



THE  
CITY OF BRUNSWICK  
MARYLAND

1 WEST POTOMAC STREET · BRUNSWICK, MARYLAND 21716 · (301) 834-7500

**FINANCE & UTILITY COMMISSION MEETING**

**BRUNSWICK CITY HALL**

**Wednesday, January 27, 2021**

**5:00 PM**

Agenda

1. FY2020 Audit
2. FY2021 Finance Reports
3. Welcome Arch Funding Request



**CITY OF BRUNSWICK, MARYLAND**

**Financial Statements, Supplementary Information,  
and Independent Auditors' Reports**

**For the Year Ended June 30, 2020**

**CITY OF BRUNSWICK, MARYLAND**  
**Summary of Elected and Appointed Officials**  
**As of June 30, 2020**

**Mayor**

Jeffrey Snoots

**City Council**

Nathan Brown

Tom Smith

John Dayton

Andrew St. John

Vaughn Ripley

Angel White

**City Administrator**

David Dunn

**City Auditor**

DeLeon and Stang,  
CPAs and Advisors

**City Attorney**

Offit, Kurman

**City Engineer**

Clark Azar

**Chief of Police**

Milton Frech

**City of Brunswick, Maryland  
For the Year Ended June 30, 2020**

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## **INDEPENDENT AUDITORS' REPORT**

**Mayor and City Council  
City of Brunswick, Maryland**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Brunswick, Maryland, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Brunswick, Maryland's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

**City of Brunswick, Maryland**  
**Independent Auditors' Report**  
**Page 2**

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund, of the City of Brunswick, Maryland, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension schedules on pages 3 – 10 and 42 – 44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated \_\_\_\_, 2021, on our consideration of the City of Brunswick, Maryland's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Brunswick, Maryland's internal control over financial reporting and compliance.

**DeLeon and Stang, CPAs and Advisors**  
**Frederick, Maryland**  
**\_\_\_\_, 2021**

**City of Brunswick, Maryland  
Management's Discussion and Analysis  
For the Year Ended June 30, 2020**

Management of the City of Brunswick ("the City") offers readers of the City's accompanying financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2020.

**Financial Highlights**

- The City's assets totaled \$50,714,084; increasing \$5,753,050 from the prior year. Capital assets, net of accumulated depreciation, totaled \$36,331,968; representing 72% of total assets.
- The City's deferred outflows of resources totaled \$380,772 in FY 2020; the prior year balance was \$437,053. These amounts represent financial reporting for pensions as required by Governmental Accounting Standards Board Statement No. 68 (GASB 68).
- The City's liabilities totaled \$12,635,600; increasing \$7,061,775 from the prior year. Long-term debt obligations were \$8,532,745 of this total. During FY20, the City issued \$6.6 million in bonds, allocated for Capital Improvements Projects. The Sewer Fund allocated \$2.1M for sewer influent collection infrastructure for a grouting project (I&I), the Water Fund allocated \$3M for water line collection infrastructure and Yourtee Springs rehabilitation repair. These projects will be ongoing in FY2021.
- The City's deferred inflows of resources totaled \$9,312,866; decreasing \$385,513 from the prior year. Developer unearned revenue attributable to Brunswick Crossing tap fee credits was \$8,894,033 of this total.
- The City's government-wide net position was \$29,146,387; decreasing \$979,497 from the FY 2019 net position. In the current year, net position for governmental activities decreased \$566,415 and business-type activities decreased \$413,082.
- Of the government-wide net position, net investment in capital assets totaled \$33,257,067; approximately a 1.0% increase from the prior year. The unrestricted portion of the City's net position was a negative \$10,728,881. Unearned developer revenue in the business type activities represents a significant portion of the deficit.
- As of June 30, 2020, the City's governmental funds (General and Capital Projects) reported combined ending fund balances of \$5,308,540; an increase of \$450,468 compared to the prior year, an indication of the City's ongoing fiscal strength and stability. Approximately 34% of the total governmental fund balance is available for spending at the government's discretion; 46% is assigned to Capital Projects and Leases, 18% is restricted and 2% is committed.
- The City's governmental long-term debt obligations increased \$1,057,319 while the business-type long-term debt obligations increased \$4,844,829 from its prior fiscal year position.

## Management's Discussion and Analysis

### Grant Highlights

The following is an overview of the City's ongoing grants that were awarded, received or applied for during FY 2020.

- MD Department of Environment – An operating grant was awarded totaling \$42,000 based on Enhanced Nutrient Removal (ENR) performance by the Waste Water Treatment Plant. These ENR funds were used to offset operational and maintenance expenses in the Sewer Fund in FY 2020.
- MD Department of Housing and Community Development – Awarded \$400,000 from the Strategic Demolition Fund program to purchase the Newberry Building in downtown Brunswick and prepare it for resale.
- State of Maryland – Governor's CIP – Awarded \$483,000 for 811 West Potomac Street PW/PD/Emergency Operations Building construction.
- State of Maryland – Governor's CIP – Awarded \$100,000 for the Martin's Creek Tunnel repairs.
- State of Maryland – Governor's CIP – Awarded \$100,000 for the 13th Avenue pole barn construction.
- State of Maryland – Governor's CIP – Awarded \$100,000 for Yourtee Springs repairs.
- State of Maryland – Governor's CIP – Awarded \$100,000 for repairs to the Brunswick Heritage Museum.

### Overview of the Financial Statements

The discussion and analysis introduce the City of Brunswick's basic financial statements.

The City's basic financial statements are comprised of three components: 1) government-wide financial statement, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements** – The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, current year revenues and expenses are included in this statement regardless of when the actual cash is received or paid. This format shows the financial reliance of the City's individual functions on revenues provided by the City's taxpayers.

## Management's Discussion and Analysis

Revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, highways and streets, sanitation, economic development, and recreation. The business-type activities offered by the City are water utility and wastewater utility operations.

The government-wide financial statements are on pages 11 and 12 of this report.

**Fund Financial Statements** – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories; governmental and proprietary funds.

**Governmental funds** – These funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how assets can readily be converted into cash and what monies are left at year-end that will be available for spending in the next year. Governmental fund financial statements give a detailed short-term view that can be used to determine if there are more or fewer financial resources available to finance City programs.

Because the focus of governmental funds is narrower than government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided to demonstrate compliance with this budget on pages 42–43 of this report.

The basic governmental fund financial statements are on pages 13-15 of this report.

**Proprietary funds** – The City maintains two different types of proprietary funds. Proprietary, or enterprise, funds are used to report the same functions as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water utility and wastewater utility operations.

## Management's Discussion and Analysis

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information, as well as a combined total, for the water and wastewater utility operations. Each is considered to be a major fund of the City. Conversely, both utility service funds are combined into a single, aggregated presentation in the government-wide financial statements. Individual fund data for the internal funds are provided in the form of combining statements elsewhere in this report. The basic proprietary fund financial statements are on pages 16-19 of this report.

**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 20–41 of this report.

### Government-wide Financial Analysis

As year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the city as a whole. As noted earlier, net position may serve over time as a useful indicator of a government's financial condition. Figure 1 shown below provides a summary of the City's net position at June 30, 2020 and 2019.

The assets and deferred outflows of the City exceeded liabilities and deferred inflows by \$29,146,387 as of June 30, 2020; this is a \$979,497 decrease from FY 2019. The largest portion of the City's net position reflects its investments in capital assets (e.g. land, buildings, vehicles, equipment, infrastructure), less accumulated depreciation and less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The resources needed to repay the debt related to these capital assets must be provided from other sources, as the capital assets cannot be used to liquidate these liabilities.

**City of Brunswick  
Net Position Summary  
Figure 1**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 5,945,245	\$ 5,625,810	\$ 8,437,139	\$ 3,382,971	\$ 14,382,384	\$ 9,008,781
Capital assets, net	10,509,504	9,826,929	25,822,194	26,125,325	36,331,698	35,952,254
Deferred outflows of resources	304,221	351,165	76,551	85,888	380,772	437,053
<b>Total assets and deferred outflows of resources</b>	<b>16,758,970</b>	<b>15,803,904</b>	<b>34,335,884</b>	<b>29,594,184</b>	<b>51,094,854</b>	<b>45,398,088</b>
Other liabilities	904,490	878,596	382,349	253,046	1,286,839	1,131,642
Long-term liabilities outstanding	1,741,377	526,853	8,140,681	2,638,625	9,882,058	3,165,478
Net pension liability	1,213,111	1,059,411	253,593	217,294	1,466,704	1,276,705
Deferred inflows of resources	304,156	176,793	9,008,710	9,521,586	9,312,866	9,698,379
<b>Total liabilities and deferred inflows of resources</b>	<b>4,163,134</b>	<b>2,641,653</b>	<b>17,785,333</b>	<b>12,630,551</b>	<b>21,948,467</b>	<b>15,272,204</b>
<b>Net position:</b>						
Net investment in capital assets.	9,767,370	9,300,076	23,489,697	23,681,507	33,257,067	32,981,583
Restricted for capital projects	992,730	-	5,625,471	-	6,618,201	-
Unrestricted	1,835,736	3,862,175	(12,564,617)	(6,717,874)	(10,728,881)	(2,855,699)
<b>Total net position</b>	<b>\$ 12,595,836</b>	<b>\$ 13,162,251</b>	<b>\$ 16,550,551</b>	<b>\$ 16,963,633</b>	<b>\$ 29,146,387</b>	<b>\$ 30,125,884</b>

## Management's Discussion and Analysis

At June 30, 2020 the City is able to report positive balances in net position in the net investment in capital assets category for both the government as a whole and for its separate governmental and business-type activities. However, consistent with similar years, the business-type activities reported a negative balance in unrestricted net position.

### Governmental Activities

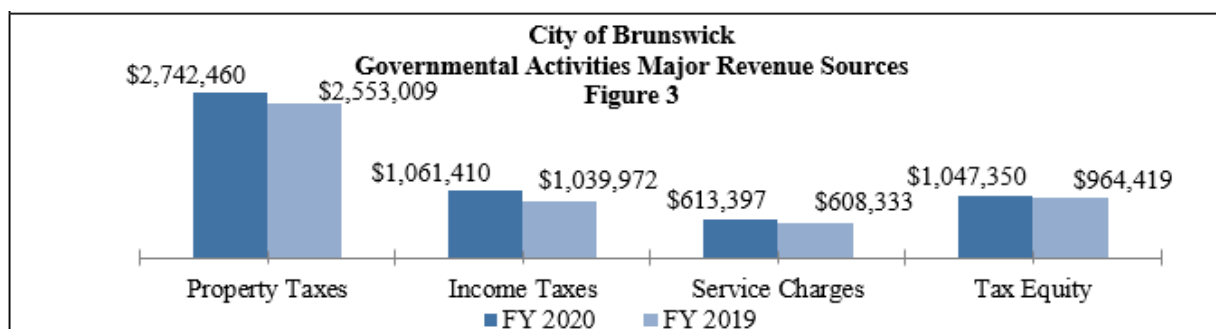
Governmental activities decreased the City's net position by \$(566,415) as shown below in Figure 2, which shows the City's revenue and expenses of the governmental and business-type activities for the years ended June 30, 2020 and 2019.

City of Brunswick  
Statement of Activities - Change in Net Position  
Figure 2

	Governmental Activities		Business-Type Activities		Total		Change
	2020	2019	2020	2019	2020	2019	
<b>REVENUES</b>							
Program Revenues							
Operating grants and contributions	554,441	490,729	142,000	42,000	696,441	532,729	163,712
Charges for services	613,397	608,333	3,989,439	3,835,726	4,602,836	4,444,059	158,777
Capital grants and contributions	34,598	11,929	-	-	34,598	11,929	22,669
General Revenues							
Taxes	3,935,349	3,713,265	-	-	3,935,349	3,713,265	222,084
County Tax Equity	1,047,350	964,419	-	-	1,047,350	964,419	82,931
Income on investments	96,410	13,020					
Rental income	3,933	5,981	106,645	102,837	110,578	108,818	1,760
Miscellaneous	393,715	386,912	76,384	78,158	470,099	465,070	5,029
<b>TOTAL REVENUES</b>	<b>6,679,193</b>	<b>6,194,588</b>	<b>4,314,468</b>	<b>4,058,721</b>	<b>10,897,251</b>	<b>10,240,289</b>	<b>656,962</b>
<b>PROGRAM EXPENSES</b>							
General government	(1,503,471)	(1,268,264)	-	-	(1,503,471)	(1,268,264)	(235,207)
Public safety	(2,291,802)	(1,910,715)	-	-	(2,291,802)	(1,910,715)	(381,087)
Public works	(2,363,215)	(1,916,821)	-	-	(2,363,215)	(1,916,821)	(446,394)
Waste collection and disposal	(392,667)	(393,096)	-	-	(392,667)	(393,096)	429
Recreation and culture	(361,001)	(344,798)	-	-	(361,001)	(344,798)	(16,203)
Community & Econ Developmt	(96,178)	(116,286)	-	-	(96,178)	(116,286)	20,108
Interest	(124,979)	(37,914)	-	-	(124,979)	(37,914)	(87,065)
Miscellaneous	(112,295)	(85,000)	-	-	(112,295)	(85,000)	(27,295)
Business-type activities	-	-	(4,727,550)	(4,163,949)	(4,727,550)	(4,163,949)	(563,601)
<b>TOTAL EXPENSES</b>	<b>(7,245,608)</b>	<b>(6,072,894)</b>	<b>(4,727,550)</b>	<b>(4,163,949)</b>	<b>(11,973,158)</b>	<b>(10,236,843)</b>	<b>(1,736,315)</b>
<b>TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(566,415)</b>	<b>121,692</b>	<b>(413,082)</b>	<b>(105,228)</b>	<b>(979,497)</b>	<b>16,464</b>	<b>(995,961)</b>

## Management's Discussion and Analysis

In FY 2020 the City's general revenues from governmental activities totaled \$5,476,757; taxes (property taxes, income taxes, public utility taxes) represented 72% of total general revenues. Figure 3 below shows a year-to-year comparison of major revenue sources.



In FY 2020, the City's expenses from governmental activities totaled \$7,245,608, up from \$6,072,894 in FY 2019. The City entered into vehicle leases to update the current fleet and this accounts for a large portion of the increase.

### Business-type Activities

Referring to Figure 2, business-type activities decreased the City's net position by \$413,082. A key element for the negative shift in FY 2020 net position was the City's service charge revenues not meeting expenses.

In FY 2020, the City's revenues from business-type activities totaled \$4,314,468; utility service charges for water and sewer represented 93% of total revenue. The increased rates in the City's service charge revenue fell short of expenses by \$379,257. This 4% increase in service charge revenue helped offset the 8% increase in utility related expenses.

### Financial Analysis of the City's Funds

As noted earlier, the City of Brunswick uses fund accounting to ensure and demonstrate compliance with municipal legal requirements. The following is an analysis of the City's governmental and proprietary funds.

#### Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance can be a useful measure of a City's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$1,778,814. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance noted above and total fund balance of \$2,417,748 to total fund expenditures of \$6,545,178.

At June 30, 2020, the governmental funds of City of Brunswick reported a combined fund balance of \$5,308,540 with a net increase in fund balance of \$450,468.

## Management's Discussion and Analysis

### General Fund Budget Variances

The City uses the budget as a planning tool and as such, the Mayor and City Council publicly amended the budget throughout the year on an as needed basis. Department Heads, finance staff, and the Finance Committee reviewed and discussed the budget on a monthly basis. At year's end, actual revenues were \$372,632 more than the amended budgeted amount. More specifically, total tax revenues were \$487,499 more than the final appropriated budget amount.

Total FY20 expenditures were \$117,076 less than the amended budgeted amount. The Police Department was under budget by \$176,639. The Public Works Department was over budget by \$183,228 due to unforeseen 2018 storm damage and remediation expenditures.

### Proprietary Funds

As discussed above, the City's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Operating Revenue is calculated using charges for services, reimbursements from developers, and miscellaneous revenues. Operating Expense is calculated using actual personnel, operating, and depreciation costs, without consideration of budgeted use of net assets.

The Water Fund had an operating income of \$53,922; a decrease of \$50,388 from FY 2019. The Sewer Fund had an operating loss of \$108,150 as compared to a loss of \$122,652 in FY 2019. The operating income/loss is derived by calculating the difference between operating revenues and operating expenses.

Depreciation expense for business-type activities amounted to \$1,522,533; a decrease of 7%. This expense is not a current use of funds; however, it is a measure of the replacement cost of an asset at the end of its useful life. Industry standard is to set Service Fees to cover depreciation costs to prevent borrowing the cost of the replacement asset. While the City does not currently include the full cost of depreciation expense in the water and sewer fees charged to customers, a percentage of depreciation was included when rates were reviewed in FY 2020.

The Water Fund total operating revenues increased 11%; whereas total operating expenses increased 14%. The driving factor for the Water Fund revenue increase was primarily the increase in the service charge revenue, as well as an operating grant of \$100,000 during fiscal year 2020.

The Sewer Fund operating loss decreased 12% from the prior year. The ongoing operating loss is largely attributable to the effects of depreciation expense on the Sewer Fund. In FY 2020 operating expenses for the Sewer Fund included depreciation and amortization costs of \$900,819; 42% of total operating expenses. Total operating revenues increased 1.5%; whereas total operating expenses increased 1%.

## Management's Discussion and Analysis

### Highlights of Fiscal Year 2021

- The General Fund is expected to experience a modest increase in property tax receipts as an increasing number of newly constructed single-family properties go to settlement during the build out of the Brunswick Crossing Development. Property assessments, other than appeals, will have a slight increase phased in over the next three years per reassessed values as of January 1, 2018.
- For FY2021, City officials voted to maintain the property tax rate of \$0.41 per \$100 of assessed value.
- Tax Equity revenue received from Frederick County is projected to increase approximately 3% from \$1,047,350 in FY 2020 to \$1,081,586 in FY 2021.
- Vehicle purchases planned for FY 2021 will be capital leases, through Enterprise Fleet Management, in an effort to provide newer vehicles in quicker time over the next five years.
- The new Emergency Operations Center, Police Department, and Public Works Department building is scheduled to begin construction in FY 2021, delay due to COVID pandemic.
- The City raised sewer rates in FY2021 to cover increased operational costs and to build a reserve for necessary capital infrastructure projects. A utility bill for usage of sewer increased 6% for anticipated increased revenue of \$28,842 in FY2021.

### Request for more information:

This financial report is designed to provide a general overview of the City of Brunswick's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

City Administrator  
One West Potomac Street  
Brunswick, Maryland 21716

**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Net Position**  
**June 30, 2020**

	<u>Primary Government</u>		
	<u>Governmental Business-Type</u>		
	<u>Activities</u>	<u>Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 3,908,108	\$ 1,721,868	\$ 5,629,976
Restricted cash and investments	1,258,469	5,642,123	6,900,592
Taxes receivable	3,652	-	3,652
Accounts receivable, net of allowance	137,091	826,292	963,384
Due from other governmental agencies	459,849	22,966	482,815
Other receivables	32,271	101,975	134,246
Other assets	-	121,915	121,915
Advances to sewer fund	145,806	-	145,806
Capital assets:			
Capital assets not being depreciated	1,237,853	364,414	1,602,267
Capital assets being depreciated	15,394,566	48,525,285	63,919,851
Less: Accumulated depreciation	<u>(6,122,915)</u>	<u>(23,067,505)</u>	<u>(29,190,420)</u>
Capital assets, net	<u>10,509,504</u>	<u>25,822,194</u>	<u>36,331,698</u>
<b>Total Assets</b>	<u>16,454,749</u>	<u>34,259,333</u>	<u>50,714,084</u>
<b>Deferred Outflows of Resources</b>	<u>304,221</u>	<u>76,551</u>	<u>380,772</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>16,758,970</u>	<u>34,335,884</u>	<u>51,094,854</u>
<b>Liabilities</b>			
Accounts payable	\$ 239,767	\$ 187,589	\$ 427,356
Accrued liabilities	44,618	68,078	112,696
Compensated absences	394,388	112,900	507,288
Escrow deposits	153,165	13,782	166,947
Deposits held for specific purposes	72,553	-	72,553
Noncurrent liabilities			
Debt obligations due within one year	135,610	406,277	541,887
Debt obligations due in more than one year	1,506,524	7,026,221	8,532,745
Unamortized bond premium	99,243	562,377	661,620
Advances from general fund	-	145,806	145,806
Net pension liability	<u>1,213,111</u>	<u>253,593</u>	<u>1,466,704</u>
<b>Total Liabilities</b>	<u>3,858,978</u>	<u>8,776,623</u>	<u>12,635,600</u>
<b>Deferred Inflows of Resources</b>	<u>304,156</u>	<u>9,008,710</u>	<u>9,312,866</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>4,163,134</u>	<u>17,785,333</u>	<u>21,948,466</u>
<b>Net Position</b>			
Net investment in capital assets	9,767,370	23,489,697	33,257,067
Restricted for capital projects	992,730	5,625,471	6,618,201
Unrestricted	<u>1,835,736</u>	<u>(12,564,617)</u>	<u>(10,728,881)</u>
<b>Total Net Position</b>	<u>\$ 12,595,836</u>	<u>\$ 16,550,551</u>	<u>\$ 29,146,387</u>

The accompanying notes are an integral part of this statement.

