



THE  
CITY OF BRUNSWICK  
MARYLAND

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

**FINANCE & UTILITY COMMISSION MEETING  
BRUNSWICK CITY HALL  
Wednesday, January 7, 2026  
5:00 PM**

Agenda

1. FY2025 Draft Audit Review
2. BAN Tracking Update
3. FY2027 Budget Timeline Review
4. City Hall Renovations RFP
5. Review of Current FY2026 Finance Reports



**CITY OF BRUNSWICK, MARYLAND**

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

**For the Year Ended June 30, 2025**

**CITY OF BRUNSWICK, MARYLAND**  
**Summary of Elected and Appointed Officials**  
**As of June 30, 2025**

**Mayor**

Nathan Brown

**City Council**

Andy St. John

John Caves

Eric Smothers

Daniel Yochelson

Brian Sandusky

Angel White

**City Administrator**

Julie Martorana

**Assistant City Administrator**

Jeremy Mose

**City Auditor**

DeLeon and Stang,  
CPAs and Advisors

**City Attorney**

Offit, Kurman

**City Engineer**

Clark Azar

**Chief of Police**

Kevin Grunwell

**City of Brunswick, Maryland**  
**For the Year Ended June 30, 2025**

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## **INDEPENDENT AUDITORS' REPORT**

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

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

#### ***Opinions***

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, 2025, 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.

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, 2025, 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.

#### ***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Brunswick, Maryland and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter***

As discussed in Note 12 of the financial statements, the beginning net position of the governmental and business type activities as of June 30, 2024 has been restated for a change in accounting principle and correction of an error. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financials Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Brunswick, Maryland's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City of Brunswick, Maryland's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Brunswick, Maryland's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**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 4 - 10 and 44 - 46 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 December 10, 2025, 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 solely 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 the effectiveness of the City of Brunswick, Maryland's 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 City of Brunswick, Maryland's internal control over financial reporting and compliance.

*DeLeon & Stang*

**DeLeon & Stang, CPAs and Advisors  
Frederick, Maryland  
December 10, 2025**

**City of Brunswick, Maryland  
Management's Discussion and Analysis  
For the Year Ended June 30, 2025**

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, 2025.

**Financial Highlights**

- The City's assets totaled \$62,400,611; decreasing \$781,618 from the prior year. Capital assets, net of accumulated depreciation, totaled \$50,561,304; representing 81% of total assets.
- The City's deferred outflows of resources totaled \$2,317,660 in FY 2025; the prior year balance was \$2,099,172. These amounts represent financial reporting for pensions as required by Governmental Accounting Standards Board Statement No. 68 (GASB 68).
- The City's liabilities totaled \$15,752,601; increasing \$504,073 from the prior year. Long-term debt obligations were \$7,521,371 of this total.
- The City's deferred inflows of resources totaled \$7,608,762; decreasing \$1,877,039 from the prior year. Developer's unearned revenue attributable to Brunswick Crossing tap fee credits was \$4,546,593 of this total. ARPA unearned funds totaled \$341,880 at the end of FY25.
- Of the government-wide net position, net investment in capital assets totaled \$42,311,805; approximately a less than 1% decrease from the prior year. The unrestricted portion of the City's net position was a negative \$1,201,396. Unearned developer revenue in the business type activities represents a significant portion of the deficit. The restricted portion of the City's net position was \$246,499 that comprises \$105,000 for Berlin House repairs and the remainder for the Medical Center Repairs and Updates.
- As of June 30, 2025, the City's governmental funds (General and Capital Projects) reported combined ending fund balances of \$2,257,345; an increase of \$154,448 or 7% compared to the prior year. Approximately 61% of the total governmental fund balance is available for spending at the government's discretion; 11% is assigned to non-cancelable leases, and 28% is committed or restricted.
- The City's governmental long-term debt obligations decreased \$240,123 while the business-type long-term debt obligations decreased \$514,162 from its prior fiscal year position.
- In terms of significant capital asset activity in FY2025, the City has purchased a small parcel of land next to the Emergency Operations Center for additional storage of Public Works equipment. Several large-scale park projects are on-going into FY2026 including the Sports Complex and B&O Railroad Park. Both projects have secured significant grant funding, and the City is exploring a Bond Anticipation Note(BAN) to meet grant match requirements and fund several upcoming infrastructure projects.

The BAN funding will be used for the following projects: Sports Complex, B&O Railroad Park, reservoir demolition and installation of an above-ground storage tank and improvements to the Waste Water Treatment Plant. There will continue to be ARPA projects completed using ARPA funds through FY2026.

## **Grant Highlights**

The following is an overview of the City's ongoing grants that were awarded, received or applied for during FY 2025.

- MD Department of Environment – An operating grant was awarded and received totaling \$44,531 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 2025.
- Edward Bryne Memorial Justice Assistance Grant-awarded \$40,000 for upgrades to the police evidence room with only \$848.55 left unexpended in FY25.
- PACT Grant – awarded \$35,000.
- MD Homeland Security AHCP – awarded \$15,043 to be used to purchase breaching equipment and cameras; received \$25,276 from previously awarded funding.
- DHCD – awarded \$200,000 by the Strategic Demolition Fund for renovation of the Berlin House in FY23 and has expended the full awarded amount in FY25.
- DHCD-awarded \$250,000 for exterior work on the Kaplon Building.
- DHCD-awarded \$50,000 for upgrades to train station.
- POS-awarded \$85,333 for Galyn Manor Park.
- CDBG via DHCD – awarded \$499,397 for Maple Ave Phase I sidewalks. Final design for the project was completed during FY25 and the award for the construction contract is pending. Expenditures using this funding source will continue into FY26.
- USDOT SS4A – awarded \$240,000 for Multi-modal Connectivity Action Plan. During FY25 the Action Plan was completed, and the remaining funding is being used to design projects outlined in the plan. This award should be fully expended by the end of FY26.
- DNR-LWCF – awarded \$834,403 for Sports Complex Phase I improvements. During FY25 the planning, design and permitting for this project was completed and construction is scheduled to begin in November 2025. This grant does not allow for reimbursement until the entire project is completed. Given the size of this project, this funding will continue throughout FY26.

## **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.

## Management's Discussion and Analysis

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. 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 12 and 13 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 45–46 of this report.

The basic governmental fund financial statements are on pages 14-16 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 17-20 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 21–44 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, 2025 and 2024. Note of restatement for GASB 101 Implementation and Error Correction for Restatement of Balance in FY2024.

City of Brunswick  
Net Position Summary  
Figure 1

	Governmental Activities		Business-Type Activities		Total	
	2025	2024*	2025	2024*	2025	2024*
Current and other assets	\$ 4,682,486	\$ 4,510,366	\$ 7,156,821	\$ 7,328,215	\$ 11,839,307	\$ 11,838,581
Capital assets, net	21,041,267	20,693,573	29,520,037	30,650,075	50,561,304	51,343,648
Deferred outflows of resources	1,819,951	1,655,147	497,709	444,025	2,317,660	2,099,172
<b>Total assets and deferred outflows of resources</b>	<b>27,543,704</b>	<b>26,859,086</b>	<b>37,174,567</b>	<b>38,422,315</b>	<b>64,718,271</b>	<b>65,281,401</b>
Other liabilities	1,651,684	1,241,577	558,096	781,901	2,209,780	2,023,478
Long-term liabilities outstanding	3,077,902	3,165,296	5,860,066	6,411,892	8,937,968	9,577,188
Net pension liability	3,700,460	2,928,139	904,393	719,723	4,604,853	3,647,862
Deferred inflows of resources	702,162	1,000,645	6,906,600	8,485,156	7,608,762	9,485,801
<b>Total liabilities and deferred inflows of resources</b>	<b>9,132,208</b>	<b>8,335,657</b>	<b>14,229,155</b>	<b>16,398,672</b>	<b>23,361,363</b>	<b>24,734,329</b>
<b>Net position:</b>						
Net investment in capital assets, net	18,202,105	17,614,288	24,109,700	24,725,576	42,311,805	42,339,864
Restricted for capital projects	246,499	308,143	-	-	246,499	308,143
Unrestricted	(37,108)	600,998	(1,164,288)	(2,701,933)	(1,201,396)	(2,100,935)
*Restatement-GASB 101		(240,487)		(63,940)	-	(304,427)
*Restatement-Error Correction				56,581	-	56,581
<b>Total net position</b>	<b>\$ 18,411,496</b>	<b>\$ 18,282,942</b>	<b>\$ 22,945,412</b>	<b>\$ 22,016,284</b>	<b>\$ 41,356,908</b>	<b>\$ 40,299,226</b>

\*Restated Balance FY24

## Management's Discussion and Analysis

The assets and deferred outflows of the City exceeded liabilities and deferred inflows by \$41,356,908,547,072 as of June 30, 2025; this is a \$1,057,682 increase from FY 2024. 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.

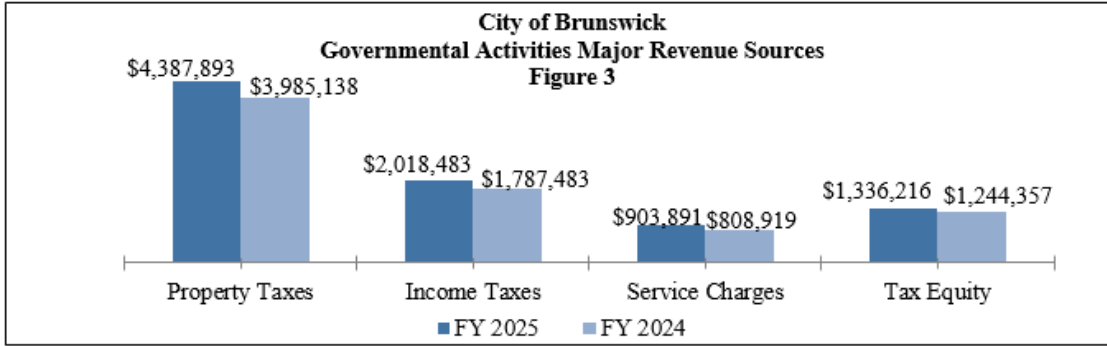
At June 30, 2025 the City is able to report positive balances in net position in the net investment in capital assets category for both the government as a whole and for its separate governmental and business-type activities. However, consistent with similar years, the business-type activities reported a negative balance in unrestricted net position.

### Governmental Activities

Governmental activities increased the City's net position by \$128,554 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, 2025 and 2024. In FY 2025 the City's general revenues from governmental activities totaled \$8,863,960; taxes (property taxes, income taxes, public utility taxes) represented 79% of total general revenues. Figure 3 below shows a year-to-year comparison of major revenue sources.

City of Brunswick Statement of Activities - Change in Net Position Figure 2							
	Governmental Activities		Business-Type Activities		Total		Change
	2025	2024	2025	2024	2025	2024	
<b>REVENUES</b>							
Program Revenues							
Operating grants and contribut	1,002,605	1,405,855	44,531	47,536	1,047,136	1,453,391	(406,255)
Charges for services	903,891	808,919	6,034,055	5,071,248	6,937,946	5,880,167	1,057,779
Capital grants and contribution	298,680	1,843,795	-	-	298,680	1,843,795	(1,545,115)
Non-Deo Cao Grants & Contri	-	-	437,142	2,512,245	437,142	2,512,245	(2,075,103)
General Revenues							
Taxes	6,565,748	5,934,178	-	-	6,565,748	5,934,178	631,570
County Tax Equity	1,336,216	1,244,357	-	-	1,336,216	1,244,357	91,859
Income on investments	65,653	28,335	-	-	65,653	28,335	37,318
Rental income	244,634	241,186	121,841	120,128	366,475	361,314	5,161
Miscellaneous	651,709	392,211	206,379	90,607	858,088	482,818	375,270
<b>TOTAL REVENUES</b>	<b>11,069,136</b>	<b>11,898,836</b>	<b>6,843,948</b>	<b>7,841,764</b>	<b>17,913,084</b>	<b>19,740,600</b>	<b>(1,827,516)</b>
<b>PROGRAM EXPENSES</b>							
General government	(2,700,708)	(3,581,087)	-	-	(2,700,708)	(3,581,087)	880,379
Public safety	(3,044,102)	(2,538,079)	-	-	(3,044,102)	(2,538,079)	(506,023)
Public works	(3,395,764)	(2,909,901)	-	-	(3,395,764)	(2,909,901)	(485,863)
Waste collection and disposal	(657,021)	(638,451)	-	-	(657,021)	(638,451)	(18,570)
Recreation and culture	(586,305)	(396,360)	-	-	(586,305)	(396,360)	(189,945)
Community & Econ Developmt	(391,705)	(522,439)	-	-	(391,705)	(522,439)	130,734
Interest	(164,977)	(151,353)	-	-	(164,977)	(151,353)	(13,624)
Business-type activities	-	-	(5,914,820)	(5,319,389)	(5,914,820)	(5,319,389)	(595,431)
<b>TOTAL EXPENSES</b>	<b>(10,940,582)</b>	<b>(10,737,669)</b>	<b>(5,914,820)</b>	<b>(5,319,389)</b>	<b>(16,855,402)</b>	<b>(16,057,059)</b>	<b>(798,343)</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>128,554</b>	<b>1,161,167</b>	<b>929,128</b>	<b>2,522,375</b>	<b>1,057,682</b>	<b>3,683,542</b>	<b>(2,625,860)</b>

## Management's Discussion and Analysis



### Business-type Activities

Referring to Figure 2, business-type activities increased the City's net position by \$929,128. A key element for the positive shift in FY 2025 net position was the City's Non-Operating Revenue-Capital Grants and Contributions and Miscellaneous Revenue..

In FY 2025, the City's revenues from business-type activities totaled \$6,406,806 with Non-Operating Revenue of \$437,142 making Total Revenue of \$6,843,948; utility service charges for water and sewer represented 88% of Total Revenue. The increased rates in the City's service charge revenue exceeded expenses by \$119,235.

### 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 \$1,594,646. 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 \$1,879,129 to total fund expenditures of \$9,436,282.

At the end of the current fiscal year, total Capital Fund Balance was \$378,216. The Unassigned(Deficit) of \$217,516 is primarily due to timing of revenue reimbursements. . The City is aware of this deficit and will continue to factor this into FY26 resource management decisions.

At June 30, 2025, the governmental funds of City of Brunswick reported a combined fund balance of \$2,257,345 with a net increase in fund balance of \$154,448.

## **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. Directors, finance staff, and the Finance Committee reviewed and discussed the budget on a monthly basis. At year's end, actual revenues were \$433,461 more than the amended budgeted amount. More specifically, total tax revenues were \$262,000 more than the final appropriated budget amount and Intergovernmental Revenues were \$112,792 more than the final appropriated budget amount.

Total FY25 expenditures were \$42,545 less than the amended budgeted amount with a combination of departments above and below budget.

### **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 \$475,713; an increase of \$208,592 from FY 2024. The Sewer Fund had an operating income of \$226,115; an increase of \$272,423 from FY2024. The operating income/loss is derived by calculating the difference between operating revenues and operating expenses.

Depreciation expense for business-type activities amounted to \$1,888,890; an increase of 5%. 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. The 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 2025.

The Water Fund total operating revenues increased approximately 19%; whereas total operating expenses increased approximately 13%. In FY2025 operating expenses for the Water Fund included depreciation and amortization costs of \$850,966; 30% of total operating expenses.

The Sewer Fund total operating revenues increased 21%, whereas total operating expenses increased 11%. In FY2025 operating expenses for the Sewer Fund included depreciation and amortization costs of \$1,037,924; 35% of total operating expenses.

### **Highlights of Fiscal Year 2026**

- The General Fund is expected to experience a modest increase in property tax receipts due to newly constructed single-family properties in the Brunswick Crossing Development and other areas in the City. The projected tax revenue could exceed \$4.6 million vs. \$4.4 million in FY2025. This is market driven, however FY2025 showed a increase in new homes at 103 homes.

## Management's Discussion and Analysis

- The Mayor and Council voted to maintain the property tax rate of \$0.41 per \$100 of assessed property value, while the constant yield was estimated to be \$.39 by the State of Maryland.
- A corresponding increase in Income Tax revenues are anticipated to be over \$2.0 million vs. the FY2025 of \$1.8 million.
- Tax Equity revenue received from Frederick County is estimated to show an increase to \$1,521,000 vs FY2025 revenue of \$1,335,000.
- State of Maryland Highway User Revenue is reported to increase to \$662,000 vs FY2025 revenue of \$576,000.
- The General Fund's anticipated revenues will be \$10.4 million vs. \$9.6 million in FY2025.
- The City raised water and sewer rates by at least 2.5% across all tiers in FY2026 to cover anticipated operational costs, i.e., personnel, maintenance, repairs, etc. However, the most significant increases were to rates of out-of-town users with water usage at the higher tiers. This increase was based on the increased costs to provide and maintain water and sewer delivery to users further from town and to also encourage water conservation among those users at higher tiers. The City's rate adjustment strategy is to make small incremental rate adjustments annually as opposed to no rate adjustments in some years followed by a significant rate increase.
- During FY26, the City will focus on the completion of several large projects which have been awarded grant funding. The scope of some of these projects is complex and comprehensive, extending into FY27. The growth in the City's grant portfolio is making it necessary to complete projects and close out the associated funding agreements before taking on more.
- During FY26, the City will explore a Bond Anticipation Note for major projects for the City.

### **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, 2025**

	<b>Primary Government</b>		<b>Total</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	
<b>Assets</b>			
Cash and cash equivalents	\$ 2,379,239	\$ 5,828,971	\$ 8,208,210
Restricted cash and investments	529,467	10,311	539,778
Taxes receivable	7,383	-	7,383
Accounts receivable, net of allowance	213,922	1,106,450	1,320,372
Due from other governments	855,337	94,337	949,674
Other receivables	32,679	40,417	73,096
Other assets	-	76,335	76,335
Capital Assets, including Right-to-use assets			
Capital assets not being depreciated	2,193,019	546,002	2,739,021
Capital assets being depreciated	29,093,161	60,360,984	89,454,145
Less: Accumulated depreciation and amortization	<u>(10,244,913)</u>	<u>(31,386,949)</u>	<u>(41,631,862)</u>
Capital assets, net	<u>21,041,267</u>	<u>29,520,037</u>	<u>50,561,304</u>
Property held for future sale	<u>664,459</u>	<u>-</u>	<u>664,459</u>
<b>Total Assets</b>	<u>25,723,753</u>	<u>36,676,858</u>	<u>62,400,611</u>
<b>Deferred Outflows of Resources</b>	<u>1,819,951</u>	<u>497,709</u>	<u>2,317,660</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>27,543,704</u>	<u>37,174,567</u>	<u>64,718,271</u>
<b>Liabilities</b>			
Accounts payable	673,592	354,165	1,027,757
Accrued liabilities	89,410	64,394	153,804
Compensated absences - current	401,647	129,226	530,873
Retainage payable	22,720	-	22,720
Escrow deposits	405,159	10,311	415,470
Deposits held for specific purposes	59,156	-	59,156
Noncurrent liabilities			
Compensated absences - long term	168,856	53,722	222,578
Debt obligations due within one year	216,343	511,785	728,128
Debt obligations due in more than one year	2,622,819	4,898,552	7,521,371
Unamortized bond premium	69,884	396,007	465,891
Net pension liability	<u>3,700,460</u>	<u>904,393</u>	<u>4,604,853</u>
<b>Total Liabilities</b>	<u>8,430,046</u>	<u>7,322,555</u>	<u>15,752,601</u>
<b>Deferred Inflows of Resources</b>	<u>702,162</u>	<u>6,906,600</u>	<u>7,608,762</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>9,132,208</u>	<u>14,229,155</u>	<u>23,361,363</u>
<b>Net Position (Deficit)</b>			
Net investment in capital assets	18,202,105	24,109,700	42,311,805
Restricted	246,499	-	246,499
Unrestricted	<u>(37,108)</u>	<u>(1,164,288)</u>	<u>(1,201,396)</u>
<b>Total Net Position</b>	<u>\$ 18,411,496</u>	<u>\$ 22,945,412</u>	<u>\$ 41,356,908</u>

The accompanying notes are an integral part of this statement.

**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Activities**  
**For the Year Ended June 30, 2025**

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	\$ (2,700,708)	\$ 223,766	\$164,842	\$ 53,014	\$ (2,259,086)	\$ -	\$ (2,259,086)
Public safety	(3,044,102)	1,965	217,276	-	(2,824,861)	-	(2,824,861)
Public works	(3,395,764)	1,011	620,487	99,583	(2,674,683)	-	(2,674,683)
Waste collection and disposal	(657,021)	492,142	-	-	(164,879)	-	(164,879)
Recreation and culture	(586,305)	155,595	-	146,083	(284,627)	-	(284,627)
Community and economic development	(391,705)	29,412	-	-	(362,293)	-	(362,293)
Interest Expense	(164,977)	-	-	-	(164,977)	-	(164,977)
Total governmental activities	<u>(10,940,582)</u>	<u>903,891</u>	<u>1,002,605</u>	<u>298,680</u>	<u>(8,735,406)</u>	<u>-</u>	<u>(8,735,406)</u>
Business-type activities							
Water services	(2,892,686)	2,986,700	-	195,977	-	289,991	289,991
Sewer services	(3,022,134)	3,047,355	44,531	241,165	-	310,917	310,917
Total business-type activities	<u>(5,914,820)</u>	<u>6,034,055</u>	<u>44,531</u>	<u>437,142</u>	<u>-</u>	<u>600,908</u>	<u>600,908</u>
<b>Total primary government</b>	<u>\$ (16,855,402)</u>	<u>\$ 6,937,946</u>	<u>\$ 1,047,136</u>	<u>\$ 735,822</u>	<u>(8,735,406)</u>	<u>600,908</u>	<u>(8,134,498)</u>
<b>General Revenues</b>							
Taxes							
Property taxes, levied for general purposes					4,387,893	-	4,387,893
Income taxes					2,018,483	-	2,018,483
Other local taxes					159,372	-	159,372
County tax equity					1,336,216	-	1,336,216
Income on investments					65,653	-	65,653
Rental income					244,634	121,841	366,475
Miscellaneous income					651,709	206,379	858,088
<b>Total general revenues</b>					<u>8,863,960</u>	<u>328,220</u>	<u>9,192,180</u>
<b>Change in net position</b>					<u>128,554</u>	<u>929,128</u>	<u>1,057,682</u>
<b>Net position - beginning of year, as previously reported</b>					18,523,429	22,023,643	40,547,072
Restatement due to implementation of GASB 101					(240,487)	(63,940)	(304,427)
Restatement due to correction of error					-	56,581	56,581
<b>Net position - beginning of year, as restated</b>					<u>18,282,942</u>	<u>22,016,284</u>	<u>40,299,226</u>
<b>Net position - end of year</b>					<u>\$ 18,411,496</u>	<u>\$ 22,945,412</u>	<u>\$ 41,356,908</u>

The accompanying notes are an integral part of this statement.

