	-	-	-	-	-
Total revenues	<u>2,032,046</u>	<u>439,896</u>	<u>17,800</u>	<u>1,980,055</u>	<u>161,415</u>
EXPENDITURES					
Current					
Public safety	-	-	-	-	-
General government	-	-	-	-	-
Health and human services	-	-	-	1,980,055	-
Public works	-	-	-	-	-
Recreation and community services	-	396,180	-	-	-
Land use and development	821,085	-	-	-	-
Economic development	-	-	-	-	-
Capital outlay	-	-	-	-	73,216
Debt service					
Interest payments on debt	-	-	-	-	-
Principal payments on debt	-	-	-	-	-
Total expenditures	<u>821,085</u>	<u>396,180</u>	<u>-</u>	<u>1,980,055</u>	<u>73,216</u>
Revenues over (under) expenditures	<u>1,210,961</u>	<u>43,716</u>	<u>17,800</u>	<u>-</u>	<u>88,199</u>
OTHER FINANCING SOURCES (USES)					
Transfers in					
General Fund	-	-	-	-	-
Transfers out					
General Fund	-	-	-	-	-
General County Capital Projects Fund	-	(36,113)	-	-	-
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>(36,113)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balances	<u>1,210,961</u>	<u>7,603</u>	<u>17,800</u>	<u>-</u>	<u>88,199</u>
Fund balances, July 1	4,313,745	935,770	214,277	-	459,469
Fund balances, June 30	\$ <u>5,524,706</u>	\$ <u>943,373</u>	\$ <u>232,077</u>	\$ <u>-</u>	\$ <u>547,668</u>

Debt Service Funds

	Nursery Road Tax Increment	West County Tax Increment	Arundel Mills Tax Increment	Parole Tax Increment	Park Place Tax Increment	Special Taxing Districts	Installment Purchase Agreements	Totals
\$	3,196,059	\$ 1,172,368	\$ 3,290,414	\$ 2,863,758	\$ 21,224	\$ -	\$ -	\$ 10,543,823
	-	-	-	-	-	-	-	4,664,950
	-	-	-	-	-	-	-	1,641,646
	-	-	-	-	-	-	-	658,684
	-	-	-	-	-	-	-	350,412
	-	-	-	-	-	360,218	-	4,640,447
	-	-	-	-	-	-	-	4,182,383
	44,755	149,370	48,257	26,503	-	-	1,086,941	1,424,092
	-	-	-	-	-	-	-	1,063
	<u>3,240,814</u>	<u>1,321,738</u>	<u>3,338,671</u>	<u>2,890,261</u>	<u>21,224</u>	<u>360,218</u>	<u>1,086,941</u>	<u>28,107,500</u>
	-	-	-	-	-	-	-	867,539
	5,961	24,044	9,689	-	-	-	-	381,708
	-	-	-	-	-	-	-	4,908,424
	-	-	-	-	-	-	-	963,942
	-	-	-	-	-	183,912	-	4,544,654
	-	-	-	-	-	-	2,981	824,066
	-	-	-	-	-	-	-	1,640,000
	-	-	-	-	-	-	-	383,629
	76,527	599,814	978,631	364,625	-	-	481,079	2,500,676
	<u>185,965</u>	<u>-</u>	<u>-</u>	<u>695,000</u>	<u>-</u>	<u>215,667</u>	<u>13,948</u>	<u>1,110,580</u>
	<u>268,453</u>	<u>623,858</u>	<u>988,320</u>	<u>1,059,625</u>	<u>-</u>	<u>399,579</u>	<u>498,008</u>	<u>18,125,218</u>
	<u>2,972,361</u>	<u>697,880</u>	<u>2,350,351</u>	<u>1,830,636</u>	<u>21,224</u>	<u>(39,361)</u>	<u>588,933</u>	<u>9,982,282</u>
	-	-	-	-	-	-	130,000	130,000
	(2,845,547)	(469,142)	(2,198,680)	(1,782,375)	-	-	-	(7,310,263)
	-	-	-	-	-	-	-	(36,113)
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	<u>(2,845,547)</u>	<u>(469,142)</u>	<u>(2,198,680)</u>	<u>(1,782,375)</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>(7,216,376)</u>
	<u>126,814</u>	<u>228,738</u>	<u>151,671</u>	<u>48,261</u>	<u>21,224</u>	<u>(39,361)</u>	<u>718,933</u>	<u>2,765,906</u>
	<u>1,718</u>	<u>1,031,114</u>	<u>537,837</u>	<u>576,175</u>	<u>-</u>	<u>581,591</u>	<u>4,622,319</u>	<u>18,081,871</u>
\$	<u>128,532</u>	\$ <u>1,259,852</u>	\$ <u>689,508</u>	\$ <u>624,436</u>	\$ <u>21,224</u>	\$ <u>542,230</u>	\$ <u>5,341,252</u>	\$ <u>20,847,777</u>

Anne Arundel County, Maryland

Schedules of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis)

