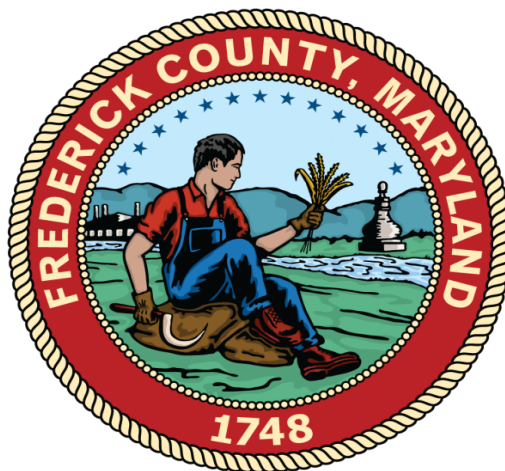


Frederick County Maryland

Fiscal Year 2021

**Second Quarter Financial Analysis
Reporting Financial Results for the Six Months
Ended December 31, 2020**



**Prepared By:
Accounting Department
Finance Division**

FREDERICK COUNTY, MARYLAND
Fiscal Year 2021 Second Quarter Financial Analysis
Reporting Financial Results for the Six Months Ended December 31, 2020

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**EXECUTIVE OVERVIEW
SECOND QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19**

General Fund - Budgetary Basis (summary is on Page 10, details are on Pages 11-14)

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/19	% Actual to Budget
Total revenues	\$ 640,485,418	\$ 476,817,839	74.45%	\$ 449,312,040	73.40%
Total expenditures	600,282,509	291,490,190	48.56%	288,330,800	50.41%
Total other financing sources (uses)	(74,536,882)	(37,152,476)	49.84%	(36,909,871)	50.27%
Budgeted use of fund balance	34,333,973	-	0.00%	-	0.00%
Net change in fund balance	\$ <u>-</u>	\$ <u>148,175,173</u>		\$ <u>124,071,369</u>	

Additional Information:

Highlights relating to revenue variances from budget are as follows:

Total revenues are \$476.8 million, which is 74.45% of budget as compared to this same time last year which was \$449.3 million or 73.4% of budget. This is a positive variance of about \$27.5 million. Property taxes are \$351.4 million (99.62% of budget) which is \$17.2 million higher than last fiscal year. As of December 31, 2020, income tax revenue is \$98.1 million or 41.53% of budget as compared to \$83.4 million or 36.71% of budget last year. This \$14.7 million increase is primarily due to the September and November income tax distributions coming in higher than anticipated. Three of the four largest payments are distributed in the third and fourth quarter of the fiscal year; however, these amounts are very uncertain at this time due to the impacts of the COVID19 pandemic.

Investment income as of December 31, 2020 is approximately \$158,721 which is 7.94% of budget. In comparison, investment earnings were \$2.7 million at this same time last fiscal year. This unfavorable variance is due to declining MLGIP interest rates and decreases in pooled cash, no bonds have been issued in the past year.

Recordation tax is at \$14.7 million or 64.67% of budget which exceeds the six month benchmark. As of the same period last year, recordation tax was at \$14 million or 63.75% of budget. Due to uncertain future impacts of the COVID19 pandemic, we are unable to project recordation tax revenues as of the end of FY21.

Highlights relating to expenditure variances from budget are as follows:

Total expenditures are at 48.56% of budget for the six months ended December 31, 2020. This is slightly below the 50% benchmark as of December 31, 2020. due in part to savings from COVID19 related program closures, such as parks programs. These savings are offset by a reduction in revenue/charges for services. Overall, expenditures are expected to meet budget by the fiscal year end.

Highlights relating to other financing sources/uses are as follows:

Other financing sources (uses) are at \$(37.2) million compared to \$(36.9) million at this point last year. The primary reason for this negative variance is an increase in the transfer to the grants special revenue fund of \$(1.1) million and the debt service fund \$(700,000) with no offsetting transfers into the General Fund from other funds.

**EXECUTIVE OVERVIEW
SECOND QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19**

Agricultural Preservation Special Revenue Fund - Budgetary Basis (details are on Page 15)

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/19	% Actual to Budget
Total revenues	\$ 16,970,419	\$ 9,141,030	53.86%	\$ 7,958,025	54.16%
Total expenditures	15,913,332	5,080,855	31.93%	4,966,684	35.69%
Total other financing sources (uses)	(1,057,087)	(1,840,233)	174.09%	(860,344)	110.47%
Net change in fund balance	\$ -	\$ 2,219,942		\$ 2,130,996	

Additional Information:

Highlights relating to revenue variances from budget are as follows:

Current year agricultural transfer tax revenues are at 53.29% of budget, recognizing \$479,575 in revenue and reflecting three MALPF settlements to date. Year-to-date, agricultural transfer tax collections total \$608,767. Three easements funded by the Maryland Agricultural Land Preservation Foundation (MALPF) have settled and more are expected to be acquired in the second half of FY21. Transfer tax collections are deferred and recorded as revenue as expenditures are incurred. Revenue for this program is budgeted as agricultural transfer tax revenue and appropriated fund balance.

Department of Natural Resources includes the Rural Legacy and Conservation Reserve Enhancement Programs (CREP) budgeted at \$4.4 million. Rural legacy funds totaling \$686,556 were received in the first half of FY21 and were used to acquire one permanent agricultural preservation easement. CREP funds totaling \$1.8 million were received in the first half of FY21 for future settlements.

Investment earnings of \$39,284 include \$8,358 in earnings from pooled invested cash balances. The remaining earnings are generated from investments held to finance future Installment Purchase Agreement (IPA) debt service principal payments.

Highlights relating to expenditure variances from budget are as follows:

Total expenditures are at 31.93% of budget for the six months ended December 31, 2020. Land expense is at 32.75% of budget and includes one Rural Legacy easement acquisition, three MALPF easements and five critical farm settlements. Additional settlements are planned to occur during the second half of the fiscal year.

Operating expenditures are at 1.47% of budget for the first half of FY21. This favorable variance is due to the \$500,000 appropriated for the new Ag Diversification Economic Development Grants and Rural Historical Preservation Grants. Both grant programs have recently opened the application process and expenditures will occur in the second half of FY21.

Highlights relating to other financing sources variances from budget are as follows:

Other financing sources are currently at 174% of budget at December 31, 2020. This negative variance is due to the timing of the transfer of October interest payments for IPAs to the Debt Service Fund.

EXECUTIVE OVERVIEW
THIRD QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

Debt Service Fund - Budgetary Basis (details are on Page 16)

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/19	% Actual to Budget
Total revenues	\$ -	\$ 18,226	n/a	\$ 1,716,954	63.67%
Total expenditures	59,921,271	43,517,968	72.63%	47,324,268	67.78%
Total other financing sources (uses)	59,114,455	31,775,303	53.75%	33,139,894	3798.99%
Budgeted use of fund balance	806,816	-	0.00%	-	0.00%
Net change in fund balance	\$ -	\$ (11,724,439)		\$ (12,467,420)	

Additional Information:

Highlights relating to revenue variances from budget are as follows:

For the six months ended December 31, 2020, total revenues represent interest income on the unspent 2019A General Obligation Bonds. Last year's revenues are higher, reflecting the earnings on investments related to the 2017A Crossover Refunding Bonds that closed in February 2020 to refund the 2010B (Build America Bonds). The closing of this transaction eliminated any future Building America (BAB) subsidy revenues as well.

Highlights relating to expenditure variances from budget are as follows:

Total expenditures are at 72.63% of budget for the six months ended December 31, 2020. This is a result of timing of debt service payments with the majority occurring in the first half of the year.

The Installment Purchase Agreement (IPA) payments are at 70.78% of budget. Payments of \$829,086 remaining in May of 2021 will absorb the remaining budget. Of that amount, \$770,675 will be paid for maturing issues. Recordation tax revenue transfers from the Agricultural Preservation Fund provide the funding source for these payments.

Debt Service for capital leases remained constant from FY20 at 75.00% of budget due to timing of debt service payments. There were no new leases initiated since June 30, 2020. Existing leases are amortized with level debt service. Debt issue costs represent costs related to the issuance of the 2020 Bond Anticipation Notes for the purchase of a warehouse facility. Debt issue costs in the prior year were much higher due to the issuance of the 2019A General Obligation Bonds and the 2019B Refunding Bonds issued in September 2019.

Highlights relating to other financing sources/uses are as follows:

Other financing sources include the transfer of funds required to meet expenses. Premium of \$425,000 was budgeted in anticipation of bonds being issued to finance capital projects. This bond issue has been delayed until FY22. In the prior year, the Series 2019B Refunding bond proceeds, premium and payment to bond escrow agent are reflected in this report.

Change in Fund Balance:

The \$11.7 million decrease in fund balance as of December 31, 2020, is a result of the timing of the General Fund transfers. General Fund transfers are recorded as a percentage of budget. The majority of debt service payments for the General Fund are paid in the first half of the year. The \$45.2 million of budgeted General Fund transfers will be adequate to cover expenses for FY21.

Current Debt Issuance:

In July 2020, the County entered into a short-term line of credit in the amount of \$75 million. No draws have been made from this line of credit to date and any related fees have been funded through the CARES/CRF funding. In September 2020, the County issued Bond Anticipation Notes in the amount of \$7.83 million. This financing was for the purchase of a warehouse facility to store personal protective equipment related to the COVID19 pandemic as well as other County functions.

Future Debt Issuance:

There are no additional bond issues anticipated for FY21 at this time. The County constantly monitors market conditions for refinancing opportunities.

EXECUTIVE OVERVIEW
SECOND QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

Water and Sewer Enterprise Fund - (details are on Page 17)

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Total operating revenues	\$ 43,326,089	\$ 23,745,231	54.81%	\$ 20,650,739	52.53%
Total operating expenses	<u>43,140,268</u>	<u>19,863,562</u>	46.04%	<u>19,595,935</u>	46.73%
Operating income (loss)	185,821	3,881,669	2088.93%	1,054,804	-40.23%
Nonoperating revenues (expenses)	<u>(2,418,995)</u>	<u>(1,951,701)</u>	80.68%	<u>(3,115,073)</u>	72.47%
Income (loss) before Capital Contributions	<u>\$ (2,233,174)</u>	<u>\$ 1,929,968</u>	-86.42%	<u>\$ (2,060,269)</u>	29.77%
Net Position as of December 31		<u>\$ 650,569,197</u>		<u>\$ 611,442,110</u>	

Additional Information:

Highlights relating to operating revenue variances from budget are as follows:

Operating revenues as of December 31, 2020 were \$23.7 million, representing 54.81% of the budget and are anticipated to continue on track to come in at or slightly above budget. The favorable variances are due to higher than anticipated meter revenues and inspection fees.

Highlights relating to operating expense variances from budget are as follows:

Operating expenses as of December 31, 2020 were \$19.9 million, representing 46.04% of the budget. Personnel is below budget due in large part to the COVID19 pandemic. Staff is limiting time in the field where possible. Supplies and maintenance are below budget due to timing of purchases.

Nonoperating revenues (expenses) are mostly comprised of investment earnings offset by interest expense paid on debt service. They also include expenses related to non-capitalizable activities which are primarily funded by reserves or outside contributions.

Solid Waste Management Enterprise Fund - (details are on Page 18)

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Total operating revenues	\$ 27,224,500	\$ 20,446,744	75.10%	\$ 19,583,718	75.75%
Total operating expenses	<u>30,721,818</u>	<u>13,556,976</u>	44.13%	<u>12,442,786</u>	43.41%
Operating income (loss)	(3,497,318)	6,889,768	-197.00%	7,140,932	-254.10%
Nonoperating revenues (expenses)	<u>517,791</u>	<u>(92,887)</u>	-17.94%	<u>445,497</u>	-1006.07%
Income (loss) before Transfers	<u>\$ (2,979,527)</u>	<u>\$ 6,796,881</u>	-228.12%	<u>\$ 7,586,429</u>	-265.76%
Net Position as of December 31		<u>\$ 61,206,278</u>		<u>\$ 58,698,217</u>	

Additional Information:

Highlights relating to operating revenue variances from budget are as follows:

For the six months ended December 31, 2020 total operating revenues were 75.10% of budget. This favorable variance is largely due to the timing of the collection of the system benefit charge of \$11.0 million in July 2020. Recycling, composting and tipping fee revenues are above the 50% budget benchmark showing at 159%, 64% and 56% respectively. The FY21 budget was prepared prior to the current recycling contract being negotiated. At that time the outlook for recycling revenue from the current vendor was very bleak and commodity prices were extremely low. A new contract was negotiated in late June 2020, which was more favorable to the County. In addition, commodity prices began to rise steadily during the second quarter. Composting and mulch revenues are at 63.7% of budget largely due to a \$2 price increase on commercial buyers adopted after the budget was prepared as well as conservative budgeting practices due to losses in prior years. As in prior years, tipping fee revenue was budgeted conservatively resulting in revenues slightly above budget.

