



**BERLIN MAYOR AND COUNCIL**  
**Meeting Agenda**

**Berlin Town Hall**  
**10 William Street**  
**Monday, December 11, 2023**

**6:00 PM**      **WORK SESSION – Council Chambers**  
Meeting with Delegation from District 38 prior to State Legislative Session.

**7:00 PM**      **CALL TO ORDER, REGULAR SESSION – Council Chambers**

**1. 7:05 PM**      **CONSENT AGENDA:**

- a) Approval of Minutes for:
  - 1. Work Session of 11.27.23
  - 2. Regular Session of 11.27.23

**2. 7:50 PM**      **PRESENTATION(S):**

- a) FY23 DRAFT Audit – PKS & Company, P.A.
- b) RedSpeed Cameras Review – Police Chief Arnold Downing

**3. 7:55 PM**      **ITEM(S) FOR APPROVAL:**

*A public comment period will now be offered after discussion by the Mayor and Council for each Item For Approval. Any person who may wish to speak will be given two (2) minutes or such time as may be deemed appropriate by the Mayor.*

- a) Motion 2023-58: Acknowledging request by Local Development Committee (LDC) to Phase Out Planned Use of Casino Funds for LEOPS – Mayor Zack Tyndall
- b) Motion 2023-60: Stormwater Management Upgrades Phase II - Pine Street, Nelson Street, and Franklin Avenue Contract Adjustments – Town Administrator Mary Bohlen

**4. 8:10 PM**      **DISCUSSION** – Fire Company request for reallocation of FY23 ARPA Funds for Capital Expense

**5. 8:20 PM**      **PJM Quarterly Report** – Electric Utility Director Tim Lawrence

**6. 8:25 PM**      **REPORTS:** Town Administrator's Report, Departmental Reports

**7. 8:30 PM**      **COMMENTS FROM THE PUBLIC**

Any person who may wish to speak on a matter at the Regular Session may be heard during COMMENTS FROM THE PUBLIC for a period of five (5) minutes or such time as may be deemed appropriate by the Mayor. Anyone wishing to be heard shall state their name, street name, and subject on which they wish to speak.

**8. 8:40 PM**      **COMMENTS FROM THE COUNCIL**

**9. 8:50 PM**      **COMMENTS FROM THE MAYOR**

**10. 8:55 PM**      **COMMENTS FROM THE PRESS**

**11. 9:00 PM**      **ADJOURNMENT**

To access the Meeting via Facebook, please click the blue Facebook icon at the top of any page on [www.berlinmd.gov](http://www.berlinmd.gov), or type @townofberlinmd in the Facebook search bar. QR code links to online packet. Anyone having questions about the meetings mentioned above or needing special accommodations should contact Town Administrator Mary Bohlen at (410) 641-2770. 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/outside Maryland dial 1-800-735-2258.





**BERLIN MAYOR AND COUNCIL**  
**Meeting Minutes**  
**Work Session**  
**Monday, November 27, 2023**

**6:00 PM      WORK SESSION – Town of Berlin Employee Step & Grade System**

**Present:** Mayor Zack Tyndall, Vice President Dean Burrell, Councilmembers Steve Green, Jay Knerr, Shaneka Nichols and Jack Orris.

**Staff Present:** Town Administrator Mary Bohlen, Town Attorney David Gaskill, Public Works Director Jimmy Charles, Water Resources Director Jamey Latchum, Economic & Community Development Director Ivy Wells, Planning Director David Engelhart, Electric Utility Director Tim Lawrence, Police Chief Arnold Downing, Police Lieutenant Robert Fisher, Human Resources Director Kelsey Jensen, Administrative Assistant Kate Daub, and Executive Administrative Assistant Sara Gorfinkel.

This meeting was broadcast live via Facebook. Mayor Tyndall called the meeting to order at approximately 6:00 PM.

1. Opening Statement:

Mayor Tyndall announced the purpose of the work session is to take strides toward achieving another phase of the PayPoint HR study the town launched one year ago. He explained the recommendation to the Mayor and Council at that time was to place employees at fifty percent of the market value for their position. However, due to budget constraints, he said the Council opted to bring staff to thirty-five percent of the market for Fiscal Year 2024 with the intent to bring staff to fifty percent of the market in the future.

He noted that a second phase of the study involved the implementation of a Step and Grade System to address the pathway for an employee to better understand how their financials would be impacted as it relates to longevity with the town of Berlin. In addition, he said a Step and Grade System would help the town from a fiscal standpoint to better understand costs and how they relate to salaries and human capital before entering a budget process.

2. Discussion:

Human Resources Director Kelsey Jensen stated several different options can be taken to implement a step and grade system, and she is seeking guidance from the Council on where to start. She clarified that she included information for two options in the meeting packet, adding the difference between them centered on the percentages between each step and each grade. She emphasized that the intent of the step and grade system is to simplify annual wage increases, adding that any Cost-of-Living Adjustment (COLA) would be separate and not part of the wage increase percentage.

She continued by saying the most challenging part of implementing any system will be placing existing employees who have a variety of experience, specifically experience with other organizations, on a scale. Ms. Jensen emphasized that the placement of any position will be based solely on the responsibilities of the job and not on the individual currently fulfilling the

role. Mayor Tyndall asked Ms. Jensen to provide an overview of what the cost would be to achieve fifty percent of the market value for staff; Ms. Jensen answered it would cost approximately \$368,868, which includes Town-obligated benefits and tax obligations, to bring all staff members to fifty percent of the market including vacancies and seasonal positions. Mayor Tyndall emphasized the step and grade system the town hopes to implement differs from the PayPoint scale in that the town's system includes more grades; he said this would allow the town to have more flexibility for placement with various positions.

Vice President Burrell asked what would happen if an employee were to max out advancement along the scale; Ms. Jensen confirmed the employee would only see a cost-of-living increase once they have maxed out on the Step and Grade System. Councilmember Knerr said it was his understanding that the town made an effort to implement a Step and Grade System years ago; Police Chief Arnold Downing confirmed, adding that a system was designed for each department. He continued by saying the system was put in place for roughly a decade, however, he said it never materialized because steps were not being honored each year.

Councilmember Orris asked Ms. Jensen if the \$370,000 needed to bring staff to fifty percent of the market was based on current employee salaries, including the thirty-five percent of the market value added in the last fiscal year; Ms. Jensen confirmed. Mayor Tyndall acknowledged they are at a stagnant point because they have achieved thirty-five percent of the market with no pathway forward, adding that it seems the highest priority item would be employee placement along the step and grade system. Councilmember Orris said he feels it is the responsibility of the Council to give the development of a step and grade system the time it needs and deserves; he said they must determine the percentage they want to keep between steps and grades, how to properly place employees within the system, and how to handle an employee's advancement going forward.

Councilmember Green recognized the Council made a significant investment last year by bringing staff to thirty-five percent of the market, which he said was truly needed. Consequently, he said is not in favor of going to fifty percent of the market in the current year and would prefer to focus on the development of the step and grade system. Councilmember Orris agreed that the focus should be on the step and grade system; he asked how percentages were determined as part of the scale Ms. Jensen provided in the meeting packet. She explained that she knew they would not offer any person a starting wage of less than \$15 per hour, which was the hourly wage at Grade 1-Step 1, so she began to enter percentages beginning with that amount. In addition, Ms. Jensen said she used the Step and Grade table PayPoint HR had provided as a reference.

Vice President Burrell asked Ms. Jensen how strongly she feels about the information presented; she answered that she struggles with the likelihood some staff members would not be affected should the Council choose to move forward with achieving fifty percent of the market, which is why she feels the focus should be on the development of a step and grade system. Vice President Burrell asked how many employees would be maxed out once they are placed on a scale; Ms. Jensen said she did not have an exact number but would estimate less than 10 employees. Vice President Burrell asked what would happen if an employee were to apply for a different position that is of a higher grade after maxing out in their current

position; Mr. Jensen answered that a person's work experience would be considered when placed on the scale for a new position. Vice President Burrell shared that he believes it would be a benefit to town employees to know consistently what is going to happen year after year. Ms. Jensen agreed, adding that a step and grade system would assist in budget planning and allow the town to be more transparent in its hiring process.

Councilmember Knerr said he is fully in favor of implementing the step and grade program and acknowledged that it would be a financial hardship for the town to achieve fifty percent of the market value. He continued by saying that a program would help an employee know what they are going to receive each year and it would improve transparency for residents too. Councilmember Nichols shared that she does not want a repeat of what happened the last time the town attempted to implement a step and grade system; she said she wants to ensure the program is monitored. She continued by saying that she wants to be sure certain factors are taken into consideration, such as certifications, that impact where an employee may fall on the scale.

Mayor Tyndall asked the Council if there was a consensus on which step and grade model would best fit the direction of the town. Councilmember Nichols answered that she believes the model Ms. Jensen created is more digestible and realistic for the town of Berlin; Councilmember Knerr agreed and said Ms. Jensen's model fits the needs of the town well. Vice President Burrell said the Council depends on Ms. Jensen's expertise and professionalism to provide them with the information they need and thanked her for the hard work she is doing.