**CITY OF BRUNSWICK, MARYLAND**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2025**

	<u>Governmental Fund Types</u>		<b>Total Governmental Funds</b>
	<u>General</u>	<u>Capital Projects</u>	
<b>Assets</b>			
Cash and cash equivalents	\$ 2,379,239	\$ -	\$ 2,379,239
Restricted cash and investments	464,365	65,102	529,467
Receivables:			
Taxes	7,383	-	7,383
Customers	213,922	-	213,922
Other governments	855,336	-	855,336
Other	32,679	-	32,679
Due from other funds	<u>0</u>	<u>925,466</u>	<u>925,466</u>
<b>Total Assets</b>	<u>\$ 3,952,924</u>	<u>\$ 990,568</u>	<u>\$ 4,943,492</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
Liabilities			
Accounts payable	419,444	254,148	673,592
Accrued liabilities	89,410	-	89,410
Retainage payable	-	22,720	22,720
Escrow deposits	405,159	-	405,159
Deposits held for specific purposes	59,156	-	59,156
Due to other funds	<u>925,466</u>	<u>-</u>	<u>925,466</u>
Total Liabilities	<u>1,898,635</u>	<u>276,868</u>	<u>2,175,503</u>
Deferred Inflows of Resources	<u>175,160</u>	<u>335,484</u>	<u>510,644</u>
Total Liabilities and Deferred Inflows of Resources	<u>2,073,795</u>	<u>612,352</u>	<u>2,686,147</u>
Fund Balances (Deficit)			
Nonspendable	-	-	-
Restricted	-	246,499	246,499
Committed	20,076	349,233	369,309
Assigned	264,407	-	264,407
Unassigned (Deficit)	<u>1,594,646</u>	<u>(217,516)</u>	<u>1,377,130</u>
Total Fund Balances	<u>1,879,129</u>	<u>378,216</u>	<u>2,257,345</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 3,952,924</u>	<u>\$ 990,568</u>	<u>\$ 4,943,492</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Revenue, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2025**

	<b>General</b>	<b>Capital Projects</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>			
Local property taxes	\$ 4,387,893	\$ -	\$ 4,387,893
Local income taxes	2,018,483	-	2,018,483
Other local taxes	159,372	-	159,372
Licenses and permits	108,795	-	108,795
Intergovernmental revenues	2,294,549	613,207	2,907,756
User fees	248,653	7,061	255,714
Waste collection and disposal	492,142	-	492,142
Fines and forfeitures	17,828	-	17,828
Miscellaneous	<u>757,342</u>	<u>1,209</u>	<u>758,551</u>
Total Revenues	<u>10,485,057</u>	<u>621,477</u>	<u>11,106,534</u>
<b>Expenditures</b>			
General government	2,461,077	142,840	2,603,917
Public safety	2,692,218	57,184	2,749,402
Public works	2,455,426	909,165	3,364,591
Waste collection and disposal	657,021	-	657,021
Recreation and culture	404,529	614,317	1,018,846
Economic development	195,340	-	195,340
Community development	165,572	-	165,572
Debt service	<u>405,099</u>	<u>-</u>	<u>405,099</u>
Total Expenditures	<u>9,436,282</u>	<u>1,723,506</u>	<u>11,159,788</u>
Excess (Deficiency) of Revenues over Expenditures	1,048,775	(1,102,029)	(53,254)
<b>Other Financing Sources (Uses)</b>			
Transfers	(1,034,388)	1,034,388	-
Proceeds from new debt	-	-	-
Proceeds from sale of capital assets	<u>207,702</u>	<u>-</u>	<u>207,702</u>
Total Other Financing Sources (Uses)	<u>(826,686)</u>	<u>1,034,388</u>	<u>207,702</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses</b>	222,089	(67,641)	154,448
Fund Balance - July 1, 2024	<u>1,657,040</u>	<u>445,857</u>	
<b>Fund Balance - June 30, 2025</b>	<u>\$ 1,879,129</u>	<u>\$ 378,216</u>	
<b>Adjustments for the Statement of Activities</b>			
Capital outlay			1,674,028
Depreciation and amortization expense			(1,305,959)
Net decrease in deferred inflows of resources - grant revenues			(240,853)
Compensated absences			(59,287)
Debt service expenditures			240,122
Net book value of assets sold			(20,376)
Amortization of bond premium			16,127
Net pension adjustment			<u>(329,696)</u>
Change in Net Position of Governmental Activities			<u>\$ 128,554</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Reconciliation of Fund Balance to Net Position of Governmental Activities**  
**June 30, 2025**

Fund balances - governmental funds	\$ 2,257,345
Amounts reported for governmental activities in the statement of net position are different because:	
Capital & right-of-use assets used in governmental activities are not financial resources, therefore are not reported in the funds	
Property and equipment, net	21,041,267
Property held for future sale	664,459
Deferred outflows of resources - pension	1,819,951
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	120,516
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 \$69,884	(2,909,046)
Compensated absences	(570,503)
Net pension liability	(3,700,460)
Deferred inflows of resources - pension	(312,033)
Net position - governmental activities	\$ 18,411,496

**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2025**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Water</b>	<b>Sewer</b>	<b>Total</b>
<b>Assets</b>			
Current Assets			
Cash and cash equivalents	\$ 3,531,528	\$ 2,297,443	\$ 5,828,971
Restricted cash	10,311	-	10,311
Due from customers	516,270	590,180	1,106,450
Due from other governments	66,401	27,935	94,336
Other receivables	40,417	-	40,417
Other assets	76,335	-	76,335
Due from other fund	-	3,051,213	3,051,213
Total Current Assets	<u>4,241,262</u>	<u>5,966,771</u>	<u>10,208,033</u>
Capital Assets, including intangible right-to-use assets			
Capital assets not being depreciated	352,376	193,626	546,002
Capital assets being depreciated	26,681,918	33,679,066	60,360,984
Less: Accumulated depreciation and amortization	<u>(12,334,131)</u>	<u>(19,052,818)</u>	<u>(31,386,949)</u>
Total Capital Assets, net	<u>14,700,163</u>	<u>14,819,874</u>	<u>29,520,037</u>
Total Assets	<u>18,941,425</u>	<u>20,786,645</u>	<u>39,728,070</u>
<b>Deferred Outflows of Resources</b>	<u>231,987</u>	<u>265,722</u>	<u>497,709</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>19,173,412</u>	<u>21,052,367</u>	<u>40,225,779</u>
<b>Liabilities</b>			
Current Liabilities			
Accounts payable	66,804	287,361	354,165
Accrued liabilities	37,309	27,085	64,394
Compensated absences - current	68,927	60,299	129,226
Escrow deposits	10,311	-	10,311
Current portion of debt obligations	241,723	270,062	511,785
Due to other fund	<u>3,051,213</u>	<u>-</u>	<u>3,051,213</u>
Total Current Liabilities	<u>3,476,287</u>	<u>644,807</u>	<u>4,121,094</u>
Noncurrent Liabilities			
Compensated absences - long term	31,369	22,353	53,722
Net pension liability	535,084	369,309	904,393
Unamortized bond premium	232,945	163,062	396,007
Long-term debt obligations	<u>2,841,814</u>	<u>2,056,738</u>	<u>4,898,552</u>
Total Noncurrent Liabilities	<u>3,641,212</u>	<u>2,611,462</u>	<u>6,252,674</u>
Total Liabilities	<u>7,117,499</u>	<u>3,256,269</u>	<u>10,373,768</u>
<b>Deferred Inflows of Resources</b>	<u>3,961,137</u>	<u>2,945,463</u>	<u>6,906,600</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>11,078,636</u>	<u>6,201,732</u>	<u>17,280,368</u>
<b>Net Position</b>			
Net investment in capital assets	11,616,626	12,493,074	24,109,700
Unrestricted	<u>(3,521,850)</u>	<u>2,357,562</u>	<u>(1,164,288)</u>
<b>Total Net Position</b>	<u>\$ 8,094,776</u>	<u>\$ 14,850,636</u>	<u>\$ 22,945,412</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, 2025**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
<b>Operating Revenues</b>			
Charges for services	\$ 2,986,700	\$ 3,047,355	\$ 6,034,055
Rental income	121,841	-	121,841
Intergovernmental revenues - operating grants	-	44,531	44,531
Miscellaneous	<u>140,988</u>	<u>65,391</u>	<u>206,379</u>
Total Operating Revenues	3,249,529	3,157,277	6,406,806
<b>Operating Expenses</b>			
Personnel services	1,053,160	819,329	1,872,489
Operating	869,690	1,073,909	1,943,599
Depreciation and amortization	<u>850,966</u>	<u>1,037,924</u>	<u>1,888,890</u>
Total Operating Expenses	<u>2,773,816</u>	<u>2,931,162</u>	<u>5,704,978</u>
<b>Operating income</b>	475,713	226,115	701,828
<b>Nonoperating Revenues (Expenses)</b>			
Intergovernmental revenues - capital grants	195,977	241,165	437,142
Interest expense and fees	<u>(118,870)</u>	<u>(90,972)</u>	<u>(209,842)</u>
Total Nonoperating Revenues (Expenses)	<u>77,107</u>	<u>150,193</u>	<u>227,300</u>
<b>Change in Net Position</b>	552,820	376,308	929,128
Net position - beginning of year, as previously reported	7,521,312	14,502,331	22,023,643
Restatement due to implementation of GASB 101	(35,937)	(28,003)	(63,940)
Restatement due to correction of error	<u>56,581</u>	-	<u>56,581</u>
Net Position, beginning of year, as restated	<u>7,541,956</u>	<u>14,474,328</u>	<u>22,016,284</u>
<b>Total Net Position, end of year</b>	<u>\$ 8,094,776</u>	<u>\$ 14,850,636</u>	<u>\$ 22,945,412</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2025**

	<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	\$ 2,605,842	\$ 1,866,668	\$ 4,472,510
Cash received from other governments	-	181,353	181,353
Other operating cash receipts	87,231	14,713	101,944
Cash paid to developers	(2,000)	-	(2,000)
Cash payments to suppliers	(1,080,283)	(1,109,694)	(2,189,977)
Cash payments to employees for services	(890,531)	(803,174)	(1,693,705)
Net cash provided by operating activities	720,259	149,866	870,125
 <b>Cash flows from capital and related financing activities</b>			
Current year construction of capital assets	(294,306)	(464,546)	(758,852)
Cash received from other governments - capital grants	129,576	241,165	370,741
Principal paid on capital debt	(250,102)	(264,060)	(514,162)
Interest paid on capital debt	(120,714)	(92,137)	(212,851)
Net cash used in capital and related financing activities	(535,546)	(579,578)	(1,115,124)
 Net increase (decrease) in cash, cash equivalents and restricted cash	184,713	(429,712)	(244,999)
Cash, cash equivalents and restricted cash - beginning of year	3,357,126	2,727,155	6,084,281
Cash, cash equivalents and restricted cash - end of year	\$ 3,541,839	\$ 2,297,443	\$ 5,839,282
 <b>Reconciliation to Statement of Net Position:</b>			
Cash and cash equivalents	3,531,528	2,297,443	5,828,971
Restricted cash	10,311	-	10,311
	\$ 3,541,839	\$ 2,297,443	\$ 5,839,282

**CITY OF BRUNSWICK, MARYLAND**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2025**

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income	\$ 475,713	\$ 226,115	\$ 701,828
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	850,966	1,037,924	1,888,890
Bond premium	(53,757)	(37,629)	(91,386)
Net change in operating assets and liabilities			
Due from customers	80,610	(49,652)	30,958
Due from other governments	-	1,038	1,038
Other assets	17,383	-	17,383
Deferred outflows of resources	(33,456)	(20,228)	(53,684)
Accounts payable	(227,976)	(35,785)	(263,761)
Accrued liabilities	15,573	19,176	34,749
Escrow deposits	(2,000)	-	(2,000)
Net pension liability	180,512	4,158	184,670
Deferred inflows of resources	(682,518)	(896,038)	(1,578,556)
Interfund activity	99,209	(99,213)	(4)
Net cash provided by operating activities	<u>\$ 720,259</u>	<u>\$ 149,866</u>	<u>\$ 870,125</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

**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.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

**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 2025:

**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).

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

**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.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

**Cash, Cash Equivalents, Restricted Cash 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, 2025, 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." Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the statement of net position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the statement of activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

**Prepaid Items**

Payments made to vendors for services that will benefit periods beyond June 30, 2025 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.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

**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 three 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

**Right to Use Assets**

The City has recorded right to use lease assets as a result of implementing GASB-87. The right to use assets are measured at an amount equal to the initial measurement value of the related lease liability, which is calculated as the present value of the remaining future lease payments during the lease term. The discount rate utilized by the City is either the implicit interest rate disclosed in the lease, or the estimated incremental borrowing rate. The right to use assets are amortized on a straight-line basis over the life of the related lease.

The City does not report right to use assets and lease liabilities for short-term leases, with a maximum non-cancelable term of 12 months or less.

**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)

**Change in Accounting Principle – Implementation of GASB Statement No.101**

Effective for the fiscal year beginning July 1, 2024, the City implemented GASB Statement No. 101, Compensated Absences. This Statement revises the recognition and measurement criteria for employee leave benefits. Under GASB 101, a liability is recognized when (1) the leave is attributable to services already rendered, (2) the leave accumulates, and (3) it is more likely than not that the leave will be used or otherwise paid or settled. The liability is measured using pay rates in effect at the financial statement date and incorporates historical leave usage patterns and applicable salary-related payments.

**Compensated Absences Policy**

Following the implementation of GASB 101, the City now calculates a liability for sick and safe leave (SSL) in accordance with applicable policies governing leave carryforward and payout provisions. When a policy allows sick and safe leave to accumulate, the City is required to estimate a liability for leave that is more likely than not to be used in a future period.

The City's liability SSL estimate is derived from historical usage patterns of former employees to calculate a weighted average of sick days used and current employees' estimated days more than likely to be used in the future. The estimated days more than likely to be used in the future is calculated by comparing sick days used during service years to the weighted average of the former employees' sick days used. The calculated estimate of sick days to be used in the future is compared to each employee's accrued sick day balance. The liability is measured using the employee's daily pay rate at fiscal year-end, applied to the lesser of (a) the estimated sick days more than likely to be used in a future period or (b) the accrued sick day balance.

It is the City's policy to permit employees to accumulate earned but unused vacation, compensatory, and sick and safe leave (SSL) pay benefits. Employees are entitled to receive payment for accrued unused vacation and compensatory hours at conclusion of their employment unless terminated. Vacation leave in excess of 240 hours at the end of the last full pay period with the last pay date of the calendar year will be converted to sick leave, hour for hour. Employees will not be paid for any unused SSL upon termination or resignation of employment. The City follows the MSRPS guidelines for unused SSL upon retirement. Accumulated vacation, compensatory and SSL hours are accrued when incurred in the government-wide and proprietary fund financial statements.

**Impact of Adoption**

Implementation of GASB 101 required the City to apply the new standard retrospectively to the extent practicable. The revised "more-likely-than-not" threshold and the inclusion of salary-related costs resulted in an increase to beginning compensated absences liabilities as of July 1, 2024.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

**Impact of Adoption (continued)**

Accordingly, beginning net position for governmental activities and business-type activities was restated to reflect the cumulative effect of the change in accounting principle. See the detail of the restatement in Note 12.

**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 \$65,102 in collected impact fees, \$284,131 of remaining unspent bond proceeds and \$20,076 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 \$264,407 for the remaining capital lease obligations.

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.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

**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, 2025, the General Fund transferred \$1,034,388 to the Capital Projects Fund to finance capital purchases and projects.

**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.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

**NOTE 2- CASH, RESTRICTED 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:

- 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 \$8,747,988; the bank balance was \$8,766,076 and cash on hand was \$1,200. 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, 2025.

Included in cash and cash equivalents, the City had \$161,693 invested in the Maryland Local Government Investment Pool (MLGIP) as of June 30, 2025.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

The City's cash and investments as of June 30, 2025, as presented in the Statement of Net Position, reconciled to the City's deposits and investments, are as follows:

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Cash and cash equivalents	\$2,379,239	\$5,828,971	\$ 8,208,210
Restricted cash and investments	529,467	10,311	539,778
	<u>\$ 2,908,706</u>	<u>\$ 5,839,282</u>	<u>\$ 8,747,988</u>

**Custodial Credit Risk**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Cash on hand	\$ 1,200	\$ -	\$ 1,200
Deposits in banks	2,410,837	5,839,282	8,250,119
Certificates of deposit	334,976	-	334,976
Investment pools (MLGIP)	161,693	-	161,693
	<u>\$ 2,908,706</u>	<u>\$ 5,839,282</u>	<u>\$ 8,747,988</u>

As of June 30, 2025, the City had the following investments:

<b><u>Investment Type (All funds)</u></b>	<b><u>Fair Value</u></b>	<b><u>Investment Maturities</u></b>		<b><u>% of Portfolio</u></b>
		<b><u>&lt; 1 Year</u></b>	<b><u>1-5 Years</u></b>	
Certificate of deposit	\$ 318,068	\$ 318,068	\$ -	94.95%
Certificate of deposit restricted	16,908	16,908	-	5.05%
	<u>\$ 334,976</u>	<u>\$ 334,976</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, 2025**

**NOTE 2- CASH, RESTRICTED 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, 2025 were 4.30% for the MLGIP and between 0.01% and 0.03% 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 is classified as deferred inflows of resources on the accompanying financial statements.

**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, 2025 was \$1,094,017,564. The property tax rate was \$0.41 per \$100 of assessed value.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

**NOTE 5- CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2025 was as follows:

<u>Governmental Activities</u>	<u>Balance</u> <u>July 1, 2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2025</u>
Capital assets, not being depreciated:					
Land and land improvements	537,574	4,300	(1)	206,445	748,318
Historical Collections	58,736	-	-	-	58,736
Projects under construction	857,472	1,669,728	-	(1,141,235)	1,385,965
Total capital assets not being depreciated	<u>1,453,782</u>	<u>1,674,028</u>	<u>(1)</u>	<u>(934,790)</u>	<u>2,193,019</u>
Capital assets, being depreciated:					
Buildings	10,288,075	-	(40,287)	-	10,247,788
Improvements and infrastructure	14,004,738	-	(19,089)	592,902	14,578,551
Machinery and equipment	1,350,782	-	(143,874)	133,184	1,340,092
Vehicles	1,327,393	-	(22,915)	114,203	1,418,681
Software	88,025	-	-	94,501	182,526
Right-to-use asset; leased equipment	500,578	-	(107,677)	-	392,901
Right-to-use asset; leased vehicle	932,621	-	-	-	932,621
Total capital assets being depreciated	<u>28,492,213</u>	<u>-</u>	<u>(333,842)</u>	<u>934,790</u>	<u>29,093,161</u>
Less accumulated depreciation and amortization:					
Buildings	(1,177,921)	(337,778)	29,210	-	(1,486,489)
Improvements and infrastructure	(5,332,762)	(562,277)	19,089	-	(5,875,950)
Machinery and equipment	(942,172)	(94,672)	134,578	-	(902,267)
Vehicles	(944,902)	(120,204)	22,915	-	(1,042,191)
Software	(86,080)	(19,671)	-	-	(105,751)
Right-to-use asset; leased equipment	(181,554)	(60,080)	107,677	-	(133,957)
Right-to-use asset; leased vehicle	(587,031)	(111,277)	-	-	(698,308)
Total accumulated depreciation and amortization	<u>(9,252,422)</u>	<u>(1,305,959)</u>	<u>313,469</u>	<u>-</u>	<u>(10,244,913)</u>
Total capital assets being depreciated, net	<u>19,239,791</u>	<u>(1,305,959)</u>	<u>(20,373)</u>	<u>934,790</u>	<u>18,848,249</u>
Governmental Activities capital assets, net	<u>20,693,573</u>	<u>368,069</u>	<u>(20,374)</u>	<u>-</u>	<u>21,041,267</u>

Depreciation and amortization expense was charged to functions/programs as follows:

**Governmental activities:**

General government	\$ 134,194
Public safety	216,132
Public works	798,976
Parks and recreation	<u>156,657</u>
	<u>\$ 1,305,959</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

<u>Business-type Activities</u>	<b>Balance July 1, 2024</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers</b>	<b>Balance June 30, 2025</b>
Capital assets, not being depreciated:					
Land and land improvements	\$ 28,068	\$ -	\$ -	\$ -	\$ 28,068
Projects under construction	342,261	758,852	-	(583,179)	517,934
Total capital assets not being depreciated	<u>370,329</u>	<u>758,852</u>	<u>-</u>	<u>(583,179)</u>	<u>546,002</u>
Capital assets, being depreciated:					
Buildings and improvements	9,112,364	-	-	16,909	9,129,273
Infrastructure	47,079,866	-	-	463,209	47,543,075
Machinery and equipment	2,988,757	-	-	31,642	3,020,399
Vehicles	238,830	-	-	71,419	310,249
Right-to-use asset; leased equipment	94,499	-	-	-	94,499
Right-to-use asset; leased vehicle	263,488	-	-	-	263,488
Total capital assets being depreciated	<u>59,777,804</u>	<u>-</u>	<u>-</u>	<u>583,179</u>	<u>60,360,984</u>
Less accumulated depreciation and amortization:					
Buildings and improvements	(8,911,309)	(44,341)	-	-	(8,955,650)
Infrastructure	(18,086,363)	(1,594,477)	-	-	(19,680,840)
Machinery and equipment	(2,142,469)	(149,268)	-	-	(2,291,737)
Vehicles	(129,934)	(12,906)	-	-	(142,840)
Right-to-use asset; leased equipment	(79,854)	(44,718)	-	-	(124,572)
Right-to-use asset; leased vehicle	(148,129)	(43,180)	-	-	(191,309)
Total accumulated depreciation and amortization	<u>(29,498,058)</u>	<u>(1,888,890)</u>	<u>-</u>	<u>-</u>	<u>(31,386,949)</u>
Total capital assets being depreciated, net	<u>30,279,746</u>	<u>(1,888,890)</u>	<u>-</u>	<u>583,179</u>	<u>28,974,035</u>
Business-type Activities capital assets, net	<u>\$ 30,650,075</u>	<u>\$ (1,130,038)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,520,037</u>