Special Revenue Funds

Year Ended June 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
COUNTY PARKING GARAGE				
Revenues				
Parking fees	\$ 362,000	\$ 362,000	\$ 326,867	\$ (35,133)
Expenditures				
General government	362,000	362,000	326,867	(35,133)
Revenues over expenditures	-	-	-	\$ -
Fund balance, budgetary, July 1	-	-	-	
Fund balance, budgetary, June 30	\$ -	\$ -	\$ -	
STREET LIGHT				
Revenues				
Developer fees	\$ 1,000,000	\$ 1,000,000	\$ 288,475	\$ (711,525)
Other	-	-	74,265	74,265
	<u>1,000,000</u>	<u>1,000,000</u>	<u>362,740</u>	<u>(637,260)</u>
Expenditures				
Public Works	1,000,000	1,000,000	385,030	(614,970)
Revenues under expenditures	-	-	(22,290)	\$ (22,290)
Fund balance, budgetary, July 1	712,866	712,866	712,866	
Fund balance, budgetary, June 30	\$ 712,866	\$ 712,866	\$ 690,576	
FORFEITURE AND ASSET SEIZURE TEAM				
Revenues				
Seized and forfeited funds	\$ 300,000	\$ 300,000	\$ 350,412	\$ 50,412
Grants and aid	-	-	-	-
Investment income	-	-	12,078	12,078
Other	-	-	-	-
	<u>300,000</u>	<u>300,000</u>	<u>362,490</u>	<u>62,490</u>
Expenditures				
Public Safety	120,000	120,000	76,403	(43,597)
Capital Outlay	245,600	245,600	237,161	(8,439)
	<u>365,600</u>	<u>365,600</u>	<u>313,564</u>	<u>(52,036)</u>
Revenues over (under) expenditures	(65,600)	(65,600)	48,926	\$ 114,526
Fund balance, budgetary, July 1	711,921	711,921	711,921	
Fund balance, budgetary, June 30	\$ 646,321	\$ 646,321	\$ 760,847	

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 (Non-GAAP Basis)

Special Revenue Funds

Year Ended June 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
ECONOMIC DEVELOPMENT				
Revenues				
Local sales taxes	\$ 820,000	\$ 820,000	\$ 820,823	\$ 823
Expenditures				
Economic development	820,000	820,000	820,000	-
Revenues over expenditures	-	-	823	<u>823</u>
Fund balance, budgetary, July 1	-	-	-	
Fund balance, budgetary, June 30	\$ -	\$ -	\$ 823	
CONFERENCE AND VISITORS				
Revenues				
Local sales taxes	\$ 820,000	\$ 820,000	\$ 820,823	\$ 823
Expenditures				
Economic development	820,000	820,000	820,000	-
Revenues over expenditures	-	-	823	<u>823</u>
Fund balance, budgetary, July 1	-	-	-	
Fund balance, budgetary, June 30	\$ -	\$ -	\$ 823	
INCENTIVE LOAN PROGRAM				
Revenues				
Fees and commissions	\$ 250,000	\$ 250,000	\$ -	\$ (250,000)
Investment income	-	-	5	5
	<u>250,000</u>	<u>250,000</u>	<u>5</u>	<u>(249,995)</u>
Expenditures				
Economic Development	250,000	250,000	-	(250,000)
Revenues over expenditures	-	-	5	<u>5</u>
Fund balance, budgetary, July 1	255	255	255	
Fund balance, budgetary, June 30	\$ 255	\$ 255	\$ 260	

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 (Non-GAAP Basis)

Special Revenue Funds

Year Ended June 30, 2005

	<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	\$ 4,023,000	\$ 4,023,000	\$ 4,118,814	\$ 95,814
Expenditures				
Recreation and community services	6,009,200	6,009,200	3,964,562	(2,044,638)
Revenues over (under) expenditures	(1,986,200)	(1,986,200)	154,252	<u>\$ 2,140,452</u>
Fund balance, budgetary, July 1	176,025	176,025	176,025	
Fund balance, budgetary, June 30	\$ <u>(1,810,175)</u>	\$ <u>(1,810,175)</u>	\$ <u>330,277</u>	
PINEY ORCHARD WASTEWATER SERVICE				
Revenues				
Commissions and fees	\$ 600,000	\$ 600,000	\$ 512,331	\$ (87,669)
Expenditures				
Public works	600,000	600,000	512,331	(87,669)
Revenues over expenditures	-	-	-	<u>\$ -</u>
Fund balance, budgetary, July 1	-	-	-	
Fund balance, budgetary, June 30	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	
LOCAL MANAGEMENT BOARD				
Revenues				
Grants and aid	\$ 2,901,000	\$ 2,901,000	\$ 2,655,681	\$ (245,319)
Investment income	-	-	28,700	28,700
Other	25,200	25,200	183,681	158,481
	<u>2,926,200</u>	<u>2,926,200</u>	<u>2,868,062</u>	<u>(58,138)</u>
Expenditures				
Health and human services	3,565,600	3,565,600	2,977,799	(587,801)
Revenues over (under) expenditures	(639,400)	(639,400)	(109,737)	<u>\$ 529,663</u>
Fund balance, budgetary, July 1	906,973	906,973	906,973	
Fund balance, budgetary, June 30	\$ <u>267,573</u>	\$ <u>267,573</u>	\$ <u>797,236</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 (Non-GAAP Basis)

