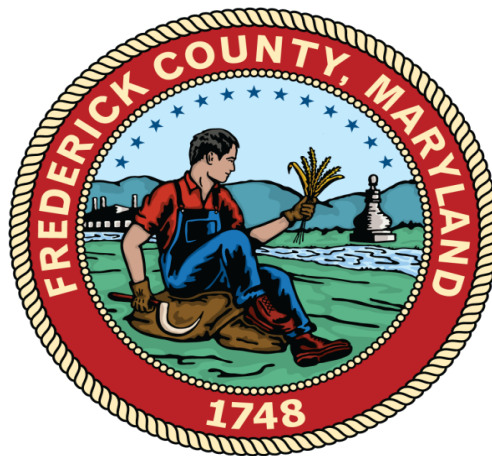


Frederick County Maryland

Fiscal Year 2021

**Third Quarter Financial Analysis
Reporting Financial Results for the Nine Months
Ended March 31, 2021**



**Prepared By:
Accounting Department
Finance Division**

FREDERICK COUNTY, MARYLAND
Fiscal Year 2021 Third Quarter Financial Analysis
Reporting Financial Results for the Nine Months Ended March 31, 2021

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**EXECUTIVE OVERVIEW
THIRD QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20**

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

	<u>Amended Budget</u>	<u>Actual 3/31/21</u>	<u>% Actual to Budget</u>	<u>Actual 3/31/20</u>	<u>% Actual to Budget</u>
Total revenues	\$ 640,584,949	\$ 568,934,186	88.81%	\$ 528,547,376	86.34%
Total expenditures	602,946,551	437,355,998	72.54%	424,519,077	74.29%
Total other financing sources (uses)	(73,037,307)	(54,590,285)	74.74%	(52,728,486)	71.30%
Budgeted use of fund balance	35,398,909	-	0.00%	-	0.00%
Net change in fund balance	<u>\$ -</u>	<u>\$ 76,987,903</u>		<u>\$ 51,299,813</u>	

Additional Information:

Total revenues are \$568.9 million, which is 88.81% of budget as compared to this same time last year which was \$528.5 million or 86.34% of budget. This is a positive variance of about \$40.4 million. As of March 31, 2021, the County has received seven of their ten income tax distributions totaling \$174.2 million (73.72% of budget) which is \$26.5 million higher than this time last fiscal year. Two of the four largest income tax payments will be received in the fourth quarter. In FY20, fourth quarter income tax distributions totaled \$99.3 million. The fourth quarter income tax distributions for FY21 are unknown at this point.

Investment earnings at March 31, 2021 are \$204,013 which is 10.2% of budget. Total investment earnings are \$3.5 million less than this time last fiscal year. This unfavorable variance is attributed to declining MLGIP interest rates and decreases in pooled cash. No bonds have been issued in the past year.

Recordation tax collections continue to be strong at \$21.2 million, or 93.28% of budget or \$1.9 million higher than this time last fiscal year.

Highlights relating to expenditure variances from budget are as follows:

Total expenditures are at 72.54% of budget for the nine months ended March 31, 2021 which is slightly lower than this time in FY20 which was at 74.29% of budget. Expenditures overall remain below the 75% third quarter benchmark. The County continues to experience expenditure savings through most departments. In addition, savings are also being experienced because of COVID19 related program closures, such as parks programs. These savings are offset by a reduction in revenue/charges for services.

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

Other financing sources/(uses) total \$(54.6) million compared to \$(52.7) million at this point last fiscal year. The primary reason for this variance is an increase in the transfers to the grants special revenue fund (\$3.1 million) as well as the debt service fund (\$1 million). This is partially offset with decreases in transfers to the Capital Projects Fund with no offsetting transfers into the General Fund from other funds.

**EXECUTIVE OVERVIEW
THIRD QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20**

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

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
Total revenues	\$ 18,670,419	\$ 12,970,859	69.47%	\$ 10,338,962	64.81%
Total expenditures	17,649,995	5,753,947	32.60%	6,970,633	45.94%
Total other financing sources (uses)	(1,020,424)	(1,753,222)	171.81%	(532,631)	68.39%
Budgeted use of fund balance	-	-	0.00%	-	0.00%
Net change in fund balance	\$ -	\$ 5,463,690		\$ 2,835,698	

Additional Information:

Highlights relating to revenue variances from budget are as follows:

For the nine months ended March 31, 2021, total revenues are below the budget benchmark at 69.47%. Recordation taxes are exceeding the benchmark at 87.81% and are estimated to be slightly above budget at year end.

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. Year-to-date agricultural transfer tax collections total \$693,643.

Current year agricultural transfer tax revenues are at 53.29% of budget reflecting three Maryland Agricultural Land Preservation Foundation (MALPF) settlements.

Department of Natural Resources (DNR) includes the Rural Legacy and Conservation Reserve Enhancement Programs (CREP) budgeted at \$3.2 million and \$3.0 million respectively. Rural legacy funds totaling \$686,556 have been received year-to-date and were used to acquire one permanent agricultural preservation easement.

Investment earnings of \$57,375 include \$11,156 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 as shown above are at 32.60% of budget for the nine months ended March 31, 2021. Land expense is at 33.13% of budget and includes one rural legacy easement acquisitions, five critical farm settlements and three MALPF settlements. Additional settlements are planned to occur during the fourth quarter of the fiscal year.

Operating expenditures are at 1.6% of budget as of March 31, 2021. \$500,000 has been dedicated for the Ag Diversification Economic Development Grants, Rural Historical Preservation Grants and First-Time Homebuyer Assistance Program. The Ag Diversification Economic Development Grants were awarded and \$306,414 was paid out in April. The Rural Historic Preservation Grant applications are under review and will be circulated for final approval during fourth quarter. It is not anticipated that there will be any FY21 expenses related to the First-Time Homebuyer Assistance Program.

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

Other financing sources are currently at 171.81% of budget at March 31, 2021. This is higher than the March 31, 2020 percentage due to timing of settlements and transfers from General Fund. Installment purchase agreements will be recorded during fourth quarter when the settlements take place. During third quarter, the supplemental appropriation budget was approved for an additional staff member on the Agricultural Planning team. The position is expected to start during fourth quarter.

EXECUTIVE OVERVIEW
THIRD QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

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

	Amended Budget	Actual 03/31/21	% Actual to Budget	Actual 03/31/20	% Actual to Budget
Total revenues	\$ -	\$ 21,194	N/A	\$ 2,565,266	94.02%
Total expenditures	59,921,271	55,887,096	93.27%	69,849,452	89.73%
Total other financing sources (uses)	59,114,455	46,263,615	78.26%	(7,873,751)	-88.92%
Budgeted use of fund balance	806,816	-	0.00%	-	0.00%
Net change in fund balance	\$ -	\$ (9,602,287)		\$ (75,157,937)	

Additional Information:

Highlights relating to revenue variances are as follows:

For the nine months ended March 31, 2021, total revenues include \$21,194 of investment earnings related to the remaining unspent bond proceeds from the Series 2019A General Obligation Bonds issued in September 2019. Prior year's revenues included \$1.20 million in Build America Bonds Subsidy (BABS). Due to the refunding of the Series 2010B Bonds that closed in February 2020, that income stream has ended. The remaining prior year's revenues of \$1.36 million are a result of the earnings on the proceeds of the 2019A General Obligation Bonds, as well as the Series 2010B Bond escrow. In FY21 no revenues were budgeted.

Highlights relating to expenditure variances are as follows:

Total expenditures are at 93.27% of budget for the nine months ended March 31, 2021. Total expenditures decreased \$14.0 million in FY21. This is largely due to final payments on bond issues in the amount of \$23.4 million, offset by initial FY21 payments in the amount of \$9.99 million on new debt issues in FY20. The Installment Purchase Agreement payments are at 70.78% of budget reflecting the \$0.83 million in payments due in the fourth quarter of FY21. In total the expenditure budget variances are in relation to the timing of debt service payments through out the year and are on target to meet budget estimates.

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

Other financing sources includes transfers of funds required to pay debt service. In FY21 the County has issued \$7.83 million in Bond Anticipation Notes to finance the purchase and fit out of a warehouse facility for the storage of personal protective equipment related to the pandemic, as well as other items. In July of 2020 the County entered into a one year line of credit in the amount of \$75 million to protect against a potential decrease in cash flows as a result of the pandemic. No funds have been drawn or anticipated to be drawn from this line of credit. All related fees were funded through CARES Act funds. The FY21 premium budget was anticipated for the 2021 General Obligation Bonds. This bond issue has been delayed until FY22 so these revenues will not be realized in FY21.

EXECUTIVE OVERVIEW
THIRD QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

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

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
Total operating revenues	\$ 43,326,089	\$ 36,972,269	85.33%	\$ 33,074,926	80.81%
Total operating expenses	43,140,268	29,525,585	68.44%	29,474,909	70.00%
Operating income (loss)	185,821	7,446,684	4007.45%	3,600,017	-137.29%
Nonoperating revenues (expenses)	(2,418,995)	(7,102,258)	293.60%	(7,385,986)	171.84%
Income (loss) before Capital Contributions	\$ (2,233,174)	\$ 344,426	-15.42%	\$ (3,785,969)	54.71%
Net Position as of March 31		\$ 660,460,473		\$ 620,887,357	

Additional Information:

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

Operating revenues as of March 31, 2021 were \$36.9 million, representing 85.33% of the budget. This favorable variance is due to higher than anticipated water and sewer revenues, meter revenues, and inspection fee revenue.

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

Operating expenses as of March 31, 2021 were \$29.5 million, representing 68.44% of the budget. All expenses are below budget with the exception of depreciation. Expenses are anticipated to be just below budget at year end.

Nonoperating revenues (expenses) are comprised of investment earnings offset by interest expense paid on debt service as well as project expense not to be capitalized. The majority of the miscellaneous expense is associated with the Lake Linganore Dredging project.

Capital contributions of \$30.9 million have been received year to date which contributes to the net position of \$660 million.

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

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
Total operating revenues	\$ 27,224,500	\$ 24,460,434	89.85%	\$ 23,647,079	91.47%
Total operating expenses	30,721,818	20,389,381	66.37%	18,816,661	65.65%
Operating income (loss)	(3,497,318)	4,071,053	-116.40%	4,830,418	-171.88%
Nonoperating revenues (expenses)	517,791	(140,535)	-27.14%	551,253	-1244.90%
Income (loss) before Transfers	\$ (2,979,527)	\$ 3,930,518	-131.92%	\$ 5,381,671	-188.53%
Net Position as of March 31		\$ 58,297,417		\$ 56,490,166	

Additional Information:

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

For the nine months ended March 31, 2021, total operating revenues were 89.85% of budget. This favorable variance is largely due to the timing of the collection of the system benefit charge of \$11.1 million as well as tipping fee revenue being higher than anticipated.

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

Operating expenses were 66.37% of budget as of March 31, 2021. This favorable variance is due primarily to supplies, maintenance and recycling expense being well below the benchmark. Recycling costs are the largest contributor and are expected to remain low for the remainder of the fiscal year.

Nonoperating revenues (expenses) are primarily comprised of investment earnings offset by interest expense paid on debt service.