**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Activities**  
**For the Year Ended June 30, 2020**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary government</b>							
Governmental activities							
General government	\$ (1,503,471)	\$ 194,270	\$ 14,022	\$ -	\$ (1,295,179)	\$ -	\$ (1,295,179)
Public safety	(2,291,802)	2,113	96,762	-	(2,192,927)	-	(2,192,927)
Public works	(2,363,215)	19,566	416,817	-	(1,926,832)	-	(1,926,832)
Waste collection and disposal	(392,667)	288,534	-	-	(104,133)	-	(104,133)
Recreation and culture	(361,001)	108,914	-	34,598	(217,489)	-	(217,489)
Community and economic development	(96,178)	-	26,840	-	(69,338)	-	(69,338)
Miscellaneous	(112,295)	-	-	-	(112,295)	-	(112,295)
Interest Expense	(124,979)	-	-	-	(124,979)	-	(124,979)
Total governmental activities	<u>(7,245,609)</u>	<u>613,397</u>	<u>554,441</u>	<u>34,598</u>	<u>(6,043,172)</u>	<u>-</u>	<u>(6,043,172)</u>
Business-type activities							
Water services	(2,427,460)	2,035,522	100,000	-	-	(291,938)	(291,938)
Sewer services	(2,300,090)	1,953,917	42,000	-	-	(304,173)	(304,173)
Total business-type activities	<u>(4,727,550)</u>	<u>3,989,439</u>	<u>142,000</u>	<u>-</u>	<u>-</u>	<u>(596,111)</u>	<u>(596,111)</u>
<b>Total primary government</b>	<u>\$ (11,973,159)</u>	<u>\$ 4,602,836</u>	<u>\$ 696,441</u>	<u>\$ 34,598</u>	<u>(6,043,172)</u>	<u>(596,111)</u>	<u>(596,111)</u>
General Revenues							
Taxes							
Property taxes, levied for general purposes					2,742,460	-	2,742,460
Income taxes					1,061,410	-	1,061,410
Other local taxes					131,479	-	131,479
County tax equity					1,047,350	-	1,047,350
Income on investments					96,410	-	96,410
Rental income					3,933	106,645	110,578
Administrative fees					-	10,000	10,000
Miscellaneous income					393,715	66,384	460,099
<b>Total general revenues</b>					<u>5,476,757</u>	<u>183,029</u>	<u>5,659,786</u>
<b>Change in net position</b>					(566,415)	(413,082)	(979,497)
<b>Net position - beginning of year</b>					<u>13,162,251</u>	<u>16,963,633</u>	<u>30,125,884</u>
<b>Net position - end of year</b>					<u>\$ 12,595,836</u>	<u>\$ 16,550,551</u>	<u>\$ 29,146,387</u>

The accompanying notes are an integral part of this statement.

**CITY OF BRUNSWICK, MARYLAND**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2020**

	<u>Governmental Fund Types</u>		<u>Total Governmental Funds</u>
	<u>General</u>	<u>Capital Projects</u>	
<b>Assets</b>			
Cash and cash equivalents	\$ 3,908,108	\$ -	\$ 3,908,108
Restricted cash and investments	1,218,486	39,983	1,258,469
Receivables:			
Taxes	3,652	-	3,652
Customers	137,091	-	137,091
Other governments	459,849	-	459,849
Other	32,271	-	32,271
Advances to sewer fund	145,806	-	145,806
Due from other funds	-	2,975,851	2,975,851
<b>Total Assets</b>	<u>\$ 5,905,263</u>	<u>\$ 3,015,834</u>	<u>\$ 8,921,097</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 114,725	\$ 125,042	\$ 239,767
Accrued liabilities	44,618	-	44,618
Escrow deposits	153,165	-	153,165
Deposits held for specific purposes	72,553	-	72,553
Due to other funds	2,975,851	-	2,975,851
<b>Total Liabilities</b>	<u>3,360,912</u>	<u>125,042</u>	<u>3,485,954</u>
Deferred Inflows of Resources	126,603	-	126,603
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>3,487,515</u>	<u>125,042</u>	<u>3,612,557</u>
<b>Fund Balances</b>			
Nonspendable	-	-	-
Restricted	-	992,730	992,730
Committed	66,450	39,983	106,433
Assigned	572,484	1,858,079	2,430,563
Unassigned	1,778,814	-	1,778,814
<b>Total Fund Balances</b>	<u>2,417,748</u>	<u>2,890,792</u>	<u>5,308,540</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 5,905,263</u>	<u>\$ 3,015,834</u>	<u>\$ 8,921,097</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Revenue, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2020**

	<b>General</b>	<b>Capital Projects</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>			
Local property taxes	\$ 2,742,460	\$ -	\$ 2,742,460
Local income taxes	1,061,410	-	1,061,410
Other local taxes	131,479	-	131,479
Licenses and permits	121,758	-	121,758
Intergovernmental revenues	1,526,868	30,223	1,557,091
User fees	182,502	4,902	187,404
Waste collection and disposal	288,534	-	288,534
Fines and forfeitures	15,702	-	15,702
Miscellaneous	489,569	228	489,797
Total Revenues	6,560,282	35,353	6,595,635
<b>Expenditures</b>			
General government	1,278,695	21,031	1,299,725
Public safety	2,006,539	80,515	2,087,053
Public works	2,071,390	781,761	2,853,151
Waste collection and disposal	392,667	-	392,667
Recreation and culture	280,530	120,105	400,635
Economic development	93,444	-	93,444
Miscellaneous	112,295	-	112,295
Debt service	309,618	-	309,618
Total Expenditures	6,545,178	1,003,412	7,548,590
Excess (Deficiency) of Revenues over Expenditures	15,104	(968,059)	(952,955)
<b>Other Financing Sources (Uses)</b>			
Transfers	(992,730)	992,730	-
Sale of capital assets	4,260	-	4,260
Premium on bonds issued	99,243	-	99,243
Debt proceeds	1,299,920	-	1,299,920
Total Other Financing Sources (Uses)	410,693	992,730	1,403,423
<b>Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses</b>	425,797	24,671	450,468
Fund Balance - July 1, 2019	1,991,951	2,866,121	
<b>Fund Balance - June 30, 2020</b>	<b>\$ 2,417,748</b>	<b>\$ 2,890,792</b>	
<b>Adjustments for the Statement of Activities</b>			
Capital outlay			1,452,072
Depreciation expense			(769,499)
Net increase in deferred inflows of resources - grant revenues			79,297
Compensated absences			(236,225)
Debt service expenditures			184,639
Premium on bonds issued			(99,243)
Debt proceeds			(1,299,920)
Net pension adjustment			(328,003)
Change in Net Position of Governmental Activities			<b>\$ (566,415)</b>

**CITY OF BRUNSWICK, MARYLAND**  
**Reconciliation of Fund Balance to Net Position of Governmental Activities**  
**June 30, 2020**

Fund balances - governmental funds	\$ 5,308,540
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources, therefore are not reported in the funds	
Property and equipment, net	10,509,504
Deferred outflows of resources - pension	304,221
Receivables that are measurable but not collected within 60 days are not considered available for use in the near term, and therefore, are reported in the governmental funds as deferred inflows	
	126,602
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds	
Long-term debt, including a premium of \$99,243	(1,741,377)
Compensated absences	(394,388)
Net pension liability	(1,213,111)
Deferred inflows of resources - pension	<u>(304,156)</u>
Net position - governmental activities	<u>\$ 12,595,836</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2020**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
<b>Assets</b>			
Current Assets			
Cash and cash equivalents	\$ 420,551	\$ 1,301,317	\$ 1,721,868
Restricted cash	3,323,527	2,318,596	5,642,123
Due from customers	403,180	423,112	826,292
Due from other governments	-	22,966	22,966
Other receivables	101,975	-	101,975
Other assets	121,915	-	121,915
Due from water fund	-	2,863,095	2,863,095
Total Current Assets	<u>4,371,148</u>	<u>6,929,086</u>	<u>11,300,234</u>
Capital Assets			
Capital assets not being depreciated	264,552	99,862	364,414
Capital assets being depreciated	18,588,809	29,936,476	48,525,285
Accumulated depreciation	<u>(8,772,112)</u>	<u>(14,295,393)</u>	<u>(23,067,505)</u>
Total Capital Assets, net	<u>10,081,249</u>	<u>15,740,945</u>	<u>25,822,194</u>
Total Assets	14,452,397	22,670,031	37,122,428
<b>Deferred Outflows of Resources</b>	<u>38,689</u>	<u>37,862</u>	<u>76,551</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>14,491,086</u>	<u>22,707,893</u>	<u>37,198,979</u>
<b>Liabilities</b>			
Current Liabilities			
Accounts payable	\$ 39,924	\$ 147,665	\$ 187,589
Accrued liabilities	36,806	31,272	68,078
Compensated absences	57,465	55,435	112,900
Escrow deposits	12,916	866	13,782
Current portion of debt obligations	223,087	183,190	406,277
Due to sewer fund	<u>2,863,095</u>	<u>-</u>	<u>2,863,095</u>
Total Current Liabilities	<u>3,233,293</u>	<u>418,428</u>	<u>3,651,721</u>
Noncurrent Liabilities			
Advances from general fund	-	145,806	145,806
Net pension liability	144,617	108,976	253,593
Unamortized bond premium	330,810	231,567	562,377
Long-term debt obligations	<u>4,063,062</u>	<u>2,963,159</u>	<u>7,026,221</u>
Total Noncurrent Liabilities	<u>4,538,489</u>	<u>3,449,508</u>	<u>7,987,997</u>
Total Liabilities	7,771,782	3,867,936	11,639,718
<b>Deferred Inflows of Resources</b>	<u>4,012,273</u>	<u>4,996,437</u>	<u>9,008,710</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>11,784,055</u>	<u>8,864,373</u>	<u>20,648,428</u>
<b>Net Position</b>			
Net investment in capital assets	8,795,102	14,694,595	23,489,697
Restricted for capital projects	3,309,101	2,316,370	5,625,471
Unrestricted	<u>(9,397,172)</u>	<u>(3,167,445)</u>	<u>(12,564,617)</u>
<b>Total Net Position</b>	<u>\$ 2,707,031</u>	<u>\$ 13,843,520</u>	<u>\$ 16,550,551</u>

The accompanying notes are an integral part of this statement.  
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**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
<b>Operating Revenues</b>			
Charges for services	\$ 2,035,522	\$ 1,953,917	\$ 3,989,439
Rental income	106,645	-	106,645
Operating grants	100,000	42,000	142,000
Miscellaneous	31,025	45,359	76,384
Total Operating Revenues	<u>2,273,192</u>	<u>2,041,276</u>	<u>4,314,468</u>
<b>Operating Expenses</b>			
Personnel services	583,998	486,690	1,070,688
Operating	1,013,558	761,917	1,775,475
Depreciation	621,714	900,819	1,522,533
Total Operating Expenses	<u>2,219,270</u>	<u>2,149,426</u>	<u>4,368,696</u>
<b>Operating income (loss)</b>	53,922	(108,150)	(54,228)
<b>Nonoperating Expenses</b>			
Interest expense and fees	(208,190)	(150,664)	(358,854)
Total Nonoperating Expenses	<u>(208,190)</u>	<u>(150,664)</u>	<u>(358,854)</u>
<b>Net loss</b>	(154,268)	(258,814)	(413,082)
<b>Change in Net Position</b>	(154,268)	(258,814)	(413,082)
Total Net Position, beginning of year	<u>2,861,299</u>	<u>14,102,334</u>	<u>16,963,633</u>
<b>Total Net Position, end of year</b>	<u>\$ 2,707,031</u>	<u>\$ 13,843,520</u>	<u>\$ 16,550,551</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Water</b>	<b>Sewer</b>	<b>Total</b>
<b>Cash flows from operating activities</b>			
Cash received from customers and users	\$ 1,867,331	\$ 1,511,171	\$ 3,378,502
Cash received from other governments	-	151,197	151,197
Cash payments to developers	(1,510)	(1,360)	(2,870)
Other operating cash receipts	23,386	26,058	49,444
Cash payments to suppliers	(1,049,191)	(761,914)	(1,811,105)
Cash payments to employees for services	(529,908)	(412,013)	(941,920)
Net cash provided by operating activities	<u>310,108</u>	<u>513,139</u>	<u>823,247</u>
<b>Cash flows from capital and related financing activities</b>			
Purchase of capital assets	(636,977)	(308,004)	(944,981)
Current year construction of capital assets	(235,433)	(72,000)	(307,433)
Payment on interfund advance	-	(49,000)	(49,000)
Proceeds from new debt	3,424,688	2,425,587	5,850,275
Principal paid on capital debt	(110,319)	(188,858)	(299,177)
Interest paid on capital debt	(177,245)	(132,155)	(309,400)
Net cash provided by capital and related financing activities	<u>2,264,714</u>	<u>1,675,570</u>	<u>3,940,284</u>
Net increase in cash, cash equivalents and restricted cash	2,574,822	2,188,709	4,763,531
Cash, cash equivalents and restricted cash - beginning of year	<u>1,169,256</u>	<u>1,431,204</u>	<u>2,600,460</u>
Cash, cash equivalents and restricted cash - end of year	<u>\$ 3,744,078</u>	<u>\$ 3,619,913</u>	<u>\$ 7,363,991</u>
<b>Reconciliation to Statement of Net Position:</b>			
Cash and cash equivalents	420,551	1,301,317	1,721,868
Restricted cash	<u>3,323,527</u>	<u>2,318,596</u>	<u>5,642,123</u>
	<u>\$ 3,744,078</u>	<u>\$ 3,619,913</u>	<u>\$ 7,363,991</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>			
Operating income (loss)	\$ 53,922	\$ (108,150)	\$ (54,228)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation	621,714	900,819	1,522,533
Projects under construction adjustments	33,012	-	33,012
Net change in operating assets and liabilities			
Due from customers	(53,140)	(51,554)	(104,694)
Due from other governments	-	9,185	9,185
Other receivables	(100,000)	-	(100,000)
Other assets	(95,126)	-	(95,126)
Deferred outflows of resources	6,411	2,926	9,337
Accounts payable	26,482	2	26,484
Accrued liabilities	28,838	27,354	56,192
Escrow deposits	(1,510)	(1,360)	(2,870)
Net pension liability	11,202	25,097	36,299
Deferred inflows of resources	(223,662)	(289,214)	(512,876)
Interfund activity	1,965	(1,965)	-
Net cash provided by operating activities	<u>\$ 310,108</u>	<u>\$ 513,139</u>	<u>\$ 823,247</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Entity**

The City of Brunswick, Maryland (the City) was incorporated in 1890 and is currently organized under the provisions of a mayor-council form of government. The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units.

Accounting principles generally accepted in the United States of America require that the reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria provided in Governmental Accounting Standards Board Codification Section 2100 have been considered and there are no agencies or entities which should be presented with the City.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The City follows GASB 62 in applying GASB guidance to its proprietary activities, which incorporates Financial Accounting Standards Board statements and interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements.

**Government-wide and Fund Financial Statements**

The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements. The statement of net position and the statement of activities report information about the City as a whole. For the most part, the effect of interfund activity has been removed from these statements. These statements include the financial activities of the primary government. The statements distinguish between those activities of the City that are governmental and those that are considered business-type activities.

**NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Government-wide and Fund Financial Statements**

The statement of net position presents the financial condition of the governmental and business-type activities of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental activities and for business-type activities of the City. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods and services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the City.

In the fund financial statements, financial transactions and accounts of the City are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and managerial requirements.

The following is a brief description of the specific funds used by the City in fiscal year 2020:

**Governmental Fund Types**

General Fund – This fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund accounts for the normal recurring activities of the City, (i.e., public safety, public works, parks and recreation, general government, etc.). These activities are funded principally by property and income taxes on individuals and businesses, and grants from other governmental units.

Capital Projects Fund – This fund accounts for the purchase, construction or renovation of major general fixed assets over an extended period of time (other than those financed by the Proprietary Funds).

NOTE 1- **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Government-wide and Fund Financial Statements**

**Proprietary Fund Types**

Enterprise Funds – Water and sewer services are accounted for in Enterprise Funds. The primary measurement focus is upon the determination of net income, financial position, and cash flow. The generally accepted accounting principles are similar to those used in the private business sector.

**Measurement focus, basis of accounting, and financial statement presentation**

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. This approach differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental fund.

Net position is reported as restricted when constraints placed on net position use are externally imposed by grantors or contributors. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when cash is received and when amounts to be received are both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers all revenues as available if they are collected within 60 days after year-end.

Expenditures generally are recorded when the related liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

NOTE 1- **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Measurement focus, basis of accounting, and financial statement presentation**

Business-type activities and all proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**Budgets and Budgetary Accounting**

The budget document is a comprehensive financial plan showing all revenues and expenditures expected for the General Fund, Capital Projects Fund, and the Proprietary Funds of the City. Budgets are adopted on an annual cycle for all funds, except the Capital Projects Fund, which adopts a project-length budget on an annual basis.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

Department Heads submit their proposed operating and capital budgets for the fiscal year commencing the following July 1 to the City Administrator for review.

Department Heads work closely with the City Administrator to compile a Five-Year Capital Improvement Plan. A draft budget is then presented to Department Heads and the Finance Committee for review.

The draft budget is presented to the Mayor and upon preliminary approval by the Mayor, the City Administrator and Accountant present the budget to Mayor and Council.

Public hearings are required by law to be scheduled by City officials with approval of the Mayor and Council.

Prior to the commencement of the fiscal year, the property tax rate is set and the budget is adopted via special ordinance.

Appropriations lapse at the end of the fiscal year.

During the year, the Mayor and Council may amend the budget by ordinance.

**NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Cash, Cash Equivalents, and Investments**

For purposes of the statement of cash flows, the City considers cash on hand, demand deposits, money market accounts, the Maryland Local Governmental Investment Pool (MLGIP), and all highly liquid investments and debt instruments with maturities of three months or less from the date of acquisition to be cash and cash equivalents. Generally, cash resources of the individual funds are combined to form a pool of cash and investments. Investments consist primarily of certificates of deposit. Investments are carried at market value in all funds. Investment income earned as a result of pooling is distributed to the appropriate funds based on the ending balance of cash and investments of each fund.

**Receivables and Uncollectible Accounts**

Significant receivables include amounts from customers primarily for utility services. These receivables are due within one year. For the year ended June 30, 2020, the City determined that no allowance for uncollectible accounts was necessary as all accounts are deemed collectible.

**Short-term Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the statement of net position. Short-term interfund loans are classified as "interfund receivables/payables."

**Prepaid Items**

Payments made to vendors for services that will benefit periods beyond June 30, 2020 are recorded as prepaid items. In the governmental fund financial statements, reported prepaid items are equally offset in the fund balance as nonspendable, which indicates they do not constitute "available spendable resources" even though they are a component of total assets.

NOTE 1- **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Capital Assets**

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. The capitalization threshold for infrastructure has been established at \$10,000. Capital assets purchased or acquired are recorded at cost or, if donated, at the estimated fair market value upon receipt. Depreciation of property and equipment is computed on the straight-line method for financial reporting purposes. Depreciation is provided for over the estimated useful lives of the assets based on the following guidelines:

Buildings	20 – 50 years
Improvements	10 – 50 years
Software	3 – 5 years
Vehicles	3 – 5 years
Machinery & equipment	3 – 10 years

**Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation, compensatory, and sick pay benefits. Employees are entitled to receive payment for all unused vacation and compensatory hours at the conclusion of their employment. Accumulated vacation and compensatory hours are accrued when incurred in the government-wide and proprietary fund financial statements.

**Deferred Outflows / Inflows of Resources**

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that period.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that period.

**NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fund Balance**

The City has implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions for its governmental funds. Under GASB Statement No. 54, fund balances are required to be reported according to the following classifications:

Nonspendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted fund balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance – Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the City's highest level of decision-making authority, the Mayor and Council. Committed fund balance in the governmental funds include \$39,983 in collected impact fees and \$66,450 for the Brunswick Heritage Museum.

Assigned fund balance – Amounts that are constrained by the City's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the Mayor and Council, or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances. Assigned fund balance in the governmental funds include \$566,360 for the remaining capital lease obligations of nine separate capital leases, \$6,124 for the Berlin Cemetery project and \$2,850,809 for future capital projects.

Unassigned fund balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the City's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

**NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Net Position**

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets, plus any proceeds remaining in cash and investments. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

**Interfund Transactions**

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. For the year ended June 30, 2020, the General Fund transferred \$992,730 to the Capital Projects Fund to finance capital purchases and projects.

During fiscal year 2019, the General Fund advanced \$243,806 to the Sewer Fund for the purchase of a sewer camera. The Sewer Fund will make five annual payments of \$49,000 to the General Fund. As of June 30, 2020, \$145,806 was reported as an Advance from/to the General & Sewer Fund.

**Estimates**

The preparation of basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

**NOTE 2- CASH, INVESTMENTS, AND EQUITY IN POOL INVESTED CASH**

**Credit Risk**

Credit risk is defined as the risk that an issuer or other counterparts to an investment in debt securities will not fulfill its obligation. The City shall invest only in the following types of securities, which are authorized by the State:

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 2- CASH, INVESTMENTS, AND EQUITY IN POOL INVESTED CASH**

(Continued)

- Obligations of U.S. governmental agencies
- Fully insured or collateralized certificates of deposit
- Repurchase agreements and reverse repurchase agreements not to exceed 360 days to stated maturity
- Bankers acceptances with the highest quality letter and numerical rating

**Credit Risk**

- Municipal securities with the highest quality letter and numerical rating
- Money market mutual funds containing securities of U.S. governmental agencies
- Local Government Investment Pool administered by the State Treasurer

The City's investment policy states that collateralization is required on bank accounts, certificates of deposit, and repurchase agreements at 102% of the market value of principal and accrued interest for balances not covered by the Federal Deposit Insurance Corporation (FDIC).

The City's investments have received the following ratings by Standard & Poor's: Maryland Local Government Investment Pool (MLGIP) rated AAAM. There are no ratings on the certificates of deposit.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Custodial credit risk for investments exists when, in the event of the failure of the counterparty to a transaction, a government may be unable to recover the value of investment or collateral securities that are in the possession of an outside party. As of year-end, the City's carrying amount of deposits was \$12,527,817; the bank balance was \$12,564,859 and cash on hand was \$2,750. The City's deposits were fully covered by the Federal Deposit Insurance Corporation and collateral held by the pledging financial institution as of June 30, 2020.