Highlights relating to operating expense variances from budget are as follows:

Operating expenses were 44.13% of budget as of December 31, 2020. This favorable variance is largely due to lower than anticipated recycling expense. The new and improved contract explained above in the revenue section is the reason for the lower cost of recycling. Solid Waste was able to negotiate a much more favorable contract than we had in prior years. Transfer expense is higher than anticipated due to a 1% inflation factor.

Nonoperating revenues (expenses) are comprised of investment earnings offset by interest expense paid on debt service and are slightly below their budget benchmark at December 31, 2020.

EXECUTIVE OVERVIEW
SECOND QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

Comprehensive Care Facilities Fund - (details are on Page 19)

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Total operating revenues	\$ 28,396,700	\$ 13,109,784	46.17%	\$ 13,980,861	49.89%
Total operating expenses	<u>26,386,942</u>	<u>13,766,547</u>	52.17%	<u>13,557,385</u>	51.53%
Operating income (loss)	2,009,758	(656,763)	-32.68%	423,476	24.65%
Nonoperating revenues (expenses)	<u>(709,396)</u>	<u>(357,328)</u>	50.37%	<u>(364,018)</u>	50.09%
Income (loss) before Transfers	<u>\$ 1,300,362</u>	<u>\$ (1,014,091)</u>	-77.99%	<u>\$ 59,458</u>	6.00%
Net Position as of December 31		<u>\$ 4,836,186</u>		<u>\$ 5,520,965</u>	

Additional Information:

Highlights relating to operating revenue variances from budget are as follows:

Operating revenues as of December 31, 2020 were \$13.1 million, representing 46.17% of the budget. This unfavorable variance is directly attributed to the COVID19 pandemic. The State enacted a congregate ban that has impacted the facilities census as it will not allow semi-private rooms. These revenues include \$485K from provider relief funds related to the CARES Act.

Highlights relating to operating expense variances from budget are as follows:

Operating expenses as of December 31, 2020 were \$13.8 million, representing 52.17% of the budget. Depreciation expense is higher than anticipated due to timing of capitalization. Operating expenses are slightly above the budget benchmark.

Nonoperating revenues (expenses) are comprised of interest expense paid on debt service and are at the budget benchmark.

**EXECUTIVE OVERVIEW
SECOND QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19**

Fleet Services Internal Service Fund - (details are on Page 20)

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/19	% Actual to Budget
Total operating revenues	\$ 13,826,619	\$ 6,235,173	45.10%	\$ 6,554,004	47.23%
Total operating expenses	12,491,639	5,953,883	47.66%	5,995,078	50.94%
Operating income (loss)	1,334,980	281,290	21.07%	558,926	26.52%
Nonoperating revenues (expenses)	192,600	38,772	20.13%	125,099	26.36%
Transfers (to) from General Fund	902,988	451,494	50.00%	714,566	68.87%
Transfers (to) from Other Funds	148,700	-	0.00%	-	0.00%
Change in Net Position	<u>\$ 2,579,268</u>	<u>\$ 771,556</u>	29.91%	<u>\$ 1,398,591</u>	38.05%
Net Position as of December 31		<u>\$ 26,903,023</u>		<u>\$ 25,848,930</u>	

Additional Information:

Highlights relating to operating revenue variances from budget are as follows:

Operating revenues as of December 31, 2020 are 45.10% of budget. This unfavorable variance is due to lower than anticipated fleet vehicle usage, parts, fuel and labor revenues.

Highlights relating to operating expense variances from budget are as follows:

Total operating expenses as of December 31, 2020 are 47.66% of budget. This favorable variance is primarily due to lower than anticipated supplies, repairs and maintenance expenses.

Nonoperating revenues consist primarily of investment income, gain or loss on sale of assets, and insurance recoveries and are below their December 31, 2020 benchmark.

Voice Services Internal Service Fund (details are on Page 21)

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/20	% Actual to Budget
Total operating revenues	\$ 1,140,000	\$ 480,843	42.18%	\$ 535,529	46.98%
Total operating expenses	1,173,112	557,631	47.53%	547,675	48.94%
Operating income (loss)	(33,112)	(76,788)	231.90%	(12,146)	-58.28%
Nonoperating revenues (expenses)	2,000	515	25.75%	11,102	555.10%
Change in Net Position	<u>\$ (31,112)</u>	<u>\$ (76,273)</u>	245.16%	<u>\$ (1,044)</u>	-4.57%
Net Position as of December 31		<u>\$ 1,003,278</u>		<u>\$ 1,186,023</u>	

Additional Information:

Highlights relating to operating revenue variances from budget are as follows:

For the six months ended December 31, 2020 operating revenues are 42.18% of budget. This unfavorable variance is due to lower than anticipated budgeted service requests as many County employees are telecommuting.

Highlights relating to operating expense variances from budget are as follows:

Total operating expenses are 47.53% of budget. This favorable variance is due to lower than anticipated personnel, operating, repair and maintenance expenses.

Nonoperating revenues consist of investment and miscellaneous income and are at 25.75% of budget. This unfavorable variance is due to a decrease in investment earnings.

**EXECUTIVE OVERVIEW
SECOND QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19**

Parks Acquisition & Development Fund - Budgetary Basis (details are on Page 22)

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Total revenues	\$ 5,078,062	\$ 3,242,413	63.85%	\$ 3,124,396	64.08%
Total expenditures	-	-	n/a	-	n/a
Total other financing sources (uses)	<u>(5,078,062)</u>	<u>(4,562,752)</u>	89.85%	<u>(1,340,149)</u>	27.49%
Net change in fund balance	<u>\$ -</u>	<u>\$ (1,320,339)</u>		<u>\$ 1,784,247</u>	

Additional Information:

Highlights relating to revenue variances from budget are as follows:

For the six months ended December 31, 2020, recordation tax collections are at 64.65% of the annual budget amount. With a balance of \$3.2 million, collections thus far in FY21 are \$222,643 greater than the same period in FY20.

Investment earnings are at 12.96% of budget and are \$104,626 less than this time last year. Although the monthly average of unspent parks recordation tax revenue in the capital projects fund combined with the recordation tax collected in the Parks Acquisition & Development Fund during the first half of FY21 is greater than those of FY20, the monthly calculated interest rate has decreased from 2.02% to less than 1.0% at 0.1295% on average, causing the decrease in earnings.

Highlights relating to expenditure variances from budget are as follows:

Due to the creation of the Debt Service Fund in July of 2016, debt service expenses are now reported as an Other Financing Sources (Uses) and not as an expenditure.

Highlights relating to other financing sources (uses) variances from budget are as follows:

Debt service payments are at 72.51% of budget for the six months ended December 31, 2020, due to the timing of those payments. Debt service expenditures are expected to be at 100% of budget by June 30, 2021.

The FY21 budget includes a \$7.7 million transfer to capital projects. As of December 31, 2020, \$3.9 million or 50% has been transferred.

**EXECUTIVE OVERVIEW
SECOND QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19**

Impact Fee Fund - Budgetary Basis (details are on Page 23)

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/19	% Actual to Budget
Total revenues	\$ 24,030,085	\$ 23,449,884	97.59%	\$ 15,125,552	61.84%
Total expenditures	-	-	n/a	-	n/a
Total other financing sources (uses)	(24,030,085)	(20,012,181)	83.28%	(14,549,995)	59.49%
Net change in fund balance	\$ -	\$ 3,437,703		\$ 575,557	

Additional Information:

Highlights relating to revenue variances from budget are as follows:

For the six months ended December 31, 2020, impact fee revenues are at 96.22% of the annual budget amount. With a balance of \$18.2 million, impact fee revenues thus far are \$7.2 million greater than the same period in FY20, an increase of 64.45%. This positive variance is a result of the increasing number of permits issued for single family detached as well as townhouse/duplex housing types with the largest percentage increase in the latter.

With a balance of \$5.2 million, school construction fee revenues thus far are \$1.8 million greater than the same period in FY20 and are exceeding the 50% budget benchmark at 129.18%.

Investment earnings are below budget at 5.36% and are \$724,495 less than this time last year. This decrease is attributable to decreases in pooled cash balances as well as decreasing interest rates.

Highlights relating to other financing sources (uses) variances from budget are as follows:

Debt service payments for the six months ended December 31, 2020 are at 93.74% of budget due to timing of debt service payments. Debt service expenditures will be at 100% of budget at the end of FY21.

The FY21 budget includes a \$30 million transfer to capital projects. As of December 31, 2020, \$15 million or 50% has been transferred.

School Construction Fund - Budgetary Basis (details are on Page 24)

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/19	% Actual to Budget
Total revenues	\$ 6,889,449	\$ 4,324,505	62.77%	\$ 4,183,582	63.51%
Total expenditures	-	-	n/a	-	n/a
Total other financing sources (uses)	(6,889,449)	(3,895,009)	56.54%	(2,969,342)	45.08%
Net change in fund balance	\$ -	\$ 429,496		\$ 1,214,240	

Additional Information:

Highlights relating to revenue variances from budget are as follows:

For the six months ended December 31, 2020, recordation tax collections are at 64.71% of the annual budget amount. With a balance of \$4.3 million, collections thus far in FY21 are \$300,907 greater than the same period in FY20.

Investment earnings are below budget at 4.78% and are \$160,000 less than this time last year. This decrease is attributable to net decreases in pooled cash balances as well as decreasing interest rates.

Highlights relating to other financing sources (uses) variances from budget are as follows:

Debt service payments for the six months ended December 31, 2020 are at 32.07% of budget due to timing of debt service payments. Debt service payments will be at 100% of budget by June 30, 2021.

The FY21 budget includes a \$5.2 million transfer to capital projects. As of December 31, 2020, \$2.6 million or 50% has been transferred.

**EXECUTIVE OVERVIEW
SECOND QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20**

Capital Projects Fund - Budgetary Basis (details begin on Page 25)

Project To Date December 31, 2020				
	Amended Budget	Actual Revenues	Actual Expenditures	% Actual Expenditures to Budget
General Government	\$ 138,790,655	\$ 78,588,932	\$ 85,250,498	61.42%
Board of Education	371,598,368	258,712,157	266,625,406	71.75%
Frederick Community College	51,309,945	36,596,449	38,497,769	75.03%
Roads & Bridges	177,232,958	107,891,677	113,099,718	63.81%
Parks	57,589,881	41,473,744	41,502,260	72.07%
Watershed Restoration	39,573,577	25,595,038	19,955,710	50.43%
Municipal	12,357,817	12,292,403	11,809,864	95.57%
Reserve for Future Years	228,026	(478,088)	-	0.00%
Total Projects	<u>\$ 848,681,227</u>	<u>\$ 560,672,312</u>	<u>\$ 576,741,225</u>	<u>67.96%</u>

Additional Information:

Highlights relating to revenues are as follows:

Revenues recorded as of December 31, 2020, are summarized below. Separate columns are used to display the portion of revenue applicable to the General Fund with the remaining from special revenue funds or outside sources.

Revenue Source	General Fund	Other	Total
Transfers from Other Funds (Paygo)	\$ 97,777,158	\$ 114,621,789	\$ 212,398,947
General Obligation Bonds	210,124,383	51,660,311	261,784,694
Federal & State Grants	-	79,941,586	79,941,586
Miscellaneous	-	6,547,085	6,547,085
Total Revenues as of December 31	<u>\$ 307,901,541</u>	<u>\$ 252,770,771</u>	<u>\$ 560,672,312</u>

The Maryland Board of Public Works budgeted \$22 million in FY21 for school construction projects. The County has received \$6.7 million of the FY21 budget (\$5.0M Rock Creek School and \$1.7M systemic projects) as of December 31, 2020.

Highlights relating to expenditures are as follows:

Of the \$576.7 million in expenditures to date, \$60.1 million is comprised of outstanding encumbrances. The majority of outstanding encumbrances relate to Hayward Road Fire Station & Fire Apparatus/Vehicle Replacement Projects (\$7M and \$3.5M, respectively), Middletown, Othello and Utica Park Projects (\$8.2M), Pavement Management Projects (\$7.3M), Roads Satellite Facilities Project (\$5.0M), Gas House Pike Bridge (\$3.2M), Transit Facility Expansion (\$4.6M), Watershed Restoration (\$4.1M), and Maintenance Systemic & Warehouse Fit-out Projects (\$3.0M).