Special Revenue Funds

Year Ended June 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
INMATE BENEFIT AND MORALE				
Revenues				
Commissary sales	\$ 624,000	\$ 624,000	\$ 658,684	\$ 34,684
Commissions and fees	180,000	180,000	363,741	183,741
Investment income	5,000	5,000	12,587	7,587
Other	-	-	-	-
	<u>809,000</u>	<u>809,000</u>	<u>1,035,012</u>	<u>226,012</u>
Expenditures				
Commissary purchases	600,000	600,000	635,420	35,420
Inmate benefits/morale	209,000	209,000	164,927	(44,073)
Commissary miscellaneous	-	-	-	-
Other miscellaneous	-	-	-	-
	<u>809,000</u>	<u>809,000</u>	<u>800,347</u>	<u>(8,653)</u>
Revenues over expenditures	-	-	234,665	<u>\$ 234,665</u>
Fund balance, budgetary, July 1	<u>253,952</u>	<u>253,952</u>	<u>253,952</u>	
Fund balance, budgetary, June 30	\$ <u>253,952</u>	\$ <u>253,952</u>	\$ <u>488,617</u>	
REFORESTATION				
Revenues				
Commissions and fees	\$ 450,000	\$ 450,000	\$ 2,032,046	\$ 1,582,046
Expenditures				
Land use and development	450,000	450,000	814,936	364,936
Revenues over expenditures	-	-	1,217,110	<u>\$ 1,217,110</u>
Fund balance, budgetary, July 1	<u>4,291,375</u>	<u>4,291,375</u>	<u>4,291,375</u>	
Fund balance, budgetary, June 30	\$ <u>4,291,375</u>	\$ <u>4,291,375</u>	\$ <u>5,508,485</u>	
LAUREL RACETRACK				
Revenues				
Fees and commissions	\$ 400,000	\$ 400,000	\$ 425,000	\$ 25,000
Other	10,000	10,000	14,896	4,896
	<u>410,000</u>	<u>410,000</u>	<u>439,896</u>	<u>29,896</u>
Expenditures				
Recreation and community services	410,000	460,000	432,293	(27,707)
Revenues over (under) expenditures	-	(50,000)	7,603	<u>\$ 57,603</u>
Fund balance, budgetary, July 1	<u>935,770</u>	<u>935,770</u>	<u>935,770</u>	
Fund balance, budgetary, June 30	\$ <u>935,770</u>	\$ <u>885,770</u>	\$ <u>943,373</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 (Non-GAAP Basis)

Special Revenue Funds

Year Ended June 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
WORKFORCE DEVELOPMENT				
Revenues				
Grants and aid	\$ 2,800,000	\$ 2,800,000	\$ 1,980,055	\$ (819,945)
Expenditures				
Health and human services	2,800,000	2,800,000	1,980,055	(819,945)
Revenues over expenditures	-	-	-	\$ <u>-</u>
Fund balance, budgetary, July 1	-	-	-	
Fund balance, budgetary, June 30	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	

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 (Non-GAAP Basis)

Roads and Special Benefit Districts

Year Ended June 30, 2005

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Amberly	\$ 11,300	\$ 11,300	\$ 10,745	\$ (555)
Annapolis Roads - Roads	234,800	234,800	240,649	5,849
Arundel on the Bay-Special Benefits	70,600	70,600	73,457	2,857
Avalon Shores - Special Benefits	17,400	17,400	17,407	7
Bay Highlands - Roads	21,500	21,500	21,558	58
Bay Ridge - Special Officer	208,700	208,700	208,746	46
Beverly Beach - Special Benefits	25,300	25,300	25,270	(30)
Birchwood - Special Benefits	3,400	3,400	3,440	40
Bittersweet	9,400	9,400	9,350	(50)
Cape Anne - Special Benefits	7,500	7,500	7,650	150
Cape St. Claire-Special Benefits	138,800	138,800	135,000	(3,800)
Carrolton Manor	36,800	36,800	36,960	160
Cedarhurst-Special Benefits	84,600	84,600	83,626	(974)
Chartwell-Special Benefits	25,500	25,500	25,460	(40)
Columbia Beach - Roads	41,200	41,200	44,352	3,152
Crofton - Special Benefits	707,300	707,300	717,642	10,342
Eden Woods - Special Benefits	19,200	19,200	19,200	-
Epping Forest - Special Benefits	160,100	160,100	167,546	7,446
Fairhaven Cliffs - Special Benefits	5,600	5,600	5,600	-
Felicity Cove - Special Benefits	11,700	11,700	11,745	45
Franklin Manor - Special Benefits	34,800	34,800	35,276	476
Gibson Island - Roads	163,000	163,000	174,908	11,908
Greenbriar Gardens	9,100	9,100	9,120	20
Greenbriar II	16,800	16,800	16,799	(1)
Highview on the Bay	19,200	19,200	19,200	-
Hillsmere Estates - Roads	124,000	124,000	124,051	51
Holland Point - Special Officer	10,200	10,200	11,608	1,408
Hunters Harbor - Roads	15,500	15,500	15,450	(50)
Indian Hills (Winchester)-Special Benefits	80,300	80,300	80,280	(20)
Landhaven - Special Benefits	2,600	2,600	2,639	39
Little Magothy River	36,400	36,400	35,700	(700)
Long Point on the Severn - Roads	7,800	7,800	7,800	-
Magothy Beach	3,900	3,900	3,900	-
Manhattan Beach - Roads	14,800	14,800	14,850	50
Owings Beach - Roads	20,900	20,900	21,949	1,049
Oyster Harbor - Roads	192,000	192,000	248,244	56,244
Parke West-Special Benefits	31,800	31,800	31,800	-
Pine Grove Village Special Benefits	11,000	11,000	11,040	40
Provinces - Special Benefits	10,700	10,700	10,620	(80)
Queen's Park - Special Benefits	34,200	34,200	34,101	(99)
Rockview Beach / Riviera Isles	4,600	4,600	4,600	-
Selby on the Bay - Roads	74,700	74,700	74,340	(360)
Severndale - Special Benefits	6,300	6,300	6,326	26
Sherwood Forest - Special Benefits	916,300	916,300	916,262	(38)
Shorcham Beach - Roads	28,100	28,100	28,073	(27)
Southgate - Special Benefits	-	-	-	-
South River Heights - Roads	7,800	7,800	7,795	(5)
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	1,700	1,700	1,684	(16)
Sylvan View on the Magothy	13,700	13,700	13,751	51
Tanglewood Lane - Roads	7,200	7,200	7,150	(50)
Upper Magothy Beach	14,900	14,900	14,899	(1)
Venice Beach - Roads	30,600	30,600	31,519	919
Venice on the Bay	5,900	5,900	6,060	160
Wilenor	16,200	16,200	16,240	40
Woodland Beach - Roads	189,400	189,400	189,577	177
Woodland Beach/Pasadena	6,300	6,300	6,300	-
Total revenues	\$ 4,023,000	\$ 4,023,000	\$ 4,118,814	\$ 95,814

