



BERLIN MAYOR AND COUNCIL

Monday, February 8, 2021

EFFECTIVE 02/08/2021: SPECIAL NOTICE: All Meetings of the Mayor and Council will be held virtually via Zoom. Meetings will also be streamed live on Facebook for viewing only.

Meeting packets will be posted by 5:00 p.m. on the Wednesday before the meeting.

- Advance questions will be accepted until 12:00 PM/NOON on the day of the meeting. Submit to:
 - Email: info@berlinmd.gov; please use Meeting Questions as your subject
 - Fax: 410-641-2316
 - Mail: Berlin Town Hall, Attn: Meeting Questions, 10 William St., Berlin, MD 21811. Mail should be posted no later close of business on the Friday before the meeting to help ensure delivery.
 - Drop boxes Town Hall – one is at the rear of the building on the parking lot, and the other is at the corner of Bay and Williams Street on the building.
- Questions and Comments during the meeting:
 - Via Zoom during the meeting at the invitation of the Mayor.
 - Questions and comments will not be taken via Facebook.
- You may join the public sessions in one of three ways:
 - Via computer or mobile device with audio.
 - Via computer to watch and phone to hear. Interaction only available via computer/device.
 - Via phone only – no ability to interact.

To join the Zoom Meeting, please go to:

Closed Session - Open to the public at 6:30 PM

Via Computer: <https://zoom.us/j/95425827219>

Via Phone: 301-715-8592

Regular Session - 7:00 PM

Via Computer: <https://zoom.us/j/95554115803>

Phone: 301-715-8592

To watch the Meeting on Facebook, please click on the blue Facebook icon at the top of any page on the Town website, www.berlinmd.gov, or type @berlinmd in the Facebook search bar.

Your patience and understanding as we work to meet the restrictions on gatherings while still conducting Town business is truly appreciated.

To receive future meeting notifications directly to your email, please sign-up at the bottom of any page on [our website](http://www.berlinmd.gov).



BERLIN MAYOR AND COUNCIL

Meeting Agenda

Via Zoom
Monday, February 8, 2021

6:30 PM **CLOSED SESSION – Via Zoom: <https://zoom.us/j/95425827219> (PUBLIC link to the meeting)**
Phone: 301-715-8592 (LISTEN ONLY)

1. The Mayor will read the statement of closure in accordance with Maryland Code; General Provisions Article; Sec 3-305
2. Public comment regarding the purpose for closing the meeting in accordance with Maryland Code; General Provisions Article; Sec 3-305
3. Motion to close and adjournment to Executive Session
4. Executive Session Agenda Items:
 - a. Discussion with potential new legal counsel for the Electric Utility. Pursuant to Maryland Code; General Provisions Article; Sec 3-305(b):
 - i. (1) To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; or any other personnel matter that affects one or more specific individuals; and
 - ii. (7) To consult with counsel to obtain legal advice on a legal matter.

7:00 PM **REGULAR SESSION – Via Zoom <https://zoom.us/j/95554115803> (PUBLIC link to the meeting)**
Phone: 301-715-8592 (LISTEN ONLY)

1. Approval of the Minutes for:
 - a. Executive Session Minutes of 01/25/21
 - b. Regular Session of 01/25/21
2. Motion 2021-04: Motion approving the request for placement of Wood Duck Boxes at Heron Park – Worcester County 4-H Member, Ewan Betz
3. General Fund and Utility Funds update: 2nd Quarter update of revenues and expenditures vs. FY21 budget – Finance Director Natalie Saleh
4. Discussion of potential sale of a portion of Heron Park – Town Administrator
 - a. Real property appraisal of Parcel 410
 - b. Public interest in purchasing Parcel 57
5. Town Administrator's Report
6. Departmental Reports
7. Comments from the Mayor

8. Comments from the Council
9. Comments from the Public (Questions or comments will be taken live via Zoom or by submitting your question in writing before Noon on Monday, February 8, 2021.)
10. Comments from the Press (Questions or comments will be taken live via Zoom or by submitting your question in writing before Noon on Monday, February 8, 2021.)
11. Adjournment

Anyone having questions about the meetings mentioned above or needing special accommodations should contact Town Administrator Jeffrey Fleetwood at (410) 641-4002. Written materials in alternate formats for persons with disabilities are made available upon request.

*TTY users dial 7-1-1 in the State of Maryland.
TTY users outside Maryland dial 1-800-735-2258*

CLOSED SESSION*
MAYOR AND COUNCIL OF BERLIN MARYLAND
Monday, January 25, 2021
6:30 PM
Via Zoom

Present: Mayor Zackery Tyndall, Vice-President Dean Burrell, Councilmembers Jay Knerr, Shaneka Nichols, Jack Orris, and Troy Purnell.

Staff Present: Town Administrator Jeff Fleetwood, Deputy Town Administrator Mary Bohlen, Finance Director Natalie Saleh, Planning Director Dave Engelhart, and Town Attorney David Gaskill.

The session was scheduled for closure pursuant to the Maryland Code; General Provisions Article; Sec 3-305(b) Annotated Code of the State of Maryland 3-305(b)(14) to discuss a matter related to the negotiation of a contract; specifically to review the appraisal of a portion of the Heron Park property for the purpose of discussing the potential negotiation of sale.

The meeting was held virtually via Zoom and broadcast live via Facebook. The Mayor and Council discussed whether the meeting met the requirements for notice of a closed session, particularly as pertained to the session opening publicly before the motion and vote to close. Following discussion, it was decided that improvements would be made to future notifications regarding closed sessions, and that the topic of the scheduled discussion would not be adversely impacted by delaying until February 8, 2021.

Councilmember Orris moved to not adjourn to Closed Session, Vice President Burrell second and approval was unanimous.

The meeting ended at approximately 6:50 PM.

Respectfully Submitted,



Mary T. Bohlen
Deputy Town Administrator

*Meeting was scheduled to be a Closed Session, however did not go into Closed Session; therefore these full minutes are publicly available and no Statement of Closure is required.



BERLIN MAYOR AND COUNCIL
Meeting Minutes
Monday, January 25, 2021

7:00 PM REGULAR SESSION – VIA ZOOM

Present: Mayor Zackery Tyndall, Vice-President Dean Burrell, Councilmembers Troy Purnell, Jack Orris, Shaneka Nichols, and Jay Knerr.

Staff Present: Town Administrator Jeff Fleetwood, Deputy Town Administrator Mary Bohlen, Finance Director Natalie Saleh, Police Chief Arnold Downing, Electric Utility Director Tim Lawrence, Planning Director Dave Engelhart, Economic and Community Development Director Ivy Wells, Town Attorney David Gaskill, and Administrative Manager Kelsey Jensen.

Due to the Coronavirus/Covid-19 State of Emergency, this meeting was held via Zoom and broadcast live via Facebook. Following a moment of silence and the Pledge of Allegiance, Mayor Tyndall called the meeting to order at approximately 7:00 PM.

Mayor Tyndall read a statement regarding a notification they received from the State of Maryland's Open Meetings Act Compliance Board stating that it is their opinion that the Mayor and Council were in violation of the Maryland Open Meetings Act for an Executive Session held on November 16, 2020. Mayor Tyndall said they will use these findings as a learning experience and a way to improve their transparency and adapt to complying with the guidelines. With the use of Zoom and Facebook, they will now go live at the start of the Executive Session and read the Statement of Closure, at which point they will determine if there are any objections, and then vote to close and end the live stream until the start of the regular session.

1. Approval of the Minutes for:

a. Regular Session of 01/11/21:

On the motion of Councilmember Orris, second by Councilmember Knerr, the Regular Session Minutes of January 11, 2021 were approved by the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Troy Purnell	X				
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	5				

2. Berlin Fire Company Quarterly Report

President David Fitzgerald, Fire Chief Rhode, and EMS Captain Brittingham presented their quarterly update for Fire and EMS. Councilmember Knerr said it would be helpful to receive the presentation ahead of the meeting. Mr. Fitzgerald said he will try to have them to the Council the Wednesday prior to the meeting so they can be included in the packet. He wanted to be sure the Mayor and Council knew they were still willing to do a tour of the facility. Town Administrator Jeff Fleetwood asked if they have received any other grants this year; Mr. Fitzgerald said they are in the process of looking for Fire Fighter Grants, SCBA grants, and FEMA grants, but need to be sure they can accept them. Mr. Fleetwood added that they received a pass-through grant for the Fire

Company in the amount of \$10,800. Councilmember Orris asked about the formula for state-aid for fire, is there a similar formula for EMS; Mr. Fitzgerald said no, only Fire. Vice President Burrell said he would like a copy of the presentation to review more thoroughly; Administrative Manager Kelsey Jensen said she would send it to the Mayor and Council. Vice President Burrell also asked if he could get a dollar figure on the 2% that they said they were over on salaries for EMS; Mr. Fitzgerald said he would get it out to them. Councilmember Nichols asked about the AMOS grant, and asked if it was already allocated; Mr. Fitzgerald said it was in their budget already and are very restricted funds. Councilmember Nichols then asked the lifespan on the heart monitors and how old theirs are; Mr. Fitzgerald said theirs are 15 years old and the lifespan is 12-15 years. Mr. Fitzgerald added that he sent the capital budget to the Town in December if they had any questions about it. Mr. Fitzgerald also asked if the Town could support Senate Bill 389 which would allow the bills for ambulance calls to gradually increase by \$25 per call each year until they go from \$100 per call to \$300 per call beginning in 2022. Mr. Fleetwood asked how their collection rate has been; Mr. Fitzgerald said it is usually around 80%, but they can send that in the financial report. Mayor Tyndall asked Mr. Fitzgerald to send the information re: Senate Bill 389 so they can generate a letter of support.

3. Motion of the Mayor and Council 2021-03: Extend Tax Review Schedule

Finance Director Natalie Saleh explained the budget process and that this motion would allow an extension on the tax review schedule to February 28th. Councilmember Orris asked if the budget schedule has been posted yet; Ms. Saleh said it has not.

On the Motion of Councilmember Orris, second by Vice-President Burrell, a Motion to amend Motion 2021-03 to be an extension through February 8, 2021 was approved by the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Troy Purnell	X				
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	5				

On the Motion of Vice-President Burrell, second by Councilmember Knerr, amended Motion 2021-03 was approved by the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Troy Purnell	X				
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	5				

4. Discussion re: Heron Park

Mayor Zackery Tyndall explained that after discussion with staff and member of the Heron Park Advisory Committee, he would like to dissolve the Committee. He informed the members that they will be welcomed to join other committees in the future if they wish to do so. Vice-President Burrell asked if that means they will need to reassign committee members in the future; Mayor Tyndall said they would need to and noted that several committee members did not wish to

continue or, in the cases of Councilmember Orris and himself, would no longer be able to serve in the same capacity. Councilmember Knerr said it would be beneficial to keep the minutes; Administrative Manager Kelsey Jensen said the minutes are available on the Town's website and would stay there. Councilmember Orris thanked the members for their time.

On the Motion of Councilmember Orris, second by Councilmember Nichols, the Motion to disband the committee into an ad hoc committee that will form again if needed was approved by the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Troy Purnell	X				
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	5				

5. Town Administrator's Report – Jeffrey Fleetwood

Mr. Fleetwood said they had seen Facebook posts concerning electric bills and Power Cost Adjustment (PCA) costs, these costs are fuel cost adjustments. He also mentioned that this past bill included five extra days because of the holidays. Mayor Tyndall said there are winter savings tips on the electric page too, and outside of COVID, the electric department does energy audits. Mr. Fleetwood also thanked staff for their thoughts, prayers, and support.

6. Departmental Reports:

a. Finance Director – Natalie Saleh

Ms. Saleh will have the budget schedule on the website tomorrow. She will also have the six-month actual vs. budgeted numbers soon. She is still in contact with Jean Holloway and they plan to regroup soon.

b. Electric Utility Director – Tim Lawrence

Mr. Lawrence said they have some pole relocations over the next 3-4 weeks for SHA. They may need to peak shave on Saturday and will get a Code Red out. Councilmember Orris asked if there is a formula for the PCA costs to help families budget; Ms. Saleh said we get the cost 90-days ahead, but it needs to be approved and varies based on usage. Mr. Fleetwood said we are not the only electric supplier with a PCA cost; Mayor Tyndall added that we are a non-profit organization, he then added that we do have budget billing if residents are interested. Ms. Saleh said call customer service to establish a budget billing account. Councilmember Knerr said he received a complaint about a Town employee reading meters in unmarked clothing; Mr. Lawrence said his employees have marked clothing but may be bundled up in colder weather. Vice-President Burrell asked what the affect of peak shaving is; Mr. Lawrence said it can be a \$560,000 savings per year depending on how often they peak. Vice-President Burrell also thanked Mr. Lawrence for assisting in getting the streetlights back on located adjacent to US Route 113 and adjoining streets. Councilmember Nichols asked in what other forms the notifications go out for a peak shaving notification; Ms. Bohlen said it goes out through Code Red, Facebook, Constant Contact, and the Public Access Channel; you can also sign up for Code Red on the Town's website.

c. Administrative Manager – Kelsey Jensen

Ms. Jensen said you can sign up for Code Red through the Berlin Bulletin. Also, the cold weather tips will come out in the next Berlin Bulletin.

d. Deputy Town Administrator – Mary Bohlen

Ms. Bohlen said she sent out a training on email phishing to all Town emails that needs to be completed by February 5th.

7. Comments from the Mayor: none.

8. Comments from the Council:

Councilmember Knerr thanked Mr. Engelhart for his help with the Heron Park property.

Councilmember Orris asked about the concerns regarding skateboarding in Town and said he reached out to Chief Downing and Mr. Fleetwood about the concern. Chief Downing said they need a safe space to do it. Mayor Tyndall suggested reaching out to the group that did pop-up skate days at Heron Park, in the future it may help to have a map or information on safe spaces for skateboarding. Chief Downing said he would assist in putting up funds for a safe space like Heron Park. Councilmember Knerr asked about costs for a park; Mayor Tyndall said it could help to reach out to other Towns to determine costs. Councilmember Orris said if the residents have any suggestions please reach out.

Councilmember Nichols said she appreciated all the information from Chief Downing.

Councilmember Purnell said he is in support of a skate park in Heron Park, and costs can range from \$50,000 to \$500,000. He said there is an underground movement to get things going.

9. Comments from the Public – none.

10. Comments from the Press – none.

11. Adjournment:

On the motion of Vice-President Burrell, the Mayor and Council meeting was adjourned at approximately 8:20PM.

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Troy Purnell	X				
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	5				

Respectfully Submitted,



Kelsey Jensen
Administrative Manager



MOTION TO APPROVE No. 2021-04

A motion of the Mayor and Council of the Town of Berlin APPROVING A REQUEST FOR THE PLACEMENT OF WOOD DUCK BOXES in Heron Park.

Mr. Ewan Betz requests the approval of the Mayor and Council for the placement of 2-4 Wood Duck Boxes in the area of the ponds at Heron Park as per the attached proposal.

Approved this ____ day of _____, 20____ by the Mayor and Council of the Town of Berlin, Maryland by affirmative vote of ____ to ____ opposed, with ____ abstaining, and ____ absent.

Dean Burrell, Vice-President

Approved this ____ day of _____, 20____ by the Mayor of the Town of Berlin.

Zack Tyndall, Mayor

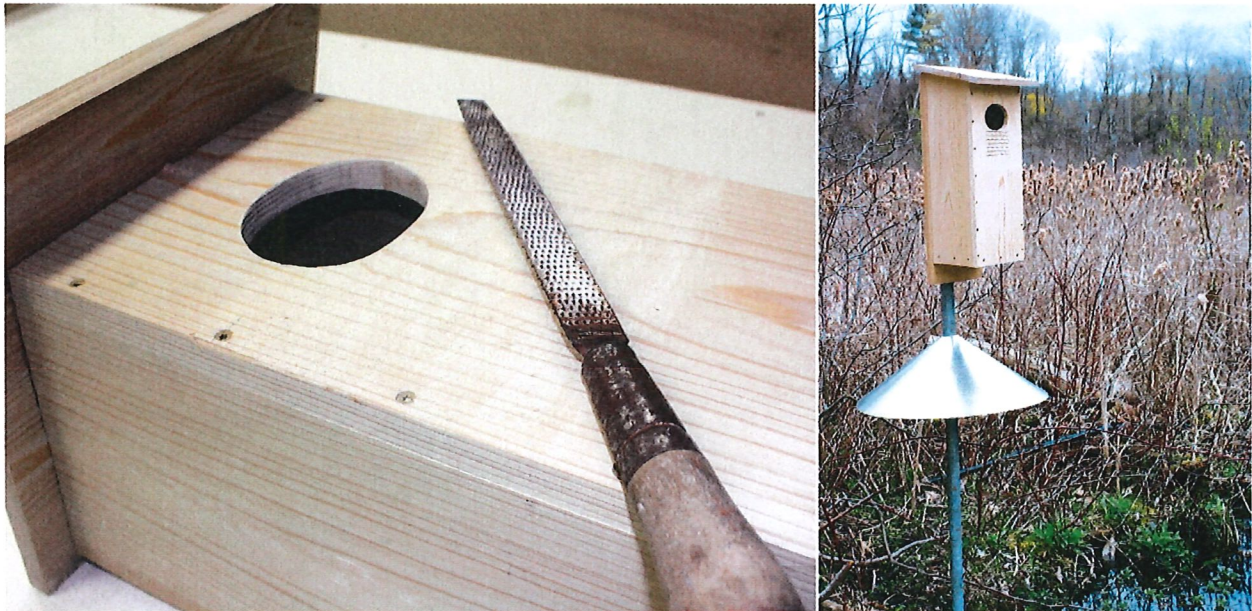
ATTEST: _____
Jeffrey Fleetwood, Town Administrator

Proposal By: Ewan Betz, Worcester County 4-H

Contact Info: 443-463-7391

Betztribe@gmail.com

Wood Duck Boxes for Heron Park



1. What materials would be used?

Cedar planks

Salt treated 4 x4

Quick-Crete

Wire mesh

Predator Baffle

2. Dimensions of the boxes including information on how they would be mounted/installed.

The boxes will be mounted 6ft off the ground on the 4x4 salt treated post and the actual box will be 29in. tall x 9 in wide and 13 inches deep.

3. Where would you be interested in placing the boxes - at the edge of the water, in the water, etc.?

Within a few feet from the edge of the ponds. Dave Wilson will consult on the placement. Our goal is 2-4 boxes.

4. How much involvement by Town personnel/equipment would be needed?

We will not be needing any assistance from Town personnel/equipment.

5. What ongoing maintenance will be needed?

An annual clean out of the box and check for repairs. We are willing to commit to this personally.

6. What is the time frame you have in mind?

We need approval early March so we can get the boxes built and installed in time for nesting season in mid to late March.

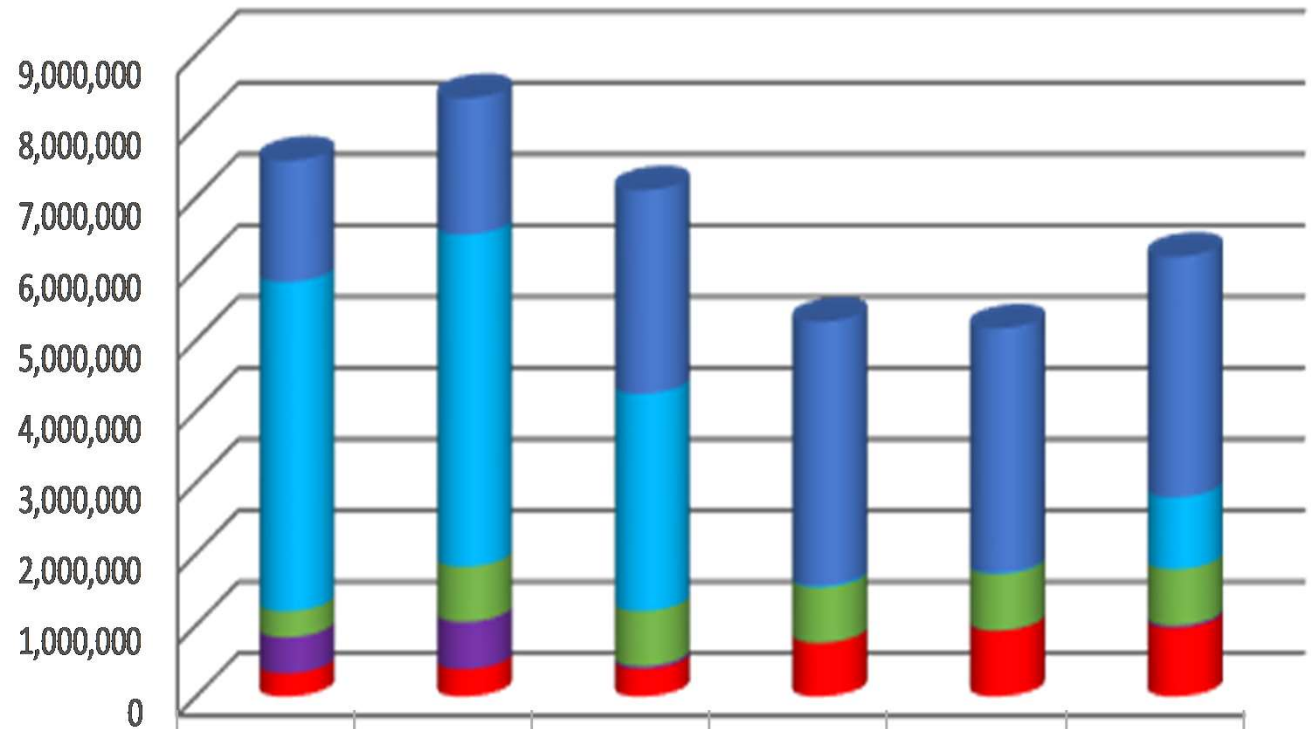


TOWN OF BERLIN, MARYLAND

OVERVIEW OF FINANCIAL HIGHLIGHTS

SIX MONTHS ENDED DECEMBER 31, 2020

General Fund Balance



	2015	2016	2017	2018	2019	2020
■ Nonspendable*	1,703,469	1,912,242	2,853,376	3,703,396	3,430,930	3,375,304
■ Unassigned*	4,618,214	4,659,485	3,049,111	21,927	15,782	1,008,044
■ Assigned (insurance and community ctr)	363,843	773,305	775,247	777,201	790,676	791,005
■ Restricted (slots)	505,721	663,568	39,082	2,407	4,233	32,886
■ Restricted (impact fees)	325,810	383,769	383,769	750,414	921,293	961,743

General Fund Balance

Nonspendable fund balance - amounts that cannot be spent because they are either not in a spendable form (such as inventories and prepaid amounts) or are legally or contractually required to be maintained intact.

Restricted fund balance - amounts that can be spent only for specific purposes because of constraints imposed by external providers (such as grantors, bondholders, and higher levels of government), or imposed by constitutional provisions or enabling legislation.

Committed fund balance - amounts that can be spent only for specific purposes determined by a formal action of the Mayor and Council.

Assigned fund balance - amounts the Mayor and Council intend to use for specific purposes that do not meet the criteria to be classified as restricted or committed.

Unassigned fund balance - amounts that are available for any purpose; these amounts can be reported only in the Town's General Fund.

