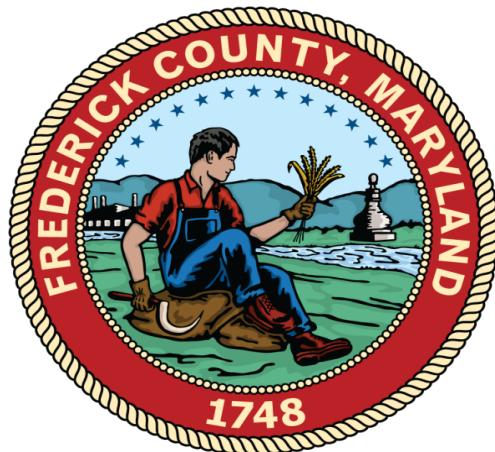


Frederick County

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)

| | Amended Budget | Actual 3/31/21 | % Actual to Budget | Actual 3/31/20 | % Actual to Budget |
|--------------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|-------------------------------|
| 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 | \$ - | \$ 76,987,903 | | \$ 51,299,813 | |

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 | <hr/> <hr/> \$ - | <hr/> <hr/> \$ 5,463,690 | | <hr/> <hr/> \$ 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 | <hr/> <hr/> \$ - | <hr/> <hr/> \$ (9,602,287) | | <hr/> <hr/> \$ (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 | <u>43,140,268</u> | <u>29,525,585</u> | 68.44% | <u>29,474,909</u> | 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 | <u>\$ (2,233,174)</u> | <u>\$ 344,426</u> | -15.42% | <u>\$ (3,785,969)</u> | 54.71% |
| Net Position as of March 31 | | <u>\$ 660,460,473</u> | | <u>\$ 620,887,357</u> | |

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 | <u>30,721,818</u> | <u>20,389,381</u> | 66.37% | <u>18,816,661</u> | 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 | <u>\$ (2,979,527)</u> | <u>\$ 3,930,518</u> | -131.92% | <u>\$ 5,381,671</u> | -188.53% |
| Net Position as of March 31 | | <u>\$ 58,297,417</u> | | <u>\$ 56,490,166</u> | |

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)

| | Amended Budget | Actual 3/31/21 | % Actual to Budget | Actual 3/31/20 | % Actual to Budget |
|----------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|-------------------------------|
| 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) | <u>2,009,758</u> | <u>(606,744)</u> | -30.19% | <u>541,289</u> | 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 | <u>12,491,639</u> | <u>8,548,140</u> | 68.43% | <u>9,451,066</u> | 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 | <u>1,173,112</u> | <u>833,576</u> | 71.06% | <u>852,337</u> | 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) | <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>\$ -</u></u> | <u><u>\$ (2,062,851)</u></u> | | <u><u>\$ 2,174,765</u></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) | <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>\$ -</u></u> | <u><u>\$ 5,858,286</u></u> | | <u><u>\$ 4,126,536</u></u> | |

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) | <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>\$ -</u></u> | <u><u>\$ (1,675,883)</u></u> | | <u><u>\$ (1,048,585)</u></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 93.31% 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 | | | | % Actual Expenditures to Budget |
|-----------------------------|---------------------------------------|------------------------|----------------------------|--|----------------------------------------|
| | Amended Budget | Actual Revenues | Actual Expenditures | | |
| 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

| | Amended Budget | Actual 3/31/21 | % Actual to Budget | Actual 3/31/20 | % Actual to Budget |
|--------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|-------------------------------|
| 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>51,299,813</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

| | Amended Budget | Actual 3/31/21 | % Actual to Budget | Actual 3/31/20 | % Actual to Budget |
|---------------------------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|-------------------------------|
| 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 | 18,670,419 | 12,970,859 | 69.47% | 10,338,962 | 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 | 17,649,995 | 5,753,947 | 32.60% | 6,970,633 | 45.94% |
| Excess (deficiency) of revenues over expenditures | 1,020,424 | 7,216,912 | 707.25% | 3,368,329 | 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) | (1,020,424) | (1,753,222) | 171.81% | (532,631) | 68.39% |
| Budgeted use of fund balance | - | - | - | - | - |
| Net change in fund balance | \$ - | 5,463,690 | | 2,835,698 | |
| Fund balance, July 1 | | 55,760,281 | | 49,975,314 | |
| Fund balance, March 31 | \$ 61,223,971 | | \$ 52,811,012 | | |