FREDERICK COUNTY, MARYLAND
GENERAL FUND - SUMMARY
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/19	% Actual to Budget
Revenues					
Local property taxes	\$ 352,711,294	\$ 351,356,826	99.62%	\$ 334,131,760	99.68%
Local income taxes	236,230,870	98,116,511	41.53%	83,388,111	36.71%
Other local taxes					
Recordation	22,733,200	14,702,338	64.67%	14,044,988	63.75%
Other local taxes	2,150,200	805,019	37.44%	1,094,545	68.40%
Grants from federal government	211,093	78,370	37.13%	37,377	17.80%
Grants from state government					
Highway user	3,004,792	1,182,176	39.34%	1,300,047	43.27%
Other state grants	1,866,363	1,165,043	62.42%	1,279,578	69.57%
Investment earnings	2,000,011	158,721	7.94%	2,728,330	136.42%
Charges for services	10,740,689	4,706,739	43.82%	6,822,900	63.32%
Licenses and permits	5,619,700	3,539,114	62.98%	3,260,395	58.28%
Fines and forfeitures	45,500	7,616	16.74%	11,150	17.02%
Miscellaneous revenues	3,171,706	999,366	31.51%	1,212,859	44.72%
Total revenues	<u>640,485,418</u>	<u>476,817,839</u>	<u>74.45%</u>	<u>449,312,040</u>	<u>73.40%</u>
Expenditures					
General government	36,813,078	19,464,381	52.87%	17,139,103	47.43%
Judicial	8,607,613	4,290,057	49.84%	4,080,463	49.60%
Public safety	129,562,194	62,723,282	48.41%	68,936,308	53.07%
Public works	30,292,509	14,296,559	47.20%	15,692,668	51.23%
Parks and recreation	11,923,575	4,549,276	38.15%	5,539,525	50.33%
Health	6,723,196	3,184,372	47.36%	3,213,289	48.60%
Citizen's services	9,290,070	4,495,458	48.39%	4,598,565	47.87%
Economic development	2,324,971	1,125,686	48.42%	924,908	41.04%
Education and library					
Board of education	311,711,993	155,446,634	49.87%	147,371,127	49.86%
Community college	20,288,119	10,102,676	49.80%	9,428,783	49.74%
Public Library	11,962,068	6,012,894	50.27%	5,920,890	49.52%
Other education	2,000	-	0.00%	-	0.00%
Grant-in-aid agencies	1,440,000	960,599	66.71%	1,030,142	71.04%
Non-county agencies	959,531	267,431	27.87%	348,943	84.79%
Non-departmental					
Tax equity	5,003,754	2,525,026	50.46%	2,489,305	50.48%
Other employee benefits	1,141,069	522,984	45.83%	338,195	35.88%
Property and liability insurance	2,034,656	2,068,916	101.68%	1,915,648	112.56%
Indirect cost recovery	(2,999,702)	(1,513,228)	50.45%	(1,421,660)	49.80%
Other non-departmental & contingencies	13,201,815	967,187	7.33%	784,598	17.35%
Total expenditures	<u>600,282,509</u>	<u>291,490,190</u>	<u>48.56%</u>	<u>288,330,800</u>	<u>50.41%</u>
Other financing sources (uses)					
Transfers to					
Debt Service fund	(45,240,400)	(22,535,580)	49.81%	(21,840,000)	50.00%
Grants special revenue fund	(10,073,410)	(5,036,705)	50.00%	(3,940,646)	50.00%
Agriculture preservation special revenue fund	(348,041)	(174,021)	50.00%	(655,427)	50.00%
Capital projects fund	(18,228,900)	(9,083,105)	49.83%	(9,468,487)	50.00%
Housing Initiatives Fund	-	-	n/a	(290,745)	50.00%
Internal Service Fund - Fleet Services	(646,131)	(323,065)	50.00%	(714,566)	68.87%
Total other financing sources (uses)	<u>(74,536,882)</u>	<u>(37,152,476)</u>	<u>49.84%</u>	<u>(36,909,871)</u>	<u>50.27%</u>
Total expenditures and other financing uses	<u>674,819,391</u>	<u>328,642,666</u>	<u>48.70%</u>	<u>325,240,671</u>	<u>50.39%</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	10,906,427	148,175,173		124,071,369	
Budgeted usage of fund balance	34,333,973	-		-	
Change in fund balance	<u>\$ -</u>	<u>\$ 148,175,173</u>		<u>\$ 124,071,369</u>	

FREDERICK COUNTY MARYLAND
GENERAL FUND - DETAIL
STATEMENT OF REVENUES AND EXPENDITURES- BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/19	% Actual to Budget
Revenues					
Real Property	\$ 342,961,634	\$ 343,665,224	100.21%	\$325,843,083	100.16%
Public Utilities	11,608,356	10,057,598	86.64%	11,065,343	96.28%
Payments in Lieu of Taxes	665,000	443,893	66.75%	279,501	50.33%
Total Levy	355,234,990	354,166,715	99.70%	337,187,927	99.95%
Tax Adjustments					
Tax Credits and Refunds	(2,257,138)	(2,153,771)	95.42%	(2,665,963)	50.00%
Homestead Credit	(1,016,558)	(950,238)	93.48%	(849,290)	102.82%
Interest - Delinquent Taxes	2,900,000	2,527,877	87.17%	2,428,801	85.22%
Discounts Allowed on Taxes	(2,150,000)	(2,233,757)	103.90%	(2,140,579)	101.93%
Total Adjustments	(2,523,696)	(2,809,889)	111.34%	(3,227,031)	149.53%
Personal Property Tax	-	-	n/a	170,864	n/a
Total Property Taxes	352,711,294	351,356,826	99.62%	334,131,760	99.68%
Local Income Taxes	236,230,870	98,116,511	41.53%	83,388,111	36.71%
Other Local Taxes					
Recordation	22,733,200	14,702,338	64.67%	14,044,988	63.75%
911 Fees - Local	2,150,000	804,589	37.42%	1,094,195	68.39%
Security Interest Filing Fees & Other	200	430	215.00%	350	175.00%
Total Other Local Taxes	24,883,400	15,507,357	62.32%	15,139,533	64.06%
Grants from Federal Government	211,093	78,370	37.13%	37,377	17.80%
Grants from State Government					
Highway User Revenues	3,004,792	1,182,176	39.34%	1,300,047	43.27%
County Inmate Housing	200,000	-	0.00%	146,655	73.33%
Police Protection	1,086,363	565,121	52.02%	549,956	50.62%
Aid for Fire, Rescue and Ambulance services	580,000	599,922	103.43%	582,967	105.43%
Total Grants from State Government	4,871,155	2,347,219	48.19%	2,579,625	53.25%
Investment Earnings	2,000,011	158,721	7.94%	2,728,330	136.42%
Charges for Services					
Scott Key Center	1,670,817	516,675	30.92%	1,113,332	66.63%
Recreation	1,701,577	324,908	19.09%	1,075,191	63.19%
Public Safety	5,673,500	2,695,775	47.52%	3,187,004	56.24%
Municipal Recoveries	78,000	175,061	224.44%	172,623	138.10%
Public Improvement Inspections	200,000	90,050	45.03%	242,191	121.10%
Weed Control	264,921	140,523	53.04%	222,474	84.16%
Other General Government	220,874	166,400	75.34%	127,581	57.70%
Planning and Zoning	749,000	558,774	74.60%	570,452	76.16%
Frederick County Developmental Center	10,000	-	0.00%	4,983	49.83%
Court Costs, Fees and Charges	172,000	38,573	22.43%	107,069	64.11%
Total Charges for Services	10,740,689	4,706,739	43.82%	6,822,900	63.32%
Licenses and Permits					
Alcoholic Beverage Licenses	458,700	142,060	30.97%	36,271	7.91%
Traders Licenses	210,000	34,563	16.46%	10,383	4.94%
Animal Licenses	55,000	19,931	36.24%	26,985	51.79%
Marriage Fees	20,000	6,090	30.45%	8,135	46.49%
Building Permits	1,978,000	1,444,577	73.03%	1,112,210	56.23%
Electrical Permits	1,040,000	606,651	58.33%	701,499	71.58%
Plumbing Permits	1,015,000	773,668	76.22%	800,455	75.87%
Grading Permits	620,000	412,865	66.59%	448,489	72.34%
Miscellaneous Licenses and Permits	223,000	98,709	44.26%	115,968	52.00%
Total Licenses and Permits	5,619,700	3,539,114	62.98%	3,260,395	58.28%
Fines and Forfeitures					
Court	25,000	1,991	7.96%	5,900	16.86%
Alcoholic Beverages	20,000	1,500	7.50%	2,700	9.00%
Other Fines and Forfeitures	500	4,125	825.00%	2,550	510.00%
Total Fines and Forfeitures	45,500	7,616	16.74%	11,150	17.02%

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/19	% Actual to Budget
Miscellaneous Revenues					
Rents and Concessions	1,643,516	644,477	39.21%	840,989	52.45%
Contributions and Donations	78,190	96,458	123.36%	64,762	127.57%
Other Miscellaneous Revenues	1,025,000	258,431	25.21%	307,108	29.03%
Total Miscellaneous Revenues	3,171,706	999,366	31.51%	1,212,859	44.72%
Total Revenues	640,485,418	476,817,839	74.45%	449,312,040	73.40%
Expenditures					
GENERAL GOVERNMENT					
Administration					
County Executive	880,681	445,292	50.56%	814,077	45.91%
County Executive Administration	1,005,221	518,352	51.57%	-	0.00%
Budget Office	766,886	390,218	50.88%	296,046	36.12%
Communication	834,974	329,653	39.48%	407,104	47.99%
County Council	827,618	381,550	46.10%	341,986	43.97%
County Attorney	1,496,829	572,396	38.24%	686,194	42.48%
Ethics Commission	10,419	-	0.00%	-	0.00%
Human Resources	1,251,753	690,104	55.13%	607,535	48.52%
Total Administrative	7,074,381	3,327,565	47.04%	3,152,942	44.43%
Office of Sustainability & Environmental Resources					
Environmental Sustainability	512,629	107,999	21.07%	108,996	51.08%
NPDES	2,286,215	1,198,220	52.41%	1,251,466	53.40%
Total Office of Sustainability & Environmental Resources	2,798,844	1,306,219	46.67%	1,360,462	53.20%
Interagency Information Technologies					
IIT	11,268,855	7,073,331	62.77%	5,906,243	55.81%
Total Interagency Information Technologies	11,268,855	7,073,331	62.77%	5,906,243	55.81%
Finance					
Finance Administration	677,569	335,715	49.55%	337,427	49.72%
Accounting	1,969,118	957,362	48.62%	961,636	49.09%
Procurement & Contracting	1,155,458	548,775	47.49%	513,209	41.44%
Risk Management	542,563	264,248	48.70%	229,263	49.30%
Treasury	1,268,133	698,395	55.07%	654,306	52.30%
Total Finance	5,612,841	2,804,495	49.97%	2,695,841	48.21%
Planning & Permitting					
Permits & Inspection	4,094,612	1,643,745	40.14%	1,841,635	43.84%
Planning & Development Review	2,891,584	1,387,516	47.98%	1,364,282	48.28%
Total Permitting & Planning	6,986,196	3,031,261	43.39%	3,205,917	45.62%
Other Boards and Commissions					
Board of Supervisor of Elections	2,203,776	1,565,563	71.04%	355,694	15.14%
Board of Liquor License Commissioners	477,122	195,791	41.04%	207,232	43.61%
Internal Audit	391,063	160,156	40.95%	254,772	55.69%
Total Other Boards and Commissions	3,071,961	1,921,510	62.55%	817,698	24.92%
TOTAL GENERAL GOVERNMENT	36,813,078	19,464,381	52.87%	17,139,103	47.43%
JUDICIAL					
Judicial					
Circuit Court	1,705,653	886,879	52.00%	806,657	49.76%
Orphan's Court	39,706	21,028	52.96%	17,024	42.89%
Grand Jury	97,395	7,605	7.81%	13,669	14.03%
Total Judicial	1,842,754	915,512	49.68%	837,350	47.62%
State's Attorney					
State's Attorney	6,764,859	3,374,545	49.88%	3,243,113	50.13%
Total State's Attorney	6,764,859	3,374,545	49.88%	3,243,113	50.13%
TOTAL JUDICIAL	8,607,613	4,290,057	49.84%	4,080,463	49.60%
PUBLIC SAFETY					
Sheriff					
Administration	1,342,750	661,994	49.30%	661,084	51.97%
Operations	26,076,341	13,346,218	51.18%	12,610,548	49.31%
Courthouse Security	2,625,963	1,297,003	49.39%	1,238,652	50.00%
Adult Detention Center	16,526,069	8,184,563	49.53%	8,033,727	49.70%
Work Release Center	4,434,748	2,090,020	47.13%	2,124,394	49.52%
Total Sheriff	51,005,871	25,579,798	50.15%	24,668,405	49.56%