General Fund Balance Ending FY 2020

FUND BALANCE

Nonspenable	\$ 3,375,304
Restricted	994,629
Assigned	791,005
Unassigned	1,008,044
Total fund balance	<u>\$ 6,168,982</u>

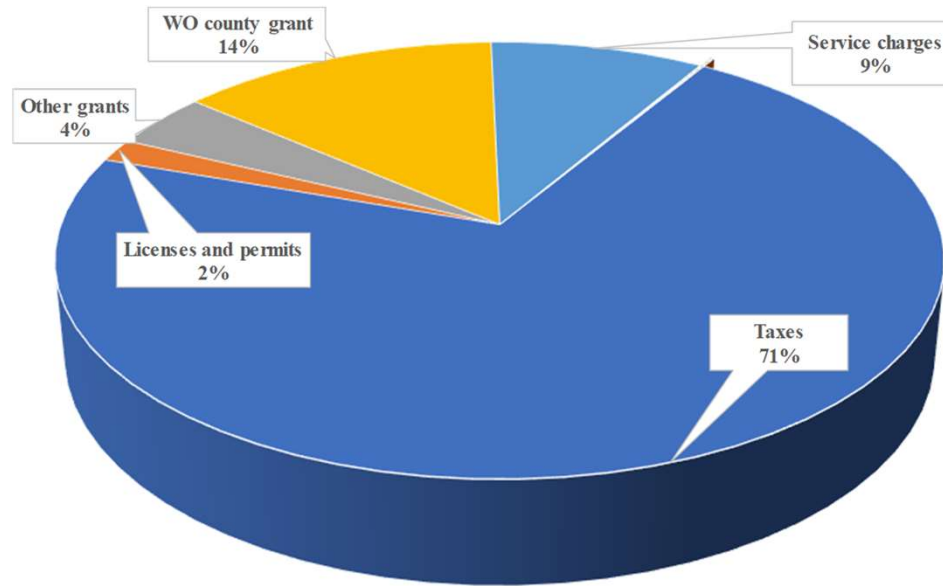
General Fund

Revenues and Expenses Six Months Actual vs Budget

	2021	July-December FY 21		
	Budget	Actual	Diff \$	Diff %
Revenues	\$ 6,164,726	\$ 4,704,962	(1,459,764)	-24%
Expenditures	6,589,726	3,071,548	(3,518,178)	-53%
Revenues (under) over expenditures	(425,000)	1,633,415		
Other financing sources (uses)				
Transfer from sewer fund	50,000	-		
Transfer from stormwater fund	25,000	-		
Transfer from impact fees reserve	350,000	-		
	425,000			
Net change in fund balance as of 12/31/20	\$ -	\$ 1,633,415		

General Fund

Revenues by Source Six Months Actual vs Budget



	2021	JUL-DEC FY 21		
	BUDGET	ACTUAL	DIFF \$	DIFF %
Taxes	\$ 4,155,183	\$ 3,338,642	(816,541)	-20%
Licenses and permits	186,500	79,852	(106,648)	-57%
Other grants	478,500	194,024	(284,476)	-59%
WO county grant	465,000	636,033	171,033	37%
Service charges	834,543	425,612	(408,931)	-49%
Impact fees	30,000	4,000	(26,000)	-87%
Interest income	10,000	23,198	13,198	132%
Other income	5,000	3,601	(1,399)	-28%
Total	\$ 6,164,726	\$ 4,704,962	(1,459,764)	-24%

General Fund
Revenue by Source Six Months Actual vs Budget

	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
REAL PROPERTY	3,580,107	2,629,171	(950,936)	-27%
CORPORATION TAX	150,000	151,899	1,899	1%
PUBLIC UTILITIES TAX	80,000	114,235	34,235	43%
ROOM TAX	10,000	26,606	16,606	166%
IN LIEU OF TAX	182,076	91,038	(91,038)	-50%
STATE INCOME TAX	150,000	321,740	171,740	114%
PENALTY AND INTEREST	3,000	3,953	953	32%
TAXES TOTAL	4,155,183	3,338,642	(816,541)	-20%

BUILDING PLAN REVIEW	2,500	1,975	(525)	-21%
BUILDING PERMIT	45,000	30,121	(14,879)	-33%
SIGN PERMIT	1,000	3,684	2,684	268%
MISCELLANEOUS PERMIT	4,000	2,913	(1,087)	-27%
FRANCHISE FEES	104,000	27,494	(76,507)	-74%
BUSINESS LICENSE	30,000	3,446	(26,554)	-89%
COUNTY LIQUOR BOARD	-	10,219	10,219	100%
LICENSES AND PERMITS TOTAL	186,500	79,852	(106,648)	-57%

General Fund
Revenue by Source Six Months Actual vs Budget

	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
HIGHWAY USER REVENUE	111,000	22,627	(88,373)	-80%
STATE POLICE AID	54,000	13,179	(40,821)	-76%
MAINSTREET TOURISM	1,000	2,200	1,200	120%
SLOT REVENUE	200,000	147,271	(52,729)	-26%
FACADE GRANT	5,000	8,747	3,747	75%
PARKS AND RECREATION GRANT	107,500	-	(107,500)	-100%
OTHER GRANTS	478,500	194,024	(284,476)	-59%
WORCESTER COUNTY GRANT	465,000	636,033	171,033	37%

General Fund

Revenue by Source Six Months Actual vs Budget

	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
PARKING FINE	100	75	(25)	-25%
BOARD OF ZONING APPEAL	325	325	-	0%
GRASS CUTTING	500	400	(100)	-20%
WASTE COLLECTION	20,000	10,162	(9,838)	-49%
POLICE REPORT FEE	500	633	133	27%
FINGERPRINT FEE	8,000	8,096	96	1%
WATER FUND CONTRIBUTION	75,235	37,618	(37,618)	-50%
SEWER FUND CONTRIBUTION	181,833	90,917	(90,917)	-50%
ELECTRIC FUND CONTRIBUTIO	204,962	102,481	(102,481)	-50%
ELECTRIC FUND REIMBURSMENT	11,324	5,662	(5,662)	-50%
WATER FUND REIMBURSMENT	1,359	680	(680)	-50%
SEWER FUND REIMBURSMENT	4,303	2,152	(2,152)	-50%
RECYCLING DISCOUNT	4,000	1,908	(2,092)	-52%
RENT	100	9,500	9,400	9400%
POLICE CPA PROG REVENUE	2,000	(4,799)	(6,799)	-340%
SITE PLAN REVIEW	2,500	1,050	(1,450)	-58%
CUST SERVICE REIM GEN FUN	(79,376)	* (39,688)	39,688	-50%
REIMBURSEMENTS	396,878	* 198,440	(198,439)	-50%
SERVICE CHARGES	834,543	425,612	(408,931)	-49%

*(Customer service expenses netted with service charge revenue for detail purposes only.)

General Fund
Revenue by Source Six Months Actual vs Budget

	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
IMPACT FEE RESIDENTIAL	20,000	4,000	(16,000)	-80%
IMPACT FEE COMMERCIAL	10,000	-	(10,000)	-100%
IMPACT FEE TOTAL	30,000	4,000	(26,000)	-87%

INTEREST EARNED	10,000	23,198	13,198	132%
EARNINGS ON INVESTMENTS	10,000	23,198	13,198	132%

SERVICE AND MATERIAL	-	100	100	100%
MISCELLANEOUS INCOME	1,000	1,296	296	30%
CHRISTMAS PARADE	4,000	2,205	(1,795)	-45%
MISCELLANEOUS TOTAL	5,000	3,601	(1,399)	-28%

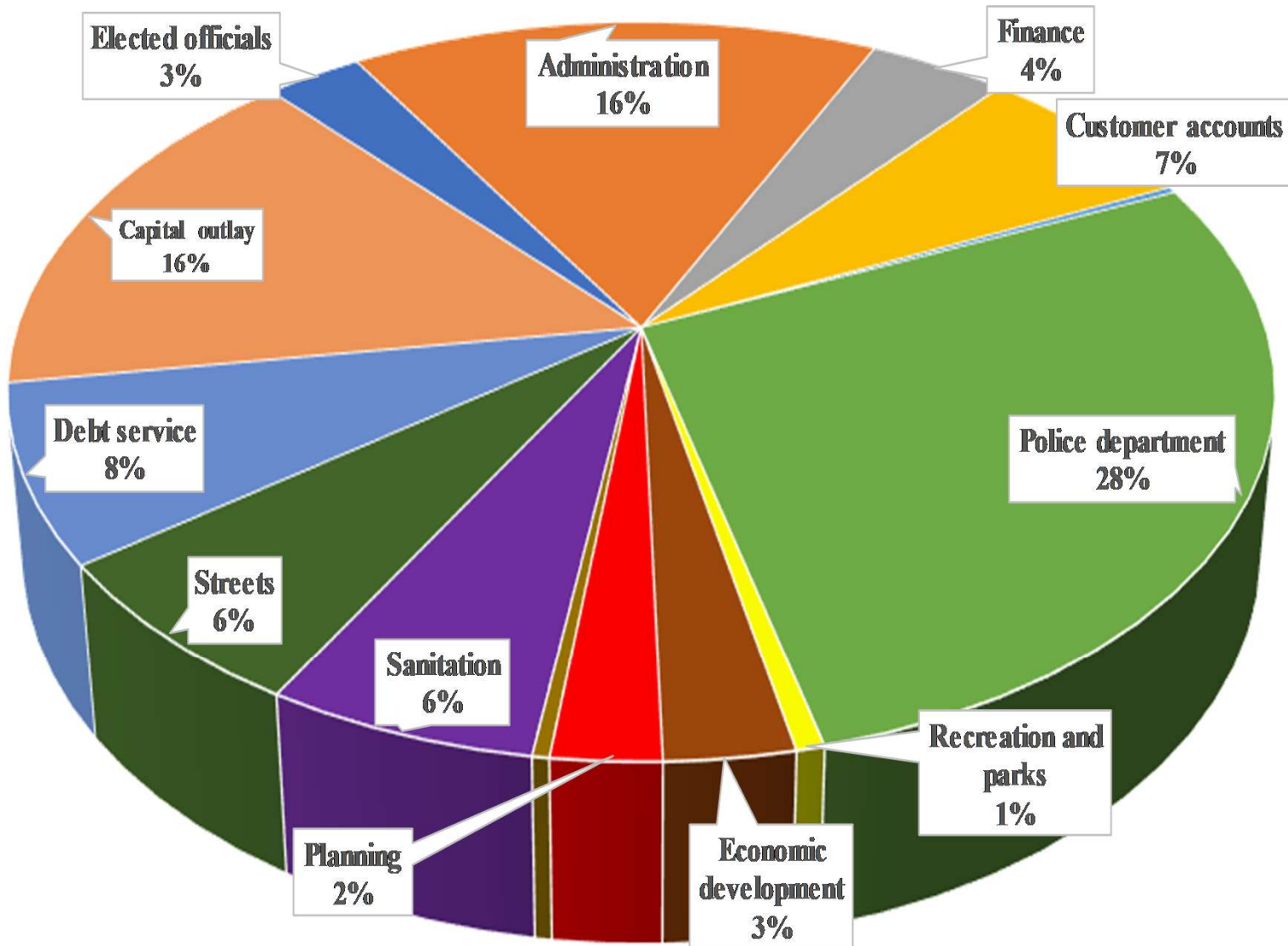
TOTAL REVENUES	6,164,726	4,704,962	(1,459,764)	-24%
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General Fund
Expenses by Department Six Months Actual vs Budget

	2021	JUL-DEC FY 21		
	BUDGET	ACTUAL	DIFF \$	DIFF %
Elected officials	\$ 182,594	\$ 89,614	(92,980)	-51%
Administration	1,347,844	493,218	(854,626)	-63%
Finance	295,217	129,401	(165,816)	-56%
Customer accounts	396,878	180,993	(215,885)	-54%
Building and grounds	49,950	8,239	(41,711)	-84%
Police department	1,890,380	859,153	(1,031,227)	-55%
Recreation and parks	64,775	19,185	(45,590)	-70%
Economic development	238,307	88,389	(149,918)	-63%
Planning	191,616	74,380	(117,236)	-61%
Public works	133,872	11,581	(122,291)	-91%
Sanitation	376,468	184,123	(192,345)	-51%
Streets	514,779	205,033	(309,746)	-60%
Debt service	307,546	240,477	(67,069)	-22%
Capital outlay	219,500	487,762	268,262	122%
Capital outlay-impact fees for streets	380,000	-	(380,000)	-100%
Total	\$ 6,589,726	\$ 3,071,548	\$ (3,518,180)	-53%

General Fund

Expenses by Department Six Months Actual vs Budget



General Fund
Expenses by Department Six Months Actual vs Budget

ELECTED OFFICIALS	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
SALARIES ELECTED AND APPOINTED	52,500	21,361	(31,139)	-59%
SALARIES FULL TIME	27,672	13,091	(14,581)	-53%
FICA	6,135	2,296	(3,839)	-63%
EMPLOYEE HEALTH INSURANCE	54,540	31,741	(22,799)	-42%
RETIREMENT	5,160	-	(5,160)	-100%
WORKERS' COMPENSATION	315	1,582	1,267	402%
VACATION BUY BACK	835	-	(835)	-100%
HEALTH CLAIMS	16,400	6,435	(9,965)	-61%
RETENTION	50	48	(2)	-4%
CONTRACTED SERVICES	702	173	(529)	-75%
INSURANCE	11,335	9,832	(1,503)	-13%
TRAVEL	2,000	-	(2,000)	-100%
CELL PHONE	3,000	1,500	(1,500)	-50%
DUES AND PUBLICATIONS	200	60	(140)	-70%
SPECIAL APPROPRIATIONS	1,000	840	(160)	-16%
OFFICE SUPPLIES	750	657	(93)	-12%
ELECTED OFFICIALS TOTAL	182,594	89,614	(92,980)	-51%

General Fund

Expenses by Department Six Months Actual vs Budget

ADMINISTRATION	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
SALARIES FULL TIME	297,370	142,413	(154,957)	-52%
SALARIES OVERTIME	500	-	(500)	-100%
ELECTION EXPENSE	3,000	3,190	190	6%
FICA	22,788	10,440	(12,348)	-54%
EMPLOYEE HEALTH INSURANCE	43,801	27,512	(16,289)	-37%
RETIREMENT	36,080	-	(36,080)	-100%
WORKERS' COMPENSATION	841	1,854	1,013	120%
VACATION BUY BACK	5,120	-	(5,120)	-100%
VEHICLE ALLOWANCE	4,500	2,250	(2,250)	-50%
HEALTH CLAIMS	16,480	3,452	(13,028)	-79%
RETENTION	200	193	(7)	-4%
PROFESSIONAL SERVICES	-	125	125	100%
LEGAL EXPENSES	25,000	-	(25,000)	-100%
CONTRACTED SERVICES	15,524	11,557	(3,967)	-26%
INSURANCE	5,820	4,820	(1,000)	-17%
VEHICLE MAINTENANCE	300	(295)	(595)	-198%
WEBSITE	2,900	625	(2,275)	-78%
TRANSFER TO RESERVES	175,000	-	(175,000)	-100%
SLOT CONTRIBUTION TO RESERVES	200,000	-	(200,000)	-100%
UTILITIES	18,990	8,171	(10,819)	-57%
FIRE&EMS OPERATING ALLOCATION	400,000	241,321	(158,679)	-40%
TELEPHONE	14,000	3,986	(10,014)	-72%
TRAVEL	2,200	140	(2,060)	-94%
CELL PHONE	2,400	1,200	(1,200)	-50%
DUES AND PUBLICATIONS	6,340	5,173	(1,167)	-18%
EMPLOYEE TRAINING	2,500	-	(2,500)	-100%
INFORMATION TECHNOLOGY	5,500	2,757	(2,743)	-50%
VEHICLE FUEL	3,000	1,004	(1,996)	-67%
SPECIAL APPROPRIATIONS	20,000	20,044	44	0%
OFFICE SUPPLIES	4,000	1,186	(2,814)	-70%
ADVERTISING	1,500	99	(1,401)	-93%
CONTINGENCY	12,190	-	(12,190)	-100%
ADMINISTRATION TOTAL	1,347,844	493,218	(854,626)	-63%

General Fund

Expenses by Department Six Months Actual vs Budget

FINANCE	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
SALARIES FULL TIME	175,475	83,627	(91,848)	-52%
SALARIES OVERTIME	300	-	(300)	-100%
FICA	13,450	6,072	(7,378)	-55%
EMPLOYEE HEALTH INSURANCE	12,550	7,051	(5,500)	-44%
RETIREMENT	21,485	-	(21,485)	-100%
WORKERS' COMPENSATION	430	1,190	760	177%
VEHICLE ALLOWANCE	2,714	1,322	(1,392)	-51%
HEALTH CLAIMS	4,440	4,643	203	5%
RETENTION	155	145	(10)	-7%
PROFESSIONAL SERVICES	50,000	21,600	(28,400)	-57%
CONTRACTED SERVICES	678	338	(340)	-50%
INSURANCE	1,635	1,435	(200)	-12%
TRAVEL	3,500	96	(3,404)	-97%
CELL PHONE	1,800	900	(900)	-50%
DUES AND PUBLICATIONS	280	160	(120)	-43%
EMPLOYEE TRAINING	4,325	-	(4,325)	-100%
OFFICE SUPPLIES	2,000	823	(1,177)	-59%
FINANCE TOTAL	295,217	129,401	(165,816)	-56%

General Fund
Expenses by Department Six Months Actual vs Budget

CUSTOMER ACCOUNTS	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
SALARIES FULL TIME	120,660	53,949	(66,711)	-55%
SALARIES OVERTIME	1,000	17	(983)	-98%
FICA	9,310	3,926	(5,384)	-58%
EMPLOYEE HEALTH INSURANCE	24,240	13,773	(10,467)	-43%
RETIREMENT	15,170	-	(15,170)	-100%
WORKERS' COMPENSATION	350	1,110	760	217%
HEALTH CLAIMS	10,840	3,325	(7,515)	-69%
RETENTION	150	145	(5)	-4%
CONTRACTED SERVICES	34,578	28,326	(6,252)	-18%
INSURANCE	2,580	2,380	(200)	-8%
RENTAL OFFICE EQUIPMENT	14,000	6,591	(7,409)	-53%
POSTAGE	28,200	12,450	(15,750)	-56%
TRAVEL	2,000	97	(1,903)	-95%
CELL PHONE	1,800	750	(1,050)	-58%
EMPLOYEE TRAINING	2,000	-	(2,000)	-100%
INFORMATION TECHNOLOGY	68,000	37,148	(30,852)	-45%
OFFICE SUPPLIES	30,000	4,899	(25,101)	-84%
PRINTING	3,000	492	(2,508)	-84%
BAD DEBT EXPENSE	5,000	-	(5,000)	-100%
CREDIT CARD FEE	24,000	11,614	(12,386)	-52%
CUSTOMER ACCOUNTS TOTAL	396,878	180,993	(215,885)	-54%

General Fund
Expenses by Department Six Months Actual vs Budget

BUILDING AND GROUNDS	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
CONTRACTED SERVICES	41,450	6,657	(34,793)	-84%
BUILDING MAINTENANCE	7,500	1,572	(5,928)	-79%
EQUIPMENT MAINTENANCE	1,000	9	(991)	-99%
BUILDING AND GROUNDS	49,950	8,239	(41,711)	-84%

General Fund

Expenses by Department Six Months Actual vs Budget

POLICE	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
SALARIES FULL TIME	1,036,560	486,618	(549,942)	-53%
SALARIES PART TIME AND TEMPORAL	10,000	5,401	(4,599)	-46%
SALARIES OVERTIME	70,000	40,496	(29,504)	-42%
FICA	85,420	40,422	(44,998)	-53%
EMPLOYEE HEALTH INSURANCE	163,006	79,785	(83,221)	-51%
RETIREMENT	125,465	-	(125,465)	-100%
WORKERS' COMPENSATION	102,500	107,060	4,560	4%
VACATION BUY BACK	10,777	-	(10,777)	-100%
HEALTH CLAIMS	65,600	15,173	(50,427)	-77%
RETENTION	1,100	1,061	(39)	-4%
CONTRACTED SERVICES	38,250	14,979	(23,271)	-61%
INSURANCE	16,787	(1,526)	(18,313)	-109%
RENTAL OFFICE EQUIPMENT	2,640	997	(1,643)	-62%
BUILDING MAINTENANCE	15,300	3,317	(11,983)	-78%
EQUIPMENT MAINTENANCE	500	-	(500)	-100%
VEHICLE MAINTENANCE	15,000	10,600	(4,400)	-29%
UTILITIES	18,600	4,707	(13,893)	-75%
POSTAGE	200	17	(183)	-92%
TELEPHONE	5,400	2,023	(3,377)	-63%
TRAVEL	2,500	667	(1,833)	-73%
CELL PHONE	8,400	3,750	(4,650)	-55%
DUES AND PUBLICATIONS	925	495	(430)	-46%
EMPLOYEE TRAINING	13,500	11,394	(2,106)	-16%
INFORMATION TECHNOLOGY	9,600	6,504	(3,096)	-32%
FINGERPRINT EXPENSE	8,000	6,864	(1,137)	-14%
VEHICLE FUEL	36,000	9,740	(26,260)	-73%
CLOTHING PURCHASE	4,000	850	(3,150)	-79%
LAUNDRY AND DRYCLEANING	1,300	465	(835)	-64%
SPECIAL APPROPRIATIONS	1,050	-	(1,050)	-100%
OFFICE SUPPLIES	2,500	139	(2,361)	-94%
ADVERTISING	500	-	(500)	-100%
SUPPLIES AND OPERATIONS	19,000	7,156	(11,844)	-62%
POLICE TOTAL	1,890,380	859,153	(1,031,227)	-55%

General Fund
Expenses by Department Six Months Actual vs Budget

RECREATION AND PARKS	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
CONTRACTED SERVICES	7,375	650	(6,725)	-91%
UTILITIES	5,000	1,414	(3,586)	-72%
YOUTH PROGRAMS	40,000	14,298	(25,702)	-64%
DUES AND PUBLICATIONS	-	35	35	100%
SUPPLIES AND OPERATIONS	12,400	2,787	(9,613)	-78%
RECREATION AND PARKS TOTAL	64,775	19,185	(45,590)	-70%

General Fund

Expenses by Department Six Months Actual vs Budget

ECONOMIC DEVELOPMENT	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
SALARIES FULL TIME	95,590	39,876	(55,714)	-58%
SALARIES OVERTIME	500	-	(500)	-100%
FICA	7,355	2,998	(4,357)	-59%
EMPLOYEE HEALTH INSURANCE	27,000	15,746	(11,254)	-42%
RETIREMENT	11,820	-	(11,820)	-100%
WORKERS' COMPENSATION	245	752	507	207%
HEALTH CLAIMS	8,880	7,064	(1,816)	-20%
RETENTION	100	96	(4)	-4%
CONTRACTED SERVICES	21,852	7,387	(14,465)	-66%
INSURANCE	1,065	1,065	-	0%
RENTAL OFFICE EQUIPMENT	2,000	512	(1,488)	-74%
VEHICLE MAINTENANCE	500	(311)	(811)	-162%
UTILITIES	3,300	914	(2,386)	-72%
TELEPHONE	4,200	1,265	(2,935)	-70%
TRAVEL	5,000	-	(5,000)	-100%
CELL PHONE	1,200	500	(700)	-58%
SPONSORSHIPS	3,000	-	(3,000)	-100%
DUES AND PUBLICATIONS	1,500	420	(1,080)	-72%
EMPLOYEE TRAINING	3,000	-	(3,000)	-100%
CHRISTMAS PARADE	2,500	-	(2,500)	-100%
VEHICLE FUEL	700	136	(564)	-81%
OFFICE SUPPLIES	2,500	602	(1,898)	-76%
PRINTING	10,500	3,812	(6,688)	-64%
ADVERTISING	12,000	4,492	(7,508)	-63%
MARKETING	7,000	288	(6,712)	-96%
DHCD GRANT	5,000	775	(4,225)	-85%
ECONOMIC DEVELOPMENT TOTAL	238,307	88,389	(149,918)	-63%