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

| | <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> |
|---------------------------------------------------|---------------------------|---------------------------|-------------------------------|----------------------------|-------------------------------|
| 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 | <u>- -</u> | <u>21,194</u> | n/a | <u>2,565,266</u> | 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 | <u>59,921,271</u> | <u>55,887,096</u> | 93.27% | <u>69,849,452</u> | 89.73% |
| Excess (deficiency) of revenues over expenditures | <u>(59,921,271)</u> | <u>(55,865,902)</u> | 93.23% | <u>(67,284,186)</u> | 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 | <u>425,000</u> | <u>-</u> | 0.00% | <u>-</u> | n/a |
| Total other financing sources (uses) | <u>59,114,455</u> | <u>46,263,615</u> | 78.26% | <u>(7,873,751)</u> | -88.92% |
| Budgeted use of fund balance | <u>806,816</u> | | | | |
| Net change in fund balance | <u>\$ -</u> | <u>(9,602,287)</u> | | <u>(75,157,937)</u> | |
| Fund balance, July 1 | | 1,117,574 | | 67,739,031 | |
| Fund balance, March 31 | <u>\$ (8,484,713)</u> | | | <u>\$ (7,418,906)</u> | |

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

| | Amended Budget | Actual 3/31/21 | % Actual to Budget | Actual 03/31/20 | % Actual to Budget |
|----------------------------------------------------------|---------------------------|---------------------------|-------------------------------|----------------------------|-------------------------------|
| 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 | <u>14,121,980</u> | <u>10,768,420</u> | 76.25% | <u>10,720,039</u> | 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 | | 629,840,715 | | 598,467,854 | |
| 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

| | Amended Budget | Actual 3/31/21 | % Actual to Budget | Actual 3/31/20 | % Actual to Budget |
|----------------------------------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|-------------------------------|
| 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 | (282,209) | (189,408) | 67.12% | (340,898) | 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 | (2,979,527) | 3,930,518 | -131.92% | 5,381,671 | -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% | 5,371,790 | -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

| | Amended Budget | Actual 3/31/21 | % Actual to Budget | Actual 3/31/20 | % Actual to Budget |
|----------------------------------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|-------------------------------|
| 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 | <u>835,223</u> | <u>747,707</u> | 89.52% | <u>729,325</u> | 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) | 2,009,758 | (606,744) | -30.19% | 541,289 | 31.51% |
| Nonoperating revenues (expenses) | | | | | |
| Interest Expense | (709,396) | (534,902) | 75.40% | (545,403) | 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 | <u>-</u> | <u>577,145</u> | n/a | <u>-</u> | n/a |
| Total Transfers | <u>-</u> | <u>750,785</u> | n/a | <u>-</u> | 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

| | Amended Budget | Actual 3/31/21 | % Actual to Budget | Actual 3/31/20 | % Actual to Budget |
|----------------------------------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|-------------------------------|
| 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 | 2,782,286 | 2,637,080 | 94.78% | 2,439,964 | 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

| | <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 | \$ 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> | <u>(99,035)</u> | 318.32% | <u>(36,989)</u> | -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

| | Amended Budget | Actual 3/31/21 | % Actual to Budget | Actual 3/31/20 | % Actual to Budget |
|---------------------------------------------------|-------------------------------|---------------------------|-------------------------------|-------------------------------|-------------------------------|
| 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 | - | - | n/a | - | 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 | (7,722,724) | (5,792,043) | 75.00% | (1,847,307) | 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