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/19	% Actual to Budget
Fire & Rescue Services					
Director	702,804	380,819	54.19%	393,689	57.61%
Fire/Rescue Technical Services	1,448,023	828,317	57.20%	841,328	48.40%
Training & Emergency Medical Services	652,519	203,935	31.25%	213,079	33.36%
Fire & EMS Operations	51,515,892	22,057,816	42.82%	28,411,647	53.86%
Ambulance Billing	560,750	240,026	42.80%	307,319	43.28%
Fire Marshall	658,692	331,446	50.32%	256,844	40.97%
Volunteer Fire/Rescue	7,805,139	5,058,825	64.81%	5,523,815	72.80%
Fire/Rescue State Grant Allocation	580,000	-	0.00%	-	0.00%
Fire and Rescue Services	1,252,110	644,278	51.46%	743,564	54.70%
Total Fire & Rescue Services	65,175,929	29,745,462	45.64%	36,691,285	55.03%
Emergency Planning & Management					
Director	502,150	191,100	38.06%	226,837	51.85%
Emergency Communications	9,987,663	5,746,238	57.53%	5,957,161	58.91%
Emergency Preparedness	657,817	413,714	62.89%	298,083	44.02%
Total Emergency Planning & Management	11,147,630	6,351,052	56.97%	6,482,081	57.74%
Animal Control					
Animal Control	2,232,764	1,046,970	46.89%	1,094,537	49.28%
Total Animal Control	2,232,764	1,046,970	46.89%	1,094,537	49.28%
TOTAL PUBLIC SAFETY	129,562,194	62,723,282	48.41%	68,936,308	53.07%
PUBLIC WORKS					
Administration	1,204,064	565,998	47.01%	538,615	46.03%
Highway Operations	16,974,436	7,846,351	46.22%	9,412,728	55.00%
Facilities & Project Services	1,061,497	399,999	37.68%	473,263	43.03%
Building Maintenance	8,865,051	4,487,200	50.62%	4,137,274	45.72%
Transportation Engineering	2,187,461	997,011	45.58%	1,130,788	51.39%
TOTAL PUBLIC WORKS	30,292,509	14,296,559	47.20%	15,692,668	51.23%
PARKS AND RECREATION					
Parks and Recreation	9,500,824	3,781,594	39.80%	4,516,024	52.63%
Custodial Services/Security/Badging	2,422,751	767,682	31.69%	1,023,501	42.19%
TOTAL PARKS AND RECREATION	11,923,575	4,549,276	38.15%	5,539,525	50.33%
HEALTH SERVICES					
Health Administration	131,461	66,580	50.65%	65,920	50.62%
Health Core Services	2,114,031	1,065,764	50.41%	1,013,749	50.00%
School Health Program	10,000	5,418	54.18%	-	0.00%
Mental Health	421,533	210,767	50.00%	210,766	50.00%
Detention Center Substance Abuse	132,572	66,286	50.00%	66,286	50.00%
Frederick County Developmental Center	3,902,085	1,769,557	45.35%	1,856,568	47.87%
Deinstitutionalization Day Care	11,514	-	0.00%	-	0.00%
TOTAL HEALTH SERVICES	6,723,196	3,184,372	47.36%	3,213,289	48.60%
CITIZENS SERVICES					
Citizen's Services Division					
Citizen's Services Administration	693,578	346,491	49.96%	218,099	31.82%
Family Partnership	428,125	179,346	41.89%	207,237	49.00%
Housing Administration	665,782	336,851	50.59%	314,722	44.75%
Human Relations	189,291	95,011	50.19%	90,337	47.47%
Human Relations Commission	4,770	549	11.51%	505	10.59%
Commission on Disabilities	1,200	-	0.00%	-	0.00%
Veterans Advisory Council	1,200	11	0.92%	109	9.08%
Scott Key Center	3,504,177	1,539,262	43.93%	1,702,730	48.25%
Office of Children and Families	253,414	194,792	76.87%	176,361	62.18%
Child Advocacy Center	390,961	197,967	50.64%	187,372	48.16%
Total Citizens Services Division	6,132,498	2,890,280	47.13%	2,897,472	46.65%
Other Social Services					
Social Services	500,684	326,163	65.14%	264,365	50.13%
Extension Service	415,619	202,871	48.81%	198,378	49.11%
Weed Control	264,921	155,253	58.60%	190,423	72.03%
Total Other Social Services	1,181,224	684,287	57.93%	653,166	54.63%
Senior Services Division					
Senior Services	1,976,348	920,891	46.60%	961,366	47.80%
Total Senior Services	1,976,348	920,891	46.60%	961,366	47.80%

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/19	% Actual to Budget
Transit Services					
Medical Transportation Services	-	-	n/a	86,561	45.74%
Total Transit	-	-	n/a	86,561	45.74%
TOTAL CITIZENS SERVICES	9,290,070	4,495,458	48.39%	4,598,565	47.87%
ECONOMIC DEVELOPMENT					
Office of Economic Development	1,726,662	872,193	50.51%	659,704	39.75%
Workforce Services	598,309	253,493	42.37%	265,204	44.65%
TOTAL ECONOMIC DEVELOPMENT	2,324,971	1,125,686	48.42%	924,908	41.04%
EDUCATION AND LIBRARY					
Board of Education	311,711,993	155,446,634	49.87%	147,371,127	49.86%
Frederick County Community College	20,288,119	10,102,676	49.80%	9,428,783	49.74%
Frederick County Public Libraries	11,962,068	6,012,894	50.27%	5,920,890	49.52%
Maryland School for the Blind	2,000	-	0.00%	-	0.00%
TOTAL EDUCATION AND LIBRARY	343,964,180	171,562,204	49.88%	162,720,800	49.84%
GRANT-IN-AID AGENCIES					
Community Partnership	1,440,000	960,599	66.71%	1,030,142	71.04%
TOTAL GRANT-IN-AID AGENCIES	1,440,000	960,599	66.71%	1,030,142	71.04%
NON-COUNTY AGENCIES					
Commission for Women	11,696	3,110	26.59%	3,951	33.78%
Korean War Veteran's Memorial	-	-	n/a	9,430	100.00%
Community Action Agency	175,000	87,500	50.00%	175,000	100.00%
Frederick Arts Council	50,000	50,000	100.00%	50,000	100.00%
Maryland Ensemble Theatre	20,000	20,000	100.00%	20,000	100.00%
Town of Thurmont	20,000	20,000	100.00%	7,250	100.00%
Town of Middletown	-	-	n/a	16,318	100.00%
Historical Society of Frederick County	12,500	12,500	n/a	12,500	100.00%
DSS SNAP Program	6,000	-	n/a	-	n/a
Religious Coalition	375,000	-	n/a	-	n/a
Way Station	130,000	-	n/a	-	n/a
AARCH	50,000	-	n/a	-	n/a
Soil Conservation	109,335	74,321	67.98%	54,494	49.84%
TOTAL NON-COUNTY AGENCIES	959,531	267,431	27.87%	348,943	84.79%
NON-DEPARTMENTAL					
Tax Equity	5,003,754	2,525,026	50.46%	2,489,305	50.48%
Human Resources Non-Departmental	1,141,069	522,984	45.83%	338,195	35.88%
Risk Management Non-Departmental	2,034,656	2,068,916	101.68%	1,915,648	112.56%
Indirect Cost Recovery	(2,999,702)	(1,513,228)	50.45%	(1,421,660)	49.80%
Finance Non-Departmental	407,612	270,137	66.27%	86,977	20.51%
Financial Corporations Grant to Municipalities	50,000	49,273	98.55%	49,273	98.55%
County Non-Departmental	8,181,726	209,566	2.56%	197,564	88.38%
Other Various Contingencies	3,661,859	75,321	2.06%	6,600	0.22%
Intergovernmental - SDAT	900,618	362,890	40.29%	444,184	50.70%
TOTAL NON-DEPARTMENTAL	18,381,592	4,570,885	24.87%	4,106,086	44.42%
Total Expenditures	600,282,509	291,490,190	48.56%	288,330,800	50.41%
Other Financing Sources (Uses)					
Transfers to:					
Debt Service Fund	(45,240,400)	(22,535,580)	49.81%	(21,840,000)	50.00%
Grants Fund	(10,073,410)	(5,036,705)	50.00%	(3,940,646)	50.00%
Agriculture Preservation Fund	(348,041)	(174,021)	50.00%	(655,427)	50.00%
Capital Projects Fund	(18,228,900)	(9,083,105)	49.83%	(9,468,487)	50.00%
Housing Initiatives Fund	-	-	n/a	(290,745)	50.00%
Internal Service Fund - Fleet Services	(646,131)	(323,065)	50.00%	(714,566)	68.87%
Total Other Financing Sources (Uses)	(74,536,882)	(37,152,476)	49.84%	(36,909,871)	50.27%
Budgeted Usage of Fund Balance	34,333,973	-		-	
Change in Fund Balance	\$ -	\$ 148,175,173		\$124,071,369	

FREDERICK COUNTY, MARYLAND
AGRICULTURAL PRESERVATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Revenues					
Recordation taxes	\$ 10,000,000	\$ 5,443,841	54.44%	\$ 3,009,657	62.11%
Agriculture transfer tax	900,000	479,595	53.29%	12,366	1.37%
Dept. of Natural Resources	4,489,358	2,471,049	55.04%	4,308,752	76.67%
Rural Legacy compliance	2,491	-	0.00%	-	0.00%
Critical Farms refunds	1,179,762	707,261	59.95%	468,691	16.01%
IPA land buybacks	-	-	n/a	6,189	n/a
Investment earnings	398,808	39,284	9.85%	152,369	38.21%
Total Revenues	<u>16,970,419</u>	<u>9,141,030</u>	53.86%	<u>7,958,025</u>	54.16%
Expenditures					
Personnel services	206,367	103,478	50.14%	104,134	50.04%
Operating expenses	530,604	7,799	1.47%	34,409	88.86%
Land	<u>15,176,361</u>	<u>4,969,578</u>	32.75%	<u>4,828,141</u>	35.32%
Total Expenditures	<u>15,913,332</u>	<u>5,080,855</u>	31.93%	<u>4,966,684</u>	35.69%
Excess (deficiency) of revenues over expenditures	<u>1,057,087</u>	<u>4,060,175</u>	384.09%	<u>2,991,341</u>	384.11%
Other financing sources (uses)					
Appropriated fund balance	913,872	-	0.00%	-	0.00%
Transfer in from General Fund	348,041	174,020	50.00%	655,428	50.00%
Transfer out to Debt Service Fund	(3,089,675)	(2,014,253)	65.19%	(2,142,621)	38.40%
Installment Purchase Agreement	<u>770,675</u>	<u>-</u>	0.00%	<u>626,849</u>	19.62%
Total other financing sources (uses)	<u>(1,057,087)</u>	<u>(1,840,233)</u>	174.09%	<u>(860,344)</u>	110.47%
Net change in fund balance	\$ <u>-</u>	2,219,942		2,130,996	
Fund balance, July 1		<u>55,760,281</u>		<u>49,975,314</u>	
Fund balance, December 31		\$ <u>57,980,223</u>		\$ <u>52,106,310</u>	

FREDERICK COUNTY, MARYLAND
DEBT SERVICE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Revenues					
Build America Bond subsidy	\$ -	\$ -	n/a	\$ 628,164	50.11%
Investment earnings	-	18,226	n/a	1,088,790	75.45%
Total Revenues	-	18,226	n/a	1,716,954	63.67%
Expenditures					
Principal and interest:					
General obligation bonds	54,675,900	40,153,642	73.44%	43,066,660	69.60%
Installment purchase agreements	2,845,720	2,014,253	70.78%	2,132,688	39.20%
Capital leases	1,673,294	1,254,971	75.00%	1,254,972	75.01%
Notes payable	13,937	6,968	50.00%	6,968	49.99%
Bond Administration Fees	12,880	6,051	46.98%	5,411	39.28%
Debt issue costs	699,540	82,083	11.73%	857,569	106.25%
Total Expenditures	59,921,271	43,517,968	72.63%	47,324,268	67.78%
Excess (deficiency) of revenues over expenditures	(59,921,271)	(43,499,742)	72.59%	(45,607,314)	67.94%
Other financing sources (uses)					
Transfers in:					
From general fund	45,240,400	22,535,580	49.81%	21,840,000	50.00%
From special revenue funds:					
Ag preservation	3,089,675	2,014,253	65.19%	2,142,621	38.40%
Impact Fee	5,353,380	5,018,282	93.74%	6,979,333	94.69%
School construction	4,038,000	1,295,009	32.07%	1,100,508	21.18%
Hotel tax	-	140,789	n/a	138,875	81.69%
Parks acquisition	968,000	701,390	72.46%	108,611	74.39%
Bond anticipation notes issued	-	70,000	n/a	-	n/a
Refunding bonds issued	-	-	n/a	26,747,887	n/a
Premium on bonds issued	425,000	-	0.00%	-	n/a
Premium on refunding bonds issued	-	-	n/a	991,837	29.21%
Payment to refunded bond escrow agent	-	-	n/a	(26,909,778)	41.62%
Total other financing sources (uses)	59,114,455	31,775,303	53.75%	33,139,894	3798.99%
Budgeted use of fund balance	806,816				
Net change in fund balance	\$ -	(11,724,439)		(12,467,420)	
Fund balance, July 1		1,117,574		67,739,031	
Fund balance, December 31		\$ (10,606,865)		\$ 55,271,611	