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 (Non-GAAP Basis)

Roads and Special Benefit Districts

Year Ended June 30, 2005

	Original Budget	Final Budget	Actual	Variance Over (Under)
EXPENDITURES				
Amberly	\$ 12,800	\$ 12,800	\$ 10,737	\$ (2,063)
Annapolis Roads - Roads	256,700	256,700	236,690	(20,010)
Arundel on the Bay-Special Benefits	107,900	107,900	74,700	(33,200)
Avalon Shores - Special Benefits	17,800	17,800	17,345	(455)
Bay Highlands - Roads	49,500	49,500	22,688	(26,812)
Bay Ridge - Special Officer	258,900	258,900	215,744	(43,156)
Beverly Beach - Special Benefits	25,600	25,600	11,263	(14,337)
Birchwood - Special Benefits	6,100	6,100	3,897	(2,203)
Bittersweet	11,800	11,800	9,341	(2,459)
Cape Anne - Special Benefits	12,100	12,100	7,705	(4,395)
Cape St. Claire-Special Benefits	255,800	255,800	133,500	(122,300)
Carrolton Manor	36,800	36,800	36,798	(2)
Cedarhurst-Special Benefits	90,900	90,900	53,700	(37,200)
Chartwell-Special Benefits	89,900	89,900	25,424	(64,476)
Columbia Beach - Roads	73,300	73,300	47,350	(25,950)
Crofton - Special Benefits	1,007,500	1,007,500	716,889	(290,611)
Eden Woods - Special Benefits	54,000	54,000	19,195	(34,805)
Epping Forest - Special Benefits	429,200	429,200	167,390	(261,810)
Fairhaven Cliffs - Special Benefits	16,600	16,600	16,195	(405)
Felicity Cove - Special Benefits	11,700	11,700	11,697	(3)
Franklin Manor - Special Benefits	36,200	36,200	31,754	(4,446)
Gibson Island - Roads	183,400	183,400	162,990	(20,410)
Greenbriar Gardens	9,100	9,100	9,056	(44)
Greenbriar II	16,800	16,800	16,790	(10)
Highview on the Bay	19,200	19,200	19,195	(5)
Hillsmere Estates - Roads	168,100	168,100	121,990	(46,110)
Holland Point - Special Officer	11,500	11,500	11,500	-
Hunters Harbor - Roads	15,500	15,500	15,439	(61)
Indian Hills (Winchester)-Special Benefits	82,300	82,300	79,795	(2,505)
Landhaven - Special Benefits	7,400	7,400	4,076	(3,324)
Little Magothy River	36,400	36,400	35,695	(705)
Long Point on the Severn - Roads	44,900	44,900	390	(44,510)
Magothy Beach	3,900	3,900	3,895	(5)
Manhattan Beach - Roads	24,500	24,500	14,883	(9,617)
Owings Beach - Roads	33,000	33,000	19,792	(13,208)
Oyster Harbor - Roads	837,500	837,500	156,900	(680,600)
Parke West-Special Benefits	77,500	77,500	31,790	(45,710)
Pine Grove Village Special Benefits	11,700	11,700	10,542	(1,158)
Provinces - Special Benefits	10,700	10,700	10,530	(170)
Queen's Park - Special Benefits	34,300	34,300	34,095	(205)
Rockview Beach / Riviera Isles	7,600	7,600	4,570	(3,030)
Selby on the Bay - Roads	84,700	84,700	74,652	(10,048)
Severndale - Special Benefits	23,100	23,100	6,360	(16,740)
Sherwood Forest - Special Benefits	916,300	916,300	916,129	(171)
Shorcham Beach - Roads	28,100	28,100	28,064	(36)
Southgate - Special Benefits	4,300	4,300	-	(4,300)
South River Heights - Roads	8,700	8,700	8,066	(634)
South River Manor-Special Benefits	6,300	6,300	4,498	(1,802)
South River Park - Roads	22,300	22,300	11,095	(11,205)
Steedman Point - Roads	19,200	19,200	188	(19,012)
Stone Haven	2,900	2,900	1,690	(1,210)
Sylvan View on the Magothy	13,700	13,700	13,698	(2)
Tanglewood Lane - Roads	11,200	11,200	3,907	(7,293)
Upper Magothy Beach	14,900	14,900	14,695	(205)
Venice Beach - Roads	72,800	72,800	30,594	(42,206)
Venice on the Bay	9,600	9,600	5,898	(3,702)
Wilenor	23,200	23,200	16,197	(7,003)
Woodland Beach - Roads	243,100	243,100	189,600	(53,500)
Woodland Beach/Pasadena	8,400	8,400	5,316	(3,084)
Total revenues	\$ 6,009,200	\$ 6,009,200	\$ 3,964,562	\$ (2,044,638)