| | Amended Budget | Actual 3/31/21 | % Actual to Budget | Actual 3/31/20 | % Actual to Budget |
|---------------------------------------------------|-----------------------------|----------------------------|-------------------------------|-----------------------------|-------------------------------|
| 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 | (29,987,798) | (22,490,848) | 75.00% | (11,355,993) | 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>\$ 78,712,339</u> | | <u>\$ 67,661,108</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>\$ 78,712,339</u> | | | <u>\$ 67,661,108</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 | (5,200,000) | (3,900,000) | 75.00% | (2,803,252) | 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> | <u>(1,675,883)</u> | | <u>(1,048,585)</u> | |
| 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# | 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 |
| 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% |
| * Middletown Fire Station 7 | C1006.1006.01 | 7,320,835 | 7,307,589 | 7,322,130 | (14,541) | (13,246) | 1,295 | 99.82% |
| * EOC/911 Backup Center Relocate | C1010.1010.01 | 1,180,223 | 1,180,223 | 545,887 | 634,336 | 0 | (634,336) | 100.00% |
| * DFRS-Mobile Data Terminals | C1016.1016.01 | 25,508 | 25,508 | 25,508 | 0 | 0 | (0) | 100.00% |
| * Animal Health Lab-Generator | C1019.1019.01 | 141,500 | 141,500 | 129,820 | 11,680 | 0 | (11,680) | 100.00% |
| 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% |
| * FR portable radio replc enhnce | C1022.1022.01 | 4,440,000 | 4,440,000 | 4,440,000 | 0 | 0 | 0 | 100.00% |
| DFRS Records Mgmt sys | C1023.1023.01 | 624,000 | 336,350 | 449,135 | (112,785) | (287,650) | (174,865) | 53.90% |
| PSTF Parking | C1027.1027.01 | 1,310,065 | 60,000 | 1,174,390 | (1,114,390) | (1,250,065) | (135,675) | 4.58% |
| Green Valley Fire Station | C1028.1028.01 | 3,813,280 | 90,675 | 670,734 | (580,059) | (3,722,605) | (3,142,546) | 2.38% |
| DFRS MDT Replc | C1029.1029.01 | 1,151,209 | 1,044,389 | 845,521 | 198,868 | (106,820) | (305,688) | 90.72% |
| Sheriffs Ofc MDT Replc | C1031.1031.01 | 684,305 | 619,298 | 398,209 | 221,089 | (65,008) | (286,096) | 90.50% |
| Radio Sys SCADA upgrd | C1032.1032.01 | 945,000 | 945,000 | 926,620 | 18,380 | 0 | (18,380) | 98.06% |
| Fire Apparatus n Veh Rplic FY20 | C1033.1033.01 | 730,574 | 706,790 | 714,156 | (7,366) | (23,784) | (16,418) | 96.74% |
| ADC Medical Unit | C1034.1034.01 | 2,394,113 | 0 | 1,147,637 | (1,147,637) | (2,394,113) | (1,246,476) | 0.00% |
| ADC Control Center Mdrnz | C1035.1035.01 | 224,500 | 123,750 | 125,323 | (1,573) | (100,750) | (99,177) | 55.12% |
| Shrrf Ofc Dell EMC Isilon Strg | C1036.1036.01 | 337,592 | 337,592 | 337,558 | 34 | 0 | (34) | 100.00% |
| Communications Support Vehicle | C1037.1037.01 | 1,250,000 | 596 | 1,185,372 | (1,184,776) | (1,249,404) | (64,628) | 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% |
| FCSO E-TIX Hardware Replc | C1039.1039.01 | 117,650 | 0 | 7,128 | (7,128) | (117,650) | (110,522) | 0.00% |
| Fire Apparatus n Veh Rplic FY21 | C1040.1040.01 | 3,910,000 | 37,950 | 3,496,991 | (3,459,041) | (3,872,050) | (413,009) | 0.97% |