General Fund

Expenses by Department Six Months Actual vs Budget

PLANNING	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
SALARIES FULL TIME	107,880	51,801	(56,079)	-52%
SALARIES OVERTIME	1,200	841	(359)	-30%
FICA	8,350	4,114	(4,236)	-51%
EMPLOYEE HEALTH INSURANCE	12,680	5,739	(6,941)	-55%
RETIREMENT	13,260	-	(13,260)	-100%
WORKERS' COMPENSATION	290	797	507	175%
VACATION BUY BACK	1,538	-	(1,538)	-100%
VEHICLE ALLOWANCE	4,500	2,250	(2,250)	-50%
HEALTH CLAIMS	6,400	340	(6,060)	-95%
RETENTION	100	96	(4)	-4%
CONTRACTED SERVICES	23,692	4,016	(19,676)	-83%
INSURANCE	1,026	1,026	-	0%
RENTAL OFFICE EQUIPMENT	2,500	511	(1,989)	-80%
VEHICLE MAINTENANCE	300	724	424	141%
TELEPHONE	3,000	1,037	(1,963)	-65%
TRAVEL	1,000	-	(1,000)	-100%
CELL PHONE	1,200	600	(600)	-50%
DUES AND PUBLICATIONS	200	-	(200)	-100%
EMPLOYEE TRAINING	1,000	-	(1,000)	-100%
VEHICLE FUEL	400	48	(352)	-88%
OFFICE SUPPLIES	500	377	(123)	-25%
ADVERTISING	600	64	(536)	-89%
PLANNING TOTAL	191,616	74,380	(117,236)	-61%

General Fund
Expenses by Department Six Months Actual vs Budget

PUBLIC WORKS	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
SALARIES FULL TIME	70,000	-	(70,000)	-100%
FICA	5,355	-	(5,355)	-100%
EMPLOYEE HEALTH INSURANCE	12,005	-	(12,005)	-100%
RETIREMENT	8,501	-	(8,501)	-100%
WORKERS' COMPENSATION	125	125	-	0%
HEALTH CLAIMS	4,440	-	(4,440)	-100%
CONTRACTED SERVICES	5,676	3,142	(2,534)	-45%
INSURANCE	1,350	1,350	-	0%
VEHICLE MAINTENANCE	500	144	(356)	-71%
UTILITIES	6,500	1,318	(5,182)	-80%
TELEPHONE	6,200	2,183	(4,017)	-65%
TRAVEL	250	15	(235)	-94%
CELL PHONE	600	-	(600)	-100%
DUES AND PUBLICATIONS	120		(120)	-100%
EMPLOYEE TRAINING	750	17	(733)	-98%
VEHICLE FUEL	3,000	702	(2,298)	-77%
OFFICE SUPPLIES	500	86	(414)	-83%
SUPPLIES AND OPERATIONS	8,000	1,895	(6,105)	-76%
PUBLIC WORKS TOTAL	133,872	11,581	(122,291)	-91%

General Fund
Expenses by Department Six Months Actual vs Budget

SANITATION	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
SALARIES FULL TIME	119,110	56,347	(62,763)	-53%
SALARIES OVERTIME	8,500	994	(7,506)	-88%
FICA	9,765	3,775	(5,990)	-61%
EMPLOYEE HEALTH INSURANCE	39,390	23,418	(15,972)	-41%
RETIREMENT	14,885	-	(14,885)	-100%
WORKERS' COMPENSATION	4,820	5,581	761	16%
VACATION BUY BACK	920	-	(920)	-100%
HEALTH CLAIMS	13,320	5,151	(8,169)	-61%
RETENTION	150	145	(5)	-4%
CONTRACTED SERVICES	130,678	79,261	(51,417)	-39%
INSURANCE	5,130	4,130	(1,000)	-19%
VEHICLE MAINTENANCE	10,000	212	(9,788)	-98%
CELL PHONE	1,800	900	(900)	-50%
VEHICLE FUEL	14,000	4,017	(9,983)	-71%
SUPPLIES AND OPERATIONS	4,000	195	(3,805)	-95%
SANITATION TOTAL	376,468	184,123	(192,345)	-51%

General Fund

Expenses by Department Six Months Actual vs Budget

STREETS	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
SALARIES FULL TIME	234,450	100,850	(133,600)	-57%
SALARIES PART TIME AND TEMPORAL	6,200	1,393	(4,807)	-78%
SALARIES OVERTIME	18,000	4,300	(13,700)	-76%
FICA	21,170	8,125	(13,045)	-62%
EMPLOYEE HEALTH INSURANCE	37,290	21,546	(15,744)	-42%
RETIREMENT	28,975	-	(28,975)	-100%
WORKERS' COMPENSATION	10,050	11,317	1,267	13%
VACATION BUY BACK	890	-	(890)	-100%
HEALTH CLAIMS	15,280	8,393	(6,887)	-45%
RETENTION	250	241	(9)	-4%
CONTRACTED SERVICES	16,130	365	(15,765)	-98%
INSURANCE	894	894	-	0%
RENTAL EQUIPMENT	500	-	(500)	-100%
EQUIPMENT MAINTENANCE	8,000	951	(7,049)	-88%
STREET REPAIR	5,000	6,685	1,685	34%
VEHICLE MAINTENANCE	10,000	6,092	(3,908)	-39%
SIDEWALK REPAIR	5,000	-	(5,000)	-100%
CELL PHONE	3,000	1,500	(1,500)	-50%
EMPLOYEE TRAINING	200	-	(200)	-100%
VEHICLE FUEL	8,000	2,612	(5,388)	-67%
CLOTHING PURCHASE	500	-	(500)	-100%
STREET LIGHTS	67,000	27,305	(39,695)	-59%
SUPPLIES AND OPERATIONS	17,000	2,012	(14,988)	-88%
SAFETY SUPPLIES AND MATERIALS	1,000	451	(549)	-55%
STREETS TOTAL	514,779	205,033	(309,746)	-60%

General Fund
Expenses by Department Six Months Actual vs Budget

DEBT SERVICE	2021 BUDGET	JULY -DEC FY 21 ACTUAL	DIFF \$	DIFF %
BOND PRINCIPAL	182,820	176,233	(6,587)	-4%
BOND INTEREST	124,726	64,243	(60,483)	-48%
DEBT SERVICE TOTAL	307,546	240,477	(67,069)	-22%

CAPITAL OUTLAY

CAPITAL OUTLAY EQUIPMENT-ADMIN	-	23,000	23,000	100%
CAPITAL OUTLAY EQUIPMENT-POLICE	-	(18,158)	(18,158)	-100%
CAPITAL OUTLAY EQUIPMENT-STREETS	111,000	482,920	371,920	335%
CAPITAL OUTLAY EQUIPMENT-PARKS	108,500	-	(108,500)	-100%
CAPITAL OUTLAY TOTAL	219,500	487,762	268,262	122%

CAPITAL IMPROVEMENTS IMPACT FEE	380,000	-	(380,000)	-100%
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TOTAL

6,589,726	3,071,548	(3,518,178)	-53%
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Electric Fund

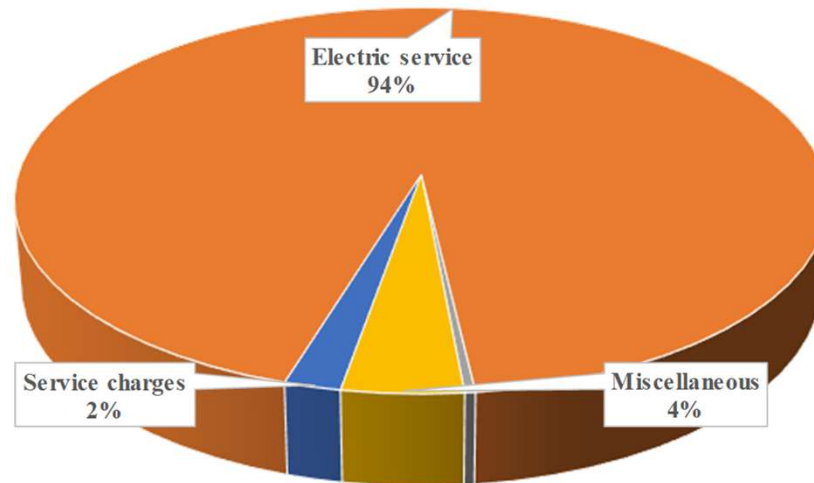
Revenues and Expenses Six Months Actual vs Budget

	2021	July-December FY 21		
	Budget	Actual	Diff \$	Diff %
Operating revenues	\$ 5,460,241	\$ 2,217,345	(3,242,896)	-59%
Operating expenses	5,324,453	2,515,894	(2,808,559)	-53%
Operating income (loss)	135,788	(298,549)		
Non-operating revenues (expenses) and transfers				
Interest expense	(135,788)	(73,423)		
Insurance proceeds	-	99,117		
Net non-operating expense	(135,788)	25,694		
Net change in net position as of 12/31/20	\$ -	\$ (272,855)		

	As of 12/31/19	As of 12/31/20	% Increase
Outstanding EL Receivable	\$ 247,259	\$ 444,010	80%

Electric Fund

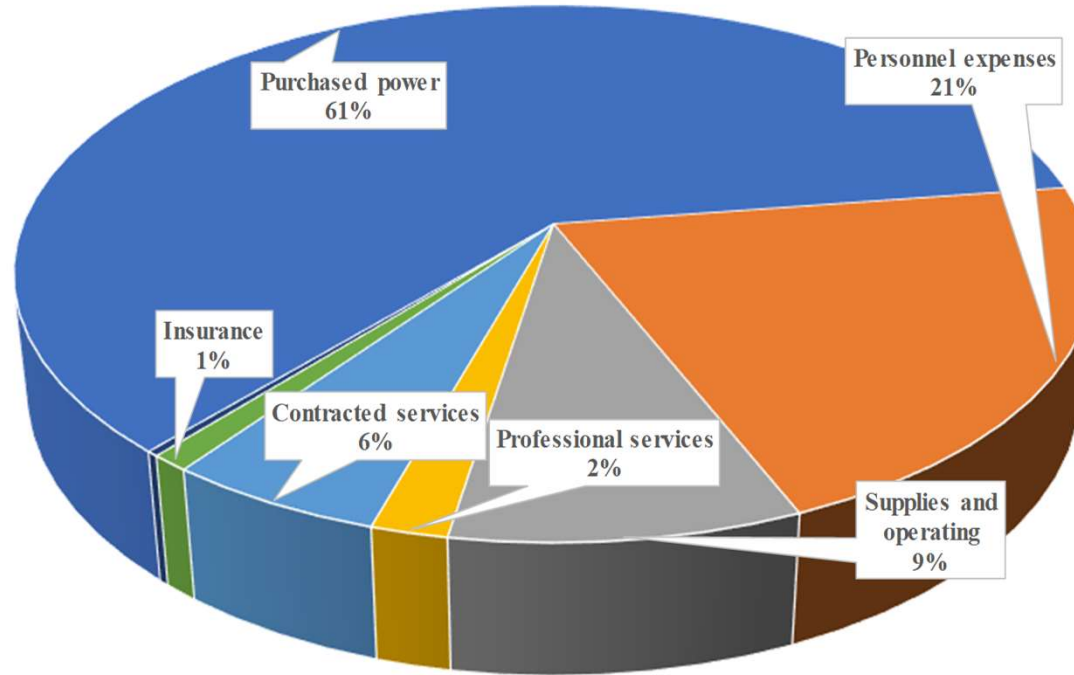
Revenues by Source Six Months Actual vs Budget



	2021	JUL-DEC FY 21		
	BUDGET	ACTUAL	DIFF \$	DIFF %
Service charges	\$ 42,000	\$ 34,155	\$ (7,845)	-19%
Electric service	5,398,141	2,174,431	(3,223,710)	-60%
Interest on delinquent accounts	20,000	8,585	(11,415)	-57%
Miscellaneous	100	99,291	99,191	-100%
Total	\$ 5,460,241	\$ 2,316,462	\$ (3,143,779)	-58%

Electric Fund

Expenses by Category Six Months Actual vs Budget



	2021	JUL-DEC FY 21		
	BUDGET	ACTUAL	DIFF \$	DIFF %
Purchased power	\$ 2,386,838	\$ 1,360,682	\$ (1,026,156)	-43%
Personnel expenses	1,042,401	466,273	(576,128)	-55%
Supplies and operating	741,043	197,067	(543,976)	-73%
Professional services	110,000	43,222	(66,778)	-61%
Contracted services	56,534	122,851	66,317	117%
Insurance	24,400	22,000	(2,400)	-10%
Repairs and maintenance	57,900	6,700	(51,200)	-88%
General overhead	375,037	187,519	(187,519)	-50%
Debt service	471,588	73,423	(398,165)	-84%
Capital outlay	194,500	109,580	(84,920)	-44%
Total	\$ 5,460,241	\$ 2,589,317	\$ (2,870,925)	-53%

Water Fund

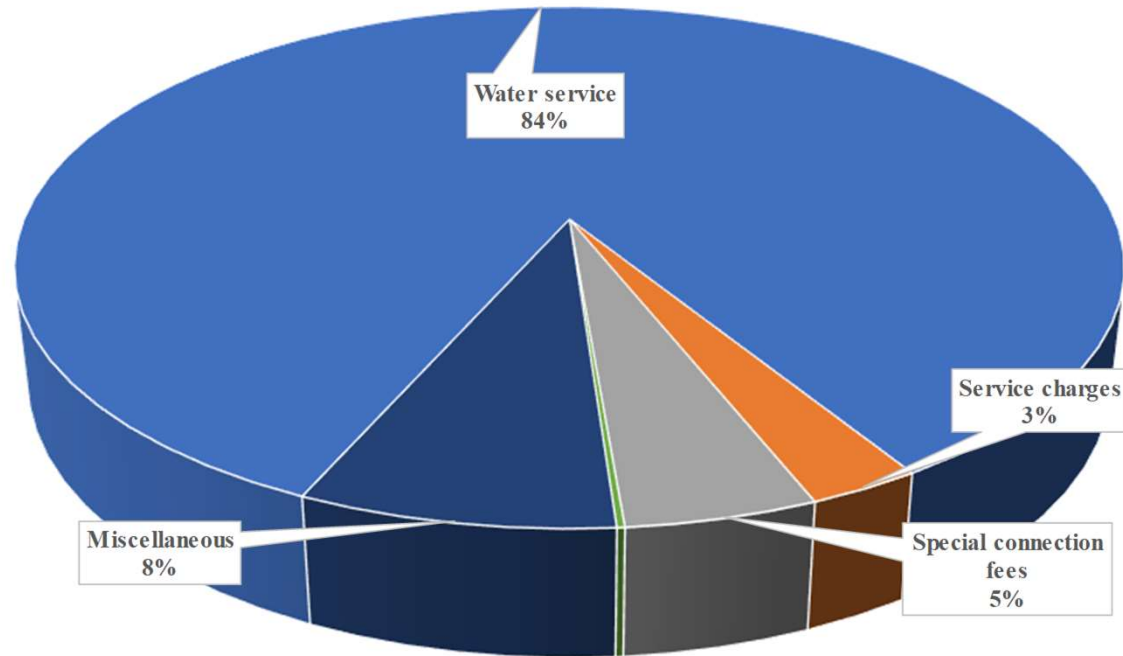
Revenues and Expenses Six Months Actual vs Budget

	2021	July-December FY 21		
	Budget	Actual	Diff\$	Diff%
Operating revenues	\$ 777,250	\$ 349,425	(427,825)	-55%
Operating expenses	941,475	427,019	(514,456)	-55%
Operating income (loss)	(164,225)	(77,594)		
Non-operating revenues (expenses) and transfers				
Interest income	500	333		
Special connection fees	163,725	17,304		
Net non-operating expense	164,225	17,637		
Net change in net position as of 12/31/20	\$ -	\$ (59,957)		

	As of 12/31/19	As of 12/31/20	% Increase
Outstanding WA Receivable	\$ 57,927	\$ 72,620	25%

Water Fund

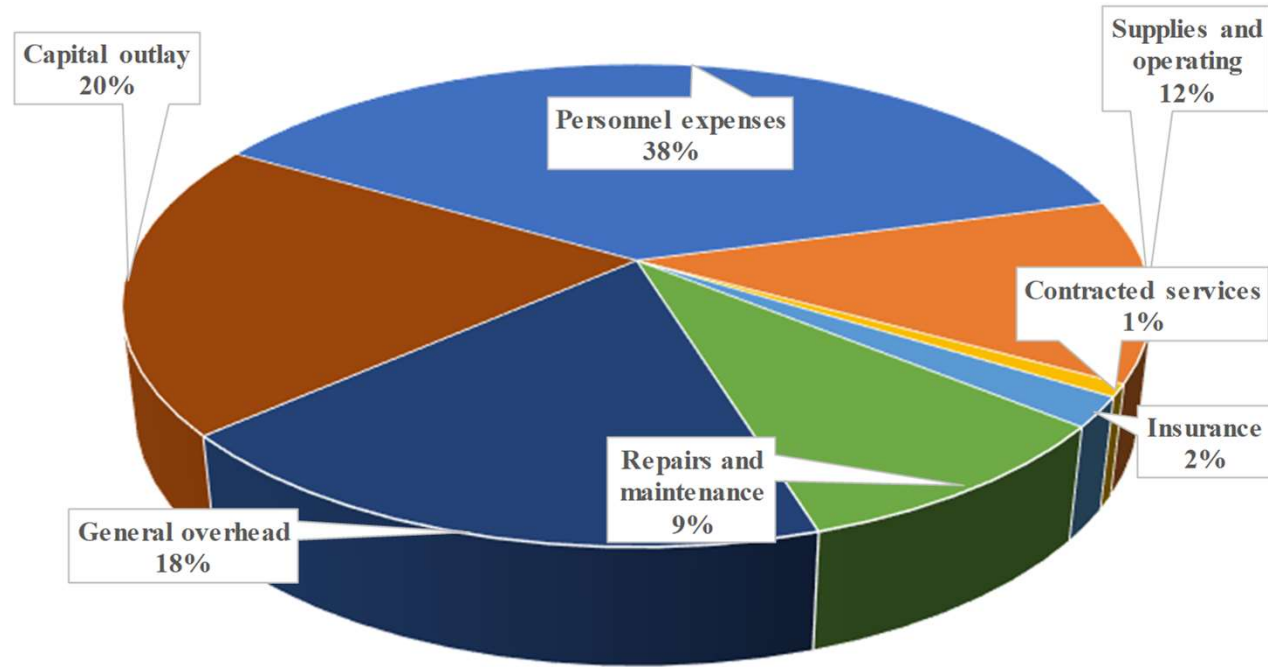
Revenues by Source Six Months Actual vs Budget



	2021	JUL-DEC FY 21		
	BUDGET	ACTUAL	DIFF \$	DIFF %
Water service	\$ 660,000	\$ 307,715	\$ (352,285)	-53%
Service charges	27,100	10,198	(16,902)	-62%
Special connection fees	163,725	17,304	(146,421)	-89%
Service and material	20,000	2,410	(17,590)	-88%
Interest income	500	333	(167)	-33%
Interest on delinquent accounts	5,000	707	(4,293)	-86%
Miscellaneous	65,150	28,395	(36,755)	-56%
Total	\$ 941,475	\$ 367,062	\$ (574,413)	-61%

Water Fund

Expenses by Category Six Months Actual vs Budget



	2021	JUL-DEC FY 21		
	BUDGET	ACTUAL	DIFF \$	DIFF %
Personnel expenses	\$ 351,323	\$ 159,914	\$ (191,409)	-54%
Supplies and operating	166,723	51,905	(114,818)	-69%
Professional services	1,000	-	(1,000)	-100%
Contracted services	22,104	3,569	(18,535)	-84%
Insurance	9,630	9,230	(400)	-4%
Repairs and maintenance	71,000	39,921	(31,079)	-44%
General overhead	155,970	77,985	(77,985)	-50%
Capital outlay	163,725	84,495	(79,230)	-48%
Total	\$ 941,475	\$ 427,019	\$ (514,456)	-55%

Sewer Fund

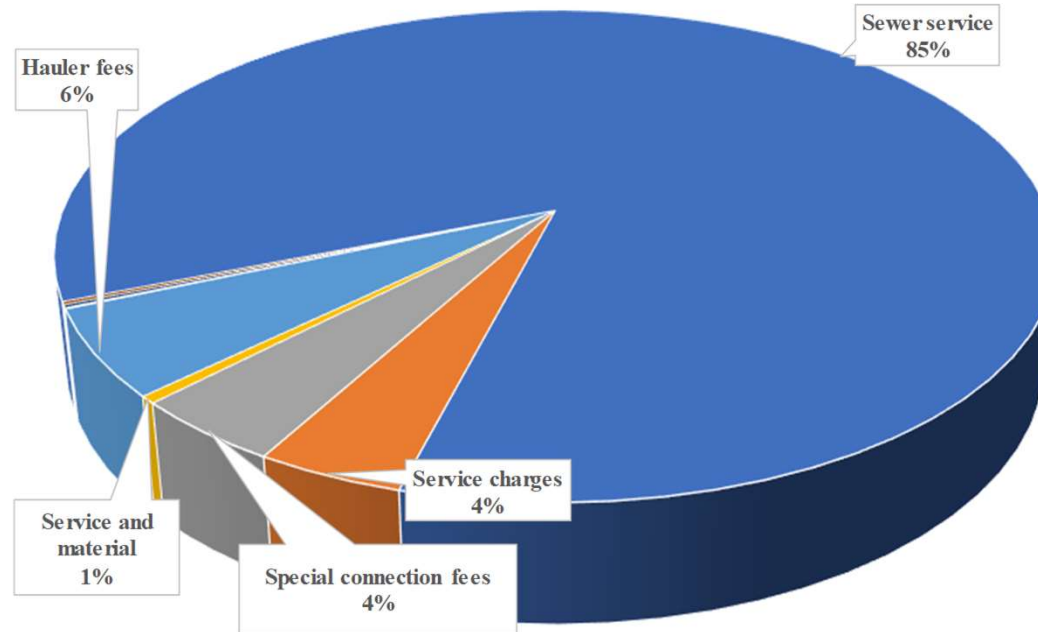
Revenues and Expenses Six Months Actual vs Budget

	2021	July-December FY 21		
	Budget	Actual	Diff \$	Diff %
Operating revenues	\$ 2,005,650	\$ 1,048,835	(956,815)	-48%
Operating expenses	2,232,955	806,466	(1,426,489)	-64%
Operating income (loss)	(227,305)	242,369		
Non-operating revenues (expenses)				
Interest income	500	872		
Interest expense	(176,852)	(96,674)		
Special connection fees	453,657	47,140		
Transfers to general fund	(50,000)	-		
Net non-operating revenues	227,305	(48,662)		
Net change in net position as of 12/31/20	\$ -	\$ 193,707		

	As of 12/31/19	As of 12/31/20	% Increase
Outstanding SW Receivable	\$ 193,247	\$ 243,862	26%