**EXECUTIVE OVERVIEW
SECOND QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20**

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

	<u>Amended Budget</u>	<u>Actual 3/31/21</u>	<u>% Actual to Budget</u>	<u>Actual 3/31/20</u>	<u>% Actual to Budget</u>
Total operating revenues	\$ 28,881,263	\$ 19,901,705	68.91%	\$ 20,869,767	74.47%
Total operating expenses	<u>26,871,505</u>	<u>20,508,449</u>	76.32%	<u>20,328,478</u>	77.27%
Operating income (loss)	2,009,758	(606,744)	-30.19%	541,289	31.51%
Nonoperating revenues (expenses)	<u>(709,396)</u>	<u>(534,902)</u>	75.40%	<u>(545,403)</u>	75.04%
Income (loss) before Transfers	<u>\$ -</u>	<u>\$ (1,141,646)</u>	n/a	<u>\$ (4,114)</u>	n/a
Net Position as of March 31		<u>\$ 4,898,030</u>		<u>\$ 5,457,393</u>	

Additional Information:

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

Operating revenues as of March 31, 2021 were \$19.9million, representing 68.91% of the budget. The unfavorable variance is directly linked to the COVID19 pandemic. State imposed regulations prevented co-mingling of residents in rooms. Losses would have been greater if not for federal funds received related to Provider Relief.

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

Operating expenses as of March 31, 2021 were \$20.5 million, representing 76.32% of the budget. Depreciation expense is higher than anticipated due to assets that were identified after the budget had been adopted.

Nonoperating revenues (expenses) are comprised of interest expense paid on debt service and are at the budget benchmark as well as transfers from both the general and grants fund to cover hazard pay and other PPE related expenses.

**EXECUTIVE OVERVIEW
THIRD QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20**

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

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
Total operating revenues	\$ 13,826,619	\$ 8,849,607	64.00%	\$ 9,619,609	69.32%
Total operating expenses	12,491,639	8,548,140	68.43%	9,451,066	80.30%
Operating income (loss)	1,334,980	301,467	22.58%	168,543	8.00%
Nonoperating revenues (expenses)	192,600	101,952	52.93%	225,486	47.51%
Transfers to/from General Fund	940,752	715,005	76.00%	876,098	84.43%
Transfers to/from Other Funds	293,036	144,335	49.26%	-	n/a
Change in Net Position	<u>\$ 2,761,368</u>	<u>\$ 1,262,759</u>	45.73%	<u>\$ 1,270,127</u>	34.55%
Net Position as of March 31		<u>\$ 27,394,226</u>		<u>\$ 25,720,466</u>	

Additional Information:

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

Operating revenues as of March 31, 2021 are 64.00% of budget. This unfavorable variance is due to lower than anticipated fleet parts, labor and vehicle usage revenue as well as lower than anticipated fuel revenues. The Board of Education is a large consumer of diesel fuel and virtual learning from August-February had a significant impact on the decrease in fuel purchases. The County fuel purchases were also scaled back due to the COVID19 pandemic.

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

Total operating expenses as of March 31, 2021 are 68.43% of budget. This favorable variance is primarily due to lower than anticipated supplies and repair and maintenance expense.

Nonoperating revenues consist primarily of investment income, gain or loss on sale of assets, and insurance recoveries.

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

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
Total operating revenues	\$ 1,140,000	\$ 733,895	64.38%	\$ 800,836	70.25%
Total operating expenses	1,173,112	833,576	71.06%	852,337	76.16%
Operating income (loss)	(33,112)	(99,681)	301.04%	(51,501)	-247.13%
Nonoperating revenues (expenses)	2,000	646	32.30%	14,512	725.60%
Change in Net Position	<u>\$ (31,112)</u>	<u>\$ (99,035)</u>	318.32%	<u>\$ (36,989)</u>	-161.95%
Net Position as of March 31		<u>\$ 980,516</u>		<u>\$ 1,150,078</u>	

Additional Information:

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

For the nine months ended March 31, 2021 operating revenues are 64.38% of budget. This unfavorable variance is due to lower than anticipated budgeted service requests.

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

Total operating expenses are 71.06% of budget. This favorable variance is due to lower than anticipated personnel and operating expenses.

**EXECUTIVE OVERVIEW
THIRD QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20**

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

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/2020	% Actual to Budget
Total revenues	\$ 5,078,062	\$ 4,675,816	92.08%	\$ 4,309,328	88.38%
Total expenditures	-	-	n/a	-	n/a
Total other financing sources (uses)	(5,078,062)	(6,738,667)	132.70%	(2,134,563)	43.78%
Net change in fund balance	<u>\$ -</u>	<u>\$ (2,062,851)</u>		<u>\$ 2,174,765</u>	

Additional Information:

Highlights relating to revenue variances from budget are as follows:

For the nine months ended March 31, 2021, recordation tax collections are at 93.26% of the annual budgeted amount. With a balance of \$4.7 million, collections thus far in FY21 are \$518,171 greater than the same period in FY20.

Investment earnings are at 16.39% and are \$151,683 less than this time last year. This decrease is attributable to a decrease in the monthly average cash balance as well as decreasing interest rates.

Highlights relating to expenditure variances from budget are as follows:

Due to the creation of the Debt Service Fund in FY17, 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:

Transfers to Debt Service Fund for payment of debt service on parks recordation tax bonds are at 97.86% of budget for the nine months ended March 31, 2021 due to the timing of debt service payments.

The FY21 budget includes a \$7.7 million transfer to capital projects. As of March 31, 2021, \$5.8 million or 75% has been transferred.

EXECUTIVE OVERVIEW
THIRD QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

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

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
Total revenues	\$ 24,030,085	\$ 33,603,199	139.84%	\$ 22,675,750	92.71%
Total expenditures	-	-	n/a	-	n/a
Total other financing sources (uses)	(24,030,085)	(27,744,913)	115.46%	(18,549,214)	75.84%
Net change in fund balance	\$ -	\$ 5,858,286		\$ 4,126,536	

Additional Information:

Highlights relating to revenue variances from budget are as follows:

For the nine months ended March 31, 2021, impact fee revenues are at 144.34% of the annual budget amount. With a balance of \$27.3 million, impact fee revenues thus far are \$10.2 million greater than the same period in FY20, an increase of 59.15%. 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 \$6.2 million, school construction fee revenues thus far are \$1.8 million greater than the same period in FY20 and are exceeding the 75% budget benchmark at 154.74%.

Investment earnings are below budget at 6.79% and are \$1 million 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:

Transfers to the Debt Service Fund for payment of debt service on impact fee bonds for the nine months ended March 31, 2021 are at 98.14% of budget due to the timing of debt service payments.

The FY21 budget includes a \$30 million transfer to capital projects. As of March 31, 2021, \$22.5 million or 75% has been transferred.

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

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
Total revenues	\$ 6,889,449	\$ 6,234,122	90.49%	\$ 5,761,252	87.47%
Total expenditures	-	-	n/a	-	n/a
Total other financing sources (uses)	(6,889,449)	(7,910,005)	114.81%	(6,809,837)	103.39%
Net change in fund balance	\$ -	\$ (1,675,883)		\$ (1,048,585)	

Additional Information:

Highlights relating to revenue variances from budget are as follows:

For the nine months ended March 31, 2021, recordation tax collections are at 93.31% of the annual budget amount. With a balance of \$6.2 million, collections thus far in FY21 are \$694,087 greater than the same period in FY20.

Investment earnings are below budget at 6.04% and are \$221,217 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:

Transfers to Debt Service Fund for payment of debt service on school construction bonds for the nine months ended March 31, 2021 are at 99.31% of budget due to the timing of debt service payments.

The FY21 budget includes a \$5.2 million transfer to capital projects. As of March 31, 2021, \$3.9 million or 75% has been transferred.

**EXECUTIVE OVERVIEW
SECOND QUARTER FINANCIAL HIGHLIGHTS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21**

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

	Project To Date March 31, 2021			
	Amended Budget	Actual Revenues	Actual Expenditures	% Actual Expenditures to Budget
General Government	\$ 138,374,463	\$ 81,115,435	\$ 91,522,122	66.14%
Board of Education	371,587,694	282,700,503	284,884,641	76.67%
Frederick Community College	51,309,945	36,903,261	38,856,752	75.73%
Roads & Bridges	177,232,958	111,094,227	112,501,138	63.48%
Parks	57,589,881	43,154,273	45,211,355	78.51%
Watershed Restoration	39,573,577	25,668,701	20,285,635	51.26%
Municipal	12,357,817	12,321,545	11,907,256	96.35%
Reserve for Future Years	228,026	(870,465)	-	0.00%
Total Projects	<u>\$ 848,254,361</u>	<u>\$ 592,087,480</u>	<u>\$ 605,168,899</u>	<u>71.34%</u>

Additional Information:

Highlights relating to revenues are as follows:

Revenues recorded as of March 31, 2021, 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)	\$ 102,200,055	\$ 125,619,417	\$ 227,819,472
General Obligation Bonds	210,149,891	51,660,311	261,810,202
Federal & State Grants	-	95,910,721	95,910,721
Miscellaneous	-	6,547,085	6,547,085
Total Revenues as of March 31	<u>\$ 312,349,946</u>	<u>\$ 279,737,534</u>	<u>\$ 592,087,480</u>

The Maryland Board of Public Works budgeted \$22 million in FY21 for school construction projects. The County has received 99% of the FY21 budget (\$5.0M Rock Creek School, \$974K Butterfly Ridge ES, \$4.8M Waverly ES, \$5.3 Urbana ES, \$4.0M East County Area and \$1.9M systemic projects) as of March 31, 2021.

Highlights relating to expenditures are as follows:

Of the \$605.2 million in expenditures to date, \$55.7 million is comprised of outstanding encumbrances. The majority of outstanding encumbrances relate to Hayward Road Fire Station & fire apparatus/vehicle replacement projects (\$6.7M and \$3.5M, respectively), Middletown, Othello and Utica Park projects (\$7.7M), pavement management projects (\$4.0M), roads satellite facilities project (\$4.8M), Gas House Pike Bridge (\$2.8M), Boyers Mill Road (\$1.5M), transit facility expansion (\$4.4M), watershed restoration (\$3.5M), and maintenance systemic & warehouse fit-out projects (\$5.0M).