Depreciation and amortization expense was charged to functions/programs as follows:

**Business-type activities**

Water	\$ 850,966
Sewer	<u>1,037,924</u>
	<u>\$ 1,888,890</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

Debt outstanding as of June 30, 2025 is as follows:

<u>Governmental Activities Debt</u>	<u>Rate</u>	<u>Amount</u>
Infrastructure Project and Refunding Bond, Series 2010A (Modification and Reissuance on May 14, 2025), due 2030.	4.36%	\$ 97,051
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%	741,000
2024 Public Improvement Bond Series 2023 A (Tax Exempt) Bond- Webster Bank; Due 2043; annual principal and interest payments of approximately \$98,600	4.77%	1,231,565
2024 Public Improvement Bond Series 2023 B Taxable Bond- Webster Bank Due 2043; annual principal and interest payments of approximately \$45,450	6.26%	505,139
Capital Lease - three vehicles; Due 2026; Annual principal and interest payments of approximately \$28,800	22% - 25%	13,409
Capital Lease - five vehicles; Due 2027; Annual principal and interest payments of approximately \$53,200	22% - 25%	82,909
Capital Lease - Servers - Great America; Due 2028; Annual payments of approximately \$ 1,567	8.50%	55,597
Capital Lease - Copier/Printer - US Bank; Due 2028; Annual payments of approximately \$ 1,481	8.50%	53,128
Capital Lease - IT equipment; Due 2028; Annual principal and interest payments of approximately \$26,650	5.73%	<u>59,364</u>
Total Governmental Activities Debt		<u>\$ 2,839,162</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

Debt outstanding as of June 30, 2025 is as follows:

<u>Enterprise Debt</u>	<u>Rate</u>	<u>Amount</u>
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%	5,986
Infrastructure Project and Refunding Bond, Series 2010A {Modification and Reissuance on May 14, 2025), due 2030.	4.36%	1,063,212
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%	4,199,000
Capital Lease - one vehicle; Due 2027; annual principal and interest payments of approximately \$17,600, including residual value of \$15,067	27.10%	29,976
Capital Lease - Copier/Printer - US Bank ( 8% Sewer Fund) (8% Water Fund) Due 2028; Annual payments of approximately \$282	8.50%	9,796
Capital Lease - Servers - Great America (13% Sewer Fund) (4% Water Fund) Due 2028; Annual payments of approximately \$321	8.50%	11,387
Capital Lease - Hatch Plus Program Equipment; Due 2026; Annual payments \$78,321	N/A	78,821
Capital Lease - IT equipment; Due 2028; Annual principal and interest payments of approximately \$5,500	5.73%	<u>12,159</u>
Total Enterprise Fund Debt		<u><u>\$ 5,410,337</u></u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

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

	<b>General Government</b>		<b>Enterprise</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2026	\$ 216,343	\$ 141,688	\$ 511,785	\$ 188,416
2027	212,792	129,260	448,864	167,226
2028	166,196	108,748	454,970	143,102
2029	142,438	98,861	466,407	119,941
2030	133,769	92,709	485,945	97,800
2031-2035	644,021	375,661	1,402,500	295,412
2036-2040	803,759	224,732	1,639,866	107,339
2041-2044	519,844	56,195	-	-
	<u>\$ 2,839,162</u>	<u>\$ 1,227,854</u>	<u>\$ 5,410,337</u>	<u>\$ 1,119,236</u>

**Interest expense**

For the year ended June 30, 2025, total interest was \$374,819 and reported as follows: interest expense of \$164,977 for governmental activities and \$209,842 for business-type activities. Cash paid for interest for business-type activities was \$212,851.

**Changes in Long-Term Liabilities**

During the year ended June 30, 2025 the following changes occurred in long-term debt liabilities:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due in 1 year</b>
<b>Governmental activities:</b>					
Bonds payable	\$ 2,679,392	\$ -	\$ (104,637)	\$ 2,574,755	\$ 109,632
Unamortized bond premium	86,011	-	(16,127)	69,884	-
Capital leases	399,893	-	(135,486)	264,407	106,711
Governmental activities - Long-term liabilities	<u>\$ 3,165,296</u>	<u>\$ -</u>	<u>\$ (256,250)</u>	<u>\$ 2,909,046</u>	<u>\$ 216,343</u>
<b>Business-type activities:</b>					
Bonds payable	\$ 5,679,480	\$ -	\$ (411,282)	\$ 5,268,198	\$ 409,710
Unamortized bond premium	487,393	-	(91,386)	396,007	-
Capital leases	245,019	-	(102,880)	142,139	102,075
Business-type activities - Long-term liabilities	<u>\$ 6,411,892</u>	<u>\$ -</u>	<u>\$ (605,548)</u>	<u>\$ 5,806,344</u>	<u>\$ 511,785</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

**Changes in Compensated Absences**

	<u>Beginning</u> <u>Balance</u>	<u>Prior period</u> <u>Adjustment</u>	<u>Increase</u> <u>/ (Decrease)</u>	<u>Ending</u> <u>Balance</u>	<u>Due in</u> <u>1 year</u>
<b>Governmental activities:</b>	\$ 270,731	\$ 240,487	\$ 47,845	\$ 559,063	\$ 401,366
<b>Business-type activities:</b>	<u>84,204</u>	<u>63,940</u>	<u>34,804</u>	<u>182,948</u>	<u>129,226</u>
	<u>\$ 354,935</u>	<u>\$ 304,427</u>	<u>\$ 82,649</u>	<u>\$ 742,011</u>	<u>\$ 530,592</u>

**Other Long-Term Obligations**

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.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

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.

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:

2016	\$144,022
2017	151,976
2018	175,372
2019	191,873
2020	202,917
2021	225,028
2022	242,552
2023	280,373
2024	297,885
2025	322,283

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

2016	\$115,190
2017	108,053
2018	121,337
2019	146,025
2020	186,107
2021	215,548
2022	339,523
2023	386,309
2024	458,362
2025	531,093

Total pension expense for the year ended June 30, 2025 was \$933,458.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

**Key actuarial methods and assumptions:**

Actuarial Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Actuarial Valuation Date	June 30, 2024
Inflation	In the 2024 actuarial valuation, 2.50% general, 3% wage In the 2023 actuarial valuation, 2.25% general, 2.75% wage
Salary Increases	In the 2024 actuarial valuation, 3% to 22.50% In the 2023 actuarial valuation, 2.75% to 11.25%
Investment Rate of Return	In the 2024 actuarial valuation, 6.80% In the 2023 actuarial valuation, 6.80%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2024 valuation pursuant to the 2024 experience study for the period July 1, 2018 to June 30, 2023.
Mortality	Various versions of the Pub-2010 Mortality Tables for males and females with projected generational mortality improvements based on the MP-2021 fully generational mortality Improvements scale for males and females.

**Investments**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return were adopted by the Board after considering input from the System's investment consultant(s) and actuary(s). For each major asset class that is included in the System's target asset allocation as of June 30, 2024, these best estimates are summarized in the following table:

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

**These best estimates are summarized in the following table:**

<b>Asset Class</b>	<b>2024</b>		<b>2023</b>	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Public equity	34%	6.0%	34%	6.9%
Private equity	16%	8.5%	16%	8.6%
Rate sensitive	20%	2.4%	20%	2.6%
Credit opportunity	9%	5.4%	9%	5.6%
Real assets	15%	5.5%	15%	5.4%
Absolute return	6%	3.9%	6%	4.4%
	<u>100%</u>		<u>100%</u>	

The above was the Board of Trustees' adopted asset allocation policy and best estimate of geometric real rates of return for each major asset class as of June 30, 2024. For the year ended June 30, 2024, the annual money-weighted rate of return on pension plan investments, net of the pension plan investment expense, was 6.89%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Discount rate**

A single discount rate of 6.80% 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 6.80%. 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 6.80%, 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 5.80%</b>	<b>Current Discount</b>	<b>1% Increase to 7.8%</b>
Employees Pension	\$ 6,692,440	\$ 4,604,853	\$ 2,864,704

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

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

For the year ended June 30, 2025, 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	\$ 195,442	\$ 8,654
Difference between actual and expected experience	379,814	82,621
Net difference between projected and actual earnings on pension plan investments	516,087	168,309
Change in proportionate share	695,235	120,616
City contributions subsequent to the measurement date	<u>531,082</u>	-
	<u>\$ 2,317,660</u>	<u>\$ 380,200</u>
Other deferred inflows:		
Connection charges		34,832
Unearned revenue - Yourtee Springs Improvement		1,480,533
Unearned revenue - Berlin House Rehabilitation		200,000
Unearned grant revenue - ARPA		341,880
Unearned revenue - Capacity fee		624,724
Developer contributions		<u>4,546,593</u>
		<u>\$ 7,608,762</u>

Deferred outflows of resources of \$531,093 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, 2026.

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:

2026	\$ (341,546)
2027	(516,499)
2028	(307,393)
2029	(172,678)
2030	<u>(68,262)</u>
	<u>\$ (1,406,378)</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

**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, 2025, the City's federal grant expenditures did not exceed \$750,000 and the City was not subject to the Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2025 OMB *Compliance Supplement*. Total CSLFRF funds spent during fiscal year 2025 were \$610,312.

**NOTE 10- RISKS, COMMITMENTS AND CONTINGENCES**

**Grant Funds**

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.

**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.

**CITY OF BRUNSWICK, MARYLAND**  
**Notes to the Financial Statements**  
**June 30, 2025**

**NOTE 11- RESTRICTED NET POSITION**

As of June 30, 2025, restricted net position for governmental-type activities consists of the following:

Berlin House Renovations	\$ 105,000
Brunswick Medical Center Repairs & Maintenance	141,499
Total	<u>\$ 246,499</u>

**NOTE 12- PRIOR PERIOD ADJUSTMENTS**

The City has restated its opening net position of the governmental-type activities and business-type activities to adjust reservoir grant revenue and compensated absences, reflecting the impact of GASB 101's revised recognition criteria. The accompanying financial statements have been restated to reflect the corrections, which are enumerated below :

	<u>Governmental</u>			
	<u>Activities</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Total Net Position, ending of previous year	\$ 18,523,429	\$ 7,521,312	\$ 14,502,331	\$ 40,547,072
Prior Period Adjustments :				
Correction of error - Grant revenue for Reservoir project, prior year expenditures	-	56,581	-	56,581
Change in accounting principle - implementation of GASB 101	(240,487)	(35,937)	(28,003)	(304,427)
Total Net Position, beginning of year - restated	<u>\$ 18,282,942</u>	<u>\$ 7,541,956</u>	<u>\$ 14,474,328</u>	<u>\$ 40,299,226</u>

**NOTE 13- SUBSEQUENT EVENTS**

Subsequent events are defined as events or transactions that occur after the Statement of Net Position date through the date that the financial statements are available to be issued. As of December 10, 2025, the date the financial statements were available to be issued, the City performed an evaluation and revealed no other material events or transactions which would require an adjustment or disclosure in the accompanying financial statements, except for the events noted below:

On November 6, 2025, the City issued \$18,143,000 of 2025 Public Improvements Bond. The bond matures on November 1, 2030 and carries an average coupon rate of 3.47%, with principal and interest payments payable semi-annually beginning on May 1, 2026. The proceeds of the 2025 note are to be used and applied for the City's wastewater treatment plant upgrade, reservoir upgrade, sports complex improvements and the B&O Railroad Park improvements.

**CITY OF BRUNSWICK, MARYLAND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget to Actual - General Fund**  
**For the Year Ended June 30, 2025**

	<b>Original Budget</b>	<b>Final Appropriated Budget</b>	<b>(Budgetary Basis) Actual</b>	<b>Variance with Final Budget- Positive (Negative)</b>
<b>REVENUES</b>				
<b>Taxes</b>	\$ 6,303,700	\$ 6,303,700	\$ 6,565,748	\$ 262,048
<b>Licenses and Permits</b>	124,000	\$ 124,000	108,795	(15,205)
<b>Intergovernmental Revenues</b>	2,046,813	\$ 2,181,757	2,294,549	112,792
<b>Service Charges</b>				
User Fees	207,700	245,798	248,653	2,855
Waste Collection and Disposal	462,450	462,450	492,142	29,692
<b>Total Service Charges</b>	<u>670,150</u>	<u>708,248</u>	<u>740,795</u>	<u>32,547</u>
<b>Fines and Forfeitures</b>	15,300	15,300	17,828	2,528
<b>Miscellaneous Revenues</b>	448,700	\$ 718,592	757,342	38,750
<b>Total Revenues</b>	\$ 9,608,663	\$ 10,051,597	\$ 10,485,057	\$ 433,461
<b>EXPENDITURES</b>				
<b>General Government</b>				
Executive & Legislative	\$ 130,660	\$ 160,758	\$ 436,155	\$ (275,397)
Financial Administration	1,099,023	1,145,467	1,203,272	(57,805)
Planning, Zoning, & Enforcement	734,830	807,265	761,244	46,021
<b>Total General Government</b>	<u>1,964,513</u>	<u>2,113,490</u>	<u>2,400,671</u>	<u>(287,182)</u>
<b>Public Safety</b>				
Police Department	2,775,385	2,845,487	2,646,841	198,646
Fire and Rescue Contributions	45,000	45,000	45,377	(377)
<b>Total Public Safety</b>	<u>2,820,385</u>	<u>2,890,487</u>	<u>2,692,218</u>	<u>198,270</u>
<b>Public Works</b>				
Highways and Streets	2,588,870	2,608,357	2,455,426	152,931
<b>Total Public Works</b>	<u>2,588,870</u>	<u>2,608,357</u>	<u>2,455,426</u>	<u>152,931</u>

**CITY OF BRUNSWICK, MARYLAND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget to Actual - General Fund**  
**For the Year Ended June 30, 2025**

	Original Budget	Final Appropriated Budget	(Budgetary Basis) Actual	Variance with Final Budget- Positive (Negative)
<b>Waste Collection and Disposal</b>	610,000	648,098	657,021	(8,923)
<b>Recreation and Culture</b>				
Parks	56,500	56,500	55,322	1,178
Pool	114,800	114,800	119,469	(4,669)
Berlin Cemetery	1,000	1,000	-	1,000
Campground	27,300	27,300	43,232	(15,932)
Special Events	156,615	156,615	186,506	(29,891)
<b>Total Recreation and Culture</b>	356,215	356,215	404,529	(48,314)
<b>Economic Development</b>				
Economic Development	89,770	89,770	59,492	30,278
MainStreet Program	131,680	131,680	135,848	(4,168)
<b>Total Economic Development</b>	221,450	221,450	195,340	26,110
<b>Community Development</b>				
Community Development	149,630	149,630	165,572	(15,942)
<b>Total Community Development</b>	149,630	149,630	165,572	(15,942)
<b>Miscellaneous</b>				
Contributions & Donations	64,500	64,500	60,406	4,094
<b>Total Miscellaneous</b>	64,500	64,500	60,406	4,094
<b>Debt Service</b>	426,600	426,600	405,099	21,501
<b>Total Expenditures</b>	9,202,163	9,478,827	9,436,282	42,545
<b>Other Financing Sources (Uses)</b>				
Transfers	(420,000)	(1,034,388)	(1,034,388)	-
Sale of capital assets	13,500	13,500	207,702	194,202
<b>Total Other Financing Sources (Uses)</b>	(406,500)	(1,020,888)	(826,686)	194,202
<b>Budgeted use of Fund Balance</b>	-	448,118	-	(448,118)
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 222,089</u>	<u>\$ 222,089</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>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
City's proportion of the net pension liability	0.017505994%	0.015839395%	0.014876319%	0.009781964%	0.008680137%	0.007111082%	0.006084879%	0.004865486%	0.005913001%	0.006547945%
City's proportionate share of the net pension liability	\$ 4,604,853	\$ 3,647,862	\$ 2,976,533	\$ 1,467,520	\$ 1,961,829	\$ 1,466,704	\$ 1,276,705	\$ 1,147,964	\$ 1,395,115	\$ 1,360,775
Covered-employee payroll	\$ 4,436,877	\$ 4,049,137	\$ 3,534,398	\$ 3,212,135	\$ 2,943,571	\$ 2,855,987	\$ 2,487,954	\$ 2,284,090	\$ 2,187,278	\$ 2,139,205
City's proportionate share of net pension liability as a percentage of its covered-employee payroll	103.79%	90.09%	84.22%	45.69%	66.65%	51.36%	51.32%	50.26%	63.78%	63.61%
Plan Fiduciary Net position as a % of total pension liability	72.08%	73.81%	76.27%	81.84%	70.72%	72.34%	71.18%	69.38%	65.79%	68.78%

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

<b>For the Year Ended June 30</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Contractually required contribution	\$ 531,093	\$ 458,362	\$ 386,309	\$ 339,523	\$ 215,548	\$ 186,107	\$ 146,025	\$ 121,337	\$ 108,053	\$ 115,190
Actual contribution	(531,093)	(458,362)	(386,309)	(339,523)	(215,548)	(186,107)	(146,025)	(121,337)	(108,053)	(115,190)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 4,436,877	\$ 4,049,137	\$ 3,534,398	\$ 3,212,135	\$ 2,943,571	\$ 2,855,987	\$ 2,487,954	\$ 2,284,090	\$ 2,187,278	\$ 2,139,205
Contributions as a percentage of covered-employee payroll	11.97%	11.32%	10.93%	10.57%	7.32%	6.52%	5.87%	5.31%	4.94%	5.38%



**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, 2025, 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 December 10, 2025.

**Report on 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as Finding 2025-001.

**Report on 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*.

**City of Brunswick, Maryland's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Brunswick, Maryland's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. City of Brunswick, Maryland's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

**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 & Stang*

**DeLeon and Stang, CPAs and Advisors  
Frederick, Maryland  
December 10, 2025**

**City of Brunswick, Maryland  
Schedule of Findings and Responses  
For the Year Ended June 30, 2025**

**Finding 2025-001 - Internal Controls over Revenue Recognition**

**Criteria:** Generally accepted accounting principles (GAAP), as adopted by the Governmental Accounting Standards Board (GASB), require:

- Grant revenues to be recognized in governmental funds when they are measurable and available, with amounts not meeting the availability criteria recorded as deferred inflows of resources (unavailable revenue).
- In proprietary funds, grants should be recognized as revenue when all eligibility requirements have been met, regardless of when cash is received.

**Condition:** As a result of our audit procedures, we identified five audit adjustments related to grant revenues, receivables and deferred inflows across funds, as noted below.

Proprietary Fund:

- To reverse amounts recorded as deferred revenue and recognize current-year grant revenue for the Reservoir Grant - \$46,411 Water Fund.
- To record a prior period adjustment for grant expenditures incurred in a prior year and the related grant receivable for the Reservoir Grant - \$56,581 Water Fund.
- To record additional current-year grant accruals for the Reservoir Grant - \$19,990 Water Fund.

Collectively, the above three entries had an overall net income effect of an increase of \$9,818.

General Fund:

- To set up a grant accounts receivable and related deferred inflow of resources (unavailable revenue) for Safe Street Grant - \$63,321 (no net income effect).
- To set up a grant accounts receivable and related grant revenue for the Heritage Museum Grant - \$100,000.

**Effect:** Without the above audit adjustments, grant revenues, receivables, deferred inflows, and prior-period balances in both the Water Fund and General Fund would have been misstated. The number and nature of the proposed adjustments, including a prior period adjustment indicate that controls over financial reporting are not operating at a level sufficient to prevent or detect misstatements on a timely basis.

**Cause:** The above entries appear to be related to a misapplication of the revenue recognition standards amongst proprietary and governmental funds.

**Recommendation:** We recommend the City strengthen its internal controls over year-end financial reporting to ensure adjustments are detected and corrections are made in advance of the audit.

**Response:** Management acknowledges the audit finding related to Internal Controls over Revenue Recognition, specifically concerning grant activities. To ensure compliance with GAAP requirements, the City will implement enhanced periodic reviews throughout the year. These reviews will focus on adherence to internal controls and the identification and processing of any necessary adjustments or corrections. The City has also acquired the

**City of Brunswick, Maryland**  
**Schedule of Findings and Responses**  
**For the Year Ended June 30, 2025**

Project Management Module in the City's accounting system which will track grants across years.

Historically, the City has recorded Grant Accounts Receivable upon submission of reimbursement requests. However, certain grants require reimbursement submissions only after project completion, which may span multiple years. While this approach was previously effective, the significant increase in grant awards covering multiple fiscal years and with differing methods for reimbursement of expenditures has contributed to the complexity of accounting and recording grant revenue.