Included in cash and cash equivalents, the City had \$140,419 invested in the Maryland Local Government Investment Pool (MLGIP) as of June 30, 2020.

The City's cash and investments as of June 30, 2020, as presented in the Statement of Net Position, reconciled to the City's deposits and investments, are as follows:

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 2- CASH, INVESTMENTS, AND EQUITY IN POOL INVESTED CASH**  
(Continued)

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Cash and cash equivalents	\$ 3,908,108	\$ 1,721,868	\$ 5,629,976
Restricted cash and investments	<u>1,258,469</u>	<u>5,642,123</u>	<u>6,900,592</u>
	<u>\$ 5,166,577</u>	<u>\$ 7,363,991</u>	<u>\$ 12,530,568</u>

**Custodial Credit Risk**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Cash on hand	\$ 2,750	\$ -	\$ 2,750
Deposits in banks	4,694,056	7,363,991	12,058,047
Certificates of deposit	329,352	-	329,352
Investment pools (MLGIP)	<u>140,419</u>	<u>-</u>	<u>140,419</u>
	<u>\$ 5,166,577</u>	<u>\$ 7,363,991</u>	<u>\$ 12,530,568</u>

As of June 30, 2020, the City had the following investments:

<b><u>Investment Type (All funds)</u></b>	<b><u>Fair Value</u></b>	<b>Investment Maturities</b>		<b><u>% of Portfolio</u></b>
		<b><u>&lt; 1 Year</u></b>	<b><u>1-5 Years</u></b>	
Certificate of deposit	\$ 312,494	\$ 312,494	\$ -	94.88%
Certificate of deposit restricted	<u>16,858</u>	<u>16,858</u>	<u>-</u>	<u>5.12%</u>
	<u>\$ 329,352</u>	<u>\$ 329,352</u>	<u>\$ -</u>	<u>100.00%</u>

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer, not applicable to investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds, and external investment pools or other pooled investments. All of the City's portfolio is invested in debt instruments (certificates of deposit).

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 2- CASH, INVESTMENTS, AND EQUITY IN POOL INVESTED CASH**  
(Continued)

**Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's policy is not explicit as to how interest rate risk is managed. The interest rate in the MLGIP fluctuates throughout the year. The applicable interest rates as of June 30, 2020 were 0.42% for the MLGIP and between 0.15% and 1.50% for the certificates of deposit.

**NOTE 3- UNEARNED REVENUE**

Unearned revenue arises in governmental funds when revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue also arises, in both governmental and proprietary funds, when resources are received by the government before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, revenue is recognized. Unearned revenue in the proprietary funds amounted to \$8,935,345 due to the government not having a legal claim to the funds.

**NOTE 4- PROPERTY TAXES**

The City's property taxes are levied each July 1 at rates enacted by the Mayor and Council on the total assessed value as determined by the Maryland State Department of Assessments and Taxation.

Property taxes become delinquent on October 1. Interest accrues at 1% monthly for delinquent property taxes. Tax liens on real property are sold at public auction the second Monday in May on taxes delinquent since October 1 of the current fiscal year. Total assessed value on which levies were made for the year ended June 30, 2020 was \$679,298,493. The property tax rate was \$0.41 per \$100 of assessed value.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 5- CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020 was as follows:

<u>Governmental Activities</u>	<u>Balance</u> <u>July 1, 2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2020</u>
Capital assets, not being depreciated					
Land and land improvements	\$ 470,185	\$ 67,389	\$ -	\$ -	\$ 537,574
Historical Collections	58,736	-	-	-	58,736
Projects under construction	146,306	576,372	-	(81,135)	641,543
Total capital assets not being depreciated	<u>675,227</u>	<u>643,761</u>	<u>-</u>	<u>(81,135)</u>	<u>1,237,853</u>
Capital assets, being depreciated					
Buildings	1,384,458	-	-	-	1,384,458
Improvements	4,178,052	7,231	-	13,514	4,198,797
Infrastructure	6,152,428	285,919	-	67,621	6,505,968
Machinery and equipment	1,397,150	33,842	-	-	1,430,992
Vehicles	1,311,486	481,321	-	-	1,792,807
Software	81,544	-	-	-	81,544
Total capital assets being depreciated	<u>14,505,118</u>	<u>808,313</u>	<u>-</u>	<u>81,135</u>	<u>15,394,566</u>
Less: accumulated depreciation	<u>(5,353,416)</u>	<u>(769,499)</u>	<u>-</u>	<u>-</u>	<u>(6,122,915)</u>
Total capital assets being depreciated, net	<u>9,151,702</u>	<u>38,814</u>	<u>-</u>	<u>81,135</u>	<u>9,271,651</u>
Governmental Activities capital assets, net	<u>\$ 9,826,929</u>	<u>\$ 682,575</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,509,504</u>

Depreciation expense was charged to functions/programs as follows:

**Governmental activities:**

General government	\$ 72,238
Public safety	85,986
Public works	530,803
Parks and recreation	<u>80,472</u>
Total depreciation expense - Governmental activities	<u>\$ 769,499</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 5- CAPITAL ASSETS (Continued)**

<u>Business-type Activities</u>	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers &amp; Adjustments</u>	<u>Balance June 30, 2020</u>
Capital assets, not being depreciated					
Land and land improvements	\$ 28,068	\$ -	\$ -	\$ -	\$ 28,068
Projects under construction	61,925	307,433	-	(33,012)	336,346
Total capital assets not being depreciated	<u>89,993</u>	<u>307,433</u>	<u>-</u>	<u>(33,012)</u>	<u>364,414</u>
Capital assets, being depreciated					
Buildings and improvements	9,089,874	-	-	-	9,089,874
Infrastructure	36,075,597	574,939	-	-	36,650,536
Machinery and equipment	2,295,423	154,142	-	-	2,449,565
Vehicles	119,410	215,900	-	-	335,310
Total capital assets being depreciated	47,580,304	944,981	-	-	48,525,285
Less: accumulated depreciation	<u>(21,544,972)</u>	<u>(1,522,533)</u>	<u>-</u>	<u>-</u>	<u>(23,067,505)</u>
Total capital assets being depreciated, net	<u>26,035,332</u>	<u>(577,552)</u>	<u>-</u>	<u>-</u>	<u>25,457,780</u>
Business-type Activities capital assets, net	<u>\$ 26,125,325</u>	<u>\$ (270,119)</u>	<u>\$ -</u>	<u>\$ (33,012)</u>	<u>\$ 25,822,194</u>

Depreciation expense was charged to functions/programs as follows:

**Business-type activities**

Water	\$ 621,714
Sewer	<u>900,819</u>
Total depreciation expense - Business-type activities	<u>\$ 1,522,533</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 6- LONG-TERM DEBT OBLIGATIONS**

Debt outstanding as of June 30, 2020 is as follows:

<u>Governmental Activities Debt</u>	<u>Rate</u>	<u>Amount</u>
2012 Tax-Exempt Bond payable to PNC Bank Due 2030; Annual principal and interest payments fluctuate throughout the life of the bonds	2.90%	\$ 175,773
2019 Public Improvement Bonds to BB&T (15% allocated to Governmental Activities); Due 2039; Annual principal and interest payments fluctuate throughout the life of the bonds	2.00% - 5.00%	900,000
Capital Lease - audio/visual equipment; Due 2021; Annual principal and interest payments of approximately \$2,500	9.50%	3,456
Capital Lease - IT equipment; Due 2022; Annual principal and interest payments of approximately \$18,000	6.30%	36,715
Capital Lease - security system; Due 2022; Annual principal and interest payments of approximately \$4,800	9.63%	10,288
Capital Lease - copier/printer equipment; Due 2022; Annual principal and interest payments of approximately \$10,600	2.56%	25,046
Capital Lease - imaging system; Due 2022; Annual principal and interest payments of approximately \$2,400	7.20%	5,447
Capital Lease - global search software; Due 2022; Annual principal and interest payments of approximately \$4,800	6.37%	9,849
Capital Lease - five vehicles; Due 2023; Annual principal and interest payments of approximately \$42,900	16.07%	105,190
Capital Lease - keycard access and server; Due 2023; annual principal and interest payments of approximately \$1,410	9.87%	55,041
Capital Lease - four vehicles; Due 2025; annual principal and interest payments of approximately \$46,300	20.16%	131,761
Capital Lease - Vac-Con truck; Due 2023; annual principal and interest payments of approximately \$46,400	3.56%	<u>183,568</u>
		<u>\$ 1,642,134</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 6- LONG-TERM DEBT OBLIGATIONS (Continued)**

Debt outstanding as of June 30, 2020 is as follows:

<u>Enterprise Debt</u>	<u>Rate</u>	<u>Amount</u>
2004 I&I Water Quality Bond to the Maryland Water Quality Financing Administration; Due 2024; Annual principal and interest payments of approximately \$27,000	0.40%	\$ 108,690
Drinking Water Bond - Reservoir Cover to the Maryland Water Quality Financing Administration; Due 2026; Annual principal and interest payments of approximately \$25,000	1.10%	116,704
2012 Tax-Exempt Bond payable to PNC Bank; Due 2030; Annual principal and interest payments fluctuate throughout the life of the bonds	2.90%	1,926,779
2019 Public Improvement Bonds to BB&T (85% allocated to Business-Type Activities); Due 2039; Annual principal and interest payments fluctuate throughout the life of the bonds	2.00% - 5.00%	5,100,000
Capital Lease - IT equipment; Due 2022; Annual principal and interest payments of approximately \$6,500	6.30%	12,813
Capital Lease - copier/printer equipment; Due 2022; Annual principal and interest payments of approximately \$1,000	2.56%	2,482
Capital Lease - security system; Due 2022; Annual principal and interest payments of approximately \$255	9.63%	553
Capital Lease - keycard access and server; Due 2023; annual principal and interest payments of approximately \$330	9.87%	12,818
Capital Lease - two vehicles; Due 2025; annual principal and interest payments of approximately \$11,500	22.76%	29,281
Capital Lease - Vac-Con truck; Due 2023; annual principal and interest payments of approximately \$30,900	3.56%	122,378
Total Enterprise Fund Debt		<u>\$ 7,432,498</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 6- LONG-TERM DEBT OBLIGATIONS (Continued)**

Debt service requirements, including capital lease payments, are as follows:

	<u>General Government</u>		<u>Enterprise</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 135,610	\$ 49,754	\$ 406,277	\$ 240,770
2022	202,417	65,138	431,081	231,525
2023	184,066	60,540	442,632	218,131
2024	208,703	46,854	471,333	202,736
2025	73,287	34,051	412,671	182,710
2026-2030	301,051	106,976	2,225,832	653,307
2031-2035	247,500	52,132	1,402,500	295,412
2036-2040	289,500	18,942	1,640,500	107,339

**Interest expense**

For the year ended June 30, 2020, total interest was \$483,833 and reported as follows: interest expense of \$124,979 for governmental activities and \$358,854 for business-type activities.

**Changes in Long-Term Liabilities**

During the year ended June 30, 2020 the following changes occurred in long-term liabilities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in 1 year</u>
<b>Governmental activities:</b>					
Bonds payable	\$ 186,781	\$ 900,000	\$ (11,008)	\$ 1,075,773	\$ 42,955
Unamortized bond premium	-	99,243	-	99,243	-
Capital leases	340,072	399,920	(173,631)	566,361	92,655
Governmental activities - Long-term liabilities	<u>\$ 526,853</u>	<u>\$ 1,399,163</u>	<u>\$ (184,639)</u>	<u>\$ 1,741,377</u>	<u>\$ 135,610</u>
<b>Business-type activities:</b>					
Bonds payable	\$ 2,406,160	\$ 5,100,000	\$ (253,987)	\$ 7,252,173	\$ 205,931
Unamortized bond premium	-	562,377	-	562,377	-
Capital leases	37,617	187,898	(45,190)	180,325	200,346
Business-type activities - Long-term liabilities	<u>\$ 2,443,777</u>	<u>\$ 5,850,275</u>	<u>\$ (299,177)</u>	<u>\$ 7,994,875</u>	<u>\$ 406,277</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 6- LONG-TERM DEBT OBLIGATIONS (Continued)**

During fiscal year 2007, the City issued \$36,310,000 in Special Obligation Bonds for the Brunswick Crossing Special Tax District. The bonds are not a liability to the City nor are they backed by the full faith and credit of the City. The City by Ordinance created a special tax district whereby a special tax will be levied by the City on real property located within the Special Tax District. The special taxes are expected to be levied in subsequent years.

**NOTE 7- EMPLOYEE BENEFITS**

Cost sharing Multiple Employer Pension Plan:

Plan description

All permanent employees of the City that work more than 500 hours per fiscal year are provided retirement benefits through the Employee's Contributory Pension System of the State of Maryland ("Pension System").

The Pension System is a defined-benefit plan and multiple employer system. The plan involves state-wide participation of employees from numerous other state and local governmental units. The system is administered by the Maryland State Retirement Agency pursuant to the Annotated Code of Maryland.

Effective July 2006, the City began participation in the State of Maryland's Alternate Contributory Pension Plan. Under this plan, members may retire after 30 years of service or the attainment of age 62 with five years of service, age 63 with four years of service, age 64 with three years of service or age 65 or over with two years of service. Employees are required to contribute 7% of their base salaries. The revised plan also requires an employer contribution from the City. The benefit formula changed as a result of the revisions to provide benefits based on service before and after June 30, 1998.

Effective July 2011, the City began participation in the State of Maryland's Reformed Contributory Pension Benefit. Under this benefit, members may retire at the attainment of age 65 with 10 years of service or based on the Rule of 90 (sum of age and service equal 90). All future permanent employees will participate in this plan.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among Systems and employers.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 7- EMPLOYEE BENEFITS** (Continued)

The Maryland State Retirement and Pension System does not prepare or maintain separate actuarial reports for the participating governmental units. The Maryland State Retirement and Pension System issues a comprehensive annual financial report each year. The report can be obtained from the agency's office at:

Maryland State Retirement and Pension System  
 120 East Baltimore Street  
 Baltimore, Maryland 21202

The total contributions from the employees for the years ended June 30 were:

2012	\$133,685
2013	144,206
2014	146,700
2015	154,964
2016	144,022
2017	151,976
2018	175,372
2019	191,873
2020	202,917

The City also contributed to the System, in amounts equal to 100% of the required contributions for the years ended June 30:

2012	\$128,921
2013	109,297
2014	127,454
2015	138,013
2016	115,190
2017	108,053
2018	121,337
2019	146,025
2020	186,107

Total pension expense for the year ended June 30, 2020 was \$447,953.

**Key actuarial methods and assumptions:**

Actuarial	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Inflation	2.60% general, 3.10% wage
Salary increases	3.10% to 8.35% including inflation
Discount rate	7.40%
Investment rate of return	7.40%
Mortality	Fully generational – Pub-2010/MP2018
Actuarial valuation date	June 30, 2019

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 7- EMPLOYEE BENEFITS (Continued)**

**Discount rate**

A single discount rate of 7.40% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.40%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the net pension liability**

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 7.40%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

<b>System</b>	<b>1% Decrease to 6.40%</b>	<b>Current Discount</b>	<b>1% Increase to 8.40%</b>
Employees Pension (muni)	\$ 2,007,777	\$ 1,466,704	\$ 1,013,575

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 8- DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES**

For the year ended June 30, 2020, the City reported deferred outflows and inflows of resources related to the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of pension assumptions	\$ 18,001	\$ 33,117
Difference between actual and expected experience		70,638
Net difference between projected and actual earnings on pension plan investments	25,735	
Change in proportionate share	150,929	273,766
City contributions subsequent to the measurement date	<u>186,107</u>	<u>-</u>
	<u>\$ 380,772</u>	<u>\$ 377,521</u>
Other deferred inflows:		
Connection charges		41,312
Developer contributions		<u>8,894,033</u>
		<u>\$ 9,312,866</u>

Deferred outflows of resources of \$186,107 related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows for the years ending June 30:

2021	\$ 12,432
2022	74,107
2023	41,525
2024	15,745
2025	<u>39,047</u>
	<u>\$ 182,856</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2020**

**NOTE 9- GRANTS FROM GOVERNMENTAL UNITS**

Federal and state governmental units represent an important source of supplementary funding used to finance construction, maintenance, employment programs, and other activities beneficial to the community. The grants received by the City specify the purpose for which the grant funds are to be used, and such grants are subject to audit by the granting agency or its representative. For the year ended June 30, 2020, the City's federal grant expenditures did not exceed \$750,000; therefore, they are not subject to the Single Audit Act.

**NOTE 10- COMMITMENTS AND CONTINGENCES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although it is believed by management that such disallowances will be immaterial.

**NOTE 11- RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City's general liability risks are financed through the City's participation in the Local Government Insurance Trust (LGIT). The City pays an annual premium to LGIT for its general insurance coverage. The City has coverage of \$1,000,000 for each occurrence under commercial general liability and automobile liability. The annual aggregate limit is \$3,000,000 under the commercial policy and is the most the Trust will pay under the City's agreement. In addition, the City carries property insurance limited to \$30,129,537. The City continues to carry commercial insurance for employee health, accident insurance and workers compensation. Settled claims resulting from these risks have not exceeded insurance coverage, and no significant reductions in insurance coverage have occurred in any of the past three fiscal years.

**NOTE 12 - RESTRICTED NET POSITION**

Restricted net position represents unspent bond proceeds restricted for specific capital projects for both the Governmental and Business-Type Activities. Unspent balances are as follows as of June 30, 2020:

Governmental Activities	\$ 992,730
Business-Type Activities	<u>5,625,471</u>
	<u>\$ 6,618,201</u>

**NOTE 13- SUBSEQUENT EVENTS**

U.S. and global business and financial markets have been severely impacted by the Coronavirus pandemic. The potential impacts on the City's revenues, expenses, and cash flows cannot be determined at this time. All subsequent events have been evaluated through \_\_\_\_, 2021, which is the date the financial statements were available to be issued. This review and evaluation revealed no other material events or transaction which would require an adjustment to or disclosure in the accompanying financial statements.

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**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget to Actual - General Fund**  
**For the Year Ended June 30, 2020**

	Original Budget	Final Appropriated Budget	(Budgetary Basis) Actual	Variance with Final Budget- Positive (Negative)
<b>REVENUES</b>				
<b>Taxes</b>	\$ 3,447,850	\$ 3,447,850	\$ 3,935,349	\$ 487,499
<b>Licenses and Permits</b>	114,500	114,500	121,758	7,258
<b>Intergovernmental Revenues</b>	1,901,400	1,901,400	1,526,868	(374,532)
<b>Service Charges</b>				
User Fees	191,800	191,800	182,502	(9,298)
Waste Collection and Disposal	298,100	298,100	288,534	(9,566)
<b>Total Service Charges</b>	<u>489,900</u>	<u>489,900</u>	<u>471,036</u>	<u>(18,864)</u>
<b>Fines and Forfeitures</b>	10,000	10,000	15,702	5,702
<b>Miscellaneous Revenues</b>	224,000	224,000	489,569	265,569
<b>Total Revenues</b>	<u>\$ 6,187,650</u>	<u>\$ 6,187,650</u>	<u>\$ 6,560,282</u>	<u>\$ 372,632</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Mayor & Council	\$ 92,200	\$ 92,200	\$ 109,113	\$ (16,913)
Financial Administration	774,000	774,000	785,192	(11,192)
Planning, Zoning, & Enforcement	407,150	407,150	384,390	22,760
<b>Total General Government</b>	<u>1,273,350</u>	<u>1,273,350</u>	<u>1,278,695</u>	<u>(5,346)</u>
<b>Public Safety</b>				
Police Department	2,050,400	2,136,742	1,960,103	176,639
Fire and Rescue Contributions	40,000	40,000	46,436	(6,436)
<b>Total Public Safety</b>	<u>2,090,400</u>	<u>2,176,742</u>	<u>2,006,539</u>	<u>170,203</u>
<b>Public Works</b>				
Highways and Streets	1,502,400	1,888,162	2,071,390	(183,228)
<b>Total Public Works</b>	<u>1,502,400</u>	<u>1,888,162</u>	<u>2,071,390</u>	<u>(183,228)</u>

The accompanying notes are an integral part of this schedule.