FREDERICK COUNTY, MARYLAND
WATER AND SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Operating revenues					
Water and sewer charges	\$ 41,303,739	\$ 22,048,209	53.38%	\$ 18,625,724	49.52%
Delinquent Fees	83,000	1,607	1.94%	36,189	54.01%
Other sources	1,939,350	1,695,415	87.42%	1,988,826	122.19%
Total operating revenues	<u>43,326,089</u>	<u>23,745,231</u>	54.81%	<u>20,650,739</u>	52.53%
Operating expenses					
Personnel services	10,847,128	4,568,752	42.12%	5,238,131	47.19%
Operating expenses	9,618,658	4,632,313	48.16%	3,811,244	43.39%
Supplies	3,229,549	1,260,989	39.05%	1,382,843	45.72%
Repairs and maintenance	5,322,953	2,207,661	41.47%	1,991,475	38.99%
Depreciation expense	14,121,980	7,193,847	50.94%	7,172,242	51.54%
Total operating expenses	<u>43,140,268</u>	<u>19,863,562</u>	46.04%	<u>19,595,935</u>	46.73%
Operating income (loss)	<u>185,821</u>	<u>3,881,669</u>	2088.93%	<u>1,054,804</u>	-40.23%
Nonoperating revenues (expenses)					
Investment income	600,000	130,680	21.78%	1,357,671	339.42%
Miscellaneous Income (expense)	-	(613,867)	n/a	(2,177,463)	-1053.02%
Interest expense	(3,018,995)	(1,468,514)	48.64%	(2,295,281)	46.79%
Total nonoperating revenues (expenses)	<u>(2,418,995)</u>	<u>(1,951,701)</u>	80.68%	<u>(3,115,073)</u>	72.47%
Income (Loss) Before Capital Contributions and Transfers	(2,233,174)	1,929,968	-86.42%	(2,060,269)	29.77%
Capital Contributions	20,000,000	19,253,514	96.27%	15,087,288	100.58%
Transfer to Other Funds	<u>(1,003,700)</u>	<u>(455,000)</u>	45.33%	<u>(52,763)</u>	7.30%
Change in Net Position	<u>\$ 16,763,126</u>	20,728,482		12,974,256	
Net Position, July 1		<u>629,840,715</u>		<u>598,467,854</u>	
Net Position, December 31		<u>\$ 650,569,197</u>		<u>\$ 611,442,110</u>	

FREDERICK COUNTY, MARYLAND
SOLID WASTE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

	Amended Budget	Actual 12/31/20	% Actual to Budget	Actual 12/31/19	% Actual to Budget
Operating revenues					
Tipping fee charges	\$ 15,450,000	\$ 8,629,500	55.85%	\$ 8,383,787	63.51%
System Benefit Charges	11,250,000	11,068,315	98.39%	10,865,782	103.48%
Delinquent fees	45,000	20,936	46.52%	18,434	33.52%
Recycling income	367,000	583,831	159.08%	229,771	11.58%
Landfill Composting/Mulch Revenue	93,500	59,551	63.69%	70,560	70.56%
Solar Metering Revenue	-	71,325	n/a	-	n/a
Misc Operating Revenue	19,000	13,286	69.93%	15,384	106.10%
Total operating revenues	<u>27,224,500</u>	<u>20,446,744</u>	75.10%	<u>19,583,718</u>	75.75%
Operating expenses					
Personnel services	2,867,481	1,387,893	48.40%	1,459,376	51.60%
Operating expenses	1,530,556	671,840	43.90%	615,911	42.77%
Supplies	67,120	26,078	38.85%	12,639	19.13%
Repairs and maintenance	379,900	157,007	41.33%	140,033	37.71%
Transfer expense	12,072,930	6,045,023	50.07%	5,612,152	58.64%
Depreciation expense	1,201,698	678,710	56.48%	667,028	52.39%
Closure/monitoring costs	274,319	414,863	151.23%	44,291	9.56%
Recycling costs	12,327,814	4,175,562	33.87%	3,891,356	30.76%
Total operating expenses	<u>30,721,818</u>	<u>13,556,976</u>	44.13%	<u>12,442,786</u>	43.41%
Operating income	<u>(3,497,318)</u>	<u>6,889,768</u>	-197.00%	<u>7,140,932</u>	-254.10%
Nonoperating revenues (expenses)					
Investment income	800,000	39,820	4.98%	615,782	205.26%
Miscellaneous income (expense)	-	-	n/a	24,437	451.20%
Interest expense	<u>(282,209)</u>	<u>(132,707)</u>	47.02%	<u>(194,722)</u>	55.68%
Total nonoperating revenues (expenses)	<u>517,791</u>	<u>(92,887)</u>	-17.94%	<u>445,497</u>	-1006.07%
Income (Loss) Before Capital Contributions and Transfers	(2,979,527)	6,796,881	-228.12%	7,586,429	-265.76%
Transfer to Other Funds	<u>(170,000)</u>	<u>(85,000)</u>	50.00%	<u>(6,588)</u>	50.00%
Change in Net Position	<u>\$ (3,149,527)</u>	<u>6,711,881</u>	-213.11%	<u>7,579,841</u>	-265.53%
Net Position, July 1		<u>54,494,397</u>		<u>51,118,376</u>	
Net Position, December 31		<u>\$ 61,206,278</u>		<u>\$ 58,698,217</u>	

FREDERICK COUNTY, MARYLAND
COMPREHENSIVE CARE FACILITIES FUND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Operating revenues					
Charges for services	\$ 28,396,700	\$ 13,109,784	46.17%	\$ 13,980,861	49.89%
Total operating revenues	<u>28,396,700</u>	<u>13,109,784</u>	46.17%	<u>13,980,861</u>	49.89%
Operating expenses					
Operating expenses	25,551,719	13,264,453	51.91%	13,075,145	51.33%
Depreciation expense	<u>835,223</u>	<u>502,094</u>	60.11%	<u>482,240</u>	57.74%
Total operating expenses	<u>26,386,942</u>	<u>13,766,547</u>	52.17%	<u>13,557,385</u>	51.53%
Operating income (loss)	<u>2,009,758</u>	<u>(656,763)</u>	-32.68%	<u>423,476</u>	24.65%
Nonoperating revenues (expenses)					
Interest Expense	<u>(709,396)</u>	<u>(357,328)</u>	50.37%	<u>(364,018)</u>	50.09%
Total nonoperating revenues	<u>(709,396)</u>	<u>(357,328)</u>	50.37%	<u>(364,018)</u>	50.09%
Income (loss) before capital contributions and transfers	1,300,362	(1,014,091)	-77.99%	59,458	6.00%
Transfer from Other Funds	-	561,386	n/a	-	n/a
Total Transfers	-	<u>561,386</u>	n/a	-	n/a
Change in Net Position	\$ <u>1,300,362</u>	(452,705)		59,458	
Net position, July 1		<u>5,288,891</u>		<u>5,461,507</u>	
Net position, December 31	-	\$ <u>4,836,186</u>		\$ <u>5,520,965</u>	

FREDERICK COUNTY, MARYLAND
FLEET SERVICES INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Operating revenues					
Charges for services	\$ 13,826,619	\$ 6,235,173	45.10%	\$ 6,554,004	47.23%
Total operating revenues	<u>13,826,619</u>	<u>6,235,173</u>	45.10%	<u>6,554,004</u>	47.23%
Operating expenses					
Personnel services	2,616,252	1,251,433	47.83%	1,313,982	47.97%
Operating expenses	1,234,236	626,360	50.75%	590,381	47.35%
Supplies	5,007,500	1,967,588	39.29%	2,084,226	42.94%
Repairs and maintenance	851,365	321,148	37.72%	395,635	54.10%
Depreciation expense	<u>2,782,286</u>	<u>1,787,354</u>	64.24%	<u>1,610,854</u>	73.27%
Total operating expenses	<u>12,491,639</u>	<u>5,953,883</u>	47.66%	<u>5,995,078</u>	50.94%
Operating income (loss)	<u>1,334,980</u>	<u>281,290</u>	21.07%	<u>558,926</u>	26.52%
Nonoperating revenues (expenses)					
Investment income	27,500	4,296	15.62%	56,371	204.99%
Gain (loss) on sale of assets	165,100	27,263	16.51%	58,471	13.08%
Miscellaneous revenue	-	-	n/a	2,162	n/a
Insurance recovery	-	<u>7,213</u>	n/a	<u>8,095</u>	n/a
Total nonoperating revenues	<u>192,600</u>	<u>38,772</u>	20.13%	<u>125,099</u>	26.36%
Income (loss) before capital contributions and transfers	1,527,580	320,062	20.95%	684,025	26.49%
Transfer (to) from General Fund	902,988	451,494	50.00%	714,566	68.87%
Transfer from Other Funds	<u>148,700</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Total Transfers	<u>1,051,688</u>	<u>451,494</u>	42.93%	<u>714,566</u>	65.35%
Change in Net Position	\$ <u>2,579,268</u>	771,556	29.91%	1,398,591	38.05%
Net position, July 1		<u>26,131,467</u>		<u>24,450,339</u>	
Net position, December 31		\$ <u>26,903,023</u>		\$ <u>25,848,930</u>	

FREDERICK COUNTY, MARYLAND
VOICE SERVICES INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Operating revenues					
Charges for services	\$ 1,140,000	\$ 480,843	42.18%	\$ 535,529	46.98%
Total operating revenues	<u>1,140,000</u>	<u>480,843</u>	42.18%	<u>535,529</u>	46.98%
Operating expenses					
Personnel services	443,921	212,977	47.98%	206,852	46.14%
Operating expenses	443,243	176,329	39.78%	184,731	42.50%
Supplies	5,700	34,893	612.16%	613	10.75%
Repairs and maintenance	230,485	108,551	47.10%	149,258	64.76%
Depreciation expense	49,763	24,881	50.00%	6,221	n/a
Total operating expenses	<u>1,173,112</u>	<u>557,631</u>	47.53%	<u>547,675</u>	48.94%
Operating income (loss)	<u>(33,112)</u>	<u>(76,788)</u>	231.90%	<u>(12,146)</u>	-58.28%
Nonoperating revenues (expenses)					
Investment income	<u>2,000</u>	<u>515</u>	25.75%	<u>11,102</u>	555.10%
Total nonoperating revenues (expenses)	<u>2,000</u>	<u>515</u>	25.75%	<u>11,102</u>	555.10%
Change in Net Position	<u>\$ (31,112)</u>	(76,273)	245.16%	(1,044)	-4.57%
Net position, July 1		<u>1,079,551</u>		<u>1,187,067</u>	
Net position, December 31		<u>\$ 1,003,278</u>		<u>\$ 1,186,023</u>	

FREDERICK COUNTY, MARYLAND
PARKS ACQUISITION & DEVELOPMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Revenues					
Recordation taxes	\$ 5,000,000	\$ 3,232,300	64.65%	\$ 3,009,657	62.11%
Investment earnings	78,062	10,113	12.96%	114,739	383.42%
Total Revenues	<u>5,078,062</u>	<u>3,242,413</u>	63.85%	<u>3,124,396</u>	64.08%
Other financing sources (uses)					
Appropriated fund balance	3,611,938	-	n/a	-	n/a
Transfers (to) from Debt Service Fund	(967,276)	(701,390)	72.51%	(108,611)	74.39%
Transfers (to) from Capital Projects Fund	<u>(7,722,724)</u>	<u>(3,861,362)</u>	50.00%	<u>(1,231,538)</u>	50.00%
Total other financing sources (uses)	<u>(5,078,062)</u>	<u>(4,562,752)</u>	89.85%	<u>(1,340,149)</u>	27.49%
Net change in fund balance	\$ -	(1,320,339)		1,784,247	
Fund balance, July 1		<u>5,722,417</u>		<u>2,863,709</u>	
Fund balance, December 31		<u>\$ 4,402,078</u>		<u>\$ 4,647,956</u>	