## BAN Financed Project Tracker

### PROJECT SUMMARY - BAN-FINANCED MUNICIPAL PROJECTS

Project Name	Contractor	Fund	Original Project Cost	Updated Project Cost	Cost Basis	BAN Allocation	Non BAN Funding	Total Funding Allocated	Overfunded Amount	Project Synopsis	Projected Completion	Project Phase	Phase % Complete
Sports Complex	Contour Construction	General	\$5,804,883	\$5,913,109	Contract Signed	\$2,500,000	\$3,181,494	\$5,681,494	OK	Development of multipurpose athletic fields, pickleball courts, playground, concession stand, ADA parking, and stormwater management. Enhances recreational amenities and community connectivity.	Nov-26	Construction Phase	10%
B&O Railroad Park	Contour Construction	General	\$524,165	\$524,165	Contractor Quote	\$524,165	\$0	\$300,000	OK	Installation of a modified container for events, perimeter fencing, custom swings, roof replacement, and sidewalk connections. Preserves historic character while adding functional amenities.	May-26	Construction Phase	0%
Reservoir	Whitman, Requardt & Associates	Water	\$6,950,000	\$6,950,000	Engineer's Estimate	\$6,808,835	\$6,950,000	\$13,758,835	Overfunded by \$6,808,835	Construct a new 1-million-gallon above-ground concrete tank and associated infrastructure to replace the aging 100-year-old, 3-million-gallon in-ground reservoir. This upgrade will enhance system reliability, improve water quality, and support long-term water supply and fire protection needs.	Spring 27	Permitting	95%
WWTP Upgrade (P1)	Schneider Electric	Sewer	\$8,300,000	\$8,300,000	Contract Signed	\$8,300,000	\$6,157,313	\$14,457,313	Overfunded by \$6,157,313	Phase one of the Wastewater Treatment Plant modernization will address the most critical deficiencies and prepare the facility for future growth. Upgrades include installation of a new sewage sludge screw press, UV disinfection system, electrical improvements, and headworks improvements.	Winter 27	Construction Phase	5%

<b>TOTALS</b>			\$21,579,048	\$21,687,274		\$18,133,000	\$16,288,807	\$34,197,642					
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## BAN Financed Project Tracker

### INVOICE TRACKING LOG

Invoice Period	Invoice No.	Project Name	Invoice Amount	Funding Source Used	Payment Date	Reimbursement Status	Notes
Oct-25	1	Sports Complex	\$52,435	Bond	12/18/2025	N/A	
Oct-25	1	WWTP Upgrade (IGA)	\$550,000	EPA Grant	12/12/2025	Completed	EPA Approved. IGA Complete.
Oct-25	1	WWTP Upgrade (IGA)	\$200,000	Capital Improvement	12/12/2025	N/A	RR Square Capacity Fees. IGA Complete.
Nov-25	2	Sports Complex	\$226,215	Bond	12/18/2025	N/A	
Nov-25	2	Sports Complex	\$9,581	ARPA	12/18/2025	N/A	
Dec-25	3	Sports Complex	\$10,037	BAN	12/18/2025	N/A	
Dec-25	3	Sports Complex	\$123,419	ARPA	12/18/2025	N/A	
Dec-25	1	WWTP Upgrade (P1)	\$96,782	BAN	12/31/2025	N/A	
Dec-25	4	Sports Complex	\$405,145			N/A	

### TOTALS BY PROJECT

<b>Sports Complex</b>	\$826,833
<b>B&amp;O Railroad Park</b>	\$0
<b>Reservoir</b>	\$0
<b>WWTP Upgrade (P1)</b>	\$96,782
<b>WWTP Upgrade (IGA)</b>	\$750,000

# BAN Financed Project Tracker

## FUNDING OFFSET TRACKING - DYNAMIC VIEW

<b>Project</b>	<b>Original BAN</b>	<b>Non BAN Funding (To Date)</b>	<b>Net BAN Needed</b>
Sports Complex	\$2,500,000	\$816,795	\$1,683,205
B&O Railroad Park	\$524,165	\$0	\$524,165
Reservoir	\$6,808,835	\$0	\$6,808,835
WWTP Upgrade (P1)	\$8,300,000	\$0	\$8,300,000
WWTP Upgrade (IGA)	\$0	\$750,000	\$0
<b>TOTALS</b>	<b>\$18,133,000</b>	<b>\$1,566,795</b>	<b>\$17,316,205</b>

# BAN Financed Project Tracker

## REIMBURSEMENT STATUS TRACKING

Submission Date	Project	Amount	Funding Source	Status	Date Received	Days Outstanding
10/21/2025	WWTP Upgrade (IGA)	\$550,000	EPA Grant	Received	12/4/2025	76
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0

## SUMMARY STATISTICS

<b>Total Submitted</b>	1
<b>Total Received</b>	1
<b>Total Pending</b>	0
<b>Amount Pending</b>	\$0
<b>Amount Approved</b>	\$0
<b>Amount Received</b>	\$550,000
<b>Avg Days to Receipt</b>	76

# BAN Financed Project Tracker

## FINANCIAL DASHBOARD - BAN PROJECT TRACKER

KEY METRICS	Amount
Total Project Costs	\$21,687,274
Total BAN Allocation	\$18,133,000

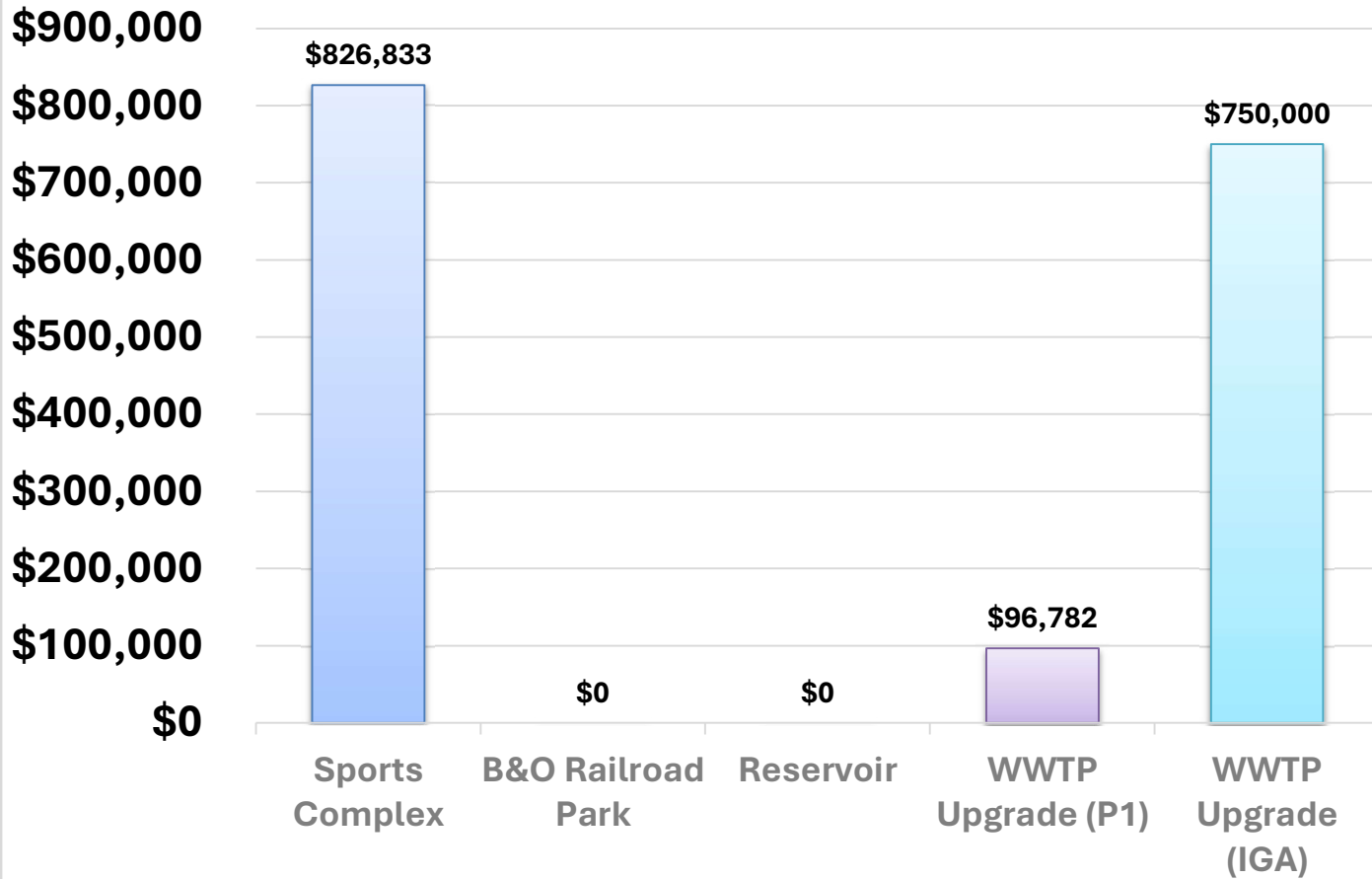
KEY METRICS	Amount	Status
Non BAN Funding (Current Offset)	\$1,566,795	ON TRACK
Total Invoices Paid	\$1,673,615	ON TRACK
Actual Long-Term Need	\$17,316,205	HIGH
Estimated Long-Term Need	\$5,398,467	ON TRACK

## PROJECT STATUS SUMMARY

Project	Budget Used	BAN Used	Offset %	Health Status
Sports Complex	13.98%	0.40%	48.53%	NEEDS WORK
B&O Railroad Park	0.00%	0.00%	0.00%	NEEDS WORK
Reservoir	0.00%	0.00%	0.00%	NEEDS WORK
WWTP Upgrade (IGA & P1)	10.20%	1.17%	9.04%	NEEDS WORK

# BAN Financed Project Tracker

## Totals by Project



## FY27 CIP and Budget Schedule

<b>Capital Improvement Plan</b>	
Sept. 1, 2025 – Nov. 3, 2025	Jeremy and Julie prepare Microsoft Teams to gather capital needs and budget input from Directors.
Nov. 3, 2025 – Dec. 9, 2025	Directors compile Capital Needs for the next 5 years.
Dec. 9, 2025	Directors discuss what their Capital Needs compiled above during Director/Deputy meeting.
Dec. 9–Jan. 13, 2025	Draft CIP and re-circulate to Directors and Mayor
Jan. 13, 2026	Present Draft CIP to Finance and Utility Commission
Feb. 10, 2026	Present Draft CIP to Mayor and Council for feedback and present for public feedback at Workshop prior to Mayor and Council meeting
Feb. 24, 2026	Mayor and Council approve CIP

<b>FY 27 Budget Process</b>	
July 1-31, 2025	Submit State and County Budget Requests
Nov. 3, 2025 – Jan. 5, 2026	Rikki projects Salaries and Benefits for FY27 with proposed COLA already factored in
Jan. 5, 2026 – Feb. 16, 2026	Julie provides Rikki Grant Match Information Julie provides Park Building, Pool and Events Revenue vs. Operations costs Matt/Jeremy provide Revenue vs. Operations Costs for Water and Sewer Jeremy provides Revenue vs. Operations costs for Trash
Week of Jan. 19, 2026	Rikki sends FY27 projected expenses, FY26 to date, and FY25 actuals to Directors
Week of Jan. 19, 2026	Julie sends Council Liaisons budget request information for City Boards/Commissions and call for budget requests to civic organizations typically supported by the City**
Feb. 2 – Feb. 27, 2026	CIP items for FY27 are pulled into Capital Fund Budget
Feb. 13, 2026	<u>Director/Deputy Director Meeting</u> Departmental budget requests submitted and discussed City Park Building Rental Rates, Pool Rates, and City Rates for Private Events discussed Tax Rates will be discussed
Feb. 13, 2026	Draft Trash Rates, Water/Sewer Rates and System Improvement Fees submitted to Rikki. Rikki updates projected revenues based on draft fees
Feb. 13, 2026	1 <sup>st</sup> Mayor Budget Review
Feb. 13, 2026 – March 6, 2026	Adjustments made as needed
March 10, 2026	2 <sup>nd</sup> Mayor Budget review held
March 18, 2026	<u>Finance Commission</u> Discussion of Tax Rates (includes vacant property) Pool Rates/Park Building Rental Rates System Improvement Fee Water/Sewer/Trash Rates
March 24, 2026	<u>Mayor and Council Discussion</u> Tax Rates (includes vacant property) Pool Rates/Park Building Rental Rates System Improvement Fee

Revised as of 7/11/25

	Water/Sewer/Trash Rates
April 14, 2026	Public Hearing before Mayor and Council meeting  Mayor and Council Meeting Agenda: First Read of FY27 Tax Rate Ordinance with vacant property
April 15, 2026	Finance Commission Review of Entire Budget
April 28, 2026	Public Hearing before Mayor and Council meeting  Mayor and Council Meeting Agenda: <u>Budget Ordinance First Reading</u> Special Ordinance: FY27 General and CIP Budget Special Ordinance: FY27 Enterprise Budget FY27 Pool Rates and City Park Building Rental Rates Resolution: FY27 System Improvement Fee Resolution: FY27 Water & Sewer and Trash Rates Resolution: FY27 Rosemont Water & Sewer Rates Resolution: FY27 Salary Scale, Increases and Org Chart Second Reading and Adoption of FY27 Tax Rate with Vacant Property
May 12, 2026	Public Hearing before Mayor and Council meeting  Mayor and Council Meeting Agenda: <u>Budget Ordinance Second Reading and Adoption</u> Special Ordinance: FY27 General and CIP Budget Special Ordinance: FY27 Enterprise Budget FY27 Pool Rates and City Park Building Rental Rates Resolution: FY27 System Improvement Fee Resolution: FY27 Water & Sewer and Trash Rates Resolution: FY27 Rosemont Water & Sewer Rates Resolution: FY27 Salary Scale, Increases and Org Chart
After May 12, 2026 Before June 22, 2026	Submit Constant Yield Tax Rate to State

**NOTES for FY27**

Trash Analysis – Revenue vs. Operations Costs to project rate increases to cover costs.

- Keep Trash at \$100K deficit

Water/Sewer Analysis – Revenue vs. Operations Costs to project rate increases to cover costs.

- Want to get out-of-town rates to 50% see spreadsheet Chris (Water Consultant)

Park Building, Pool and Events – Revenue vs. Operations start in January.

After Budget passed, look at Developmental Fee Schedule.

CIP Template should include condition of asset, category of asset, and funding source, etc.

\*\*City-supported civic organizations will present to Finance Commission how annual contributions were used (Spring, 2025)

# General Ledger

## Budget Status



User: Rbruchey  
 Printed: 1/5/2026 - 4:00 PM  
 Account: From 30-106-00-1002 To 30-999-61-9504  
 Period: 6, 2026  
 Include: Revenue and Expense

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 30	Capital Project Fund							
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
30-106-04-4324	Impact Fees-Services	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R46 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R50	Charges-Recreation							
30-106-04-4321	Impact Fees-Parks	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R50 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 106 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-110	Grants - Federal Government							
R30	Grants-Other Intergovernment							
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	Grants - State Government							
R22	Grant-Parks, Rec, Culture							
30-111-03-4251	Program Open Space Grants&LPPI	548,215.00	0.00	362,956.00	185,259.00	0.00	185,259.00	33.79
30-111-03-4252	Community Parks & Playgrounds	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
	R22 Sub Totals:	548,215.00	0.00	362,956.00	185,259.00	0.00	185,259.00	33.79
R23	Grant-Community Development							
30-111-03-4240	Community Legacy Grants	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
30-111-03-4245	CDBG Programs	135,000.00	0.00	13,908.00	121,092.00	0.00	121,092.00	89.70
	R23 Sub Totals:	185,000.00	0.00	13,908.00	171,092.00	0.00	171,092.00	92.48
R30	Grants-Other Intergovernment							
30-111-03-4260	MDE Grants	667,200.00	0.00	21,957.02	645,242.98	0.00	645,242.98	96.71
30-111-03-4269	Miscellaneous State Grants	0.00	0.00	200,000.00	-200,000.00	0.00	-200,000.00	0.00
30-111-03-4273	ARPA Grant	133,000.00	0.00	0.00	133,000.00	0.00	133,000.00	100.00
	R30 Sub Totals:	800,200.00	0.00	221,957.02	578,242.98	0.00	578,242.98	72.26
	Revenue Sub Totals:	1,533,415.00	0.00	598,821.02	934,593.98	0.00	934,593.98	60.95
	Dept 111 Sub Totals:	-1,533,415.00	0.00	-598,821.02	-934,593.98	0.00		
Dept 30-170	Investment Earnings							
R81	Investment Earnings							
30-170-06-4622	Interest-Impact Fees	1,000.00	67.42	493.87	506.13	0.00	506.13	50.61
	R81 Sub Totals:	1,000.00	67.42	493.87	506.13	0.00	506.13	50.61
	Revenue Sub Totals:	1,000.00	67.42	493.87	506.13	0.00	506.13	50.61
	Dept 170 Sub Totals:	-1,000.00	-67.42	-493.87	-506.13	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 30-173	Sales of Property							
R80	Miscellaneous Revenues							
30-173-06-4652	Sale of Building	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 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	654,960.00	0.00	2,883,000.00	-2,228,040.00	0.00	-2,228,040.00	0.00
30-175-08-5106	Budgeted Use of Reserves	562,105.00	0.00	0.00	562,105.00	0.00	562,105.00	100.00
	R85 Sub Totals:	1,217,065.00	0.00	2,883,000.00	-1,665,935.00	0.00	-1,665,935.00	0.00
	Revenue Sub Totals:	1,217,065.00	0.00	2,883,000.00	-1,665,935.00	0.00	-1,665,935.00	0.00
	Dept 175 Sub Totals:	-1,217,065.00	0.00	-2,883,000.00	1,665,935.00	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
	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
30-504-10-8008	Capital-Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-504-10-8010	Berlin House Rehab	0.00	27,667.38	90,271.84	-90,271.84	0.00	-90,271.84	0.00
30-504-10-8011	820 Brunswick Street	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-504-19-8332	Berlin Hs Rehab-State Grant	0.00	0.00	200,000.00	-200,000.00	0.00	-200,000.00	0.00
	E30 Sub Totals:	0.00	27,667.38	290,271.84	-290,271.84	0.00	-290,271.84	0.00
	Expense Sub Totals:	0.00	27,667.38	290,271.84	-290,271.84	0.00	-290,271.84	0.00
	Dept 504 Sub Totals:	0.00	27,667.38	290,271.84	-290,271.84	0.00		
Dept 30-507	Planning & Zoning							
E30	Project Outlays							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
30-507-10-8004	Capital-Vehicles	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 507 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-520	Police Department							
E30	Project Outlays							
30-520-11-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-520-11-8004	Capital-Vehicles	29,000.00	0.00	15,847.86	13,152.14	137.17	13,014.97	44.88
30-520-11-8008	Capital-Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	29,000.00	0.00	15,847.86	13,152.14	137.17	13,014.97	44.88
	Expense Sub Totals:	29,000.00	0.00	15,847.86	13,152.14	137.17	13,014.97	44.88
	Dept 520 Sub Totals:	29,000.00	0.00	15,847.86	13,152.14	137.17		
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	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
30-530-12-8008	Capital-Building Improvements	20,000.00	2,015.00	4,170.00	15,830.00	0.00	15,830.00	79.15
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
30-530-12-8310	Storm Water Management Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8311	Blacktop Improvements	300,000.00	130,000.00	130,000.00	170,000.00	0.00	170,000.00	56.67
30-530-12-8315	MS4 Implementation Project	0.00	0.00	675.70	-675.70	0.00	-675.70	0.00
30-530-12-8334	Martin's Creek Retaining Wall	90,000.00	0.00	0.00	90,000.00	89,467.36	532.64	0.59
30-530-12-8335	811 Additional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8441	Medical Center-BldgImprovement	0.00	0.00	11,376.00	-11,376.00	0.00	-11,376.00	0.00
30-530-12-8442	Culvert Replacements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8443	820 Brunswick Street Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-19-8331	ADA Sidewalks-Maple Ave-CDBG	0.00	3,110.00	23,860.00	-23,860.00	0.00	-23,860.00	0.00
30-530-19-8332	Sidewalks-CDBG	135,000.00	0.00	0.00	135,000.00	0.00	135,000.00	100.00
30-530-19-8337	StormWM & Flood Plan-MDEM	65,000.00	0.00	0.00	65,000.00	0.00	65,000.00	100.00
30-530-19-8338	Stream Restoration-S-1-MDE	475,000.00	149,377.34	298,754.67	176,245.33	806,865.33	-630,620.00	0.00
30-530-19-8341	Paving-ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-19-8343	Storm Water Pond Retrofit	99,000.00	0.00	0.00	99,000.00	0.00	99,000.00	100.00
30-530-19-8344	Pond 13 Smart SWM	78,800.00	0.00	0.00	78,800.00	0.00	78,800.00	100.00
30-530-19-8345	H Street Sidewalks-SS4A Grant	0.00	0.00	1,450.00	-1,450.00	2,250.00	-3,700.00	0.00
30-530-19-8346	Lighted Crosswalks-SS4A Grant	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:	1,282,800.00	284,502.34	470,286.37	812,513.63	898,582.69	-86,069.06	0.00
	Expense Sub Totals:	1,282,800.00	284,502.34	470,286.37	812,513.63	898,582.69	-86,069.06	0.00
	Dept 530 Sub Totals:	1,282,800.00	284,502.34	470,286.37	812,513.63	898,582.69		
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	320,465.00	0.00	0.00	320,465.00	720,465.00	-400,000.00	0.00
30-540-18-8513	CityPark Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-18-8516	B&O Park-Bond	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-18-8517	Sports Complex-Bond	388,000.00	0.00	278,650.00	109,350.00	0.00	109,350.00	28.18
30-540-18-8519	WTRI Bulding-13th Ave-Bond	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-18-8520	Sports Complex-BAN Proceeds	0.00	10,037.26	10,037.26	-10,037.26	2,479,359.74	-2,489,397.00	0.00
30-540-18-8521	B&O Park-Ph III-BAN Proceeds	0.00	0.00	0.00	0.00	524,164.46	-524,164.46	0.00
30-540-19-8506	Train Station Renovation-CLG	50,000.00	19,712.88	19,712.88	30,287.12	40,023.12	-9,736.00	0.00
30-540-19-8508	Stream Restoration-DNR Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8513	Playground Equipment	0.00	0.00	151,997.00	-151,997.00	0.00	-151,997.00	0.00
30-540-19-8518	2nd Ave Park Playground	0.00	0.00	176.71	-176.71	0.00	-176.71	0.00
30-540-19-8519	WTRI Building-13th Ave-POS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8521	B&O Park-ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8522	B&O Park-LPPI	0.00	0.00	121,861.79	-121,861.79	0.00	-121,861.79	0.00
30-540-19-8523	City Park Bldg Impr-LPPI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8524	Sports Complex-Design-ARPA	133,000.00	123,418.96	133,000.00	0.00	0.00	0.00	0.00
30-540-19-8525	Sports Complex-Topsoil-ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8526	Pickleball Court-POS Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8527	B&O Park-CPP	0.00	0.00	233,741.00	-233,741.00	2,560.00	-236,301.00	0.00
30-540-19-8528	Sports Complex-Grants-LWCF&PO	548,215.00	0.00	0.00	548,215.00	2,183,371.00	-1,635,156.00	0.00
30-540-19-8529	Kim Weddle Park Playground Eq	0.00	0.00	2,308.46	-2,308.46	0.00	-2,308.46	0.00
30-540-19-8530	Wenner Park Playground Eq	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	1,439,680.00	153,169.10	951,485.10	488,194.90	5,949,943.32	-5,461,748.42	0.00
	Expense Sub Totals:	1,439,680.00	153,169.10	951,485.10	488,194.90	5,949,943.32	-5,461,748.42	0.00
	Dept 540 Sub Totals:	1,439,680.00	153,169.10	951,485.10	488,194.90	5,949,943.32		
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
	E30 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
	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		
	Fund Revenue Sub Totals:	2,751,480.00	67.42	3,482,314.89	-730,834.89	0.00	-730,834.89	0.00
	Fund Expense Sub Totals:	2,751,480.00	465,338.82	1,727,891.17	1,023,588.83	6,848,663.18	-5,825,074.35	0.00
	Fund 30 Sub Totals:	0.00	465,271.40	-1,754,423.72	1,754,423.72	6,848,663.18		
	Revenue Totals:	2,751,480.00	67.42	3,482,314.89	-730,834.89	0.00	-730,834.89	0.00
	Expense Totals:	2,751,480.00	465,338.82	1,727,891.17	1,023,588.83	6,848,663.18	-5,825,074.35	0.00
	Report Totals:	0.00	465,271.40	-1,754,423.72	1,754,423.72	6,848,663.18		