Schedule of Funding Sources Authorized and Realized (Non-GAAP Basis)

General County Capital Projects

Year Ended June 30, 2005

	Total	School Construction	Higher Education	Storm Drains	Recreation
AUTHORIZED PER ORIGINAL BUDGET					
County bonds	\$ 464,018,000	\$ 177,086,000	\$ 23,297,000	\$ 15,790,000	\$ 33,889,000
Grants and aid	253,298,000	95,372,000	14,759,000	494,000	36,426,000
Contributions from other funds	223,580,000	112,227,000	2,884,000	5,540,000	9,851,000
Special fees	65,810,000	18,308,000	-	-	-
Impact fees	77,292,000	41,360,000	-	-	-
Other sources	17,619,000	104,000	-	3,790,000	80,000
Total	\$ <u>1,101,617,000</u>	\$ <u>444,457,000</u>	\$ <u>40,940,000</u>	\$ <u>25,614,000</u>	\$ <u>80,246,000</u>
AUTHORIZED PER FINAL BUDGET					
County bonds	\$ 464,163,839	\$ 169,858,858	\$ 22,958,000	\$ 14,382,855	\$ 59,488,476
Grants and aid	246,701,876	89,314,000	14,759,000	494,000	36,176,782
Contributions from other funds	189,500,697	93,496,010	2,834,000	4,753,789	9,083,534
Special fees	62,905,000	18,133,000	-	-	-
Impact fees	77,306,400	41,535,000	-	-	-
Other sources	17,462,454	592,900	-	3,790,200	80,000
Total	1,058,040,266	412,929,768	40,551,000	23,420,844	104,828,792
Less: Completed projects	133,459,028	8,925,000	-	6,673,802	15,608,282
	<u>924,581,238</u>	<u>404,004,768</u>	<u>40,551,000</u>	<u>16,747,042</u>	<u>89,220,510</u>
REALIZED					
Current year					
Bonds and bond anticipation notes	81,825,000	25,000,000	2,500,000	3,000,000	29,030,000
Grants and aid	18,505,854	-	4,040,833	224,417	4,555,402
Contributions from the general fund	33,420,000	22,407,000	200,000	1,070,000	1,151,000
Special fees	36,113	-	-	-	-
Impact fees	15,491,184	12,368,850	-	-	-
Proceeds from tax districts	-	-	-	-	-
Other sources	2,565,529	-	-	(28,243)	(98,348)
Total	151,843,680	59,775,850	6,740,833	4,266,174	34,638,054
Prior years					
Total realized funding sources	807,249,438	272,167,850	31,662,359	19,478,035	86,964,012
Less: Completed projects and adjustments	131,840,627	8,920,036	-	6,667,690	15,543,649
	<u>675,408,811</u>	<u>263,247,814</u>	<u>31,662,359</u>	<u>12,810,345</u>	<u>71,420,363</u>
Funding sources authorized - June 30, 2005	\$ <u>249,172,427</u>	\$ <u>140,756,954</u>	\$ <u>8,888,641</u>	\$ <u>3,936,697</u>	\$ <u>17,800,147</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
\$	13,482,000	\$ 73,753,000	\$ 46,730,000	\$ -	\$ 12,633,000	\$ 67,358,000
	-	5,289,000	27,379,000	47,222,000	8,413,000	17,944,000
	18,819,000	18,258,000	4,798,000	5,020,000	1,210,000	44,973,000
	-	39,602,000	-	-	-	7,900,000
	-	34,614,000	1,318,000	-	-	-
	-	6,846,000	-	4,139,000	35,000	2,625,000
\$	<u>32,301,000</u>	<u>178,362,000</u>	<u>80,225,000</u>	<u>56,381,000</u>	<u>22,291,000</u>	<u>140,800,000</u>
\$	13,482,331	\$ 68,302,791	\$ 46,575,097	\$ -	\$ 12,426,721	\$ 56,688,710
	-	4,914,000	28,684,063	46,562,614	8,153,098	17,644,319
	18,702,629	12,205,633	4,216,189	5,020,000	695,915	38,492,998
	-	39,772,000	-	-	-	5,000,000
	-	34,453,400	1,318,000	-	-	-
	-	6,660,930	-	4,139,473	35,000	2,163,951
	<u>32,184,960</u>	<u>166,308,754</u>	<u>80,793,349</u>	<u>55,722,087</u>	<u>21,310,734</u>	<u>119,989,978</u>
	4,868,468	21,523,589	57,032,260	-	1,194,191	17,633,436
	<u>27,316,492</u>	<u>144,785,165</u>	<u>23,761,089</u>	<u>55,722,087</u>	<u>20,116,543</u>	<u>102,356,542</u>
	3,000,000	8,000,000	4,500,000	-	-	6,795,000
	-	195,428	791,388	6,463,329	950,912	1,284,145
	2,950,000	3,142,000	100,000	670,000	125,000	1,605,000
	-	-	-	-	-	36,113
	-	2,882,001	240,333	-	-	-
	-	-	-	-	-	-
	-	30,524	-	952,746	200	1,708,650
	<u>5,950,000</u>	<u>14,249,953</u>	<u>5,631,721</u>	<u>8,086,075</u>	<u>1,076,112</u>	<u>11,428,908</u>
	24,957,201	108,481,595	70,160,647	41,236,006	12,578,431	93,140,533
	<u>30,907,201</u>	<u>122,731,548</u>	<u>75,792,368</u>	<u>49,322,081</u>	<u>13,654,543</u>	<u>104,569,441</u>
	4,868,468	20,835,053	56,388,217	-	1,159,428	17,458,086
	<u>26,038,733</u>	<u>101,896,495</u>	<u>19,404,151</u>	<u>49,322,081</u>	<u>12,495,115</u>	<u>87,111,355</u>
\$	<u>1,277,759</u>	<u>42,888,670</u>	<u>4,356,938</u>	<u>6,400,006</u>	<u>7,621,428</u>	<u>15,245,187</u>