Sewer Fund

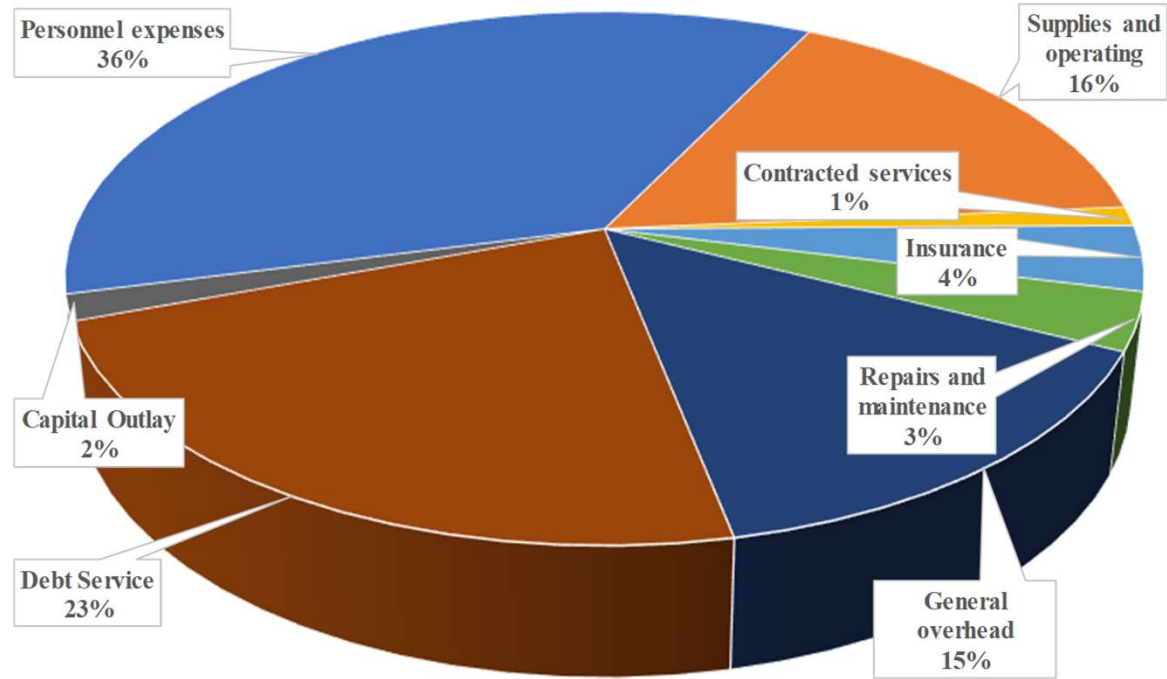
Revenues by Source Six Months Actual vs Budget



	2021	JUL-DEC FY 21		
	BUDGET	ACTUAL	DIFF \$	DIFF %
Sewer service	\$ 1,800,000	\$ 932,516	\$ (867,484)	-48%
Service charges	96,000	44,729	(51,271)	-53%
Special connection fees	453,657	47,140	(406,517)	-90%
Service and material	50	5,155	5,105	100%
Hauler fees	98,400	62,183	(36,217)	-37%
Interest income	500	872	372	74%
Interest on delinquent accounts	10,000	2,119	(7,881)	-79%
Miscellaneous	1,200	2,133	933	78%
Total	\$ 2,459,807	\$ 1,096,847	\$ (1,362,958)	-55%

Sewer Fund

Expenses by Category Six Months Actual vs Budget



	2021	JUL-DEC FY 21		
	BUDGET	ACTUAL	DIFF \$	DIFF %
Personnel expenses	\$ 764,845	\$ 339,924	\$ (424,921)	-56%
Supplies and operating	454,188	147,547	(306,641)	-68%
Professional services	10,000	-	(10,000)	-100%
Contracted services	21,960	10,592	(11,368)	-52%
Insurance	21,594	19,194	(2,400)	-11%
Repairs and maintenance	66,500	31,619	(34,881)	-52%
General overhead	265,512	132,756	(132,756)	-50%
Debt Service	632,708	207,060	(425,648)	-67%
Capital Outlay	172,500	14,448	(158,052)	-92%
Total	\$ 2,409,807	\$ 903,140	\$ (1,506,669)	-63%

Stormwater Fund

Revenues and Expenses Six Months Actual vs Budget

	2021	July-December FY 21		
	Budget	Actual	Diff \$	Diff %
Operating revenues	\$ 168,650	\$ 85,573	\$(83,077)	-49%
Operating expenses	143,650	72,748	(70,902)	-49%
Operating income (loss)	25,000	12,825		
Non-operating revenues (expenses) and transfers				
Transfers to general fund	(25,000)	-		
Net non-operating expense	(25,000)	-		
Net change in net position as of 12/31/20	\$ -	\$ 12,825		

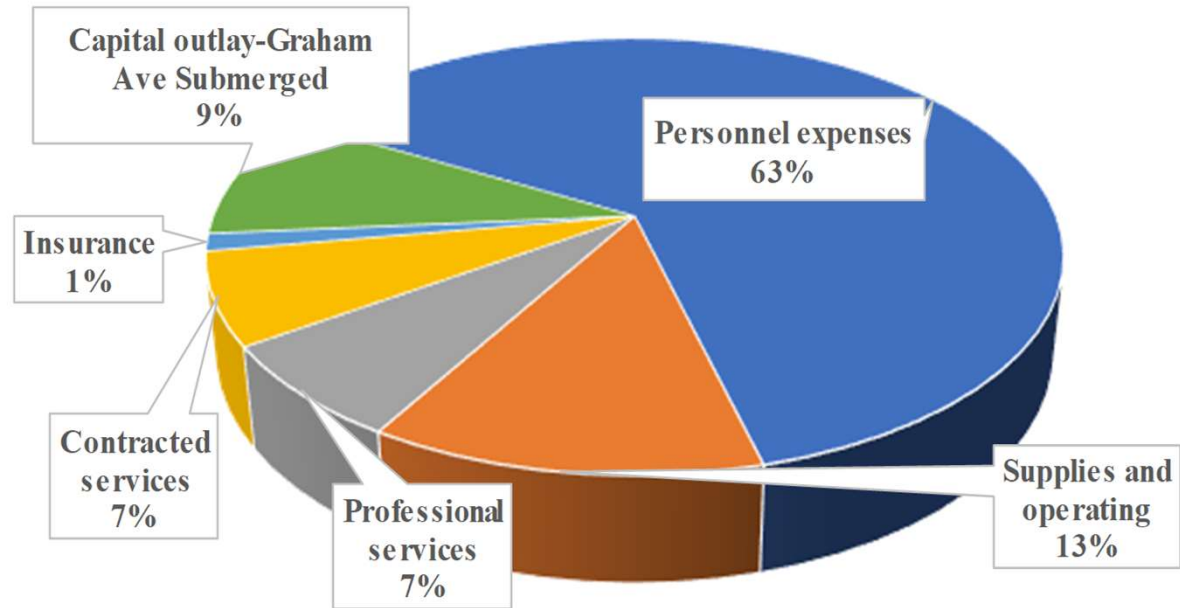
	As of 12/31/19	As of 12/31/20	% Increase
Outstanding STWA Receivable	\$ 12,973	\$ 15,373	18%

Stormwater Fund
Revenues by Source Six Months Actual vs Budget

	2021	JUL-DEC FY 21		
	BUDGET	ACTUAL	DIFF \$	DIFF %
Service charges	\$ 168,100	\$ 85,388	\$ (82,712)	-49%
Interest on delinquent accounts	500	171	(329)	-66%
Miscellaneous	50	14	(36)	-72%
Total	\$ 168,650	85,573	\$ (83,077)	-49%

Stormwater Fund

Expenses by Category Six Months Actual vs Budget



	2021	JUL-DEC FY 21		
	BUDGET	ACTUAL	DIFF \$	DIFF %
Personnel expenses	\$ 103,815	\$ 45,758	\$ (58,057)	-56%
Supplies and operating	13,748	9,146	(4,602)	-33%
Professional services	20,000	5,135	(14,865)	-74%
Contracted services	4,652	4,967	315	7%
Insurance	1,435	935	(500)	-35%
Capital outlay-Graham Ave Submerged	-	6,807	6,807	100%
Total	\$ 143,650	\$ 72,748	\$ (70,904)	-49%

Check Run Report for:

01/22/2021

01/29/2021



Town of Berlin, MD

Payment Register

APPKT01893 - 20210122SW

01 - Vendor Set 01

Bank: BOC AP - BOC AP Checks

Vendor Number	Vendor Name	Total Vendor Amount			
<u>0001081</u>	IRON SOURCE	125.35			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		01/22/2021	125.35		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<u>CT122243</u>	PARTS FOR BACK HOE	01/22/2021	01/22/2021	0	125.35

Vendor Number	Vendor Name	Total Vendor Amount			
<u>0002301</u>	WESCO RECEIVABLES CORP.	254.4			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		01/22/2021	254.4		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<u>728297,723610,731499</u>	OVERHEAD CUT-OUT FUSES	01/22/2021	01/22/2021	0	254.4



Town of Berlin, MD

UBPKT06777 - Refunds 1 UBPKT06776 Single Billing

Refund Check Register Refund Check Detail

✓ 1/13/21

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
22-520000-00	SHORE UP-REFUNDS	1/22/2021	19439	863.37			863.37	Deposit
66-0450531-06	SMITH, CHARLES	1/22/2021	19440	168.68			168.68	Deposit
Total Refunds: 2				Total Refunded Amount:			1,032.05	

Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	1032.05
Revenue Total:	1032.05

General Ledger Distribution

Posting Date: 01/15/2021

Account Number	Account Name	Posting Amount	IFT
Fund: 10 - ELECTRIC			
10-1110-1098	CLAIM ON CASH-FUND 10	-1,032.05	Yes
10-2010-2074	UNAPPLIED CREDITS	1,032.05	
10 Total:		0.00	
Fund: 98 - POOLED CASH			
98-1098-1000	CENTRAL DEPOSITORY CASH	-1,032.05	
98-2498-2200	DUE TO OTHER FUNDS	1,032.05	Yes
98 Total:		0.00	
Distribution Total:		0.00	



Town of Berlin, MD

UBPKT06721 - Refunds 1 UBPKT06720 Single Billing

MTB 1/22/21

Refund Check Register Refund Check Detail

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
66-0280021-05	COOLEY, CAROLINE	1/22/2021	19437	72.51			72.51	Generated From Billing
Total Refunds: 1				Total Refunded Amount:	72.51			

Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	72.51
Revenue Total:	72.51

General Ledger Distribution

Posting Date: 01/04/2021

Account Number	Account Name	Posting Amount	IFT
Fund: 10 - ELECTRIC			
10-1110-1098	CLAIM ON CASH-FUND 10	-72.51	Yes
10-2010-2074	UNAPPLIED CREDITS	72.51	
10 Total:		0.00	
Fund: 98 - POOLED CASH			
98-1098-1000	CENTRAL DEPOSITORY CASH	-72.51	
98-2498-2200	DUE TO OTHER FUNDS	72.51	Yes
98 Total:		0.00	
Distribution Total:		0.00	



Refund Check Register

Refund Check Detail

UBPKT06779 - Refunds 1 UBPKT06778 Single Billing

4m78 1/22/21

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
33-0210041-06	MARINER, NOBLE	1/22/2021	19438	131.52			131.52	Generated From Billing
Total Refunds: 1				Total Refunded Amount:	131.52			

Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	131.52
Revenue Total:	131.52

General Ledger Distribution

Posting Date: 01/15/2021

Account Number	Account Name	Posting Amount	IFT
Fund: 10 - ELECTRIC			
10-1110-1098	CLAIM ON CASH-FUND 10	-131.52	Yes
10-2010-2074	UNAPPLIED CREDITS	131.52	
10 Total:		0.00	
Fund: 98 - POOLED CASH			
98-1098-1000	CENTRAL DEPOSITORY CASH	-131.52	
98-2498-2200	DUE TO OTHER FUNDS	131.52	Yes
98 Total:		0.00	
Distribution Total:		0.00	



Town of Berlin, MD

Payment Register

APPKT01897 - 20210129SW

01 - Vendor Set 01

1/29/21

Bank: BOC AP - BOC AP Checks

Vendor Number 0000060 Vendor Name ACTION ISLAND GRAPHICS
Payment Type Payment Number
Check
Payable Number Description
6408 FARMERS MARKET BAGS

Total Vendor Amount 1449
Payment Date Payment Amount
01/29/2021 1449
Payable Date Due Date Discount Amount Payable Amount
01/27/2021 01/27/2021 0 1449

Vendor Number 0000244 Vendor Name ATLANTIC MACHINERY, INC
Payment Type Payment Number
Check
Payable Number Description
95499 SERVICE VAC TRUCK

Total Vendor Amount 6927.85
Payment Date Payment Amount
01/29/2021 6927.85
Payable Date Due Date Discount Amount Payable Amount
01/28/2021 01/28/2021 0 6927.85

Vendor Number 0000246 Vendor Name ATLANTIC PUMPING INC.
Payment Type Payment Number
Check
Payable Number Description
349270 #9 BURLEY ST PUMP BASEMENT

Total Vendor Amount 350
Payment Date Payment Amount
01/29/2021 350
Payable Date Due Date Discount Amount Payable Amount
01/27/2021 01/27/2021 0 350

Vendor Number 0003168 Vendor Name ATLANTIC TACTICAL INC
Payment Type Payment Number
Check
Payable Number Description
SI-80723402,SI-80725828 AMMO

Total Vendor Amount 538.01
Payment Date Payment Amount
01/29/2021 538.01
Payable Date Due Date Discount Amount Payable Amount
01/28/2021 01/28/2021 0 538.01

Vendor Number 0000249 Vendor Name ATLANTIC TRACTOR
Payment Type Payment Number
Check
Payable Number Description
P90589 55 GAL BLUE EXHAUST FLUID

Total Vendor Amount 131.31
Payment Date Payment Amount
01/29/2021 131.31
Payable Date Due Date Discount Amount Payable Amount
01/28/2021 01/28/2021 0 131.31

Vendor Number 0002056 Vendor Name AXON ENTERPRISES INC
Payment Type Payment Number
Check
Payable Number Description
SI-1709501 BASIC EVIDENCE LICENSE FEES

Total Vendor Amount 6883.5
Payment Date Payment Amount
01/29/2021 6883.5
Payable Date Due Date Discount Amount Payable Amount
01/27/2021 01/27/2021 0 6883.5

Vendor Number 0003217 Vendor Name BEACH TO BAY HERITAGE AREA
Payment Type Payment Number
Check
Payable Number Description
01282021 MEMBERSHIP DUES

Total Vendor Amount 100
Payment Date Payment Amount
01/29/2021 100
Payable Date Due Date Discount Amount Payable Amount
01/28/2021 01/28/2021 0 100

Payment Register

APPKT01897 - 20210129SW

Vendor Number	Vendor Name					Total Vendor Amount
0000334	BERLIN FIRE CO					10800
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	10800			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
FY 21 SENATOR AMOSS GR	AMOSS GRANT FUNDING FY 21 BERLIN FIRE	01/27/2021	01/27/2021	0	10800	
Vendor Number	Vendor Name					Total Vendor Amount
0000390	BMI					368
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	368			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
39015496	MEMBERSHIP DUES	01/28/2021	01/28/2021	0	368	
Vendor Number	Vendor Name					Total Vendor Amount
0002647	CINTAS RUGS					801.63
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	801.63			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
4068799510	YEARLY RUG SERVICE	01/29/2021	01/29/2021	0	31.68	
NOVEMBER / DECEMBER F	POWER PLANT - MAT AND TOWEL SERVICE	01/28/2021	01/28/2021	0	769.95	
Vendor Number	Vendor Name					Total Vendor Amount
0000534	CJIS-CR					187.5
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	187.5			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
APP-C-018	FINGERPRINTING	01/27/2021	01/27/2021	0	187.5	
Vendor Number	Vendor Name					Total Vendor Amount
0000572	COMCAST					572.24
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	154.6			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
41 016 0041947 FEB FY 21	COMCAST INTERNET AND DIGITAL SVC	01/27/2021	01/27/2021	0	154.6	
Check		01/29/2021	154.6			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
41 016 0042184 FEB FY 21	COMCAST INTERNET AND DIGITAL SVC	01/28/2021	01/28/2021	0	154.6	
Check		01/29/2021	128.39			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
41 016 00433323 FEB FY 21	COMCAST INTERNET AND DIGITAL SVC	01/28/2021	01/28/2021	0	128.39	
Check		01/29/2021	134.65			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
41 016 0043547 FEB FY 21	COMCAST INTERNET AND DIGITAL SVC	01/28/2021	01/28/2021	0	134.65	
Vendor Number	Vendor Name					Total Vendor Amount
0000571	COMCAST BUSINESS					1003.25
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	1003.25			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
115350568	COMCAST BUSINESS	01/28/2021	01/28/2021	0	1003.25	
Vendor Number	Vendor Name					Total Vendor Amount
0000702	DELL MARKETING L P					169.99
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	169.99			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
10458430924	COMUPUTER SUPPLIES	01/27/2021	01/27/2021	0	169.99	

Payment Register
APPKT01897 - 20210129SW

Vendor Number	Vendor Name					Total Vendor Amount
0000847	ENVIROCORP, INC.					1067.5
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	1067.5			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2101167	WEEKLY DISCHARGE SAMPLES	01/27/2021	01/27/2021	0	392.5	
2101168	MONITORING WELL SAMPLES	01/27/2021	01/27/2021	0	675	
Vendor Number	Vendor Name					Total Vendor Amount
0000897	FERGUSON ENTERPRISES					278.63
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	278.63			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0527477	AIR RELIEF VALVES	01/29/2021	01/29/2021	0	278.63	
Vendor Number	Vendor Name					Total Vendor Amount
0000975	GRAVES UNIFORM					462.49
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	462.49			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
104092	BADGES	01/27/2021	01/27/2021	0	462.49	
Vendor Number	Vendor Name					Total Vendor Amount
0000977	GREAT AMERICA FINANCIAL					308.65
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	308.65			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
28620588	LEASED COPIER	01/27/2021	01/27/2021	0	308.65	
Vendor Number	Vendor Name					Total Vendor Amount
0001005	HARRINGTON INDUSTRIAL PLASTIC LLC					471.19
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	471.19			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
031N4439, 031N4500	MISC FITTINGS	01/29/2021	01/29/2021	0	471.19	
Vendor Number	Vendor Name					Total Vendor Amount
0001032	HILL'S ELECTRIC MOTOR SERVICE INC.					235
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	235			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0119131	MIXER SHAFT	01/27/2021	01/27/2021	0	235	
Vendor Number	Vendor Name					Total Vendor Amount
0001083	J & A BOTTLELESS WATER COOLERS INC					75
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	75			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
57809	POWER PLANT - WATER COOLER RENTAL SERVICE	01/28/2021	01/28/2021	0	75	
Vendor Number	Vendor Name					Total Vendor Amount
0003109	JAMES BRADFORD FARM TRUST					2022.49
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	2022.49			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
FEBRUARY BOND PAYMEN	BOUNDS SPRAY SITE BOND	01/27/2021	01/27/2021	0	2022.49	

Payment Register
APPKT01897 - 20210129SW

Vendor Number	Vendor Name					Total Vendor Amount	
0003110	JESSE JONES FARM TRUST					2022.51	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						01/29/2021	2022.51
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
FEBRUARY BOND PAYMEN	BOUNDS SPRAY SITE BOND	01/27/2021	01/27/2021	0	2022.51		
Vendor Number	Vendor Name					Total Vendor Amount	
0003210	KOFLO CORPORATION					755.51	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						01/29/2021	755.51
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
KI-105340	PVC INJECTION QUILLS	01/27/2021	01/27/2021	0	755.51		
Vendor Number	Vendor Name					Total Vendor Amount	
0001261	L/B WATER SERVICE, INC					2141.95	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						01/29/2021	2141.95
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
3444417	WATER METERS	01/29/2021	01/29/2021	0	390.95		
3445222	WATER METERS	01/29/2021	01/29/2021	0	239		
3457588	WATER METERS	01/27/2021	01/27/2021	0	1512		
Vendor Number	Vendor Name					Total Vendor Amount	
0001394	MARYLAND DEPT OF THE ENVIRONMENT					50	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						01/29/2021	50
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
CERTIFICATE - J LOCKWOOD	LICENSE RENEWAL J LOCKWOOD	01/29/2021	01/29/2021	0	50		
Vendor Number	Vendor Name					Total Vendor Amount	
0001439	MD DEPARTMENT OF AGRICULTURE					3288.39	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						01/29/2021	3288.39
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
AA075523	MD DEPART OF AGRICULTURE MOSQ CONTROL 2020 S	01/27/2021	01/27/2021	0	3288.39		
Vendor Number	Vendor Name					Total Vendor Amount	
0001717	PNC BANK, N A					2832.86	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						01/29/2021	2832.86
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
603869013 1/12/21	VINE,GRICE,GRAHAM STS PROJ	01/28/2021	01/28/2021	0	2832.86		
Vendor Number	Vendor Name					Total Vendor Amount	
0001757	RACETRACK AUTO CENTER					169.12	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						01/29/2021	169.12
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
130970,131300,131385	VEHICLE REPAIR	01/27/2021	01/27/2021	0	169.12		
Vendor Number	Vendor Name					Total Vendor Amount	
0002957	REPUBLIC SERVICES					4832.69	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						01/29/2021	4832.69
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
0425 000891234	WASTE PICKUP AND DISPOSAL HERRON PARK	01/27/2021	01/27/2021	0	4059.99		
0425-000891302	WASTE PICKUP AND DISPOSAL HERRON PARK	01/27/2021	01/27/2021	0	772.7		

Payment Register
APPKT01897 - 20210129SW

Vendor Number	Vendor Name					Total Vendor Amount
0001998	STAPLES CREDIT PLAN					314.61
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	314.61			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2712930981	STAPLES SUPPLIES	01/27/2021	01/27/2021	0	314.61	
Vendor Number	Vendor Name					Total Vendor Amount
0002092	THE DEPT OF PUBLIC SAFETY & CORRECTIONAL SVC					98
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	98			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
AB0-12-423	METER LOG ON FEE	01/27/2021	01/27/2021	0	98	
Vendor Number	Vendor Name					Total Vendor Amount
0003087	THERMAL PROCESS SYSTEMS INC					231.26
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	231.26			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
62520.4	ROLLER GUIDE	01/27/2021	01/27/2021	0	231.26	
Vendor Number	Vendor Name					Total Vendor Amount
0002120	THERMO FISHER SCIENTIFIC					1233.49
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	1233.49			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2746281	LAB METER	01/29/2021	01/29/2021	0	1233.49	
Vendor Number	Vendor Name					Total Vendor Amount
0002928	UNIFIRST CORPORATION					245.42
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	245.42			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
092 1819715	UNIFORM CLEANING SERVICE - PUBLIC WORKS	01/28/2021	01/28/2021	0	122.71	
092 1820800	UNIFORM CLEANING SERVICE - PUBLIC WORKS	01/27/2021	01/27/2021	0	122.71	
Vendor Number	Vendor Name					Total Vendor Amount
0002202	UNITED STATES POSTAL SERVICE					240
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	240			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
12202020	PERMIT #73 FEE RENEWAL	01/29/2021	01/29/2021	0	240	
Vendor Number	Vendor Name					Total Vendor Amount
0002220	USA BLUEBOOK					344.38
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	344.38			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
459114	POLYSEED	01/27/2021	01/27/2021	0	344.38	
Vendor Number	Vendor Name					Total Vendor Amount
0002231	VA MD & DE ASSOC OF ELECTRIC COOPERATIVES					1000
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		01/29/2021	1000			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
24442	LINEMAN SCHOOL - BOOKS, TESTING AND TRAINING	01/29/2021	01/29/2021	0	1000	

Payment Register

APPKT01897 - 20210129SW

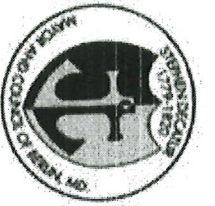
Vendor Number	Vendor Name	Total Vendor Amount			
<u>0002248</u>	VERIZON BUSINESS	206.06			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		01/29/2021	206.06		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<u>09482174, 09360289 DEC/</u>	VERIZON BUSINESS TELEPHONE	01/27/2021	01/27/2021	0	206.06

Vendor Number	Vendor Name	Total Vendor Amount			
<u>0002252</u>	VERIZON WIRELESS-720117503-00001	480.12			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		01/29/2021	480.12		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<u>9871159597</u>	MDT CARD FEE	01/27/2021	01/27/2021	0	480.12

Vendor Number	Vendor Name	Total Vendor Amount			
<u>0002304</u>	WEST OCEAN CITY ILLNESS & INJURY CENTER	45			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		01/29/2021	45		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<u>15381714</u>	DOT PHYSICAL D.WHEATON	01/27/2021	01/27/2021	0	45

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
BOC AP	Check	50	44	0	55734.6
Packet Totals:		50	44	0	55734.6



Town of Berlin, MD

Refund Check Register

Refund Check Detail

UBPKT06824 - Refunds 1 UBPKT06823 Single Billing

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
11-6790001-07	HITCHENS, KATHLEEN JANE	1/29/2021	19485	33.19			33.19	Generated From Billing
Total Refunds: 1				33.19				

Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	33.19
Revenue Total:	33.19

General Ledger Distribution

Posting Date: 01/25/2021

Account Number	Account Name	Posting Amount	IFT
Fund: 10 - ELECTRIC			
10-1110-1098	CLAIM ON CASH-FUND 10	-33.19	Yes
10-2010-2074	UNAPPLIED CREDITS	33.19	
10 Total:		0	
Fund: 98 - POOLED CASH			
98-1098-1000	CENTRAL DEPOSITORY CASH	-33.19	
98-2498-2200	DUE TO OTHER FUNDS	33.19	Yes
98 Total:		0	
Distribution Total:		0	



**APPRAISAL REPORT OF
REAL PROPERTY IDENTIFIED AS**

Parcel 410
9943 Old Ocean City Blvd
Berlin, MD 21811



PREPARED FOR

Jeff Fleetwood
The Town of Berlin
10 William Street
Berlin, Maryland 21811

FILE NUMBER(S)

CC16238

PREPARED BY:

W. R. McCain & Associates
205 Executive Plaza
Salisbury, Maryland 21804

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Salisbury, MD 21804

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Manager - Ag/Conservation
Division

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Karen Ranney
Bridget Peters
Benjamin Bauer
Corrine Bayline
Matthew Polly
Julie Horner
Lydia Buck
Heather Hazewski

Office Administration
Jackie Ford, Controller
Tami Harris, Receptionist
Jordan Teagle, Researcher

CELEBRATING

31

YEARS OF SERVICE



November 30, 2020

Jeff Fleetwood
The Town of Berlin
10 William Street
Berlin, Maryland 21811

Re: Parcel 410
9943 Old Ocean City Blvd
Berlin, MD 21811
CC16238

As requested, the above referenced subject property has been inspected and investigated for the purpose of preparing an appraisal report which establishes an opinion of its current market value. The property includes 9.38 +/- acres and is improved with 2 industrial type buildings totaling approximately 6,240 +/- square feet. The parcel is accessed via a right-of-way from Old Ocean City Boulevard.