Councilmember Orris asked if it would be more beneficial for the scale to include a grade twenty-six instead of step twenty-one; Ms. Jensen answered the concept of incorporating twenty-one steps stemmed from the length of time it would take an employee to max out if they were to begin a position at step one, adding that an employee would reach step twenty-one after twenty years. Councilmember Orris said he is in support of the salary schedule Ms. Jensen developed.

Councilmember Green said he is in favor of including more grades in the system. He continued by saying he does not feel the Council should be involved in deciding where employees are to be placed on the scale and believes it is an appropriate function for Administration. Vice President Burrell agreed that it is not the Council's place to micromanage but said they are responsible for setting guidelines and expectations, as well as overseeing the process. However, he added that the Council has an overall responsibility to monitor the process because it impacts town dollars.

Ms. Bohlen said she believes it may be more logical to present the Council with additional information once every position is identified on the chart; she said it would be helpful to see the information in one place and make changes if needed. Councilmember Knerr asked how often the program should be reviewed; Ms. Jensen responded by saying that a cost-of-living increase would be factored in which means the scale's floor would likely move for all positions each year. Ms. Bohlen clarified there would not be a step and grade system for each department but rather one system for all employees. She continued by saying they will work

with each department head to make sure all staff members are appropriately placed on the scale.

As the discussion continued, Mayor Tyndall asked the Council to summarize how they wanted to move forward. Vice President Burrell suggested starting with assigning salaries to the nearest step for the appropriate grade. Councilmember Knerr acknowledged the town's workforce is not as large as other municipalities and believes it would be best for Ms. Jensen, Ms. Bohlen, and Mayor Tyndall to assign each employee on the scale appropriately; Councilmember Nichols and Orris agreed. Councilmember Green agreed that Vice President Burrell's recommendation is a good starting point, but said tenure is very important and should be factored in when placing an employee on the scale.

Councilmember Orris suggested that the current evaluation process be incorporated into the step and grade system as part of any potential package an employee may receive. Vice President Burrell agreed that evaluations are important but said he does not feel they should be part of the step and grade; he said it would be more appropriate to tie evaluations to a cost-of-living increase. Ms. Jensen said a step and grade system would become more merit-based should evaluations be part of the process. Ms. Bohlen added that cost-of-living increases should be an economic factor and not a performance factor. Councilmember Nichols proposed the idea to include semi or annual evaluations in the job description for a position rather than incorporate it into the step and grade.

Councilmember Orris complimented Ms. Jensen's work on the information presented; he said he believes the 2.5% increase between steps and the 5% increase between grades is reasonable. Councilmember Nichols thanked Ms. Jensen for her hard work.

Mayor Tyndall suggested they move forward with assigning a grade for each position within the work chart, which would be passed along to the Council for review once completed.

With no further items for discussion, and without formal motion or vote, the meeting was adjourned at approximately 7:03 PM.

Respectfully Submitted,

*Kate Daub*

Kate Daub  
Administrative Assistant



**BERLIN MAYOR AND COUNCIL**  
**Meeting Minutes**  
**Monday, November 27, 2023**

**7:30 PM      REGULAR SESSION – Berlin Town Hall Council Chambers**

**Present:** Mayor Zackery Tyndall, Vice President Dean Burrell, Councilmembers Steve Green, Jay Knerr, Shaneka Nichols, and Jack Orris.

**Staff Present:** Town Administrator Mary Bohlen, Town Attorney David Gaskill, Economic & Community Development Director Ivy Wells, Police Chief Arnold Downing, Public Works Director Jimmy Charles, Mayor's Executive Assistant Sara Gorfinkel, Human Resources Director Kelsey Jensen, and Administrative Assistant Kate Daub.

This meeting was also broadcast live via Facebook. Following a moment of silence and the Pledge of Allegiance, Mayor Tyndall called the meeting to order at approximately 7:30 PM.

1. Consent Agenda:

A) Approval of Minutes for:

1. Closed Session of 11.13.23
2. Regular Session of 11.13.23

On the motion of Councilmember Orris, second by Councilmember Nichols, the Consent Agenda was approved by the following vote:

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

2. Presentation: BEACON Strategic Plan Phase I Review

Business Economic and Community Outreach Network (BEACON) Director Mr. John Hickman and Associate Director Ms. Jessica Iacona were present at the meeting to review the Phase One Strategic Planning Progress Report. Mr. Hickman explained the Phase One portion of the project included meetings with Town of Berlin staff and Mayor Tyndall to design a survey that would allow town residents to give input intended to help shape the Strategic Plan, as well as to determine what residents believe the town's strengths, weaknesses, opportunities, and threats (SWOT) are. Following the creation of the survey, Mr. Hickman said that BEACON assembled a set of key questions designed to gather further insight from town councilmembers and Worcester

County commissioners that represent Berlin, adding telephone interviews were held to review the questions with every councilmember and two of the three County Commissioners.

Mr. Hickman added that BEACON tabulated the responses from the community survey and information collected through interviews with elected officials to organize an introductory Strategic Planning Stakeholders' Committee meeting session where department leaders and members of the community had the opportunity to provide additional feedback on the Town of Berlin's SWOT; he emphasized the objective of the strategic planning process is to look at what the town wants to accomplish, identify the areas for improvement, and develop actions steps to move the town forward. In addition, Mr. Hickman said that the hard part of strategic planning is that a great plan is created but not monitored. He shared that BEACON would encourage the town to internally revisit the plan at least once a year to evaluate its progress.

Vice President Burrell asked if the strategic planning process had to begin from ground zero; Mr. Hickman answered that his team referred to the town's last strategic plan completed in 2016 as context, however, he said the information included in the presentation was collected from recent interviews and surveys that were developed from ground zero. Vice President Burrell shared that he feels the process is somewhat disappointing because he was under the impression the last strategic plan just needed updating. He asked if Mr. Hickman felt the town missed an opportunity by its failure to review the 2016 plan annually; Mr. Hickman answered yes.

Councilmember Orris asked if the definition of "citizen-driven" is based solely on the community surveys received; Mr. Hickman said yes, adding they also take the listening session with the business community into account. Councilmember Orris asked if the format of the session involves the community listening to the BEACON representatives or if BEACON allows the community to vocalize their thoughts; Mr. Hickman answered that BEACON initiates questions designed to garner citizen feedback.

Councilmember Knerr asked if Mr. Hickman was surprised by the low number of survey responses received; Mr. Hickman revealed that it has been difficult to facilitate survey responses since COVID-19, adding that he feels people may be more detached from civic engagement. He noted that this is not isolated to Berlin, but is being seen everywhere. Councilmember Orris asked if BEACON had a tracking mechanism to determine how many responses were received versus how many were sent out; Mr. Hickman said they do not have a tracking mechanism with the way the town's surveys were distributed. Mayor Tyndall clarified that surveys only went out to utility customers, adding that businesses were also offered the opportunity to complete the survey.

Mayor Tyndall continued by saying that the purpose of Phase One is to launch the groundwork of what will build out the plan, however, he said the council and the public will have the opportunity to comment multiple times as the plan moves forward. Councilmember Nichols asked if other options were available for the public to give input; Mr. Hickman noted that an open session meeting is scheduled for early December but said it has been challenging to coordinate future dates for additional sessions due to the upcoming holidays.

Councilmember Green stated it is hard to be happy about a two-percent survey return rate and questioned whether the town was ready to move on to Phase Two. Yet, he said he changed his

tone slightly when he read the survey responses because he felt they validated some of the town's strengths and weaknesses, adding that he spoke with a few individuals who participated in the stakeholder session and was impressed with what they had to say. He acknowledged that strategic planning is not always enjoyable, but it is necessary, and was relieved when he saw the depth of some of the responses received.

Vice President Burrell said he appreciates the concern voiced by a resident at the last council meeting who feared that information collected through the planning process would come from the same people. He said that outreach needs to improve to get more residents to participate in the open session meetings or survey groups. Councilmember Orris said he was under the impression that the process would include more community input and would have preferred to see more outreach done, adding that he does not think the current process is working for him. He continued by saying that \$28,000 in ARPA funds was budgeted for the project with \$9,000 having already been spent on Phase One; he said he is not comfortable moving on to Phase Two with this particular project and BEACON.

Councilmember Nichols said she does not want to belittle the avenues that have been taken to receive responses but said it is not always the utility holder who lives in town and can provide honest feedback concerning the community. Councilmember Orris said he does not believe sufficient advertising was done for Phase One other than the surveys that went out and the upcoming community listening session scheduled. Councilmember Nichols agreed, adding that she does not want to discredit the direction the town is going but feels that changes must be made to get more people involved in the process.