# General Ledger

## Budget Status



User: Rbruchey  
 Printed: 1/5/2026 - 4:17 PM  
 Account: From 10-101-00-1002 To 10-999-61-9504  
 Period: 6, 2026  
 Include: Revenue and Expense

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	4,592,300.00	0.00	2,468,933.55	2,123,366.45	0.00	2,123,366.45	46.24
10-101-01-4004	Additions & Abatements	-17,500.00	0.00	-17,025.56	-474.44	0.00	-474.44	0.00
10-101-01-4005	Penalty/Int-Delinquent Taxes	48,000.00	857.99	1,687.34	46,312.66	0.00	46,312.66	96.48
10-101-01-4006	Discount Allowed on Taxes	-52,000.00	-18.13	-57,025.44	5,025.44	0.00	5,025.44	-9.66
10-101-01-4008	Refunds on Real Estate Taxes	-1,500.00	0.00	0.00	-1,500.00	0.00	-1,500.00	0.00
10-101-01-4009	Homeowners Credit-Property Tax	8,000.00	40.08	3,121.96	4,878.04	0.00	4,878.04	60.98
10-101-01-4010	Real Estate Taxes-Public UT	9,000.00	0.00	8,372.98	627.02	0.00	627.02	6.97
	R01 Sub Totals:	4,586,300.00	879.94	2,408,064.83	2,178,235.17	0.00	2,178,235.17	47.49
	Revenue Sub Totals:	4,586,300.00	879.94	2,408,064.83	2,178,235.17	0.00	2,178,235.17	47.49
	Dept 101 Sub Totals:	-4,586,300.00	-879.94	-2,408,064.83	-2,178,235.17	0.00		
Dept 10-102	Income Taxes							
R01	Taxes							
10-102-01-4030	Income Taxes	1,790,000.00	0.00	512,359.68	1,277,640.32	0.00	1,277,640.32	71.38
	R01 Sub Totals:	1,790,000.00	0.00	512,359.68	1,277,640.32	0.00	1,277,640.32	71.38
	Revenue Sub Totals:	1,790,000.00	0.00	512,359.68	1,277,640.32	0.00	1,277,640.32	71.38
	Dept 102 Sub Totals:	-1,790,000.00	0.00	-512,359.68	-1,277,640.32	0.00		
Dept 10-103	Other Local Taxes							
R01	Taxes							
10-103-01-4040	Admission & Amusement Taxes	28,000.00	0.00	9,237.59	18,762.41	0.00	18,762.41	67.01
10-103-01-4041	Public Utility Taxes	143,000.00	0.00	124,039.87	18,960.13	0.00	18,960.13	13.26
	R01 Sub Totals:	171,000.00	0.00	133,277.46	37,722.54	0.00	37,722.54	22.06
	Revenue Sub Totals:	171,000.00	0.00	133,277.46	37,722.54	0.00	37,722.54	22.06

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 103 Sub Totals:	-171,000.00	0.00	-133,277.46	-37,722.54	0.00		
Dept 10-105	Licenses & Permits							
R11	Franchise Fees							
10-105-02-4063	Profession&Occupation Licenses	9,000.00	337.00	738.93	8,261.07	0.00	8,261.07	91.79
10-105-02-4064	Cable Television Franchise Fee	115,000.00	0.00	0.00	115,000.00	0.00	115,000.00	100.00
	R11 Sub Totals:	124,000.00	337.00	738.93	123,261.07	0.00	123,261.07	99.40
	Revenue Sub Totals:	124,000.00	337.00	738.93	123,261.07	0.00	123,261.07	99.40
	Dept 105 Sub Totals:	-124,000.00	-337.00	-738.93	-123,261.07	0.00		
Dept 10-110	Grants - Federal Government							
R21	Grant-Public Safety							
10-110-03-4202	SHSP Homeland Security Grant	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
	R21 Sub Totals:	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
R23	Grant-Community Development							
10-110-03-4203	SS4A-Safe Streets(FHWA)	0.00	0.00	63,321.18	-63,321.18	0.00	-63,321.18	0.00
	R23 Sub Totals:	0.00	0.00	63,321.18	-63,321.18	0.00	-63,321.18	0.00
R30	Grants-Other Intergovernment							
10-110-03-4201	FEMA Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-110-03-4219	Miscellaneous Federal Grants	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	R30 Sub Totals:	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	Revenue Sub Totals:	10,500.00	0.00	63,321.18	-52,821.18	0.00	-52,821.18	0.00
	Dept 110 Sub Totals:	-10,500.00	0.00	-63,321.18	52,821.18	0.00		
Dept 10-111	Grants - State Government							
R20	Intergovernmental							
10-111-03-4230	Highway User Revenue	662,900.00	0.00	60,922.38	601,977.62	0.00	601,977.62	90.81
10-111-03-4231	HUR Supplemental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R20 Sub Totals:	662,900.00	0.00	60,922.38	601,977.62	0.00	601,977.62	90.81
R21	Grant-Public Safety							
10-111-03-4221	State Aid Police Protection	126,000.00	30,713.00	61,426.00	64,574.00	0.00	64,574.00	51.25
10-111-03-4222	Other GOCCP Grants	20,000.00	0.00	20,770.91	-770.91	0.00	-770.91	0.00
10-111-03-4225	SHA Enforcement Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R21 Sub Totals:	146,000.00	30,713.00	82,196.91	63,803.09	0.00	63,803.09	43.70

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R23	Grant-Community Development							
10-111-03-4235	Berlin Cemetary Rehab Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4236	Heritage Museum Grant	0.00	0.00	53,750.00	-53,750.00	0.00	-53,750.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R23 Sub Totals:	0.00	0.00	53,750.00	-53,750.00	0.00	-53,750.00	0.00
R30	Grants-Other Intergovernment							
10-111-03-4261	Chesapeake Bay Trust	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4266	Emergency Management-StateDept	0.00	0.00	5,090.19	-5,090.19	0.00	-5,090.19	0.00
10-111-03-4273	ARPA Grant	95,000.00	0.00	22,201.35	72,798.65	0.00	72,798.65	76.63
	R30 Sub Totals:	95,000.00	0.00	27,291.54	67,708.46	0.00	67,708.46	71.27
	Revenue Sub Totals:	903,900.00	30,713.00	224,160.83	679,739.17	0.00	679,739.17	75.20
	Dept 111 Sub Totals:	-903,900.00	-30,713.00	-224,160.83	-679,739.17	0.00		
Dept 10-112	Grants - County Government							
R20	Intergovernmental							
10-112-03-4271	Tax Equity-Frederick County	1,521,400.00	0.00	760,686.50	760,713.50	0.00	760,713.50	50.00
	R20 Sub Totals:	1,521,400.00	0.00	760,686.50	760,713.50	0.00	760,713.50	50.00
R21	Grant-Public Safety							
10-112-03-4275	County Alcohol/Tobacco Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
10-112-03-4274	County Financial Corp. Grant	1,100.00	0.00	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
10-112-03-4289	Miscellaneous County Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R30 Sub Totals:	1,100.00	0.00	1,103.17	-3.17	0.00	-3.17	0.00
	Revenue Sub Totals:	1,522,500.00	0.00	761,789.67	760,710.33	0.00	760,710.33	49.96
	Dept 112 Sub Totals:	-1,522,500.00	0.00	-761,789.67	-760,710.33	0.00		
Dept 10-130	General Government Charges							
R05	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

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R41	Charges-General Government							
10-130-04-4401	Admin Svcs-Copies,Notary,Faxes	200.00	20.00	48.00	152.00	0.00	152.00	76.00
10-130-04-4403	NSF Check Fee	200.00	70.00	280.00	-80.00	0.00	-80.00	0.00
	R41 Sub Totals:	400.00	90.00	328.00	72.00	0.00	72.00	18.00
R42	Charges-Zoning & Planning							
10-130-04-4340	Zoning Fees	25,000.00	1,650.00	11,400.00	13,600.00	0.00	13,600.00	54.40
10-130-04-4341	Consulting Review Fee	0.00	0.00	300.00	-300.00	0.00	-300.00	0.00
10-130-04-4342	Development Review Fee	30,000.00	375.00	35,767.00	-5,767.00	0.00	-5,767.00	0.00
10-130-04-4344	Appeals Filing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R42 Sub Totals:	55,000.00	2,025.00	47,467.00	7,533.00	0.00	7,533.00	13.70
	Revenue Sub Totals:	55,400.00	2,115.00	47,795.00	7,605.00	0.00	7,605.00	13.73
	Dept 130 Sub Totals:	-55,400.00	-2,115.00	-47,795.00	-7,605.00	0.00		
Dept 10-132	Public Safety Charges							
R46	Charges-Public Safety							
10-132-04-4410	Police Reports	300.00	40.00	170.00	130.00	0.00	130.00	43.33
	R46 Sub Totals:	300.00	40.00	170.00	130.00	0.00	130.00	43.33
	Revenue Sub Totals:	300.00	40.00	170.00	130.00	0.00	130.00	43.33
	Dept 132 Sub Totals:	-300.00	-40.00	-170.00	-130.00	0.00		
Dept 10-134	PublicWorks/Highways & Streets							
R47	Charges-Streets,Sidewalks							
10-134-04-4439	Inspection Fees	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	0.00	324.80	1,213.20	-1,213.20	0.00	-1,213.20	0.00
10-134-04-4421	Parking Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R48 Sub Totals:	0.00	324.80	1,213.20	-1,213.20	0.00	-1,213.20	0.00
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:	0.00	324.80	1,213.20	-1,213.20	0.00	-1,213.20	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 134 Sub Totals:	0.00	-324.80	-1,213.20	1,213.20	0.00		
Dept 10-140	Utility Service Charges							
R60	Charges-Utility							
10-140-04-4431	Interest-UT bills	0.00	14.78	26.91	-26.91	0.00	-26.91	0.00
10-140-04-4436	Tipping Fees	476,000.00	131,317.31	262,819.28	213,180.72	0.00	213,180.72	44.79
10-140-04-4437	Recycling/Bulk Trash/Compost	8,000.00	182.00	3,026.64	4,973.36	0.00	4,973.36	62.17
10-140-04-4441	Settlement Charges	15,000.00	2,100.00	11,110.00	3,890.00	0.00	3,890.00	25.93
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:	499,000.00	133,614.09	276,982.83	222,017.17	0.00	222,017.17	44.49
	Revenue Sub Totals:	499,000.00	133,614.09	276,982.83	222,017.17	0.00	222,017.17	44.49
	Dept 140 Sub Totals:	-499,000.00	-133,614.09	-276,982.83	-222,017.17	0.00		
Dept 10-150	Recreation Charges							
R50	Charges-Recreation							
10-150-04-4505	Railroad Days Festival Revenue	28,000.00	0.00	24,152.10	3,847.90	0.00	3,847.90	13.74
10-150-04-4506	Veterans Day Parade Revenue	200.00	0.00	580.50	-380.50	0.00	-380.50	0.00
10-150-04-4507	Spring Festival Revenue	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-150-04-4508	Pool Admissions	35,000.00	0.00	21,931.38	13,068.62	0.00	13,068.62	37.34
10-150-04-4510	Pool Lessons	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	100.00
10-150-04-4512	Pool Passes	20,000.00	0.00	1,658.56	18,341.44	0.00	18,341.44	91.71
10-150-04-4513	Pool Rentals & Lease Payments	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
10-150-04-4514	Campground Rentals & Lease	59,400.00	9,633.32	33,716.62	25,683.38	0.00	25,683.38	43.24
10-150-04-4516	City Park Building Rental	12,000.00	1,015.00	5,010.00	6,990.00	0.00	6,990.00	58.25
10-150-04-4517	City Park Building Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4519	July 4 Festival Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4520	Santa Train Rides Revenue	11,500.00	0.00	0.00	11,500.00	0.00	11,500.00	100.00
	R50 Sub Totals:	183,100.00	10,648.32	87,049.16	96,050.84	0.00	96,050.84	52.46
	Revenue Sub Totals:	183,100.00	10,648.32	87,049.16	96,050.84	0.00	96,050.84	52.46
	Dept 150 Sub Totals:	-183,100.00	-10,648.32	-87,049.16	-96,050.84	0.00		
Dept 10-160	Fines & Forfeitures							
R70	Fines & Forfeitures							
10-160-05-4600	Property Abatements	500.00	0.00	1,424.99	-924.99	0.00	-924.99	0.00
10-160-05-4605	Civil Citations	13,000.00	500.00	2,075.00	10,925.00	0.00	10,925.00	84.04
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	300.00	1,745.00	7,535.00	-7,235.00	0.00	-7,235.00	0.00
10-160-05-4610	Restitution	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
	R70 Sub Totals:	13,800.00	2,245.00	11,034.99	2,765.01	0.00	2,765.01	20.04
	Revenue Sub Totals:	13,800.00	2,245.00	11,034.99	2,765.01	0.00	2,765.01	20.04
	Dept 160 Sub Totals:	-13,800.00	-2,245.00	-11,034.99	-2,765.01	0.00		
Dept 10-170	Investment Earnings							
R81	Investment Earnings							
10-170-06-4620	Interest-Investment	33,000.00	1,150.93	11,633.99	21,366.01	0.00	21,366.01	64.75
10-170-06-4621	Interest-Bank	36,000.00	1,709.68	12,261.72	23,738.28	0.00	23,738.28	65.94
10-170-06-4622	2026 BAN MLGIP Interest-Invest	0.00	0.00	49,655.84	-49,655.84	0.00	-49,655.84	0.00
	R81 Sub Totals:	69,000.00	2,860.61	73,551.55	-4,551.55	0.00	-4,551.55	0.00
	Revenue Sub Totals:	69,000.00	2,860.61	73,551.55	-4,551.55	0.00	-4,551.55	0.00
	Dept 170 Sub Totals:	-69,000.00	-2,860.61	-73,551.55	4,551.55	0.00		
Dept 10-171	Rents & Concessions							
R82	Rental Income							
10-171-06-4630	Rental Income	4,700.00	550.00	1,925.00	2,775.00	0.00	2,775.00	59.04
10-171-06-4631	Rental Income-102 W Potomac St	65,000.00	6,362.15	37,810.72	27,189.28	0.00	27,189.28	41.83
10-171-06-4632	Rental Income-610 9th Avenue	181,000.00	28,295.76	97,986.25	83,013.75	0.00	83,013.75	45.86
	R82 Sub Totals:	250,700.00	35,207.91	137,721.97	112,978.03	0.00	112,978.03	45.07
	Revenue Sub Totals:	250,700.00	35,207.91	137,721.97	112,978.03	0.00	112,978.03	45.07
	Dept 171 Sub Totals:	-250,700.00	-35,207.91	-137,721.97	-112,978.03	0.00		
Dept 10-172	Contributions & Donations							
R83	Contributions-Non-Govt							
10-172-06-4709	Misc.Grants/Donations-Non-Govt	0.00	81.10	600.30	-600.30	0.00	-600.30	0.00
	R83 Sub Totals:	0.00	81.10	600.30	-600.30	0.00	-600.30	0.00
	Revenue Sub Totals:	0.00	81.10	600.30	-600.30	0.00	-600.30	0.00
	Dept 172 Sub Totals:	0.00	-81.10	-600.30	600.30	0.00		
Dept 10-173	Sales of Property							
R80	Miscellaneous Revenues							
10-173-06-4650	Sale of Vehicle/Equipment	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
10-173-06-4651	Sale of Lots/Land	0.00	0.00	574.00	-574.00	0.00	-574.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R80 Sub Totals:	10,000.00	0.00	574.00	9,426.00	0.00	9,426.00	94.26
	Revenue Sub Totals:	10,000.00	0.00	574.00	9,426.00	0.00	9,426.00	94.26
	Dept 173 Sub Totals:	-10,000.00	0.00	-574.00	-9,426.00	0.00		
Dept 10-175	Other Revenues							
R20	Intergovernmental							
10-175-03-4700	US Postal Service Reimb	20,000.00	2,725.85	17,133.69	2,866.31	0.00	2,866.31	14.33
	R20 Sub Totals:	20,000.00	2,725.85	17,133.69	2,866.31	0.00	2,866.31	14.33
R80	Miscellaneous Revenues							
10-175-06-4643	Scrap Metal-Public Works	500.00	-1,502.15	-65.75	565.75	0.00	565.75	113.15
10-175-06-4690	Cash Over/Under	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-175-06-4692	Employee Paid Health Insurance	94,000.00	10,448.45	65,436.48	28,563.52	0.00	28,563.52	30.39
10-175-06-4693	Refund-Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	100,200.00	0.00	403.68	99,796.32	0.00	99,796.32	99.60
10-175-06-4698	Reimbursements	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
10-175-06-4699	Miscellaneous Revenue	500.00	1,500.00	6,195.88	-5,695.88	0.00	-5,695.88	0.00
10-175-06-4701	State Retirement Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	199,200.00	10,446.30	71,970.29	127,229.71	0.00	127,229.71	63.87
R85	Interfund Transfers							
10-175-08-5106	Budgeted Use of Reserves	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:	219,200.00	13,172.15	89,103.98	130,096.02	0.00	130,096.02	59.35
	Dept 175 Sub Totals:	-219,200.00	-13,172.15	-89,103.98	-130,096.02	0.00		
Dept 10-190	Long-term Debt Proceeds							
R86	Other Sources							
10-190-07-5000	Proceeds from New Debt	0.00	0.00	2,884,700.00	-2,884,700.00	0.00	-2,884,700.00	0.00
	R86 Sub Totals:	0.00	0.00	2,884,700.00	-2,884,700.00	0.00	-2,884,700.00	0.00
	Revenue Sub Totals:	0.00	0.00	2,884,700.00	-2,884,700.00	0.00	-2,884,700.00	0.00
	Dept 190 Sub Totals:	0.00	0.00	-2,884,700.00	2,884,700.00	0.00		
Dept 10-501	Mayor & Council							
E01	Personnel Costs							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-501-10-6000	Salaries	31,200.00	2,300.00	14,400.00	16,800.00	0.00	16,800.00	53.85
10-501-10-6020	Social Security	2,000.00	142.60	892.80	1,107.20	0.00	1,107.20	55.36
10-501-10-6021	Medicare	500.00	33.35	208.80	291.20	0.00	291.20	58.24
10-501-10-6025	Pension Expense	4,800.00	3,665.00	3,665.00	1,135.00	0.00	1,135.00	23.65
10-501-10-6030	Workers Compensation	410.00	0.00	187.15	222.85	0.00	222.85	54.35
	E01 Sub Totals:	38,910.00	6,140.95	19,353.75	19,556.25	0.00	19,556.25	50.26
E10	Operating Expenses							
10-501-10-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6109	Dues & Subscriptions	12,000.00	1,198.00	11,898.00	102.00	0.00	102.00	0.85
10-501-10-6112	Annual Service Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6114	Insurance-Liability,Auto,Prop.	10,000.00	0.00	28,389.00	-18,389.00	0.00	-18,389.00	0.00
10-501-10-6120	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6121	Operating Expense	6,000.00	232.94	1,358.90	4,641.10	0.00	4,641.10	77.35
10-501-10-6122	Wireless Phones & Data	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	14,000.00	105.00	4,625.45	9,374.55	0.00	9,374.55	66.96
10-501-10-6133	Travel & Meals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6137	Senior Center Vehicle Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6138	Water Utility Expense	30,000.00	0.00	11,782.80	18,217.20	0.00	18,217.20	60.72
10-501-10-6143	Employee Awards	6,000.00	2,050.00	8,539.75	-2,539.75	0.00	-2,539.75	0.00
10-501-10-6300	Information Technology	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
10-501-10-6301	IT Network Admin Consultant	3,380.00	367.85	3,075.69	304.31	0.00	304.31	9.00
10-501-10-6603	Cleaning Services	7,000.00	500.00	3,000.00	4,000.00	0.00	4,000.00	57.14
10-501-10-6805	Election Expenses	0.00	0.00	3,940.00	-3,940.00	0.00	-3,940.00	0.00
10-501-10-6806	Holiday&Halloween Contest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6810	Brunswick High School Contrib	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
10-501-10-6811	Brunswick Little League Contri	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	100.00
10-501-10-6813	Civic Contrib&Comm Youth Progr	8,000.00	0.00	4,150.00	3,850.00	0.00	3,850.00	48.13
10-501-10-6814	Youth Advisory Council	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6815	Senior Center	5,000.00	299.60	3,038.09	1,961.91	0.00	1,961.91	39.24
10-501-10-6816	Heritage Museum	15,000.00	2,000.00	7,750.00	7,250.00	0.00	7,250.00	48.33
10-501-10-6817	Beacon(Food Bank)	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
10-501-10-6818	Annex Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6820	Distinguished Citizens Award	3,500.00	0.00	4,266.13	-766.13	0.00	-766.13	0.00
10-501-10-6821	Park Heights Cemetery	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
10-501-10-6822	102 W Potomac OperatingExpense	10,000.00	0.00	4,447.17	5,552.83	0.00	5,552.83	55.53
10-501-10-6823	History Commission	1,000.00	0.00	445.52	554.48	0.00	554.48	55.45
10-501-10-6824	610 9th Avenue Operating Exp	18,000.00	398.05	19,302.34	-1,302.34	0.00	-1,302.34	0.00
10-501-10-6825	9 S Maple Avenue Operating Exp	1,000.00	0.00	128.51	871.49	0.00	871.49	87.15
10-501-10-6826	214 13th Ave Operating Expense	1,000.00	0.00	85.49	914.51	0.00	914.51	91.45
10-501-10-6827	Appalachian Trail Committee	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-501-10-6832	Museum	0.00	0.00	22,229.00	-22,229.00	0.00	-22,229.00	0.00
10-501-10-6833	Train Station Operating Exp	5,000.00	553.60	5,204.94	-204.94	0.00	-204.94	0.00
10-501-19-6830	Museum Revitalize-State Grant	0.00	0.00	0.00	0.00	297,208.00	-297,208.00	0.00
10-501-19-6831	Museum-Capital Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-19-6832	Museum-ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	170,680.00	7,705.04	147,656.78	23,023.22	297,208.00	-274,184.78	0.00
E30	Project Outlays							
10-501-10-8001	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:	209,590.00	13,845.99	167,010.53	42,579.47	297,208.00	-254,628.53	0.00
	Dept 501 Sub Totals:	209,590.00	13,845.99	167,010.53	42,579.47	297,208.00		
Dept 10-504	Finance & Administration							
E01	Personnel Costs							
10-504-10-6000	Salaries	564,900.00	43,424.94	279,722.00	285,178.00	0.00	285,178.00	50.48
10-504-10-6001	Salaries Overtime-Regular	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6020	Social Security	35,100.00	2,646.50	17,052.19	18,047.81	0.00	18,047.81	51.42
10-504-10-6021	Medicare	8,200.00	618.94	3,988.02	4,211.98	0.00	4,211.98	51.37
10-504-10-6022	Health,Dental,&Vision Premiums	72,000.00	6,869.47	39,613.68	32,386.32	0.00	32,386.32	44.98
10-504-10-6025	Pension Expense	35,000.00	54,848.00	54,848.00	-19,848.00	0.00	-19,848.00	0.00
10-504-10-6026	Life Insurance-ER Paid	400.00	28.04	168.24	231.76	0.00	231.76	57.94
10-504-10-6028	Time to Care Act-ER Paid	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
10-504-10-6030	Workers Compensation	1,450.00	0.00	1,081.07	368.93	0.00	368.93	25.44
10-504-10-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	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:	725,050.00	108,435.89	396,473.20	328,576.80	0.00	328,576.80	45.32
E10	Operating Expenses							
10-504-10-6100	Advertising & Printing	2,500.00	0.00	1,673.40	826.60	0.00	826.60	33.06
10-504-10-6101	Legal Fees	80,000.00	7,488.74	22,410.40	57,589.60	0.00	57,589.60	71.99
10-504-10-6103	Bank Service Fees	51,000.00	507.56	24,221.70	26,778.30	0.00	26,778.30	52.51
10-504-10-6104	Consultant Fees	1,000.00	0.00	160.00	840.00	0.00	840.00	84.00
10-504-10-6105	Payroll Service	60,000.00	3,487.56	22,709.30	37,290.70	0.00	37,290.70	62.15
10-504-10-6106	Granicus Maintenance Fees	15,000.00	1,097.62	6,883.89	8,116.11	0.00	8,116.11	54.11
10-504-10-6109	Dues & Subscriptions	5,000.00	333.06	2,093.79	2,906.21	0.00	2,906.21	58.12
10-504-10-6112	Annual Service Contracts	55,000.00	1,000.00	39,058.05	15,941.95	0.00	15,941.95	28.99
10-504-10-6114	Insurance-Liability,Auto,Prop.	5,000.00	0.00	3,583.34	1,416.66	0.00	1,416.66	28.33
10-504-10-6120	Office Supplies	8,000.00	359.06	1,575.20	6,424.80	0.00	6,424.80	80.31
10-504-10-6121	Operating Expense	12,000.00	0.00	47.40	11,952.60	0.00	11,952.60	99.61
10-504-10-6122	Wireless Phones & Data	1,000.00	92.66	572.27	427.73	0.00	427.73	42.77