FREDERICK COUNTY, MARYLAND
GENERAL FUND - SUMMARY
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

	<u>Amended Budget</u>	<u>Actual 3/31/21</u>	<u>% Actual to Budget</u>	<u>Actual 3/31/20</u>	<u>% Actual to Budget</u>
Revenues					
Local property taxes	\$ 352,711,294	\$ 353,845,418	100.32%	\$ 336,660,474	100.44%
Local income taxes	236,230,870	174,152,175	73.72%	147,621,570	64.99%
Other local taxes					
Recordation	22,733,200	21,205,163	93.28%	19,342,522	85.54%
Other local taxes	2,150,200	2,122,824	98.73%	1,229,251	76.82%
Grants from federal government	223,900	(426,620)	-190.54%	464,174	221.04%
Grants from state government					
Highway user	3,004,792	2,362,987	78.64%	2,023,748	67.35%
Other state grants	1,886,285	1,447,604	76.74%	1,554,556	84.52%
Investment earnings	2,000,011	204,013	10.20%	3,727,331	186.37%
Charges for services	10,783,491	6,502,342	60.30%	9,244,229	85.79%
Licenses and permits	5,619,700	5,357,282	95.33%	4,643,368	83.00%
Fines and forfeitures	45,500	21,410	47.05%	16,619	25.37%
Miscellaneous revenues	3,195,706	2,139,588	66.95%	2,019,534	93.82%
Total revenues	<u>640,584,949</u>	<u>568,934,186</u>	88.81%	<u>528,547,376</u>	86.34%
Expenditures					
General government	37,184,347	27,291,461	73.40%	25,062,351	69.31%
Judicial	8,607,613	6,352,517	73.80%	6,053,760	73.37%
Public safety	129,346,604	95,294,432	73.67%	99,757,199	77.12%
Public works	30,944,004	22,648,345	73.19%	21,554,871	70.36%
Parks and recreation	12,247,184	6,952,415	56.77%	7,697,956	69.93%
Health	7,128,621	4,710,426	66.08%	4,800,470	72.41%
Citizen's services	9,131,070	5,946,122	65.12%	6,706,371	69.81%
Economic Development	2,362,584	1,661,930	70.34%	1,481,298	65.73%
Education and library					
Board of education	311,711,993	232,421,170	74.56%	221,641,325	74.99%
Community college	20,288,119	15,183,571	74.84%	14,148,065	74.63%
Public Library	11,962,068	8,881,464	74.25%	8,898,866	74.42%
Other education	2,000	-	0.00%	-	0.00%
Grant-in-aid agencies	1,440,000	1,162,412	80.72%	1,394,916	96.20%
Non-county agencies	829,531	744,040	89.69%	381,108	92.61%
Non-departmental					
Tax equity	5,003,754	3,764,389	75.23%	3,710,399	75.24%
Other employee benefits	1,221,069	593,167	48.58%	446,907	47.41%
Property and liability insurance	2,034,656	1,810,264	88.97%	1,683,752	98.94%
Indirect cost recovery	(2,999,702)	(2,263,153)	75.45%	(2,135,325)	74.80%
Other non-departmental & contingencies	14,501,036	4,201,026	28.97%	1,234,788	27.45%
Total expenditures	<u>602,946,551</u>	<u>437,355,998</u>	72.54%	<u>424,519,077</u>	74.29%
Other financing sources (uses)					
Transfers to					
Debt Service Fund	(45,240,400)	(33,803,370)	74.72%	(32,760,000)	75.00%
Grants special revenue fund	(8,007,555)	(6,005,666)	75.00%	(2,940,782)	37.31%
Agriculture preservation special revenue fund	(384,704)	(261,031)	67.85%	(983,141)	75.00%
Capital projects fund	(18,228,900)	(13,506,003)	74.09%	(14,202,730)	75.00%
Internal Service Fund - Fleet Services	(646,131)	(484,598)	75.00%	(876,098)	84.43%
Worker's Compensation Fund	(529,617)	(529,617)	100.00%	(529,617)	100.00%
Housing Initiatives Fund	-	-	n/a	(436,118)	75.00%
Total other financing sources (uses)	<u>(73,037,307)</u>	<u>(54,590,285)</u>	74.74%	<u>(52,728,486)</u>	71.30%
Total expenditures and other financing uses	<u>675,983,858</u>	<u>491,946,283</u>	72.77%	<u>477,247,563</u>	73.94%
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(35,398,909)	76,987,903		51,299,813	
Budgeted usage of fund balance	<u>35,398,909</u>	<u>-</u>		<u>-</u>	
Change in fund balance	<u>\$ -</u>	<u>\$ 76,987,903</u>		<u>\$ 51,299,813</u>	

FREDERICK COUNTY MARYLAND
GENERAL FUND - DETAIL
STATEMENT OF REVENUES AND EXPENDITURES- BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
Revenues					
Real Property	\$ 342,961,634	\$ 344,065,768	100.32%	\$327,690,812	100.73%
Personal Property	-	81,023	n/a	170,864	n/a
Public Utilities	11,608,356	11,628,434	100.17%	11,274,141	98.10%
Payments in Lieu of Taxes	665,000	446,020	67.07%	319,572	57.54%
Total Levy	355,234,990	356,221,245	100.28%	339,455,389	100.62%
Tax Adjustments					
Tax Credits and Refunds	(2,257,138)	(2,272,452)	100.68%	(2,720,710)	51.02%
Homestead Credit	(1,016,558)	(949,760)	93.43%	(849,286)	102.81%
Interest - Delinquent Taxes	2,900,000	3,100,013	106.90%	2,916,801	102.34%
Discounts Allowed on Taxes	(2,150,000)	(2,253,628)	104.82%	(2,141,720)	101.99%
Total Adjustments	(2,523,696)	(2,375,827)	94.14%	(2,794,915)	129.50%
Total Property Taxes	352,711,294	353,845,418	100.32%	336,660,474	100.44%
Local Income Taxes	236,230,870	174,152,175	73.72%	147,621,570	64.99%
Other Local Taxes					
Recordation	22,733,200	21,205,163	93.28%	19,342,522	85.54%
911 Fees - Local	2,150,000	2,122,394	98.72%	1,228,901	76.81%
Security Interest Filing Fees & Other	200	430	215.00%	350	175.00%
Total Other Local Taxes	24,883,400	23,327,987	93.75%	20,571,773	84.96%
Grants from Federal Government	223,900	(426,620)	-190.54%	464,174	221.04%
Grants from State Government					
Highway user Revenues	3,004,792	2,362,987	78.64%	2,023,748	67.35%
County Inmate Housing	200,000	-	0.00%	146,655	73.33%
Police Protection	1,086,363	847,682	78.03%	824,934	75.94%
Aid for Fire, Rescue and Ambulance services	599,922	599,922	100.00%	582,967	105.43%
Total Grants from State Government	4,891,077	3,810,591	77.91%	3,578,304	73.87%
Investment Earnings	2,000,011	204,013	10.20%	3,727,331	186.37%
Charges for Services					
Scott Key Center	1,713,619	536,717	31.32%	1,614,364	96.62%
Recreation	1,701,577	419,130	24.63%	1,274,707	74.91%
Public Safety	5,673,500	3,876,388	68.32%	4,458,963	78.68%
Municipal Recoveries	78,000	175,061	224.44%	172,624	138.10%
Public Improvement Inspections	200,000	176,776	88.39%	289,727	144.86%
Weed Control	264,921	140,523	53.04%	229,674	86.88%
Other General Government	220,874	252,127	114.15%	189,390	85.65%
Planning and Zoning Fees	749,000	867,476	115.82%	838,271	111.92%
Frederick County Developmental Ctr	10,000	-	0.00%	25,012	250.12%
Court Costs, Fees and Charges	172,000	58,144	33.80%	151,497	90.72%
Total Charges for Services	10,783,491	6,502,342	60.30%	9,244,229	85.79%
Licenses and Permits					
Alcoholic Beverage Licenses	458,700	196,605	42.86%	69,760	15.21%
Traders Licenses	210,000	43,664	20.79%	11,556	5.50%
Animal Licenses	55,000	28,436	51.70%	39,044	74.94%
Marriage Licenses	20,000	12,395	61.98%	11,190	63.94%
Building Permits	1,978,000	2,194,684	110.95%	1,699,206	85.91%
Electrical Licenses and Permits	1,040,000	926,269	89.06%	944,189	96.35%
Plumbing Licenses and Permits	1,015,000	1,160,434	114.33%	1,092,488	103.55%
Grading Permits	620,000	651,772	105.12%	582,609	93.97%
Miscellaneous licenses and permits	223,000	143,023	64.14%	193,326	86.69%
Total Licenses and Permits	5,619,700	5,357,282	95.33%	4,643,368	83.00%
Fines and Forfeitures					
Court	25,000	5,344	21.38%	7,369	21.05%
Alcoholic Beverages	20,000	1,500	7.50%	6,700	22.33%
Other Fines and Forfeitures	500	14,566	2913.20%	2,550	510.00%
Total Fines and Forfeitures	45,500	21,410	47.05%	16,619	25.37%
Miscellaneous Revenues					
Rents and Concessions	1,643,516	922,809	56.15%	1,261,321	78.66%
Contributions and Donations	102,190	116,155	113.67%	85,749	155.72%
Sale of Property	425,000	425,000	n/a	-	n/a

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
Other Miscellaneous Revenues	1,025,000	675,624	65.91%	672,464	136.12%
Total Miscellaneous Revenues	3,195,706	2,139,588	66.95%	2,019,534	93.82%
Total Revenues	640,584,949	568,934,186	88.81%	528,547,376	86.34%
Expenditures					
GENERAL GOVERNMENT					
Administration					
County Executive	880,681	661,295	75.09%	1,292,109	72.87%
County Executive Administration	1,118,196	667,324	59.68%	-	n/a
Budget Office	766,886	556,504	72.57%	457,203	55.79%
Procurement & Contracting	1,200,518	833,127	69.40%	777,434	62.77%
Risk Management	542,563	384,796	70.92%	331,778	69.00%
Communication	834,974	503,821	60.34%	618,742	72.94%
County Council	827,618	563,532	68.09%	535,737	68.88%
County Attorney	1,496,829	858,165	57.33%	1,033,808	64.00%
Ethics Commission	10,419	-	0.00%	-	0.00%
Human Resources	1,291,187	999,520	77.41%	949,289	75.81%
Total Administrative	8,969,871	6,028,084	67.20%	4,886,888	68.86%
Office of Sustainability & Environmental Resources					
Environmental Sustainability	512,629	161,596	31.52%	158,511	74.29%
NPDES	2,286,215	1,847,401	80.81%	1,589,850	67.84%
Total Office of Sustainability & Environmental Resources	2,798,844	2,008,997	71.78%	1,748,361	68.37%
Interagency Information Technologies					
IIT	11,403,642	9,462,594	82.98%	8,344,607	78.85%
Total Interagency Information Technologies	11,403,642	9,462,594	82.98%	8,344,607	78.85%
Finance					
Finance Administration	677,569	510,370	75.32%	508,225	74.89%
Accounting	1,969,118	1,434,237	72.84%	1,447,045	73.87%
Treasury	1,268,133	933,649	73.62%	945,356	75.57%
Total Finance	3,914,820	2,878,256	73.52%	4,009,838	71.50%
Planning & Permitting					
Permits & Inspection	4,094,612	2,497,971	61.01%	2,713,342	64.59%
Planning & Development Review	2,930,597	1,987,328	67.81%	1,986,587	70.19%
Total Community Development	7,025,209	4,485,299	63.85%	4,699,929	66.84%
Other Boards and Commissions					
Board of Supervisor of Elections	2,203,776	1,919,708	87.11%	752,338	32.03%
Board of Liquor License Commissioners	477,122	294,252	61.67%	312,246	65.71%
Internal Audit	391,063	214,271	54.79%	308,144	67.36%
Total Other Boards and Commissions	3,071,961	2,428,231	79.04%	1,372,728	41.83%
TOTAL GENERAL GOVERNMENT	37,184,347	27,291,461	73.40%	25,062,351	69.31%
JUDICIAL					
Judicial					
Circuit Court	1,705,653	1,286,031	75.40%	1,207,981	74.51%
Orphan's Court	39,706	29,595	74.54%	25,633	64.59%
Grand Jury	97,395	9,544	9.80%	15,526	15.94%
Total Judicial	1,842,754	1,325,170	71.91%	1,249,140	71.04%
State's Attorney					
State's Attorney	6,764,859	5,027,347	74.32%	4,804,620	74.00%
Total State's Attorney	6,764,859	5,027,347	74.32%	4,804,620	74.00%
TOTAL JUDICIAL	8,607,613	6,352,517	73.80%	6,053,760	73.37%
PUBLIC SAFETY					
Sheriff					
Administration	1,342,750	971,637	72.36%	960,853	75.54%
Operations	26,076,341	19,532,570	74.91%	18,654,564	72.94%
Courthouse Security	2,625,963	1,921,941	73.19%	1,886,349	76.15%
Adult Detention Center	16,526,069	12,273,038	74.26%	11,918,550	73.73%
Work Release Center	4,434,748	3,093,204	69.75%	3,184,960	74.24%
Total Sheriff	51,005,871	37,792,390	74.09%	36,605,276	73.54%
Fire & Rescue Services					
Director	702,804	518,633	73.79%	540,805	79.14%
Fire & EMS Operations	51,515,892	37,326,122	72.46%	42,515,753	80.60%
Training & Emergency Medical Services	652,519	364,873	55.92%	391,587	61.31%
Fire/Rescue Technical Services	1,503,023	1,124,086	74.79%	1,226,140	70.54%
Ambulance Billing	560,750	347,823	62.03%	433,005	62.37%
Fire Marshall	658,692	497,537	75.53%	395,000	63.00%