Mayor Tyndall said he feels BEACON has done a great job with Phase One as far as building out the framework for the project. He shared that he is excited about Phase Two and Three, adding that he feels the project will begin to take shape as it moves along specifically in the way residents will be able to comment precisely on the areas they may or may not think are reflective of the community. Councilmember Green said he would be willing to consider putting a pause on the project until after the New Year when schedules are less hectic.

Councilmember Orris said he does not want the town to be in a position where it is too far along in the process to reconsider other alternatives. He said he believes the remaining ARPA funds can be used elsewhere as well as continue with a Strategic Plan course in which the project can be put out as a Request for Proposal (RFP) and subject to focus groups so residents and the real stakeholders can speak freely to those subject matters. Councilmember Orris then made a motion in opposition of moving forward with Motion 2023-53.

Councilmember Knerr said he agrees with Councilmember Green and feels that an early December listening session date is a problem; he said there are many people in Berlin committed to the town and would like to allow them to participate in the process. He suggested that the listening session be rescheduled to January 2024, as well as to consider holding two listening sessions after the holiday season. Vice President said he would like BEACON to use their expertise in community and information gathering to get a better cross-section of participants involved. Mayor's Executive Assistant Sara Gorfinkel said it would be helpful if each council member were to commit to getting a certain number of people from their districts to attend the listening



session. Vice President Burrell recommended the listening session be held at a different location other than Town Hall.

Mr. Hickman continued with the presentation and said much of the information included in the report was provided in the meeting packet. He said they are very open to conducting additional listening sessions and encouraged the council members to push out the information in hopes of improving the participation of residents in their districts.

3. Item(s) For Approval:

a) Motion 2023-53: Approve Phase II of BEACON Strategic Plan

On the motion of Councilmember Orris, second by Councilmember Nichols, motion to deny Motion 2023-53: Approve Phase II of BEACON Strategic Plan for \$9,300 received the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP		X			
Steve Green		X			
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr		X			
<i>Voting Tally</i>	2	3			

On the motion of Councilmember Green, second by Councilmember Knerr, Motion 2023-53: Approve Phase II of BEACON Strategic Plan with adjustments to the community listening sessions schedule and meeting locations was approved by the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Steve Green	X				
Jack Orris		X			
Shaneka Nichols		X			
Jay Knerr	X				
<i>Voting Tally</i>	3	2			

Councilmember Green asked if Councilmember Orris wanted to continue serving on the Strategic Planning workgroup given his vote in opposition of moving forward with the process; Councilmember Orris confirmed he would like to remain a member of the group.

b) Motion 2023-58: Acknowledging Request of Local Development Committee (LDC) to Phase Out Planned Use of Casino Funds for LEOPS

Mayor Tyndall explained that the Chairperson of the LDC has requested that a change be made to the verbiage included in the multi-year plan submitted on behalf of the town. He

said the request is to change “our future years” to “in the future multi-year Fiscal Year 2026 and 2028 plan,” however, he emphasized that they cannot legally bind future councils to the plan. Mayor Tyndall continued by saying they need to acknowledge the request of the LDC and make a good-faith effort to comply, but he restated that they cannot bind a future council to certain things.

Councilmember Knerr said it was his understanding that the message received from the LDC chairperson was a request to see a revised or written plan before April 2024, adding that the date should also be included in the proposed motion. He clarified that the LDC voted to approve the Town of Berlin’s multi-year plan for Fiscal Year 2024 to 2026 as presented with the caveat that town officials submit a written plan before April 1, 2024, that identifies the intention to phase out the use of Local Impact Grant (LIG) funds for the unforeseen future. Mayor Tyndall responded by saying it was his understanding that the LDC approved the town’s Multi-Year Plan for Fiscal Year 2024 through 2026, adding the request was for the town to acknowledge that it understood the LDC would like to see the town phase out LIG funding for Law Enforcement Officers’ Pension System (LEOPS) payments.

Councilmember Knerr suggested the Council pause on the motion until they clarify what is being requested by the LDC. Ms. Bohlen said tabling the motion is very reasonable given the quick turnaround from the date the request was made. Mayor Tyndall said the LDC asked for the revised letter in January of 2024 and there would be no harm in pushing it to the next meeting.

On the motion of Councilmember Knerr, second by Councilmember Green, motion to table Motion 2023-58: Acknowledging Request of Local Development Committee (LDC) to Phase Out Planned Use of Casino Funds for LEOPS until the next Regular Session meeting on Monday, December 11, 2023, was approved by the following vote:

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

c) Motion 2023-59: Approval of Date Changes to 2024 Town Event Schedule

Economic and Community Development Director Ms. Ivy Wells made the Council aware that the motion presented is a request to adjust two of the 2024 town event dates. She explained the Ocean City Fall Cruisers event is scheduled for the second weekend in October 2024 as opposed to the first weekend. Ms. Wells stated the Ocean City Chamber of Commerce would like their event to coincide with Berlin’s Fall Cruiser event, which is why the request is being made to change the date from Saturday, October 5, 2024, to Saturday, October 12, 2024.

Due to the change, Ms. Wells stated that the Berlin Chamber of Commerce Board of Directors also requested to move the Oktoberfest event from Saturday, October 12, 2024, to Saturday, October 19, 2024.

On the motion of Vice President Burrell, second by Councilmember Orris, Motion 2023-59: Approval of Date Changes to 2024 Town Event Schedule was approved by the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Steve Green	X				
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	4				

4. Announcement: Poll Vote Results of Mayor and Council Approving Contractor for Seahawk Road Striping Project

Ms. Bohlen stated the announcement is a matter of public record to report that a poll vote was conducted regarding the Seahawk Road striping project. She added that Public Works Director Jimmy Charles had reached out to potential contractors and the recommendation was to go with Straight Line for a total of \$20,346 who requested that the Council reply with a vote to move forward with the project. Ms. Bohlen confirmed the Council voted unanimously in favor of the recommendation.

5. Reports: Town Administrator's Report, Departmental Reports

Ms. Bohlen made the Council aware that she will be out of the office on Monday, December 4, 2023, along with Finance Director Natalie Saleh and Accountant Melissa Coffey, to attend the Maryland Public Service Commission Rates Hearing.

Councilmember Orris asked Ms. Wells if the Maryland Main Street Improvement Grant for \$25,000 noted in her Weekly Report is the same as the Façade Grant; Ms. Wells clarified they are different grants but under the umbrella of the Department of Housing and Community Development (DHCD), adding that the Main Street Improvement Grant is specifically for the town's Main Street District. Councilmember Orris asked if there were any similar grant opportunities for businesses that are not located on Main Street; Ms. Wells answered no but reported that the County offers several different loan opportunities.

Councilmember Green asked to confirm the town's trash truck was back in service; Mr. Charles answered yes.

6. Comments from the Public – none.

## 7. Comments from the Council

Vice President Burrell complimented Mayor Tyndall for the presentation he gave at the LDC meeting concerning the multi-year plan; he said Mayor Tyndall did a good job explaining the town's position. He asked the Council to reconsider the format of Regular Session meetings to allow for public comment when an issue is presented that would warrant an opportunity for residents to give their opinions on the matter. Mayor Tyndall said he is open to suggestions about the structure of meeting agendas.

Councilmember Green said he was under the impression that a motion by a councilmember could open a meeting to public comment. Councilmember Knerr agreed and said he believed the Council could change the format to allow for public comment as needed. Vice President Burrell shared that he feels a person should have an opportunity to share their opinion when an item is being discussed without needing a motion from the Council.

Councilmember Orris suggested moving the Public Comments portion of the agenda before Items for Approval. He said it would prevent a person from having to sit through the entire meeting to comment. Vice President Burrell said he believes the discussion of regular agenda items should be had at the time an item is being considered. Following a discussion regarding possible options, the Mayor and Council agreed to add a public comment line item after each Item for Approval on the agenda and allot two minutes per person for comment. In addition, the Council agreed that the Public Comment period at the end of the meeting would remain.

Councilmember Knerr thanked Ms. Wells, Mayor Tyndall, and all town staff for their hard work on the Ice, Ice Berlin event.

Councilmember Nichols said she was happy to see the Tree Lighting was well attended and wished the Stephen Decatur High School football team luck in their State Championship game on Thursday, November 30<sup>th</sup>.

Councilmember Orris also wished the Stephen Decatur Football Team luck in their upcoming game. He asked if it were possible to add a crosswalk on Broad Street after the railroad tracks heading east into town to improve pedestrian safety in the area. Mr. Charles said he would contact State Highway to make them aware of the request and ask them to evaluate the area. Councilmember Orris continued by saying he believes the Council would benefit from revisiting the Rails and Trails grant it did not receive to determine if any other alternatives may be available for funding.

He echoed Councilmember Knerr's comment and said Ice, Ice Berlin was a great event. He asked if there was an update on emergency medical services (EMS) coverage for the New Year's Eve celebration; Mayor Tyndall said a request has been made to have an ambulance stationed downtown at the event but the Berlin Fire Company does not believe it is a service they can provide, adding that they may need to start looking at issuing a Request for Proposal (RFP) to see if the town can get EMS services on-site. He said he hopes that an agreement can be reached with the Fire Company, however, he said it would be prudent to pursue an RFP for EMS coverage.