| Knox Box Key n Core Rplic | C1041.1041.01 | 212,800 | 0 | 184,228 | (184,228) | (212,800) | (28,572) | 0.00% |
| PSTF Training Building | C1042.1042.01 | 1,746,235 | 0 | 0 | (1,746,235) | (1,746,235) | (1,746,235) | 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% |
| * LanWan Upgrade FY9 ongoing | C2001.2001.01 | 1,393,704 | 1,403,829 | 1,344,873 | 58,956 | 10,125 | (48,831) | 100.73% |
| * Enterprise GIS FY9 ongoing | C2005.2005.01 | 813,941 | 813,941 | 813,941 | 0 | 0 | (0) | 100.00% |
| * Video Svcs ongoing replc/upgrd | C2008.2008.01 | 272,482 | 260,327 | 169,288 | 91,039 | (12,155) | (103,194) | 95.54% |
| LanWan Upgrd FY20-22 | C2009.2009.01 | 1,127,000 | 1,057,080 | 998,082 | 58,998 | (69,920) | (128,918) | 93.80% |
| Security/Disaster FY20-22 | C2010.2010.01 | 669,622 | 515,872 | 95,450 | 420,422 | (153,750) | (574,172) | 77.04% |
| Enterprise SW FY20-22 | C2011.2011.01 | 242,096 | 442,096 | 386,569 | 55,527 | 200,000 | 144,473 | 182.61% |
| Enterprise HW FY20-22 | C2012.2012.01 | 690,550 | 609,300 | 404,788 | 204,512 | (81,250) | (285,762) | 88.23% |
| * Land Management (Hansen V.8) | C2101.2101.01 | 5,221,120 | 5,196,620 | 4,889,984 | 306,636 | (24,500) | (331,136) | 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% |
| EAM-Fleet Mgmt Sys-SW | C2106.2106.01 | 750,000 | 183,377 | 237,551 | (54,174) | (566,623) | (512,449) | 24.45% |
| LEAPS FY20-22 | C2107.2107.01 | 3,659,008 | 319,477 | 298,756 | 20,721 | (3,339,531) | (3,360,252) | 8.73% |
| Enterprise GIS FY20-22 | C2108.2108.01 | 901,927 | 776,927 | 344,543 | 432,384 | (125,000) | (557,384) | 86.14% |
| Financial System FY20-22 | C2109.2109.01 | 1,280,250 | 752,688 | 433,810 | 318,878 | (527,563) | (846,440) | 58.79% |
| Land Management FY20-22 | C2110.2110.01 | 1,110,250 | 27,147 | 852,465 | (825,318) | (1,083,103) | (257,785) | 2.45% |
| Treasury System FY20-22 | C2111.2111.01 | 346,258 | 318,696 | 0 | 318,696 | (27,563) | (346,258) | 92.04% |
| 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% |
| GHR Benefits - Fin Sys sub-prj | C2114.2114.01 | 435,000 | 435,000 | 0 | 435,000 | 0 | (435,000) | 100.00% |
| * Mechanical Systems Subproject | C3001.3001.01 | 2,884,609 | 2,669,843 | 2,861,332 | (191,489) | (214,766) | (23,277) | 92.55% |
| * Building Exterior Subproject | C3003.3003.01 | 876,166 | 822,941 | 825,454 | (2,513) | (53,225) | (50,712) | 93.93% |
| * Grounds Subproject | C3005.3005.01 | 1,058,370 | 914,397 | 1,058,370 | (143,973) | (143,973) | (0) | 86.40% |
| 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% |
| Life Safety Sub FY20-22 | C3012.3012.01 | 305,238 | 204,977 | 100,495 | 104,483 | (100,261) | (204,743) | 67.15% |
| 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% |
| Bldg Interior Sub FY20-22 | C3014.3014.01 | 2,333,548 | 662,631 | 1,376,401 | (713,770) | (1,670,917) | (957,147) | 33.68% |
| Grounds Sub FY20-22 | C3015.3015.01 | 2,121,812 | 537,809 | 985,962 | (448,153) | (1,584,003) | (1,135,850) | 28.40% |
| ADA Sub FY20-22 | C3016.3016.01 | 1,362,549 | 619,041 | 834,924 | (215,883) | (743,508) | (527,625) | 46.47% |
| | | | | | | | | 61.28% |