Anne Arundel County, Maryland

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Basis)

General County Capital Projects

Year Ended June 30, 2005

APPROPRIATIONS	Total	School Construction	Higher Education	Storm Drains
Original Budget	\$ <u>1,101,617,000</u>	\$ <u>444,457,000</u>	\$ <u>40,940,000</u>	\$ <u>25,614,000</u>
Final Budget				
Prior years	\$ 900,713,639	\$ 345,364,868	\$ 34,200,000	\$ 19,389,204
Current year	<u>157,326,627</u>	<u>67,564,900</u>	<u>6,351,000</u>	<u>4,031,640</u>
	1,058,040,266	412,929,768	40,551,000	23,420,844
Less: Completed projects	<u>133,459,028</u>	<u>8,925,000</u>	<u>-</u>	<u>6,673,802</u>
Total appropriations	<u>924,581,238</u>	<u>404,004,768</u>	<u>40,551,000</u>	<u>16,747,042</u>
EXPENDITURES AND ENCUMBRANCES				
Prior years expenditures and transfers	604,515,801	197,995,873	25,811,096	13,047,271
Current year expenditures	95,554,023	-	-	3,488,497
Operating transfers	<u>65,452,898</u>	<u>59,392,073</u>	<u>6,060,825</u>	<u>-</u>
	765,522,722	257,387,946	31,871,921	16,535,768
Less: Completed projects	<u>131,638,996</u>	<u>8,781,619</u>	<u>-</u>	<u>6,667,690</u>
Total	633,883,726	248,606,327	31,871,921	9,868,078
Encumbrances outstanding	<u>43,786,806</u>	<u>-</u>	<u>-</u>	<u>2,331,307</u>
Total expenditures and encumbrances	<u>677,670,532</u>	<u>248,606,327</u>	<u>31,871,921</u>	<u>12,199,385</u>
Unencumbered appropriations - June 30, 2005	\$ <u>246,910,706</u>	\$ <u>155,398,441</u>	\$ <u>8,679,079</u>	\$ <u>4,547,657</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>80,246,000</u>	\$ <u>32,301,000</u>	\$ <u>178,362,000</u>	\$ <u>80,225,000</u>	\$ <u>56,381,000</u>	\$ <u>22,291,000</u>	\$ <u>140,800,000</u>
\$ 70,399,801	\$ 29,124,964	\$ 145,491,787	\$ 75,220,352	\$ 45,986,087	\$ 20,995,761	\$ 114,540,815
<u>34,428,991</u>	<u>3,059,996</u>	<u>20,816,967</u>	<u>5,572,997</u>	<u>9,736,000</u>	<u>314,973</u>	<u>5,449,163</u>
104,828,792	32,184,960	166,308,754	80,793,349	55,722,087	21,310,734	119,989,978
<u>15,608,282</u>	<u>4,868,468</u>	<u>21,523,589</u>	<u>57,032,260</u>	<u>-</u>	<u>1,194,191</u>	<u>17,633,436</u>
<u>89,220,510</u>	<u>27,316,492</u>	<u>144,785,165</u>	<u>23,761,089</u>	<u>55,722,087</u>	<u>20,116,543</u>	<u>102,356,542</u>
48,599,026	23,910,642	95,783,384	69,073,642	41,236,007	8,952,908	80,105,952
<u>31,849,289</u>	<u>6,360,234</u>	<u>22,710,564</u>	<u>3,335,160</u>	<u>7,971,118</u>	<u>3,209,710</u>	<u>16,629,451</u>
-	-	-	-	-	-	-
80,448,315	30,270,876	118,493,948	72,408,802	49,207,125	12,162,618	96,735,403
<u>15,554,035</u>	<u>4,868,468</u>	<u>20,902,382</u>	<u>56,388,217</u>	<u>(114,956)</u>	<u>1,138,032</u>	<u>17,453,509</u>
64,894,280	25,402,408	97,591,566	16,020,585	49,322,081	11,024,586	79,281,894
<u>3,404,066</u>	<u>871,923</u>	<u>14,151,097</u>	<u>3,562,554</u>	<u>8,096,957</u>	<u>507,990</u>	<u>10,860,912</u>
<u>68,298,346</u>	<u>26,274,331</u>	<u>111,742,663</u>	<u>19,583,139</u>	<u>57,419,038</u>	<u>11,532,576</u>	<u>90,142,806</u>
\$ <u>20,922,164</u>	\$ <u>1,042,161</u>	\$ <u>33,042,502</u>	\$ <u>4,177,950</u>	\$ <u>(1,696,951)</u>	\$ <u>8,583,967</u>	\$ <u>12,213,736</u>

Anne Arundel County, Maryland

Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP Basis)