**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget to Actual - General Fund**  
**For the Year Ended June 30, 2020**

For the Year Ended June 30, 2020	Original Budget	Final Appropriated Budget	(Budgetary Basis) Actual	Variance with Final Budget- Positive (Negative)
<b>Waste Collection and Disposal</b>	370,000	370,000	392,667	(22,667)
<b>Recreation and Culture</b>				
Parks	94,200	94,200	81,407	12,793
Pool	85,700	85,700	91,187	(5,487)
Skate Park	-	-	24	(24)
Berlin Cemetery	40,000	40,000	-	40,000
Campground	24,900	24,900	19,552	5,348
Special Events	118,200	118,200	88,360	29,840
<b>Total Recreation and Culture</b>	363,000	363,000	280,530	82,470
<b>Economic Development</b>				
Economic Development	118,300	118,300	70,444	47,856
Economic Development Commission	76,900	76,900	23,000	53,900
<b>Total Economic Development</b>	195,200	195,200	93,444	101,756
<b>Miscellaneous</b>				
Contributions & Donations	135,500	135,500	112,295	23,205
<b>Total Miscellaneous</b>	135,500	135,500	112,295	23,205
<b>Debt Service</b>	260,300	260,300	309,618	(49,318)
<b>Total Expenditures</b>	6,190,150	6,662,254	6,545,178	117,076
<b>Other Financing Sources (Uses)</b>				
Transfers	-	(1,518,201)	(992,730)	525,471
Sale of capital assets	2,500	2,500	4,260	1,760
Premium on bonds issued	-	-	99,243	99,243
Debt proceeds	-	1,990,305	1,299,920	(690,385)
<b>Total Other Financing Sources (Uses)</b>	2,500	474,604	410,693	(63,911)
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 425,797</u>	<u>\$ 425,797</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Schedule of the City's Proportionate Share of the Net Pension Liability**

<b>For the Year Ended June 30</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
City's proportion of the net pension liability	0.007111082%	0.006084879%	0.004865486%	0.005913001%	0.006547945%	0.005469283%
City's proportionate share of the net pension liability	\$ 1,466,704	\$ 1,276,705	\$ 1,147,964	\$ 1,395,115	\$ 1,360,775	\$ 970,619
Covered-employee payroll	\$ 2,855,987	\$ 2,487,954	\$ 2,284,090	\$ 2,187,278	\$ 2,139,205	\$ 2,077,008
City's proportionate share of net pension liability as a percentage of its covered-employee payroll	51.36%	51.32%	50.26%	63.78%	63.61%	46.73%
Plan Fiduciary Net position as a % of total pension liability	72.34%	71.18%	69.38%	65.79%	68.78%	71.87%

**CITY OF BRUNSWICK, MARYLAND**  
**Schedule of Contributions and Related Ratios**

<b>For the Year Ended June 30</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Contractually required contribution	\$ 186,107	\$ 146,025	\$ 121,337	\$ 108,053	\$ 115,190	\$ 138,013
Actual contribution	(186,107)	(146,025)	(121,337)	(108,053)	(115,190)	(138,013)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 2,855,987	\$ 2,487,954	\$ 2,284,090	\$ 2,187,278	\$ 2,139,205	\$ 2,077,008
Contributions as a percentage of covered-employee payroll	6.52%	5.87%	5.31%	4.94%	5.38%	6.64%

The accompanying notes are an integral part of this schedule.  
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT  
AUDITING STANDARDS***

**Mayor and City Council  
City of Brunswick, Maryland**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund, of the City of Brunswick, Maryland, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Brunswick, Maryland's basic financial statements, and have issued our report thereon dated \_\_\_\_\_, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Brunswick, Maryland's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Brunswick, Maryland's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Brunswick, Maryland's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Brunswick, Maryland's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**DeLeon and Stang, CPAs and Advisors  
Frederick, Maryland  
\_\_\_\_\_, 2021**

# General Ledger

## Budget Status



User: rbruchey  
 Printed: 1/8/2021 - 9:52 AM  
 Period: 1 to 6, 2021

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 10	General Fund							
Dept 10-101	Local Property Tax							
R01	Taxes							
10-101-01-4002	Real Estate Taxes	2,900,000.00	1,519,615.84	1,519,615.84	1,380,384.16	0.00	1,380,384.16	47.60
10-101-01-4004	Additions & Abatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-101-01-4005	Penalty/Int-Delinquent Taxes	30,000.00	1,351.91	1,351.91	28,648.09	0.00	28,648.09	95.49
10-101-01-4006	Discount Allowed on Taxes	-30,000.00	-35,756.74	-35,756.74	5,756.74	0.00	5,756.74	-19.19
10-101-01-4008	Refunds on Real Estate Taxes	0.00	-241.63	-241.63	241.63	0.00	241.63	0.00
10-101-01-4009	Homeowners Credit-Property Tax	5,000.00	4,772.09	4,772.09	227.91	0.00	227.91	4.56
10-101-01-4010	Real Estate Taxes-Public UT	6,500.00	6,603.61	6,603.61	-103.61	0.00	-103.61	0.00
	R01 Sub Totals:	2,911,500.00	1,496,345.08	1,496,345.08	1,415,154.92	0.00	1,415,154.92	48.61
	Revenue Sub Totals:	2,911,500.00	1,496,345.08	1,496,345.08	1,415,154.92	0.00	1,415,154.92	48.61
	Dept 101 Sub Totals:	-2,911,500.00	-1,496,345.08	-1,496,345.08	-1,415,154.92	0.00		
Dept 10-102	Income Taxes							
R01	Taxes							
10-102-01-4030	Income Taxes	640,000.00	545,786.93	545,786.93	94,213.07	0.00	94,213.07	14.72
	R01 Sub Totals:	640,000.00	545,786.93	545,786.93	94,213.07	0.00	94,213.07	14.72
	Revenue Sub Totals:	640,000.00	545,786.93	545,786.93	94,213.07	0.00	94,213.07	14.72
	Dept 102 Sub Totals:	-640,000.00	-545,786.93	-545,786.93	-94,213.07	0.00		
Dept 10-103	Other Local Taxes							
R01	Taxes							
10-103-01-4040	Admission & Amusement Taxes	8,000.00	6,993.30	6,993.30	1,006.70	0.00	1,006.70	12.58
10-103-01-4041	Public Utility Taxes	125,000.00	126,578.05	126,578.05	-1,578.05	0.00	-1,578.05	0.00
	R01 Sub Totals:	133,000.00	133,571.35	133,571.35	-571.35	0.00	-571.35	0.00
	Revenue Sub Totals:	133,000.00	133,571.35	133,571.35	-571.35	0.00	-571.35	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 103 Sub Totals:	-133,000.00	-133,571.35	-133,571.35	571.35	0.00		
Dept 10-104 R05	Special Taxing District							
10-104-01-4050	Developer Agreements							
	Special Taxing-Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R05 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 104 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 10-105 R10	Licenses & Permits							
10-105-02-4060	Licenses & Permits							
10-105-02-4060	Alcoholic Bev/Liquor Licenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-105-02-4061	Amusements Licenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-105-02-4062	Traders Licenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-105-02-4069	Misc. Licenses & Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R10 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R11	Franchise Fees							
10-105-02-4063	Profession&Occupation Licenses	1,000.00	856.31	856.31	143.69	0.00	143.69	14.37
10-105-02-4064	Cable Television Franchise Fee	110,000.00	28,968.98	28,968.98	81,031.02	0.00	81,031.02	73.66
	R11 Sub Totals:	111,000.00	29,825.29	29,825.29	81,174.71	0.00	81,174.71	73.13
	Revenue Sub Totals:	111,000.00	29,825.29	29,825.29	81,174.71	0.00	81,174.71	73.13
	Dept 105 Sub Totals:	-111,000.00	-29,825.29	-29,825.29	-81,174.71	0.00		
Dept 10-110 R21	Grants - Federal Government							
10-110-03-4202	Grant-Public Safety							
	SHSP Homeland Security Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R21 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
10-110-03-4201	FEMA Grants	148,000.00	0.00	0.00	148,000.00	0.00	148,000.00	100.00
10-110-03-4219	Miscellaneous Federal Grants	0.00	4,347.66	4,347.66	-4,347.66	0.00	-4,347.66	0.00
	R30 Sub Totals:	148,000.00	4,347.66	4,347.66	143,652.34	0.00	143,652.34	97.06
	Revenue Sub Totals:	148,000.00	4,347.66	4,347.66	143,652.34	0.00	143,652.34	97.06
	Dept 110 Sub Totals:	-148,000.00	-4,347.66	-4,347.66	-143,652.34	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 10-111	Grants - State Government							
R20	Intergovernmental							
10-111-03-4230	Highway User Revenue	280,000.00	29,415.59	29,415.59	250,584.41	0.00	250,584.41	89.49
10-111-03-4231	HUR Supplemental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R20 Sub Totals:	280,000.00	29,415.59	29,415.59	250,584.41	0.00	250,584.41	89.49
R21	Grant-Public Safety							
10-111-03-4221	State Aid Police Protection	86,500.00	21,906.75	21,906.75	64,593.25	0.00	64,593.25	74.67
10-111-03-4222	Other GOCCP Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4223	License Plate Reader Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4225	SHA Enforcement Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4226	SHA Seatbelt Enforcement Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R21 Sub Totals:	86,500.00	21,906.75	21,906.75	64,593.25	0.00	64,593.25	74.67
R22	Grant-Parks, Rec, Culture							
10-111-03-4251	Program Open Space Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4252	POS Grant - LL Fields at Cmplx	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4253	POS Grant - E Potmc Park Renov	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R22 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R23	Grant-Community Development							
10-111-03-4235	Berlin Cemetary Rehab Grant	13,200.00	0.00	0.00	13,200.00	0.00	13,200.00	100.00
10-111-03-4236	Heritage Museum Grant	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	100.00
10-111-03-4240	Community Legacy Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4245	CDBG Programs	500,000.00	0.00	0.00	500,000.00	0.00	500,000.00	100.00
	R23 Sub Totals:	613,200.00	0.00	0.00	613,200.00	0.00	613,200.00	100.00
R30	Grants-Other Intergovernment							
10-111-03-4227	SHA Administrative Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4260	MDE Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4265	EmPOWER-MD Energy Associator	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	979,700.00	51,322.34	51,322.34	928,377.66	0.00	928,377.66	94.76
	Dept 111 Sub Totals:	-979,700.00	-51,322.34	-51,322.34	-928,377.66	0.00		
Dept 10-112	Grants - County Government							
R20	Intergovernmental							
10-112-03-4271	Tax Equity-Frederick County	1,081,600.00	540,793.00	540,793.00	540,807.00	0.00	540,807.00	50.00
	R20 Sub Totals:	1,081,600.00	540,793.00	540,793.00	540,807.00	0.00	540,807.00	50.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R21	Grant-Public Safety							
10-112-03-4275	County Alcohol/Tobacco Grant	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-112-03-4276	Marijuana Educaton Reimb Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R21 Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
R30	Grants-Other Intergovernment							
10-112-03-4274	County Financial Corp. Grant	1,100.00	1,103.17	1,103.17	-3.17	0.00	-3.17	0.00
10-112-03-4280	TRIPP Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-112-03-4281	TRIPP Grant - EDC Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-112-03-4289	Miscellaneous County Grants	0.00	9,368.25	9,368.25	-9,368.25	0.00	-9,368.25	0.00
	R30 Sub Totals:	1,100.00	10,471.42	10,471.42	-9,371.42	0.00	-9,371.42	0.00
	Revenue Sub Totals:	1,084,700.00	551,264.42	551,264.42	533,435.58	0.00	533,435.58	49.18
	Dept 112 Sub Totals:	-1,084,700.00	-551,264.42	-551,264.42	-533,435.58	0.00		
Dept 10-130 R05	General Government Charges Developer Agreements							
10-130-04-4345	Reimbursements from Developers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R05 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R41	Charges-General Government							
10-130-04-4400	Mayor & Council Bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-130-04-4401	Admin Svcs-Copies,Notary,Faxes	200.00	0.00	0.00	200.00	0.00	200.00	100.00
10-130-04-4402	Competitive Bid Packages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-130-04-4403	NSF Check Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-130-04-4404	NSF Check Redeposit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R41 Sub Totals:	200.00	0.00	0.00	200.00	0.00	200.00	100.00
R42	Charges-Zoning & Planning							
10-130-04-4340	Zoning Fees	15,000.00	18,475.00	18,475.00	-3,475.00	0.00	-3,475.00	0.00
10-130-04-4341	Consulting Review Fee	500.00	0.00	0.00	500.00	0.00	500.00	100.00
10-130-04-4342	Development Review Fee	25,000.00	22,430.00	22,430.00	2,570.00	0.00	2,570.00	10.28
10-130-04-4344	Appeals Filing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R42 Sub Totals:	40,500.00	40,905.00	40,905.00	-405.00	0.00	-405.00	0.00
	Revenue Sub Totals:	40,700.00	40,905.00	40,905.00	-205.00	0.00	-205.00	0.00
	Dept 130 Sub Totals:	-40,700.00	-40,905.00	-40,905.00	205.00	0.00		
Dept 10-132 R46	Public Safety Charges Charges-Public Safety							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-132-04-4410	Police Reports	200.00	115.00	115.00	85.00	0.00	85.00	42.50
	R46 Sub Totals:	200.00	115.00	115.00	85.00	0.00	85.00	42.50
	Revenue Sub Totals:	200.00	115.00	115.00	85.00	0.00	85.00	42.50
	Dept 132 Sub Totals:	-200.00	-115.00	-115.00	-85.00	0.00		
Dept 10-134 R47	PublicWorks/Highways & Streets Charges-Streets,Sidewalks							
10-134-04-4422	Infrastructure Svc Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R47 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R48	Charges-Parking							
10-134-04-4420	Parking Meter Collections	6,000.00	974.85	974.85	5,025.15	0.00	5,025.15	83.75
10-134-04-4421	Parking Permits	2,500.00	1,295.00	1,295.00	1,205.00	0.00	1,205.00	48.20
	R48 Sub Totals:	8,500.00	2,269.85	2,269.85	6,230.15	0.00	6,230.15	73.30
R86	Other Sources							
10-134-04-4423	Infrastructure Insurnce Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R86 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	8,500.00	2,269.85	2,269.85	6,230.15	0.00	6,230.15	73.30
	Dept 134 Sub Totals:	-8,500.00	-2,269.85	-2,269.85	-6,230.15	0.00		
Dept 10-140 R60	Utility Service Charges Charges-Utility							
10-140-04-4431	Interest-UT bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-140-04-4436	Tipping Fees	280,000.00	144,782.68	144,782.68	135,217.32	0.00	135,217.32	48.29
10-140-04-4437	Recycling/Bulk Trash/Compost	6,000.00	1,315.11	1,315.11	4,684.89	0.00	4,684.89	78.08
10-140-04-4441	Settlement Charges	15,000.00	10,300.00	10,300.00	4,700.00	0.00	4,700.00	31.33
10-140-04-4442	Refund-Utility Bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-140-04-4443	Administrative UT Write-offs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	301,000.00	156,397.79	156,397.79	144,602.21	0.00	144,602.21	48.04
	Revenue Sub Totals:	301,000.00	156,397.79	156,397.79	144,602.21	0.00	144,602.21	48.04
	Dept 140 Sub Totals:	-301,000.00	-156,397.79	-156,397.79	-144,602.21	0.00		
Dept 10-150 R50	Recreation Charges Charges-Recreation							
10-150-04-4500	Bike Rodeo Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-150-04-4501	Boater Safety Course	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4502	Hunter Safety Course	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4503	Recreation Miscellaneous Rev.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4504	Potomac River Awareness Day	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4505	Railroad Days Festival Revenue	14,000.00	0.00	0.00	14,000.00	0.00	14,000.00	100.00
10-150-04-4506	Veterans Day Parade Revenue	1,500.00	785.00	785.00	715.00	0.00	715.00	47.67
10-150-04-4507	River Race Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4508	Pool Admissions	12,000.00	16,190.05	16,190.05	-4,190.05	0.00	-4,190.05	0.00
10-150-04-4509	Pool Concessions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4510	Pool Lessons	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4511	Pool Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4512	Pool Passes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4513	Pool Rentals & Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4514	Campground Rentals & Lease	30,000.00	20,750.00	20,750.00	9,250.00	0.00	9,250.00	30.83
10-150-04-4515	Campground Concessions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4516	City Park Building Rental	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
10-150-04-4517	City Park Building Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4518	Tourism Council	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R50 Sub Totals:	60,500.00	37,725.05	37,725.05	22,774.95	0.00	22,774.95	37.64
	Revenue Sub Totals:	60,500.00	37,725.05	37,725.05	22,774.95	0.00	22,774.95	37.64
	Dept 150 Sub Totals:	-60,500.00	-37,725.05	-37,725.05	-22,774.95	0.00		
Dept 10-160 R70	Fines & Forfeitures							
10-160-05-4600	Property Abatements	2,500.00	13,502.59	13,502.59	-11,002.59	0.00	-11,002.59	0.00
10-160-05-4605	Civil Citations	7,500.00	3,800.00	3,800.00	3,700.00	0.00	3,700.00	49.33
10-160-05-4606	Confiscations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-160-05-4607	Parking Fines	1,500.00	480.00	480.00	1,020.00	0.00	1,020.00	68.00
10-160-05-4610	Restitution	0.00	9.47	9.47	-9.47	0.00	-9.47	0.00
	R70 Sub Totals:	11,500.00	17,792.06	17,792.06	-6,292.06	0.00	-6,292.06	0.00
	Revenue Sub Totals:	11,500.00	17,792.06	17,792.06	-6,292.06	0.00	-6,292.06	0.00
	Dept 160 Sub Totals:	-11,500.00	-17,792.06	-17,792.06	6,292.06	0.00		
Dept 10-170 R81	Investment Earnings							
10-170-06-4620	Interest-Investment	3,000.00	433.23	433.23	2,566.77	0.00	2,566.77	85.56
10-170-06-4621	Interest-Bank	147,500.00	2,662.04	2,662.04	144,837.96	0.00	144,837.96	98.20

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R81 Sub Totals:	150,500.00	3,095.27	3,095.27	147,404.73	0.00	147,404.73	97.94
	Revenue Sub Totals:	150,500.00	3,095.27	3,095.27	147,404.73	0.00	147,404.73	97.94
Dept 10-171 R82 10-171-06-4630	Dept 170 Sub Totals: Rents & Concessions Rental Income Rental Income	-150,500.00 4,000.00	-3,095.27 1,210.00	-3,095.27 1,210.00	-147,404.73 2,790.00	0.00 0.00	2,790.00	69.75
	R82 Sub Totals:	4,000.00	1,210.00	1,210.00	2,790.00	0.00	2,790.00	69.75
	Revenue Sub Totals:	4,000.00	1,210.00	1,210.00	2,790.00	0.00	2,790.00	69.75
Dept 10-172 R83 10-172-06-4709	Dept 171 Sub Totals: Contributions & Donations Contributions-Non-Govt Misc.Grants/Donations-Non-Govt	-4,000.00 500.00	-1,210.00 0.00	-1,210.00 0.00	-2,790.00 500.00	0.00 0.00	500.00	100.00
	R83 Sub Totals:	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	Revenue Sub Totals:	500.00	0.00	0.00	500.00	0.00	500.00	100.00
Dept 10-173 R80 10-173-06-4650 10-173-06-4651	Dept 172 Sub Totals: Sales of Property Miscellaneous Revenues Sale of Vehicle/Equipment Sale of Lots/Land	-500.00 3,000.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	-500.00 3,000.00 0.00	0.00 0.00 0.00	3,000.00 0.00	100.00 0.00
	R80 Sub Totals:	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
	Revenue Sub Totals:	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
Dept 10-175 R80 10-175-06-4641 10-175-06-4642 10-175-06-4643 10-175-06-4690 10-175-06-4692 10-175-06-4693	Dept 173 Sub Totals: Other Revenues Miscellaneous Revenues Concessions-Miscellaneous Coke Machine Scrap Metal-Public Works Cash Over/Under Employee Paid Health Insurance Refund-Unemployment Insurance	-3,000.00 0.00 0.00 1,000.00 0.00 69,000.00 0.00	0.00 0.00 -116.75 0.00 35,700.25 0.00	0.00 0.00 -116.75 0.00 35,700.25 0.00	-3,000.00 0.00 1,116.75 0.00 33,299.75 0.00	0.00 0.00 1,116.75 0.00 33,299.75 0.00	0.00 0.00 1,116.75 0.00 33,299.75 0.00	0.00 0.00 111.68 0.00 48.26 0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-175-06-4694	Discounts for Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-175-06-4697	Refunds & Rebates	77,400.00	2,872.75	2,872.75	74,527.25	0.00	74,527.25	96.29
10-175-06-4698	Reimbursements	20,000.00	3,808.08	3,808.08	16,191.92	0.00	16,191.92	80.96
10-175-06-4699	Miscellaneous Revenue	0.00	10,936.11	10,936.11	-10,936.11	0.00	-10,936.11	0.00
10-175-06-4701	State Retirement Credit	68,000.00	72,060.00	72,060.00	-4,060.00	0.00	-4,060.00	0.00
	<b>R80 Sub Totals:</b>	<b>235,400.00</b>	<b>125,260.44</b>	<b>125,260.44</b>	<b>110,139.56</b>	<b>0.00</b>	<b>110,139.56</b>	<b>46.79</b>
R83	Contributions-Non-Govt							
10-175-06-4695	Economic Development Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-175-06-4696	Main Street Project Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>R83 Sub Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
R85	Interfund Transfers							
10-175-08-5105	Transfers From Community Dev.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>R85 Sub Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue Sub Totals:</b>	<b>235,400.00</b>	<b>125,260.44</b>	<b>125,260.44</b>	<b>110,139.56</b>	<b>0.00</b>	<b>110,139.56</b>	<b>46.79</b>
	<b>Dept 175 Sub Totals:</b>	<b>-235,400.00</b>	<b>-125,260.44</b>	<b>-125,260.44</b>	<b>-110,139.56</b>	<b>0.00</b>		
Dept 10-190	Long-term Debt Proceeds							
R86	Other Sources							
10-190-07-5000	Proceeds from New Debt	91,300.00	0.00	0.00	91,300.00	0.00	91,300.00	100.00
	<b>R86 Sub Totals:</b>	<b>91,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>91,300.00</b>	<b>0.00</b>	<b>91,300.00</b>	<b>100.00</b>
	<b>Revenue Sub Totals:</b>	<b>91,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>91,300.00</b>	<b>0.00</b>	<b>91,300.00</b>	<b>100.00</b>
	<b>Dept 190 Sub Totals:</b>	<b>-91,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-91,300.00</b>	<b>0.00</b>		
Dept 10-501	Mayor & Council							
E01	Personnel Costs							
10-501-10-6000	Salaries	31,200.00	14,400.00	14,400.00	16,800.00	0.00	16,800.00	53.85
10-501-10-6020	Social Security	2,000.00	892.80	892.80	1,107.20	0.00	1,107.20	55.36
10-501-10-6021	Medicare	500.00	208.80	208.80	291.20	0.00	291.20	58.24
10-501-10-6025	Pension Expense	3,800.00	2,628.32	2,628.32	1,171.68	0.00	1,171.68	30.83
10-501-10-6030	Workers Compensation	600.00	216.00	216.00	384.00	0.00	384.00	64.00
	<b>E01 Sub Totals:</b>	<b>38,100.00</b>	<b>18,345.92</b>	<b>18,345.92</b>	<b>19,754.08</b>	<b>0.00</b>	<b>19,754.08</b>	<b>51.85</b>
E10	Operating Expenses							
10-501-10-6101	Legal Fees	6,500.00	3,109.00	3,109.00	3,391.00	0.00	3,391.00	52.17
10-501-10-6104	Consultant Fees	500.00	0.00	0.00	500.00	0.00	500.00	100.00
10-501-10-6109	Dues & Subscriptions	6,500.00	6,660.03	6,660.03	-160.03	0.00	-160.03	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-501-10-6112	Annual Service Contracts	400.00	147.00	147.00	253.00	0.00	253.00	63.25
10-501-10-6114	Insurance-Liability,Auto,Prop.	25,000.00	11,432.00	11,432.00	13,568.00	0.00	13,568.00	54.27
10-501-10-6120	Office Supplies	500.00	127.95	127.95	372.05	0.00	372.05	74.41
10-501-10-6121	Operating Expense	3,000.00	1,767.55	1,767.55	1,232.45	0.00	1,232.45	41.08
10-501-10-6122	Wireless Phones & Data	700.00	275.06	275.06	424.94	0.00	424.94	60.71
10-501-10-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6132	Training & Seminars	6,000.00	510.00	510.00	5,490.00	0.00	5,490.00	91.50
10-501-10-6133	Travel & Meals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6136	Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6138	Water Utility Expense	500.00	111.50	111.50	388.50	0.00	388.50	77.70
10-501-10-6143	Employee Awards	500.00	0.00	0.00	500.00	0.00	500.00	100.00
10-501-10-6300	Information Technology	1,500.00	7,439.08	7,439.08	-5,939.08	0.00	-5,939.08	0.00
10-501-10-6301	IT Network Admin Consultant	2,500.00	1,207.75	1,207.75	1,292.25	0.00	1,292.25	51.69
10-501-10-6603	Cleaning Services	6,000.00	3,000.00	3,000.00	3,000.00	0.00	3,000.00	50.00
10-501-10-6605	Abatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6804	Sustainability Efforts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6805	Election Judges	10,000.00	12,968.29	12,968.29	-2,968.29	0.00	-2,968.29	0.00
10-501-10-6806	Christmas Lights Contest	800.00	0.00	0.00	800.00	0.00	800.00	100.00
	E10 Sub Totals:	70,900.00	48,755.21	48,755.21	22,144.79	0.00	22,144.79	31.23
E30	Project Outlays							
10-501-10-8001	Project Outlay	0.00	37,300.00	37,300.00	-37,300.00	0.00	-37,300.00	0.00
	E30 Sub Totals:	0.00	37,300.00	37,300.00	-37,300.00	0.00	-37,300.00	0.00
	Expense Sub Totals:	109,000.00	104,401.13	104,401.13	4,598.87	0.00	4,598.87	4.22
	Dept 501 Sub Totals:	109,000.00	104,401.13	104,401.13	4,598.87	0.00		
Dept 10-504	Finance & Administration							
E01	Personnel Costs							
10-504-10-6000	Salaries	464,100.00	246,180.04	246,180.04	217,919.96	0.00	217,919.96	46.96
10-504-10-6001	Salaries Overtime-Regular	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-504-10-6015	Salaries-Holiday Salaried	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6016	Salaries Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6017	Salaries Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6020	Social Security	28,800.00	15,061.84	15,061.84	13,738.16	0.00	13,738.16	47.70
10-504-10-6021	Medicare	6,800.00	3,528.71	3,528.71	3,271.29	0.00	3,271.29	48.11
10-504-10-6022	Health,Dental,&Vision Premiums	71,500.00	29,434.74	29,434.74	42,065.26	0.00	42,065.26	58.83
10-504-10-6023	Fringe Benefits Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6024	Fringe Benefits Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6025	Pension Expense	44,700.00	45,595.42	45,595.42	-895.42	0.00	-895.42	0.00
10-504-10-6026	Life Insurance-ER Paid	500.00	169.00	169.00	331.00	0.00	331.00	66.20
10-504-10-6030	Workers Compensation	4,000.00	2,166.00	2,166.00	1,834.00	0.00	1,834.00	45.85