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-504-10-6124	Physical Exams & Drug Testing	400.00	0.00	165.00	235.00	0.00	235.00	58.75
10-504-10-6125	Postage	2,500.00	11.90	1,833.65	666.35	0.00	666.35	26.65
10-504-10-6129	Safety Program	2,000.00	0.00	495.00	1,505.00	0.00	1,505.00	75.25
10-504-10-6130	Telephones & Internet	12,000.00	3,308.78	13,934.10	-1,934.10	0.00	-1,934.10	0.00
10-504-10-6132	Training & Seminars	9,000.00	630.00	7,202.33	1,797.67	0.00	1,797.67	19.97
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	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
10-504-10-6136	Utilities	7,000.00	0.00	2,571.12	4,428.88	0.00	4,428.88	63.27
10-504-10-6137	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6138	Water Utility Expense	1,500.00	0.00	202.97	1,297.03	0.00	1,297.03	86.47
10-504-10-6142	Audits & Bookkeeping	45,000.00	0.00	41,000.00	4,000.00	0.00	4,000.00	8.89
10-504-10-6300	Information Technology	26,000.00	43.19	6,664.56	19,335.44	0.00	19,335.44	74.37
10-504-10-6301	IT Network Admin Consultant	44,200.00	2,451.04	34,946.37	9,253.63	0.00	9,253.63	20.94
10-504-10-6416	Maint. & Repair-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	440.95	947.74	5,052.26	0.00	5,052.26	84.20
10-504-10-6603	Cleaning Services	11,500.00	850.00	5,100.00	6,400.00	0.00	6,400.00	55.65
	E10 Sub Totals:	468,600.00	22,102.12	240,051.58	228,548.42	0.00	228,548.42	48.77
E30	Project Outlays							
10-504-10-8001	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:	1,193,650.00	130,538.01	636,524.78	557,125.22	0.00	557,125.22	46.67
	Dept 504 Sub Totals:	1,193,650.00	130,538.01	636,524.78	557,125.22	0.00		
Dept 10-507	Planning & Zoning							
E01	Personnel Costs							
10-507-10-6000	Salaries	428,600.00	32,640.00	211,360.01	217,239.99	0.00	217,239.99	50.69
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	26,600.00	1,920.74	12,460.32	14,139.68	0.00	14,139.68	53.16
10-507-10-6021	Medicare	6,200.00	449.20	2,914.08	3,285.92	0.00	3,285.92	53.00
10-507-10-6022	Health,Dental,&Vision Premiums	170,500.00	15,502.72	90,581.76	79,918.24	0.00	79,918.24	46.87
10-507-10-6025	Pension Expense	50,000.00	54,369.00	54,369.00	-4,369.00	0.00	-4,369.00	0.00
10-507-10-6026	Life Insurance-ER Paid	250.00	21.90	131.40	118.60	0.00	118.60	47.44
10-507-10-6028	Clothing & Shoe Allowance	400.00	0.00	400.00	0.00	0.00	0.00	0.00
10-507-10-6030	Workers Compensation	6,500.00	0.00	4,324.03	2,175.97	0.00	2,175.97	33.48
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:	689,050.00	104,903.56	376,540.60	312,509.40	0.00	312,509.40	45.35
E10	Operating Expenses							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-507-10-6100	Advertising & Printing	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-507-10-6104	Consultant Fees	50,000.00	0.00	6,322.68	43,677.32	99,989.00	-56,311.68	0.00
10-507-10-6109	Dues & Subscriptions	1,000.00	0.00	604.40	395.60	0.00	395.60	39.56
10-507-10-6112	Annual Service Contracts	28,000.00	0.00	24,737.54	3,262.46	0.00	3,262.46	11.65
10-507-10-6114	Insurance-Liability,Auto,Prop.	2,400.00	0.00	2,300.00	100.00	0.00	100.00	4.17
10-507-10-6120	Office Supplies	3,000.00	0.00	147.22	2,852.78	0.00	2,852.78	95.09
10-507-10-6121	Operating Expense	2,500.00	0.00	40.42	2,459.58	0.00	2,459.58	98.38
10-507-10-6122	Wireless Phones & Data	4,500.00	278.24	1,717.11	2,782.89	0.00	2,782.89	61.84
10-507-10-6124	Physical Exams & Drug Testing	500.00	0.00	55.00	445.00	0.00	445.00	89.00
10-507-10-6125	Postage	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	4,500.00	70.91	525.56	3,974.44	0.00	3,974.44	88.32
10-507-10-6132	Training & Seminars	2,000.00	360.00	2,036.00	-36.00	0.00	-36.00	0.00
10-507-10-6135	Uniforms	500.00	0.00	0.00	500.00	0.00	500.00	100.00
10-507-10-6136	Utilities	12,000.00	0.00	3,952.73	8,047.27	0.00	8,047.27	67.06
10-507-10-6137	Vehicle Fuel	500.00	57.89	184.16	315.84	0.00	315.84	63.17
10-507-10-6138	Water Utility Expense	3,000.00	0.00	1,372.90	1,627.10	0.00	1,627.10	54.24
10-507-10-6300	Information Technology	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
10-507-10-6301	IT Network Admin Consultant	7,500.00	949.63	9,044.49	-1,544.49	0.00	-1,544.49	0.00
10-507-10-6417	Maint. & Repair-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6418	Maint. & Repair-Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6603	Cleaning Services	4,500.00	280.00	1,680.00	2,820.00	0.00	2,820.00	62.67
10-507-10-6870	Board of Appeals Honoraria	300.00	0.00	0.00	300.00	0.00	300.00	100.00
10-507-19-6203	Code of Ordinance-Zoning-ARPA	95,000.00	0.00	31,892.52	63,107.48	22,752.20	40,355.28	42.48
	E10 Sub Totals:	228,900.00	1,996.67	86,612.73	142,287.27	122,741.20	19,546.07	8.54
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:	917,950.00	106,900.23	463,153.33	454,796.67	122,741.20	332,055.47	36.17
	Dept 507 Sub Totals:	917,950.00	106,900.23	463,153.33	454,796.67	122,741.20		
Dept 10-520	Police Department							
E01	Personnel Costs							
10-520-11-6000	Salaries	1,554,700.00	117,598.77	738,110.04	816,589.96	0.00	816,589.96	52.52
10-520-11-6001	Salaries Overtime-Regular	15,000.00	153.39	6,252.21	8,747.79	0.00	8,747.79	58.32
10-520-11-6002	Salaries Overtime-Court	8,000.00	573.40	5,265.35	2,734.65	0.00	2,734.65	34.18
10-520-11-6003	Salaries Overtime-Grant	20,000.00	1,598.07	11,873.86	8,126.14	0.00	8,126.14	40.63
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	10,400.00	475.00	3,424.44	6,975.56	0.00	6,975.56	67.07
10-520-11-6014	Salaries-Holiday Premium	32,500.00	3,813.72	11,347.08	21,152.92	0.00	21,152.92	65.09

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
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
10-520-11-6018	Salaries- K-9	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6020	Social Security	96,400.00	7,484.10	47,050.16	49,349.84	0.00	49,349.84	51.19
10-520-11-6021	Medicare	22,500.00	1,750.31	11,003.66	11,496.34	0.00	11,496.34	51.09
10-520-11-6022	Health,Dental,&Vision Premiums	305,200.00	36,542.05	207,760.06	97,439.94	0.00	97,439.94	31.93
10-520-11-6025	Pension Expense	165,600.00	190,655.00	190,655.00	-25,055.00	0.00	-25,055.00	0.00
10-520-11-6026	Life Insurance-ER Paid	1,000.00	69.49	456.68	543.32	0.00	543.32	54.33
10-520-11-6028	Clothing & Shoe Allowance	13,500.00	750.00	10,875.00	2,625.00	0.00	2,625.00	19.44
10-520-11-6030	Workers Compensation	150,600.00	0.00	114,763.27	35,836.73	0.00	35,836.73	23.80
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	Employee Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	2,396,900.00	361,463.30	1,358,836.81	1,038,063.19	0.00	1,038,063.19	43.31
E10	Operating Expenses							
10-520-11-6100	Advertising & Printing	4,000.00	0.00	3,696.83	303.17	0.00	303.17	7.58
10-520-11-6104	Consultant Fees	23,700.00	0.00	13,278.56	10,421.44	0.00	10,421.44	43.97
10-520-11-6109	Dues & Subscriptions	2,500.00	212.16	1,086.16	1,413.84	0.00	1,413.84	56.55
10-520-11-6112	Annual Service Contracts	2,500.00	0.00	105.54	2,394.46	0.00	2,394.46	95.78
10-520-11-6114	Insurance-Liability,Auto,Prop.	39,000.00	0.00	38,704.00	296.00	0.00	296.00	0.76
10-520-11-6120	Office Supplies	1,500.00	81.39	344.52	1,155.48	0.00	1,155.48	77.03
10-520-11-6121	Operating Expense	2,800.00	0.00	53.34	2,746.66	0.00	2,746.66	98.10
10-520-11-6122	Wireless Phones & Data	11,500.00	994.34	5,469.32	6,030.68	0.00	6,030.68	52.44
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	5,500.00	420.00	1,727.00	3,773.00	0.00	3,773.00	68.60
10-520-11-6129	Safety Program	2,000.00	0.00	1,542.14	457.86	0.00	457.86	22.89
10-520-11-6130	Telephones & Internet	13,000.00	141.83	5,225.02	7,774.98	0.00	7,774.98	59.81
10-520-11-6131	Tools & Small Equipment	25,000.00	17.73	2,034.64	22,965.36	0.00	22,965.36	91.86
10-520-11-6132	Training & Seminars	10,600.00	180.00	385.00	10,215.00	0.00	10,215.00	96.37
10-520-11-6135	Uniforms	9,000.00	773.25	1,863.11	7,136.89	0.00	7,136.89	79.30
10-520-11-6136	Utilities	25,000.00	0.00	8,695.00	16,305.00	0.00	16,305.00	65.22
10-520-11-6137	Vehicle Fuel	60,000.00	3,222.87	22,661.74	37,338.26	0.00	37,338.26	62.23
10-520-11-6138	Water Utility Expense	5,000.00	0.00	2,745.81	2,254.19	0.00	2,254.19	45.08
10-520-11-6300	Information Technology	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
10-520-11-6301	IT Network Admin Consultant	3,500.00	183.93	1,979.63	1,520.37	0.00	1,520.37	43.44
10-520-11-6416	Maint. & Repair-Equipment	2,200.00	0.00	837.02	1,362.98	0.00	1,362.98	61.95
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6503	IIT Fees - Frederick County	65,000.00	0.00	38,115.21	26,884.79	0.00	26,884.79	41.36
10-520-11-6540	Investigations	4,500.00	50.00	59.68	4,440.32	0.00	4,440.32	98.67
10-520-11-6542	K9 Expense	9,000.00	646.85	5,038.28	3,961.72	0.00	3,961.72	44.02
10-520-11-6544	Safety Equipment & Firearms	10,000.00	0.00	4,819.99	5,180.01	0.00	5,180.01	51.80

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-520-11-6545	Bullet Proof Vests	5,000.00	0.00	4,102.69	897.31	0.00	897.31	17.95
10-520-11-6546	Less Lethal Equipment	9,000.00	0.00	8,096.31	903.69	0.00	903.69	10.04
10-520-11-6603	Cleaning Services	7,100.00	560.00	3,360.00	3,740.00	0.00	3,740.00	52.68
10-520-11-6604	Cadet Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-19-6200	Operating Grant Expenses	0.00	188.93	34,391.42	-34,391.42	559.80	-34,951.22	0.00
	E10 Sub Totals:	358,900.00	7,673.28	210,417.96	148,482.04	559.80	147,922.24	41.22
E30	Project Outlays							
10-520-11-8001	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:	2,755,800.00	369,136.58	1,569,254.77	1,186,545.23	559.80	1,185,985.43	43.04
	Dept 520 Sub Totals:	2,755,800.00	369,136.58	1,569,254.77	1,186,545.23	559.80		
Dept 10-521	Fire & Rescue Service							
E10	Operating Expenses							
10-521-11-6138	Water Utility Expense	16,000.00	0.00	3,695.88	12,304.12	0.00	12,304.12	76.90
10-521-11-6570	Ambulance Company Contribution	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
10-521-11-6571	Fire Company Contribution	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
	E10 Sub Totals:	46,000.00	0.00	3,695.88	42,304.12	0.00	42,304.12	91.97
	Expense Sub Totals:	46,000.00	0.00	3,695.88	42,304.12	0.00	42,304.12	91.97
	Dept 521 Sub Totals:	46,000.00	0.00	3,695.88	42,304.12	0.00		
Dept 10-530	Public Works							
E01	Personnel Costs							
10-530-12-6000	Salaries	1,146,200.00	85,164.37	567,141.18	579,058.82	0.00	579,058.82	50.52
10-530-12-6001	Salaries Overtime-Regular	6,000.00	684.94	1,437.27	4,562.73	0.00	4,562.73	76.05
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	2,690.57	2,690.57	6,309.43	0.00	6,309.43	70.10
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	71,100.00	5,244.74	34,511.35	36,588.65	0.00	36,588.65	51.46
10-530-12-6021	Medicare	16,800.00	1,226.60	8,071.37	8,728.63	0.00	8,728.63	51.96
10-530-12-6022	Health,Dental,&Vision Premiums	372,000.00	38,784.38	214,105.10	157,894.90	0.00	157,894.90	42.44
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	149,000.00	167,208.00	167,208.00	-18,208.00	0.00	-18,208.00	0.00
10-530-12-6026	Life Insurance-ER Paid	1,000.00	78.84	440.81	559.19	0.00	559.19	55.92
10-530-12-6028	Clothing & Shoe Allowance	10,000.00	0.00	7,400.00	2,600.00	0.00	2,600.00	26.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-530-12-6030	Workers Compensation	95,300.00	0.00	67,178.99	28,121.01	0.00	28,121.01	29.51
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:	1,876,400.00	301,082.44	1,070,184.64	806,215.36	0.00	806,215.36	42.97
E10	Operating Expenses							
10-530-12-6100	Advertising & Printing	1,300.00	98.88	1,275.95	24.05	0.00	24.05	1.85
10-530-12-6102	Cleaning Supplies	500.00	0.00	0.00	500.00	0.00	500.00	100.00
10-530-12-6104	Consultant Fees	103,000.00	3,194.04	12,334.16	90,665.84	12,621.66	78,044.18	75.77
10-530-12-6109	Dues & Subscriptions	1,300.00	0.00	1,060.00	240.00	0.00	240.00	18.46
10-530-12-6112	Annual Service Contracts	80,000.00	2,953.00	26,333.03	53,666.97	16,724.75	36,942.22	46.18
10-530-12-6114	Insurance-Liability,Auto,Prop.	23,000.00	0.00	13,419.00	9,581.00	0.00	9,581.00	41.66
10-530-12-6120	Office Supplies	3,000.00	1,035.89	1,545.14	1,454.86	0.00	1,454.86	48.50
10-530-12-6121	Operating Expense	500.00	0.00	91.10	408.90	0.00	408.90	81.78
10-530-12-6122	Wireless Phones & Data	15,000.00	1,159.55	7,154.85	7,845.15	0.00	7,845.15	52.30
10-530-12-6123	Parts & Supplies	10,000.00	200.30	1,261.79	8,738.21	0.00	8,738.21	87.38
10-530-12-6124	Physical Exams & Drug Testing	2,000.00	0.00	482.00	1,518.00	0.00	1,518.00	75.90
10-530-12-6129	Safety Program	3,000.00	0.00	1,215.85	1,784.15	0.00	1,784.15	59.47
10-530-12-6130	Telephones & Internet	12,000.00	1,131.54	6,403.46	5,596.54	0.00	5,596.54	46.64
10-530-12-6131	Tools & Small Equipment	38,000.00	70.69	6,781.41	31,218.59	0.00	31,218.59	82.15
10-530-12-6132	Training & Seminars	13,500.00	650.00	2,276.53	11,223.47	0.00	11,223.47	83.14
10-530-12-6135	Uniforms	4,000.00	658.47	2,268.06	1,731.94	0.00	1,731.94	43.30
10-530-12-6136	Utilities	25,000.00	0.00	9,371.15	15,628.85	0.00	15,628.85	62.52
10-530-12-6137	Vehicle Fuel	60,000.00	4,585.67	23,126.80	36,873.20	0.00	36,873.20	61.46
10-530-12-6138	Water Utility Expense	7,500.00	0.00	3,159.13	4,340.87	0.00	4,340.87	57.88
10-530-12-6144	Equipment Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6145	Bathroom Trailer Oper Expenses	2,300.00	240.45	1,838.80	461.20	0.00	461.20	20.05
10-530-12-6300	Information Technology	2,600.00	0.00	82.50	2,517.50	0.00	2,517.50	96.83
10-530-12-6301	IT Network Admin Consultant	23,600.00	1,287.49	14,740.68	8,859.32	0.00	8,859.32	37.54
10-530-12-6416	Maint. & Repair-Equipment	25,000.00	0.00	11,934.40	13,065.60	0.00	13,065.60	52.26
10-530-12-6417	Maint. & Repair-Vehicles	38,000.00	1,582.46	28,819.41	9,180.59	0.00	9,180.59	24.16
10-530-12-6418	Maint. & Repair-Building	20,000.00	2,388.36	23,677.75	-3,677.75	0.00	-3,677.75	0.00
10-530-12-6420	Maint. & Repair-Infrastructure	40,000.00	31.34	13,539.57	26,460.43	3,846.90	22,613.53	56.53
10-530-12-6421	Ground & Landscaping	70,000.00	8,735.00	16,120.00	53,880.00	0.00	53,880.00	76.97
10-530-12-6425	2018 FEMA Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6602	Holiday Lights	20,000.00	4,613.26	18,303.45	1,696.55	0.00	1,696.55	8.48
10-530-12-6603	Cleaning Service - Contracted	8,000.00	560.00	3,360.00	4,640.00	0.00	4,640.00	58.00
10-530-12-6605	Street Sweeping	3,000.00	0.00	711.72	2,288.28	0.00	2,288.28	76.28
10-530-12-6606	Parking Meter Maintenance	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
10-530-12-6607	Road Salt & Cinders	30,000.00	4,209.13	4,209.13	25,790.87	0.00	25,790.87	85.97
10-530-12-6608	Snow Removal	10,000.00	3,138.21	3,326.82	6,673.18	0.00	6,673.18	66.73
10-530-12-6609	Street Lights	132,000.00	0.00	49,249.64	82,750.36	0.00	82,750.36	62.69
10-530-12-6610	Street Signs	10,000.00	0.00	1,368.54	8,631.46	0.00	8,631.46	86.31