FREDERICK COUNTY, MARYLAND
IMPACT/SCHOOL CONSTRUCTION FEE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Revenues					
Impact fees	\$ 18,940,714	\$ 18,224,480	96.22%	\$ 11,015,200	56.32%
School Construction fees	4,000,000	5,167,048	129.18%	3,327,501	83.19%
Investment earnings	<u>1,089,371</u>	<u>58,356</u>	5.36%	<u>782,851</u>	87.04%
Total Revenues	<u>24,030,085</u>	<u>23,449,884</u>	97.59%	<u>15,125,552</u>	61.84%
Other financing sources (uses)					
Appropriated fund balance	11,311,089	-	0.00%	-	0.00%
Transfers (to) from Debt Service Fund	(5,353,376)	(5,018,282)	93.74%	(6,979,333)	94.68%
Transfers (to) from Capital Projects Fund	<u>(29,987,798)</u>	<u>(14,993,899)</u>	50.00%	<u>(7,570,662)</u>	50.00%
Total other financing sources (uses)	<u>(24,030,085)</u>	<u>(20,012,181)</u>	83.28%	<u>(14,549,995)</u>	59.49%
Net change in fund balance	\$ <u>-</u>	3,437,703		575,557	
Fund balance, July 1		<u>72,854,053</u>		<u>63,534,572</u>	
Fund balance, December 31		\$ <u>76,291,756</u>		\$ <u>64,110,129</u>	
Fund balance restricted for:					
School Construction		\$ 53,620,539		\$ 47,809,977	
School - Bus component		909,559		-	
School - Land component		1,453,665		-	
Library Construction		4,596,326		3,325,820	
School Mitigation Fees		<u>15,711,667</u>		<u>12,974,332</u>	
Total fund balance		\$ <u>76,291,756</u>		\$ <u>64,110,129</u>	

FREDERICK COUNTY, MARYLAND
SCHOOL CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 12/31/20
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 12/31/19

	<u>Amended Budget</u>	<u>Actual 12/31/20</u>	<u>% Actual to Budget</u>	<u>Actual 12/31/19</u>	<u>% Actual to Budget</u>
Revenues					
Recordation taxes	\$ 6,666,800	\$ 4,313,864	64.71%	\$ 4,012,957	62.11%
Investment earnings	<u>222,649</u>	<u>10,641</u>	4.78%	<u>170,625</u>	135.75%
Total Revenues	<u>6,889,449</u>	<u>4,324,505</u>	62.77%	<u>4,183,582</u>	63.51%
Other financing sources (uses)					
Appropriated fund balance	2,348,551	-	0.00%	-	0.00%
Transfers (to) from Debt Service Fund	(4,038,000)	(1,295,009)	32.07%	(1,100,508)	21.18%
Transfers (to) from Capital Projects Fund	<u>(5,200,000)</u>	<u>(2,600,000)</u>	50.00%	<u>(1,868,834)</u>	50.00%
Total other financing sources (uses)	<u>(6,889,449)</u>	<u>(3,895,009)</u>	56.54%	<u>(2,969,342)</u>	45.08%
Net change in fund balance	\$ <u>-</u>	429,496		1,214,240	
Fund balance, July 1		<u>13,558,217</u>		<u>13,819,637</u>	
Fund balance, December 31		\$ <u>13,987,713</u>		\$ <u>15,033,877</u>	

FREDERICK COUNTY, MARYLAND
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
PROJECT TO DATE DECEMBER 31, 2020

		PROJECT TO DATE				\$ BUDGET VARIANCES		% ACTUAL TO BUDGET		
	Project#	Total Amended Budget	Revenues	2020 Actuals	Revenues Over (Under) Expenditures	Revenues Over (Under) Budget	Expenditures Over (Under) Budget	Revenues	Expenditures	
GENERAL GOVERNMENT										
	Unallocated Project	C5555.5555.01	12,366,109	4,361,293	0	4,361,293	(8,004,816)	(12,366,109)	35.27%	0.00%
*	Middletown Fire Station 7	C1006.1006.01	7,320,835	7,307,589	7,325,252	(17,663)	(13,246)	4,417	99.82%	100.06%
*	EOC/911 Backup Center Relocate	C1010.1010.01	1,180,223	1,180,223	545,887	634,336	0	(634,336)	100.00%	46.25%
*	Animal Health Lab-Generator	C1019.1019.01	141,500	141,500	129,820	11,680	0	(11,680)	100.00%	91.75%
	Hayward Rd Fire Station	C1021.1021.01	9,839,916	665,531	7,539,444	(6,873,913)	(9,174,385)	(2,300,472)	6.76%	76.62%
*	FR portable radio replc enhnce	C1022.1022.01	4,440,000	4,440,000	4,447,030	(7,030)	0	7,030	100.00%	100.16%
	DFRS Records Mgmt sys	C1023.1023.01	624,000	336,350	449,135	(112,785)	(287,650)	(174,865)	53.90%	71.98%
	PSTF Parking	C1027.1027.01	1,310,065	60,000	179,191	(119,191)	(1,250,065)	(1,130,874)	4.58%	13.68%
	Green Valley Fire Station	C1028.1028.01	3,813,280	68,800	482,135	(413,335)	(3,744,480)	(3,331,145)	1.80%	12.64%
	DFRS MDT Replc	C1029.1029.01	1,151,209	949,014	835,625	113,389	(202,195)	(315,584)	82.44%	72.59%
	Sheriffs Ofc MDT Replc	C1031.1031.01	684,305	561,255	373,139	188,116	(123,050)	(311,166)	82.02%	54.53%
	Radio Sys SCADA upgrd	C1032.1032.01	945,000	945,000	926,620	18,380	0	(18,380)	100.00%	98.06%
	Fire Apparatus n Veh Rplc FY20	C1033.1033.01	730,574	706,790	714,156	(7,366)	(23,784)	(16,418)	96.74%	97.75%
	ADC Medical Unit	C1034.1034.01	2,394,113	0	174	(174)	(2,394,113)	(2,393,939)	0.00%	0.01%
	ADC Control Center Mdmnz	C1035.1035.01	224,500	63,706	119,625	(55,919)	(160,794)	(104,875)	28.38%	53.29%
	Shrrf Ofc Dell EMC Isilon Strg	C1036.1036.01	337,592	337,592	337,558	34	0	(34)	100.00%	99.99%
	Communications Support Vehicle	C1037.1037.01	1,250,000	596	1,185,372	(1,184,776)	(1,249,404)	(64,628)	0.05%	94.83%
	Portable Radio Replacement	C1038.1038.01	4,159,565	350,000	3,952,700	(3,602,700)	(3,809,565)	(206,865)	8.41%	95.03%
	FCSO E-TIX Hardware Replc	C1039.1039.01	117,650	0	61	(61)	(117,650)	(117,589)	0.00%	0.05%
	Fire Apparatus n Veh Rplc FY21	C1040.1040.01	3,910,000	25,300	3,447,399	(3,422,099)	(3,884,700)	(462,601)	0.65%	88.17%
	Knox Box Key n Core Rplc	C1041.1041.01	212,800	0	182,229	(182,229)	(212,800)	(30,571)	0.00%	85.63%
	PSTF Training Building	C1042.1042.01	1,746,235	0	0	0	(1,746,235)	(1,746,235)	0.00%	0.00%
	IIT Systemics- General	C2000.2000.01	3,961,989	3,293,989	2,273,344	1,020,645	(668,000)	(1,688,645)	83.14%	57.38%
*	LanWan Upgrade FY9 ongoing	C2001.2001.01	1,393,704	1,452,659	1,393,703	58,956	58,955	(1)	104.23%	100.00%
*	Enterprise GIS FY9 ongoing	C2005.2005.01	813,941	813,941	813,941	0	0	(0)	100.00%	100.00%
*	Video Svcs ongoing replc/upgrd	C2008.2008.01	272,482	248,172	165,413	82,759	(24,310)	(107,069)	91.08%	60.71%
	LanWan Upgrd FY20-22	C2009.2009.01	1,127,000	889,500	984,296	(94,796)	(237,500)	(142,704)	78.93%	87.34%
	Security/Disaster FY20-22	C2010.2010.01	669,622	362,122	67,659	294,463	(307,500)	(601,963)	54.08%	10.10%
	Enterprise SW FY20-22	C2011.2011.01	242,096	242,096	230,486	11,610	0	(11,610)	100.00%	95.20%
	Enterprise HW FY20-22	C2012.2012.01	690,550	528,050	404,788	123,262	(162,500)	(285,762)	76.47%	58.62%
*	Land Management (Hansen V.8)	C2101.2101.01	5,221,120	5,196,620	4,889,984	306,636	(24,500)	(331,136)	99.53%	93.66%
*	ERP System- Software	C2105.2105.01	4,414,369	3,570,232	4,347,177	(776,945)	(844,137)	(67,192)	80.88%	98.48%
	EAM-Fleet Mgmt Sys-SW	C2106.2106.01	750,000	183,377	233,946	(50,569)	(566,623)	(516,054)	24.45%	31.19%
	LEAPS FY20-22	C2107.2107.01	3,659,008	279,946	305,766	(25,820)	(3,379,063)	(3,353,242)	7.65%	8.36%
	Enterprise GIS FY20-22	C2108.2108.01	901,927	651,927	344,543	307,384	(250,000)	(557,384)	72.28%	38.20%
	Financial System FY20-22	C2109.2109.01	1,280,250	1,160,125	433,810	726,315	(120,125)	(846,440)	90.62%	33.88%
	Land Management FY20-22	C2110.2110.01	1,110,250	18,098	852,465	(834,367)	(1,092,152)	(257,785)	1.63%	76.78%
	Treasury System FY20-22	C2111.2111.01	346,258	291,133	0	291,133	(55,125)	(346,258)	84.08%	0.00%
	Enterprise Asset Mgmt SW	C2112.2112.01	2,433,377	716,689	691,103	25,586	(1,716,689)	(1,742,274)	29.45%	28.40%
	GHR Benefits - Fin Sys sub-prj	C2114.2114.01	435,000	0	0	0	(435,000)	(435,000)	0.00%	0.00%
*	Mechanical Systems Subproject	C3001.3001.01	2,884,609	2,669,843	2,861,277	(191,434)	(214,766)	(23,332)	92.55%	99.19%
*	Building Exterior Subproject	C3003.3003.01	876,166	822,624	834,842	(12,219)	(53,542)	(41,324)	93.89%	95.28%
*	Grounds Subproject	C3005.3005.01	1,058,370	914,397	1,058,370	(143,973)	(143,973)	(0)	86.40%	100.00%
	Mech Sys Sub FY20-22	C3011.3011.01	3,642,307	1,671,190	2,399,789	(728,599)	(1,971,117)	(1,242,518)	45.88%	65.89%
	Life Safety Sub FY20-22	C3012.3012.01	305,238	142,477	100,495	41,983	(162,761)	(204,743)	46.68%	32.92%
	Bldg Exterior Sub FY20-22	C3013.3013.01	1,870,961	293,566	456,186	(162,620)	(1,577,395)	(1,414,775)	15.69%	24.38%
	Bldg Interior Sub FY20-22	C3014.3014.01	2,333,548	637,631	868,801	(231,170)	(1,695,917)	(1,464,747)	27.32%	37.23%
	Grounds Sub FY20-22	C3015.3015.01	2,121,812	519,186	574,787	(55,601)	(1,602,626)	(1,547,025)	24.47%	27.09%
	ADA Sub FY20-22	C3016.3016.01	1,362,549	560,429	816,315	(255,886)	(802,120)	(546,234)	41.13%	59.91%