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-504-10-6031	Post Employment Charges	0.00	98.19	98.19	-98.19	0.00	-98.19	0.00
10-504-10-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	622,400.00	342,233.94	342,233.94	280,166.06	0.00	280,166.06	45.01
E10	Operating Expenses							
10-504-10-6100	Advertising & Printing	500.00	2,406.76	2,406.76	-1,906.76	0.00	-1,906.76	0.00
10-504-10-6101	Legal Fees	12,000.00	9,731.50	9,731.50	2,268.50	0.00	2,268.50	18.90
10-504-10-6103	Bank Service Fees	30,000.00	12,272.06	12,272.06	17,727.94	0.00	17,727.94	59.09
10-504-10-6104	Consultant Fees	500.00	100.00	100.00	400.00	0.00	400.00	80.00
10-504-10-6105	Payroll Service	11,500.00	6,183.81	6,183.81	5,316.19	0.00	5,316.19	46.23
10-504-10-6106	Granicus Maintenance Fees	10,000.00	5,293.46	5,293.46	4,706.54	0.00	4,706.54	47.07
10-504-10-6109	Dues & Subscriptions	2,000.00	396.42	396.42	1,603.58	0.00	1,603.58	80.18
10-504-10-6112	Annual Service Contracts	21,600.00	20,306.12	20,306.12	1,293.88	0.00	1,293.88	5.99
10-504-10-6114	Insurance-Liability,Auto,Prop.	2,600.00	1,803.00	1,803.00	797.00	0.00	797.00	30.65
10-504-10-6120	Office Supplies	6,500.00	6,958.57	6,958.57	-458.57	0.00	-458.57	0.00
10-504-10-6121	Operating Expense	6,500.00	1,623.36	1,623.36	4,876.64	0.00	4,876.64	75.03
10-504-10-6122	Wireless Phones & Data	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6124	Physical Exams & Drug Testing	300.00	277.00	277.00	23.00	0.00	23.00	7.67
10-504-10-6125	Postage	5,000.00	2,439.64	2,439.64	2,560.36	0.00	2,560.36	51.21
10-504-10-6126	Postage Meter Rent	2,500.00	1,080.18	1,080.18	1,419.82	0.00	1,419.82	56.79
10-504-10-6129	Safety Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6130	Telephones & Internet	9,500.00	4,605.38	4,605.38	4,894.62	0.00	4,894.62	51.52
10-504-10-6132	Training & Seminars	5,000.00	916.00	916.00	4,084.00	0.00	4,084.00	81.68
10-504-10-6133	Travel & Meals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6134	Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6135	Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6136	Utilities	7,000.00	2,399.99	2,399.99	4,600.01	0.00	4,600.01	65.71
10-504-10-6137	Vehicle Fuel	100.00	0.00	0.00	100.00	0.00	100.00	100.00
10-504-10-6138	Water Utility Expense	1,000.00	192.61	192.61	807.39	0.00	807.39	80.74
10-504-10-6142	Audits & Bookkeeping	33,000.00	24,656.75	24,656.75	8,343.25	0.00	8,343.25	25.28
10-504-10-6300	Information Technology	6,500.00	9,398.57	9,398.57	-2,898.57	0.00	-2,898.57	0.00
10-504-10-6301	IT Network Admin Consultant	15,000.00	12,558.73	12,558.73	2,441.27	0.00	2,441.27	16.28
10-504-10-6416	Maint. & Repair-Equipment	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
10-504-10-6417	Maint. & Repair-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6418	Maint. & Repair-Building	6,000.00	1,307.09	1,307.09	4,692.91	0.00	4,692.91	78.22
10-504-10-6425	2018 FEMA Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6603	Cleaning Services	10,200.00	5,100.00	5,100.00	5,100.00	0.00	5,100.00	50.00
10-504-10-6800	Code Codification	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6801	System Benefit Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6802	History Projects	1,500.00	323.00	323.00	1,177.00	0.00	1,177.00	78.47
10-504-19-6200	Operating Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	210,300.00	132,330.00	132,330.00	77,970.00	0.00	77,970.00	37.08

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E30	Project Outlays							
10-504-10-8001	Project Outlay	0.00	6,424.10	6,424.10	-6,424.10	0.00	-6,424.10	0.00
	E30 Sub Totals:	0.00	6,424.10	6,424.10	-6,424.10	0.00	-6,424.10	0.00
	Expense Sub Totals:	832,700.00	480,988.04	480,988.04	351,711.96	0.00	351,711.96	42.24
	Dept 504 Sub Totals:	832,700.00	480,988.04	480,988.04	351,711.96	0.00		
Dept 10-507	Planning & Zoning							
E01	Personnel Costs							
10-507-10-6000	Salaries	245,800.00	134,216.04	134,216.04	111,583.96	0.00	111,583.96	45.40
10-507-10-6001	Salaries Overtime-Regular	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6020	Social Security	15,300.00	8,040.54	8,040.54	7,259.46	0.00	7,259.46	47.45
10-507-10-6021	Medicare	3,600.00	1,880.52	1,880.52	1,719.48	0.00	1,719.48	47.76
10-507-10-6022	Health,Dental,&Vision Premiums	96,100.00	42,217.80	42,217.80	53,882.20	0.00	53,882.20	56.07
10-507-10-6025	Pension Expense	23,700.00	25,406.26	25,406.26	-1,706.26	0.00	-1,706.26	0.00
10-507-10-6026	Life Insurance-ER Paid	300.00	92.90	92.90	207.10	0.00	207.10	69.03
10-507-10-6028	Clothing & Shoe Allowance	300.00	0.00	0.00	300.00	0.00	300.00	100.00
10-507-10-6030	Workers Compensation	5,000.00	2,361.00	2,361.00	2,639.00	0.00	2,639.00	52.78
10-507-10-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	390,100.00	214,215.06	214,215.06	175,884.94	0.00	175,884.94	45.09
E10	Operating Expenses							
10-507-10-6100	Advertising & Printing	1,000.00	136.00	136.00	864.00	0.00	864.00	86.40
10-507-10-6101	Legal Fees	7,000.00	292.50	292.50	6,707.50	0.00	6,707.50	95.82
10-507-10-6104	Consultant Fees	10,000.00	168.00	168.00	9,832.00	0.00	9,832.00	98.32
10-507-10-6109	Dues & Subscriptions	1,000.00	388.00	388.00	612.00	0.00	612.00	61.20
10-507-10-6112	Annual Service Contracts	5,200.00	2,488.35	2,488.35	2,711.65	0.00	2,711.65	52.15
10-507-10-6114	Insurance-Liability,Auto,Prop.	1,000.00	840.00	840.00	160.00	0.00	160.00	16.00
10-507-10-6120	Office Supplies	1,500.00	260.50	260.50	1,239.50	0.00	1,239.50	82.63
10-507-10-6121	Operating Expense	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
10-507-10-6122	Wireless Phones & Data	2,700.00	1,082.72	1,082.72	1,617.28	0.00	1,617.28	59.90
10-507-10-6124	Physical Exams & Drug Testing	300.00	48.00	48.00	252.00	0.00	252.00	84.00
10-507-10-6125	Postage	100.00	0.00	0.00	100.00	0.00	100.00	100.00
10-507-10-6126	Postage Meter Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6129	Safety Program	200.00	0.00	0.00	200.00	0.00	200.00	100.00
10-507-10-6130	Telephones & Internet	2,000.00	762.24	762.24	1,237.76	0.00	1,237.76	61.89
10-507-10-6132	Training & Seminars	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-507-10-6133	Travel & Meals	300.00	0.00	0.00	300.00	0.00	300.00	100.00
10-507-10-6135	Uniforms	2,100.00	925.75	925.75	1,174.25	0.00	1,174.25	55.92
10-507-10-6136	Utilities	2,000.00	585.50	585.50	1,414.50	0.00	1,414.50	70.73
10-507-10-6137	Vehicle Fuel	300.00	75.77	75.77	224.23	0.00	224.23	74.74

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-507-10-6138	Water Utility Expense	600.00	141.90	141.90	458.10	0.00	458.10	76.35
10-507-10-6300	Information Technology	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
10-507-10-6301	IT Network Admin Consultant	4,000.00	2,250.90	2,250.90	1,749.10	0.00	1,749.10	43.73
10-507-10-6416	Maint. & Repair-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6417	Maint. & Repair-Vehicles	500.00	0.00	0.00	500.00	0.00	500.00	100.00
10-507-10-6418	Maint. & Repair-Building	1,200.00	186.87	186.87	1,013.13	0.00	1,013.13	84.43
10-507-10-6425	2018 FEMA Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6603	Cleaning Services	8,400.00	4,200.00	4,200.00	4,200.00	0.00	4,200.00	50.00
10-507-10-6870	Board of Appeals Honoraria	200.00	0.00	0.00	200.00	0.00	200.00	100.00
	E10 Sub Totals:	59,100.00	14,833.00	14,833.00	44,267.00	0.00	44,267.00	74.90
E30	Project Outlays							
10-507-10-8001	Project Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	449,200.00	229,048.06	229,048.06	220,151.94	0.00	220,151.94	49.01
	Dept 507 Sub Totals:	449,200.00	229,048.06	229,048.06	220,151.94	0.00		
Dept 10-520	Police Department							
E01	Personnel Costs							
10-520-11-6000	Salaries	1,053,200.00	578,203.96	578,203.96	474,996.04	0.00	474,996.04	45.10
10-520-11-6001	Salaries Overtime-Regular	6,000.00	5,688.05	5,688.05	311.95	0.00	311.95	5.20
10-520-11-6002	Salaries Overtime-Court	20,000.00	2,835.89	2,835.89	17,164.11	0.00	17,164.11	85.82
10-520-11-6003	Salaries Overtime-Grant	8,000.00	1,221.12	1,221.12	6,778.88	0.00	6,778.88	84.74
10-520-11-6004	Salaries Overtime-Event	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
10-520-11-6006	Salaries Shift Differential	5,100.00	2,645.02	2,645.02	2,454.98	0.00	2,454.98	48.14
10-520-11-6014	Salaries-Holiday Premium	17,000.00	4,245.36	4,245.36	12,754.64	0.00	12,754.64	75.03
10-520-11-6016	Salaries Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6017	Salaries Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6020	Social Security	65,300.00	35,894.95	35,894.95	29,405.05	0.00	29,405.05	45.03
10-520-11-6021	Medicare	15,300.00	8,450.48	8,450.48	6,849.52	0.00	6,849.52	44.77
10-520-11-6022	Health,Dental,&Vision Premiums	295,500.00	140,703.76	140,703.76	154,796.24	0.00	154,796.24	52.38
10-520-11-6025	Pension Expense	101,300.00	98,927.20	98,927.20	2,372.80	0.00	2,372.80	2.34
10-520-11-6026	Life Insurance-ER Paid	1,000.00	428.28	428.28	571.72	0.00	571.72	57.17
10-520-11-6028	Clothing & Shoe Allowance	13,500.00	12,750.00	12,750.00	750.00	0.00	750.00	5.56
10-520-11-6030	Workers Compensation	200,000.00	60,070.00	60,070.00	139,930.00	0.00	139,930.00	69.97
10-520-11-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6055	EmployeeTuition Reimbursement	3,000.00	1,000.00	1,000.00	2,000.00	0.00	2,000.00	66.67
	E01 Sub Totals:	1,805,700.00	953,064.07	953,064.07	852,635.93	0.00	852,635.93	47.22
E10	Operating Expenses							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-520-11-6100	Advertising & Printing	1,200.00	191.40	191.40	1,008.60	0.00	1,008.60	84.05
10-520-11-6101	Legal Fees	1,000.00	97.50	97.50	902.50	0.00	902.50	90.25
10-520-11-6104	Consultant Fees	12,500.00	9,939.00	9,939.00	2,561.00	0.00	2,561.00	20.49
10-520-11-6109	Dues & Subscriptions	2,000.00	904.00	904.00	1,096.00	0.00	1,096.00	54.80
10-520-11-6112	Annual Service Contracts	600.00	395.28	395.28	204.72	0.00	204.72	34.12
10-520-11-6114	Insurance-Liability,Auto,Prop.	25,000.00	21,756.00	21,756.00	3,244.00	0.00	3,244.00	12.98
10-520-11-6120	Office Supplies	1,500.00	790.45	790.45	709.55	0.00	709.55	47.30
10-520-11-6121	Operating Expense	1,000.00	77.75	77.75	922.25	0.00	922.25	92.23
10-520-11-6122	Wireless Phones & Data	7,000.00	3,214.45	3,214.45	3,785.55	0.00	3,785.55	54.08
10-520-11-6123	Parts & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6124	Physical Exams & Drug Testing	3,500.00	1,036.50	1,036.50	2,463.50	0.00	2,463.50	70.39
10-520-11-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6126	Postage Meter Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6129	Safety Program	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
10-520-11-6130	Telephones & Internet	14,000.00	7,509.71	7,509.71	6,490.29	0.00	6,490.29	46.36
10-520-11-6131	Tools & Small Equipment	4,000.00	1,264.91	1,264.91	2,735.09	0.00	2,735.09	68.38
10-520-11-6132	Training & Seminars	10,000.00	857.98	857.98	9,142.02	0.00	9,142.02	91.42
10-520-11-6135	Uniforms	6,500.00	1,382.28	1,382.28	5,117.72	0.00	5,117.72	78.73
10-520-11-6136	Utilities	4,400.00	1,292.81	1,292.81	3,107.19	0.00	3,107.19	70.62
10-520-11-6137	Vehicle Fuel	40,000.00	11,972.90	11,972.90	28,027.10	0.00	28,027.10	70.07
10-520-11-6138	Water Utility Expense	1,100.00	278.75	278.75	821.25	0.00	821.25	74.66
10-520-11-6300	Information Technology	3,600.00	321.50	321.50	3,278.50	0.00	3,278.50	91.07
10-520-11-6301	IT Network Admin Consultant	2,200.00	936.13	936.13	1,263.87	0.00	1,263.87	57.45
10-520-11-6416	Maint. & Repair-Equipment	600.00	525.00	525.00	75.00	0.00	75.00	12.50
10-520-11-6417	Maint. & Repair-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6418	Maint. & Repair-Building	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	100.00
10-520-11-6425	2018 FEMA Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6503	IIT Fees - Frederick County	14,000.00	13,657.50	13,657.50	342.50	0.00	342.50	2.45
10-520-11-6540	Investigations	1,000.00	57.10	57.10	942.90	0.00	942.90	94.29
10-520-11-6542	K9 Expense	10,000.00	3,017.13	3,017.13	6,982.87	0.00	6,982.87	69.83
10-520-11-6544	Safety Equipment & Firearms	11,000.00	1,719.60	1,719.60	9,280.40	0.00	9,280.40	84.37
10-520-11-6545	Bullet Proof Vests	4,000.00	715.15	715.15	3,284.85	0.00	3,284.85	82.12
10-520-11-6603	Cleaning Services	8,400.00	4,200.00	4,200.00	4,200.00	0.00	4,200.00	50.00
10-520-19-6200	Operating Grant Expenses	0.00	3,633.66	3,633.66	-3,633.66	0.00	-3,633.66	0.00
	E10 Sub Totals:	197,200.00	91,744.44	91,744.44	105,455.56	0.00	105,455.56	53.48
E30	Project Outlays							
10-520-11-8001	Project Outlay	39,500.00	0.00	0.00	39,500.00	0.00	39,500.00	100.00
	E30 Sub Totals:	39,500.00	0.00	0.00	39,500.00	0.00	39,500.00	100.00
	Expense Sub Totals:	2,042,400.00	1,044,808.51	1,044,808.51	997,591.49	0.00	997,591.49	48.84

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 520 Sub Totals:	2,042,400.00	1,044,808.51	1,044,808.51	997,591.49	0.00		
Dept 10-521	Fire & Rescue Service							
E10	Operating Expenses							
10-521-11-6138	Water Utility Expense	13,000.00	3,134.65	3,134.65	9,865.35	0.00	9,865.35	75.89
10-521-11-6570	Ambulance Company Contribution	15,000.00	15,000.00	15,000.00	0.00	0.00	0.00	0.00
10-521-11-6571	Fire Company Contribution	15,000.00	15,000.00	15,000.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	43,000.00	33,134.65	33,134.65	9,865.35	0.00	9,865.35	22.94
	Expense Sub Totals:	43,000.00	33,134.65	33,134.65	9,865.35	0.00	9,865.35	22.94
	Dept 521 Sub Totals:	43,000.00	33,134.65	33,134.65	9,865.35	0.00		
Dept 10-530	Public Works							
E01	Personnel Costs							
10-530-12-6000	Salaries	662,700.00	388,668.93	388,668.93	274,031.07	0.00	274,031.07	41.35
10-530-12-6001	Salaries Overtime-Regular	5,000.00	2,059.23	2,059.23	2,940.77	0.00	2,940.77	58.82
10-530-12-6004	Salaries Overtime-Event	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6005	Salaries Overtime-Snow Removal	9,000.00	1,609.40	1,609.40	7,390.60	0.00	7,390.60	82.12
10-530-12-6014	Salaries-Holiday Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6016	Salaries Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6020	Social Security	41,100.00	23,384.20	23,384.20	17,715.80	0.00	17,715.80	43.10
10-530-12-6021	Medicare	9,700.00	5,474.56	5,474.56	4,225.44	0.00	4,225.44	43.56
10-530-12-6022	Health,Dental,&Vision Premiums	212,200.00	146,167.30	146,167.30	66,032.70	0.00	66,032.70	31.12
10-530-12-6023	Fringe Benefits Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6024	Fringe Benefits Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6025	Pension Expense	81,100.00	81,633.50	81,633.50	-533.50	0.00	-533.50	0.00
10-530-12-6026	Life Insurance-ER Paid	900.00	410.23	410.23	489.77	0.00	489.77	54.42
10-530-12-6028	Clothing & Shoe Allowance	1,700.00	400.00	400.00	1,300.00	0.00	1,300.00	76.47
10-530-12-6030	Workers Compensation	83,300.00	36,044.00	36,044.00	47,256.00	0.00	47,256.00	56.73
10-530-12-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	1,106,700.00	685,851.35	685,851.35	420,848.65	0.00	420,848.65	38.03
E10	Operating Expenses							
10-530-12-6100	Advertising & Printing	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	100.00
10-530-12-6101	Legal Fees	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-530-12-6102	Cleaning Supplies	1,700.00	1,512.76	1,512.76	187.24	0.00	187.24	11.01
10-530-12-6104	Consultant Fees	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
10-530-12-6109	Dues & Subscriptions	100.00	99.96	99.96	0.04	0.00	0.04	0.04
10-530-12-6112	Annual Service Contracts	2,000.00	193.28	193.28	1,806.72	0.00	1,806.72	90.34
10-530-12-6114	Insurance-Liability,Auto,Prop.	15,000.00	13,987.00	13,987.00	1,013.00	0.00	1,013.00	6.75
10-530-12-6120	Office Supplies	2,000.00	378.20	378.20	1,621.80	0.00	1,621.80	81.09