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-530-12-6611	Tree Removal	20,000.00	0.00	6,450.00	13,550.00	0.00	13,550.00	67.75
10-530-12-6650	Storm Water Mgmt Damage/Repair	15,000.00	2,288.20	4,142.57	10,857.43	0.00	10,857.43	72.38
10-530-19-6200	Operating Grant Expenses	0.00	0.00	23,101.68	-23,101.68	18,807.25	-41,908.93	0.00
	E10 Sub Totals:	876,100.00	44,811.93	344,536.07	531,563.93	52,000.56	479,563.37	54.74
E30	Project Outlays							
10-530-12-8001	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:	2,752,500.00	345,894.37	1,414,720.71	1,337,779.29	52,000.56	1,285,778.73	46.71
	Dept 530 Sub Totals:	2,752,500.00	345,894.37	1,414,720.71	1,337,779.29	52,000.56		
Dept 10-531	Waste Collection & Disposal							
E10	Operating Expenses							
10-531-12-6700	Trash Hauling-Contracted	370,100.00	21,654.25	107,717.60	262,382.40	0.00	262,382.40	70.90
10-531-12-6701	Recycling\Bulk Trash	61,500.00	3,817.21	16,942.20	44,557.80	0.00	44,557.80	72.45
10-531-12-6702	Tipping Charges	270,000.00	-1,988.00	138,361.60	131,638.40	0.00	131,638.40	48.75
10-531-12-6801	System Benefit Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	701,600.00	23,483.46	263,021.40	438,578.60	0.00	438,578.60	62.51
	Expense Sub Totals:	701,600.00	23,483.46	263,021.40	438,578.60	0.00	438,578.60	62.51
	Dept 531 Sub Totals:	701,600.00	23,483.46	263,021.40	438,578.60	0.00		
Dept 10-540	Parks							
E10	Operating Expenses							
10-540-18-6114	Insurance-Liability,Auto,Prop.	3,000.00	0.00	2,115.00	885.00	0.00	885.00	29.50
10-540-18-6121	Operating Expense	2,600.00	0.00	495.00	2,105.00	0.00	2,105.00	80.96
10-540-18-6123	Parts & Supplies	15,000.00	44.07	10,112.45	4,887.55	0.00	4,887.55	32.58
10-540-18-6136	Utilities	10,000.00	470.68	3,439.76	6,560.24	0.00	6,560.24	65.60
10-540-18-6416	Maint. & Repair-Equipment	2,000.00	0.00	500.00	1,500.00	0.00	1,500.00	75.00
10-540-18-6421	Berlin Cemetery	500.00	0.00	0.00	500.00	0.00	500.00	100.00
10-540-18-6603	Cleaning Services	12,000.00	1,450.00	8,700.00	3,300.00	0.00	3,300.00	27.50
10-540-18-7001	Park Renewal	20,000.00	0.00	866.41	19,133.59	0.00	19,133.59	95.67
10-540-18-7002	CityPark Building Improvements	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-540-18-7003	Rivers Edge Trail Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	67,100.00	1,964.75	26,228.62	40,871.38	0.00	40,871.38	60.91
	Expense Sub Totals:	67,100.00	1,964.75	26,228.62	40,871.38	0.00	40,871.38	60.91

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 540 Sub Totals:	67,100.00	1,964.75	26,228.62	40,871.38	0.00		
Dept 10-541	Events							
E01	Personnel Costs							
10-541-18-6000	Salaries	31,000.00	2,419.84	15,510.73	15,489.27	0.00	15,489.27	49.97
10-541-18-6001	Salaries Overtime-Regular	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
10-541-18-6020	Social Security	2,000.00	150.04	961.70	1,038.30	0.00	1,038.30	51.92
10-541-18-6021	Medicare	500.00	35.08	224.88	275.12	0.00	275.12	55.02
10-541-18-6022	Health,Dental,&Vision Premiums	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
10-541-18-6025	Pension Expense	3,500.00	4,001.00	4,001.00	-501.00	0.00	-501.00	0.00
10-541-18-6026	Life Insurance-ER Paid	100.00	1.75	10.50	89.50	0.00	89.50	89.50
10-541-18-6030	Workers Compensation	100.00	0.00	72.75	27.25	0.00	27.25	27.25
	E01 Sub Totals:	43,700.00	6,607.71	20,781.56	22,918.44	0.00	22,918.44	52.44
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	6,500.00	2,506.25	7,518.75	-1,018.75	0.00	-1,018.75	0.00
10-541-18-6109	Dues & Subscriptions	250.00	119.99	154.99	95.01	0.00	95.01	38.00
10-541-18-6121	Operating Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6122	Wireless Cell Phone	500.00	46.33	525.94	-25.94	0.00	-25.94	0.00
10-541-18-6136	Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-7031	July 4th Events	12,000.00	0.00	5,577.00	6,423.00	0.00	6,423.00	53.53
10-541-18-7032	Publicity for Events	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
10-541-18-7033	Railroad Days Festival	55,200.00	0.00	57,818.18	-2,618.18	0.00	-2,618.18	0.00
10-541-18-7035	Veterans Day Parade	20,000.00	64.87	15,123.26	4,876.74	0.00	4,876.74	24.38
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	0.00	0.00	437.83	-437.83	0.00	-437.83	0.00
10-541-18-7040	RR Days POS Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-7041	Hometown Holidays	21,500.00	4,274.91	7,959.84	13,540.16	0.00	13,540.16	62.98
10-541-18-7042	Spring Festival	19,000.00	0.00	0.00	19,000.00	0.00	19,000.00	100.00
10-541-18-7043	Holiday&Halloween Contest	1,000.00	0.00	96.90	903.10	0.00	903.10	90.31
10-541-18-7044	Haunted House	1,500.00	0.00	830.70	669.30	0.00	669.30	44.62
	E10 Sub Totals:	138,450.00	7,012.35	96,043.39	42,406.61	0.00	42,406.61	30.63
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:	182,150.00	13,620.06	116,824.95	65,325.05	0.00	65,325.05	35.86
Dept 10-543	Dept 541 Sub Totals:	182,150.00	13,620.06	116,824.95	65,325.05	0.00		
	Swimming Pool							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E10	Operating Expenses							
10-543-18-6114	Insurance-Liability,Auto,Prop.	1,000.00	0.00	529.00	471.00	0.00	471.00	47.10
10-543-18-6121	Operating Expense	110,000.00	2,529.99	90,839.73	19,160.27	0.00	19,160.27	17.42
10-543-18-6123	Parts & Supplies	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
10-543-18-6129	Safety Program	0.00	0.00	585.00	-585.00	0.00	-585.00	0.00
10-543-18-6130	Telephones & Internet	1,300.00	219.01	1,080.11	219.89	0.00	219.89	16.91
10-543-18-6136	Utilities	4,000.00	0.00	4,081.42	-81.42	0.00	-81.42	0.00
10-543-18-6138	Water Utility Expense	16,000.00	0.00	9,173.08	6,826.92	0.00	6,826.92	42.67
	E10 Sub Totals:	133,300.00	2,749.00	106,288.34	27,011.66	0.00	27,011.66	20.26
	Expense Sub Totals:	133,300.00	2,749.00	106,288.34	27,011.66	0.00	27,011.66	20.26
	Dept 543 Sub Totals:	133,300.00	2,749.00	106,288.34	27,011.66	0.00		
Dept 10-545	Campground							
E10	Operating Expenses							
10-545-18-6114	Insurance-Liability,Auto,Prop.	900.00	0.00	0.00	900.00	0.00	900.00	100.00
10-545-18-6121	Operating Expense	4,000.00	0.00	967.00	3,033.00	0.00	3,033.00	75.83
10-545-18-6123	Parts & Supplies	2,000.00	0.00	726.68	1,273.32	0.00	1,273.32	63.67
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	18,000.00	0.00	14,925.94	3,074.06	0.00	3,074.06	17.08
10-545-18-6301	IT Network Admin Consultant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-7071	Campground General Maintenance	40,000.00	17.96	2,477.12	37,522.88	0.00	37,522.88	93.81
10-545-19-6200	Operating Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	64,900.00	17.96	19,096.74	45,803.26	0.00	45,803.26	70.58
	Expense Sub Totals:	64,900.00	17.96	19,096.74	45,803.26	0.00	45,803.26	70.58
	Dept 545 Sub Totals:	64,900.00	17.96	19,096.74	45,803.26	0.00		
Dept 10-560	Economic Development							
E01	Personnel Costs							
10-560-16-6000	Salaries	17,600.00	1,406.40	9,127.81	8,472.19	0.00	8,472.19	48.14
10-560-16-6020	Social Security	1,200.00	87.20	565.94	634.06	0.00	634.06	52.84
10-560-16-6021	Medicare	300.00	20.40	132.40	167.60	0.00	167.60	55.87
10-560-16-6022	Health,Dental,&Vision Premiums	3,700.00	0.00	0.00	3,700.00	0.00	3,700.00	100.00
10-560-16-6025	Pension Expense	2,300.00	2,380.00	2,380.00	-80.00	0.00	-80.00	0.00
10-560-16-6026	Life Insurance-ER Paid	100.00	1.10	6.60	93.40	0.00	93.40	93.40
10-560-16-6030	Workers Compensation	100.00	0.00	30.72	69.28	0.00	69.28	69.28
10-560-16-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	25,300.00	3,895.10	12,243.47	13,056.53	0.00	13,056.53	51.61
E10	Operating Expenses							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-560-16-6100	Advertising & Printing	2,000.00	65.72	821.16	1,178.84	0.00	1,178.84	58.94
10-560-16-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
10-560-16-6905	Economic Developmnt Commission	6,600.00	0.00	369.75	6,230.25	0.00	6,230.25	94.40
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	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6910	Building Blocks Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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:	8,600.00	65.72	1,190.91	7,409.09	0.00	7,409.09	86.15
	Expense Sub Totals:	33,900.00	3,960.82	13,434.38	20,465.62	0.00	20,465.62	60.37
	Dept 560 Sub Totals:	33,900.00	3,960.82	13,434.38	20,465.62	0.00		
Dept 10-562								
E01	Personnel Costs							
10-562-16-6000	Salaries	82,100.00	6,356.80	40,482.40	41,617.60	0.00	41,617.60	50.69
10-562-16-6020	Social Security	5,100.00	370.88	2,358.85	2,741.15	0.00	2,741.15	53.75
10-562-16-6021	Medicare	1,200.00	86.74	551.63	648.37	0.00	648.37	54.03
10-562-16-6022	Health,Dental,&Vision Premiums	33,000.00	3,141.12	18,238.08	14,761.92	0.00	14,761.92	44.73
10-562-16-6025	Pension Expense	9,400.00	10,497.00	10,497.00	-1,097.00	0.00	-1,097.00	0.00
10-562-16-6026	Life Insurance-ER Paid	100.00	4.38	26.28	73.72	0.00	73.72	73.72
10-562-16-6030	Workers Compensation	300.00	0.00	138.16	161.84	0.00	161.84	53.95
	E01 Sub Totals:	131,200.00	20,456.92	72,292.40	58,907.60	0.00	58,907.60	44.90
E10	Operating Expenses							
10-562-10-6818	Main Street Donation	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
10-562-10-6822	Arts&Entertainment Donation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
10-562-16-6122	Wireless Cell Phone	500.00	46.33	46.33	453.67	0.00	453.67	90.73
10-562-16-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-16-6908	TRIPP Grant Expenses	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:	5,500.00	46.33	46.33	5,453.67	0.00	5,453.67	99.16
	Expense Sub Totals:	136,700.00	20,503.25	72,338.73	64,361.27	0.00	64,361.27	47.08

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 562 Sub Totals:	136,700.00	20,503.25	72,338.73	64,361.27	0.00		
Dept 10-563	Community Development							
E01	Personnel Costs							
10-563-16-6000	Salaries	102,000.00	7,848.96	50,649.46	51,350.54	0.00	51,350.54	50.34
10-563-16-6001	Salaries - OT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-563-16-6020	Social Security	6,200.00	486.62	3,140.17	3,059.83	0.00	3,059.83	49.35
10-563-16-6021	Medicare	1,500.00	113.82	734.45	765.55	0.00	765.55	51.04
10-563-16-6022	Health,Dental, & Vision	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	100.00
10-563-16-6025	Pension Expense	13,000.00	13,142.00	13,142.00	-142.00	0.00	-142.00	0.00
10-563-16-6026	Life Insurance-ER Paid	100.00	5.91	35.46	64.54	0.00	64.54	64.54
10-563-16-6030	Workers Comp	1,600.00	0.00	169.59	1,430.41	0.00	1,430.41	89.40
	E01 Sub Totals:	132,900.00	21,597.31	67,871.13	65,028.87	0.00	65,028.87	48.93
E10	Operating Expenses							
10-563-16-6100	Advertising & Printing	1,000.00	0.00	679.90	320.10	0.00	320.10	32.01
10-563-16-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-563-16-6109	Dues&Subscriptions	2,000.00	60.19	891.13	1,108.87	0.00	1,108.87	55.44
10-563-16-6112	Annual Service Contracts	4,000.00	0.00	2,880.00	1,120.00	0.00	1,120.00	28.00
10-563-16-6120	Office Supplies	2,000.00	0.00	455.15	1,544.85	0.00	1,544.85	77.24
10-563-16-6121	Operating Expenses	3,000.00	0.00	138.26	2,861.74	0.00	2,861.74	95.39
10-563-16-6124	Physical Exams&Drug Test.	200.00	0.00	0.00	200.00	0.00	200.00	100.00
10-563-16-6129	Safety Program	500.00	0.00	0.00	500.00	0.00	500.00	100.00
10-563-16-6132	Training & Seminars	4,000.00	360.00	4,021.68	-21.68	0.00	-21.68	0.00
10-563-16-6300	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-563-16-6301	IT Network Admin Consult.	4,000.00	581.77	3,318.25	681.75	0.00	681.75	17.04
	E10 Sub Totals:	20,700.00	1,001.96	12,384.37	8,315.63	0.00	8,315.63	40.17
E30	Project Outlays							
10-563-19-8002	Safe Streets4A-Multi-Modal	0.00	1,878.00	13,712.40	-13,712.40	8,237.05	-21,949.45	0.00
	E30 Sub Totals:	0.00	1,878.00	13,712.40	-13,712.40	8,237.05	-21,949.45	0.00
	Expense Sub Totals:	153,600.00	24,477.27	93,967.90	59,632.10	8,237.05	51,395.05	33.46
	Dept 563 Sub Totals:	153,600.00	24,477.27	93,967.90	59,632.10	8,237.05		
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	30,000.00	2,056.64	13,379.29	16,620.71	0.00	16,620.71	55.40
10-570-50-9002	Debt Service-Police	38,000.00	3,084.08	21,802.44	16,197.56	0.00	16,197.56	42.63
10-570-50-9003	Debt Service-Public Works	87,000.00	6,142.83	36,856.98	50,143.02	0.00	50,143.02	57.64
10-570-50-9004	Debt Service-Infrastructure	242,000.00	189.81	168,399.51	73,600.49	0.00	73,600.49	30.41

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-570-50-9005	Debt Service-Planning & Zoning	8,000.00	688.69	4,132.14	3,867.86	0.00	3,867.86	48.35
	E40 Sub Totals:	405,000.00	12,162.05	244,570.36	160,429.64	0.00	160,429.64	39.61
	Expense Sub Totals:	405,000.00	12,162.05	244,570.36	160,429.64	0.00	160,429.64	39.61
	Dept 570 Sub Totals:	405,000.00	12,162.05	244,570.36	160,429.64	0.00		
Dept 10-600	Transfer Out							
E85	Interfund Transfers Out							
10-600-08-9503	Transfer to Capital Projects	654,960.00	0.00	2,883,000.00	-2,228,040.00	0.00	-2,228,040.00	0.00
	E85 Sub Totals:	654,960.00	0.00	2,883,000.00	-2,228,040.00	0.00	-2,228,040.00	0.00
	Expense Sub Totals:	654,960.00	0.00	2,883,000.00	-2,228,040.00	0.00	-2,228,040.00	0.00
	Dept 600 Sub Totals:	654,960.00	0.00	2,883,000.00	-2,228,040.00	0.00		
	Fund Revenue Sub Totals:	10,408,700.00	232,238.92	7,714,209.56	2,694,490.44	0.00	2,694,490.44	25.89
	Fund Expense Sub Totals:	10,408,700.00	1,069,253.80	8,093,131.42	2,315,568.58	480,746.61	1,834,821.97	17.63
	Fund 10 Sub Totals:	0.00	837,014.88	378,921.86	-378,921.86	480,746.61		
	Revenue Totals:	10,408,700.00	232,238.92	7,714,209.56	2,694,490.44	0.00	2,694,490.44	25.89
	Expense Totals:	10,408,700.00	1,069,253.80	8,093,131.42	2,315,568.58	480,746.61	1,834,821.97	17.63
	Report Totals:	0.00	837,014.88	378,921.86	-378,921.86	480,746.61		

# General Ledger

## Budget Status



User: Rbruchey  
 Printed: 1/5/2026 - 4:18 PM  
 Account: From 20-111-00-1002 To 20-999-61-9504  
 Period: 6, 2026  
 Include: Revenue and Expense

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 20	Water Fund							
Dept 20-111	Grants - State Government							
R23	Grant-Community Development							
20-111-03-4245	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							
20-111-03-4260	MDE Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-111-03-4271	Yourtee Springs MD State Grant	1,279,000.00	0.00	0.00	1,279,000.00	0.00	1,279,000.00	100.00
20-111-03-4272	Reservoir State Grant	155,176.00	19,989.92	19,989.92	135,186.08	0.00	135,186.08	87.12
20-111-03-4273	ARPA Grant	0.00	0.00	78,461.68	-78,461.68	0.00	-78,461.68	0.00
	R30 Sub Totals:	1,434,176.00	19,989.92	98,451.60	1,335,724.40	0.00	1,335,724.40	93.14
	Revenue Sub Totals:	1,434,176.00	19,989.92	98,451.60	1,335,724.40	0.00	1,335,724.40	93.14
	Dept 111 Sub Totals:	-1,434,176.00	-19,989.92	-98,451.60	-1,335,724.40	0.00		
Dept 20-140	Utility Service Charges							
R60	Charges-Utility							
20-140-04-4420	Capacity Fees	270,000.00	0.00	0.00	270,000.00	0.00	270,000.00	100.00
20-140-04-4430	Connection Charges	400,000.00	22,022.00	138,155.00	261,845.00	0.00	261,845.00	65.46
20-140-04-4431	Interest-UT bills	0.00	101.34	141.44	-141.44	0.00	-141.44	0.00
20-140-04-4433	Parts,Service Restore,ApplyFee	8,000.00	1,700.00	3,725.00	4,275.00	0.00	4,275.00	53.44
20-140-04-4434	Service Charges	2,635,500.00	596,487.01	1,308,556.77	1,326,943.23	0.00	1,326,943.23	50.35
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	40,000.00	5,180.00	30,685.00	9,315.00	0.00	9,315.00	23.29
20-140-04-4439	Inspection Fee	5,000.00	250.00	1,550.00	3,450.00	0.00	3,450.00	69.00
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:	3,358,500.00	625,740.35	1,482,813.21	1,875,686.79	0.00	1,875,686.79	55.85
	Revenue Sub Totals:	3,358,500.00	625,740.35	1,482,813.21	1,875,686.79	0.00	1,875,686.79	55.85

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 140 Sub Totals:	-3,358,500.00	-625,740.35	-1,482,813.21	-1,875,686.79	0.00		
Dept 20-171	Rents & Concessions							
R82	Rental Income							
20-171-06-4630	Rental Income	110,000.00	10,133.09	61,965.86	48,034.14	0.00	48,034.14	43.67
	R82 Sub Totals:	110,000.00	10,133.09	61,965.86	48,034.14	0.00	48,034.14	43.67
	Revenue Sub Totals:	110,000.00	10,133.09	61,965.86	48,034.14	0.00	48,034.14	43.67
	Dept 171 Sub Totals:	-110,000.00	-10,133.09	-61,965.86	-48,034.14	0.00		
Dept 20-172	Contributions & Donations							
R20	Intergovernmental							
20-172-03-4710	Contribution-Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R20 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	Sales of Property							
R80	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	Other Revenues							
R80	Miscellaneous Revenues							
20-175-06-4692	Employee Paid Health Insurance	14,800.00	761.60	6,792.59	8,007.41	0.00	8,007.41	54.10
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	3,700.00	0.00	0.00	3,700.00	0.00	3,700.00	100.00
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	20,000.00	0.00	21,914.00	-1,914.00	0.00	-1,914.00	0.00
20-175-06-4701	State Retirement Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	38,500.00	761.60	28,706.59	9,793.41	0.00	9,793.41	25.44
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