Erosion Districts Fund

Year Ended June 30, 2005

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Cedarhurst	\$ 22,300	\$ 22,300	\$ 21,934	\$ (366)
Columbia Beach	10,000	10,000	10,738	738
Franklin Manor	19,100	19,100	19,411	311
Gibson Island	-	-	-	-
Holland Point	23,400	23,400	36,966	13,566
Idlewilde	-	-	-	-
Riviera Beach	70,800	70,800	72,366	1,566
Total revenues	<u>\$ 145,600</u>	<u>\$ 145,600</u>	<u>\$ 161,415</u>	<u>\$ 15,815</u>
EXPENDITURES				
Cedarhurst	\$ 55,800	\$ 55,800	\$ 36,713	\$ (19,087)
Columbia Beach	10,000	10,000	537	(9,463)
Franklin Manor	49,100	49,100	3,071	(46,029)
Gibson Island	9,900	9,900	9,857	(43)
Holland Point	50,700	50,700	11,586	(39,114)
Idlewilde	36,000	36,000	2,700	(33,300)
Riviera Beach	335,800	335,800	8,752	(327,048)
Total expenditures	<u>\$ 547,300</u>	<u>\$ 547,300</u>	<u>\$ 73,216</u>	<u>\$ (474,084)</u>

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

Anne Arundel County, Maryland

Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis)

Debt Service Funds

Year Ended June 30, 2005

	Original Budget	Final Budget	Actual	Variance Over (Under)
NURSERY ROAD TAX INCREMENT DISTRICT				
Revenues				
General property taxes	\$ 3,104,000	\$ 3,104,000	\$ 3,196,059	\$ 92,059
Investment income	10,000	10,000	44,755	34,755
Other	-	-	-	-
	<u>3,114,000</u>	<u>3,114,000</u>	<u>3,240,814</u>	<u>126,814</u>
Expenditures				
Contractual services	-	-	5,961	5,961
Interest payments on debt	78,300	78,300	76,527	(1,773)
Principal payments on debt	185,900	185,900	185,965	65
Other	2,849,800	2,849,800	2,845,547	(4,253)
	<u>3,114,000</u>	<u>3,114,000</u>	<u>3,114,000</u>	<u>-</u>
Revenues over expenditures	-	-	126,814	\$ <u>126,814</u>
Fund balance, budgetary, July 1	<u>1,718</u>	<u>1,718</u>	<u>1,718</u>	
Fund balance, budgetary, June 30	\$ <u>1,718</u>	\$ <u>1,718</u>	\$ <u>128,532</u>	
WEST COUNTY TAX INCREMENT DISTRICT				
Revenues				
General property taxes	\$ 1,078,000	\$ 1,078,000	\$ 1,172,368	\$ 94,368
Investment income	15,000	15,000	149,370	134,370
Other	-	-	-	-
	<u>1,093,000</u>	<u>1,093,000</u>	<u>1,321,738</u>	<u>228,738</u>
Expenditures				
Contractual services	41,200	41,200	24,044	(17,156)
Interest payments on debt	483,900	483,900	599,814	115,914
Other	567,900	567,900	469,142	(98,758)
	<u>1,093,000</u>	<u>1,093,000</u>	<u>1,093,000</u>	<u>-</u>
Revenues over expenditures	-	-	228,738	\$ <u>228,738</u>
Fund balance, budgetary, July 1	<u>1,031,114</u>	<u>1,031,114</u>	<u>1,031,114</u>	
Fund balance, budgetary, June 30	\$ <u>1,031,114</u>	\$ <u>1,031,114</u>	\$ <u>1,259,852</u>	
ARUNDEL MILLS TAX INCREMENT DISTRICT				
Revenues				
General property taxes	\$ 3,177,000	\$ 3,177,000	\$ 3,290,414	\$ 113,414
Investment income	10,000	10,000	48,257	38,257
Other	-	-	-	-
	<u>3,187,000</u>	<u>3,187,000</u>	<u>3,338,671</u>	<u>151,671</u>
Expenditures				
Interest payments on debt	959,600	959,600	978,631	19,031
Other	2,227,400	2,227,400	2,208,369	(19,031)
	<u>3,187,000</u>	<u>3,187,000</u>	<u>3,187,000</u>	<u>-</u>
Revenues over expenditures	-	-	151,671	\$ <u>151,671</u>
Fund balance, budgetary, July 1	<u>537,837</u>	<u>537,837</u>	<u>537,837</u>	
Fund balance, budgetary, June 30	\$ <u>537,837</u>	\$ <u>537,837</u>	\$ <u>689,508</u>	

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

Anne Arundel County, Maryland

Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis)

Debt Service Funds

Year Ended June 30, 2005

	Original Budget	Final Budget	Actual	Variance Over (Under)
PAROLE TAX INCREMENT DISTRICT				
Revenues				
General property taxes	\$ 2,832,000	\$ 2,832,000	\$ 2,863,758	\$ 31,758
Investment income	10,000	10,000	26,503	16,503
	<u>2,842,000</u>	<u>2,842,000</u>	<u>2,890,261</u>	<u>48,261</u>
Expenditures				
Interest payments on debt	364,600	364,600	364,625	25
Principal payments on debt	695,000	695,000	695,000	-
Other	1,782,400	1,782,400	1,782,375	(25)
	<u>2,842,000</u>	<u>2,842,000</u>	<u>2,842,000</u>	<u>-</u>
Revenues over expenditures	-	-	48,261	\$ <u>48,261</u>
Fund balance, budgetary, July 1	<u>576,175</u>	<u>576,175</u>	<u>576,175</u>	
Fund balance, budgetary, June 30	\$ <u>576,175</u>	\$ <u>576,175</u>	\$ <u>624,436</u>	
PARK PLACE TAX INCREMENT DISTRICT				
Revenues				
General property taxes	\$ 13,000	\$ 13,000	\$ 21,225	\$ 8,225
Investment income	-	-	(1)	(1)
	<u>13,000</u>	<u>13,000</u>	<u>21,224</u>	<u>8,224</u>
Expenditures				
Interest payments on debt	-	-	-	-
Principal payments on debt	-	-	-	-
Other	13,000	13,000	-	(13,000)
	<u>13,000</u>	<u>13,000</u>	<u>-</u>	<u>(13,000)</u>
Revenues over expenditures	-	-	21,224	\$ <u>21,224</u>
Fund balance, budgetary, July 1	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance, budgetary, June 30	\$ <u>-</u>	\$ <u>-</u>	\$ <u>21,224</u>	
SPECIAL TAXING DISTRICTS				
Revenues				
Special assessments	\$ 348,600	\$ 348,600	\$ 360,218	\$ 11,618
Expenditures				
Principal payments on debt	702,688	702,688	215,667	(487,021)
Other	183,912	183,912	183,912	-
	<u>886,600</u>	<u>886,600</u>	<u>399,579</u>	<u>(487,021)</u>
Revenues over (under) expenditures	(538,000)	(538,000)	(39,361)	\$ <u>498,639</u>
Fund balance, budgetary, July 1	<u>581,591</u>	<u>581,591</u>	<u>581,591</u>	
Fund balance, budgetary, June 30	\$ <u>43,591</u>	\$ <u>43,591</u>	\$ <u>542,230</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 (Non-GAAP Basis)