The global outbreak of a "novel coronavirus" known as COVID-19 was officially declared a pandemic by the World Health Organization (WHO). The reader is cautioned and reminded that the conclusions presented in this appraisal report apply only as of the effective date(s) indicated. The appraiser makes no representation as to the effect on the subject property of any unforeseen event, subsequent to the effective date of the appraisal.

Only an exterior inspection of the subject improvements was completed. As such, certain assumptions related to the subject's interior condition and quality have been made based on the viewed exterior and information from other available sources such as property owner, borrower, listing agent, someone else familiar with the property, and/or prior appraisals. Specific sources will be outlined in the Scope of Work.

This Appraisal Report is subject to the limiting conditions and assumptions that are included in the introductory section of this report. It has been prepared in conformance with the Uniform Standards of Professional Appraisal Practice (USPAP) of the Appraisal Foundation. The appraisal Report presents summary discussions of the data, reasoning and analysis used in the appraisal process to develop the value opinion(s).

As a result of the valuation procedure and analysis, it is the opinion of the appraisers that the current market value for the Fee Simple interest in the subject property, as of December 17, 2020 is:

SEVEN HUNDRED SEVENTY THOUSAND DOLLARS
\$770,000

The supporting data, analysis, and conclusions upon which this valuation is based are contained in the accompanying appraisal report and the appraisers' workfile. **THIS LETTER MUST REMAIN ATTACHED TO THE REPORT IN ORDER FOR THE VALUE OPINION(S) SET FORTH TO BE CONSIDERED VALID.**

Respectfully Submitted,



Lori M. Mrohs
MD Certified General #04-1510
DE Certified General #X1-0000461



R. Braxton Dees, MAI
MD Certified General #04-31651
DE Certified General #X1-0000592
VA Certified General #4001-016237
GA Certified General #307258

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CERTIFICATION

CERTIFICATION: The appraisers certify and agree that, to the best of their knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are our personal, unbiased professional analyses, opinions, and conclusions.
3. The appraisers have no present or prospective interest in the property that is the subject of this report, and have no personal interest or bias with respect to the parties involved.
4. The appraisers have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
5. The engagement in this assignment was not contingent upon developing or reporting predetermined results.
6. The compensation of the appraisers is not contingent upon the developing or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
7. Our analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
8. Lori Mrohs has inspected the subject property. R. Braxton Dees has not inspected the subject property.
9. No one provided significant real property appraisal assistance to the persons signing this certification.
10. The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
11. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.

12. As of the date of this report, R. Braxton Dees has completed the continuing education program for Designated Members of the Appraisal Institute.
13. I/We have not performed appraisal services, as appraisers, regarding the property that is the subject of this report, within the three-year period immediately preceding acceptance of this assignment. I/We have performed no other services in any other capacity regarding the property that is the subject of this report, within the three-year period immediately preceding acceptance of this assignment.

Respectfully Submitted,



Lori M. Mrohs

MD Certified General #04-1510

DE Certified General #X1-0000461



R. Braxton Dees, MAI

MD Certified General #04-31651

DE Certified General #X1-0000592

VA Certified General #4001-016237

GA Certified General #307258

ASSUMPTIONS AND LIMITING CONDITIONS

This appraisal report has been made with the following general assumptions:

1. No responsibility is assumed for the legal description provided or for matters pertaining to legal or title considerations. Title to the property is assumed to be good and marketable unless otherwise stated.
2. The property is appraised free and clear of any or all liens or encumbrances unless otherwise stated.
3. Responsible ownership and competent property management are assumed.
4. The information furnished by others is believed to be reliable, but no warranty is given for its accuracy.
5. All engineering studies are assumed to be correct. The plot plans and illustrative material in this report are included only to help the reader visualize the property.
6. It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures that render it more or less valuable. No responsibility is assumed for such conditions or for obtaining the engineering studies that may be required to discover them.
7. It is assumed that the property is in full compliance with all applicable federal, state, and local environmental regulations and laws unless the lack of compliance is stated, described, and considered in the appraisal report.
8. It is assumed that the property conforms to all applicable zoning and use regulations and restrictions unless a nonconformity has been identified, described and considered in the appraisal report.
9. It is assumed that all required licenses, certificates of occupancy, consents, and other legislative or administrative authority from any local, state, or national government or private entity or organization have been or can be obtained or renewed for any use on which the value opinion contained in this report is based.
10. It is assumed that the use of the land and improvements is confined within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted in the report.
11. Unless otherwise stated in this report, the existence of hazardous materials, which may or may not be present on the property, was not observed by the appraiser. The appraiser has no knowledge of the existence of such materials on or in the property. The presence of substances such as asbestos, urea-formaldehyde foam insulation, and other potentially

hazardous materials may affect the value of the property. The value estimated is predicated on the assumption that there is no such material on or in the property that would cause a loss in value. No responsibility is assumed for such conditions or for any expertise or engineering knowledge required to discover them. No evidence of environmental contamination was observed.

12. The appraisers have not made a specific compliance survey and analysis of the building and/or other improvements erected on the subject property to determine whether or not the property is in conformity with the various detailed requirements of the Americans with Disabilities Act (ADA). If the property does not comply with the ADA or these regulations, this fact could have a negative effect on the value or marketability of the property.

This appraisal report has been made with the following general limiting conditions:

1. Any allocation of the total value estimated in this report between the land and the improvements applies only under the stated program of utilization. The separate values allocated to the land and buildings must not be used in conjunction with any other appraisal and are invalid if so used.
2. Possession of this report, or a copy thereof, does not carry with it the right of publication.
3. The appraisers, by reason of this appraisal, are not required to give further consultation or testimony or to be in attendance in court with reference to the property in question unless arrangements have been previously made. In the event appraiser is subpoenaed or otherwise required to give testimony or attend any public or private hearing as a result of this assignment, the summoning party agrees to compensate the appraiser at his or her corresponding hourly rate.
4. Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraiser, or the firm with which the appraiser is connected) shall be disseminated to the public through advertising, public relations, news, sales, or other media without the prior written consent and approval of the appraisers.
5. The appraisal report is based on data and information available or made available at the time the assignment is in process. Any Amendments, Addendums, and/or Modifications requested after the reports have been turned in, will be made as soon as reasonably possible, for an additional fee.

SUBJECT PHOTOGRAPHS



View of Parcel 410 from ROW



Additional view from ROW



View from rear of Parcel 410



Maintenance Shop



Pole Building



Right of Way Access

SUMMARY OF IMPORTANT DATA AND CONCLUSIONS

REPORT TYPE:	Appraisal Report File No. CC16238	
REPORT DATE:	December 30, 2020	
LOCATION:	9943 Old Ocean City Blvd Berlin, MD 21811 0025-0009-0410	
OWNER OF RECORD:	Mayor & Council of Berlin	
LAND AREA:	9.38+/- Acres	408,593 +/- Square Feet
EXISTING IMPROVEMENTS:	4,800 +- s.f. Maintenance Shop 1,440 +- s.f. Pole Building Year Built: 1979 Average Quality and Average Condition	
ZONING:	R-1 Residence District	
CENSUS TRACT:	9510.00	
FLOOD MAP STATUS:	Zone X Panel 24047C0154H, July 16, 2015	
FLOOD ZONE COMMENTS:	The subject is not in a flood zone.	
HIGHEST AND BEST USE VACANT:	Public Owned Facility	
HIGHEST AND BEST USE IMPROVED:	Consistent with its current use as a public owned facility.	
PROPERTY RIGHTS APPRAISED:	Fee Simple	
OPINION OF CURRENT VALUE VIA		EFFECTIVE DATE
COST APPROACH:	\$770,000	
SALES COMPARISON APPROACH:	N/A	
INCOME APPROACH:	N/A	
FINAL OPINION OF CURRENT VALUE:	\$770,000	December 17, 2020
APPRAISER(S):	Lori Mrohs R. Braxton Dees, MAI	

DEFINITION OF MARKET VALUE

Market value is defined as "The most probable price in terms of money which a property will bring in a competitive and open market, under all conditions requisite to a fair sale, the buyer and seller each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer whereby:

- Buyer and seller are typically motivated;
- Both parties are well informed or well advised, and acting in what they consider their best interests;
- A reasonable time is allowed for exposure in the open market;
- Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; and
- The price represents the normal consideration for the property sold unaffected by creative financing or sales concessions granted by anyone associated with the sale."

Federal Register, Vol. 55, No. 163, Wednesday, August 22, 1990, Rules and Regulations.

DATE OF INSPECTION AND EFFECTIVE DATE OF APPRAISAL

The subject was inspected and photographed on December 17, 2020, which is also the effective date for the value opinion.

PROPERTY RIGHTS APPRAISED

The property rights appraised address the Fee Simple interest.

Fee Simple - "Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat. " ¹

¹ The Dictionary of Real Estate Appraisal, 5th Edition, Appraisal Institute.

SCOPE OF WORK

According to the Uniform Standards of Professional Appraisal Practice, it is the appraiser's responsibility to develop and report a scope of work that results in credible results that are appropriate for the appraisal problem and the intended user(s). Therefore, the appraiser must identify and consider:

- the client and intended users;
- the intended use of the report;
- the type and definition of value
- the effective date of value;
- the assignment conditions;
- typical client expectations; and
- typical appraisal work by peers for similar assignments.

Client:	The Town of Berlin
Purpose:	To estimate the current 'As Is' market value for asset management purposes
Intended Use:	The intended use of this report is to present data and reasoning the appraiser has used to form the opinion of value, so that the client/intended user may use it as an aid in asset management.
Intended User:	The Town of Berlin
Inspection date:	December 17, 2020
Information Sources	The Town of Berlin, Worcester County Office of Economic Development, the U.S. Census Bureau, and the Maryland Department of Public Instruction, Planning, Research, and Evaluation.
Type of Value:	Market Value
Valuation Analyses:	
Cost Approach:	A Cost Approach was applied as there is adequate data to develop a land value and the depreciation accrued to the improvements can be reasonably measured.
Sales Comparison Approach:	A Sales Approach was not applied as there is inadequate market data to develop a value estimate for this approach.

Income Approach:	An Income Approach was not applied as the subject is not an income producing property and this approach does not reflect market behavior for this property type.
The omission of any approaches does not hinder the appraiser from reaching a credible value conclusion.	
Hypothetical Conditions	There are no hypothetical conditions for this appraisal.
Extraordinary Assumptions:	There are no extraordinary assumptions for this appraisal.

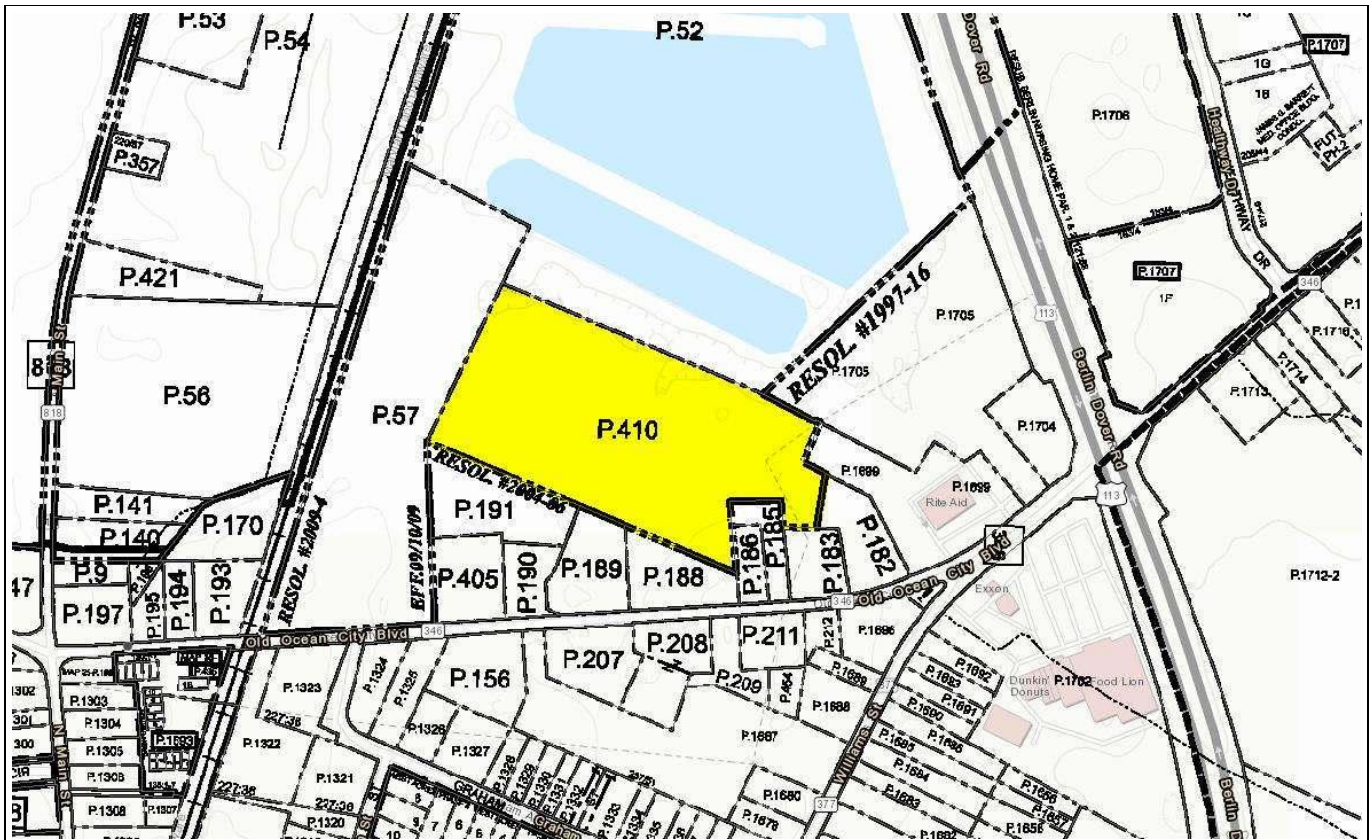
An exterior inspection of the subject property was made on December 17, 2020. The site size was based on tax assessment records. The improvement's size was also based on tax assessment records. As only an exterior inspection was performed, additional information was gleaned from the following:

- Prior Appraisal by this firm
- Property Owner

In formulating the approach to value, the market data obtained was collected from office files, multiple list publications, other appraisers, Realtors, property owners and municipal offices in the subject area.

In estimating the highest and best use of the subject, an analysis was made of all the data pertaining to the property, neighborhood and region. In addition, a study of the commercial/industrial/residential market in the subject area was made in order to help determine the economic feasibility of the improvements. Upon assembling and analyzing the data defined herein, a final opinion of market value has been reached.

PROPERTY IDENTIFICATION



Property Name:	Parcel 410
Address:	9943 Old Ocean City Blvd Berlin, MD 21811 Worcester County
Tax I.D.:	0025-0009-0410
Census Tract:	9510.00

TITLE DATA & SALES HISTORY

Owner:	Mayor & Council of Berlin
Recent Transfers:	The subject property has not transferred within the previous three years.
Deed Reference:	6717/453
Current Contracts:	The subject is not known to be currently under contract
Recent Listing History:	Subject property is not known to be listed for sale.
Lease History:	N/A

PRESENTATION OF DATA

MARKET AREA ANALYSIS

Regional:

The Delmarva Peninsula is located on the Mid-Atlantic Coast, consisting of the State of Delaware, as well as the Eastern Shores of Maryland and Virginia. It is bounded on the north by Pennsylvania, on the east by the Atlantic Ocean and the Delaware Bay and River, and on the south and west by the Chesapeake Bay. In stark contrast with the rest of the eastern seaboard, the Delmarva Peninsula is mostly rural.

State	Population (as of 2019)	Area (Square Miles)	Density
Delaware	973,764	1,954	498
Maryland (Eastern Shore)	456,675	3,323	137
Virginia (Eastern Shore)	44,026	662	67
Total	1,474,465	5,939	248

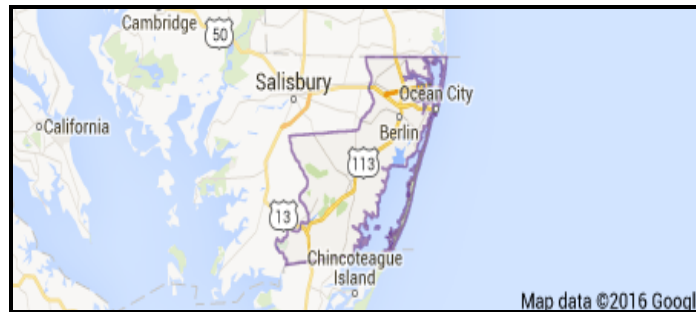
Source: US Census Bureau / QuickFacts

The Peninsula, stretching over 180 miles long, and 80 miles at its widest point, narrows as you travel south to Cape Charles, Virginia, about 16 miles north of Norfolk, Virginia. The Chesapeake Bay, which separates the Western and Eastern Shores of Maryland and Virginia, is the largest bay in the United States. The primary industries of the region include meat and poultry processing, soybean production, corn production, timber harvesting, crab, oyster, and fish harvesting and tourism. The tourism industry has been particularly fast developing due to Delmarva's proximity to the Atlantic Ocean. Several towns, such as Rehoboth Beach, Dewey Beach and Ocean City, have grown primarily as tourism centers.



County:

Worcester County is located on Maryland's Lower Eastern Shore, bounded by the Atlantic Ocean on the east, Sussex County, DE on the north; Wicomico County, MD on the north and west, Somerset County, MD on the west, and Accomack County, VA to the south. The center of Worcester County is approximately 124 miles southeast of Baltimore, 138 miles east of Washington D.C., 145 miles south of Philadelphia, 245 miles southwest of New York, and 135 miles north of Norfolk.



Population:

Worcester County had an estimated population of 52,276 in 2019. Worcester County's population has slightly increased, approximately 1.6%, from 2010 to 2019. The county represents 11 percent of the Eastern Shore of Maryland's total population, making it the third largest county in population.² Snow Hill is the county seat of Worcester County, and it has a population of just over 2,000 in 2018. Worcester County is also home to Ocean City, which serves as the county's major resort town. In 2017, Ocean City had a population of 6,944.³

The Brief Economic Facts for Worcester County, produced by the Maryland Department of Commerce, predicts that Worcester County's population in 2020 to have increased approximately 3% since 2010. Additionally, a 3.6 percent rise in the number of households was predicted for the county from 2010 to 2020.⁴ The largest age group in the county were those between ages 45 and 64.⁵

Labor Force and Employment:

Worcester County's total labor force has increased just over 1 percent between 2015 and 2019. This rate is below the growth of Maryland's labor force, which increased 3.8 percent between 2015 and 2019.

Worcester County currently has a higher unemployment rate than the state of Maryland. This is

² U.S. Census Bureau / QuickFacts, "Worcester County, Maryland."

³ Ibid.

⁴ Maryland Department of Commerce, "Brief Economic Facts – Worcester County, Maryland," MD Dept. of Commerce, 2019. PDF file, (November 18, 2020).

⁵ Ibid.

likely influenced by the seasonal nature of jobs in the resort area. In 2019, Worcester County's average unemployment rate was 7.4 percent, a significant decrease from the 2015 rate of 10.6 percent. Maryland's unemployment rate also decreased almost 30% between 2015 and 2019.⁶

	2015	2019	% Change
Worcester			
Labor Force	25,464	25,814	1.37%
Employment	22,775	23,908	4.97%
Unemployment Rate	10.6	7.4	-30.19%
Maryland			
Labor Force	3,141,602	3,260,667	3.79%
Employment	2,981,859	3,143,967	5.44%
Unemployment Rate	5.1	3.6	-29.41%
Source: MD Dep. of Commerce; MD Dep. of Labor, Licensing, and Regulation			

It is not unusual for counties on the Eastern Shore of Maryland, like Worcester, to have an unemployment rate higher than the state of Maryland. Most of Maryland's population is in the metropolitan areas of the state, such as the outskirts of Washington, D.C., Baltimore, and Annapolis. Those areas rely on federal government jobs, whereas Wicomico County and other counties are more rural and have more jobs within the private sector than the federal government. This results in Worcester County having a higher unemployment rate than the state of Maryland. Additionally, there are many seasonal jobs in the county which causes lower unemployment rates within the spring and summer months, and higher rates in the fall and winter.

The unemployment rate is a driving statistic that must be analyzed to determine the strength of an area. Worcester County is seeing a downward trend in its unemployment rate. This shows improved growth and stability in the job market in the area. It is also noted that, due to its vast tourist industry, the seasonal months typically have the lowest unemployment rates. These trends are better depicted in the next chart.⁷ It is noted the Covid-19 pandemic and the national shutdown has impacted these numbers for the 2020 year resulting in unemployment rates higher than they were for the same period the prior year.