FREDERICK COUNTY, MARYLAND
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
PROJECT TO DATE DECEMBER 31, 2020

		PROJECT TO DATE				\$ BUDGET VARIANCES		% ACTUAL TO BUDGET	
	Project#	Total Amended Budget	Revenues	2020 Actuals	Revenues Over (Under) Expenditures	Revenues Over (Under) Budget	Expenditures Over (Under) Budget	Revenues	Expenditures
Continue: General Government									
* 118N Mkt systemic sub-proj	C3101.3101.01	766,919	766,919	763,872	3,047	0	(3,047)	100.00%	99.60%
* Detox Ctr Design sub-proj	C3105.3105.01	771,523	720,273	731,788	(11,514)	(51,250)	(39,735)	93.36%	94.85%
ROOT sub-proj	C3106.3106.01	250,000	250,000	251,759	(1,759)	0	1,759	100.00%	100.70%
300 Scholl's Lane	C3200.3200.01	1,286,635	124,337	40,227	84,110	(1,162,298)	(1,246,408)	9.66%	3.13%
340 Mtv Re-use (all GF paygo)	C3202.3202.01	887,000	887,000	437,757	449,243	0	(449,243)	100.00%	49.35%
PineAve Maint Cmplx Renov	C3204.3204.01	4,886,016	65,921	245,792	(179,871)	(4,820,096)	(4,640,224)	1.35%	5.03%
Treasury Redesign	C3205.3205.01	135,400	0	0	0	(135,400)	(135,400)	0.00%	0.00%
Montevue Campus Refuel Station	C3206.3206.01	374,847	12,500	0	12,500	(362,347)	(374,847)	3.33%	0.00%
Warehouse Acq and Fit-Out	C3207.3207.01	7,760,000	7,760,000	5,754,606	2,005,394	0	(2,005,394)	100.00%	74.16%
* Walkersville Library	C4000.4000.01	5,624,595	5,624,594	5,604,594	20,000	(1)	(20,001)	100.00%	99.64%
* Myersville Library	C4001.4001.01	3,545,812	3,391,682	3,463,727	(72,045)	(154,130)	(82,085)	95.65%	97.69%
Middletown Library	C4002.4002.01	815,667	273,334	461,480	(188,146)	(542,334)	(354,187)	33.51%	56.58%
Integrated Library Sys Migrtn	C4050.4050.01	75,000	37,500	0	37,500	(37,500)	(75,000)	50.00%	0.00%
Health Dept Pkg Expansion	C5009.5009.01	862,800	535,815	469,835	65,980	(326,985)	(392,965)	62.10%	54.45%
Transit Facility Expansion	C5010.5010.01	5,446,967	718,659	5,372,133	(4,653,474)	(4,728,308)	(74,834)	13.19%	98.63%
Building and Space Utilization	C5012.5012.01	223,500	223,500	77,091	146,409	0	(146,409)	100.00%	34.49%
Iss/Unspnt Bnds-GG PS	C5601.5601.19	0	5,018,845	0	5,018,845	5,018,845	0	-	-
Iss/Unspnt Bnds-GG Other	C5603.5603.19	0	1,453,365	0	1,453,365	1,453,365	0	-	-
Iss/Unspnt Bnds-GG Library	C5604.5604.19	0	94,131	0	94,131	94,131	0	-	-
Subtotal General Government		138,790,655	78,588,932	85,250,498	(6,661,566)	(60,201,723)	(53,540,157)	56.62%	61.42%
BOARD OF EDUCATION									
BOE Systemics-Generic	C1000.1000.02	500,000	80,000	0	80,000	(420,000)	(500,000)	16.00%	0.00%
New Midway ES Boiler Replc	C1027.1027.02	299,748	219,918	219,918	0	(79,830)	(79,830)	73.37%	73.37%
Catoctin HS: HVAC Rplc Ph2	C1031.1031.02	3,871,395	3,839,639	3,839,639	0	(31,756)	(31,756)	99.18%	99.18%
Parkway ES: HVAC RTU Rplc	C1032.1032.02	215,000	0	0	0	(215,000)	(215,000)	0.00%	0.00%
Limited Renovations Systemic	C1050.1050.02	800,000	100,000	127,965	(27,965)	(700,000)	(672,035)	12.50%	16.00%
C1100.1100.02	C1100.1100.02	263,650	41,200	0	41,200	(222,450)	(263,650)	15.63%	0.00%
TJHS Roof Replacement, Phase 1	C1209.1209.02	951,000	911,548	911,548	0	(39,452)	(39,452)	95.85%	95.85%
Hillcrest ES Roof Replc Ph 2	C1210.1210.02	704,374	645,286	645,286	0	(59,088)	(59,088)	91.61%	91.61%
Thurmont MS Roof Replc	C1212.1212.02	870,586	811,984	811,984	0	(58,602)	(58,602)	93.27%	93.27%
TJ HS: Roof Rplc Ph2	C1213.1213.02	457,000	1,920	1,920	0	(455,080)	(455,080)	0.42%	0.42%
Walkersville MS: Roof Repair	C1214.1214.02	240,000	9,922	9,922	0	(230,078)	(230,078)	4.13%	4.13%
Gov TJ HS: Roof Rpl Ph2	C1215.1215.02	448,000	0	0	0	(448,000)	(448,000)	0.00%	0.00%
Middletown HS: Roof Rpr	C1216.1216.02	302,150	0	1,795	(1,795)	(302,150)	(300,355)	0.00%	0.59%
Heather Ridge Sch: Roof Rplc	C1217.1217.02	1,038,250	0	0	0	(1,038,250)	(1,038,250)	0.00%	0.00%
Ball Crk MS: Roof Rplc	C1218.1218.02	621,250	0	0	0	(621,250)	(621,250)	0.00%	0.00%
Lincoln ES A: Roof Rpl	C1219.1219.02	926,050	0	2,603	(2,603)	(926,050)	(923,447)	0.00%	0.28%
Fire Alarm Replacements	C1428.1428.02	368,379	332,496	332,496	0	(35,883)	(35,883)	90.26%	90.26%
Security Vestibules	C1429.1429.02	1,290,742	1,011,847	1,012,099	(252)	(278,895)	(278,643)	78.39%	78.41%
Carroll Manor ES Sewge Pmp Stn	C1433.1433.02	534,400	429,644	489,047	(59,403)	(104,756)	(45,353)	80.40%	91.51%
WlkrsvilleHS PvmtRecn&Lghtng	C1434.1434.02	892,287	858,860	858,860	0	(33,427)	(33,427)	96.25%	96.25%
Carroll Manor ES: Wndws&Doors	C1437.1437.02	1,053,057	907,707	911,861	(4,153)	(145,350)	(141,196)	86.20%	86.59%
Security Control Access	C1438.1438.02	375,000	52,746	149,000	(96,254)	(322,254)	(226,000)	14.07%	39.73%
GreenValES WtrGen&Strg Tnk Rpl	C1439.1439.02	100,000	0	0	0	(100,000)	(100,000)	0.00%	0.00%
Catoctin HS: Track Reconstr	C1440.1440.02	400,000	400,000	400,000	0	0	0	100.00%	100.00%
CatoctinHS PvmtRecn&LghtRpl P1	C1441.1441.02	866,039	287,713	817,204	(529,491)	(578,326)	(48,835)	33.22%	94.36%
Monocacy ES Fire Alarm Rplc	C1442.1442.02	120,000	89,534	112,441	(22,907)	(30,466)	(7,559)	74.61%	93.70%

FREDERICK COUNTY, MARYLAND
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
PROJECT TO DATE DECEMBER 31, 2020

		PROJECT TO DATE				\$ BUDGET VARIANCES		% ACTUAL TO BUDGET	
	Project#	Total Amended Budget	Revenues	2020 Actuals	Revenues Over (Under) Expenditures	Revenues Over (Under) Budget	Expenditures Over (Under) Budget	Revenues	Expenditures
Continued: Board of Education									
	C1443.1443.02	169,650	0	252	(252)	(169,650)	(169,398)	0.00%	0.15%
	C1444.1444.02	800,000	0	88,968	(88,968)	(800,000)	(711,033)	0.00%	11.12%
	C1445.1445.02	140,000	0	0	0	(140,000)	(140,000)	0.00%	0.00%
	C1446.1446.02	125,000	0	0	0	(125,000)	(125,000)	0.00%	0.00%
	C1447.1447.02	110,000	0	0	0	(110,000)	(110,000)	0.00%	0.00%
	C1500.1500.02	50,151,186	14,920,604	30,202,908	(15,282,305)	(35,230,583)	(19,948,278)	29.75%	60.22%
	C1501.1501.02	169,493	169,493	0	169,493	0	(169,493)	100.00%	0.00%
	C1520.1520.02	823,895	823,895	72,474	751,421	0	(751,421)	100.00%	8.80%
	C1525.1525.02	184,000	92,000	180,363	(88,363)	(92,000)	(3,637)	50.00%	98.02%
	C1550.1550.02	1,217,778	370,000	0	370,000	(847,778)	(1,217,778)	30.38%	0.00%
	C1602.1602.02	40,451,763	40,081,763	37,682,233	2,399,530	(370,000)	(2,769,530)	99.09%	93.15%
	C1603.1603.02	45,586,732	40,203,742	41,031,664	(827,922)	(5,382,990)	(4,555,068)	88.19%	90.01%
	C1604.1604.02	27,492,859	10,813,735	7,533,585	3,280,150	(16,679,125)	(19,959,274)	39.33%	27.40%
	C1605.1605.02	46,139,665	32,633,506	40,223,688	(7,590,182)	(13,506,159)	(5,915,977)	70.73%	87.18%
	C1606.1606.02	100,000	100,000	78,500	21,500	0	(21,500)	100.00%	78.50%
	C1607.1607.02	43,726,924	17,136,599	13,831,519	3,305,081	(26,590,325)	(29,895,405)	39.19%	31.63%
	C1608.1608.02	3,189,783	144,892	231,948	(87,056)	(3,044,892)	(2,957,835)	4.54%	7.27%
	C1609.1609.02	200,000	100,000	0	100,000	(100,000)	(200,000)	50.00%	0.00%
	C1701.1701.02	11,145,238	8,876,048	3,145,554	5,730,494	(2,269,190)	(7,999,684)	79.64%	28.22%
	C1801.1801.02	79,166,036	79,344,340	78,934,286	410,054	178,304	(231,750)	100.23%	99.71%
	C1802.1802.02	200,000	200,000	186,008	13,992	0	(13,992)	100.00%	93.00%
	C1906.1906.02	600,000	600,000	599,626	374	0	(374)	100.00%	99.94%
	C1907.1907.02	1,200,000	250,000	946,245	(696,245)	(950,000)	(253,755)	20.83%	78.85%
	C5662.5662.19	0	819,571	0	819,571	819,571	0	-	-
Subtotal Board of Education		371,598,368	258,712,157	266,625,406	(7,913,249)	(112,886,211)	(104,972,962)	69.62%	71.75%
FRED. COMMUNITY COLLEGE									
	C6003.6003.02	9,955,904	9,618,607	9,955,904	(337,297)	(337,297)	(0)	96.61%	100.00%
	C6006.6006.02	5,379,492	3,153,393	4,342,476	(1,189,084)	(2,226,099)	(1,037,016)	58.62%	80.72%
	C6007.6007.02	7,113,210	176,238	430,096	(253,857)	(6,936,972)	(6,683,114)	2.48%	6.05%
	C6201.6201.02	3,939,840	3,932,376	3,939,840	(7,464)	(7,464)	0	99.81%	100.00%
	C6203.6203.02	6,703,862	5,957,630	6,442,380	(484,750)	(746,232)	(261,482)	88.87%	96.10%
	C6204.6204.02	1,751,796	1,608,935	1,751,795	(142,860)	(142,861)	(1)	91.84%	100.00%
	C6205.6205.02	1,794,000	147,000	2,000	145,000	(1,647,000)	(1,792,000)	8.19%	0.11%
	C6500.6500.02	1,746,116	1,746,116	1,746,116	0	0	(0)	100.00%	100.00%
	C6501.6501.02	1,080,149	1,080,149	1,080,148	1	0	(1)	100.00%	100.00%
	C6503.6503.02	5,440,346	5,440,345	5,440,345	0	(1)	(1)	100.00%	100.00%
	C6506.6506.02	819,211	819,211	819,211	0	0	0	100.00%	100.00%
	C6508.6508.02	408,302	508,302	305,485	202,817	100,000	(102,817)	124.49%	74.82%
	C6509.6509.02	369,851	294,851	61,921	232,930	(75,000)	(307,930)	79.72%	16.74%
	C6510.6510.02	4,307,866	1,863,295	2,180,052	(316,757)	(2,444,571)	(2,127,814)	43.25%	50.61%
	C6511.6511.02	500,000	250,000	0	250,000	(250,000)	(500,000)	50.00%	0.00%
Subtotal Frederick Community College		51,309,945	36,596,449	38,497,769	(1,901,320)	(14,713,496)	(12,812,176)	71.32%	75.03%