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
Volunteer Fire/Rescue	7,387,156	6,295,143	85.22%	6,353,455	90.02%
Fire/Rescue State Grant Allocation	599,922	330,992	55.17%	262,335	45.00%
Fire and Rescue Services	1,252,110	878,213	70.14%	1,061,992	78.13%
Total Fire & Rescue Services	64,832,868	47,683,422	73.55%	53,180,072	80.42%
Emergency Planning & Management					
Director	629,621	405,016	64.33%	312,778	71.50%
Emergency Communications	9,987,663	7,404,007	74.13%	7,596,369	75.12%
Emergency Preparedness	657,817	481,542	73.20%	432,111	63.81%
Total Emergency Planning & Management	11,275,101	8,290,565	73.53%	8,341,258	74.30%
Animal Control					
Animal Control	2,232,764	1,528,055	68.44%	1,630,593	73.42%
Total Animal Control	2,232,764	1,528,055	68.44%	1,630,593	73.42%
TOTAL PUBLIC SAFETY	129,346,604	95,294,432	73.67%	99,757,199	77.12%
PUBLIC WORKS					
Administration	1,340,559	888,007	66.24%	811,916	69.39%
Highway Operations	17,489,436	13,083,313	74.81%	12,450,830	72.75%
Facilities & Project Services	1,061,497	603,332	56.84%	692,539	62.97%
Building Maintenance	8,865,051	6,744,701	76.08%	5,923,511	65.46%
Transportation Engineering	2,187,461	1,328,992	60.76%	1,676,075	76.17%
TOTAL PUBLIC WORKS	30,944,004	22,648,345	73.19%	21,554,871	70.36%
PARKS AND RECREATION					
Parks and Recreation	9,585,824	5,408,131	56.42%	6,092,490	71.00%
General Services	2,661,360	1,544,284	58.03%	1,605,466	66.17%
TOTAL PARKS AND RECREATION	12,247,184	6,952,415	56.77%	7,697,956	69.93%
HEALTH SERVICES					
Health Administration	131,461	99,652	75.80%	98,717	75.81%
Health Core Services	2,114,031	1,588,495	75.14%	1,409,667	68.93%
School Health Program	10,000	-	0.00%	9,677	96.77%
Mental Health	421,533	316,150	75.00%	421,533	100.00%
Detention Center Substance Abuse	132,572	99,429	75.00%	132,572	100.00%
Frederick County Developmental Center	3,902,085	2,606,700	66.80%	2,728,304	70.35%
Behavioral Health Program	405,425	-	0.00%	-	0.00%
Deinstitutionalization Day Care	11,514	-	0.00%	-	0.00%
TOTAL HEALTH SERVICES	7,128,621	4,710,426	66.08%	4,800,470	72.41%
CITIZEN'S SERVICES					
Citizen's Services Division					
Citizen's Services Administration	693,578	486,098	70.09%	379,479	55.36%
Family Partnership	428,125	266,207	62.18%	316,400	74.81%
Housing Administration	665,782	507,524	76.23%	488,055	69.40%
Human Relations	189,291	141,990	75.01%	134,036	70.43%
Human Relations Commission	4,770	682	14.30%	1,610	33.75%
Scott Key Center	3,102,441	1,706,556	55.01%	2,540,538	71.99%
Office of Children and Families	253,414	237,500	93.72%	203,763	71.85%
Child Advocacy Center	390,961	289,315	74.00%	282,827	72.69%
Commission on Disabilities	1,200	-	0.00%	-	0.00%
Veterans Advisory Council	1,200	440	36.67%	340	28.33%
Total Citizens Services Division	5,730,762	3,636,312	63.45%	4,347,048	69.99%
Other Social Services					
Social Services	500,684	373,325	74.56%	399,186	75.69%
Extension Service	415,619	298,803	71.89%	204,182	50.55%
Weed Control	264,921	203,522	76.82%	246,190	93.13%
Total Other Social Services	1,181,224	875,650	74.13%	849,558	71.05%
Senior Services Division					
Senior Services	2,219,084	1,434,160	64.63%	1,392,510	69.24%
Total Senior Services	2,219,084	1,434,160	64.63%	1,392,510	69.24%
Transit Services					
Medical Transportation Services	-	-	n/a	117,255	61.96%
Total Transit	-	-	n/a	117,255	61.96%
TOTAL CITIZENS SERVICES	9,131,070	5,946,122	65.12%	6,706,371	69.81%

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
ECONOMIC DEVELOPMENT					
Office of Economic Development	1,764,275	1,299,301	73.65%	1,069,065	64.41%
Workforce Services	598,309	362,629	60.61%	412,233	69.40%
TOTAL ECONOMIC DEVELOPMENT	2,362,584	1,661,930	70.34%	1,481,298	65.73%
EDUCATION AND LIBRARY					
Board of Education	311,711,993	232,421,170	74.56%	221,641,325	74.99%
Frederick County Community College	20,288,119	15,183,571	74.84%	14,148,065	74.63%
Frederick County Public Libraries	11,962,068	8,881,464	74.25%	8,898,866	74.42%
Maryland School for the Blind	2,000	-	0.00%	-	0.00%
TOTAL EDUCATION AND LIBRARY	343,964,180	256,486,205	74.57%	244,688,256	74.94%
GRANT-IN-AID AGENCIES					
Community Partnership Grant	1,440,000	1,162,412	80.72%	1,394,916	96.20%
TOTAL GRANT-IN-AID AGENCIES	1,440,000	1,162,412	80.72%	1,394,916	96.20%
NON-COUNTY AGENCIES					
Commission for Women	11,696	3,289	28.12%	8,784	75.10%
Korean War Veteran's Memorial	-	-	n/a	9,430	100.00%
Community Action Agency	175,000	131,250	75.00%	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	100.00%	12,500	100.00%
DSS SNAP Program	6,000	-	0.00%	-	n/a
Religious Coalition, Way Station; AARCH	425,000	425,000	100.00%	-	n/a
Soil Conservation	109,335	82,001	75.00%	81,826	74.84%
TOTAL NON-COUNTY AGENCIES	829,531	744,040	89.69%	381,108	92.61%
NON-DEPARTMENTAL					
Tax Equity	5,003,754	3,764,389	75.23%	3,710,399	75.24%
Human Resources Non-Departmental	1,221,069	593,167	48.58%	446,907	47.41%
Risk Management Non-Departmental	2,034,656	1,810,264	88.97%	1,683,752	98.94%
Indirect Cost Recovery	(2,999,702)	(2,263,153)	75.45%	(2,135,325)	74.80%
Finance Non-Departmental	407,612	260,381	63.88%	276,961	65.31%
Financial Corporations Grant to Municipalities	50,000	49,273	98.55%	49,272	98.54%
County Non-Departmental	232,231	218,760	94.20%	210,064	93.98%
County Non-Departmental- Rollover Funds	9,960,350	3,003,194	30.15%	-	n/a
Other Various Contingencies	2,950,225	125,083	4.24%	32,215	1.10%
Intergovernmental - SDAT	900,618	544,335	60.44%	666,276	76.05%
TOTAL NON-DEPARTMENTAL	19,760,813	8,105,693	41.02%	4,940,521	53.58%
Total Expenditures	602,946,551	437,355,998	72.54%	424,519,077	74.29%
Other Financing Sources (Uses)					
Transfers to:					
Debt Service Fund	(45,240,400)	(33,803,370)	74.72%	(32,760,000)	75.00%
Grants Fund	(8,007,555)	(6,005,666)	75.00%	(2,940,782)	37.31%
Agriculture Preservation Fund	(384,704)	(261,031)	67.85%	(983,141)	75.00%
Capital Projects Fund	(18,228,900)	(13,506,003)	74.09%	(14,202,730)	75.00%
Internal Service Fund - Fleet Services	(646,131)	(484,598)	75.00%	(876,098)	84.43%
Housing Initiatives Fund	-	-	n/a	(436,118)	75.00%
Worker's Compensation Fund	(529,617)	(529,617)	100.00%	(529,617)	100.00%
Total Other Financing Sources (Uses)	(73,037,307)	(54,590,285)	74.74%	(52,728,486)	71.30%
Budgeted Usage of Fund Balance	35,398,909	-		-	
Change in Fund Balance	\$ -	\$ 76,987,903		\$ 51,299,813	

FREDERICK COUNTY, MARYLAND
AGRICULTURAL PRESERVATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

	<u>Amended Budget</u>	<u>Actual 3/31/21</u>	<u>% Actual to Budget</u>	<u>Actual 3/31/20</u>	<u>% Actual to Budget</u>
Revenues					
Recordation taxes	\$ 10,000,000	\$ 8,781,387	87.81%	\$ 4,144,850	85.54%
Agriculture transfer tax	900,000	479,594	53.29%	12,366	1.37%
Dept. of Natural Resources	6,189,358	2,471,049	39.92%	4,891,512	71.11%
Rural Legacy compliance	2,491	1,692	67.92%	-	0.00%
Critical Farms refunds	1,179,762	1,179,762	100.00%	1,072,970	36.66%
IPA land buybacks	-	-	n/a	6,189	n/a
Investment earnings	398,808	57,375	14.39%	211,075	52.93%
Total Revenues	<u>18,670,419</u>	<u>12,970,859</u>	69.47%	<u>10,338,962</u>	64.81%
Expenditures					
Personnel services	239,718	154,320	64.38%	156,033	74.98%
Operating expenses	533,916	8,559	1.60%	30,270	78.17%
Land	16,876,361	5,591,068	33.13%	6,784,330	45.45%
Total Expenditures	<u>17,649,995</u>	<u>5,753,947</u>	32.60%	<u>6,970,633</u>	45.94%
Excess (deficiency) of revenues over expenditures	<u>1,020,424</u>	<u>7,216,912</u>	707.25%	<u>3,368,329</u>	432.52%
Other financing sources (uses)					
Appropriated fund balance	913,872	-	0.00%	-	0.00%
Transfer in from general fund	384,704	261,031	67.85%	983,141	75.00%
Transfer to Debt Service fund	(3,089,675)	(2,014,253)	65.19%	(2,142,621)	38.40%
Installment purchase agreement	770,675	-	0.00%	626,849	19.62%
Total other financing sources (uses)	<u>(1,020,424)</u>	<u>(1,753,222)</u>	171.81%	<u>(532,631)</u>	68.39%
Budgeted use of fund balance	<u>-</u>				
Net change in fund balance	\$ <u>-</u>	5,463,690		2,835,698	
Fund balance, July 1		<u>55,760,281</u>		<u>49,975,314</u>	
Fund balance, March 31		\$ <u>61,223,971</u>		\$ <u>52,811,012</u>	