Councilmember Green shared that the Ice, Ice Berlin event was a great night for Berlin. He thanked Mayor Tyndall for letting his granddaughters be part of the tree lighting.

## 8. Comments from the Mayor

Mayor Tyndall read the Statement of Closure from the Closed Session meeting of the Mayor and Council on Monday, November 13, 2023, at 6 PM.

He continued by thanking all those who helped to decorate the town Christmas tree, as well as town staff for their hard work during the tree lighting. He wished the Stephen Decatur Football Team luck in their game on November 30, 2023.

Vice President Burrell made the Council aware he would not be able to attend the upcoming Work Session meeting with the Berlin Fire Company on Wednesday, December 20, 2023, but he asked the group to enter discussions with an open mind and trust that the Fire Company would use their professional expertise concerning their ability to provide EMS services downtown at events.

## 9. Comments from the Press – none.

## 10. Adjournment:

On the motion of Vice President Burrell, second by Councilmember Orris, the Mayor and Council meeting was adjourned at approximately 9:27 PM.

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

Respectfully Submitted,

*Kate Daub*

Kate Daub

Administrative Assistant

**TOWN OF BERLIN, MARYLAND**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

# **TOWN OF BERLIN, MARYLAND**

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## INDEPENDENT AUDITORS' REPORT

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ALLINIAL GLOBAL

To the Mayor and Council  
 Town of Berlin, Maryland

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Berlin, Maryland, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Berlin, Maryland's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Berlin, Maryland, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Berlin, Maryland and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Financial Statements***

The Town of Berlin, Maryland's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Berlin, Maryland's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Berlin, Maryland's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information on pages 4 through 14 and pages 48 through 51 are presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2023 on our consideration of the Town of Berlin, Maryland's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Berlin, Maryland's internal control over financial reporting and compliance.

*PKS & Company, P.A.*

**CERTIFIED PUBLIC ACCOUNTANTS**

Salisbury, Maryland  
November 30, 2023

**TOWN OF BERLIN, MARYLAND**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS**

**JUNE 30, 2023**

This section of the Town of Berlin, Maryland’s (the “Town”) annual report presents our discussion and analysis of the Town’s financial performance during the fiscal year that ended on June 30, 2023. Please read it in conjunction with the Town’s financial statements, which follow this section.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of four financial parts – *management’s discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, and an optional section that presents schedules of revenues and expenditures/expenses. The basic financial statements include two kinds of statements that present different views of the Town:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the Town’s overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the Town, reporting the Town’s operations in more detail than the Government-wide financial statements.
  - The *governmental funds* statements tell how general government services like general government, public safety, public works, parks, recreation, culture, and planning and economic development were financed in the *short term* as well as what remains for future spending.
  - *Proprietary fund* statements offer *short-* and *long-term* financial information about the activities the government operates *like businesses*, such as the electric department, the water and sewer system, and the stormwater system.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. In addition to these required elements, we have included schedules of selected revenues and expenditures/expenses.

## Government-wide financial statements

The government-wide statements report information about the Town as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Town's *net position* and how it has changed. Net position – the difference between the Town's assets, deferred outflows, liabilities, and deferred inflows – is one way to measure the Town's financial health, or position. Over time, increases or decreases in the Town's net position are an indicator of whether its financial health is improving or deteriorating, respectively. To assess the overall health of the Town you need to consider additional nonfinancial factors such as changes in the property tax base and the condition of the Town's roads and electric, water, and sewer systems.

The government-wide financial statements are divided into two categories:

- *Governmental activities* – Most of the Town's basic services are included here, such as the legislative and executive government, finance administration, police, fire, public works, parks, and planning and economic development. Property taxes and state and federal grants finance most of these activities.
- *Business-type activities* – The Town charges fees to customers to help it cover the costs of certain services it provides. The Town's electric, water, sewer, and stormwater departments are included here.

## Fund financial statements

The fund financial statements provide more detailed information about the Town's most significant *funds* – not the Town as a whole. Funds are accounting devices that the Town uses to keep track of specific sources of funding and spending for particular purposes. The Town has two kinds of funds:

- *Governmental funds* – Most of the Town's basic services are included in governmental funds which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. Because this information does not encompass the additional long-term focus of the government-wide financial statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

- *Proprietary funds* – Services for which the Town charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide financial statements, provide both long- and short-term financial information. In fact, the Town's *enterprise funds* are the same as its business-type activities, but provide more detail and additional information, such as cash flows.

## FINANCIAL ANALYSIS OF THE TOWN AS A WHOLE

The Town's combined net position at June 30, 2023 was \$47,370,052. Of this total, \$31,415,486 was invested in capital assets, net of related debt, and \$1,731,091 was restricted which leaves an unrestricted net position of \$14,223,475. The Town's net position increased \$5,919,468 from last year. The tables below show key financial information in a condensed format for the current year.

Table 1  
Town of Berlin, Maryland's Net Position  
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 10,612	\$ 8,741	\$ 13,037	\$ 10,658	\$ 23,649	\$ 19,399
Noncurrent assets	447		1,974	729	2,421	729
Capital assets	11,147	11,181	31,330	31,176	42,477	42,357
Total assets	22,206	19,922	46,341	42,563	68,547	62,485
Deferred outflows of resources	1,095	632	848	665	1,943	1,297
Current and other liabilities	612	527	1,780	1,567	2,392	2,094
Long-term liabilities	4,885	4,569	10,235	10,752	15,120	15,321
Total liabilities	5,497	5,096	12,015	12,319	17,512	17,415
Deferred inflows of resources	1,456	1,516	4,152	3,400	5,608	4,916
Net position						
Net investment in capital assets	8,253	8,099	23,162	22,358	31,415	30,457
Restricted	447	961	1,284	1,373	1,731	2,334
Unrestricted	7,648	4,882	6,576	3,778	14,224	8,660
Total net position	\$ 16,348	\$ 13,942	\$ 31,022	\$ 27,509	\$ 47,370	\$ 41,451

Table 2 and the narrative that follows consider the operations of governmental and business-type activities separately.

Table 2  
Changes in Town of Berlin, Maryland's Net Position  
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
<b>REVENUES</b>						
Program services						
Charges for services	\$ 818	\$ 790	\$ 10,765	\$ 9,823	\$ 11,583	\$ 10,613
Operating grants and contributions	601	420	16		617	420
Capital grants and contributions	211	152	2,253	975	2,464	1,127
General revenues						
Property taxes	4,504	4,346			4,504	4,346
Other taxes and fees	960	587			960	587
Unrestricted grants	539	505			539	505
Overhead allocation	907	830	(907)	(830)	-	-
Other	228	60	(8)	9	220	69
Total revenues	8,768	7,690	12,119	9,977	20,887	17,667
<b>EXPENSES</b>						
General government	1,544	1,644			1,544	1,644
Public safety	2,780	2,421			2,780	2,421
Public works	1,343	1,194			1,343	1,194
Planning and economic development	463	464			463	464
Recreation and parks	116	114			116	114
Interest on long-term debt	115	122			115	122
Electric			5,139	5,081	5,139	5,081
Water			821	755	821	755
Sewer			2,369	2,269	2,369	2,269
Stormwater			277	282	277	282
Total expenses	6,361	5,959	8,606	8,387	14,967	14,346
Change in net position	\$ 2,407	\$ 1,731	\$ 3,513	\$ 1,590	\$ 5,920	\$ 3,321

### Governmental activities

Net position for the Town's governmental activities increased by \$2,406,619 during the fiscal year. The primary reasons for this increase mirror those highlighted in the following analysis of the General Fund.



## Business-type activities

During the fiscal year, the Town's net position for business-type activities increased \$3,512,849. Because the change in net position for the Enterprise Funds is an aggregate, for purposes of this management discussion and analysis, Electric, Water, Sewer, and Stormwater funds will be addressed individually below under the analysis of the Town's funds.