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

| | Project# | 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 |
| Continue: General Government | | | | | | | | |
| * | 118N Mkt systemic sub-proj | C3101.3101.01 | 766,919 | 766,919 | 763,872 | 3,047 | 0 | (3,047) |
| * | Detox Ctr Design sub-proj | C3105.3105.01 | 771,523 | 720,273 | 735,082 | (14,808) | (51,250) | 93.36% |
| ROOT sub-proj | C3106.3106.01 | 250,000 | 250,000 | 251,759 | (1,759) | 0 | 1,759 | 100.00% |
| 300 Scholl's Lane | C3200.3200.01 | 1,286,635 | 92,047 | 40,227 | 51,820 | (1,194,588) | (1,246,408) | 7.15% |
| 340 Mtv Re-use (all GF paygo) | C3202.3202.01 | 887,000 | 887,000 | 437,757 | 449,243 | 0 | (449,243) | 100.00% |
| PineAve Maint Cmplx Renov | C3204.3204.01 | 4,886,016 | 98,881 | 246,825 | (147,945) | (4,787,135) | (4,639,191) | 2.02% |
| Treasury Redesign | C3205.3205.01 | 135,400 | 0 | 0 | 0 | (135,400) | (135,400) | 0.00% |
| Montevue Campus Refuel Station | C3206.3206.01 | 374,847 | 18,750 | 224,010 | (205,260) | (356,097) | (150,837) | 5.00% |
| Warehouse Acq and Fit-Out | C3207.3207.01 | 7,760,000 | 7,760,000 | 7,763,867 | (3,867) | 0 | 3,867 | 100.00% |
| * | Walkersville Library | C4000.4000.01 | 5,624,595 | 5,624,594 | 5,604,594 | 20,000 | (1) | (20,001) |
| * | Myersville Library | C4001.4001.01 | 3,545,812 | 3,394,403 | 3,466,571 | (72,168) | (151,409) | 95.73% |
| Middletown Library | C4002.4002.01 | 815,667 | 446,681 | 464,285 | (17,604) | (368,986) | (351,382) | 54.76% |
| Integrated Library Sys Migrtn | C4050.4050.01 | 75,000 | 56,250 | 0 | 56,250 | (18,750) | (75,000) | 75.00% |
| Health Dept Pkg Expansion | C5009.5009.01 | 862,800 | 535,882 | 469,843 | 66,039 | (326,918) | (392,957) | 62.11% |
| 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% |
| Building and Space Utilization | C5012.5012.01 | 223,500 | 223,500 | 77,091 | 146,409 | 0 | (146,409) | 100.00% |
| Iss/Unspt Bnds-GG PS | C5601.5601.19 | 0 | 4,841,209 | 0 | 4,841,209 | 4,841,209 | 0 | - |
| Iss/Unspt Bnds-GG Other | C5603.5603.19 | 0 | 1,281,904 | 0 | 1,281,904 | 1,281,904 | 0 | - |
| Iss/Unspt 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% |
| BOARD OF EDUCATION | | | | | | | | |
| BOE Systemics-Generic | C1000.1000.02 | 500,000 | 80,000 | 0 | 80,000 | (420,000) | (500,000) | 16.00% |
| New Midway ES Boiler Replc | C1027.1027.02 | 299,748 | 219,918 | 219,918 | 0 | (79,830) | (79,830) | 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% |
| Parkway ES: HVAC RTU Rplc | C1032.1032.02 | 215,000 | 0 | 0 | 0 | (215,000) | (215,000) | 0.00% |
| Limited Renovations Systemic | C1050.1050.02 | 800,000 | 150,000 | 127,965 | 22,035 | (650,000) | (672,035) | 18.75% |
| C1100.1100.02 | C1100.1100.02 | 263,650 | 61,800 | 129,457 | (67,657) | (201,850) | (134,193) | 23.44% |
| TJHS Roof Replacement, Phase 1 | C1209.1209.02 | 951,000 | 911,548 | 911,548 | 0 | (39,452) | (39,452) | 95.85% |
| Hillcrest ES Roof Rplc Ph 2 | C1210.1210.02 | 704,374 | 645,286 | 645,286 | 0 | (59,088) | (59,088) | 91.61% |
| Thurmont MS Roof Rplc | C1212.1212.02 | 870,586 | 867,518 | 867,518 | 0 | (3,068) | (3,068) | 99.65% |
| TJ HS: Roof Rplc Ph2 | C1213.1213.02 | 457,000 | 5,093 | 6,804 | (1,710) | (451,907) | (450,197) | 1.11% |
| Walkersville MS: Roof Repair | C1214.1214.02 | 240,000 | 9,922 | 9,922 | 0 | (230,078) | (230,078) | 4.13% |
| Gov TJ HS: Roof Rpl Ph2 | C1215.1215.02 | 448,000 | 0 | 0 | 0 | (448,000) | (448,000) | 0.00% |
| Middletown HS: Roof Rpr | C1216.1216.02 | 302,150 | 0 | 1,795 | (1,795) | (302,150) | (300,355) | 0.00% |
| Heather Ridge Sch: Roof Rplc | C1217.1217.02 | 1,038,250 | 0 | 0 | 0 | (1,038,250) | (1,038,250) | 0.00% |
| Ball Crk MS: Roof Rplc | C1218.1218.02 | 621,250 | 0 | 0 | 0 | (621,250) | (621,250) | 0.00% |
| Lincoln ES A: Roof Rpl | C1219.1219.02 | 926,050 | 0 | 5,148 | (5,148) | (926,050) | (920,902) | 0.00% |
| Fire Alarm Replacements | C1428.1428.02 | 368,379 | 332,496 | 332,496 | 0 | (35,883) | (35,883) | 90.26% |
| Security Vestibules | C1429.1429.02 | 1,280,068 | 1,012,099 | 985,157 | 26,942 | (267,969) | (294,911) | 79.07% |
| Carroll Manor ES Sewge Pmp Stn | C1433.1433.02 | 534,400 | 523,145 | 523,145 | 0 | (11,255) | (11,255) | 97.89% |
| WlkrsvilleHS PvmtRecnLghting | C1434.1434.02 | 892,287 | 858,860 | 858,860 | 0 | (33,427) | (33,427) | 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% |
| Security Control Access | C1438.1438.02 | 375,000 | 374,594 | 374,594 | 0 | (406) | (406) | 99.89% |