Year - 2020	Apr	May	June	July	Aug	Sep
Labor Force	25,279	25,182	25,588	25,967	25,451	23,539
Employed	19,809	20,659	22,716	23,577	23,426	21,683
Unemployment Rate	21.6	18.0	11.2	9.2	8.0	7.9

"Local Area Unemployment Statistics" (dlr.maryland.gov/lmi/laus/)

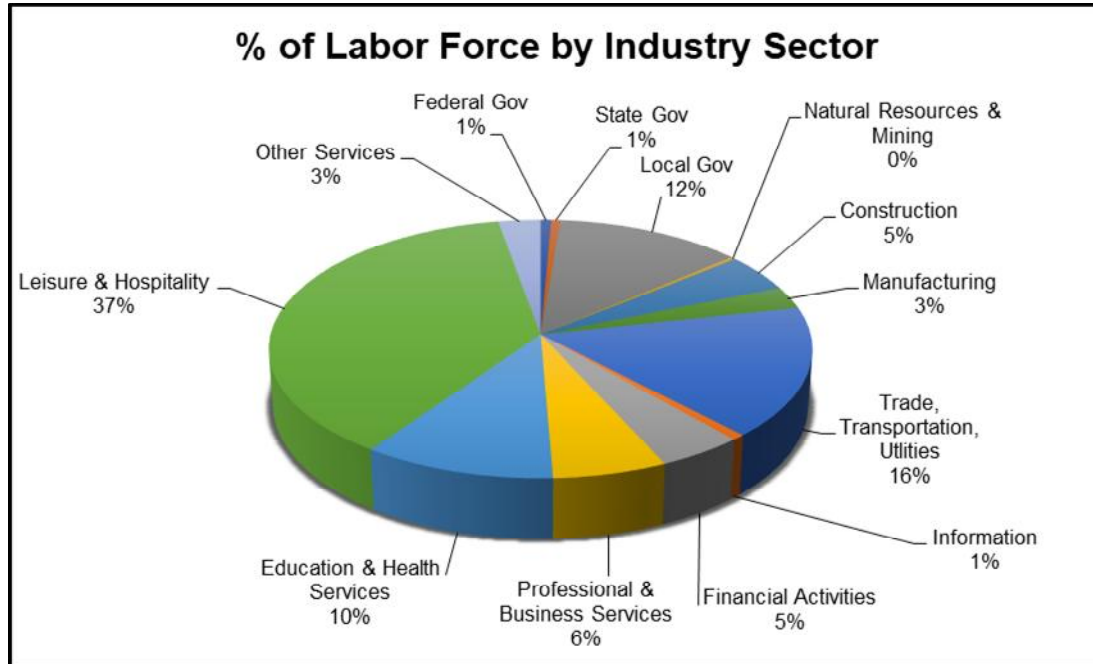
Source: BLS, Publisher: Office of Workforce Information and Performance

The Brief Economic Facts of Worcester County produced the number of employed workers per

⁶ MD Dep. Of Commerce; MD Dep. of Labor, Licensing and Regulation. Local Area Unemployment Statistics. Web, November 18th, 2020.

⁷ Ibid.

sector in Worcester County in 2019. The figures are graphed below:⁸



Income:

The median household income in Worcester County was \$61,145 during the years of 2014-2018. This was slightly higher than the national median wage, which was \$60,293. The per capita income for the county was \$35,666, which was higher than the national figure (\$32,621). Approximately 30 percent of residents commute outside the county for work during the years of 2013-2017.⁹

Business:

Some of the major employers include the Harrison Group (hotels and restaurants), Atlantic General Hospital, Bayshore Development, Casino at Ocean Downs, Ocean Pines Association, Berlin Nursing and Rehabilitation Center and multiple restaurant and hospitality establishments. Because of the tourism in Ocean City during the summer months, there are several businesses that employ many more workers during the season to compensate for the large number of visitors in Ocean City. These employers include O.C. Seacrets (470), Dough Roller (360), Phillips Seafood (290), Carousel Resort Hotel and Condominiums (340), Clarion (340), Fager's Island (300), 91st Street Joint Venture/Princess Royale (290) and Trimper's Rides (245).¹⁰ Worcester County is one of 10 jurisdictions that participate in the One Maryland Program. The program offers significant tax credits for capital investments creating jobs.

⁸ Maryland Department of Commerce, "Brief Economic Facts – Worcester County, Maryland."

⁹ Ibid.

¹⁰ Ibid.

Agricultural and Poultry Industries:

One of the larger industries in Maryland is poultry. The Delmarva Poultry Industry, Inc. frequently reports research and data about the poultry industry on the Delmarva Peninsula. In 2017, Maryland was ranked 9th in the nation for having a production value of \$1 billion. In the same year, Maryland produced 1.84 billion pounds of chicken.¹¹

The “Facts about Maryland’s Meat Chicken Industry” reported that in 2012, Worcester County ranked 29th in the United States “among the leaders in broiler chicken production in America.”¹² Moreover, Worcester County ranked third in Maryland for poultry production, producing \$210,756,000 in market value of products sold in 2017, which is the most recent Agricultural Census available. The average size farm in 2017 was 269 acres and produces approximately \$675,153 in products sold in Worcester County.¹³

According to Worcester County Building Permits, between the years of 2014 and 2016, there have been plans to build over 75 chicken houses. The average number of houses one requests to build is 2.

Taxation and Government:

The Brief Economic Facts for Worcester County reports the tax rates for Worcester County and Maryland. The county taxes property at a rate of \$0.845 per each \$100 of assessed value, using a 100 percent assessment ratio. Added to the state's rate of \$0.112 per \$100, this results in a base tax rate of \$0.957 per \$100. The State of Maryland also taxes corporate income progressively up to 8.25 percent and has a six percent sales tax.¹⁴

Households and Building Permits:

The real estate market seems to be stable in Worcester County. Residential home sales increased 4 percent from 2018 (2,328 units sold) to 2019 (2,442 units sold). The average sale price in 2019 was \$295,403, which was a 4 percent increase from 2018.¹⁵ For commercial land sales, the average cost in 2018 was \$58,000 per acre for industrial land, and \$135,000 per acre for office use.¹⁶

¹¹ Delmarva Poultry Industry, Inc., “Facts About Maryland’s Meat Chicken Industry,” Delmarva Poultry Industry, Inc., last modified December 2015. PDF file, (February 10, 2017).

¹² Ibid.

¹³ U.S. Census of Agriculture, “Worcester County, Maryland,” U.S. Census of Agriculture, 2017 PDF file, (November 18, 20120).

¹⁴ Maryland Department of Commerce, “Brief Economic Facts – Worcester County, Maryland.”

¹⁵ Bright MLS, “Market Research – Market Statistics Report”, (November 18, 2020).

¹⁶ Maryland Department of Commerce, “Brief Economic Facts – Worcester County, Maryland.”

Housing Facts (2014-2018 US Census Data) ¹⁷		
	Ocean City	Worcester Co.
Households	3,585	21,672
Persons per household	1.93	2.34
Median household income	\$54,667	\$61,145
Median Value of owner-occupied housing units	\$290,900	\$255,400
Owner-occupied housing rate	73.6%	75.6%
Median gross rent	\$1,046	\$1,006
Poverty rate	7.4%	10.4%
Building Permits (2017)	Not available	316

The differences in the median value of owner-occupied housing units and the median household income are a reflection of Eastern Shore economics, which is much more rural than the State of Maryland as a whole. Although only 13% of the county's total population resides in Ocean City, over 50 percent of the total housing units are situated within Ocean City, which is due to the large number of multi-family buildings.

Education:

The Worcester County public school system consists of six elementary schools, three middle/combined schools and four high schools including a technical school. The total enrollment is almost 7,000 students.¹⁸

In addition to the public school system, there are several private schools in Worcester County, including Worcester Preparatory School (PK-12), Seaside Christian Academy (PK-8), Snow Hill Mennonite School (1-11) and Most Blessed Sacrament Catholic School (K-9). The nearest post graduate schools include Salisbury University, a 4-year university in Salisbury offering programs leading to B.A., B.S., M.S., and M.B.A. degrees. The university also offers several evening programs, particularly in business. The University of Maryland Eastern Shore is located in Princess Anne (Somerset County) and offers programs in micro technology, electronics, computers, and robotics. In addition, Wor-Wic Community College in Salisbury offers Associate degrees and courses to benefit the community and local businesses through continuing education programs. As of 2018, 91% of the county's population, 25 years and older, were high school graduates or higher; 30% had bachelor's degrees or higher. Those statistics are relatively in line with the statistics for the State of Maryland; 90% of the population being high school graduates and 40% with bachelor's degrees or higher.¹⁹

¹⁷ U.S. Census Bureau / QuickFacts, "Worcester County, Maryland."

¹⁸ Maryland Department of Commerce, "Brief Economic Facts – Worcester County, Maryland."

¹⁹ U.S. Census Bureau / QuickFacts, "Worcester County, Maryland."

Transportation:

Transportation through Worcester County consists mainly of personal vehicle and motor freight. Both U.S. 50 and U.S. 113 run directly through Worcester County providing access to the major interstates on the eastern seaboard. There are currently 20 motor freight lines that regularly operate in Worcester County. Rail transportation is provided by Norfolk Southern, operating two trains through the area daily. Also, about 20 miles west, the Salisbury-Wicomico Airport offers national and international flights via U.S. Air Express. Four air freight companies operate out of the airport, including Federal Express and U.P.S. The Ocean City Municipal Airport, located in West Ocean City, can accommodate small corporate jets on its 3,400' runway.

Climate:

The climate for Worcester County is mild. The average temperature during summer is 74.8 degrees; while during winter, the average temperature is 39 degrees. Average rainfall for the year is around 44.2 inches. This helps to provide a good seasonal mix, important for the tourism industry, as well as for livability.²⁰

Ocean City Resort Market:

Worcester County is unique in Maryland in that it derives most of its income from tourism. Ocean City is located on the far eastern side of the county, bounded by the Atlantic Ocean on the east and the Isle of Wight Bay on the west. The southern boundary is the Inlet, which separates Ocean City from Assateague Island. The Delaware-Maryland state line provides the northern boundary to Ocean City. The city boasts a total population of only 6,944 people; however, on any given summer weekend, the tourist population can reach over 325,000 people. The summer average is around 300,000 people.

According to the Ocean City Public Relations Office, nearly 90 percent of Ocean City's visitors are between 18 and 54 years old. Among this group, the distribution is somewhat flat. The majority makes between \$31,000 and \$75,000 dollars per year and will stay for one week. Nearly 80 percent of Ocean City's visitors visit between one and three times per year; half stay in a hotel and the remainder stay in condominiums. In all, over 8,000,000 people visit Ocean City annually.

Ocean City also has a broad economic impact on the state of Maryland, collecting over \$68 million in taxes directly and indirectly related to Ocean City and the tourist trade. In all, visitors spend nearly \$130 million in lodging and over \$317 million on all taxable goods.

The Roland E. Powell Convention Center plays a vital role in the overall economic impact of Ocean City. Expansions of the convention center were recently completed in 2013 and 2014. Another expansion, to include an additional 30,000 square feet of exhibit all space was approved by the Town in 2016. After this expansion the convention center will provide 80,000 square feet

²⁰ Ibid.

of exhibit hall space, 21 meeting rooms and a 1,200 seat Performing Arts Center.

Ocean City's growth can be tied directly to the growth in the surrounding regions, as well as the vast time and money spent on improving U.S. Route 50 to eliminate bottlenecks in traffic. Nearly 30 percent of all the United States population and 31 percent of the United States' buying power is within one day's drive to Ocean City. However, also due to the rapid growth of the area, there is no longer much land available for commercial or residential development within Ocean City. Consequently, much of the more recent commercial development has spread to areas just west of, and outside, the resort "proper" to West Ocean City, Berlin, the more southern areas of Worcester County and the southeastern corner of Sussex County, Delaware.

In the late 1990's and early 2000's, the Ocean City residential condominium market had undergone a strong pattern of growth and development coupled with double digit appreciation rates. Since late 2005, the market has softened considerably. In the case of condominium sales, the trend continued downward through 2011. In spite of these trends, some projects that were already in the pipeline at the onset of the softening continued to move forward. This resulted in an over-supplied status that continued into 2012. Since 2014 the number of active listings has been trending downward. Recently, there has been a shift toward hotel development vs. condominiums in Ocean City. Below is a chart showing current listings of condominiums, townhouses and detached single family dwellings in Ocean City as well as sales volumes for the past year and the current months supply of each unit type.

November 2020			
Property Type	Sales Volume – Past 12 Months	Current Listings	Months Supply
Condominiums	1,124	142	1.52
Townhouses	290	42	1.74
Single Family	186	54	3.48

Hotel Market:

The hotel market in Ocean City appears to be strong with several new hotels recently built, as well as several others in the works. According to the OC Department of Tourism, hotel occupancy rates rose every month during the period of February 2014 to January 2015 as compared to the same time period the previous year. According to Smith Travel, overall occupancy rates in Ocean City haven increased each year between 2012 and 2016.

The 114 unit Hampton Inn Bayside between 42nd and 44th Streets opened in 2014 and the La Quinta Hotel opened in 2015 between 32nd and 33rd Streets. Marriott is currently building a 150 room hotel near the Route 90 bridge. Other projects in the pipeline include 2 Hyatt Place Hotels along 16th Street, one on the boardwalk and the other between Philadelphia and Baltimore Avenues. They will include a total of 170 units. A new 54 room Hotel Monte Carlo is planned along the Boardwalk at 11th Street. Harbor Mist Hotel is approved for 129 units at 25th Street and

Philadelphia Avenue. There is also a new project planned at the 45th Street Village as well as a Home 2 Suites planned for 67th Street. In addition, Cambria Hotel at Cropper's Landing just received final site plan approval for 131 units and a restaurant. The 8 ½ story building will be located on the site of the old Cropper Concrete Plant at 1st Street and the bay.

Ocean City is a major tourist destination, with 8 million +/- visitors each year. According to the Ocean City Hotel/Motel Association, there are roughly 9,500 hotel/motel rooms in the town, and another 25,000+- condos. During the summer season, most if not all facilities are at or near full capacity. The town recently ranked #2 on the top 10 most popular summer travel destinations by HomeAway.com.

Commercial Market:

Ocean City's commercial market includes numerous restaurants, gift shops, beachwear stores, professional offices (attorney, accountants, real estate and some medical), grocery stores, convenience stores/gas stations, and amusements, all of which are intended to primarily serve the tourist population. There are several shopping centers; however, they are situated in North Ocean City where a greater portion of the population is year round. South of 60th Street, the commercial activities become more oriented toward tourism and, south of 30th Street, they are predominantly seasonal enterprises, open from early Spring to late Fall.

New developments over the past few years include a new retail shopping center at 67th Street, which was completed in 2013, renovation and new anchor for the Gold Coast Mall at 115th Street and a new shopping center is proposed between 78th and 79th Street to include retail and office space. Frescos's restaurant was purchased, renovated and reopened as Ropewalk, which also as a location on Fenwick Island, DE. There have also been new medical office space constructed in west Ocean City in the past few years including Your Doc's In and West Ocean City Injury and Illness Center. In addition, commercial brokers are reporting increased leasing activity as the number of listings have been declining over the past four years.

A November 2020 snapshot was taken of active commercial listings in the MLS. Of the 29, 10 are situated in W. Ocean City; 12 are located south of 30th Street with the remainder north of 30th Street. Of the 19 listings in Ocean City proper, 7 are apartment buildings of varying sizes and numbers of units; 7 are for retail uses; 3 are hotels/motels; 1 is a restaurant; and 1 is an office. List prices ranged from as low as \$169,000 for a 7566 square foot retail condominium unit along Baltimore Avenue to as high as \$12,900,000 for an oceanfront hotel on the boardwalk.

In summary, given the amount of new activity in both the lodging and retail/commercial markets, the market in Ocean City is certainly showing signs of optimism.

Immediate Neighborhood:



The subject of this appraisal is located north of Old Ocean City Boulevard (Route 346) and west of Route 113, within Berlin's town limits, in Worcester County, Maryland. Moreover, the property is situated just south of Route 50. This positions it roughly 8 miles west of Ocean City and the beach areas. Route 113 is one of the major north/south traffic arteries through Sussex County, Delaware, and Worcester County, Maryland. Route 50 is a 4 lane divided highway that spans the Eastern Shore from Ocean City to the Chesapeake Bay Bridge and is the major east/west traffic artery through the region.

The parcel is situated in an area of commercial development with offices, office/warehouses, a brewery, daycare center, convenience stores, etc. in the immediate vicinity. To the southwest is Berlin's Main Street, which is typical of many small towns and includes a mix of commercial and residential uses. To the east is a convenience store, a Rite Aid, a bank and the Food Lion Shopping Center. On the opposite side of Route 113 is a nursing home, Atlantic General Hospital and the James G. Barrett medical office building. South of the subject is the Perdue Farms grain operation. Route 50, which lies just to the north, includes a mix of agricultural lands, commercial

properties and scattered residential uses. Typical vacancy rates for general commercial properties in the Berlin area is between 5% and 10%. Typical marketing time in the subject's neighborhood appears to still be less than twelve months for moderately priced commercial properties.

However, the global outbreak of a “novel coronavirus” known as Covid-19 was officially declared a pandemic by the World Health Organization (WHO) on March 11, 2020. As this is a recent event, closed market transactions reflecting its impact are few. However, discussions with market participants can provide some insight into how buyers and seller are reacting. Brokers and other market participants are reporting some buyers requesting extensions on existing contracts, while others are “hitting the pause button” to see how the national emergency will play out. Some commercial tenants are reporting rent abatements or asking for free rent / concessions up front due to the uncertainty. Others are choosing month to month with the intent to sign a long-term deal at the end of the year. Some sellers are taking their properties off the market, some are choosing not to list at this time and some are choosing not to show their homes due to health concerns. A national builder indicated they have noticed a decline in the number of new construction contracts that have been written since this outbreak began in early March. Some brokers aren't experiencing any significant effects from the outbreak. In fact, one has reported they are very busy writing new contracts.

In conclusion, it appears that the market is showing some hesitation and a “wait and see” attitude. The pandemic has created some increased uncertainty. It is important to note that the strength of the market going into this outbreak should help to maintain some of the market's stability depending on the length of the pandemic.

As a result, the economic forecast for the Berlin area can be described as one of cautious optimism.

SITE ANALYSIS



Location:	N/S Old Ocean City Boulevard
Current Use of the Property:	Land with Industrial Buildings
Shape:	The site is irregularly shaped
Frontage/Access:	The subject has no direct road frontage. It is accessed via a right-of-way from Old Ocean City Boulevard thru an adjacent parcel.
Visibility:	Average
Topography:	Essentially level and at grade with the surrounding roadbeds

Utilities: Public

Site Improvements:

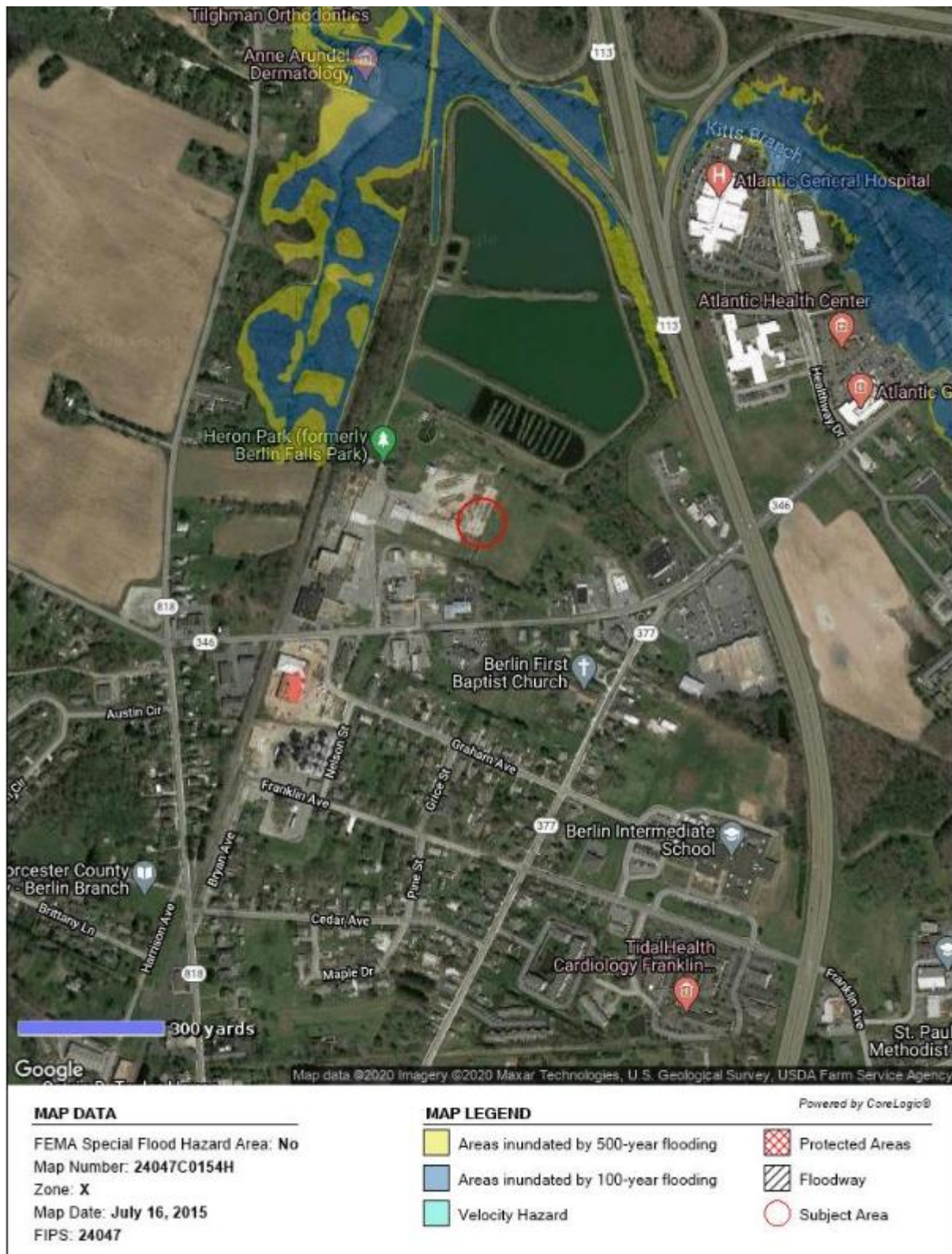
- Paved Parking Areas
- Utilities

Flood Zone: The subject is located in an area mapped by the Federal Emergency Management Agency (FEMA). The subject is located in FEMA flood zone X.

FEMA Map Number: 24047C0154H

FEMA Map Date: July 16, 2015

The subject is not in a flood zone.



Environmental Issues:	There are no known adverse environmental conditions on the subject site. Please reference Limiting Conditions and Assumptions.
Encumbrance / Easements:	There are no known adverse encumbrances or easements. Please reference Limiting Conditions and Assumptions.
Site Comments:	The site is accessed via a right-of-way off of Old Ocean City Boulevard. There is no direct road frontage.

ZONING

Zoning Code	R-1
Zoning Description	Residence District
Current Use Legally Conforming	The subject is legal but non-conforming use. See comments.
Zoning Change Likely	A zoning change is unlikely.
Zoning Comments	The subject property was annexed into the Town of Berlin and re-zoned to R-1 Residential District in June 2016 (Annexation Resolution No. 2016-07). The current industrial use is considered legal non-conforming.

IMPROVEMENT DESCRIPTION

GENERAL

Property Type:	Industrial Building
Building Construction:	Steel Frame
Building Quality:	Average
Year Built:	1979
Effective Age:	25

Remaining Useful Life: 15
Condition: Average

Details:

Number of Stories: 1.00
Gross Building Area: 4,800

FOUNDATION FRAME & EXTERIOR

Foundation: Poured concrete slab
Structural Frame: Prefabricated Metal
Exterior: Metal
Roof / Cover: Metal

PROPERTY ANALYSIS

Comments: In addition to the above maintenance shop, there is a pole building that includes approximately 1,440 +/- square feet. It has metal siding and a metal roof with one large overhead door. The overall condition of both buildings appears to be average.

Real Estate Assessment and Taxes					
Tax ID	Land	Improvements	Other	Total Assessment	Taxes
0025-0009-0410	\$0	\$0	\$0	\$785,700	\$36

Notes:

REASONABLE EXPOSURE / MARKETING PERIOD

A reasonable exposure time of 12 months is considered to be appropriate for the subject property assuming aggressive marketing by a competent professional at an asking price near the value conclusion as reached in this report. A reasonable marketing time less than 12 months is considered to be appropriate.

These estimated exposure and marketing periods are based upon statistics provided by the local Association of Realtors Multiple Listing Service and on a sample of commercial sales in the subject's marketing area.