FREDERICK COUNTY, MARYLAND
DEBT SERVICE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 03/31/20	% Actual to Budget
Revenues					
Build America Bond subsidy	\$ -	\$ -	n/a	\$ 1,202,253	95.90%
Investment earnings	-	21,194	n/a	1,363,013	92.42%
Total Revenues	-	21,194	n/a	2,565,266	94.02%
Expenditures					
Principal and interest:					
General obligation bonds	54,675,900	52,477,821	95.98%	65,580,524	93.94%
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	10,452	74.99%	10,452	74.98%
Bond Administration Fees	12,880	11,023	85.58%	9,066	65.81%
Debt issue costs	699,540	118,576	16.95%	861,750	96.57%
Total Expenditures	59,921,271	55,887,096	93.27%	69,849,452	89.73%
Excess (deficiency) of revenues over expenditures	(59,921,271)	(55,865,902)	93.23%	(67,284,186)	89.57%
Other financing sources (uses)					
Transfers in:					
From general fund	45,240,400	33,803,370	74.72%	32,760,000	75.00%
From special revenue funds:					
Ag preservation	3,089,675	2,014,253	65.19%	2,142,621	38.40%
Impact Fee	5,353,380	5,254,065	98.14%	7,193,221	97.59%
School construction	4,038,000	4,010,005	99.31%	4,006,585	77.12%
Hotel tax	-	165,297	n/a	164,026	96.49%
Parks acquisition	968,000	946,625	97.79%	287,256	88.12%
Bond Proceeds					
2017A BAB Crossover Refunding	-	-	n/a	(63,241,044)	97.80%
2019A GO Bond Premium - New Money	-	-	n/a	565,317	17.58%
2019B Refunding Bonds - Net Proceeds	-	-	n/a	264,629	n/a
2020A Current Refunding Bonds	-	-	n/a	7,952,496	99.62%
2022A Forward Refunding Bonds Issue Costs	-	-	n/a	31,142	n/a
Bond anticipation notes issued	-	70,000	n/a	-	n/a
Bond premium	425,000	-	0.00%	-	n/a
Total other financing sources (uses)	59,114,455	46,263,615	78.26%	(7,873,751)	-88.92%
Budgeted use of fund balance	806,816				
Net change in fund balance	\$ -	(9,602,287)		(75,157,937)	
Fund balance, July 1		1,117,574		67,739,031	
Fund balance, March 31		\$ (8,484,713)		\$ (7,418,906)	

FREDERICK COUNTY, MARYLAND
WATER AND SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

	<u>Amended Budget</u>	<u>Actual 3/31/21</u>	<u>% Actual to Budget</u>	<u>Actual 03/31/20</u>	<u>% Actual to Budget</u>
Operating revenues					
Water and sewer charges	\$ 41,303,739	\$ 34,632,866	83.85%	\$ 30,396,091	80.81%
Delinquent Fees	83,000	4,421	5.33%	52,920	78.99%
Other sources	1,939,350	2,334,982	120.40%	2,625,915	145.83%
Total operating revenues	<u>43,326,089</u>	<u>36,972,269</u>	85.33%	<u>33,074,926</u>	83.77%
Operating expenses					
Personnel services	10,847,128	7,243,700	66.78%	7,655,953	68.97%
Operating expenses	9,618,658	6,644,209	69.08%	6,116,473	69.64%
Supplies	3,229,549	1,999,089	61.90%	2,137,041	66.84%
Repairs and maintenance	5,322,953	2,870,167	53.92%	2,845,403	55.71%
Depreciation expense	14,121,980	10,768,420	76.25%	10,720,039	77.03%
Total operating expenses	<u>43,140,268</u>	<u>29,525,585</u>	68.44%	<u>29,474,909</u>	70.00%
Operating income (loss)	<u>185,821</u>	<u>7,446,684</u>	4007.45%	<u>3,600,017</u>	-137.29%
Nonoperating revenues (expenses)					
Investment income	600,000	173,223	28.87%	1,905,888	476.47%
Miscellaneous Income (expense)	-	(5,085,418)	n/a	(5,918,690)	-2862.30%
Gain (loss) on disposition of capital assets	-	2,093	n/a	2,885	n/a
Interest expense	<u>(3,018,995)</u>	<u>(2,192,156)</u>	72.61%	<u>(3,376,069)</u>	68.83%
Total nonoperating revenues (expenses)	<u>(2,418,995)</u>	<u>(7,102,258)</u>	293.60%	<u>(7,385,986)</u>	171.84%
Income (Loss) Before Capital Contributions and Transfers	(2,233,174)	344,426	-15.42%	(3,785,969)	54.71%
Transfer to Other Funds	(1,003,700)	(682,499)	n/a	(79,144)	n/a
Capital Contributions	<u>20,000,000</u>	<u>30,957,831</u>	154.79%	<u>26,284,616</u>	175.23%
Change in Net Position	<u>\$ 16,763,126</u>	<u>30,619,758</u>		<u>22,419,503</u>	
Net Position, July 1		<u>629,840,715</u>		<u>598,467,854</u>	
Net Position, March 31		<u>\$ 660,460,473</u>		<u>\$ 620,887,357</u>	

FREDERICK COUNTY, MARYLAND
SOLID WASTE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

	<u>Amended Budget</u>	<u>Actual 3/31/21</u>	<u>% Actual to Budget</u>	<u>Actual 3/31/20</u>	<u>% Actual to Budget</u>
Operating revenues					
Tipping fee charges	\$ 15,450,000	\$ 12,337,787	79.86%	\$ 12,224,927	92.61%
System Benefit Charges	11,250,000	11,109,314	98.75%	10,914,625	103.95%
Delinquent fees	45,000	43,744	97.21%	39,521	71.86%
Recycling income	367,000	717,196	195.42%	328,131	16.54%
Solar Metering Revenue	-	119,913	n/a	-	0.00%
Landfill Composting/Mulch Revenue	93,500	112,966	120.82%	115,725	115.73%
Misc Operating Revenues	19,000	19,514	102.71%	24,150	166.55%
Total operating revenues	<u>27,224,500</u>	<u>24,460,434</u>	89.85%	<u>23,647,079</u>	91.47%
Operating expenses					
Personnel services	2,867,481	2,073,738	72.32%	2,174,649	76.90%
Operating expenses	1,530,556	1,135,561	74.19%	943,512	65.53%
Supplies	67,120	33,520	49.94%	18,696	28.30%
Repairs and maintenance	379,900	203,788	53.64%	210,053	56.57%
Transfer expense	12,072,930	8,965,862	74.26%	8,422,928	88.01%
Depreciation expense	1,201,698	954,530	79.43%	934,337	73.39%
Closure/monitoring costs	274,319	414,863	151.23%	44,291	9.56%
Recycling costs	12,327,814	6,607,519	53.60%	6,068,195	47.97%
Total operating expenses	<u>30,721,818</u>	<u>20,389,381</u>	66.37%	<u>18,816,661</u>	65.65%
Operating income	<u>(3,497,318)</u>	<u>4,071,053</u>	-116.40%	<u>4,830,418</u>	-171.88%
Nonoperating revenues (expenses)					
Investment income	800,000	48,873	6.11%	863,834	287.94%
Miscellaneous income (expense)	-	-	n/a	28,317	522.84%
Interest expense	<u>(282,209)</u>	<u>(189,408)</u>	67.12%	<u>(340,898)</u>	97.48%
Total nonoperating revenues (expenses)	<u>517,791</u>	<u>(140,535)</u>	-27.14%	<u>551,253</u>	-1244.90%
Income (Loss) Before Capital Contributions and Transfers	<u>(2,979,527)</u>	<u>3,930,518</u>	-131.92%	<u>5,381,671</u>	-188.53%
Transfer to Other Funds	<u>(170,000)</u>	<u>(127,498)</u>	75.00%	<u>(9,881)</u>	n/a
Change in Net Position	<u>\$ (3,149,527)</u>	<u>3,803,020</u>	-120.75%	<u>5,371,790</u>	-187.31%
Net Position, July 1		<u>54,494,397</u>		<u>51,118,376</u>	
Net Position, March 31		<u>\$ 58,297,417</u>		<u>\$ 56,490,166</u>	

FREDERICK COUNTY, MARYLAND
COMPREHENSIVE CARE FACILITIES FUND ENTERPRISE FUND
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

	<u>Amended Budget</u>	<u>Actual 3/31/21</u>	<u>% Actual to Budget</u>	<u>Actual 3/31/20</u>	<u>% Actual to Budget</u>
Operating revenues					
Charges for services	\$ 28,881,263	\$ 19,901,705	68.91%	\$ 20,869,767	74.47%
Total operating revenues	<u>28,881,263</u>	<u>19,901,705</u>	68.91%	<u>20,869,767</u>	74.47%
Operating expenses					
Operating expenses	26,036,282	19,760,742	75.90%	19,599,153	76.94%
Depreciation expense	835,223	747,707	89.52%	729,325	87.32%
Total operating expenses	<u>26,871,505</u>	<u>20,508,449</u>	76.32%	<u>20,328,478</u>	77.27%
Operating income (loss)	<u>2,009,758</u>	<u>(606,744)</u>	-30.19%	<u>541,289</u>	31.51%
Nonoperating revenues (expenses)					
Interest Expense	<u>(709,396)</u>	<u>(534,902)</u>	75.40%	<u>(545,403)</u>	75.04%
Total nonoperating revenues	<u>(709,396)</u>	<u>(534,902)</u>	75.40%	<u>(545,403)</u>	75.04%
Income (loss) before capital contributions and transfers	1,300,362	(1,141,646)	n/a	(4,114)	n/a
Transfer (to) from General Fund	-	173,640	n/a	-	n/a
Transfer (to) from Other Funds	-	577,145	n/a	-	n/a
Total Transfers	-	750,785	n/a	-	n/a
Change in Net Position	<u>\$ 1,300,362</u>	(390,861)	n/a	(4,114)	n/a
Net position, July 1		<u>5,288,891</u>		<u>5,461,507</u>	
Net position, March 31		<u>\$ 4,898,030</u>		<u>\$ 5,457,393</u>	