| GreenValES WtrGen&Strg Tnk Rpl | C1439.1439.02 | 100,000 | 0 | 0 | 0 | (100,000) | (100,000) | 0.00% |
| Catoctin HS: Track Reconstr | C1440.1440.02 | 400,000 | 400,000 | 400,000 | 0 | 0 | 0 | 100.00% |
| CatoctinHS PvmtRecn&LghtRpl P1 | C1441.1441.02 | 866,039 | 817,204 | 817,204 | 0 | (48,835) | (48,835) | 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# | 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 |
| Continued: Board of Education | | | | | | | | |
| MyrsvilleES Undrgrd FuelTrk Rpl | C1443.1443.02 | 169,650 | 0 | 1,734 | (1,734) | (169,650) | (167,916) | 0.00% |
| Catoctin HS: Pvmt Reconst Ph2 | C1444.1444.02 | 800,000 | 0 | 95,104 | (95,104) | (800,000) | (704,896) | 0.00% |
| Spr Rdge ES Playgrd Eq | C1445.1445.02 | 140,000 | 0 | 0 | 0 | (140,000) | (140,000) | 0.00% |
| Twin Ridge ES Playgrd Eq | C1446.1446.02 | 125,000 | 0 | 0 | 0 | (125,000) | (125,000) | 0.00% |
| TJ HS Cameras | C1447.1447.02 | 110,000 | 0 | 0 | 0 | (110,000) | (110,000) | 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% |
| Design Fees - Future Projects | C1501.1501.02 | 169,493 | 169,493 | 0 | 169,493 | 0 | (169,493) | 100.00% |
| Hayward Rd Bus Facility | C1520.1520.02 | 823,895 | 823,895 | 72,474 | 751,421 | 0 | (751,421) | 100.00% |
| New Buses-Capacity | C1525.1525.02 | 184,000 | 138,000 | 183,564 | (45,564) | (46,000) | (436) | 75.00% |
| Contingency | C1550.1550.02 | 1,217,778 | 370,000 | 0 | 370,000 | (847,778) | (1,217,778) | 30.38% |
| Sugarloaf ES | C1602.1602.02 | 40,451,763 | 40,081,763 | 37,684,754 | 2,397,009 | (370,000) | (2,767,009) | 99.09% |
| 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% |
| 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% |
| 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% |
| Liberty ES - Modernization | C1606.1606.02 | 100,000 | 100,000 | 78,500 | 21,500 | 0 | (21,500) | 100.00% |
| 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% |
| Brunswick ES Modrnz Feas Stdy | C1608.1608.02 | 3,189,783 | 167,337 | 454,277 | (286,940) | (3,022,446) | (2,735,506) | 5.25% |
| ES Feasibility St - GV&Valley | C1609.1609.02 | 200,000 | 150,000 | 120,200 | 29,800 | (50,000) | (79,800) | 75.00% |
| 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% |
| Frederick HS Replacement | C1801.1801.02 | 79,166,036 | 79,139,313 | 78,934,286 | 205,027 | (26,723) | (231,750) | 99.97% |
| Brunswick HS Addtn/Renov | C1802.1802.02 | 200,000 | 200,000 | 186,008 | 13,992 | 0 | (13,992) | 100.00% |
| Portable Classrooms FY2020 | C1906.1906.02 | 600,000 | 600,000 | 600,000 | 0 | 0 | 0 | 100.00% |
| Portable Classrooms FY2021 | C1907.1907.02 | 1,200,000 | 375,000 | 1,035,323 | (660,323) | (825,000) | (164,677) | 31.25% |
| Iss/Unspt 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% |
| Subtotal Frederick Community College | | 51,309,945 | 36,903,261 | 38,856,752 | (1,953,491) | (14,406,684) | (12,453,193) | 71.92% |
| FRED. COMMUNITY COLLEGE | | | | | | | | 75.73% |
| Classroom/Student Center Bldg | C6003.6003.02 | 9,955,904 | 9,618,607 | 9,955,904 | (337,297) | (337,297) | (0) | 96.61% |
| Building E - Renov/Addn | C6006.6006.02 | 5,379,492 | 3,153,393 | 4,343,307 | (1,189,914) | (2,226,099) | (1,036,185) | 58.62% |
| 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% |
| Science/Tech Hall Renov-FCC | C6201.6201.02 | 3,939,840 | 3,932,376 | 3,939,840 | (7,464) | (7,464) | 0 | 99.81% |
| Monroe Reconfiguration | C6203.6203.02 | 6,703,862 | 5,957,630 | 6,442,380 | (484,750) | (746,232) | (261,482) | 88.87% |
| Jefferson Hall Bldg J Reconfig | C6204.6204.02 | 1,751,796 | 1,608,935 | 1,751,795 | (142,860) | (142,861) | (1) | 91.84% |
| Annapolis Hall - Renovation | C6205.6205.02 | 1,794,000 | 220,500 | 24,191 | 196,309 | (1,573,500) | (1,769,809) | 12.29% |
| Technology Upgrade | C6500.6500.02 | 1,746,116 | 1,746,116 | 1,746,116 | 0 | 0 | (0) | 100.00% |
| Classroom Technology Upgrades | C6501.6501.02 | 1,080,149 | 1,080,149 | 1,080,148 | 1 | 0 | (1) | 100.00% |
| FCC Systemics | C6503.6503.02 | 5,440,346 | 5,440,345 | 5,440,345 | 0 | (1) | (1) | 100.00% |
| Wayfinding & Campus Signage | C6506.6506.02 | 819,211 | 819,211 | 819,211 | 0 | 0 | 0 | 100.00% |
| Technology Upgrade FY20-22 | C6508.6508.02 | 408,302 | 458,302 | 358,772 | 99,530 | 50,000 | (49,530) | 112.25% |
| Classroom Tech Upgrds FY20-22 | C6509.6509.02 | 369,851 | 332,351 | 161,419 | 170,932 | (37,500) | (208,432) | 89.86% |
| 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% |
| FCC Data Center | C6511.6511.02 | 500,000 | 375,000 | 0 | 375,000 | (125,000) | (500,000) | 75.00% |