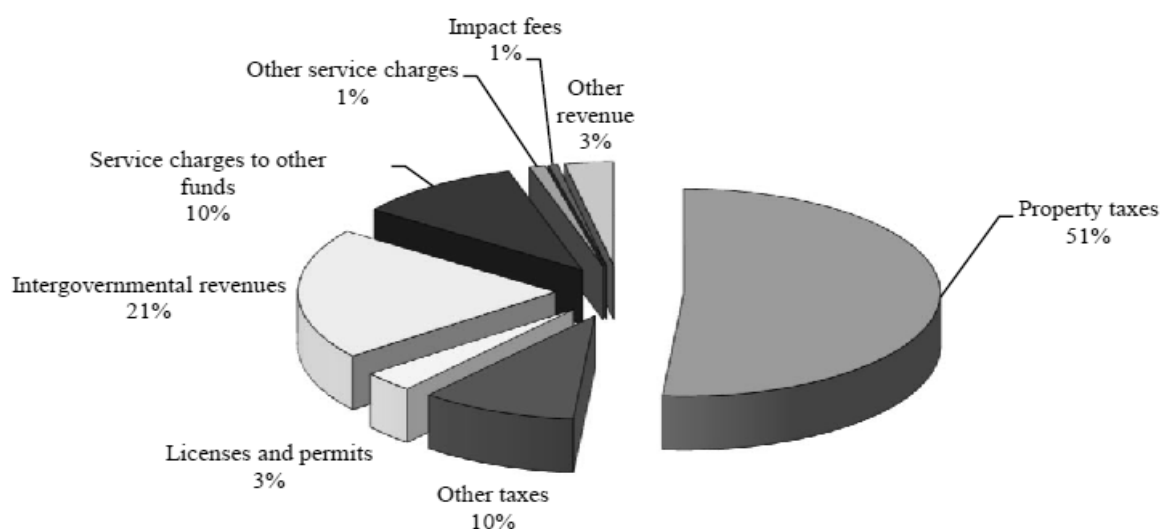
## **FINANCIAL ANALYSIS OF THE TOWN'S FUNDS**

### General Fund

For the year ended June 30, 2023, the general fund balance increased \$2,132,999.

General fund revenues by source were as follows:

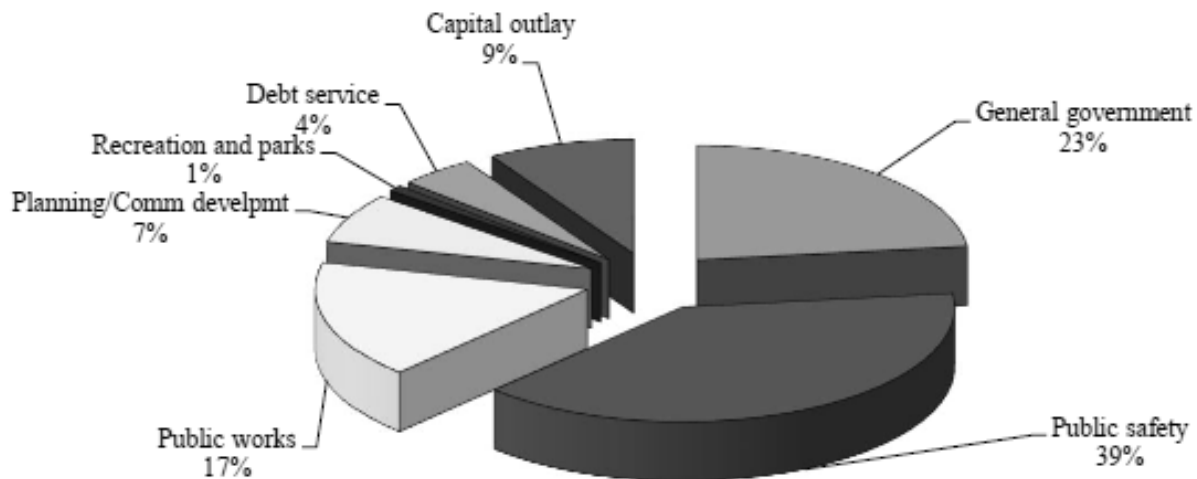
	2023		2022	
	\$	%	\$	%
Property taxes	\$ 4,485,753	51.37%	\$ 4,378,624	56.71%
Other taxes	855,458	9.80%	481,428	6.23%
Licenses and permits	284,609	3.26%	296,214	3.84%
Intergovernmental revenues	1,794,439	20.55%	1,422,793	18.43%
Service charges to other funds	907,079	10.39%	830,323	10.75%
Other service charges	89,024	1.02%	94,150	1.22%
Impact fees	50,000	0.57%	151,492	1.96%
Other revenue	265,839	3.04%	66,390	0.85%
Totals	\$ 8,732,201	100.00%	\$ 7,721,414	100.00%



General fund revenues increased \$1,010,787 over the prior year. Significant changes for the year included increases in State shared income taxes, State intergovernmental revenues, and earnings on investments.

General fund expenditures by program were as follows:

	2023		2022	
	\$	%	\$	%
General government	\$ 1,531,718	23.07%	\$ 1,604,196	26.00%
Public safety	2,593,596	39.07%	\$ 2,289,711	37.10%
Public works	1,104,429	16.64%	\$ 950,852	15.41%
Planning/Comm developmt	469,939	7.08%	\$ 448,655	7.27%
Recreation and parks	58,122	0.88%	\$ 56,858	0.92%
Debt service	299,397	4.51%	\$ 305,779	4.96%
Capital outlay	581,381	8.74%	\$ 514,979	8.35%
Totals	\$ 6,638,582	100.00%	\$ 6,171,030	100.00%



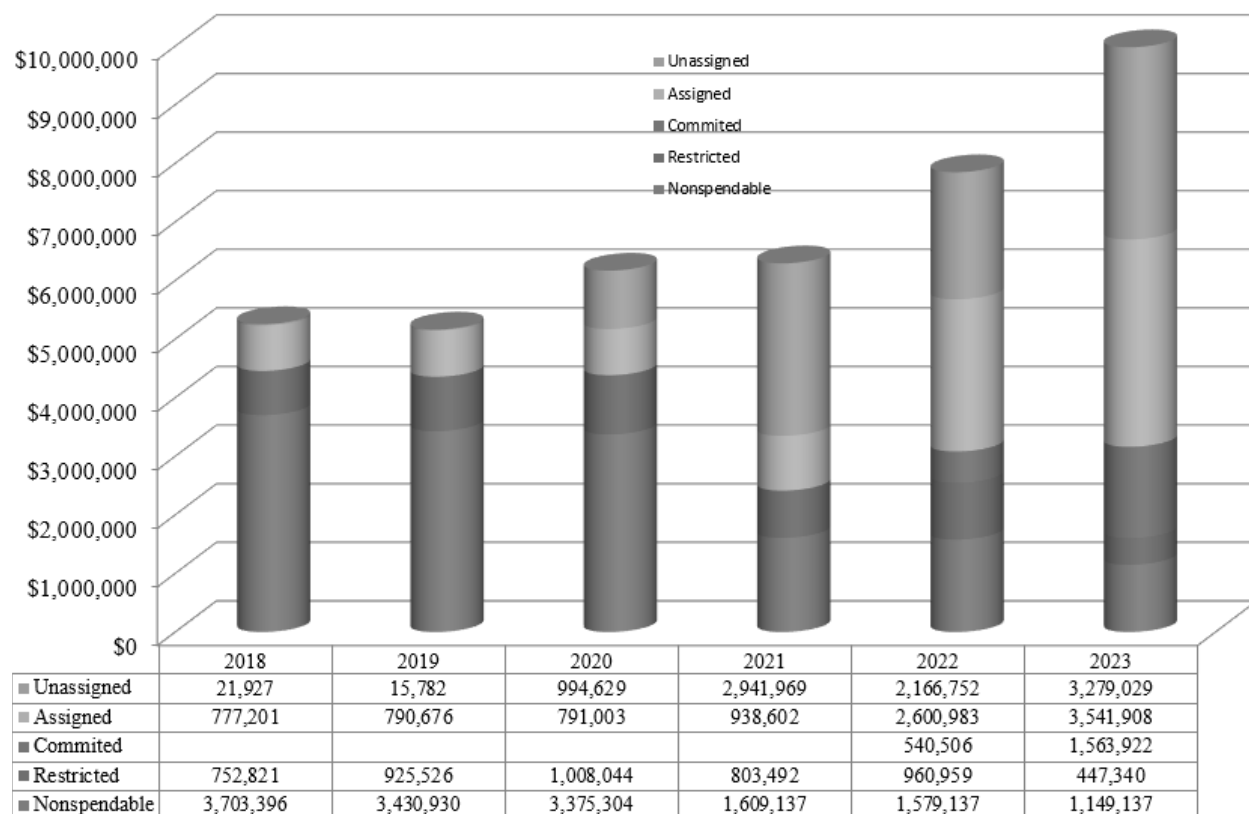
General fund expenditures increased from the prior year by \$467,552. The increase is a combination of increases in public safety, public works, and capital outlay expenditures.

At the end of the year, the General fund had a fund balance of \$9,981,336 broken down as follows:

	<u>2023</u>	<u>2022</u>
Fund balances, end of year		
Nonspendable (due from other funds)	\$ 1,149,137	\$ 1,579,137
Restricted (slots)	447,340	960,959
Committed (disaster recovery, debt service, impact fees)	1,563,922	540,506
Assigned (insurance, community center, police forfeitures, stabilization, and capital reserves)	3,541,908	2,600,983
Unassigned	3,279,029	2,166,752
Total fund balances	<u>\$ 9,981,336</u>	<u>\$ 7,848,337</u>

The unassigned fund balance of \$3,279,029 is the amount set aside for future purposes and is available for emergencies. The unassigned fund balance represents 6 months of operating expenses. Total unrestricted fund balances (assigned, committed, and unassigned) were \$8,384,859 and represents 15.4 months of operating expenses.