FREDERICK COUNTY, MARYLAND
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
PROJECT TO DATE DECEMBER 31, 2020

PROJECT TO DATE					\$ BUDGET VARIANCES		% ACTUAL TO BUDGET			
	Project#	Total Amended Budget	Revenues	2020 Actuals	Revenues Over (Under) Expenditures	Revenues Over (Under) Budget	Expenditures Over (Under) Budget	Revenues	Expenditures	
ROADS & BRIDGES										
*	Boyers Mill Road Bridge	C6002.6002.01	1,250,800	1,498,245	1,164,150	334,095	247,445	(86,650)	119.78%	93.07%
*	Ijamsville Rd Phase 1A & 1B	C6003.6003.01	9,619,811	9,421,928	9,203,627	218,301	(197,883)	(416,184)	97.94%	95.67%
	Gas House Pike Bridge	C6007.6007.01	5,940,200	1,484,430	4,472,124	(2,987,694)	(4,455,770)	(1,468,076)	24.99%	75.29%
	Hessong Road Bridge	C6009.6009.01	2,792,800	46,200	192,973	(146,773)	(2,746,600)	(2,599,827)	1.65%	6.91%
	Hoovers Mill Rd Bridge 15-11	C6010.6010.01	1,397,900	521,318	1,063,446	(542,127)	(876,582)	(334,454)	37.29%	76.07%
	Hornets Nest Rd Br	C6011.6011.01	1,335,700	78,850	214,739	(135,889)	(1,256,850)	(1,120,961)	5.90%	16.08%
	Brethren Church Rd Br	C6012.6012.01	726,100	203,200	224,355	(21,155)	(522,900)	(501,745)	27.99%	30.90%
	Stevens Road Bridge	C6013.6013.01	1,311,300	0	4,621	(4,621)	(1,311,300)	(1,306,679)	0.00%	0.35%
	Rplc OldMill RdBr MD Midlnd RR	C6014.6014.01	613,400	10,850	369	10,481	(602,550)	(613,031)	1.77%	0.06%
*	Deck Replc Old Fred & Thurston	C6201.6201.01	1,901,369	1,770,217	1,814,524	(44,307)	(131,152)	(86,845)	93.10%	95.43%
	GasHousePike-fr CityLmt toBoyr	C6303.6303.01	4,671,200	1,344,577	1,154,052	190,525	(3,326,623)	(3,517,148)	28.78%	24.71%
	Boyers Mill Road	C6304.6304.01	26,805,382	10,630,217	11,875,149	(1,244,932)	(16,175,165)	(14,930,233)	39.66%	44.30%
	White Rock Subdvsn Imprv	C6307.6307.01	592,200	21,200	468,233	(447,033)	(571,000)	(123,967)	3.58%	79.07%
	Christophers Crossing Widening	C6308.6308.01	1,013,000	572,876	793,154	(220,278)	(440,124)	(219,846)	56.55%	78.30%
	Monrovia East-West Connector	C6309.6309.01	1,710,000	855,000	700,381	154,619	(855,000)	(1,009,619)	50.00%	40.96%
*	Pavement Rehabilitation	C6712.6712.01	21,851,633	21,148,085	20,445,956	702,129	(703,548)	(1,405,677)	96.78%	93.57%
*	Pavement Preservation	C6713.6713.01	22,826,895	22,826,894	20,783,161	2,043,734	(1)	(2,043,734)	100.00%	91.05%
	Pavement Reconstruction FY20-22	C6714.6714.01	8,372,000	0	(0)	0	(8,372,000)	(8,372,000)	0.00%	0.00%
*	Pavement Rehab FY20-22	C6715.6715.01	25,234,001	6,275,239	16,002,695	(9,727,456)	(18,958,762)	(9,231,306)	24.87%	63.42%
*	HighwayNetworkSystemic-General	C6720.6720.01	3,817,138	3,817,138	3,817,130	8	0	(8)	100.00%	100.00%
	HighwayNetwork Systemic FY20-22	C6722.6722.01	1,345,162	366,712	1,275,699	(908,987)	(978,450)	(69,463)	27.26%	94.84%
	Timmons Rd Br Joints Sub-prj	C6723.6723.01	433,000	0	308,491	(308,491)	(433,000)	(124,509)	0.00%	71.24%
	Bennies Hill Rd Slope Rpr Sub-	C6724.6724.01	300,000	0	287,377	(287,377)	(300,000)	(12,623)	0.00%	95.79%
	Pipe and Headwall Rplc Sub-prj	C6725.6725.01	187,000	0	157,596	(157,596)	(187,000)	(29,404)	0.00%	84.28%
	Pipe Invert Paving Sub-prj	C6726.6726.01	98,000	0	98,000	(98,000)	(98,000)	0	0.00%	100.00%
	Bicycle Signage Sub-prj	C6727.6727.01	10,000	5,000	0	5,000	(5,000)	(10,000)	50.00%	0.00%
*	Sidewalk Retrofit Program	C6740.6740.01	6,887,831	4,733,652	6,054,532	(1,320,880)	(2,154,179)	(833,299)	68.72%	87.90%
	Sidewalk Missing Links	C6744.6744.01	510,300	0	129,365	(129,365)	(510,300)	(380,935)	0.00%	25.35%
*	MD 351 @ Crestwood Blvd Signal	C6761.6761.01	42,242	8,609	8,609	0	(33,633)	(33,633)	20.38%	20.38%
*	Road Signalization FY20-22	C6763.6763.01	1,086,279	814,929	62	814,867	(271,350)	(1,086,217)	75.02%	0.01%
	Cloverhill Stormdrain Imprv	C6770.6770.01	500,000	0	0	0	(500,000)	(500,000)	0.00%	0.00%
	Drainage Assmnt Response Team	C6771.6771.01	250,000	125,000	42,759	82,241	(125,000)	(207,241)	50.00%	17.10%
	Roads Satellite Facilities #3	C6780.6780.01	5,973,886	355,125	5,468,480	(5,113,355)	(5,618,761)	(505,406)	5.94%	91.54%
	Urbana Satellite Yard	C6781.6781.01	7,632,729	445,063	352,105	92,957	(7,187,666)	(7,280,624)	5.83%	4.61%
	Hwy Ops Satellite Facility Acq	C6782.6782.01	515,000	0	653	(653)	(515,000)	(514,347)	0.00%	0.13%
	Iss/Unsprnt Bnds-GG Transport	C5606.5606.19	0	6,646,423	0	6,646,423	6,646,423	0	-	-
Subtotal Roads & Bridges			177,232,958	107,891,677	113,099,718	(5,208,041)	(69,341,281)	(64,133,240)	60.88%	63.81%
PARKS										
*	Parks Systemics	C7000.7000.01	1,761,874	1,682,289	1,668,510	13,779	(79,585)	(93,364)	95.48%	94.70%
*	Parks Systemic FY20-22	C7001.7001.01	1,890,938	412,500	880,533	(468,033)	(1,478,438)	(1,010,405)	21.81%	46.57%
	Urbana District Park Pkg lot	C7100.7100.01	465,491	465,491	465,336	155	0	(155)	100.00%	99.97%
*	Othello Regional Pk (Brunsw)	C7101.7101.01	13,999,570	13,370,523	13,657,683	(287,160)	(629,047)	(341,887)	95.51%	97.56%
*	Utica DP - Phase 2	C7102.7102.01	19,114,979	17,113,652	13,912,278	3,201,374	(2,001,327)	(5,202,701)	89.53%	72.78%
	Middletown CP Devmt-Rehab	C7105.7105.01	8,793,800	3,693,630	7,460,707	(3,767,077)	(5,100,170)	(1,333,093)	42.00%	84.84%
	Old National Pike DP - Ph 2	C7107.7107.01	797,048	398,524	381,117	17,407	(398,524)	(415,931)	50.00%	47.82%
	Bikeways/Trails Program	C7200.7200.01	2,108,837	717,103	1,126	715,977	(1,391,734)	(2,107,711)	34.00%	0.05%

FREDERICK COUNTY, MARYLAND
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
PROJECT TO DATE DECEMBER 31, 2020

		PROJECT TO DATE				\$ BUDGET VARIANCES		% ACTUAL TO BUDGET		
		Total Amended Budget	Revenues	2020 Actuals	Revenues Over (Under) Expenditures	Revenues Over (Under) Budget	Expenditures Over (Under) Budget	Revenues	Expenditures	
	Project#									
Continued: Parks										
*	Ballenger Crk Trail Sec 1&Spur	C7202.7202.01	447,499	447,499	444,999	2,500	0	(2,500)	100.00%	99.44%
	Fred & PA Line RR Tr Ph1	C7203.7203.01	678,150	52,000	149	51,851	(626,150)	(678,001)	7.67%	0.02%
	Point of Rocks Pedestrian Brdg	C7405.7405.01	307,950	171,475	0	171,475	(136,475)	(307,950)	55.68%	0.00%
	Acquisition	C7500.7500.01	3,628,490	437,058	117,823	319,235	(3,191,432)	(3,510,667)	12.05%	3.25%
	Parks Schools	C7600.7600.01	2,395,255	1,312,000	1,312,000	0	(1,083,255)	(1,083,255)	54.77%	54.77%
	S County YMCA Pool Ptnrship	C7700.7700.01	1,200,000	1,200,000	1,200,000	0	0	0	100.00%	100.00%
Subtotal Parks/Recreation			57,589,881	41,473,744	41,502,260	(28,516)	(16,116,137)	(16,087,621)	72.02%	72.07%
WATERSHED RESTORATION										
	Urbana Pond Retrofits	C8002.8002.01	2,315,753	2,315,753	2,023,280	292,473	0	(292,473)	100.00%	87.37%
	County Owned StrmWtr FacRtft	C8009.8009.01	8,468,702	6,748,680	6,168,813	579,867	(1,720,022)	(2,299,889)	79.69%	72.84%
	PointOfRocks StreamRestoration	C8017.8017.01	4,771,198	3,509,493	3,569,855	(60,362)	(1,261,705)	(1,201,343)	73.56%	74.82%
	Point of Rocks Pond Retrofit	C8018.8018.01	918,068	618,068	123,032	495,036	(300,000)	(795,036)	67.32%	13.40%
	Little Hunting Creek Stream Re	C8019.8019.01	1,404,805	1,704,805	473,122	1,231,683	300,000	(931,683)	121.36%	33.68%
	Reforestation Program	C8021.8021.01	7,430,945	2,754,376	4,275,380	(1,521,004)	(4,676,569)	(3,155,565)	37.07%	57.53%
	Open Section Rd Field Verify	C8023.8023.01	429,087	429,087	429,087	0	0	0	100.00%	100.00%
	Stream Restoration	C8024.8024.01	4,437,212	2,635,500	923,198	1,712,302	(1,801,712)	(3,514,014)	59.40%	20.81%
	RegnrtveStrmwtr Convynce Rtfts	C8025.8025.01	297,248	297,248	292	296,957	0	(296,957)	100.00%	0.10%
	NonCnty own Strmwtr Fac Rtrfts	C8026.8026.01	7,929,689	4,151,618	1,561,553	2,590,065	(3,778,071)	(6,368,136)	52.36%	19.69%
	Watershed Assessments	C8027.8027.01	430,410	430,410	392,380	38,030	0	(38,030)	100.00%	91.16%
	Cloverhill Stormwater Rtrofits	C8028.8028.01	740,460	0	15,718	(15,718)	(740,460)	(724,742)	0.00%	2.12%
Subtotal Watershed Restoration			39,573,577	25,595,038	19,955,710	5,639,328	(13,978,539)	(19,617,867)	64.68%	50.43%
MUNICIPAL										
	MD 75 Truck Turnarounds	C8001.8001.02	470,000	351,206	351,206	0	(118,794)	(118,794)	74.72%	74.72%
	Frederick Municipal Airport	C9000.9000.02	760,507	620,138	508,657	111,480	(140,370)	(251,850)	81.54%	66.88%
	Monocacy Blvd.	C9001.9001.02	10,850,000	11,043,749	10,850,000	193,749	193,749	0	101.79%	100.00%
	Emmitsburg Pedestrian Safety E	C9003.9003.02	140,000	140,000	0	140,000	0	(140,000)	100.00%	0.00%
	Moser Rd Sidewalk	C9004.9004.02	100,000	100,000	100,000	0	0	0	100.00%	100.00%
	Yellow Springs Rd Bridge	C9005.9005.01	37,310	37,310	0	37,310	0	(37,310)	100.00%	0.00%
Subtotal Municipal Projects			12,357,817	12,292,403	11,809,864	482,539	(65,414)	(547,953)	99.47%	95.57%
OTHER										
	Reserve for Future Years	C9999.9999.01	228,026	(478,088)	0	(478,088)	(706,114)	(228,026)	-209.66%	0.00%
Subtotal Other			228,026	(478,088)	0	(478,088)	(706,114)	(228,026)	-209.66%	0.00%
TOTAL		\$	848,681,227	\$ 560,672,312	\$ 576,741,225	\$ (16,068,914)	\$ (288,008,915)	\$ (271,940,001)	66.06%	67.96%

**Of the \$12.4M in the unallocated project, \$1.7M is restricted revenue (parks recordation) and \$7.7M is unissued bonds.