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-530-12-6121	Operating Expense	2,000.00	323.64	323.64	1,676.36	0.00	1,676.36	83.82
10-530-12-6122	Wireless Phones & Data	12,000.00	4,758.88	4,758.88	7,241.12	0.00	7,241.12	60.34
10-530-12-6123	Parts & Supplies	8,200.00	1,660.95	1,660.95	6,539.05	0.00	6,539.05	79.74
10-530-12-6124	Physical Exams & Drug Testing	2,000.00	1,246.00	1,246.00	754.00	0.00	754.00	37.70
10-530-12-6125	Postage	200.00	17.40	17.40	182.60	0.00	182.60	91.30
10-530-12-6126	Postage Meter Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6129	Safety Program	3,500.00	579.19	579.19	2,920.81	0.00	2,920.81	83.45
10-530-12-6130	Telephones & Internet	1,900.00	1,979.27	1,979.27	-79.27	0.00	-79.27	0.00
10-530-12-6131	Tools & Small Equipment	8,200.00	5,240.11	5,240.11	2,959.89	0.00	2,959.89	36.10
10-530-12-6132	Training & Seminars	4,500.00	50.00	50.00	4,450.00	0.00	4,450.00	98.89
10-530-12-6135	Uniforms	15,000.00	6,686.55	6,686.55	8,313.45	0.00	8,313.45	55.42
10-530-12-6136	Utilities	6,400.00	1,559.50	1,559.50	4,840.50	0.00	4,840.50	75.63
10-530-12-6137	Vehicle Fuel	40,000.00	16,937.71	16,937.71	23,062.29	0.00	23,062.29	57.66
10-530-12-6138	Water Utility Expense	2,600.00	1,043.19	1,043.19	1,556.81	0.00	1,556.81	59.88
10-530-12-6144	Equipment Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6300	Information Technology	1,000.00	45.70	45.70	954.30	0.00	954.30	95.43
10-530-12-6301	IT Network Admin Consultant	4,900.00	3,167.74	3,167.74	1,732.26	0.00	1,732.26	35.35
10-530-12-6416	Maint. & Repair-Equipment	14,000.00	4,302.59	4,302.59	9,697.41	0.00	9,697.41	69.27
10-530-12-6417	Maint. & Repair-Vehicles	30,000.00	10,529.39	10,529.39	19,470.61	0.00	19,470.61	64.90
10-530-12-6418	Maint. & Repair-Building	5,000.00	35.41	35.41	4,964.59	0.00	4,964.59	99.29
10-530-12-6420	Maint. & Repair-Infrastructure	50,000.00	19,520.62	19,520.62	30,479.38	0.00	30,479.38	60.96
10-530-12-6425	2018 FEMA Flooding	28,200.00	198,999.62	198,999.62	-170,799.62	0.00	-170,799.62	0.00
10-530-12-6602	Christmas Lights	1,200.00	166.99	166.99	1,033.01	0.00	1,033.01	86.08
10-530-12-6603	Cleaning Service - Contracted	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6604	Mowing Service - Contracted	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6605	Street Sweeping - Contracted	5,000.00	1,950.00	1,950.00	3,050.00	0.00	3,050.00	61.00
10-530-12-6606	Parking Meter Maintenance	15,500.00	2,714.58	2,714.58	12,785.42	0.00	12,785.42	82.49
10-530-12-6607	Road Salt & Cinders	30,000.00	370.61	370.61	29,629.39	0.00	29,629.39	98.76
10-530-12-6608	Snow Removal	8,000.00	2,436.64	2,436.64	5,563.36	0.00	5,563.36	69.54
10-530-12-6609	Street Lights	96,000.00	42,015.53	42,015.53	53,984.47	0.00	53,984.47	56.23
10-530-12-6610	Street Signs	5,000.00	3,490.58	3,490.58	1,509.42	0.00	1,509.42	30.19
10-530-12-6611	Tree Removal	14,500.00	15,350.00	15,350.00	-850.00	0.00	-850.00	0.00
10-530-12-6612	Weed Control	0.00	64.27	64.27	-64.27	0.00	-64.27	0.00
10-530-12-6650	Storm Water Mgmt Damage/Repair	15,000.00	4,097.35	4,097.35	10,902.65	0.00	10,902.65	72.68
10-530-12-6651	Infrastructure Loan Program	30,000.00	-4,506.54	-4,506.54	34,506.54	0.00	34,506.54	115.02
10-530-19-6200	Operating Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	493,900.00	363,004.67	363,004.67	130,895.33	0.00	130,895.33	26.50
E30	Project Outlays							
10-530-12-8001	Project Outlay	51,800.00	0.00	0.00	51,800.00	0.00	51,800.00	100.00
	E30 Sub Totals:	51,800.00	0.00	0.00	51,800.00	0.00	51,800.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	1,652,400.00	1,048,856.02	1,048,856.02	603,543.98	0.00	603,543.98	36.53
	Dept 530 Sub Totals:	1,652,400.00	1,048,856.02	1,048,856.02	603,543.98	0.00		
Dept 10-531	Waste Collection & Disposal							
E10	Operating Expenses							
10-531-12-6120	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-531-12-6700	Trash Hauling-Contracted	190,000.00	70,163.86	70,163.86	119,836.14	0.00	119,836.14	63.07
10-531-12-6701	Recycling\Bulk Trash	18,000.00	4,234.17	4,234.17	13,765.83	0.00	13,765.83	76.48
10-531-12-6702	Tipping Charges	175,000.00	86,584.90	86,584.90	88,415.10	0.00	88,415.10	50.52
10-531-12-6703	Used Oil/Antifreeze Drop-off	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-531-12-6801	System Benefit Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	383,000.00	160,982.93	160,982.93	222,017.07	0.00	222,017.07	57.97
	Expense Sub Totals:	383,000.00	160,982.93	160,982.93	222,017.07	0.00	222,017.07	57.97
	Dept 531 Sub Totals:	383,000.00	160,982.93	160,982.93	222,017.07	0.00		
Dept 10-540	Parks							
E10	Operating Expenses							
10-540-18-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-18-6114	Insurance-Liability,Auto,Prop.	3,000.00	2,200.00	2,200.00	800.00	0.00	800.00	26.67
10-540-18-6121	Operating Expense	200.00	0.00	0.00	200.00	0.00	200.00	100.00
10-540-18-6123	Parts & Supplies	4,000.00	4,807.64	4,807.64	-807.64	0.00	-807.64	0.00
10-540-18-6130	Telephones & Internet	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-18-6136	Utilities	5,000.00	1,546.25	1,546.25	3,453.75	0.00	3,453.75	69.08
10-540-18-6300	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-18-6416	Maint. & Repair-Equipment	3,500.00	873.78	873.78	2,626.22	0.00	2,626.22	75.03
10-540-18-6603	Cleaning Services	12,000.00	6,000.00	6,000.00	6,000.00	0.00	6,000.00	50.00
10-540-18-7001	Park Renewal	20,000.00	19,738.36	19,738.36	261.64	0.00	261.64	1.31
10-540-18-7002	CityPark Building Improvements	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
10-540-18-7003	Rivers Edge Trail Project	22,000.00	22,100.00	22,100.00	-100.00	0.00	-100.00	0.00
10-540-18-7005	Tourism Council Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-19-6200	Operating Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	74,700.00	57,266.03	57,266.03	17,433.97	0.00	17,433.97	23.34
	Expense Sub Totals:	74,700.00	57,266.03	57,266.03	17,433.97	0.00	17,433.97	23.34
	Dept 540 Sub Totals:	74,700.00	57,266.03	57,266.03	17,433.97	0.00		
Dept 10-541	Events							
E01	Personnel Costs							
10-541-18-6000	Salaries	20,300.00	11,044.60	11,044.60	9,255.40	0.00	9,255.40	45.59

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-541-18-6001	Salaries Overtime-Regular	1,000.00	654.40	654.40	345.60	0.00	345.60	34.56
10-541-18-6020	Social Security	1,300.00	725.34	725.34	574.66	0.00	574.66	44.20
10-541-18-6021	Medicare	300.00	169.41	169.41	130.59	0.00	130.59	43.53
10-541-18-6022	Health,Dental,&Vision Premiums	4,900.00	2,425.93	2,425.93	2,474.07	0.00	2,474.07	50.49
10-541-18-6025	Pension Expense	2,000.00	2,096.26	2,096.26	-96.26	0.00	-96.26	0.00
10-541-18-6026	Life Insurance-ER Paid	100.00	10.30	10.30	89.70	0.00	89.70	89.70
10-541-18-6030	Workers Compensation	4,000.00	870.00	870.00	3,130.00	0.00	3,130.00	78.25
10-541-18-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	33,900.00	17,996.24	17,996.24	15,903.76	0.00	15,903.76	46.91
E10	Operating Expenses							
10-541-18-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6104	Consultant Fees	6,000.00	6,000.00	6,000.00	0.00	0.00	0.00	0.00
10-541-18-6109	Dues & Subscriptions	100.00	35.00	35.00	65.00	0.00	65.00	65.00
10-541-18-6114	Insurance-Liability,Auto,Prop.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6120	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6121	Operating Expense	0.00	95.21	95.21	-95.21	0.00	-95.21	0.00
10-541-18-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6126	Postage Meter Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6129	Safety Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6132	Training & Seminars	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6136	Utilities	100.00	74.23	74.23	25.77	0.00	25.77	25.77
10-541-18-6137	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6138	Water Utility Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6300	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-7031	July 4th Events	9,000.00	8,000.00	8,000.00	1,000.00	0.00	1,000.00	11.11
10-541-18-7032	Publicity for Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-7033	Railroad Days Festival	37,000.00	26,773.74	26,773.74	10,226.26	0.00	10,226.26	27.64
10-541-18-7034	River Race	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-7035	Veterans Day Parade	14,500.00	6,501.50	6,501.50	7,998.50	0.00	7,998.50	55.16
10-541-18-7036	Volunteers - Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-7039	Miscellaneous Event Expenses	10,000.00	1,378.50	1,378.50	8,621.50	0.00	8,621.50	86.22
10-541-18-7040	RR Days POS Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-19-6200	Operating Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	76,700.00	48,858.18	48,858.18	27,841.82	0.00	27,841.82	36.30
E30	Project Outlays							
10-541-18-8001	Project Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	110,600.00	66,854.42	66,854.42	43,745.58	0.00	43,745.58	39.55

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 541 Sub Totals:	110,600.00	66,854.42	66,854.42	43,745.58	0.00		
Dept 10-543	Swimming Pool							
E01	Personnel Costs							
10-543-18-6000	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6001	Salaries Overtime-Regular	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6016	Salaries Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6020	Social Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6021	Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6030	Workers Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E10	Operating Expenses							
10-543-18-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6109	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6114	Insurance-Liability,Auto,Prop.	600.00	567.00	567.00	33.00	0.00	33.00	5.50
10-543-18-6120	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6121	Operating Expense	75,000.00	15,799.32	15,799.32	59,200.68	0.00	59,200.68	78.93
10-543-18-6123	Parts & Supplies	3,000.00	357.54	357.54	2,642.46	0.00	2,642.46	88.08
10-543-18-6129	Safety Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6130	Telephones & Internet	600.00	394.72	394.72	205.28	0.00	205.28	34.21
10-543-18-6136	Utilities	4,100.00	2,215.78	2,215.78	1,884.22	0.00	1,884.22	45.96
10-543-18-6138	Water Utility Expense	8,000.00	2,533.10	2,533.10	5,466.90	0.00	5,466.90	68.34
10-543-18-6300	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-7050	Concessions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-7051	Pool - Maintenance/Whitewash	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-19-6200	Operating Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	91,300.00	21,867.46	21,867.46	69,432.54	0.00	69,432.54	76.05
	Expense Sub Totals:	91,300.00	21,867.46	21,867.46	69,432.54	0.00	69,432.54	76.05
	Dept 543 Sub Totals:	91,300.00	21,867.46	21,867.46	69,432.54	0.00		
Dept 10-544	Skate Park							
E01	Personnel Costs							
10-544-18-6000	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-544-18-6016	Salaries Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-544-18-6020	Social Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-544-18-6021	Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-544-18-6030	Workers Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E01 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E10	Operating Expenses							
10-544-18-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-544-18-6114	Insurance-Liability,Auto,Prop.	0.00	27.00	27.00	-27.00	0.00	-27.00	0.00
10-544-18-6121	Operating Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-544-18-6123	Parts & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-544-18-6136	Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	0.00	27.00	27.00	-27.00	0.00	-27.00	0.00
	Expense Sub Totals:	0.00	27.00	27.00	-27.00	0.00	-27.00	0.00
	Dept 544 Sub Totals:	0.00	27.00	27.00	-27.00	0.00		
Dept 10-545	Campground							
E01	Personnel Costs							
10-545-18-6016	Salaries Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6020	Social Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6021	Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6030	Workers Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E10	Operating Expenses							
10-545-18-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6114	Insurance-Liability,Auto,Prop.	0.00	438.00	438.00	-438.00	0.00	-438.00	0.00
10-545-18-6120	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6121	Operating Expense	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
10-545-18-6123	Parts & Supplies	1,500.00	232.48	232.48	1,267.52	0.00	1,267.52	84.50
10-545-18-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6129	Safety Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6130	Telephones & Internet	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6136	Utilities	14,000.00	9,441.68	9,441.68	4,558.32	0.00	4,558.32	32.56
10-545-18-6137	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6138	Water Utility Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6300	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6301	IT Network Admin Consultant	700.00	268.95	268.95	431.05	0.00	431.05	61.58
10-545-18-7050	Concessions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-7071	Campground General Maintenance	5,000.00	10,500.00	10,500.00	-5,500.00	0.00	-5,500.00	0.00
10-545-19-6200	Operating Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	22,700.00	20,881.11	20,881.11	1,818.89	0.00	1,818.89	8.01

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E30	Project Outlays							
10-545-18-8001	Project outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	22,700.00	20,881.11	20,881.11	1,818.89	0.00	1,818.89	8.01
	Dept 545 Sub Totals:	22,700.00	20,881.11	20,881.11	1,818.89	0.00		
Dept 10-546	Berlin Cemetery							
E10	Operating Expenses							
10-546-18-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-546-18-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-546-18-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-546-18-6114	Insurance-Liabil.,Auto, Prop	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-546-18-6120	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-546-18-6121	Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-546-18-6123	Parts & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-546-18-6419	Maint & Repair - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-546-18-6420	Maint & Repairs - Indfrastruct	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-546-18-6421	Maint & Repairs - Grounds	5,000.00	2,420.36	2,420.36	2,579.64	0.00	2,579.64	51.59
10-546-18-6500	Heritage Grant	24,000.00	16,548.00	16,548.00	7,452.00	0.00	7,452.00	31.05
	E10 Sub Totals:	29,000.00	18,968.36	18,968.36	10,031.64	0.00	10,031.64	34.59
	Expense Sub Totals:	29,000.00	18,968.36	18,968.36	10,031.64	0.00	10,031.64	34.59
	Dept 546 Sub Totals:	29,000.00	18,968.36	18,968.36	10,031.64	0.00		
Dept 10-560	Economic Development							
E01	Personnel Costs							
10-560-16-6000	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6020	Social Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6021	Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6022	Health,Dental,&Vision Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6025	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6026	Life Insurance-ER Paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6030	Workers Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E10	Operating Expenses							
10-560-16-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6109	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-560-16-6120	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6122	Wireless Phones & Data	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6132	Training & Seminars	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6133	Travel & Meals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6300	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6901	Economic Development	1,000.00	1,270.00	1,270.00	-270.00	0.00	-270.00	0.00
10-560-16-6905	MainStreet Project Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6906	Community Legacy Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6907	Grants Miscellaneous	0.00	65.00	65.00	-65.00	0.00	-65.00	0.00
10-560-16-6908	TRIPP Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6909	CDBG Grant Expenditures	500,000.00	15,000.00	15,000.00	485,000.00	0.00	485,000.00	97.00
10-560-16-7036	Volunteers - Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-7039	Misc Event Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	501,000.00	16,335.00	16,335.00	484,665.00	0.00	484,665.00	96.74
	Expense Sub Totals:	501,000.00	16,335.00	16,335.00	484,665.00	0.00	484,665.00	96.74
	Dept 560 Sub Totals:	501,000.00	16,335.00	16,335.00	484,665.00	0.00		
Dept 10-561	Economic Dev. Commission							
E10	Operating Expenses							
10-561-16-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-561-16-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-561-16-6901	Economic Development	0.00	18,000.00	18,000.00	-18,000.00	0.00	-18,000.00	0.00
10-561-16-6902	Marketing & Distribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-561-16-6907	Grants Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-561-16-6908	TRIPP Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-561-16-7039	Misc Event Expenses	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
	E10 Sub Totals:	5,000.00	18,000.00	18,000.00	-13,000.00	0.00	-13,000.00	0.00
	Expense Sub Totals:	5,000.00	18,000.00	18,000.00	-13,000.00	0.00	-13,000.00	0.00
	Dept 561 Sub Totals:	5,000.00	18,000.00	18,000.00	-13,000.00	0.00		
Dept 10-562								
E01	Personnel Costs							
10-562-16-6000	Salaries	50,100.00	9,424.01	9,424.01	40,675.99	0.00	40,675.99	81.19
10-562-16-6020	Social Security	3,200.00	576.44	576.44	2,623.56	0.00	2,623.56	81.99
10-562-16-6021	Medicare	800.00	134.73	134.73	665.27	0.00	665.27	83.16
10-562-16-6022	Health,Dental,&Vision Premiums	5,100.00	4,539.34	4,539.34	560.66	0.00	560.66	10.99
10-562-16-6025	Pension Expense	4,700.00	0.00	0.00	4,700.00	0.00	4,700.00	100.00
10-562-16-6026	Life Insurance-ER Paid	100.00	0.00	0.00	100.00	0.00	100.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-562-16-6030	Workers Compensation	200.00	99.00	99.00	101.00	0.00	101.00	50.50
	E01 Sub Totals:	64,200.00	14,773.52	14,773.52	49,426.48	0.00	49,426.48	76.99
E10	Operating Expenses							
10-562-16-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-16-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-16-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-16-7039	Misc Event Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	64,200.00	14,773.52	14,773.52	49,426.48	0.00	49,426.48	76.99
	Dept 562 Sub Totals:	64,200.00	14,773.52	14,773.52	49,426.48	0.00		
Dept 10-570	Debt Service							
E40	Debt Service							
10-570-50-9000	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-570-50-9001	Debt Service-City Hall	0.00	21,432.99	21,432.99	-21,432.99	0.00	-21,432.99	0.00
10-570-50-9002	Debt Service-Police	29,000.00	23,712.36	23,712.36	5,287.64	0.00	5,287.64	18.23
10-570-50-9003	Debt Service-Public Works	130,000.00	111,847.35	111,847.35	18,152.65	0.00	18,152.65	13.96
10-570-50-9004	Debt Service-Infrastructure	75,000.00	98,973.68	98,973.68	-23,973.68	0.00	-23,973.68	0.00
10-570-50-9005	Debt Service-Planning & Zoning	6,000.00	4,096.93	4,096.93	1,903.07	0.00	1,903.07	31.72
	E40 Sub Totals:	240,000.00	260,063.31	260,063.31	-20,063.31	0.00	-20,063.31	0.00
	Expense Sub Totals:	240,000.00	260,063.31	260,063.31	-20,063.31	0.00	-20,063.31	0.00
	Dept 570 Sub Totals:	240,000.00	260,063.31	260,063.31	-20,063.31	0.00		
Dept 10-580	Contributions							
E10	Operating Expenses							
10-580-10-6136	Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-580-10-6137	Vehicle Fuel	500.00	21.43	21.43	478.57	0.00	478.57	95.71
10-580-10-6138	Water Utility Expense	11,500.00	3,922.10	3,922.10	7,577.90	0.00	7,577.90	65.89
10-580-10-6812	Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-580-10-6813	Civic Contributions	2,000.00	451.47	451.47	1,548.53	0.00	1,548.53	77.43
10-580-10-6814	Community Youth Programs	2,500.00	250.00	250.00	2,250.00	0.00	2,250.00	90.00
10-580-10-6815	Senior Center	4,500.00	1,529.89	1,529.89	2,970.11	0.00	2,970.11	66.00
10-580-10-6816	Heritage Museum	115,000.00	3,750.00	3,750.00	111,250.00	0.00	111,250.00	96.74
10-580-10-6817	Beacon (Food Bank)	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
10-580-10-6818	Main Street Program	5,000.00	625.00	625.00	4,375.00	0.00	4,375.00	87.50
10-580-10-6819	Brunswick Preservation Committee	7,000.00	6,489.74	6,489.74	510.26	0.00	510.26	7.29
10-580-10-6820	Distinguished Citizens Awards	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-580-10-6821	Park Heights Cemetery	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	157,000.00	20,039.63	20,039.63	136,960.37	0.00	136,960.37	87.24
	Expense Sub Totals:	157,000.00	20,039.63	20,039.63	136,960.37	0.00	136,960.37	87.24
	Dept 580 Sub Totals:	157,000.00	20,039.63	20,039.63	136,960.37	0.00		
Dept 10-600	Transfer Out							
E85	Interfund Transfers Out							
10-600-08-9503	Transfer to Capital Projects	107,800.00	0.00	0.00	107,800.00	0.00	107,800.00	100.00
10-600-08-9504	Transfer to Community Develop.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	107,800.00	0.00	0.00	107,800.00	0.00	107,800.00	100.00
	Expense Sub Totals:	107,800.00	0.00	0.00	107,800.00	0.00	107,800.00	100.00
	Dept 600 Sub Totals:	107,800.00	0.00	0.00	107,800.00	0.00		
	Fund Revenue Sub Totals:	6,915,000.00	3,197,233.53	3,197,233.53	3,717,766.47	0.00	3,717,766.47	53.76
	Fund Expense Sub Totals:	6,915,000.00	3,617,295.18	3,617,295.18	3,297,704.82	0.00	3,297,704.82	47.69
	Fund 10 Sub Totals:	0.00	420,061.65	420,061.65	-420,061.65	0.00		
	Revenue Totals:	6,915,000.00	3,197,233.53	3,197,233.53	3,717,766.47	0.00	3,717,766.47	53.76
	Expense Totals:	6,915,000.00	3,617,295.18	3,617,295.18	3,297,704.82	0.00	3,297,704.82	47.69
	Report Totals:	0.00	420,061.65	420,061.65	-420,061.65	0.00		