HIGHEST AND BEST USE

As defined in the International Valuation Standards, highest and best use is, *"The most probable use of a property, which is physically possible, appropriately justified, legally permissible, financially feasible, and which results in the highest value of the property being valued."*

An analysis of the highest and best use of a property is the most important part of the appraisal process, for it is in terms of highest and best use that market value is estimated. This study and selection of highest and best use is based upon the above mentioned criteria. Furthermore, since land use can be limited by the improvements upon it, highest and best use is determined for the site as if vacant and for the property as improved.

AS VACANT

Legally permissible: The R-1 zoning code permits a whole range of potential uses including single family residential as well as schools, churches and public owned uses, such as parks & recreational and administrative and public services buildings, etc.

Physically possible: Generally, the physical attributes of the site are suited to any number of potential uses. The location fairs well for commercial or industrial development, which is characteristic of the area. Access is average. Moreover, the availability of public utilities allows for a number of possibilities. Residential development is not consistent with the area.

Financially feasible: Although the commercial market seems to be gaining momentum after an exceptionally slow period, new construction remains marginally feasible considering the high construction costs versus comparable market sales as well current rental trends. Brokers are reporting an increase in activity. However, the current economic recession due to COVID-19 has created some increased uncertainty. Small low exposure retail uses, service uses and small light manufacturing/warehousing could potentially be feasible.

Maximally productive: The subject's size, shape, access, and visibility are more conducive to

commercial or industrial type development. In addition, since the subject is under government (public) ownership, some type of public owned use is considered the highest and best use as vacant.

AS IMPROVED:

The existing improvements are relatively consistent with the highest and best use and appear to be in generally average condition. Moreover, they represent a legal conforming use. The site is, however, under-utilized, offering the potential for future expansion of the project. The most likely purchaser would be an owner user.

In conclusion, it appears that the highest and best use of the subject property, as improved, is consistent with its current use as a public owned facility.

VALUATION, ANALYSIS AND CONCLUSIONS

COST APPROACH

The Cost Approach provides for a valuation of the site and improvements separately. It is market-oriented with respect to comparable land sales, comparable costs, i.e. materials, labor financing, etc. in replacing the improvements and with respect to the effects of physical deterioration and functional and economic obsolescence on the minds of purchasers in the marketplace. Replacement cost is related to an objective concept, accrued depreciation is more of a subjective concept related to purchaser reaction to differences among competing properties. The principle of substitution is basic to the Cost Approach.

The initial step in the Cost Approach is to estimate the land value as if vacant and available for its highest and best use. This is usually accomplished by an analysis of market data in comparison to the subject site.

The second step is to estimate the reproduction cost new of the improvements utilizing data obtained from sources such as building cost indices, building contractors' cost estimates or actual construction costs of similar properties.

The next step is to estimate all the elements of accrued depreciation. Accrued depreciation is a measure of the loss in utility experienced by the structure in its present condition, compared to the utility it would have as a new improvement representing the highest and best use of the site. Accrued depreciation may also be referred to as diminished utility.

The fourth step in the Cost Approach is to deduct the total amount of accrued depreciation from the reproduction cost new of the improvements, the result of which is the measure of the present value of the improvements.

In the final steps, the estimated depreciated present value of the improvements plus the estimated depreciated present worth of the site improvements are added to the estimated site value for a final indication of the value of the property by the Cost Approach.

LAND VALUE - COST APPROACH

Numerous unimproved land sales have been investigated with the focus on those most similar to the subject. Several sales were chosen as the most comparable to the subject, and consequently, the most indicative of value. The summary data for each sale is presented in the grid, followed by a discussion of its comparability to the subject.

Land Comparable 1



Transaction

ID	8855	Date	2/17/2016
Address	10009 Old Ocean City Boulevard	Price	\$2,500,000
City	Berlin	Price per Acre	\$40,284
County	Worcester	Transaction Type	Closed Sale
State	MD	Property Rights	Fee Simple
Tax ID	Map 25 Parcels 57, 52 & 410	Financing	Conv
Grantor	Berlin Properties, North LLC	Distance	0.11
Grantee	Mayor & Council of Berlin	Conditions of Sale	Typical
Book/Page or Reference Doc	6717/453	Verification	MLS #1000794024, David Deuth project coordinator, Tax Map & Record

Site

Acres	62.06	Zoning	M-2 Industrial
Land SF	2,703,334		
Utilities	Public		

Comments

This property consists of 3 parcels, totaling 62.06 +/- acres. It is located on Old Ocean City Road and borders Route 50 & Route 113. The property formerly operated as the Tyson Poultry Plant. The 55,000 +/- s.f. facility (circa 1950) closed in 2003 and the building was in very poor condition. According to David Deuth, Town of Berlin's project manager, the property was purchased for its land value. Plans are to demolish the building and construct a new recreational facility with a neighboring walking park. Mr. Deuth stated, at the time of the sale, 1/2 of the property was annexed into Berlin's town limits and had access to public utilities. Since the property transferred, the remaining 1/2 of the property has also annexed. The property was listed in the MLS for \$2,750,000 and sold after 428 days on the market.

CC16238 Parcel 410

Land Comparable 2



Transaction			
ID	8856	Date	10/2/2018
Address	Parcel 1714 Prospect Drive	Price	\$399,000
City	Berlin	Price per Acre	\$71,763
County	Worcester	Transaction Type	Closed Sale
State	MD	Property Rights	Fee Simple
Tax ID	Map 300 Parcel 1714	Financing	Conv
Grantor	Coastal Hospice	Distance	0.75
Grantee	Teepee Development, LLC	Conditions of Sale	Typical
Book/Page or Reference Doc	7295/225	Verification	MLS #1001563928, Tax Record & Map

Site			
Acres	5.56		
Land SF	242,194	Zoning	R-1 Residential
Utilities	Public		

Comments			
<p>This parcel is located on the east side of Prospect Drive, off of Route 374, within the town limits of Berlin. According to the Worcester County Planning & Zoning Department, the property is zoned R-1 Residential with a PUD that allows multiple residential uses. Originally, Coastal Hospice was supposed to construct their new facility on the property; however, they decided on another location and sold the parcel back to the original owner who plans to subdivide the parcel into 30 single family building lots. The property was listed in the MLS for \$375,000 and sold after 307 days on the market.</p>			

Land Comparable 3



Transaction

ID	9544	Date	11/14/2018
Address	Old Ocean City Blvd	Price	\$1,100,000
City	Berlin	Price per Acre	\$122,768
County	Worcester	Transaction Type	Closed Sale
State	MD	Property Rights	Fee Simple
Tax ID	Map 0025 Parcel 0088	Financing	Cash to seller
	Lots 2 & 3		
Grantor	Barrett Brothers LLC and John Patrick Barrett	Distance	0.78
Grantee	Acorn Berlin West LLC	Conditions of Sale	Assemblage
Book/Page or Reference Doc	7321/462	Verification	Deed Tax Records MLS #MDWO100230

Site

Acres	8.96	Topography	50% Wooded /
Land SF	390,298	Zoning	B-2
Utilities	Public		
Shape	L-shaped		

Comments

This is the sale of 2 lots on Old Ocean City Blvd within Berlin's town limits. The purchaser owns the adjacent property, which is currently a car dealership.

Land Comparable 4



Transaction

ID	10325	Date	3/5/2018
Address	Old Ocean City Blvd	Price	\$255,000
City	Berlin	Price per Acre	\$179,577
County	Worcester	Transaction Type	Closed Sale
State	MD	Property Rights	Fee Simple
Tax ID	Map 0025 Parcel 0093	Financing	Conventional
Grantor	Bonehouse LLC	Distance	0.43
Grantee	Old Ocean City Blvd LLC	Conditions of Sale	Typical
Book/Page or Reference Doc	7213 / 052	Verification	Tax & Assessment Records SpecPrint Files Broker MLS #1001584274

Site

Acres	1.42	Topography	Cleared
Land SF	61,855	Zoning	B-2
Utilities	Public Sewer / Private	Encumbrance Or	None
Shape	Rectangular	Environmental Issues	None

Comments

This parcel is located just east of Route 113 on Old Ocean City Blvd. It is situated near Atlantic General Hospital and directly across from the Barrett Building. It was originally listed in March 2016 with an asking price of \$499,00. It was subsequently lowered to \$399,000 in June 2017 where it remained until settlement.

Land Comparable 5



Transaction

ID	10537	Date	6/26/2020
Address	10035 Old Ocean City Boulevard	Price	\$120,000
City	Berlin	Price per Acre	\$79,470
County	Worcester	Transaction Type	Closed Sale
State	MD	Property Rights	Fee Simple
Tax ID	0025-0188, Item 2	Financing	Cash
Grantor	Williams	Distance	0.1
Grantee	Old OC LLC	Conditions of Sale	Typical
Book/Page or Reference Doc	7699 / 427	Verification	Tax & Assessment Records, Deed, MLS# MDWO105816

Site

Acres	1.51	Topography	Mostly Cleared
Land SF	65,776	Zoning	B-2
Utilities	Public	Encumbrance Or Environmental Issues	None Known

Comments

This is the sale of a vacant parcel of land on the north side of Old Ocean City Boulevard, west of Route 113. The parcel is mostly cleared and is irregular in terms of shape. The tax record references improvements, however, they were off-conveyed and are now on a separate parcel (Item 1). The property has access to public water and sewer from the Town of Berlin. The site was listed for sale in April 2019 for \$150,000 and the list price was subsequently reduced to \$142,500. The property went under contract after 310 days on the market.

LAND SALE COMPARABLE MAP



Land Analysis Grid		Comp 1		Comp 2		Comp 3		Comp 4		Comp 5	
Address	9943 Old Ocean City Blvd	10009 Old Ocean City Boulevard		Parcel 1714 Prospect Drive		Old Ocean City Blvd		Old Ocean City Blvd		10035 Old Ocean City Boulevard	
City	Berlin	Berlin		Berlin		Berlin		Berlin		Berlin	
State	MD	MD		MD		MD		MD		MD	
Date	12/17/2020	2/17/2016		10/2/2018		11/14/2018		3/5/2018		6/26/2020	
Price	--	\$2,500,000		\$399,000		\$1,100,000		\$255,000		\$120,000	
Acres	9.38	62.06		5.56		8.96		1.42		1.51	
Acre Unit Price	\$0	\$40,284		\$71,763		\$122,768		\$179,577		\$79,470	
Transaction Adjustments											
Property Rights	Fee Simple	Fee Simple	0.0%	Fee Simple	0.0%	Fee Simple	0.0%	Fee Simple	0.0%	Fee Simple	0.0%
Financing	Conventional	Conv	0.0%	Conv	0.0%	Cash to seller	0.0%	Conventional	0.0%	Cash	0.0%
Conditions of Sale	Typical	Typical	0.0%	Typical	0.0%	Assemblage	-10.0%	Typical	0.0%	Typical	0.0%
Adjusted Acre Unit Price		\$40,284		\$71,763		\$110,491		\$179,577		\$79,470	
Market Trends Through	12/17/2020	0.0%	0.0%	0.0%		0.0%		0.0%		0.0%	
Adjusted Acre Unit Price		\$40,284		\$71,763		\$110,491		\$179,577		\$79,470	
Location	Berlin	Berlin		Berlin		Berlin		Berlin		Berlin	
% Adjustment		0%		0%		0%		0%		0%	
Acres	9.38	62.06		5.56		8.96		1.42		1.51	
% Adjustment		50%		0%		0%		-25%		-25%	
Zoning	R-1	M-2 Industrial		R-1 Residential		B-2		B-2		B-2	
% Adjustment		10%		0%		-10%		-10%		-10%	
Utilities	Public	Public		Public		Public		Public Sewer /		Public	
% Adjustment		0%		0%		0%		0%		0%	
Topography	Level / Clear	Level / Clear		Level / Clear		50% Wooded /		Cleared		Mostly Cleared	
% Adjustment		0%		0%		5%		0%		0%	
Other	No Frontage	Superior		Superior		Superior		Superior		Superior	
% Adjustment		-5%		-5%		-5%		-5%		-5%	
Adjusted Acre Unit Price		\$62,440		\$68,174		\$99,442		\$107,746		\$47,682	
Net Adjustments		55.0%		-5.0%		-10.0%		-40.0%		-40.0%	
Gross Adjustments		65.0%		5.0%		20.0%		40.0%		40.0%	

LAND SALES ADJUSTMENT ANALYSIS

Adjustments have been applied for the major discernable differences having the most impact on value. These are primarily outlined as follows:

- **Conditions of Sale:** Conditions of sale usually reflect the motivations of the buyer and seller. Sale 3 was adjusted downward due to being purchased by the adjacent property owner for assemblage.
- **Market Conditions:** This considers any significant difference in the market conditions as of the effective date of value and the date of sale of the comparables. Any comparables displaying a list price have been corrected downward to reflect a more typical sale price, based, in part, on list price to sale price statistics for the area. As previously discussed, the impacts of the Covid-19 pandemic are difficult to judge giving the few closed market transactions that exist. However, there is an increased uncertainty in the market, which depending on the property type will have varying degrees of impact. As such, the overall impacts of market conditions will be considered in the final reconciliation of the land value.
- **Location:** These adjustments take into consideration the demographics of the area, the overall commercial exposure, and the ease of access.
- **Acres:** Typically, the price per acre varies inversely with the parcel size. A smaller land tract generates a higher per unit rate. On this basis, size adjustments have been applied accordingly.
- **Zoning:** This element takes into consideration the range of potential uses. Sale 1 is considered inferior in terms of zoning and was adjusted upward. Sales 3, 4 and 5 are considered to have superior zoning and required negative adjustments.
- **Utilities:** Properties with public utility availability can typically be developed at a higher rate and offer a greater percentage of buildable site area.
- **Topography:** This element takes into consideration the amount of useable land as well as the condition of the land with regard to the amount of site prep needed prior to development.
- **Other:** Any additional elements having a significant impact on value have been addressed here. All five sales were adjusted downward for the subject's lack of road frontage.

The comparables have been adjusted as discussed. Where possible, paired sales have been utilized to determine the specific numerical adjustment amounts. Otherwise, the actual adjustments were quantified by the appraisers, based on the opinions of market participants.

In considering the opinion of value through the Sales Comparison Approach, it is, as noted, necessary to consider the differences, as well as the similarities of the comparable properties. The sales included offer a relatively accurate view of the subject market and after adjustment, are indicative of current trends. As part of the final reconciliation of the Sales Comparison Approach, the impacts of the Covid-19 pandemic have been considered.

Sale 1 is the prior sale of the subject and the adjacent parcels that made up the former Tyson plant. All five sales are similar to the subject in some aspect of comparison and were given similar consideration.

After analyzing the results of the comparable land sales, it is the appraisers' opinion that the market value of the subject land, is as follows:

Land Value Ranges & Reconciled Value				
Number of Comparables:	5	Unadjusted	Adjusted	% Δ
Low:		\$40,284	\$47,682	18%
High:		\$179,577	\$107,746	-40%
Average:		\$98,772	\$77,097	-22%
Median:		\$79,470	\$68,174	-14%
Reconciled Value/Unit Value:			\$70,000	
Subject Size:			9.38	
Indicated Value:			\$656,600	
Reconciled Final Value:			\$660,000	
Six Hundred Sixty Thousand Dollars				

VALUE OF IMPROVEMENTS - COST APPROACH

Under this section, the appraiser estimates the current cost to replace the subject building and on-site improvements with one of similar design and utility. Allowances will then be made for physical wear and tear, functional (design) deficiencies and economic (locational) factors, if any. The sum of the depreciated replacement cost of the improvement and the land value is the property value as estimated by this approach.

The current cost to replace the subject improvements will be estimated using two primary sources. These include the Marshall Valuation Service, a nationally recognized cost index and manual, and local building contractors. Both will provide an indication of typical cost outlays for similar properties. These costs are inclusive of soft costs such as architects' and engineers' fees. Depreciation estimates are based on observations as well as the Marshall Valuation Service which provides typical life expectancies for varying property types. Where applicable, the economic age-life method was used to estimate depreciation figures.

Additionally, a factor for entrepreneurial incentive is necessary. This relates to the overall return anticipated by the developer during the construction phase. Market participants indicate a range of from 10 to 20% of total costs is typical of the local marketplace. The appraisers felt that a rate of 10.0% was appropriate, given the size, complexity and risk levels of the project, as well as the stabilization period and associated lease up costs. This figure is subsequently applied to the improvements (& site improvements) only.

Marshall & Swift			
Cost Source: Marshall & Swift			
No. of Stories Multiplier:	1.000	Local Multiplier:	0.980
Height/Story Multiplier:	1.000	Current Cost Multiplier:	1.040
Perimeter Multiplier:	1.000	Combined Multipliers:	1.019

Building Improvements					
Item	Unit Type	Cost	Quantity	Multiplier	Total
Maintenance Shop	Sq. Ft.	\$40.00	4,800	1.019	\$195,686
Pole Building		\$36.00	1,440	1.019	\$52,835
Total Building Improvement Costs					\$248,522

Site Improvements					
Item	Unit Type	Cost	Quantity		Total
Site Preparation & Improvements	Lump Sum	\$25,000	1		\$25,000
Total Site Improvement Costs					\$25,000
Subtotal: Building & Site Costs					\$273,522

Total Costs		
Subtotal: Building, Site & Soft Costs		\$273,522
Developer's Profit 10.0%		\$27,352
Total Cost		\$300,874

Depreciation: Section 1 of 1					
Component	Eff. Age	Life	Percent		Amount
Physical Depreciation: Building	25	40	63%		\$170,859
Physical Depreciation: Site	25	40	63%		\$17,188
Functional Obsolescence Building			0%		\$0
External Obsolescence Building			0%		\$0
Total Depreciation					\$188,046
Depreciated Value of Improvements					\$112,828

Land Value	
Land Value	\$656,600
Other	\$0
Cost Approach Value Indication	\$769,428
Rounded	\$770,000
Price per SF Gross Building Area	\$123.40

RECONCILIATION AND FINAL OPINION OF VALUE

Because appraising is not a science wherein property differences may be precisely measured, it would be unusual for the value estimated by all approaches to be exactly the same. Each approach implements tools to analyze the market data into an opinion of value and normally indicates a range of values to be reconciled into a final value opinion. The different methods of value estimation reveal both the strengths and weaknesses involved in the analyses and the imperfections in the market and the data used for each.

Valuation Approach Results	
COST APPROACH:	\$770,000
SALES COMPARISON APPROACH:	N/A
INCOME APPROACH:	N/A

Reconciliation involves a review of the reliability of the data used in each approach, the relative applicability of the approach to the type of property being appraised and the relative applicability of the approach in light of the definition of value sought.

After a review of the degree of adequacy and reliability of the available market data, the relative applicability of each approach to the property being appraised and the market value being sought, the supporting data in the Cost Approach is emphasized most heavily.

As a result of the valuation procedure and analysis, it is the opinion of the appraisers that the current Fee Simple market value of the subject property, as of December 17, 2020 is:

SEVEN HUNDRED SEVENTY THOUSAND DOLLARS
\$770,000

ADDENDA

APPRAISERS' QUALIFICATIONS

Appraisal Qualifications of Lori M. Mrohs

LICENSE/DESIGNATIONS:

Certified General Real Estate Appraiser -

Maryland Real Estate Appraisers Commission (#04-1510)

Delaware Real Estate Appraisers Commission (#X1-0000461)

Delaware Department of Transportation - Approved Fee Appraiser

HUD Appraiser - Lender Select Roster

EDUCATION:

Salisbury State University, Salisbury, MD

Perdue School of Business

Degree: Bachelor of Science - 1989

Major: Business Administration

University of North Carolina at Greensboro, Greensboro, NC

Major: Business Administration

APPRAISAL COURSES:

Appraisal Institute

Real Estate Appraisal Principals - July 1991

The New URAR Report - October 1993

On-Line Residential Design & Functional Utility - September 1999

On-Line Residential Property Construction - October 2000

On-Line Appraising from Blueprints & Specs - November 2000

On-Line Internet Search Strategies for R.E. Appr - November 2000

Basic Income Capitalization - April 2006

Apartment Appraisal: Concepts & Applications - February 2007

On-Line Small Hotel/Motel Valuation - June 2009

Maryland Association of Appraisers

Eminent Domain & Land Valuation Litigation - May 1993

Appraisal Financing & Math - October 2004

Narrative Report Writing - November 2004

Appraising Small Commercial Properties - May 2005

Appraising the Farm Property - October 2005

Advanced Office Building Analysis - June 2006

APPRAISAL COURSES CONTINUED:

Delaware Association of Appraisers, Inc.

The Appraiser as Expert Witness - September 2010

Wor-Wic Community College

Appraisal Standards & Ethics: Update & Review - October 1997

Ed Smith Real Estate School

Real Estate Licensing Course - February 1991

Uniform Standards of Professional Appraisal Practice - September 1991

USPAP Update - November 1994

School of Real Estate Appraising

Appraiser's Legal Liabilities - December 1993

Appraiser as an Expert Witness - December 1993

Anatomy of a House (Residential Construction) - October 1995

Introduction to Subdivision Analysis - October 1995

The FHA Appraisal - December 1996

Reviewing Residential Appraisals - March 1997

The Anatomy of a House - March 1997

Appraising 2-4 Family Properties - November 1997

1999 USPAP - April 1999

Completing FHA Appraisals - October 2003

McKissock Data Systems

On-Line USPAP-Virtual Classroom - October 2001

National USPAP Update-Virtual Classroom - August 2003

On-Line Factory Built Housing-Virtual Classroom - September 2003

On-Line Appraising for the Secondary Market - December 2003

Delaware Appraisal Laws & Regulations - June 2005

National USPAP Update - September 2005

Land and Site Valuation - July 2009

2-4 Family Finesse - July 2009

Delaware Appraisal Laws & Regulations - October 2009

Construction Details & Trends - April 2010

Current Issues in Appraising - April 2010

Delaware Law & Regulations for Appraisers - October 2011

Delaware Law & Regulations for Appraisers - October 2013

Appraisal of Self-Storage Facilities - July 2015

Appraisal of Assisted Living Facilities - July 2015

Appraisal of Owner-Occupied Commercial Properties - July 2015

Basic Hotel Appraising - Limited Service Hotels - July 2017

Dynasty School

Foreclosure Basics For Appraisers - May 2013

Delaware Council on Real Estate Appraisers

The New FHA Handbook & Practice Exam - September 1999
The Art of Appraisal Review - September 2003

Delaware Association of Appraisers, Inc.