The following graph shows the general fund balance for the six years from 2018 through 2023.

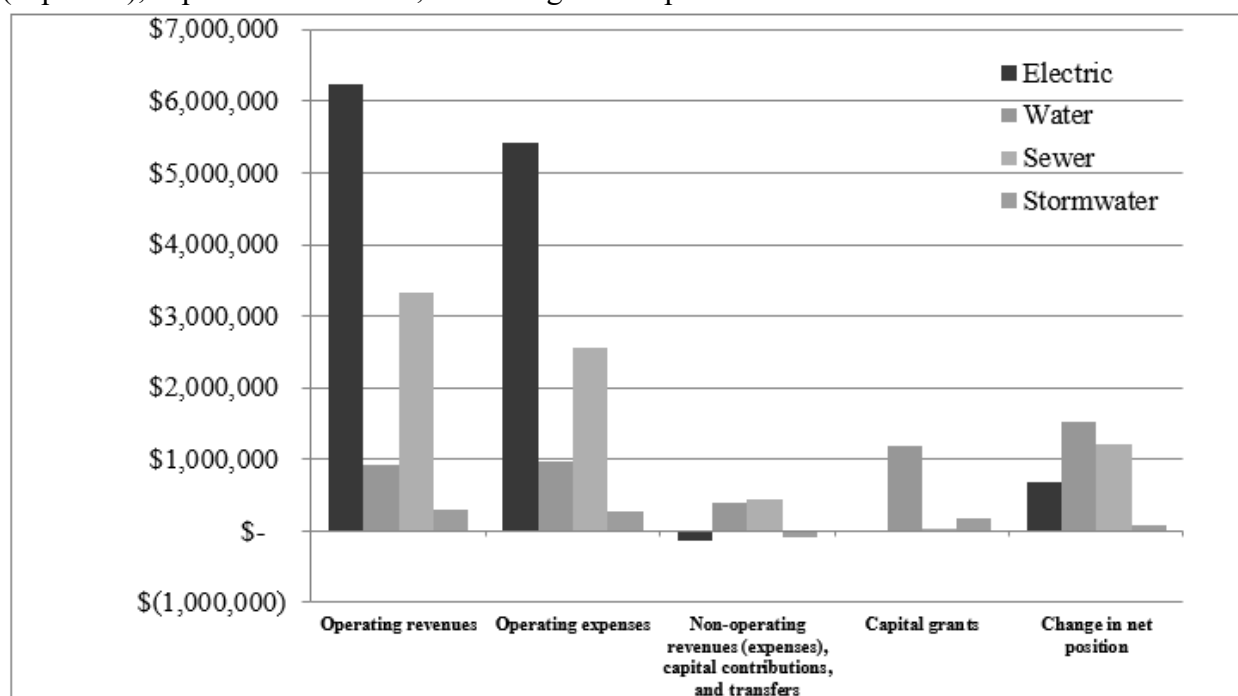


A comparison of revenues and expenditures for the general fund for a three-year period is shown on page 53 of the financial statements.

#### Enterprise Funds

The Town operates four utilities and accounts for their activities in funds. The utilities are electric, water, sewer, and stormwater. For the year ended June 30, 2023, the enterprise funds had an increase in net position of \$3,081,957 (prior to contributions). Capital contributions from special connection fees were \$430,892 for the year resulting in an increase in net position of \$3,512,849.

The following graph shows operating revenues, operating expenses, non-operating revenues (expenses), capital contributions, and change in net position for the utilities.



	Electric	Water	Sewer	Stormwater	Total
Operating revenues	\$ 6,229,017	927,739	\$ 3,316,872	\$ 291,977	\$ 10,765,605
Operating expenses	\$ 5,417,319	\$ 976,664	\$ 2,569,032	\$ 281,529	\$ 9,244,544
Non-operating revenues (expenses), capital contributions, and transfers	\$ (129,178)	\$ 389,289	\$ 437,876	\$ (97,887)	\$ 600,100
Capital grants		\$ 1,185,121	\$ 30,244	\$ 176,323	\$ 1,391,688
Change in net position	\$ 682,520	\$ 1,525,485	\$ 1,215,960	\$ 88,884	\$ 3,512,849

Net position at the end of the year was \$31,021,725 broken down as follows:

	Electric Fund	Water Fund	Sewer Fund	Stormwater Fund	Total
Net position					
Invested in capital assets, net of debt	\$ 3,005,448	\$ 2,900,885	\$ 14,932,344	\$ 2,323,491	\$ 23,162,168
Restricted for capital projects		387,949	895,802		1,283,751
Unrestricted	2,617,378	1,864,138	2,075,474	18,816	6,575,806
Total net position	\$ 5,622,826	\$ 5,152,972	\$ 17,903,620	\$ 2,342,307	\$ 31,021,725

#### Electric Fund

The Electric Fund had an operating income of \$811,698 compared to an operating income of \$317,429 last year. Net position at June 30, 2023 was \$5,622,826, an increase of \$682,520.

Service charges increased 9% from last year. It should be noted that revenues in a given fiscal year are not a true representation of kilowatts sold in that same fiscal year because you are always recovering power costs from prior years. Operating expenses increased from last year by 1% primarily due to increases in personnel expenses.

A comparison of revenues and expenses for a three-year period is shown on page 54 of the financial statements.

### Water Fund

The Water Fund had an operating loss of \$48,925 and a total increase in net position (before special connection fees) of \$1,255,596 compared to a net decrease last year of \$64,215. Federal ARPA grant funding of \$1,185,121 was received during the year by the Water Fund.

Service charge revenues increased by 5% and operating expenses increased by 6%. Expenses increased primarily due to changes in supplies and operating expenses.

Special connection fees of \$172,002 were received. These fees are restricted for capital projects and the repayment of debt.

A transfer in of \$97,877 was recorded during the year related to the transfer of an asset from the Sewer Fund.

A comparison of revenues and expenses for a three-year period is shown on page 55 of the financial statements.

### Sewer Fund

The Sewer Fund had an operating income of \$747,840 and a total increase in net position (before special connection fees) of \$957,070 compared to an increase in net position last year of \$578,527. Special connection fees of \$258,890 increased the overall change in net position to \$1,215,960.

Operating revenues increased 19% and operating expenses increased \$197,882 due to increases in personnel, supplies and operating, repairs and maintenance, and general overhead expenses.

Special connection fees of \$258,890 were received in the current year. Special connection fees are restricted for capital projects and the repayment of debt.

A comparison of revenues and expenses for a three-year period is shown on page 56 of the financial statements.

At June 30, 2023, the Sewer Fund owes the General Fund \$986,287.

### Stormwater Fund

The Stormwater Fund had an operating income of \$10,448 compared to a loss in the prior year of \$88,995.

A comparison of revenues and expenses for a three-year period is shown on page 57 of the financial statements.

At June 30, 2023, the Stormwater Fund owes the General Fund \$162,850.

## BUDGETARY HIGHLIGHTS – GENERAL FUND

Actual revenues exceeded the amount budgeted by \$366,242 due to favorable variances in taxes, licenses and permits, service charges, and earnings on investments. Actual expenditures were less than the amount budgeted by \$1,980,327.

A budgetary comparison schedule is included in the financial statements on page 48.

## CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY

### Capital assets

At the end of the fiscal year, the Town had \$42,476,627, net of accumulated depreciation, invested in a broad range of capital assets.

Table 3  
Town of Berlin, Maryland's Net Capital Assets  
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 4,185	\$ 4,185	\$ 6,944	\$ 6,907	\$ 11,129	\$ 11,092
Infrastructure	6,391	6,391	59,221	58,440	65,612	64,831
Buildings and improvements	4,715	4,459	780	780	5,495	5,239
Equipment	1,100	971	4,723	4,883	5,823	5,854
Vehicles	1,877	1,984	1,716	1,684	3,593	3,668
RTU assets	21	21			21	
Construction in progress	111	61	1,062	183	1,173	244
Less: accumulated depreciation	(7,253)	(6,891)	(43,117)	(41,701)	(50,370)	(48,592)
Total	<u>\$ 11,147</u>	<u>\$ 11,181</u>	<u>\$ 31,329</u>	<u>\$ 31,176</u>	<u>\$ 42,476</u>	<u>\$ 42,336</u>

This year's major capital asset additions included:

#### Governmental activities

- Henry park basketball court lighting
- Graham Avenue, Stevenson Lane, Decatur Street, and Stephen Decatur Park pathway
- Road barriers
- Police security cameras
- Town surveillance security cameras
- Two 2022 Ford F-250 trucks
- 2023 Chevy Tahoe

#### Business-type activities

- Refurbishment of transformers
- 2022 Ford F-250 truck
- 50 KVA & 75KVA pad mount transformers

### Capital assets (continued)

#### Business-type activities (continued)

- Water valves Harrison and North Main Street
- Branch Street well #3
- Washington Street stormwater culvert

### Long-term debt

At the end of the fiscal year, the Town had \$12,555,174 in general obligation bonds payable.