FREDERICK COUNTY, MARYLAND
FLEET SERVICES INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

	<u>Amended Budget</u>	<u>Actual 3/31/21</u>	<u>% Actual to Budget</u>	<u>Actual 3/31/20</u>	<u>% Actual to Budget</u>
Operating revenues					
Charges for services	\$ 13,826,619	\$ 8,849,607	64.00%	\$ 9,619,609	69.32%
Total operating revenues	<u>13,826,619</u>	<u>8,849,607</u>	64.00%	<u>9,619,609</u>	69.32%
Operating expenses					
Personnel services	2,616,252	1,905,819	72.85%	1,972,154	72.00%
Operating expenses	1,234,236	924,874	74.93%	903,646	72.47%
Supplies	5,007,500	2,609,453	52.11%	3,565,692	73.47%
Repairs and maintenance	851,365	470,914	55.31%	569,610	77.88%
Depreciation expense	<u>2,782,286</u>	<u>2,637,080</u>	94.78%	<u>2,439,964</u>	110.98%
Total operating expenses	<u>12,491,639</u>	<u>8,548,140</u>	68.43%	<u>9,451,066</u>	80.30%
Operating income (loss)	<u>1,334,980</u>	<u>301,467</u>	22.58%	<u>168,543</u>	8.00%
Nonoperating revenues (expenses)					
Investment income	27,500	5,444	19.80%	75,661	275.13%
Gain (loss) on sale of assets	165,100	86,844	52.60%	134,333	30.04%
Miscellaneous revenue	-	-	n/a	2,162	n/a
Insurance recovery	-	9,664	n/a	13,330	n/a
Total nonoperating revenues	<u>192,600</u>	<u>101,952</u>	52.93%	<u>225,486</u>	47.51%
Income (loss) before capital contributions and transfers	1,527,580	403,419	26.41%	394,029	15.26%
Transfer to/from General Fund	940,752	715,005	76.00%	876,098	84.43%
Transfer to/from Other Funds	<u>293,036</u>	<u>144,335</u>	49.26%	-	n/a
Total Transfers	<u>1,233,788</u>	<u>859,340</u>	69.65%	<u>876,098</u>	80.12%
Change in Net Position	\$ <u>2,761,368</u>	1,262,759	45.73%	1,270,127	34.55%
Net position, July 1		<u>26,131,467</u>		<u>24,450,339</u>	
Net position, March 31		\$ <u>27,394,226</u>		\$ <u>25,720,466</u>	

FREDERICK COUNTY, MARYLAND
VOICE SERVICES INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
Operating revenues					
Charges for services	\$ 1,140,000	\$ 733,895	64.38%	\$ 800,836	70.25%
Total operating revenues	<u>1,140,000</u>	<u>733,895</u>	64.38%	<u>800,836</u>	70.25%
Operating expenses					
Personnel services	443,921	317,910	71.61%	311,478	69.47%
Operating expenses	443,243	270,528	61.03%	309,586	71.23%
Supplies	5,700	35,124	616.21%	631	11.07%
Repairs and maintenance	230,485	172,692	74.93%	215,091	93.32%
Depreciation expense	49,763	37,322	75.00%	15,551	n/a
Total operating expenses	<u>1,173,112</u>	<u>833,576</u>	71.06%	<u>852,337</u>	76.16%
Operating income (loss)	<u>(33,112)</u>	<u>(99,681)</u>	301.04%	<u>(51,501)</u>	-247.13%
Nonoperating revenues (expenses)					
Investment income	2,000	646	32.30%	14,512	725.60%
Miscellaneous income (expenses)	-	-	n/a	-	n/a
Total nonoperating revenues (expenses)	<u>2,000</u>	<u>646</u>	32.30%	<u>14,512</u>	725.60%
Change in Net Position	<u>\$ (31,112)</u>	(99,035)	318.32%	(36,989)	-161.95%
Net position, July 1		<u>1,079,551</u>		<u>1,187,067</u>	
Net position, March 31		<u>\$ 980,516</u>		<u>\$ 1,150,078</u>	

FREDERICK COUNTY, MARYLAND
PARKS ACQUISITION & DEVELOPMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

	<u>Amended Budget</u>	<u>Actual 3/31/21</u>	<u>% Actual to Budget</u>	<u>Actual 3/31/20</u>	<u>% Actual to Budget</u>
Revenues					
Recordation taxes	\$ 5,000,000	\$ 4,663,021	93.26%	\$ 4,144,850	85.54%
Investment earnings	78,062	12,795	16.39%	164,478	549.63%
Total Revenues	<u>5,078,062</u>	<u>4,675,816</u>	92.08%	<u>4,309,328</u>	88.38%
Expenditures					
n/a	-	-	n/a	-	n/a
Total Expenditures	<u>-</u>	<u>-</u>	n/a	<u>-</u>	n/a
Excess (deficiency) of revenues over expenditures	<u>5,078,062</u>	<u>4,675,816</u>	92.08%	<u>4,309,328</u>	88.38%
Other financing sources (uses)					
Appropriated fund balance	3,611,938	-	n/a	-	n/a
Transfers (to) from debt service fund	(967,276)	(946,624)	97.86%	(287,256)	88.12%
Transfers (to) from capital projects fund	<u>(7,722,724)</u>	<u>(5,792,043)</u>	75.00%	<u>(1,847,307)</u>	75.00%
Total other financing sources (uses)	<u>(5,078,062)</u>	<u>(6,738,667)</u>	132.70%	<u>(2,134,563)</u>	43.78%
Net change in fund balance	\$ <u>-</u>	(2,062,851)		2,174,765	
Fund balance, July 1		<u>5,722,417</u>		<u>2,863,709</u>	
Fund balance, March 31		\$ <u>3,659,566</u>		\$ <u>5,038,474</u>	

FREDERICK COUNTY, MARYLAND
IMPACT FEES FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20

	<u>Amended Budget</u>	<u>Actual 3/31/21</u>	<u>% Actual to Budget</u>	<u>Actual 3/31/20</u>	<u>% Actual to Budget</u>
Revenues					
Impact fees	\$ 18,940,714	\$ 27,339,610	144.34%	\$ 17,178,804	87.83%
School Construction fees	4,000,000	6,189,607	154.74%	4,408,816	110.22%
Investment earnings	1,089,371	73,982	6.79%	1,088,130	120.98%
Total Revenues	<u>24,030,085</u>	<u>33,603,199</u>	139.84%	<u>22,675,750</u>	92.71%
Expenditures					
n/a	-	-	n/a	-	n/a
Total Expenditures	<u>-</u>	<u>-</u>	n/a	<u>-</u>	n/a
Excess (deficiency) of revenues over expenditures	<u>24,030,085</u>	<u>33,603,199</u>	139.84%	<u>22,675,750</u>	92.71%
Other financing sources (uses)					
Appropriated fund balance	11,311,089	-	n/a	-	n/a
Transfers (to) from debt service fund	(5,353,376)	(5,254,065)	98.14%	(7,193,221)	97.58%
Transfers (to) from capital projects fund	<u>(29,987,798)</u>	<u>(22,490,848)</u>	75.00%	<u>(11,355,993)</u>	75.00%
Total other financing sources (uses)	<u>(24,030,085)</u>	<u>(27,744,913)</u>	115.46%	<u>(18,549,214)</u>	75.84%
Net change in fund balance	\$ <u>-</u>	5,858,286		4,126,536	
Fund balance, July 1		<u>72,854,053</u>		<u>63,534,572</u>	
Fund balance, March 31		\$ <u><u>78,712,339</u></u>		\$ <u><u>67,661,108</u></u>	
Fund balance restricted for:					
School Construction		\$ 56,301,303		\$ 49,631,981	
School - Bus component		1,079,121		405,518	
School - Land component		1,763,286		590,392	
Library Construction		4,832,010		3,678,994	
School Mitigation Fees		14,736,619		13,354,223	
Total fund balance		\$ <u><u>78,712,339</u></u>		\$ <u><u>67,661,108</u></u>	

**FREDERICK COUNTY, MARYLAND
SCHOOL CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE PERIOD FROM 7/01/20 TO 3/31/21
WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED 3/31/20**

	Amended Budget	Actual 3/31/21	% Actual to Budget	Actual 3/31/20	% Actual to Budget
Revenues					
Recordation taxes	\$ 6,666,800	\$ 6,220,664	93.31%	\$ 5,526,577	85.54%
Investment earnings	222,649	13,458	6.04%	234,675	186.71%
Total Revenues	<u>6,889,449</u>	<u>6,234,122</u>	90.49%	<u>5,761,252</u>	87.47%
Expenditures					
n/a	-	-	n/a	-	n/a
Total Expenditures	<u>-</u>	<u>-</u>	n/a	<u>-</u>	n/a
Excess (deficiency) of revenues over expenditures	<u>6,889,449</u>	<u>6,234,122</u>	90.49%	<u>5,761,252</u>	87.47%
Other financing sources (uses)					
Appropriated fund balance	2,348,551	-	n/a	-	n/a
Transfers (to) from debt service fund	(4,038,000)	(4,010,005)	99.31%	(4,006,585)	77.12%
Transfers (to) from capital projects fund	<u>(5,200,000)</u>	<u>(3,900,000)</u>	75.00%	<u>(2,803,252)</u>	75.00%
Total other financing sources (uses)	<u>(6,889,449)</u>	<u>(7,910,005)</u>	114.81%	<u>(6,809,837)</u>	103.39%
Net change in fund balance	\$ <u>-</u>	(1,675,883)		(1,048,585)	
Fund balance, July 1		<u>13,558,217</u>		<u>13,819,637</u>	
Fund balance, March 31		\$ <u>11,882,334</u>		\$ <u>12,771,052</u>	