# General Ledger

## Budget Status



User: rbruchey  
 Printed: 1/8/2021 - 11:02 AM  
 Period: 1 to 6, 2021

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 30	Capital Project Fund							
Dept 30-104	Special Taxing District							
R05	Developer Agreements							
30-104-01-4050	Special Taxing-Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-104-01-4051	SpecialTaxing-Developer Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R05 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 104 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-106	Impact Fees							
R43	Charges-Impact Fees							
30-106-04-4323	Impact Fees-Municipal Facility	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R43 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R46	Charges-Public Safety							
30-106-04-4322	Impact Fees-Police	600.00	0.00	0.00	600.00	0.00	600.00	100.00
	R46 Sub Totals:	600.00	0.00	0.00	600.00	0.00	600.00	100.00
R50	Charges-Recreation							
30-106-04-4321	Impact Fees-Parks	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	R50 Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Revenue Sub Totals:	2,600.00	0.00	0.00	2,600.00	0.00	2,600.00	100.00
	Dept 106 Sub Totals:	-2,600.00	0.00	0.00	-2,600.00	0.00		
Dept 30-110	Grants - Federal Government							
R21	Grant-Public Safety							
30-110-03-4202	SHSP Homeland Security Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R21 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
30-110-03-4219	Miscellaneous Federal Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 110 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-111 R22	Grants - State Government Grant-Parks, Rec, Culture							
30-111-03-4250	DNR Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4251	Program Open Space Grants	96,000.00	0.00	0.00	96,000.00	0.00	96,000.00	100.00
30-111-03-4252	Community Parks & Playgrounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4253	Preservation MD Grant	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
	R22 Sub Totals:	104,000.00	0.00	0.00	104,000.00	0.00	104,000.00	100.00
R23	Grant-Community Development							
30-111-03-4240	Community Legacy Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4245	CDBG Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R23 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
30-111-03-4227	SHA Administrative Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4260	MDE Grants	0.00	302.50	302.50	-302.50	0.00	-302.50	0.00
30-111-03-4265	Cap from St-Martns CreekTunnel	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	100.00
30-111-03-4266	Cap from St-13th Ave Pole Barn	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	100.00
30-111-03-4267	Cap from St - 811 W Potomac St	942,000.00	0.00	0.00	942,000.00	0.00	942,000.00	100.00
30-111-03-4269	Miscellaneous State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R30 Sub Totals:	1,142,000.00	302.50	302.50	1,141,697.50	0.00	1,141,697.50	99.97
	Revenue Sub Totals:	1,246,000.00	302.50	302.50	1,245,697.50	0.00	1,245,697.50	99.98
	Dept 111 Sub Totals:	-1,246,000.00	-302.50	-302.50	-1,245,697.50	0.00		
Dept 30-130 R05	General Government Charges Developer Agreements							
30-130-04-4345	Reimbursements from Developers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R05 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R42	Charges-Zoning & Planning							
30-130-04-4342	Development Review Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R42 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 130 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-170	Investment Earnings							
R81	Investment Earnings							
30-170-06-4620	Interest-Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-170-06-4621	Interest-Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-170-06-4622	Interest-Impact Fees	0.00	6.09	6.09	-6.09	0.00	-6.09	0.00
	R81 Sub Totals:	0.00	6.09	6.09	-6.09	0.00	-6.09	0.00
	Revenue Sub Totals:	0.00	6.09	6.09	-6.09	0.00	-6.09	0.00
	Dept 170 Sub Totals:	0.00	-6.09	-6.09	6.09	0.00		
Dept 30-172	Contributions & Donations							
R83	Contributions-Non-Govt							
30-172-06-4700	Contributed Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-172-06-4709	Misc.Grants/Donations-Non-Govt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R83 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 172 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-175	Other Revenues							
R80	Miscellaneous Revenues							
30-175-06-4699	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R85	Interfund Transfers							
30-175-08-5101	Transfers In from General Fund	107,800.00	0.00	0.00	107,800.00	0.00	107,800.00	100.00
	R85 Sub Totals:	107,800.00	0.00	0.00	107,800.00	0.00	107,800.00	100.00
	Revenue Sub Totals:	107,800.00	0.00	0.00	107,800.00	0.00	107,800.00	100.00
	Dept 175 Sub Totals:	-107,800.00	0.00	0.00	-107,800.00	0.00		
Dept 30-190	Long-term Debt Proceeds							
R86	Other Sources							
30-190-07-5000	Proceeds from New Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R86 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 190 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-504	Finance & Administration							
E30	Project Outlays							
30-504-10-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-504-10-8005	Capital-Software Upgrade	6,000.00	6,285.00	6,285.00	-285.00	0.00	-285.00	0.00
30-504-10-8008	Capital-Building Improvements	0.00	18,173.73	18,173.73	-18,173.73	0.00	-18,173.73	0.00
30-504-10-8330	40 W Potomac St Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	6,000.00	24,458.73	24,458.73	-18,458.73	0.00	-18,458.73	0.00
	Expense Sub Totals:	6,000.00	24,458.73	24,458.73	-18,458.73	0.00	-18,458.73	0.00
	Dept 504 Sub Totals:	6,000.00	24,458.73	24,458.73	-18,458.73	0.00		
Dept 30-520	Police Department							
E30	Project Outlays							
30-520-11-8003	Capital-Equipment	0.00	4,658.16	4,658.16	-4,658.16	0.00	-4,658.16	0.00
30-520-11-8004	Capital-Vehicles	0.00	4,498.93	4,498.93	-4,498.93	0.00	-4,498.93	0.00
30-520-11-8008	Capital-Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-520-11-8332	811 W Potomac St Project	500,000.00	3,405.06	3,405.06	496,594.94	0.00	496,594.94	99.32
	E30 Sub Totals:	500,000.00	12,562.15	12,562.15	487,437.85	0.00	487,437.85	97.49
	Expense Sub Totals:	500,000.00	12,562.15	12,562.15	487,437.85	0.00	487,437.85	97.49
	Dept 520 Sub Totals:	500,000.00	12,562.15	12,562.15	487,437.85	0.00		
Dept 30-530	Public Works							
E30	Project Outlays							
30-530-12-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8004	Capital-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8008	Capital-Building Improvements	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
30-530-12-8009	Capital-Other Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8305	Sidewalk Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8306	SHA Sidewlk Grant Exp (Phse 1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8307	SHA Sidewlk Grant Exp (Phse 2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8310	Storm Water Management Project	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
30-530-12-8311	Blacktop Improvements	500,000.00	159,509.00	159,509.00	340,491.00	0.00	340,491.00	68.10
30-530-12-8312	E. Potomac St. Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
30-530-12-8314	DVL/H Street Lots	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8315	MS4 Implementation Project	200,000.00	130,762.30	130,762.30	69,237.70	0.00	69,237.70	34.62
30-530-12-8316	600 Petersville Rd SW Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8317	314 Petersville Rd SW Project	150,000.00	131,675.66	131,675.66	18,324.34	0.00	18,324.34	12.22
30-530-12-8318	Empty	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8319	DPW Garage-Property Improve.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8320	1106 Petersville Rd	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8324	Gum Springs Stormwater Mgmt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8326	H Street & 5th Avenue Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8327	2nd Ave& A/B St Bridge&Culvert	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8328	City Hall Parking Lot	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8331	13th Ave Pole Barn Project	250,000.00	26,181.00	26,181.00	223,819.00	0.00	223,819.00	89.53
30-530-12-8332	811 W Potomac St Project	500,000.00	3,021.66	3,021.66	496,978.34	0.00	496,978.34	99.40
30-530-12-8333	23 S Virginia Ave Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8334	Martin's Creek Tunnel Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8417	Bwick Xing 1C SP-14A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8418	Bwick Xing 2A SP-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8419	Bwick Xing 1A, 1B, Comm SP-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8420	DVL/Gum Springs SP-7	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8425	Clean-Up - Mold & Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8430	Meters Station	110,000.00	1,760.00	1,760.00	108,240.00	0.00	108,240.00	98.40
30-530-19-8325	ADA Curb Cuts-CDBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-19-8326	30,32,34 W Potomac Impr-CDBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	1,735,000.00	452,909.62	452,909.62	1,282,090.38	0.00	1,282,090.38	73.90
	Expense Sub Totals:	1,735,000.00	452,909.62	452,909.62	1,282,090.38	0.00	1,282,090.38	73.90
	Dept 530 Sub Totals:	1,735,000.00	452,909.62	452,909.62	1,282,090.38	0.00		
Dept 30-531 E30	Waste Collection & Disposal Project Outlays							
30-531-12-8329	Recycling-Rubble Site	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 531 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-533 E30	Wastewater Project Outlays							
30-533-60-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 533 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-540	Parks							
E30	Project Outlays							
30-540-18-8500	Park Improvement Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-18-8501	Sports Complex Improvements	0.00	8,378.00	8,378.00	-8,378.00	0.00	-8,378.00	0.00
30-540-18-8502	CSX Open Space Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-18-8507	Little League Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-18-8509	Skatepark Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8503	West End Park-POS Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8504	Bike Path Amenities-SHA Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8505	Caboose/WB Tower-CLG	0.00	1,647.50	1,647.50	-1,647.50	0.00	-1,647.50	0.00
30-540-19-8506	Train Station Renovation-CLG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8508	Stream Restoration-DNR Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8509	WB Tower move	25,000.00	2,005.00	2,005.00	22,995.00	0.00	22,995.00	91.98
30-540-19-8510	E Potmac Park Proj (POS Grant)	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
30-540-19-8511	LL Fields Complex (POS) Grant	65,000.00	0.00	0.00	65,000.00	0.00	65,000.00	100.00
	E30 Sub Totals:	140,000.00	12,030.50	12,030.50	127,969.50	0.00	127,969.50	91.41
	Expense Sub Totals:	140,000.00	12,030.50	12,030.50	127,969.50	0.00	127,969.50	91.41
	Dept 540 Sub Totals:	140,000.00	12,030.50	12,030.50	127,969.50	0.00		
Dept 30-543	Swimming Pool							
E30	Project Outlays							
30-543-18-8551	Swimming Pool Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-543-18-8552	Pool House Renovation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-543-18-8553	Splash Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 543 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-545	Campground							
E30	Project Outlays							
30-545-18-8581	Campground Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 545 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
	Fund Revenue Sub Totals:	1,356,400.00	308.59	308.59	1,356,091.41	0.00	1,356,091.41	99.98
	Fund Expense Sub Totals:	2,381,000.00	501,961.00	501,961.00	1,879,039.00	0.00	1,879,039.00	78.92
	Fund 30 Sub Totals:	1,024,600.00	501,652.41	501,652.41	522,947.59	0.00		
	Revenue Totals:	1,356,400.00	308.59	308.59	1,356,091.41	0.00	1,356,091.41	99.98
	Expense Totals:	2,381,000.00	501,961.00	501,961.00	1,879,039.00	0.00	1,879,039.00	78.92
	Report Totals:	1,024,600.00	501,652.41	501,652.41	522,947.59	0.00		

# General Ledger

## Budget Status



User: rbrucey  
 Printed: 1/8/2021 - 11:03 AM  
 Period: 1 to 6, 2021

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 20	Water Fund							
Dept 20-140	Utility Service Charges							
R60	Charges-Utility							
20-140-04-4430	Connection Charges	200,000.00	119,548.00	119,548.00	80,452.00	0.00	80,452.00	40.23
20-140-04-4431	Interest-UT bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-140-04-4433	Parts,Service Restore,ApplyFee	14,000.00	200.00	200.00	13,800.00	0.00	13,800.00	98.57
20-140-04-4434	Service Charges	1,900,000.00	942,756.13	942,756.13	957,243.87	0.00	957,243.87	50.38
20-140-04-4435	Sitting Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-140-04-4437	Sale of Sub-Meters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-140-04-4438	Sale of Meters	45,000.00	21,786.00	21,786.00	23,214.00	0.00	23,214.00	51.59
20-140-04-4439	Inspection Fee	4,500.00	3,890.00	3,890.00	610.00	0.00	610.00	13.56
20-140-04-4443	Administrative UT Write-offs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	2,163,500.00	1,088,180.13	1,088,180.13	1,075,319.87	0.00	1,075,319.87	49.70
	Revenue Sub Totals:	2,163,500.00	1,088,180.13	1,088,180.13	1,075,319.87	0.00	1,075,319.87	49.70
	Dept 140 Sub Totals:	-2,163,500.00	-1,088,180.13	-1,088,180.13	-1,075,319.87	0.00		
Dept 20-170	Investment Earnings							
R81	Investment Earnings							
20-170-06-4620	Interest-Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-170-06-4621	Interest-Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R81 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 170 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 20-171	Rents & Concessions							
R82	Rental Income							
20-171-06-4630	Rental Income	107,000.00	46,925.15	46,925.15	60,074.85	0.00	60,074.85	56.14
	R82 Sub Totals:	107,000.00	46,925.15	46,925.15	60,074.85	0.00	60,074.85	56.14

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Sub Totals:	107,000.00	46,925.15	46,925.15	60,074.85	0.00	60,074.85	56.14
	Dept 171 Sub Totals:	-107,000.00	-46,925.15	-46,925.15	-60,074.85	0.00		
Dept 20-172 R83	Contributions & Donations							
	Contributions-Non-Govt							
20-172-06-4700	Contributed Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-172-06-4709	Misc.Grants/Donations-Non-Govt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R83 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 172 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 20-173 R80	Sales of Property							
	Miscellaneous Revenues							
20-173-06-4650	Sale of Vehicle/Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 173 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 20-175 R80	Other Revenues							
	Miscellaneous Revenues							
20-175-06-4692	Employee Paid Health Insurance	8,000.00	2,328.81	2,328.81	5,671.19	0.00	5,671.19	70.89
20-175-06-4693	Refund-Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-175-06-4697	Refunds & Rebates	3,900.00	337.77	337.77	3,562.23	0.00	3,562.23	91.34
20-175-06-4698	Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-175-06-4699	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-175-06-4701	State Retirement Credit	8,100.00	7,045.00	7,045.00	1,055.00	0.00	1,055.00	13.02
20-175-06-4702	Yourtee Springs Imprvmnt Proj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	20,000.00	9,711.58	9,711.58	10,288.42	0.00	10,288.42	51.44
R85	Interfund Transfers							
20-175-08-5101	Transfers In from General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	20,000.00	9,711.58	9,711.58	10,288.42	0.00	10,288.42	51.44
	Dept 175 Sub Totals:	-20,000.00	-9,711.58	-9,711.58	-10,288.42	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Dept 20-190	Long-term Debt Proceeds							
R86	Other Sources							
20-190-07-5000	Proceeds from New Debt	3,000,000.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	100.00
	R86 Sub Totals:	3,000,000.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	100.00
	Revenue Sub Totals:	3,000,000.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	100.00
	Dept 190 Sub Totals:	-3,000,000.00	0.00	0.00	-3,000,000.00	0.00		
Dept 20-532	Water							
E01	Personnel Costs							
20-532-20-6000	Salaries	299,700.00	153,747.02	153,747.02	145,952.98	0.00	145,952.98	48.70
20-532-20-6001	Salaries Overtime-Regular	6,000.00	5,507.61	5,507.61	492.39	0.00	492.39	8.21
20-532-20-6014	Salaries-Holiday Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6016	Salaries Transferred In	134,100.00	53,289.98	53,289.98	80,810.02	0.00	80,810.02	60.26
20-532-20-6017	Salaries Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6019	Salaries Transferred OT	5,500.00	3,622.46	3,622.46	1,877.54	0.00	1,877.54	34.14
20-532-20-6020	Social Security	27,000.00	9,770.15	9,770.15	17,229.85	0.00	17,229.85	63.81
20-532-20-6021	Medicare	6,300.00	2,284.96	2,284.96	4,015.04	0.00	4,015.04	63.73
20-532-20-6022	Health,Dental,&Vision Premiums	36,000.00	24,355.49	24,355.49	11,644.51	0.00	11,644.51	32.35
20-532-20-6023	Fringe Benefits Transferred In	43,700.00	4,353.80	4,353.80	39,346.20	0.00	39,346.20	90.04
20-532-20-6025	Pension Expense	29,000.00	25,094.90	25,094.90	3,905.10	0.00	3,905.10	13.47
20-532-20-6026	Life Insurance-ER Paid	300.00	139.30	139.30	160.70	0.00	160.70	53.57
20-532-20-6028	Clothing & Shoe Allowance	500.00	0.00	0.00	500.00	0.00	500.00	100.00
20-532-20-6030	Workers Compensation	15,000.00	11,973.00	11,973.00	3,027.00	0.00	3,027.00	20.18
20-532-20-6031	Post Employment Charges	0.00	44.04	44.04	-44.04	0.00	-44.04	0.00
20-532-20-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	603,100.00	294,182.71	294,182.71	308,917.29	0.00	308,917.29	51.22
E10	Operating Expenses							
20-532-20-6100	Advertising & Printing	1,000.00	56.00	56.00	944.00	0.00	944.00	94.40
20-532-20-6101	Legal Fees	0.00	65.00	65.00	-65.00	0.00	-65.00	0.00
20-532-20-6102	Cleaning Supplies	1,250.00	367.93	367.93	882.07	0.00	882.07	70.57
20-532-20-6103	Bank Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6104	Consultant Fees	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
20-532-20-6105	Payroll Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6108	Bond Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6109	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6112	Annual Service Contracts	22,000.00	5,780.08	5,780.08	16,219.92	0.00	16,219.92	73.73
20-532-20-6114	Insurance-Liability,Auto,Prop.	28,500.00	30,815.00	30,815.00	-2,315.00	0.00	-2,315.00	0.00
20-532-20-6120	Office Supplies	500.00	336.81	336.81	163.19	0.00	163.19	32.64
20-532-20-6121	Operating Expense	25,000.00	19,277.57	19,277.57	5,722.43	0.00	5,722.43	22.89
20-532-20-6122	Wireless Phones & Data	3,000.00	1,082.71	1,082.71	1,917.29	0.00	1,917.29	63.91