Table 4  
Town of Berlin, Maryland's Outstanding Debt  
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2023	2022	2023	2022	2023	2022	
General obligation bonds	\$ 2,884	\$ 3,068	\$ 9,671	\$ 10,432	\$ 12,555	\$ 13,500	-7%
Leases payable	9	14			9	14	
Total	<u>\$ 2,893</u>	<u>\$ 3,082</u>	<u>\$ 9,671</u>	<u>\$ 10,432</u>	<u>\$ 12,564</u>	<u>\$ 13,514</u>	-7%

The Town did not incur any new debt during the year.

### **CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS**

The Town approved a \$11.5 million general fund budget for fiscal year 2024. The tax rate increased to \$.8275 per \$100 of assessed value. The budget represented an increase of 33% over the 2023 budget.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Town of Berlin, Maryland, 10 William Street, Berlin, Maryland 21811.

**TOWN OF BERLIN, MARYLAND**

**STATEMENT OF NET POSITION**

**JUNE 30, 2023**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 8,623,472	\$ 387,167	\$ 9,010,639
Pooled cash and investments	125,156	11,845,568	11,970,724
Taxes receivable	138,639		138,639
Accounts receivable, net	126,581	1,722,991	1,849,572
Leases receivable, current		40,773	40,773
Internal balances	1,149,137	(1,149,137)	
Due from other governments	448,584		448,584
Inventories		189,615	189,615
Total current assets	<u>10,611,569</u>	<u>13,036,977</u>	<u>23,648,546</u>
Noncurrent assets			
Restricted cash	447,340	1,283,751	1,731,091
Leases receivable, noncurrent		690,251	690,251
Capital assets, net of accumulated depreciation	11,147,119	31,329,508	42,476,627
Total noncurrent assets	<u>11,594,459</u>	<u>33,303,510</u>	<u>44,897,969</u>
Total assets	<u>22,206,028</u>	<u>46,340,487</u>	<u>68,546,515</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred financing outflows - retirement	1,095,426	848,200	1,943,626
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable and accrued expenses	259,504	803,735	1,063,239
Current portion of accrued compensated absences	152,786	86,413	239,199
Accrued interest payable	10,495	38,025	48,520
Customer deposits		91,857	91,857
Current portion of bonds and leases payable	188,922	760,371	949,293
Total current liabilities	<u>611,707</u>	<u>1,780,401</u>	<u>2,392,108</u>
Noncurrent liabilities			
Bonds and leases payable, less current portion	2,704,879	8,910,469	11,615,348
Net pension liability	2,133,615	1,294,227	3,427,842
Accrued compensated absences, less current portion	47,173	30,078	77,251
Total noncurrent liabilities	<u>4,885,667</u>	<u>10,234,774</u>	<u>15,120,441</u>
Total liabilities	<u>5,497,374</u>	<u>12,015,175</u>	<u>17,512,549</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred financing inflows - retirement	927,304	581,223	1,508,527
Deferred grant revenue	528,449	2,871,102	3,399,551
Deferred lease revenue		699,462	699,462
Total deferred inflows of resources	<u>1,455,753</u>	<u>4,151,787</u>	<u>5,607,540</u>
<b>NET POSITION</b>			
Net investment in capital assets	8,253,318	23,162,168	31,415,486
Restricted	447,340	1,283,751	1,731,091
Unrestricted	7,647,669	6,575,806	14,223,475
Total net position	<u>\$ 16,348,327</u>	<u>\$ 31,021,725</u>	<u>\$ 47,370,052</u>

The accompanying notes are an integral part of these financial statements.



**TOWN OF BERLIN, MARYLAND**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2023**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>FUNCTIONS/PROGRAMS</b>							
<b>GOVERNMENTAL ACTIVITIES</b>							
General government	\$ 1,544,189	\$ 669,322	\$ 203,863	\$ 108,043	\$ (766,824)	\$ (766,824)	\$ (766,824)
Public safety	2,780,442	47,796	245,610		(2,528,783)		(2,528,783)
Public works	1,343,221	24,012	151,215		(1,073,599)		(1,073,599)
Planning and economic development	462,712	77,404			(234,093)		(234,093)
Recreation and parks	115,878			102,722	(13,156)		(13,156)
Interest on long-term debt	114,662				(114,662)		(114,662)
Total governmental activities	6,361,104	818,534	600,688	210,765	(4,731,117)		(4,731,117)
<b>BUSINESS-TYPE ACTIVITIES</b>							
Electric	5,139,044	6,229,017	15,634			1,105,607	1,105,607
Water	820,570	927,739		1,469,843		1,577,012	1,577,012
Sewer	2,369,069	3,316,872		606,538		1,554,341	1,554,341
Stormwater	277,044	291,977		176,323		191,256	191,256
Total business-type activities	8,605,727	10,765,605	15,634	2,252,704		4,428,216	4,428,216
Total	\$ 14,966,831	\$ 11,584,139	\$ 616,322	\$ 2,463,469	(4,731,117)	4,428,216	(302,901)
<b>GENERAL REVENUES</b>							
Taxes							
Property taxes					4,503,959		4,503,959
Public service taxes					131,740		131,740
State income taxes					723,718		723,718
Franchise fees					104,295		104,295
Grants and contributions not restricted to specific programs					538,796		538,796
Unrestricted investment earnings					215,523	15,338	230,861
Overhead allocation					907,079	(907,079)	
Gain (loss) on disposal of assets					12,626	(23,626)	(11,000)
Total general revenues and transfers					7,137,736	(915,367)	6,222,369
Change in net position					2,406,619	3,512,849	5,919,468
<b>NET POSITION, BEGINNING OF YEAR</b>					13,941,708	27,508,876	41,450,584
<b>NET POSITION, END OF YEAR</b>					\$ 16,348,327	\$ 31,021,725	\$ 47,370,052

The accompanying notes are an integral part of these financial statements.

**TOWN OF BERLIN, MARYLAND****BALANCE SHEET  
GOVERNMENTAL FUNDS****JUNE 30, 2023****ASSETS**

	General Fund	Special Revenue Fund	Total Governmental Funds
Cash and cash equivalents	\$ 8,623,470	\$	\$ 8,623,470
Pooled cash and investments	110,219	14,937	125,156
Taxes receivable	138,639		138,639
Accounts and notes receivable, net	126,581		126,581
Due from other governments	438,852	9,733	448,585
Due from other funds	1,149,137		1,149,137
Restricted cash	447,340		447,340
Total assets	<u>\$ 11,034,238</u>	<u>\$ 24,670</u>	<u>\$ 11,058,908</u>

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES,  
AND FUND BALANCES****LIABILITIES**

Accounts payable and accrued expenses	\$ 258,750	\$ 15,691	\$ 274,441
Accrued compensated absences	152,786		152,786
Total liabilities	<u>411,536</u>	<u>15,691</u>	<u>427,227</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred property taxes	127,854		127,854
Deferred grant revenue	513,512		513,512
Total deferred inflows of resources	<u>641,366</u>		<u>641,366</u>

**FUND BALANCES**

Nonspendable	1,149,137		1,149,137
Restricted	447,340	8,979	456,319
Committed	1,563,922		1,563,922
Assigned	3,541,908		3,541,908
Unassigned	3,279,029		3,279,029
Total fund balance	<u>9,981,336</u>	<u>8,979</u>	<u>9,990,315</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,034,238</u>	<u>\$ 24,670</u>	<u>\$ 11,058,908</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF BERLIN, MARYLAND**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION**

**JUNE 30, 2023**

Total fund balances, governmental funds	\$ 9,990,315
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and are therefore not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	11,147,119
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Certain expenditures that reduce current financial resources are reported as expenditures in the fund financial statements, but are reported as deferred outflows of resources in the governmental activities of the Statement of Net Position:

Deferred financing outflows - retirement	1,095,426
Deferred property taxes	127,854

Some liabilities and deferred inflows of resources are not due and payable in the current period and therefore are not reported in the fund financial statements, but are included in the governmental activities in the Statement of Net Position.