FREDERICK COUNTY, MARYLAND
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
PROJECT TO DATE MARCH 31, 2021

		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	11,924,409	4,680,195	0	4,680,195	(7,244,214)	(11,924,409)	39.25%	0.00%
*	Middletown Fire Station 7	C1006.1006.01	7,320,835	7,307,589	7,322,130	(14,541)	(13,246)	1,295	99.82%	100.02%
*	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%
*	DFRS-Mobile Data Terminals	C1016.1016.01	25,508	25,508	25,508	0	0	(0)	100.00%	100.00%
*	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	783,123	7,576,547	(6,793,424)	(9,056,793)	(2,263,369)	7.96%	77.00%
*	FR portable radio replc enhnce	C1022.1022.01	4,440,000	4,440,000	4,440,000	0	0	0	100.00%	100.00%
	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	1,174,390	(1,114,390)	(1,250,065)	(135,675)	4.58%	89.64%
	Green Valley Fire Station	C1028.1028.01	3,813,280	90,675	670,734	(580,059)	(3,722,605)	(3,142,546)	2.38%	17.59%
	DFRS MDT Replc	C1029.1029.01	1,151,209	1,044,389	845,521	198,868	(106,820)	(305,688)	90.72%	73.45%
	Sheriffs Ofc MDT Replc	C1031.1031.01	684,305	619,298	398,209	221,089	(65,008)	(286,096)	90.50%	58.19%
	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	1,147,637	(1,147,637)	(2,394,113)	(1,246,476)	0.00%	47.94%
	ADC Control Center Mdmnz	C1035.1035.01	224,500	123,750	125,323	(1,573)	(100,750)	(99,177)	55.12%	55.82%
	Shrff 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	4,145,829	(3,795,829)	(3,809,565)	(13,736)	8.41%	99.67%
	FCSO E-TIX Hardware Replc	C1039.1039.01	117,650	0	7,128	(117,650)	(110,522)	(110,522)	0.00%	6.06%
	Fire Apparatus n Veh Rplc FY21	C1040.1040.01	3,910,000	37,950	3,496,991	(3,459,041)	(3,872,050)	(413,009)	0.97%	89.44%
	Knox Box Key n Core Rplc	C1041.1041.01	212,800	0	184,228	(184,228)	(212,800)	(28,572)	0.00%	86.57%
	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	3,427,989	2,336,754	1,091,235	(534,000)	(1,625,235)	86.52%	58.98%
*	LanWan Upgrade FY9 ongoing	C2001.2001.01	1,393,704	1,403,829	1,344,873	58,956	10,125	(48,831)	100.73%	96.50%
*	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	260,327	169,288	91,039	(12,155)	(103,194)	95.54%	62.13%
	LanWan Upgrd FY20-22	C2009.2009.01	1,127,000	1,057,080	998,082	58,998	(69,920)	(128,918)	93.80%	88.56%
	Security/Disaster FY20-22	C2010.2010.01	669,622	515,872	95,450	420,422	(153,750)	(574,172)	77.04%	14.25%
	Enterprise SW FY20-22	C2011.2011.01	242,096	442,096	386,569	55,527	200,000	144,473	182.61%	159.68%
	Enterprise HW FY20-22	C2012.2012.01	690,550	609,300	404,788	204,512	(81,250)	(285,762)	88.23%	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	3,651,104	4,062,364	(411,260)	(763,265)	(352,005)	82.71%	92.03%
	EAM-Fleet Mgmt Sys-SW	C2106.2106.01	750,000	183,377	237,551	(54,174)	(566,623)	(512,449)	24.45%	31.67%
	LEAPS FY20-22	C2107.2107.01	3,659,008	319,477	298,756	20,721	(3,339,531)	(3,360,252)	8.73%	8.16%
	Enterprise GIS FY20-22	C2108.2108.01	901,927	776,927	344,543	432,384	(125,000)	(557,384)	86.14%	38.20%
	Financial System FY20-22	C2109.2109.01	1,280,250	752,688	433,810	318,878	(527,563)	(846,440)	58.79%	33.88%
	Land Management FY20-22	C2110.2110.01	1,110,250	27,147	852,465	(825,318)	(1,083,103)	(257,785)	2.45%	76.78%
	Treasury System FY20-22	C2111.2111.01	346,258	318,696	0	318,696	(27,563)	(346,258)	92.04%	0.00%
	Enterprise Asset Mgmt SW	C2112.2112.01	2,433,377	1,075,030	693,743	381,287	(1,358,347)	(1,739,634)	44.18%	28.51%
	GHR Benefits - Fin Sys sub-prj	C2114.2114.01	435,000	435,000	0	435,000	0	(435,000)	100.00%	0.00%
*	Mechanical Systems Subproject	C3001.3001.01	2,884,609	2,669,843	2,861,332	(191,489)	(214,766)	(23,277)	92.55%	99.19%
*	Building Exterior Subproject	C3003.3003.01	876,166	822,941	825,454	(2,513)	(53,225)	(50,712)	93.93%	94.21%
*	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	1,696,190	2,630,341	(934,152)	(1,946,117)	(1,011,966)	46.57%	72.22%
	Life Safety Sub FY20-22	C3012.3012.01	305,238	204,977	100,495	104,483	(100,261)	(204,743)	67.15%	32.92%
	Bldg Exterior Sub FY20-22	C3013.3013.01	1,870,961	293,566	630,060	(336,495)	(1,577,395)	(1,240,901)	15.69%	33.68%
	Bldg Interior Sub FY20-22	C3014.3014.01	2,333,548	662,631	1,376,401	(713,770)	(1,670,917)	(957,147)	28.40%	58.98%
	Grounds Sub FY20-22	C3015.3015.01	2,121,812	537,809	985,962	(448,153)	(1,584,003)	(1,135,850)	25.35%	46.47%
	ADA Sub FY20-22	C3016.3016.01	1,362,549	619,041	834,924	(215,883)	(743,508)	(527,625)	45.43%	61.28%

FREDERICK COUNTY, MARYLAND
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
PROJECT TO DATE MARCH 31, 2021

		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	735,082	(14,808)	(51,250)	(36,441)	93.36%	95.28%
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	92,047	40,227	51,820	(1,194,588)	(1,246,408)	7.15%	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	98,881	246,825	(147,945)	(4,787,135)	(4,639,191)	2.02%	5.05%
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	18,750	224,010	(205,260)	(356,097)	(150,837)	5.00%	59.76%
Warehouse Acq and Fit-Out	C3207.3207.01	7,760,000	7,760,000	7,763,867	(3,867)	0	3,867	100.00%	100.05%
* 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	3,394,403	3,466,571	(72,168)	(151,409)	(79,241)	95.73%	97.77%
Middletown Library	C4002.4002.01	815,667	446,681	464,285	(17,604)	(368,986)	(351,382)	54.76%	56.92%
Integrated Library Sys Migrtn	C4050.4050.01	75,000	56,250	0	56,250	(18,750)	(75,000)	75.00%	0.00%
Health Dept Pkg Expansion	C5009.5009.01	862,800	535,882	469,843	66,039	(326,918)	(392,957)	62.11%	54.46%
Transit Facility Expansion	C5010.5010.01	5,446,967	1,127,309	5,450,825	(4,323,515)	(4,319,658)	3,858	20.70%	100.07%
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	4,841,209	0	4,841,209	4,841,209	0	-	-
Iss/Unspnt Bnds-GG Other	C5603.5603.19	0	1,281,904	0	1,281,904	1,281,904	0	-	-
Iss/Unspnt Bnds-GG Library	C5604.5604.19	0	91,410	0	91,410	91,410	0	-	-
Subtotal General Government		138,374,463	81,115,435	91,522,122	(10,406,688)	(57,259,028)	(46,852,341)	58.62%	66.14%
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	150,000	127,965	22,035	(650,000)	(672,035)	18.75%	16.00%
C1100.1100.02	C1100.1100.02	263,650	61,800	129,457	(67,657)	(201,850)	(134,193)	23.44%	49.10%
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	867,518	867,518	0	(3,068)	(3,068)	99.65%	99.65%
TJ HS: Roof Rplc Ph2	C1213.1213.02	457,000	5,093	6,804	(1,710)	(451,907)	(450,197)	1.11%	1.49%
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	5,148	(5,148)	(926,050)	(920,902)	0.00%	0.56%
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	1,280,068	1,012,099	985,157	26,942	(267,969)	(294,911)	79.07%	76.96%
Carroll Manor ES Sewage Pmp Stn	C1433.1433.02	534,400	523,145	523,145	0	(11,255)	(11,255)	97.89%	97.89%
WlkrsvilleHS PvmtRecnstrLghting	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	915,356	947,291	(31,935)	(137,701)	(105,766)	86.92%	89.96%
Security Control Access	C1438.1438.02	375,000	374,594	374,594	0	(406)	(406)	99.89%	99.89%
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	817,204	817,204	0	(48,835)	(48,835)	94.36%	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 MARCH 31, 2021

		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									
MyrsvilleES Undrgrd FuelTnk Rpl	C1443.1443.02	169,650	0	1,734	(1,734)	(169,650)	(167,916)	0.00%	1.02%
Catoctin HS: Pvmnt Reconst Ph2	C1444.1444.02	800,000	0	95,104	(95,104)	(800,000)	(704,896)	0.00%	11.89%
Spr Rdge ES Playgrd Eq	C1445.1445.02	140,000	0	0	0	(140,000)	(140,000)	0.00%	0.00%
Twin Rdge ES Playgrd Eq	C1446.1446.02	125,000	0	0	0	(125,000)	(125,000)	0.00%	0.00%
TJ HS Cameras	C1447.1447.02	110,000	0	0	0	(110,000)	(110,000)	0.00%	0.00%
RockCreekSchool	C1500.1500.02	50,151,186	16,196,872	35,261,415	(19,064,543)	(33,954,314)	(14,889,771)	32.30%	70.31%
Design Fees - Future Projects	C1501.1501.02	169,493	169,493	0	169,493	0	(169,493)	100.00%	0.00%
Hayward Rd Bus Facility	C1520.1520.02	823,895	823,895	72,474	751,421	0	(751,421)	100.00%	8.80%
New Buses-Capacity	C1525.1525.02	184,000	138,000	183,564	(45,564)	(46,000)	(436)	75.00%	99.76%
Contingency	C1550.1550.02	1,217,778	370,000	0	370,000	(847,778)	(1,217,778)	30.38%	0.00%
Sugarloaf ES	C1602.1602.02	40,451,763	40,081,763	37,684,754	2,397,009	(370,000)	(2,767,009)	99.09%	93.16%
Butterfly Ridge ES	C1603.1603.02	45,586,732	41,177,742	41,040,724	137,018	(4,408,990)	(4,546,008)	90.33%	90.03%
Waverly ES - Addition	C1604.1604.02	27,492,859	18,651,232	11,346,995	7,304,238	(8,841,627)	(16,145,864)	67.84%	41.27%
Urbana ES - Replacement	C1605.1605.02	46,139,665	37,899,383	40,704,406	(2,805,023)	(8,240,282)	(5,435,259)	82.14%	88.22%
Liberty ES - Modernization	C1606.1606.02	100,000	100,000	78,500	21,500	0	(21,500)	100.00%	78.50%
East County Area ES	C1607.1607.02	43,726,924	25,136,599	20,206,947	4,929,652	(18,590,325)	(23,519,977)	57.49%	46.21%
Brunswick ES Modrmz Feas Stdy	C1608.1608.02	3,189,783	167,337	454,277	(286,940)	(3,022,446)	(2,735,506)	5.25%	14.24%
ES Feasibility St - GV&Valley	C1609.1609.02	200,000	150,000	120,200	29,800	(50,000)	(79,800)	75.00%	60.10%
Oakdale MS Addition	C1701.1701.02	11,145,238	9,159,643	4,761,743	4,397,900	(1,985,595)	(6,383,495)	82.18%	42.72%
Frederick HS Replacement	C1801.1801.02	79,166,036	79,139,313	78,934,286	205,027	(26,723)	(231,750)	99.97%	99.71%
Brunswick HS Addtn/Renov	C1802.1802.02	200,000	200,000	186,008	13,992	0	(13,992)	100.00%	93.00%
Portable Classrooms FY2020	C1906.1906.02	600,000	600,000	600,000	0	0	0	100.00%	100.00%
Portable Classrooms FY2021	C1907.1907.02	1,200,000	375,000	1,035,323	(660,323)	(825,000)	(164,677)	31.25%	86.28%
Iss/Unsprnt Bnds-Educ BOE	C5662.5662.19	0	50,215	0	50,215	50,215	0	-	-
Subtotal Board of Education		371,587,694	282,700,503	284,884,641	(2,184,138)	(88,887,191)	(86,703,053)	76.08%	76.67%
FRED. COMMUNITY COLLEGE									
Classroom/Student Center Bldg	C6003.6003.02	9,955,904	9,618,607	9,955,904	(337,297)	(337,297)	(0)	96.61%	100.00%
Building E - Renov/Addt'n	C6006.6006.02	5,379,492	3,153,393	4,343,307	(1,189,914)	(2,226,099)	(1,036,185)	58.62%	80.74%
Linganore Hall-Bld L Renv/Add	C6007.6007.02	7,113,210	226,238	430,096	(203,857)	(6,886,972)	(6,683,114)	3.18%	6.05%
Science/Tech Hall Renov-FCC	C6201.6201.02	3,939,840	3,932,376	3,939,840	(7,464)	(7,464)	0	99.81%	100.00%
Monroe Reconfiguration	C6203.6203.02	6,703,862	5,957,630	6,442,380	(484,750)	(746,232)	(261,482)	88.87%	96.10%
Jefferson Hall Bldg J Reconfig	C6204.6204.02	1,751,796	1,608,935	1,751,795	(142,860)	(142,861)	(1)	91.84%	100.00%
Annapolis Hall - Renovation	C6205.6205.02	1,794,000	220,500	24,191	196,309	(1,573,500)	(1,769,809)	12.29%	1.35%
Technology Upgrade	C6500.6500.02	1,746,116	1,746,116	1,746,116	0	0	(0)	100.00%	100.00%
Classroom Technology Upgrades	C6501.6501.02	1,080,149	1,080,149	1,080,148	1	0	(1)	100.00%	100.00%
FCC Systemics	C6503.6503.02	5,440,346	5,440,345	5,440,345	0	(1)	(1)	100.00%	100.00%
Wayfinding & Campus Signage	C6506.6506.02	819,211	819,211	819,211	0	0	0	100.00%	100.00%
Technology Upgrade FY20-22	C6508.6508.02	408,302	458,302	358,772	99,530	50,000	(49,530)	112.25%	87.87%
Classroom Tech Upgrds FY20-22	C6509.6509.02	369,851	332,351	161,419	170,932	(37,500)	(208,432)	89.86%	43.64%
FCC Systemics FY20-22	C6510.6510.02	4,307,866	1,934,108	2,363,227	(429,120)	(2,373,759)	(1,944,639)	44.90%	54.86%
FCC Data Center	C6511.6511.02	500,000	375,000	0	375,000	(125,000)	(500,000)	75.00%	0.00%
Subtotal Frederick Community College		51,309,945	36,903,261	38,856,752	(1,953,491)	(14,406,684)	(12,453,193)	71.92%	75.73%