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
20-532-20-6123	Parts & Supplies	3,000.00	2,174.84	2,174.84	825.16	0.00	825.16	27.51
20-532-20-6124	Physical Exams & Drug Testing	1,000.00	231.00	231.00	769.00	0.00	769.00	76.90
20-532-20-6125	Postage	2,000.00	1,259.14	1,259.14	740.86	0.00	740.86	37.04
20-532-20-6129	Safety Program	3,500.00	2,803.60	2,803.60	696.40	0.00	696.40	19.90
20-532-20-6130	Telephones & Internet	11,000.00	6,627.26	6,627.26	4,372.74	0.00	4,372.74	39.75
20-532-20-6131	Tools & Small Equipment	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
20-532-20-6132	Training & Seminars	2,000.00	260.00	260.00	1,740.00	0.00	1,740.00	87.00
20-532-20-6134	Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6135	Uniforms	7,000.00	4,001.54	4,001.54	2,998.46	0.00	2,998.46	42.84
20-532-20-6136	Utilities	96,000.00	29,937.39	29,937.39	66,062.61	0.00	66,062.61	68.82
20-532-20-6137	Vehicle Fuel	3,000.00	438.63	438.63	2,561.37	0.00	2,561.37	85.38
20-532-20-6138	Water Utility Expense	9,200.00	111.50	111.50	9,088.50	0.00	9,088.50	98.79
20-532-20-6142	Audits & Bookkeeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6300	Information Technology	1,000.00	774.00	774.00	226.00	0.00	226.00	22.60
20-532-20-6301	IT Network Admin Consultant	5,000.00	3,322.36	3,322.36	1,677.64	0.00	1,677.64	33.55
20-532-20-6400	Loss on Disposal of Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6416	Maint. & Repair-Equipment	82,500.00	20,904.87	20,904.87	61,595.13	0.00	61,595.13	74.66
20-532-20-6417	Maint. & Repair-Vehicles	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
20-532-20-6418	Maint. & Repair-Building	7,500.00	1,841.66	1,841.66	5,658.34	0.00	5,658.34	75.44
20-532-20-6420	Maint. & Repair-Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-7501	Chemicals	135,000.00	67,569.32	67,569.32	67,430.68	0.00	67,430.68	49.95
20-532-20-7502	Laboratory	37,000.00	19,498.11	19,498.11	17,501.89	0.00	17,501.89	47.30
20-532-20-7503	Ground Rent	200.00	0.00	0.00	200.00	0.00	200.00	100.00
20-532-20-7504	Sludge Haulng (by Sewer Dept)	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
20-532-21-6419	Maint. & Repair-Other	500.00	0.00	0.00	500.00	0.00	500.00	100.00
20-532-21-6421	Maint. & Repair-Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-23-6104	Consultant Fees	25,000.00	926.37	926.37	24,073.63	0.00	24,073.63	96.29
20-532-23-6144	Equipment Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-23-6145	Operating Supplies	4,000.00	12,209.44	12,209.44	-8,209.44	0.00	-8,209.44	0.00
20-532-23-6420	Maint. & Repair-Infrastructure	20,000.00	27,554.12	27,554.12	-7,554.12	0.00	-7,554.12	0.00
20-532-23-6425	2018 FEMA Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-23-7505	Water Meter Repair & Replace	10,000.00	3,102.40	3,102.40	6,897.60	0.00	6,897.60	68.98
20-532-23-7506	Special Taxing District Meters	32,000.00	19,380.00	19,380.00	12,620.00	0.00	12,620.00	39.44
20-532-40-6112	Annual Service Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-40-6400	Loss on Disposal of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-40-6416	Maint. & Repair-Equipment	0.00	129.90	129.90	-129.90	0.00	-129.90	0.00
20-532-40-6421	Maint. & Repair-Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	602,650.00	282,838.55	282,838.55	319,811.45	0.00	319,811.45	53.07
E20	Depreciation							
20-532-20-6107	Depreciation	141,700.00	0.00	0.00	141,700.00	0.00	141,700.00	100.00
	E20 Sub Totals:	141,700.00	0.00	0.00	141,700.00	0.00	141,700.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E30	Project Outlays							
20-532-20-8000	Capitalized to Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8001	Project Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8003	Capital-Equipment	470,050.00	0.00	0.00	470,050.00	0.00	470,050.00	100.00
20-532-20-8004	Capital-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8009	Capital-Other Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8410	MPWA Sigler SW-7	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8416	Bwick Xing 1A, 1B, Comm SW-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8427	Bwick Xing 1C SW-6A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8437	Bwick Xing 2A SW-8	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8438	DVL/Gum Springs SW-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-21-8101	Yourtee Springs Improvements	1,700,000.00	58,776.70	58,776.70	1,641,223.30	0.00	1,641,223.30	96.54
20-532-21-8113	Water Intake Upgrade	0.00	37,500.00	37,500.00	-37,500.00	0.00	-37,500.00	0.00
20-532-22-8425	Water Tower Improvements	0.00	7,823.80	7,823.80	-7,823.80	0.00	-7,823.80	0.00
20-532-23-8003	Capital-Equipment	41,000.00	0.00	0.00	41,000.00	0.00	41,000.00	100.00
20-532-23-8006	Line Replacements	1,300,000.00	29,587.50	29,587.50	1,270,412.50	0.00	1,270,412.50	97.72
20-532-23-8007	Relining water lines Project	0.00	687.00	687.00	-687.00	0.00	-687.00	0.00
20-532-23-8103	RF Water Meter Replacement	200,000.00	37,349.00	37,349.00	162,651.00	0.00	162,651.00	81.33
20-532-23-8104	Sub-Meter Purchases	2,000.00	3,450.00	3,450.00	-1,450.00	0.00	-1,450.00	0.00
20-532-23-8105	Hydrant Replacement Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-23-8114	5th Ave & H St Water Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-23-8404	12" Water Main Extension W-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-40-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-40-8005	Capital-Software Upgrade	120,000.00	0.00	0.00	120,000.00	0.00	120,000.00	100.00
20-532-40-8007	Capital-Plant Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-40-8008	Capital-Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	3,833,050.00	175,174.00	175,174.00	3,657,876.00	0.00	3,657,876.00	95.43
	Expense Sub Totals:	5,180,500.00	752,195.26	752,195.26	4,428,304.74	0.00	4,428,304.74	85.48
	Dept 532 Sub Totals:	5,180,500.00	752,195.26	752,195.26	4,428,304.74	0.00		
Dept 20-570	Debt Service							
E40	Debt Service							
20-570-50-9000	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-570-50-9100	Interest Expense	110,000.00	59,674.40	59,674.40	50,325.60	0.00	50,325.60	45.75
	E40 Sub Totals:	110,000.00	59,674.40	59,674.40	50,325.60	0.00	50,325.60	45.75
	Expense Sub Totals:	110,000.00	59,674.40	59,674.40	50,325.60	0.00	50,325.60	45.75
	Dept 570 Sub Totals:	110,000.00	59,674.40	59,674.40	50,325.60	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	5,290,500.00	1,144,816.86	1,144,816.86	4,145,683.14	0.00	4,145,683.14	78.36
	Fund Expense Sub Totals:	5,290,500.00	811,869.66	811,869.66	4,478,630.34	0.00	4,478,630.34	84.65
	Fund 20 Sub Totals:	0.00	-332,947.20	-332,947.20	332,947.20	0.00		
	Revenue Totals:	5,290,500.00	1,144,816.86	1,144,816.86	4,145,683.14	0.00	4,145,683.14	78.36
	Expense Totals:	5,290,500.00	811,869.66	811,869.66	4,478,630.34	0.00	4,478,630.34	84.65
	Report Totals:	0.00	-332,947.20	-332,947.20	332,947.20	0.00		

# General Ledger

## Budget Status



User: rbruchey  
 Printed: 1/8/2021 - 11:07 AM  
 Period: 1 to 6, 2021

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 60	Wastewater							
Dept 60-111	Grants - State Government							
R23	Grant-Community Development							
60-111-03-4245	CDBG Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R23 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
60-111-03-4260	MDE Grants	42,000.00	42,000.00	42,000.00	0.00	0.00	0.00	0.00
60-111-03-4261	EPA/MDE Inflow & Infiltration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R30 Sub Totals:	42,000.00	42,000.00	42,000.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	42,000.00	42,000.00	42,000.00	0.00	0.00	0.00	0.00
	Dept 111 Sub Totals:	-42,000.00	-42,000.00	-42,000.00	0.00	0.00		
Dept 60-130	General Government Charges							
R05	Developer Agreements							
60-130-04-4345	Reimbursements from Developers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R05 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R41	Charges-General Government							
60-130-04-4400	Mayor & Council Bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-130-04-4402	Competitive Bid Packages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R41 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R42	Charges-Zoning & Planning							
60-130-04-4342	Development Review Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R42 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 130 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 60-140	Utility Service Charges							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R60	Charges-Utility							
60-140-04-4430	Connection Charges	260,000.00	150,328.00	150,328.00	109,672.00	0.00	109,672.00	42.18
60-140-04-4431	Interest-UT bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-140-04-4433	Parts,Service Restore,ApplyFee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-140-04-4434	Service Charges	1,845,900.00	852,821.29	852,821.29	993,078.71	0.00	993,078.71	53.80
60-140-04-4435	Sitting Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-140-04-4439	Inspection Fee	6,500.00	5,775.00	5,775.00	725.00	0.00	725.00	11.15
60-140-04-4440	Frederick Co. Treatment Charge	95,000.00	23,850.00	23,850.00	71,150.00	0.00	71,150.00	74.89
60-140-04-4441	Sludge Hauling Fee (Water Dept)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-140-04-4443	Administrative UT Write-offs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	2,207,400.00	1,032,774.29	1,032,774.29	1,174,625.71	0.00	1,174,625.71	53.21
	Revenue Sub Totals:	2,207,400.00	1,032,774.29	1,032,774.29	1,174,625.71	0.00	1,174,625.71	53.21
	Dept 140 Sub Totals:	-2,207,400.00	-1,032,774.29	-1,032,774.29	-1,174,625.71	0.00		
Dept 60-170	Investment Earnings							
R81	Investment Earnings							
60-170-06-4620	Interest-Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-170-06-4621	Interest-Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R81 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 170 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 60-172	Contributions & Donations							
R83	Contributions-Non-Govt							
60-172-06-4700	Contributed Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-172-06-4709	Misc.Grants/Donations-Non-Govt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R83 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 172 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 60-173	Sales of Property							
R80	Miscellaneous Revenues							
60-173-06-4650	Sale of Vehicle/Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 173 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 60-175 R80	Other Revenues							
	Miscellaneous Revenues							
60-175-06-4692	Employee Paid Health Insurance	13,200.00	10,737.39	10,737.39	2,462.61	0.00	2,462.61	18.66
60-175-06-4693	Refund-Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-175-06-4697	Refunds & Rebates	15,000.00	307.48	307.48	14,692.52	0.00	14,692.52	97.95
60-175-06-4698	Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-175-06-4699	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-175-06-4701	State Retirement Credit	6,100.00	6,769.00	6,769.00	-669.00	0.00	-669.00	0.00
	R80 Sub Totals:	34,300.00	17,813.87	17,813.87	16,486.13	0.00	16,486.13	48.06
R85	Interfund Transfers							
60-175-08-5101	Transfers In from General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	34,300.00	17,813.87	17,813.87	16,486.13	0.00	16,486.13	48.06
	Dept 175 Sub Totals:	-34,300.00	-17,813.87	-17,813.87	-16,486.13	0.00		
Dept 60-190 R86	Long-term Debt Proceeds							
	Other Sources							
60-190-07-5000	Proceeds from New Debt	2,100,000.00	0.00	0.00	2,100,000.00	0.00	2,100,000.00	100.00
	R86 Sub Totals:	2,100,000.00	0.00	0.00	2,100,000.00	0.00	2,100,000.00	100.00
	Revenue Sub Totals:	2,100,000.00	0.00	0.00	2,100,000.00	0.00	2,100,000.00	100.00
	Dept 190 Sub Totals:	-2,100,000.00	0.00	0.00	-2,100,000.00	0.00		
Dept 60-533 E01	Wastewater							
	Personnel Costs							
60-533-60-6000	Salaries	273,200.00	152,054.36	152,054.36	121,145.64	0.00	121,145.64	44.34
60-533-60-6001	Salaries Overtime-Regular	3,000.00	1,278.11	1,278.11	1,721.89	0.00	1,721.89	57.40
60-533-60-6014	Salaries-Holiday Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6016	Salaries Transferred In	50,300.00	11,805.88	11,805.88	38,494.12	0.00	38,494.12	76.53
60-533-60-6017	Salaries Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6019	Salaries Transferred OT	2,000.00	3,140.54	3,140.54	-1,140.54	0.00	-1,140.54	0.00
60-533-60-6020	Social Security	20,100.00	8,721.65	8,721.65	11,378.35	0.00	11,378.35	56.61
60-533-60-6021	Medicare	4,700.00	2,039.67	2,039.67	2,660.33	0.00	2,660.33	56.60
60-533-60-6022	Health,Dental,&Vision Premiums	110,300.00	55,613.89	55,613.89	54,686.11	0.00	54,686.11	49.58

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
60-533-60-6023	Fringe Benefits Transferred In	16,400.00	1,143.34	1,143.34	15,256.66	0.00	15,256.66	93.03
60-533-60-6024	Fringe Benefits Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6025	Pension Expense	26,500.00	24,059.76	24,059.76	2,440.24	0.00	2,440.24	9.21
60-533-60-6026	Life Insurance-ER Paid	300.00	98.02	98.02	201.98	0.00	201.98	67.33
60-533-60-6028	Clothing & Shoe Allowance	500.00	0.00	0.00	500.00	0.00	500.00	100.00
60-533-60-6030	Workers Compensation	15,000.00	10,899.00	10,899.00	4,101.00	0.00	4,101.00	27.34
60-533-60-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	522,300.00	270,854.22	270,854.22	251,445.78	0.00	251,445.78	48.14
E10	Operating Expenses							
60-533-40-6112	Annual Service Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-6416	Maint. & Repair-Equipment	148,000.00	7,447.93	7,447.93	140,552.07	0.00	140,552.07	94.97
60-533-60-6100	Advertising & Printing	0.00	1,279.12	1,279.12	-1,279.12	0.00	-1,279.12	0.00
60-533-60-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6102	Cleaning Supplies	1,200.00	768.56	768.56	431.44	0.00	431.44	35.95
60-533-60-6103	Bank Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6105	Payroll Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6108	Bond Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6109	Dues & Subscriptions	600.00	400.00	400.00	200.00	0.00	200.00	33.33
60-533-60-6112	Annual Service Contracts	22,000.00	3,769.63	3,769.63	18,230.37	0.00	18,230.37	82.87
60-533-60-6114	Insurance-Liability,Auto,Prop.	30,000.00	30,803.00	30,803.00	-803.00	0.00	-803.00	0.00
60-533-60-6120	Office Supplies	1,400.00	1,013.35	1,013.35	386.65	0.00	386.65	27.62
60-533-60-6121	Operating Expense	7,000.00	120.99	120.99	6,879.01	0.00	6,879.01	98.27
60-533-60-6122	Wireless Phones & Data	3,200.00	1,141.02	1,141.02	2,058.98	0.00	2,058.98	64.34
60-533-60-6123	Parts & Supplies	2,000.00	2,290.09	2,290.09	-290.09	0.00	-290.09	0.00
60-533-60-6124	Physical Exams & Drug Testing	3,000.00	428.00	428.00	2,572.00	0.00	2,572.00	85.73
60-533-60-6125	Postage	3,000.00	1,210.49	1,210.49	1,789.51	0.00	1,789.51	59.65
60-533-60-6129	Safety Program	4,000.00	594.00	594.00	3,406.00	0.00	3,406.00	85.15
60-533-60-6130	Telephones & Internet	7,600.00	3,620.16	3,620.16	3,979.84	0.00	3,979.84	52.37
60-533-60-6131	Tools & Small Equipment	2,000.00	1,072.50	1,072.50	927.50	0.00	927.50	46.38
60-533-60-6132	Training & Seminars	1,500.00	25.00	25.00	1,475.00	0.00	1,475.00	98.33
60-533-60-6133	Travel & Meals	100.00	0.00	0.00	100.00	0.00	100.00	100.00
60-533-60-6135	Uniforms	4,000.00	1,251.13	1,251.13	2,748.87	0.00	2,748.87	68.72
60-533-60-6136	Utilities	115,000.00	43,176.07	43,176.07	71,823.93	0.00	71,823.93	62.46
60-533-60-6137	Vehicle Fuel	1,700.00	138.34	138.34	1,561.66	0.00	1,561.66	91.86
60-533-60-6138	Water Utility Expense	7,600.00	3,830.38	3,830.38	3,769.62	0.00	3,769.62	49.60
60-533-60-6142	Audits & Bookkeeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6300	Information Technology	1,000.00	774.00	774.00	226.00	0.00	226.00	22.60
60-533-60-6301	IT Network Admin Consultant	6,000.00	3,975.28	3,975.28	2,024.72	0.00	2,024.72	33.75
60-533-60-6400	Loss on Disposal of Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6416	Maint. & Repair-Equipment	55,000.00	19,896.45	19,896.45	35,103.55	0.00	35,103.55	63.82

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
60-533-60-6417	Maint. & Repair-Vehicles	1,000.00	1,143.49	1,143.49	-143.49	0.00	-143.49	0.00
60-533-60-6418	Maint. & Repair-Building	4,600.00	75.00	75.00	4,525.00	0.00	4,525.00	98.37
60-533-60-6420	Maint. & Repair-Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6421	Maint. & Repair-Grounds	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
60-533-60-6702	Tipping Charges	91,000.00	45,383.13	45,383.13	45,616.87	0.00	45,616.87	50.13
60-533-60-7501	Chemicals	165,000.00	46,669.01	46,669.01	118,330.99	0.00	118,330.99	71.72
60-533-60-7502	Laboratory	38,000.00	20,040.26	20,040.26	17,959.74	0.00	17,959.74	47.26
60-533-60-7503	Ground Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-6104	Consultant Fees	2,000.00	1,886.00	1,886.00	114.00	0.00	114.00	5.70
60-533-61-6144	Equipment Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-6145	Operating Supplies	5,000.00	13,265.30	13,265.30	-8,265.30	0.00	-8,265.30	0.00
60-533-61-6416	Maint. & Repair-Equipment	3,300.00	0.00	0.00	3,300.00	0.00	3,300.00	100.00
60-533-61-6419	Maint. & Repair-Galyn Manor	16,000.00	3,819.71	3,819.71	12,180.29	0.00	12,180.29	76.13
60-533-61-6420	Maint. & Repair-Infrastructure	22,000.00	3,365.02	3,365.02	18,634.98	0.00	18,634.98	84.70
60-533-61-6425	2018 FEMA Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	775,800.00	264,672.41	264,672.41	511,127.59	0.00	511,127.59	65.88
E20	Depreciation							
60-533-60-6107	Depreciation	222,200.00	0.00	0.00	222,200.00	0.00	222,200.00	100.00
	E20 Sub Totals:	222,200.00	0.00	0.00	222,200.00	0.00	222,200.00	100.00
E30	Project Outlays							
60-533-40-8003	Capital-Equipment	191,000.00	0.00	0.00	191,000.00	0.00	191,000.00	100.00
60-533-40-8007	Capital-Plant Improvements	94,000.00	0.00	0.00	94,000.00	0.00	94,000.00	100.00
60-533-40-8008	Capital-Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8102	Sludge Pump Rebuild	29,400.00	14,397.62	14,397.62	15,002.38	0.00	15,002.38	51.03
60-533-40-8108	UV Bulb Replacement	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
60-533-40-8110	Sludge Conveyor Rebuild&Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8111	SBR Motive Pump Rebuild	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8112	Belt Press Rebuild	200,000.00	0.00	0.00	200,000.00	0.00	200,000.00	100.00
60-533-60-8000	Capitalized to Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8001	Project Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8004	Capital-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8009	Capital-Other Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8111	SBR Motive Pump Rebuild	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8410	MPWA Sigler SW-7	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8416	Bwick Xing 1A, 1B, Comm SW-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8427	Bwick Xing 1C SW-6A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8437	Bwick Xing 2A SW-8	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8438	DVL/Gum Springs SW-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-8003	Capital-Equipment	111,000.00	0.00	0.00	111,000.00	0.00	111,000.00	100.00
60-533-61-8004	Capital - Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
60-533-61-8006	Line Replacements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-8009	Capital-Other Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-8100	New Mains	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-8109	Manholes Replacements Project	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
60-533-61-8116	3rd&4th Ave, A-E St Sewer Main	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-8120	Inflow & Infiltration	2,100,000.00	81,293.50	81,293.50	2,018,706.50	0.00	2,018,706.50	96.13
	E30 Sub Totals:	2,755,400.00	95,691.12	95,691.12	2,659,708.88	0.00	2,659,708.88	96.53
	Expense Sub Totals:	4,275,700.00	631,217.75	631,217.75	3,644,482.25	0.00	3,644,482.25	85.24
	Dept 533 Sub Totals:	4,275,700.00	631,217.75	631,217.75	3,644,482.25	0.00		
Dept 60-570	Debt Service							
E40	Debt Service							
60-570-50-9000	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-570-50-9100	Interest Expense	108,000.00	40,672.09	40,672.09	67,327.91	0.00	67,327.91	62.34
	E40 Sub Totals:	108,000.00	40,672.09	40,672.09	67,327.91	0.00	67,327.91	62.34
	Expense Sub Totals:	108,000.00	40,672.09	40,672.09	67,327.91	0.00	67,327.91	62.34
	Dept 570 Sub Totals:	108,000.00	40,672.09	40,672.09	67,327.91	0.00		
	Fund Revenue Sub Totals:	4,383,700.00	1,092,588.16	1,092,588.16	3,291,111.84	0.00	3,291,111.84	75.08
	Fund Expense Sub Totals:	4,383,700.00	671,889.84	671,889.84	3,711,810.16	0.00	3,711,810.16	84.67
	Fund 60 Sub Totals:	0.00	-420,698.32	-420,698.32	420,698.32	0.00		
	Revenue Totals:	4,383,700.00	1,092,588.16	1,092,588.16	3,291,111.84	0.00	3,291,111.84	75.08
	Expense Totals:	4,383,700.00	671,889.84	671,889.84	3,711,810.16	0.00	3,711,810.16	84.67
	Report Totals:	0.00	-420,698.32	-420,698.32	420,698.32	0.00		



Charlotte Marra  
Manager of Public Art  
5 E 2<sup>nd</sup> St  
Frederick, MD 21701  
443 -890-8719

January 22, 2021

Nathan Brown  
Mayor, City of Brunswick  
1 West Potomac St  
Brunswick, MD 21716  
301-834-7500 (City Hall)  
240-529-4425 (Cell)

Dear Mayor Brown,

I am writing on behalf of the Frederick Arts Council to request a grant of \$10,000 to add to the existing \$60,000 of funding raised for the Brunswick Archway, a project managed by the Frederick Arts Council which was approved by Brunswick City Council and will be installed at 203 South Maple Ave, Brunswick, MD.

This additional funding will enable the artist, Dayton Castleman/Verdant Studios to fulfil the attached design proposal to the best of their abilities. In addition, Pleasant Developers and The Ausherman Family Foundation are contributing \$30,000 each to the Brunswick Archway with the hope that the City of Brunswick will wish to contribute as well.

Thank you very much for your consideration.

Best wishes,

A handwritten signature in black ink that reads 'Charlotte Marra'. The signature is written in a cursive, flowing style.

Charlotte Marra  
Public Art Manager. Frederick Arts Council  
charlotte@frederickartscouncil.org  
443-890-8719



# BRUNSWICK ARCHWAY



PEN AND INK CONCEPTUAL SKETCH

# BRUNSWICK ARCHWAY



STREET VIEW ELEVATION RENDERING