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

| Project# | 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 |
| | | | | | | | | |
| 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% |
| * Ijamsville Rd Phase 1A & 1B | C6003.6003.01 | 9,619,811 | 9,421,928 | 9,203,627 | 218,301 | (197,883) | (416,184) | 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% |
| Hessong Road Bridge | C6009.6009.01 | 2,792,800 | 46,200 | 193,517 | (147,317) | (2,746,600) | (2,599,283) | 1.65% |
| Hoovers Mill Rd Bridge 15-11 | C6010.6010.01 | 1,397,900 | 825,072 | 1,094,093 | (269,021) | (572,828) | (303,807) | 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% |
| Brethren Church Rd Br | C6012.6012.01 | 726,100 | 299,150 | 231,859 | 67,291 | (426,950) | (494,241) | 41.20% |
| Stevens Road Bridge | C6013.6013.01 | 1,311,300 | 0 | 17,889 | (17,889) | (1,311,300) | (1,293,411) | 0.00% |
| Rplc OldMill RdBr MD MidInd RR | C6014.6014.01 | 613,400 | 16,275 | 155,815 | (139,540) | (597,125) | (457,585) | 2.65% |
| * 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% |
| 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% |
| 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% |
| White Rock Subdvsn Imprv | C6307.6307.01 | 592,200 | 21,200 | 456,005 | (434,805) | (571,000) | (136,195) | 3.58% |
| Christophers Crossing Widening | C6308.6308.01 | 1,013,000 | 700,649 | 806,862 | (106,214) | (312,351) | (206,138) | 69.17% |
| Monrovia East-West Connector | C6309.6309.01 | 1,710,000 | 1,282,500 | 701,287 | 581,213 | (427,500) | (1,008,713) | 75.00% |
| * Pavement Rehabilitation | C6712.6712.01 | 21,851,633 | 21,390,731 | 19,499,825 | 1,890,907 | (460,902) | (2,351,808) | 97.89% |
| * Pavement Preservation | C6713.6713.01 | 22,826,895 | 22,826,894 | 20,551,665 | 2,275,229 | (1) | (2,275,230) | 100.00% |
| Pavement Reconstruction FY20-22 | C6714.6714.01 | 8,372,000 | 0 | (0) | 0 | (8,372,000) | (8,372,000) | 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% |
| * HighwayNetworkSystemic-General | C6720.6720.01 | 3,817,138 | 3,817,138 | 3,817,130 | 8 | 0 | (8) | 100.00% |
| HighwayNetwork Systmic FY20-22 | C6722.6722.01 | 1,345,162 | 422,637 | 1,281,994 | (859,357) | (922,525) | (63,168) | 31.42% |
| Timmons Rd Br Joints Sub-prj | C6723.6723.01 | 433,000 | 0 | 331,810 | (331,810) | (433,000) | (101,190) | 0.00% |
| Bennies Hill Rd Slope Rpr Sub- | C6724.6724.01 | 300,000 | 0 | 287,524 | (287,524) | (300,000) | (12,476) | 95.84% |
| Pipe and Headwall Rplc Sub-prj | C6725.6725.01 | 187,000 | 0 | 191,735 | (191,735) | (187,000) | 4,735 | 0.00% |
| Pipe Invert Paving Sub-prj | C6726.6726.01 | 98,000 | 0 | 98,000 | (98,000) | (98,000) | 0 | 100.00% |
| Bicycle Signage Sub-prj | C6727.6727.01 | 10,000 | 7,500 | 0 | 7,500 | (2,500) | (10,000) | 75.00% |
| * 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% |
| Sidewalk Missing Links | C6744.6744.01 | 510,300 | 0 | 141,092 | (141,092) | (510,300) | (369,208) | 0.00% |
| * MD 351 @ Crestwood Blvd Signal | C6761.6761.01 | 42,242 | 8,609 | 8,609 | 0 | (33,633) | (33,633) | 20.38% |
| * Road Signalization FY20-22 | C6763.6763.01 | 1,086,279 | 844,704 | 62 | 844,642 | (241,575) | (1,086,217) | 77.76% |
| Cloverhill Stormdrain Imprv | C6770.6770.01 | 500,000 | 0 | 0 | 0 | (500,000) | (500,000) | 0.00% |
| Drainage Assmnt Response Team | C6771.6771.01 | 250,000 | 187,500 | 54,615 | 132,885 | (62,500) | (195,385) | 75.00% |
| 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% |
| Urbana Satellite Yard | C6781.6781.01 | 7,632,729 | 472,422 | 377,588 | 94,834 | (7,160,307) | (7,255,141) | 6.19% |
| Hwy Ops Satellite Facility Acq | C6782.6782.01 | 515,000 | 0 | 22,043 | (22,043) | (515,000) | (492,957) | 0.00% |
| Iss/Unspt 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% |
| PARKS | | | | | | | | 63.48% |
| * Parks Systemics | C7000.7000.01 | 1,761,874 | 1,682,289 | 1,668,860 | 13,429 | (79,585) | (93,014) | 95.48% |
| 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% |
| Urbana District Park Pkg lot | C7100.7100.01 | 465,491 | 465,491 | 465,471 | 20 | 0 | (20) | 100.00% |
| * Othello Regional Pk (Brunsw) | C7101.7101.01 | 13,999,570 | 13,051,621 | 13,698,785 | (647,164) | (947,949) | (300,785) | 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% |
| 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% |
| Old National Pike DP - Ph 2 | C7107.7107.01 | 797,048 | 597,786 | 383,220 | 214,566 | (199,262) | (413,828) | 75.00% |
| Bikeways/Trails Program | C7200.7200.01 | 2,108,837 | 512,050 | 20,523 | 491,526 | (1,596,788) | (2,088,314) | 24.28% |