Delaware Law, Rules and Regulations (2013-2015) - June 2015
2014-2015 7 Hour National USPAP Update Course - May 2015

Career WebSchool Maryland

Cost Approach Overview - April 2013
Sales Comparison Approach - April 2013

FIRREA Seminars

FIRREA: Overview & Practical Application - October 1993

Leslie G. Pruitt - AQB Certified USPAP Instructor #10347

The Seven Hour National USPAP Course - April 2009
The Seven Hour National USPAP Course - April 2011
2012-2013 Seven Hour National USPAP Update Course - June 2013

Beach Appraisal Seminars

The Appraiser As An Expert Witness - September 2010
Highest and Best Use Analysis - October 2015

EXPERIENCE:

December 1999 to Present
Senior Valuation Analyst - Commercial/Residential
W. R. McCain & Associates, Inc.
Salisbury, MD

July 1990 to December 1999
Residential Real Estate Appraiser
Bendler Appraisals, Inc.
Salisbury, MD

THIS DOCUMENT IS VOID WITHOUT BLUE BACKGROUND. CONTAINS
COPY VOID FEATURE & ARTIFICIAL WATERMARK ON THE BACK



LICENSE * REGISTRATION * CERTIFICATION * PERMIT

Lawrence J. Hogan, Jr.
Governor

STATE OF MARYLAND

Boyd K. Rutherford
Lt. Governor

DEPARTMENT OF LABOR, LICENSING AND REGULATION

James E. Rzepkowski
Acting Secretary

COMMISSION OF RE APPRAISERS & HOME INSPECTORS
CERTIFIES THAT:

LORI M MROHS

IS AN AUTHORIZED:

04 - CERTIFIED GENERAL

LIC/REG/CERT
1510

EXPIRATION
05-09-2022

EFFECTIVE
05-06-2019

CONTROL NO
5352458

James E. Rzepkowski
Acting Secretary DLLR

Signature of Bearer

WHERE REQUIRED BY LAW THIS MUST BE CONSPICUOUSLY DISPLAYED IN OFFICE TO WHICH IT APPLIES

LICENSE NO. X1-0000461

STATE OF DELAWARE
DIVISION OF PROFESSIONAL REGULATION

NOT TRANSFERABLE

861 Silver Lake Blvd.
Cannon Building, Suite 203
Dover, DE 19904-2467

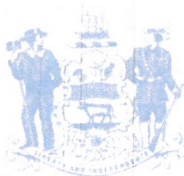
PROFESSION: Certified General Real Property Appraiser

EXPIRATION DATE: 10/31/2021

ISSUED TO: Lori M. Mrohs

MAILING ADDRESS

Lori M. Mrohs
205 Executive Plaza
Salisbury MD 21804



PROFESSIONAL LICENSE

THIS CERTIFIES THAT THE PERSON NAMED IS HEREBY LICENSED TO
CONDUCT OR ENGAGE IN THE PROFESSION INDICATED ABOVE. THIS
DOCUMENT IS DULY ISSUED UNDER THE LAWS OF THE STATE OF DELAWARE.

Lori M. Mrohs
LICENSEE SIGNATURE

576034

Real Estate Appraisal Qualifications of
R. Braxton Dees, MAI

Licenses

Certified General Real Estate Appraiser

Maryland Real Estate Appraisers Commission (04-31651)

Delaware Real Estate Appraisers Commission (X1-0000592)

Virginia Real Estate Appraisers Board (4001 016237)

Georgia Real Estate Appraisers Commission (307258)

MAI - Member Appraisal Institute (#505024)

Education

Bachelor of Science-Corporate Finance

1997

University of North Florida

Jacksonville, FL

Experience

August 2019 to Present

President/CEO

W. R. McCain & Associates, Inc.

Salisbury, MD

August 2012 to August 2019

Review/Valuation Analyst

W. R. McCain & Associates, Inc.

Salisbury, MD

June 1999 to August 2012

Review Appraiser/Commercial Lender

SunTrust Banks, Inc.

Atlanta, GA

Appraisal Education Courses/Seminars

Beracah Homes Facility & Tour 9/2019

DE Council on Real Estate Appraisers, License Law and Reg. 5/2019

Delaware Real Estate and Valuation Update 11/2018

FHA Appraising - Principles and Procedures 9/2018

Eminent Domain and Condemnation 9/2018

7-Hour National USPAP Update 8/2018

The Tough One: Mixed-Use Properties - Income Cap. Approach 5/2018

Solving Land Valuation Puzzles 3/2018

DE Council on Real Estate Appraisers, License Law and Reg. 9/2017

Hospitality and Senior Health Care Valuation 5/2017

Delmarva Real Estate Outlook 12/2016

The Commercial Construction Process: The Contractor's View 11/2016

Development in New Castle County 11/2016

Subdivision Valuation 8/2016

New Technology for Real Estate Appraisers 8/2016

Small Hotel/Motel Valuation 8/2016

7-Hour National USPAP Update	2/2016
FHWA Resource Center Right-of-Way Workshop	2/2015
The Appraiser as a Trusted Advisor	11/2014
Delmarva Real Estate Outlook	9/2014
Advanced Concepts and Case Studies	6/2014
General Demonstration Report Writing	6/2014
Advanced Income Capitalization	4/ 2014
DE Subdivision Market Overview and Appraisal Techniques	1/2014
Appraising Cell Towers	12/2013
Forecasting Revenue	10/2013
Introduction to Green Buildings: Principles and Concepts	10/2013
DE Law, Rules & Regulations	6/2013
Current Appraisal Issues	6/2013
Advanced Internet Search Strategies	10/2012
7-Hour National USPAP Update	4/2012
General Appraiser Report Writing & Case Studies	10/2010
State of Atlanta: The Good, The Bad, The Ugly	9/2010
General Appraiser Income Approach Part 2	7/2010
Residential Highest and Best Use and Market Analysis	6/2010
General Appraiser Sales Comparison Approach	4/2010
Real Estate Finance, Statistics, and Valuation Modeling	1/2010
Business Practice and Ethics	10/2009
General Appraiser Market Analysis and Highest and Best Use	8/2009
General Appraiser Income Approach Part 1	6/2008
General Appraiser Site Valuation & Cost Approach	9/2007
Residential Report Writing and Case Studies	4/2006
Basic Appraisal Procedures	2/2006
Basic Appraisal Principles	1/2006
410 National USPAP 15 Hour Course	11/2005

Associations/Affiliations

Delaware Chapter of the Appraisal Institute, Vice President	2018 - Present
Delaware Chapter of the Appraisal Institute, Secretary	2016 - 2017
Appraisal Institute	2009 to Present

COMMONWEALTH of VIRGINIA

Department of Professional and Occupational Regulation

9960 Mayland Drive, Suite 400, Richmond, VA 23233

Telephone: (804) 367-8500

EXPIRES ON

08-31-2022

NUMBER

4001016237

REAL ESTATE APPRAISER BOARD

CERTIFIED GENERAL REAL ESTATE APPRAISER



ROBERT BRAXTON DEES JR
120 COVERED BRIDGE LANE
FRUITLAND, MD 21826



Mary Broz-Vaughan
Mary Broz-Vaughan, Director

Status can be verified at <http://www.dpor.virginia.gov>

(SEE REVERSE SIDE FOR PRIVILEGES AND INSTRUCTIONS)

DPOR-LIC (02/2017)



LICENSE * REGISTRATION * CERTIFICATION * PERMIT

STATE OF MARYLAND

DEPARTMENT OF LABOR, LICENSING AND REGULATION

COMMISSION OF REAL APPRAISERS & HOME INSPECTORS
CERTIFIES THAT:

ROBERT BRAXTON DEES

Lawrence J. Hogan, Jr.
Governor

Boyd K. Rutherford
Lt. Governor

James E. Rzepkowski
Acting Secretary

IS AN AUTHORIZED:

04 - CERTIFIED GENERAL

LIC/REG/CERT

31651

EXPIRATION

02-14-2022

EFFECTIVE

02-11-2019

CONTROL NO

5314779

Robert B. Dees
Signature of Bearer

James E. Rzepkowski
Acting Secretary DLLR

WHERE REQUIRED BY LAW THIS MUST BE CONSPICUOUSLY DISPLAYED IN OFFICE TO WHICH IT APPLIES

LICENSE NO. X1-0000592

STATE OF DELAWARE
DIVISION OF PROFESSIONAL REGULATION
861 Silver Lake Blvd.
Cannon Building, Suite 203
Dover, DE 19904-2467

NOT TRANSFERABLE

PROFESSION: Certified General Real Property Appraiser

EXPIRATION DATE: 10/31/2021

ISSUED TO: Robert B. Dees

MAILING ADDRESS

Robert B. Dees
120 Covered Bridge Lane
Fruitland MD 21826

PROFESSIONAL LICENSE

Robert B. Dees
LICENSEE SIGNATURE

659339

THIS CERTIFIES THAT THE PERSON NAMED IS HEREBY LICENSED TO
CONDUCT OR ENGAGE IN THE PROFESSION INDICATED ABOVE. THIS
DOCUMENT IS DULY ISSUED UNDER THE LAWS OF THE STATE OF DELAWARE.

SUBJECT DEED

Williams, Moore, Shockley & Harrison, LLP
 File No. **61705CTW**
 Tax ID# **03-014819; 03-035107; 03-014800**

FILED

2016 FEB 17 PM 1:18

SUSAN R. BRANIECKI
 CLK. CT. CT.
 WOR. CO.

*RETURN TO: MAYOR AND COUNCIL OF BERLIN
 10 WILLIAM STREET
 BERLIN, MD 20841*

This Deed, made this 12th day of February, 2016, by and between Berlin Properties North, LLC, a Maryland limited liability company, party of the first part, GRANTOR; and Mayor and Council of Berlin, a Maryland Municipal Corporation, party of the second part, GRANTEE.

- Witnesseth -

That in consideration of the sum of Two Million Five Hundred Thousand and 00/100 Dollars (\$2,500,000.00), which includes the amount of any outstanding Mortgage or Deed of Trust, if any, the receipt whereof is hereby acknowledged, the said GRANTOR does grant and convey to the said Mayor and Council of Berlin, a Maryland Municipal Corporation, in fee simple, all that lot of ground situate in the Town of Berlin, Worcester County, State of Maryland, and described as follows, that is to say:

Beginning for this description at a point located on the northerly right-of-way line of Maryland Route 346 (old Rte 50), being 30 feet wide, and the easterly right-of-way line of the Maryland & Delaware Railroad company, 33 feet from the centerline of the main track, thence with the easterly right-of-way line of said railroad 1) North 25 degrees 36 minutes 10 seconds East, 1974.38 feet to a point and the beginning of a curve to the left having a radius of 3354.24 feet, the following chord bearing and distance, 2) North 19 degrees 44 minutes 54 seconds East, 684.29 feet to a point, thence 3) North 13 degrees 53 minutes 38 seconds east, 324.72 feet to an iron pipe located on the southerly right-of-way line of U.S. Route 113; thence with said U. S. Route 113, 4) South 38 degrees 17 minutes 40 seconds East, 1000.79 feet to a point, thence 5) South 23 degrees 34 minutes 00 seconds east, 248.62 feet to a point, thence 6) South 07 degrees 46 minutes 00 seconds East, 363.87 feet to a point; thence 7) North 82 degrees 09 minutes 15 seconds East, 42.00 feet to a point and the beginning of a curve to the left having a radius of 7739.46 feet, the following chord bearing and distance, 8) South 10 degrees 04 minutes 00 seconds East, 599.85 feet to a point, thence 9) South 12 degrees 17 minutes 15 seconds East, 381.15 feet to a point and the lands of Pariraj, LLC, formerly owned by Muhanad and Khitam Hamad; thence with said lands 10) South 58 degrees 05 minutes 36 seconds West, 168.52 feet to an iron rod and cap; thence 11) South 32 degrees 08 minutes 58 seconds East, 271.59 feet to a point located on the northerly right-of-way line of Maryland Route 346 (old Rte. 50); thence with said

road 12) South 57 degrees 43 minutes 36 seconds West, 84.35 feet to a point and the lands of Berlin Land Associates, LLC; thence with said lands 13) North 32 degrees 04 minutes 24 seconds West, 194.00 feet to a point; thence 14 South 62 degrees 08 minutes 09 seconds West, 47.39 feet to an iron rod and cap; thence 15) North 48 degrees 45 minutes 01 seconds West, 97.80 feet to an iron rod and cap; thence 16) South 39 degrees 34 minutes 59 seconds West, 97.00 feet to a point; thence 17) North 55 degrees 03 minutes 43 seconds West, 300.82 feet to an iron rod and cap; thence 18) South 30 degrees 53 minutes 36 seconds West, 114.24 feet to a concrete marker and the lands now or formerly of Katharine E. Birch; thence with said lands 19) South 89 degrees 59 minutes 03 seconds West, 198.78 feet to a concrete marker ; thence 20) South 30 degrees 50 minutes 49 seconds West, 236.53 feet to a concrete marker and the lands of William G. Williams III and David C. Williams; thence with said lands 21) North 58 degrees 55 minutes 21 seconds West, 204.45 feet to a concrete marker and the lands of Old OC Blvd. Partners; thence with said lands part way and then with the lands of the Mayor and Council of Berlin 22) North 59 degrees 14 minutes 16 seconds West, 580.60 feet to a point; thence continuing with the lands of the Mayor and Council of Berlin part way and with the lands of Park Oak-Kwang & Soon-Ae 23) South 05 degrees 19 minutes 26 seconds West, 486.51 feet to a point located on the northerly right-of-way line of Maryland Route 346; thence with said road 24) North 85 degrees 46 minutes 35 seconds West, 465.40 feet to a point and the place of beginning, containing 68.22 acres of land, be the same more or less, EXCEPTING THEREFROM ALL THAT LOT OR PARCEL OF LAND MORE PARTICULARLY DESCRIBED AS "Lot A" on the plat entitled "Subdivision Plat of Lands of Berlin Properties North, LLC", by L. E. Bunting Surveys, Inc., Surveyor, dated May 6, 2008, and recorded among the Land Records of Worcester County, Maryland, in Plat Book 226, page 70, containing 6.527 acres, more or less, said parcel having been granted unto County Commissioners of Worcester County, Maryland, by Berlin Properties North, LLC, by Deed dated October 29, 2008, and recorded among the Land Records of Worcester County, Maryland, in Liber S.V.H. No. 5166, folio 010, *et seq.* Said property having the Tax Identification Nos. 03-014819, 03-035107, 03-~~14890~~ 014800.

BEING PART OF THE PROPERTY granted and conveyed unto Berlin Properties North, LLC, by Tyson Chicken, Inc., by Deed dated December 22, 2005, and recorded among the Land Records of Worcester County, Maryland, in Liber S.V.H. No. 4611, folio 722, *et seq.*

Together with all of Grantor's right, title and interest in the 36 Equivalent Dwelling Units (EDUs) assigned to the Property; with the buildings and improvements thereon erected, made or being; and all and every, the rights, alleys, ways, waters, privileges, appurtenances and advantages thereto belonging, or in anywise appertaining.

To Have and To Hold the said tract of ground and premises above described and mentioned, and hereby intended to be conveyed, together with the rights,

privileges, appurtenances and advantages thereto belonging or appertaining unto and to the proper use and benefit of the said Mayor and Council of Berlin, a Maryland Municipal Corporation, in fee simple, SUBJECT, HOWEVER, to that restrictive covenant contained in the aforementioned Deed dated December 22, 2005, and recorded among the Land Records of Worcester County, Maryland, in Liber S.V.H. No. 4611, folio 722, *et seq.*

And the said party of the first part hereby covenants that it has not done or suffered to be done any act, matter or thing whatsoever, to encumber the property hereby conveyed; that it warrant specially the property hereby granted; and that it will execute such further assurances of the same as may be requisite.

In Witness Whereof, Grantor has caused this Deed to be properly executed and sealed the day and year first above written.

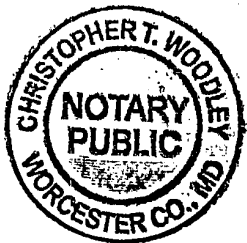
Berlin Properties North, LLC

By: George A. Purnell, Managing Member

STATE OF MD, COUNTY OF Worcester, TO WIT:

I hereby certify that on this 12th day of February, 2016, before me, the subscriber, a Notary Public of the State and County aforesaid, personally appeared George A. Purnell, who acknowledged himself to be the Managing Member of the Grantor company, and that as such, executed the foregoing Deed for the purposes therein contained, giving oath under penalties of perjury that the consideration recited herein is correct.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

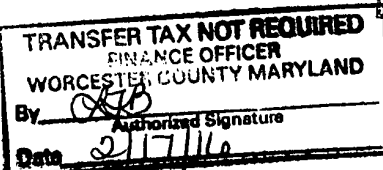


Notary Public

My commission expires: 11/4/17

TAXES FOR WHICH ASSESSMENTS
HAVE BEEN RECEIVED HAVE BEEN
PAID AS OF THIS DATE. 2/17/16
Worcester County Finance Officer

By: [Signature]
EXCEPT PERSONAL PROPERTY

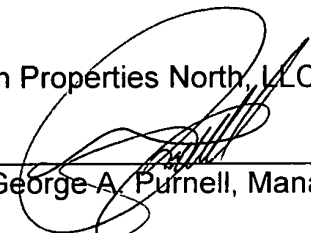


WATER/SEWER/STORMWATER
PAID TO TOWN OF BERLIN
INITIAL Michelle
DATE 2/16/2016

AFFIDAVIT OF CONSIDERATION

This transaction is not subject to recordation taxes or transfer taxes pursuant to Section 12-108(a)(1)(iv) of the Tax Property Article of the Maryland Annotated Code, as the Grantee is a political subdivision of the State.

Berlin Properties North, LLC

By:  George A. Purnell, Managing Member

Mayor and Council of Berlin


By: Wm. Gee Williams, III, Mayor

THIS IS TO CERTIFY that the within Deed was prepared by, or under the supervision of the undersigned, an Attorney duly admitted to practice before the Court of Appeals of Maryland.


Christopher T. Woodley

LR - Deed (No-Taxes)
Recording Fee 20.00
Grantor/Grantee Name:
berlin properties
north/berlin town
Reference/Control #:
LR - Deed (No-Taxes)
Surcharge 40.00
=====
SubTotal: 60.00
=====
Total: 60.00
02/17/2016 01:20
CC23-AG
#5605376 CC0104 -
Worcester
County/CC01.04.01 -
Register 01

WORCESTER COUNTY CIRCUIT COURT (Land Records) SRB 6717, p. 0457, MSA_CE31_6838. Date available 02/18/2016. Printed 11/30/2020.

MARYLAND
FORM

WH-AR

**Certification of Exemption from Withholding Upon
Disposition of Maryland Real Estate Affidavit of
Residence or Principal Residence**

2015

Based on the certification below, Transferor claims exemption from the tax withholding requirements of §10-912 of the Tax-General Article, Annotated Code of Maryland. Section 10-912 provides that certain tax payments must be withheld and paid when a deed or other instrument that effects a change

in ownership of real property is presented for recordation. The requirements of §10-912 do not apply when a transferor provides a certification of Maryland residence or certification that the transferred property is the transferor's principal residence.

1. Transferor Information

Name of Transferor **Berlin Properties North, LLC**

2. Reasons for Exemption

Resident Status

☐

I, Transferor, am a resident of the State of Maryland.

☒

Transferor is a resident entity as defined in Code of Maryland Regulations (COMAR)03.04.12.02B(11), I am an agent of Transferor, and I have authority to sign this document on Transferor's behalf.

Principal Residence

☐

Although I am no longer a resident of the State of Maryland, the Property is my principal residence as defined in IRC 121 and is currently recorded as such with the State Department of Assessments and Taxation.

Under penalty of perjury, I certify that I have examined this declaration and that, to the best of my knowledge, it is true, correct, and complete.

3a. Individual Transferors

Witness

Name

Signature

3b. Entity Transferors

Witness/Attest

BERLIN PROPERTIES NORTH, LLC

Name of Entity

By

George A. Purnell

Name

Managing Member

Title

FEB 17 2016 The foregoing instrument
filed for record and is accordingly recorded
among the land records of Worcester County,
Maryland.

Shirley Purnell Clerk

State of Maryland Land Instrument Intake Sheet

[] Baltimore City [X] County: Worcester

Information provided is for the use of the Clerk's Office and State Department of Assessments and Taxation, and the County Finance Office only.
(Type or Print in Black Ink Only All Copies Must Be Legible)

1	Type(s) of Instruments	() Check Box if Addendum Intake Form is Attached.						
		1 Deed	Mortgage	Other	Other			
2	Conveyance Check Box	X Improved Sale	Unimproved Sale	Multiple	Not an Arms-Length Sale			
		Arms-Length [1]	Arms-Length [2]	Arms Length [3]	Length Sale [9]			
3	Tax Exemptions (if Applicable)	Recordation	Exempt from recordation and transfer taxes pursuant to					
		State Transfer	Section 12-108(a)(91) (iv) of the Tax Property Article of the					
Cite or Explain Authority		County Transfer	Maryland Annotated Code					
4	Consideration and Tax Calculations	Consideration	Amount	Finance Office Use Only				
		Purchase Price/Consideration	\$ 2,500,000.00	Transfer and Recordation Tax Consideration				
		Any New Mortgage	\$.00	Transfer Tax Consideration	\$			
		Balance of Existing Mortgage	\$	x () %	= \$			
		Other:	\$	Less Exemption Amount	= \$			
		Other:	\$	Total Transfer Tax	= \$			
		Other:	\$	Recordation Tax Consideration	= \$			
		Full Cash Value	\$ 2,500,000.00	x () per \$500	= \$			
5	Fees	Amount of Fees	Doc. 1	Doc. 2	Agent:			
		Recording Charge	\$ 20.00	\$	Tax Bill:			
		Surcharge	\$ 40.00	\$	C.B. Credit:			
		State Recordation Tax	\$ 0.00	\$	Ag. Tax/Other:			
		State Transfer Tax	\$ 0.00	\$				
		County Transfer Tax	\$ 0.00	\$				
		Other	\$	\$				
		Other	\$	\$				
6	Description of Property	District	Property Tax ID No.(1)	Grantor Liber/Folio	Map	Parcel No.	Var. LOG	
		03	014819; 035107; 014800	4611/722	25	52; 410; 57	[] (5)	
		Subdivision Name		Lot (3a)	Block(3b)	Sect/AR(3c)	Plat Ref.	SqFt/Acreage(4)
		Location/Address of Property Being Conveyed (2)						
		Old Ocean City Boulevard, Berlin, MD 21811; 9943 Old Ocean City Boulevard; 10009 Old Ocean City Boulevard						
		Other Property Identifiers (if applicable)			Water Meter Account No.			
		Residential [X] or Non-Residential [] Fee Simple [X] or Ground Rent [] Amount: \$N/A						
		Partial Conveyance? [] Yes [X] No			Description/Amt. of SqFt/Acreage Transferred: N/A			
		If Partial Conveyance, List Improvements Conveyed: N/A						
		7	Transferred From	Doc. 1 - Grantor(s) Name(s)			Doc. 2 - Grantor(s) Name(s)	
Berlin Properties North, LLC								
Doc. 1 - Owner(s) of Record, if Different from Grantor(s)				Doc. 2 - Owner(s) of Record, if Different from Grantor(s)				
8	Transferred To	Doc. 1 - Grantee(s) Name(s)			Doc. 2 - Grantee(s) Name(s)			
		Mayor and Council of Berlin						
		New Owner's (Grantee) Mailing Address						
		10 William Street, Berlin, MD 21811						
9	Other Names to Be Indexed	Doc. 1 - Additional Names to be Indexed (Optional)			Doc. 2 - Additional Names to be Indexed (Optional)			
10	Contact/Mail Information	Instrument Submitted By or Contact Person				X Return to Contact Person		
		Name: Christopher T. Woodley				Hold for Pickup		
		Firm: Williams, Moore, Shockley & Harrison, LLP				Return Address Provided		
		Address: 3509 Coastal Highway, Ocean City, MD 21842						
		Phone: Telephone: 410-289-3553 Fax: 410-289-4157						
11 IMPORTANT: BOTH THE ORIGINAL DEED AND A PHOTOCOPY MUST ACCOMPANY EACH TRANSFER								
Assessment Information		Yes X No	Will the property being conveyed be the grantee's principal residence?					
		Yes X No	Does transfer include personal property? If yes, identify:					
		Yes X No	Was property surveyed? If yes, attach copy of survey (if recorded, no copy required)					
Assessment Use Only - Do Not Write Below This Line								
[] Terminal Verification [] Agricultural Verification [] Whole [] Part [] Tran. Process Verification								
Transfer Number:		Date Received:		Deed Reference:		Assigned Property No.:		
Year		Geo.		Map		Sub	Block	
Land		Zoning		Grid		Plat	Lot	
Buildings		Use		Parcel		Section	Occ. Cd.	
Total		Town Cd.		Ex. St.		Ex. Cd.		
REMARKS:								

WORCESTER COUNTY CIRCUIT COURT (Land Records) SRB 6717, p. 0458, MSA_CE31_6838, Date available 02/18/2016, Printed 11/30/2020.

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