Debt Service Funds

Year Ended June 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
INSTALLMENT PURCHASE AGREEMENTS				
Revenues				
Investment income	\$ -	\$ -	\$ 1,086,941	\$ 1,086,941
General fund contribution	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>-</u>
	<u>130,000</u>	<u>130,000</u>	<u>1,216,941</u>	<u>1,086,941</u>
Expenditures				
Contractual services	100,000	100,000	2,981	(97,019)
Interest payments on debt	650,000	650,000	481,079	(168,921)
Principal payments on debt	-	-	13,948	13,948
Other	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>
	<u>1,750,000</u>	<u>1,750,000</u>	<u>498,008</u>	<u>(1,251,992)</u>
Revenues over (under) expenditures	(1,620,000)	(1,620,000)	718,933	\$ <u>2,338,933</u>
Fund balance, budgetary, July 1	<u>4,622,319</u>	<u>4,622,319</u>	<u>4,622,319</u>	
Fund balance, budgetary, June 30	\$ <u>3,002,319</u>	\$ <u>3,002,319</u>	\$ <u>5,341,252</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 (Non-GAAP Basis)

Special Taxing Districts

Year Ended June 30, 2005

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Annapolis Cove	\$ 4,600	\$ 4,600	\$ 4,620	\$ 20
Annapolis Landing	7,400	7,400	7,470	70
Arundel on the Bay	33,200	33,200	34,610	1,410
Bay Ridge	83,700	83,700	87,347	3,647
Browns Pond - Waterway	11,500	11,500	11,469	(31)
Buckingham Cove	9,000	9,000	9,000	-
Cape Anne	6,500	6,500	6,779	279
Cattail Creek	5,400	5,400	5,363	(37)
Elizabeths Landing	23,400	23,400	24,185	785
John's Creek - Waterway	7,700	7,700	7,650	(50)
Lake Hillsmere - Waterway	3,700	3,700	4,133	433
Lake Hillsmere II - Waterway	8,100	8,100	8,050	(50)
Lake Placid - Waterway	7,500	7,500	10,419	2,919
Masons Beach	27,100	27,100	28,666	1,566
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	9,905	205
Snug Harbor - Special Benefits	21,100	21,100	21,566	466
Snug Harbor - Waterway	44,000	44,000	43,999	(1)
Spriggs Pond - Waterway	12,500	12,500	12,540	40
Whitehall	7,100	7,100	7,088	(12)
Total debt service	<u>\$ 348,600</u>	<u>\$ 348,600</u>	<u>\$ 360,218</u>	<u>\$ 11,618</u>
EXPENDITURES				
Annapolis Cove	\$ 5,300	\$ 5,300	\$ 5,080	\$ (220)
Annapolis Landing	8,100	8,100	8,055	(45)
Arundel on the Bay	33,200	33,200	30,919	(2,281)
Bay Ridge	477,400	477,400	156,578	(320,822)
Browns Pond - Waterway	25,400	25,400	7,978	(17,422)
Buckingham Cove	11,000	11,000	9,153	(1,847)
Cape Anne	19,500	19,500	4,378	(15,122)
Cattail Creek	10,800	10,800	5,361	(5,439)
Elizabeths Landing	25,100	25,100	17,912	(7,188)
John's Creek - Waterway	7,700	7,700	7,692	(8)
Lake Hillsmere - Waterway	4,900	4,900	3,645	(1,255)
Lake Hillsmere II - Waterway	8,400	8,400	7,949	(451)
Lake Placid - Waterway	8,100	8,100	8,055	(45)
Masons Beach	101,700	101,700	15,288	(86,412)
Pine Grove Village	2,900	2,900	2,637	(263)
Romar Estates	13,000	13,000	12,843	(157)
Snug Harbor - Erosion	11,200	11,200	9,707	(1,493)
Snug Harbor - Special Benefits	46,600	46,600	22,734	(23,866)
Snug Harbor - Waterway	46,100	46,100	44,132	(1,968)
Spriggs Pond - Waterway	12,900	12,900	12,563	(337)
Whitehall	7,300	7,300	6,920	(380)
Total expenditures	<u>\$ 886,600</u>	<u>\$ 886,600</u>	<u>\$ 399,579</u>	<u>\$ (487,021)</u>

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