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	38,500.00	761.60	28,706.59	9,793.41	0.00	9,793.41	25.44
	Dept 175 Sub Totals:	-38,500.00	-761.60	-28,706.59	-9,793.41	0.00		
Dept 20-190	Long-term Debt Proceeds							
R86	Other Sources							
20-190-07-5000	Proceeds from New Debt	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:	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 20-532	Water							
E01	Personnel Costs							
20-532-20-6000	Salaries	498,700.00	36,573.15	255,927.89	242,772.11	0.00	242,772.11	48.68
20-532-20-6001	Salaries Overtime-Regular	6,000.00	1,621.65	7,770.17	-1,770.17	0.00	-1,770.17	0.00
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	116,700.00	10,247.92	50,410.28	66,289.72	0.00	66,289.72	56.80
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	9,000.00	283.32	515.88	8,484.12	0.00	8,484.12	94.27
20-532-20-6020	Social Security	31,000.00	2,333.74	16,246.72	14,753.28	0.00	14,753.28	47.59
20-532-20-6021	Medicare	7,300.00	545.81	3,799.69	3,500.31	0.00	3,500.31	47.95
20-532-20-6022	Health,Dental,&Vision Premiums	112,000.00	7,808.58	50,888.08	61,111.92	0.00	61,111.92	54.56
20-532-20-6023	Fringe Benefits Transferred In	49,800.00	805.61	15,732.16	34,067.84	0.00	34,067.84	68.41
20-532-20-6025	Pension Expense	80,000.00	72,501.00	72,501.00	7,499.00	0.00	7,499.00	9.37
20-532-20-6026	Life Insurance-ER Paid	400.00	27.59	165.10	234.90	0.00	234.90	58.73
20-532-20-6028	Clothing & Shoe Allowance	2,000.00	0.00	2,660.00	-660.00	0.00	-660.00	0.00
20-532-20-6030	Workers Compensation	36,500.00	0.00	24,101.04	12,398.96	0.00	12,398.96	33.97
20-532-20-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	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:	949,400.00	132,748.37	500,718.01	448,681.99	0.00	448,681.99	47.26
E10	Operating Expenses							
20-532-20-6100	Advertising & Printing	4,000.00	0.00	833.92	3,166.08	0.00	3,166.08	79.15
20-532-20-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6102	Cleaning Supplies	1,500.00	74.61	215.92	1,284.08	0.00	1,284.08	85.61
20-532-20-6104	Consultant Fees	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	234.00	-234.00	0.00	-234.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
20-532-20-6112	Annual Service Contracts	40,000.00	494.73	38,938.08	1,061.92	1,225.00	-163.08	0.00
20-532-20-6114	Insurance-Liability,Auto,Prop.	44,000.00	0.00	38,560.33	5,439.67	0.00	5,439.67	12.36
20-532-20-6120	Office Supplies	1,500.00	151.62	240.85	1,259.15	0.00	1,259.15	83.94
20-532-20-6121	Operating Expense	41,000.00	234.48	39,448.54	1,551.46	0.00	1,551.46	3.78
20-532-20-6122	Wireless Phones & Data	6,500.00	417.49	2,575.80	3,924.20	0.00	3,924.20	60.37
20-532-20-6123	Parts & Supplies	15,000.00	733.27	11,291.19	3,708.81	0.00	3,708.81	24.73
20-532-20-6124	Physical Exams & Drug Testing	2,000.00	0.00	382.00	1,618.00	0.00	1,618.00	80.90
20-532-20-6125	Postage	1,000.00	0.00	19.08	980.92	0.00	980.92	98.09
20-532-20-6129	Safety Program	4,000.00	0.00	1,052.81	2,947.19	0.00	2,947.19	73.68
20-532-20-6130	Telephones & Internet	25,000.00	1,946.12	13,810.99	11,189.01	0.00	11,189.01	44.76
20-532-20-6131	Tools & Small Equipment	5,000.00	0.00	1,916.85	3,083.15	0.00	3,083.15	61.66
20-532-20-6132	Training & Seminars	3,500.00	90.00	2,095.89	1,404.11	0.00	1,404.11	40.12
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	1,600.00	285.75	2,840.83	-1,240.83	0.00	-1,240.83	0.00
20-532-20-6136	Utilities	100,000.00	0.00	31,187.64	68,812.36	0.00	68,812.36	68.81
20-532-20-6137	Vehicle Fuel	6,000.00	213.99	3,854.37	2,145.63	0.00	2,145.63	35.76
20-532-20-6138	Water Utility Expense	500.00	0.00	128.51	371.49	0.00	371.49	74.30
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	500.00	8.92	303.60	196.40	0.00	196.40	39.28
20-532-20-6301	IT Network Admin Consultant	13,400.00	551.77	7,705.76	5,694.24	0.00	5,694.24	42.49
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	75,000.00	0.00	25,839.48	49,160.52	18,616.17	30,544.35	40.73
20-532-20-6417	Maint. & Repair-Vehicles	4,000.00	0.00	287.63	3,712.37	0.00	3,712.37	92.81
20-532-20-6418	Maint. & Repair-Building	25,000.00	590.46	9,730.02	15,269.98	6,017.30	9,252.68	37.01
20-532-20-6420	Maint. & Repair-Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6603	Cleaning Services	0.00	350.00	2,100.00	-2,100.00	0.00	-2,100.00	0.00
20-532-20-7501	Chemicals	189,000.00	14,222.43	95,544.90	93,455.10	0.00	93,455.10	49.45
20-532-20-7502	Laboratory	40,000.00	444.11	18,950.91	21,049.09	0.00	21,049.09	52.62
20-532-20-7503	Ground Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-7504	Sludge Haulng (by Sewer Dept)	75,000.00	0.00	0.00	75,000.00	0.00	75,000.00	100.00
20-532-21-6419	Maint. & Repair-Other	20,000.00	0.00	21,950.52	-1,950.52	0.00	-1,950.52	0.00
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	100,000.00	1,444.04	37,081.38	62,918.62	31,093.66	31,824.96	31.82
20-532-23-6112	Annual Service Contracts	46,000.00	0.00	15,522.89	30,477.11	20,530.11	9,947.00	21.62
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	8,000.00	0.00	764.89	7,235.11	0.00	7,235.11	90.44
20-532-23-6420	Maint. & Repair-Infrastructure	40,000.00	4,991.06	18,015.10	21,984.90	3,000.00	18,984.90	47.46
20-532-23-7505	Water Meter Repair & Replace	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
20-532-23-7506	Special Taxing District Meters	28,800.00	4,480.00	25,780.00	3,020.00	0.00	3,020.00	10.49
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	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	971,800.00	31,724.85	469,204.68	502,595.32	80,482.24	422,113.08	43.44

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E20	Depreciation							
20-532-20-6107	Depreciation	154,800.00	0.00	38,700.00	116,100.00	0.00	116,100.00	75.00
	E20 Sub Totals:	154,800.00	0.00	38,700.00	116,100.00	0.00	116,100.00	75.00
E30	Project Outlays							
20-532-19-8500	Yourtee Springs Storage Tank	0.00	8,495.68	17,808.19	-17,808.19	60,631.24	-78,439.43	0.00
20-532-19-8502	6th Ave fr East H-East E-ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-19-8506	2nd Ave fr Concord-K St-ARPA	0.00	0.00	69,149.17	-69,149.17	0.00	-69,149.17	0.00
20-532-19-8510	Yourtee Rehab-Phase II-PAYGO	1,279,000.00	0.00	0.00	1,279,000.00	0.00	1,279,000.00	100.00
20-532-19-8511	Downtown Water Line Upgr-ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-19-8512	WaterLn Separation for HO-ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-19-8513	Lead Line&Service Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-19-8514	Reservoir Tank-State Grant	155,176.00	4,761.46	40,736.37	114,439.63	96,860.91	17,578.72	11.33
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	65,000.00	0.00	0.00	65,000.00	59,405.00	5,595.00	8.61
20-532-20-8004	Capital-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8008	Capital-Building Improvements	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
20-532-21-8101	Yourtee Springs Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-22-8249	Mixer for 250k Storage Tank	50,000.00	0.00	37,382.27	12,617.73	11,194.66	1,423.07	2.85
20-532-22-8425	Water Tower Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-22-8427	1.25M Gal Ground Storage Tank	0.00	0.00	0.00	0.00	137,597.28	-137,597.28	0.00
20-532-22-8428	Sed Vac Equipment	539,000.00	0.00	0.00	539,000.00	594,182.00	-55,182.00	0.00
20-532-23-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-23-8006	Line Replacements	330,000.00	0.00	0.00	330,000.00	0.00	330,000.00	100.00
20-532-23-8008	Line Replacement (DPW)	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
20-532-23-8103	RF Water Meter Replacement	60,000.00	0.00	19,607.32	40,392.68	0.00	40,392.68	67.32
20-532-23-8104	Sub-Meter Purchases	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
20-532-23-8105	Hydrant Replacement Project	20,000.00	1,935.00	1,935.00	18,065.00	0.00	18,065.00	90.33
20-532-40-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	2,525,176.00	15,192.14	186,618.32	2,338,557.68	959,871.09	1,378,686.59	54.60
	Expense Sub Totals:	4,601,176.00	179,665.36	1,195,241.01	3,405,934.99	1,040,353.33	2,365,581.66	51.41
	Dept 532 Sub Totals:	4,601,176.00	179,665.36	1,195,241.01	3,405,934.99	1,040,353.33		
Dept 20-570	Debt Service							
E40	Debt Service							
20-570-50-9000	Debt Service	242,000.00	0.00	0.00	242,000.00	0.00	242,000.00	100.00
20-570-50-9100	Interest Expense	98,000.00	59.23	53,203.61	44,796.39	0.00	44,796.39	45.71
	E40 Sub Totals:	340,000.00	59.23	53,203.61	286,796.39	0.00	286,796.39	84.35

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	340,000.00	59.23	53,203.61	286,796.39	0.00	286,796.39	84.35
	Dept 570 Sub Totals:	340,000.00	59.23	53,203.61	286,796.39	0.00		
	Fund Revenue Sub Totals:	4,941,176.00	656,624.96	1,671,937.26	3,269,238.74	0.00	3,269,238.74	66.16
	Fund Expense Sub Totals:	4,941,176.00	179,724.59	1,248,444.62	3,692,731.38	1,040,353.33	2,652,378.05	53.68
	Fund 20 Sub Totals:	0.00	-476,900.37	-423,492.64	423,492.64	1,040,353.33		
	Revenue Totals:	4,941,176.00	656,624.96	1,671,937.26	3,269,238.74	0.00	3,269,238.74	66.16
	Expense Totals:	4,941,176.00	179,724.59	1,248,444.62	3,692,731.38	1,040,353.33	2,652,378.05	53.68
	Report Totals:	0.00	-476,900.37	-423,492.64	423,492.64	1,040,353.33		

# General Ledger

## Budget Status



User: Rbruchey  
 Printed: 1/5/2026 - 4:19 PM  
 Account: From 60-111-00-1002 To 60-999-61-9504  
 Period: 6, 2026  
 Include: Revenue and Expense

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 60	Wastewater							
Dept 60-111	Grants - State Government							
R30	Grants-Other Intergovernment							
60-111-03-4260	MDE Grants	45,000.00	0.00	45,966.00	-966.00	0.00	-966.00	0.00
60-111-03-4261	EPA/MDE Inflow & Infiltration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-111-03-4273	ARPA Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>R30 Sub Totals:</b>	<b>45,000.00</b>	<b>0.00</b>	<b>45,966.00</b>	<b>-966.00</b>	<b>0.00</b>	<b>-966.00</b>	<b>0.00</b>
	<b>Revenue Sub Totals:</b>	<b>45,000.00</b>	<b>0.00</b>	<b>45,966.00</b>	<b>-966.00</b>	<b>0.00</b>	<b>-966.00</b>	<b>0.00</b>
	<b>Dept 111 Sub Totals:</b>	<b>-45,000.00</b>	<b>0.00</b>	<b>-45,966.00</b>	<b>966.00</b>	<b>0.00</b>		
Dept 60-140	Utility Service Charges							
R60	Charges-Utility							
60-140-04-4420	Capacity Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-140-04-4430	Connection Charges	450,000.00	27,692.00	173,726.00	276,274.00	0.00	276,274.00	61.39
60-140-04-4431	Interest-UT bills	0.00	98.30	190.39	-190.39	0.00	-190.39	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	2,446,600.00	599,305.41	1,293,056.90	1,153,543.10	0.00	1,153,543.10	47.15
60-140-04-4439	Inspection Fee	5,500.00	375.00	2,370.00	3,130.00	0.00	3,130.00	56.91
60-140-04-4440	Frederick Co. Treatment Charge	170,000.00	0.00	36,277.00	133,723.00	0.00	133,723.00	78.66
60-140-04-4441	Sludge Haulng 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
	<b>R60 Sub Totals:</b>	<b>3,072,100.00</b>	<b>627,470.71</b>	<b>1,505,620.29</b>	<b>1,566,479.71</b>	<b>0.00</b>	<b>1,566,479.71</b>	<b>50.99</b>
	<b>Revenue Sub Totals:</b>	<b>3,072,100.00</b>	<b>627,470.71</b>	<b>1,505,620.29</b>	<b>1,566,479.71</b>	<b>0.00</b>	<b>1,566,479.71</b>	<b>50.99</b>
	<b>Dept 140 Sub Totals:</b>	<b>-3,072,100.00</b>	<b>-627,470.71</b>	<b>-1,505,620.29</b>	<b>-1,566,479.71</b>	<b>0.00</b>		
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

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	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 60-175	Other Revenues							
R80	Miscellaneous Revenues							
60-175-06-4692	Employee Paid Health Insurance	11,000.00	1,287.00	8,166.94	2,833.06	0.00	2,833.06	25.76
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	18,300.00	12.29	12.29	18,287.71	0.00	18,287.71	99.93
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	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
60-175-06-4701	State Retirement Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	36,300.00	1,299.29	8,179.23	28,120.77	0.00	28,120.77	77.47
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:	36,300.00	1,299.29	8,179.23	28,120.77	0.00	28,120.77	77.47
	Dept 175 Sub Totals:	-36,300.00	-1,299.29	-8,179.23	-28,120.77	0.00		
Dept 60-190	Long-term Debt Proceeds							
R86	Other Sources							
60-190-07-5000	Proceeds from New Debt	1,352,000.00	0.00	0.00	1,352,000.00	0.00	1,352,000.00	100.00
	R86 Sub Totals:	1,352,000.00	0.00	0.00	1,352,000.00	0.00	1,352,000.00	100.00
	Revenue Sub Totals:	1,352,000.00	0.00	0.00	1,352,000.00	0.00	1,352,000.00	100.00
	Dept 190 Sub Totals:	-1,352,000.00	0.00	0.00	-1,352,000.00	0.00		
Dept 60-533	Wastewater							
E01	Personnel Costs							
60-533-60-6000	Salaries	557,300.00	42,949.13	265,688.71	291,611.29	0.00	291,611.29	52.33
60-533-60-6001	Salaries Overtime-Regular	3,000.00	620.96	2,455.03	544.97	0.00	544.97	18.17
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	50,000.00	1,706.13	29,821.27	20,178.73	0.00	20,178.73	40.36
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	3,000.00	0.00	978.74	2,021.26	0.00	2,021.26	67.38
60-533-60-6020	Social Security	34,500.00	2,589.96	16,105.27	18,394.73	0.00	18,394.73	53.32

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
60-533-60-6021	Medicare	8,100.00	605.69	3,766.41	4,333.59	0.00	4,333.59	53.50
60-533-60-6022	Health,Dental,&Vision Premiums	113,000.00	12,556.31	67,129.32	45,870.68	0.00	45,870.68	40.59
60-533-60-6023	Fringe Benefits Transferred In	19,600.00	130.49	7,004.99	12,595.01	0.00	12,595.01	64.26
60-533-60-6024	Fringe Benefits Transfered Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6025	Pension Expense	43,000.00	50,834.00	50,834.00	-7,834.00	0.00	-7,834.00	0.00
60-533-60-6026	Life Insurance-ER Paid	400.00	31.97	183.94	216.06	0.00	216.06	54.02
60-533-60-6028	Clothing & Shoe Allowance	2,800.00	0.00	2,660.00	140.00	0.00	140.00	5.00
60-533-60-6030	Workers Compensation	34,000.00	0.00	26,562.23	7,437.77	0.00	7,437.77	21.88
60-533-60-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	868,700.00	112,024.64	473,189.91	395,510.09	0.00	395,510.09	45.53
E10	Operating Expenses							
60-533-60-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	448.10	-448.10	0.00	-448.10	0.00
60-533-60-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6108	Bond Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6109	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6112	Annual Service Contracts	130,000.00	14,784.00	38,808.42	91,191.58	1,225.00	89,966.58	69.21
60-533-60-6114	Insurance-Liability,Auto,Prop.	45,000.00	0.00	21,217.33	23,782.67	0.00	23,782.67	52.85
60-533-60-6120	Office Supplies	1,500.00	0.00	874.77	625.23	0.00	625.23	41.68
60-533-60-6121	Operating Expense	8,000.00	163.39	1,865.06	6,134.94	0.00	6,134.94	76.69
60-533-60-6122	Wireless Phones & Data	6,500.00	417.49	2,591.79	3,908.21	0.00	3,908.21	60.13
60-533-60-6123	Parts & Supplies	10,000.00	1,002.24	3,790.35	6,209.65	0.00	6,209.65	62.10
60-533-60-6124	Physical Exams & Drug Testing	1,000.00	0.00	754.00	246.00	0.00	246.00	24.60
60-533-60-6125	Postage	1,200.00	0.00	15.16	1,184.84	0.00	1,184.84	98.74
60-533-60-6129	Safety Program	4,000.00	240.60	1,955.09	2,044.91	0.00	2,044.91	51.12
60-533-60-6130	Telephones & Internet	9,000.00	1,030.53	5,139.39	3,860.61	0.00	3,860.61	42.90
60-533-60-6131	Tools & Small Equipment	5,000.00	915.41	1,182.10	3,817.90	0.00	3,817.90	76.36
60-533-60-6132	Training & Seminars	4,000.00	90.00	1,686.45	2,313.55	0.00	2,313.55	57.84
60-533-60-6135	Uniforms	3,000.00	546.58	1,533.65	1,466.35	0.00	1,466.35	48.88
60-533-60-6136	Utilities	150,000.00	0.00	57,350.85	92,649.15	0.00	92,649.15	61.77
60-533-60-6137	Vehicle Fuel	4,500.00	316.11	1,835.99	2,664.01	0.00	2,664.01	59.20
60-533-60-6138	Water Utility Expense	12,000.00	0.00	4,283.10	7,716.90	0.00	7,716.90	64.31
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	4,000.00	1,092.50	1,092.50	2,907.50	0.00	2,907.50	72.69
60-533-60-6301	IT Network Admin Consultant	14,400.00	581.77	7,735.76	6,664.24	0.00	6,664.24	46.28
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	125,000.00	-6,159.64	96,537.72	28,462.28	98.85	28,363.43	22.69
60-533-60-6417	Maint. & Repair-Vehicles	4,000.00	0.00	85.89	3,914.11	0.00	3,914.11	97.85
60-533-60-6418	Maint. & Repair-Building	25,000.00	1,274.98	15,285.49	9,714.51	0.00	9,714.51	38.86
60-533-60-6419	Maint. & Repair-Galyn Manor	15,000.00	0.00	3,524.99	11,475.01	0.00	11,475.01	76.50
60-533-60-6420	Maint. & Repair-Infrastructure	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
60-533-60-6421	Maint. & Repair-Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6422	Maint & Repair-Potomac St Pump	25,000.00	0.00	326.00	24,674.00	0.00	24,674.00	98.70
60-533-60-6603	Cleaning Services	0.00	350.00	2,100.00	-2,100.00	0.00	-2,100.00	0.00
60-533-60-6702	Tipping Charges	225,000.00	18,007.20	133,479.60	91,520.40	0.00	91,520.40	40.68
60-533-60-7501	Chemicals	140,000.00	10,558.38	76,487.89	63,512.11	0.00	63,512.11	45.37
60-533-60-7502	Laboratory	55,000.00	3,648.99	17,774.48	37,225.52	0.00	37,225.52	67.68
60-533-61-6104	Consultant Fees	100,000.00	1,444.04	35,829.20	64,170.80	41,645.84	22,524.96	22.52
60-533-61-6112	Annual Service Contracts	52,000.00	0.00	21,966.88	30,033.12	20,530.12	9,503.00	18.28
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	17,000.00	0.00	2,144.89	14,855.11	0.00	14,855.11	87.38
60-533-61-6416	Maint. & Repair-Equipment	5,000.00	3,237.00	3,264.83	1,735.17	0.00	1,735.17	34.70
60-533-61-6420	Maint. & Repair-Infrastructure	25,000.00	58.60	93.60	24,906.40	3,000.00	21,906.40	87.63
	E10 Sub Totals:	1,226,100.00	53,600.17	563,061.32	663,038.68	66,499.81	596,538.87	48.65
E20	Depreciation							
60-533-60-6107	Depreciation	202,050.00	0.00	50,512.50	151,537.50	0.00	151,537.50	75.00
	E20 Sub Totals:	202,050.00	0.00	50,512.50	151,537.50	0.00	151,537.50	75.00
E30	Project Outlays							
60-533-19-8501	WWTP Upgrade-EPA	0.00	0.00	550,000.00	-550,000.00	0.00	-550,000.00	0.00
60-533-40-8003	Capital-Equipment	161,350.00	0.00	0.00	161,350.00	0.00	161,350.00	100.00
60-533-40-8007	Capital-Plant Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8008	Capital-Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8108	UV Bulb Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8117	WWTP Bldg/Elec Sys Rehab	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8120	WWTP Upgrade	0.00	96,781.81	296,781.81	-296,781.81	8,203,218.19	-8,500,000.00	0.00
60-533-40-8123	Septic Connections-Phase I	862,000.00	13,661.20	62,581.20	799,418.80	132,708.80	666,710.00	77.34
60-533-40-8124	Septic Connections-Phase II	490,000.00	0.00	0.00	490,000.00	0.00	490,000.00	100.00
60-533-40-8125	WWTP Upgrade-BAN Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
60-533-60-8004	Capital-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8008	Capital-Building Improvements	36,000.00	0.00	0.00	36,000.00	11,575.00	24,425.00	67.85
60-533-60-8009	Capital-Other Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8112	Potomac St Pump Station Gate	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-8003	Capital-Equipment	10,000.00	0.00	10,241.90	-241.90	0.00	-241.90	0.00
60-533-61-8004	Capital - Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-8006	Line Replacements	260,000.00	0.00	0.00	260,000.00	0.00	260,000.00	100.00
60-533-61-8009	Capital-Other Infrastructure	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
60-533-61-8121	Inflow & Infiltration	0.00	0.00	73,062.37	-73,062.37	23,882.67	-96,945.04	0.00
	E30 Sub Totals:	1,864,350.00	110,443.01	992,667.28	871,682.72	8,371,384.66	-7,499,701.94	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	4,161,200.00	276,067.82	2,079,431.01	2,081,768.99	8,437,884.47	-6,356,115.48	0.00
	Dept 533 Sub Totals:	4,161,200.00	276,067.82	2,079,431.01	2,081,768.99	8,437,884.47		
Dept 60-570	Debt Service							
E40	Debt Service							
60-570-50-9000	Debt Service	270,000.00	0.00	0.00	270,000.00	0.00	270,000.00	100.00
60-570-50-9100	Interest Expense	74,200.00	521.26	56,262.18	17,937.82	0.00	17,937.82	24.17
	E40 Sub Totals:	344,200.00	521.26	56,262.18	287,937.82	0.00	287,937.82	83.65
	Expense Sub Totals:	344,200.00	521.26	56,262.18	287,937.82	0.00	287,937.82	83.65
	Dept 570 Sub Totals:	344,200.00	521.26	56,262.18	287,937.82	0.00		
	Fund Revenue Sub Totals:	4,505,400.00	628,770.00	1,559,765.52	2,945,634.48	0.00	2,945,634.48	65.38
	Fund Expense Sub Totals:	4,505,400.00	276,589.08	2,135,693.19	2,369,706.81	8,437,884.47	-6,068,177.66	0.00
	Fund 60 Sub Totals:	0.00	-352,180.92	575,927.67	-575,927.67	8,437,884.47		
	Revenue Totals:	4,505,400.00	628,770.00	1,559,765.52	2,945,634.48	0.00	2,945,634.48	65.38
	Expense Totals:	4,505,400.00	276,589.08	2,135,693.19	2,369,706.81	8,437,884.47	-6,068,177.66	0.00
	Report Totals:	0.00	-352,180.92	575,927.67	-575,927.67	8,437,884.47		