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

| | Project# | 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 |
| Continued: Parks | | | | | | | | |
| * Ballenger Crk Trail Sec 1&Spur | C7202.7202.01 | 447,499 | 447,499 | 444,999 | 2,500 | 0 | (2,500) | 100.00% |
| Fred & PA Line RR Tr Ph1 | C7203.7203.01 | 678,150 | 470,150 | 616,885 | (146,735) | (208,000) | (61,265) | 69.33% |
| Point of Rocks Pedestrian Brdg | C7405.7405.01 | 307,950 | 239,713 | 0 | 239,713 | (68,238) | (307,950) | 0.00% |
| Acquisition | C7500.7500.01 | 3,628,490 | 437,058 | 1,022,623 | (585,565) | (3,191,432) | (2,605,867) | 12.05% |
| Parks Schools | C7600.7600.01 | 2,395,255 | 1,312,000 | 2,124,441 | (812,441) | (1,083,255) | (270,814) | 54.77% |
| S County YMCA Pool Ptnrship | C7700.7700.01 | 1,200,000 | 1,200,000 | 1,200,000 | 0 | 0 | 0 | 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% |
| WATERSHED RESTORATION | | | | | | | | |
| Urbana Pond Retrofits | C8002.8002.01 | 2,315,753 | 2,315,753 | 2,023,280 | 292,473 | 0 | (292,473) | 100.00% |
| 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% |
| PointOfRocks StreamRestoration | C8017.8017.01 | 4,771,198 | 3,509,493 | 3,570,837 | (61,344) | (1,261,705) | (1,200,361) | 73.56% |
| Point of Rocks Pond Retrofit | C8018.8018.01 | 918,068 | 618,068 | 124,482 | 493,586 | (300,000) | (793,586) | 67.32% |
| Little Hunting Creek Stream Re | C8019.8019.01 | 1,404,805 | 1,404,805 | 473,130 | 931,675 | 0 | (931,675) | 100.00% |
| 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% |
| Open Section Rd Field Verify | C8023.8023.01 | 429,087 | 429,087 | 429,087 | 0 | 0 | 0 | 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% |
| RegnrveStrmwtr Convynce Rftfs | C8025.8025.01 | 297,248 | 297,248 | 502 | 296,746 | 0 | (296,746) | 100.00% |
| NonCnty own Strmwtr Fac Rftfs | C8026.8026.01 | 7,929,689 | 4,151,618 | 1,591,873 | 2,559,745 | (3,778,071) | (6,337,816) | 52.36% |
| Watershed Assessments | C8027.8027.01 | 430,410 | 430,410 | 400,401 | 30,009 | 0 | (30,009) | 100.00% |
| Cloverhill Stormwater Rftfs | C8028.8028.01 | 740,460 | 0 | 0 | 0 | (740,460) | (740,460) | 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% |
| MUNICIPAL | | | | | | | | |
| MD 75 Truck Turnarounds | C8001.8001.02 | 470,000 | 351,206 | 351,206 | 0 | (118,794) | (118,794) | 74.72% |
| Frederick Municipal Airport | C9000.9000.02 | 760,507 | 649,280 | 606,050 | 43,230 | (111,227) | (154,457) | 85.37% |
| Monocacy Blvd. | C9001.9001.02 | 10,850,000 | 11,043,749 | 10,850,000 | 193,749 | 193,749 | 0 | 101.79% |
| Emmitsburg Pedestrian Safety E | C9003.9003.02 | 140,000 | 140,000 | 0 | 140,000 | 0 | (140,000) | 100.00% |
| Moser Rd Sidewalk | C9004.9004.02 | 100,000 | 100,000 | 100,000 | 0 | 0 | 0 | 100.00% |
| Yellow Springs Rd Bridge | C9005.9005.01 | 37,310 | 37,310 | 0 | 37,310 | 0 | (37,310) | 100.00% |
| Subtotal Municipal Projects | | 12,357,817 | 12,321,545 | 11,907,256 | 414,289 | (36,272) | (450,561) | 99.71% |
| OTHER | | | | | | | | |
| Reserve for Future Years | C9999.9999.01 | 228,026 | (870,465) | 0 | (870,465) | (1,098,491) | (228,026) | -381.74% |
| Subtotal Other | | 228,026 | (870,465) | 0 | (870,465) | (1,098,491) | (228,026) | -381.74% |
| 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.