FREDERICK COUNTY, MARYLAND
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
PROJECT TO DATE MARCH 31, 2021

		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	1,164,294	333,952	247,445	(86,506)	119.78%	93.08%
* 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	1,930,577	4,571,114	(2,640,537)	(4,009,623)	(1,369,086)	32.50%	76.95%
Hessong Road Bridge	C6009.6009.01	2,792,800	46,200	193,517	(147,317)	(2,746,600)	(2,599,283)	1.65%	6.93%
Hoovers Mill Rd Bridge 15-11	C6010.6010.01	1,397,900	825,072	1,094,093	(269,021)	(572,828)	(303,807)	59.02%	78.27%
Hornets Nest Rd Br	C6011.6011.01	1,335,700	93,325	215,642	(122,317)	(1,242,375)	(1,120,058)	6.99%	16.14%
Brethren Church Rd Br	C6012.6012.01	726,100	299,150	231,859	67,291	(426,950)	(494,241)	41.20%	31.93%
Stevens Road Bridge	C6013.6013.01	1,311,300	0	17,889	(17,889)	(1,311,300)	(1,293,411)	0.00%	1.36%
Rplc OldMill RdBr MD Midlnd RR	C6014.6014.01	613,400	16,275	155,815	(139,540)	(597,125)	(457,585)	2.65%	25.40%
* Deck Replc Old Fred & Thurston	C6201.6201.01	1,901,369	1,770,217	1,814,568	(44,351)	(131,152)	(86,801)	93.10%	95.43%
GasHousePike-fr CityLmt toBoyr	C6303.6303.01	4,671,200	1,362,987	1,165,775	197,213	(3,308,213)	(3,505,425)	29.18%	24.96%
Boyers Mill Road	C6304.6304.01	26,805,382	10,640,927	11,887,113	(1,246,187)	(16,164,455)	(14,918,269)	39.70%	44.35%
White Rock Subdvsn Imprv	C6307.6307.01	592,200	21,200	456,005	(434,805)	(571,000)	(136,195)	3.58%	77.00%
Christophers Crossing Widening	C6308.6308.01	1,013,000	700,649	806,862	(106,214)	(312,351)	(206,138)	69.17%	79.65%
Monrovia East-West Connector	C6309.6309.01	1,710,000	1,282,500	701,287	581,213	(427,500)	(1,008,713)	75.00%	41.01%
* Pavement Rehabilitation	C6712.6712.01	21,851,633	21,390,731	19,499,825	1,890,907	(460,902)	(2,351,808)	97.89%	89.24%
* Pavement Preservation	C6713.6713.01	22,826,895	22,826,894	20,551,665	2,275,229	(1)	(2,275,230)	100.00%	90.03%
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	16,023,234	(9,747,995)	(18,958,762)	(9,210,767)	24.87%	63.50%
* 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	422,637	1,281,994	(859,357)	(922,525)	(63,168)	31.42%	95.30%
Timmons Rd Br Joints Sub-prj	C6723.6723.01	433,000	0	331,810	(331,810)	(433,000)	(101,190)	0.00%	76.63%
Bennies Hill Rd Slope Rpr Sub-	C6724.6724.01	300,000	0	287,524	(287,524)	(300,000)	(12,476)	0.00%	95.84%
Pipe and Headwall Rplc Sub-prj	C6725.6725.01	187,000	0	191,735	(191,735)	(187,000)	4,735	0.00%	102.53%
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	7,500	0	7,500	(2,500)	(10,000)	75.00%	0.00%
* Sidewalk Retrofit Program	C6740.6740.01	6,887,831	4,802,527	6,061,065	(1,258,538)	(2,085,304)	(826,766)	69.72%	88.00%
Sidewalk Missing Links	C6744.6744.01	510,300	0	141,092	(141,092)	(510,300)	(369,208)	0.00%	27.65%
* 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	844,704	62	844,642	(241,575)	(1,086,217)	77.76%	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	187,500	54,615	132,885	(62,500)	(195,385)	75.00%	21.85%
Roads Satellite Facilities #3	C6780.6780.01	5,973,886	355,125	5,539,513	(5,184,388)	(5,618,761)	(434,373)	5.94%	92.73%
Urbana Satellite Yard	C6781.6781.01	7,632,729	472,422	377,588	94,834	(7,160,307)	(7,255,141)	6.19%	4.95%
Hwy Ops Satellite Facility Acq	C6782.6782.01	515,000	0	22,043	(22,043)	(515,000)	(492,957)	0.00%	4.28%
Iss/Unspnt Bnds-GG Transport	C5606.5606.19	0	5,816,248	0	5,816,248	5,816,248	0	-	-
Subtotal Roads & Bridges		177,232,958	111,094,227	112,501,138	(1,406,911)	(66,138,731)	(64,731,820)	62.68%	63.48%
PARKS									
* Parks Systemics	C7000.7000.01	1,761,874	1,682,289	1,668,860	13,429	(79,585)	(93,014)	95.48%	94.72%
* Parks Systemic FY20-22	C7001.7001.01	1,890,938	481,250	1,609,386	(1,128,136)	(1,409,688)	(281,552)	25.45%	85.11%
Urbana District Park Pkg lot	C7100.7100.01	465,491	465,491	465,471	20	0	(20)	100.00%	100.00%
* Othello Regional Pk (Brunsw)	C7101.7101.01	13,999,570	13,051,621	13,698,785	(647,164)	(947,949)	(300,785)	93.23%	97.85%
* Utica DP - Phase 2	C7102.7102.01	19,114,979	17,113,652	14,422,122	2,691,530	(2,001,327)	(4,692,857)	89.53%	75.45%
Middletown CP Devmt-Rehab	C7105.7105.01	8,793,800	5,143,715	7,534,040	(2,390,325)	(3,650,085)	(1,259,760)	58.49%	85.67%
Old National Pike DP - Ph 2	C7107.7107.01	797,048	597,786	383,220	214,566	(199,262)	(413,828)	75.00%	48.08%
Bikeways/Trails Program	C7200.7200.01	2,108,837	512,050	20,523	491,526	(1,596,788)	(2,088,314)	24.28%	0.97%

**FREDERICK COUNTY, MARYLAND
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
PROJECT TO DATE MARCH 31, 2021**

		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: 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	470,150	616,885	(146,735)	(208,000)	(61,265)	69.33%	90.97%
Point of Rocks Pedestrian Brdg	C7405.7405.01	307,950	239,713	0	239,713	(68,238)	(307,950)	77.84%	0.00%
Acquisition	C7500.7500.01	3,628,490	437,058	1,022,623	(585,565)	(3,191,432)	(2,605,867)	12.05%	28.18%
Parks Schools	C7600.7600.01	2,395,255	1,312,000	2,124,441	(812,441)	(1,083,255)	(270,814)	54.77%	88.69%
S County YMCA Pool Ptnrshp	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	43,154,273	45,211,355	(2,057,082)	(14,435,608)	(12,378,526)	74.93%	78.51%
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	6,193,478	555,202	(1,720,022)	(2,275,224)	79.69%	73.13%
PointOfRocks StreamRestoration	C8017.8017.01	4,771,198	3,509,493	3,570,837	(61,344)	(1,261,705)	(1,200,361)	73.56%	74.84%
Point of Rocks Pond Retrofit	C8018.8018.01	918,068	618,068	124,482	493,586	(300,000)	(793,586)	67.32%	13.56%
Little Hunting Creek Stream Re	C8019.8019.01	1,404,805	1,404,805	473,130	931,675	0	(931,675)	100.00%	33.68%
Reforestation Program	C8021.8021.01	7,430,945	2,774,289	4,539,885	(1,765,596)	(4,656,656)	(2,891,060)	37.33%	61.09%
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	2,989,250	938,682	2,050,569	(1,447,962)	(3,498,531)	67.37%	21.15%
RegnrtveStrmwtr Convynce Rtfts	C8025.8025.01	297,248	297,248	502	296,746	0	(296,746)	100.00%	0.17%
NonCnty own Strmwtr Fac Rtrfts	C8026.8026.01	7,929,689	4,151,618	1,591,873	2,559,745	(3,778,071)	(6,337,816)	52.36%	20.07%
Watershed Assessments	C8027.8027.01	430,410	430,410	400,401	30,009	0	(30,009)	100.00%	93.03%
Cloverhill Stormwater Rtrofits	C8028.8028.01	740,460	0	0	0	(740,460)	(740,460)	0.00%	0.00%
Subtotal Watershed Restoration		39,573,577	25,668,701	20,285,635	5,383,066	(13,904,876)	(19,287,942)	64.86%	51.26%
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	649,280	606,050	43,230	(111,227)	(154,457)	85.37%	79.69%
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	12,321,545	11,907,256	414,289	(36,272)	(450,561)	99.71%	96.35%
OTHER									
Reserve for Future Years	C9999.9999.01	228,026	(870,465)	0	(870,465)	(1,098,491)	(228,026)	-381.74%	0.00%
Subtotal Other		228,026	(870,465)	0	(870,465)	(1,098,491)	(228,026)	-381.74%	0.00%
TOTAL		\$ 848,254,361	\$ 592,087,480	\$ 605,168,899	\$ (13,081,419)	\$ (256,166,880)	\$ (243,085,461)	69.80%	71.34%

**Of the \$12M in the unallocated project, \$2.1M is restricted revenue (parks recordation) and \$7.2M is unissued bonds.