Bonds payable, leases payable, and accrued interest	(2,904,295)
Compensated absences	(47,173)
Deferred financing inflows - retirement	(927,304)
Net pension liability	(2,133,615)

Net position, governmental activities	\$ 16,348,327
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**TOWN OF BERLIN, MARYLAND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

**YEAR ENDED JUNE 30, 2023**

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 5,341,211	\$	\$ 5,341,211
Licenses and permits	284,609		284,609
Intergovernmental revenues	1,794,439	14,361	1,808,800
Service charges	996,103		996,103
Impact fees	50,000		50,000
Earnings on investments	215,523		215,523
Miscellaneous	50,316		50,316
Total revenues	<u>8,732,201</u>	<u>14,361</u>	<u>8,746,562</u>
<b>EXPENDITURES</b>			
Current			
General government	1,531,718		1,531,718
Public safety	2,593,596	6,299	2,599,895
Public works	1,104,429		1,104,429
Planning and economic development	469,939		469,939
Recreation and parks	58,122		58,122
Debt service	299,397		299,397
Capital outlay	581,381		581,381
Total expenditures	<u>6,638,582</u>	<u>6,299</u>	<u>6,644,881</u>
Excess of revenues over expenditures	2,093,619	8,062	2,101,681
<b>OTHER FINANCING SOURCES</b>			
Proceeds from disposal of capital assets	<u>39,380</u>		<u>39,380</u>
Net change in fund balance	2,132,999	8,062	2,141,061
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>7,848,337</u>	<u>917</u>	<u>7,849,254</u>
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$ 9,981,336</u></u>	<u><u>\$ 8,979</u></u>	<u><u>\$ 9,990,315</u></u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF BERLIN, MARYLAND**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF  
ACTIVITIES**

**YEAR ENDED JUNE 30, 2023**

Net change in fund balances, governmental funds	\$ 2,141,061
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Amounts reported for governmental activities in the Statement of Activities  
are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay expense (\$581,381) exceeded depreciation (\$588,863) in the current period.	(7,482)
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Changes in deferred outflows of resources presented in the governmental activities of the Statement of Activities.	463,568
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In the Statement of Activities, the gain or loss on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balances by the book value of the assets sold.	(26,754)
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Some expenses reported in the Statements of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Change in accrued interest payable	810
Change in long-term compensated absences	(2,191)
Change in net pension liability	(504,034)
Change in deferred financing inflows	135,356

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned:

Change in deferred property taxes	18,206
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Governmental funds report repayment of debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities.	188,079
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Change in net position, governmental activities	<u>\$ 2,406,619</u>
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**TOWN OF BERLIN, MARYLAND**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

**JUNE 30, 2023**

	Electric Fund	Water Fund	Sewer Fund	Stormwater Fund	Total
<b>ASSETS</b>					
Current assets					
Cash	\$	\$ 101,505	\$ 285,662	\$	\$ 387,167
Pooled cash and investments	4,313,659	2,295,725	4,652,552	583,632	11,845,568
Accounts receivable, net of allowance	889,657	176,472	616,058	40,804	1,722,991
Leases receivable, current		40,773			40,773
Inventory	147,855	30,189	11,571		189,615
Total current assets	5,351,171	2,644,664	5,565,843	624,436	14,186,114
Noncurrent assets					
Restricted cash		387,949	895,802		1,283,751
Leases receivable, noncurrent		690,251			690,251
Capital assets, net of accumulated depreciation	4,338,048	2,900,885	21,767,084	2,323,491	31,329,508
Total noncurrent assets	4,338,048	3,979,085	22,662,886	2,323,491	33,303,510
Total assets	9,689,219	6,623,749	28,228,729	2,947,927	47,489,624
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred financing outflows - retirement	399,965	142,304	266,824	39,107	848,200
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable and accrued expenses	583,605	61,706	149,796	8,628	803,735
Accrued compensated absences	40,972	12,778	29,076	3,587	86,413
Accrued interest payable	15,826		22,199		38,025
Customer deposits	91,857				91,857
Current portion of bonds payable	371,800		388,571		760,371
Total current liabilities	1,104,060	74,484	589,642	12,215	1,780,401
Noncurrent liabilities					
Bonds payable	2,464,300		6,446,169		8,910,469
Due to other funds			986,287	162,850	1,149,137
Net pension liability	610,292	217,134	407,132	59,669	1,294,227
Accrued compensated absences	13,633	4,619	10,108	1,718	30,078
Total noncurrent liabilities	3,088,225	221,753	7,849,696	224,237	11,383,911
Total liabilities	4,192,285	296,237	8,439,338	236,452	13,164,312
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred financing inflows - retirement	274,073	97,513	182,839	26,798	581,223
Deferred grant revenue		519,869	1,969,756	381,477	2,871,102
Deferred lease revenue		699,462			699,462
Total deferred inflows of resources	274,073	1,316,844	2,152,595	408,275	4,151,787
<b>NET POSITION</b>					
Net investment in capital assets	3,005,448	2,900,885	14,932,344	2,323,491	23,162,168
Restricted for capital projects		387,949	895,802		1,283,751
Unrestricted	2,617,378	1,864,138	2,075,474	18,816	6,575,806
Total net position	\$ 5,622,826	\$ 5,152,972	\$ 17,903,620	\$ 2,342,307	\$ 31,021,725

The accompanying notes are an integral part of these financial statements.

**TOWN OF BERLIN, MARYLAND**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS**

**YEAR ENDED JUNE 30, 2023**

	Electric Fund	Water Fund	Sewer Fund	Stormwater Fund	Total
<b>REVENUES</b>					
Service charges	\$ 5,894,244	\$ 781,785	\$ 2,448,997	\$ 289,754	\$ 9,414,780
Sales and services	294,229	58,041			352,270
Hauler fees			836,424		836,424
Interest on delinquent accounts	24,992	7,912	26,659	2,195	61,758
Miscellaneous	15,552	80,001	4,792	28	100,373
Total revenues	<u>6,229,017</u>	<u>927,739</u>	<u>3,316,872</u>	<u>291,977</u>	<u>10,765,605</u>
<b>EXPENSES</b>					
Purchased power	2,999,642				2,999,642
Personnel expenses	1,039,767	258,392	735,658	89,364	2,123,181
Supplies and operating	263,470	257,186	478,307	13,782	1,012,745
Professional services	124,639			23,537	148,176
Contracted services	59,547	15,389	40,492	915	116,343
Insurance	25,348	11,012	23,152	1,584	61,096
Repairs and maintenance	21,540	95,510	159,757		276,807
Depreciation	482,916	183,081	785,616	147,862	1,599,475
General overhead	400,450	156,094	346,050	4,485	907,079
Total expenses	<u>5,417,319</u>	<u>976,664</u>	<u>2,569,032</u>	<u>281,529</u>	<u>9,244,544</u>
Operating income (loss)	<u>811,698</u>	<u>(48,925)</u>	<u>747,840</u>	<u>10,448</u>	<u>1,521,061</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Capital grants		1,185,121	30,244	176,323	1,391,688
Capital service fees		112,720	317,404		430,124
Interest income		7,669	7,669		15,338
Interest expense	(122,175)		(146,087)		(268,262)
Insurance proceeds	15,634				15,634
Loss on disposal of assets	(22,637)	(989)			(23,626)
Net nonoperating revenues (expenses)	<u>(129,178)</u>	<u>1,304,521</u>	<u>209,230</u>	<u>176,323</u>	<u>1,560,896</u>
Income before contributions	682,520	1,255,596	957,070	186,771	3,081,957
Transfers in (out)		97,887		(97,887)	
Capital contributions - special connection fees		172,002	258,890		430,892
Change in net position	682,520	1,525,485	1,215,960	88,884	3,512,849
<b>NET POSITION, BEGINNING OF YEAR</b>	<u>4,940,306</u>	<u>3,627,487</u>	<u>16,687,660</u>	<u>2,253,423</u>	<u>27,508,876</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ 5,622,826</u>	<u>\$ 5,152,972</u>	<u>\$ 17,903,620</u>	<u>\$ 2,342,307</u>	<u>\$ 31,021,725</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF BERLIN, MARYLAND**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

**YEAR ENDED JUNE 30, 2023**

	Electric Fund	Water Fund	Sewer Fund	Stormwater Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 6,095,313	\$ 798,488	\$ 3,213,373	\$ 283,229	\$ 10,390,403
Other receipts	15,552	63,452	4,792	28	83,824
Payments to suppliers	(3,317,130)	(317,591)	(665,608)	(51,900)	(4,352,229)
Payments to employees	(1,065,948)	(264,956)	(747,657)	(81,721)	(2,160,282)
Payments for interfund services	(400,450)	(156,094)	(346,050)	(4,485)	(907,079)
Net cash provided (used) by operating activities	1,327,337	123,299	1,458,850	145,151	3,054,637
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Interfund borrowings			(420,000)	(10,000)	(430,000)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest income		7,669	7,669		15,338
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Purchases of capital assets	(280,224)	(1,185,899)	(149,812)	(163,192)	(1,779,127)
Proceeds from the sale of capital assets	2,600				2,600
Proceeds from capital service fees		112,720	317,404		430,124
Proceeds from capital grants		32,874	2,000,000	269,800	2,302,674
Insurance proceeds	15,634				15,634
Principal paid on long-term debt	(358,000)		(403,271)		(761,271)
Interest paid on long-term debt	(122,286)		(164,787)		(287,073)
Capital contributions - special connection fees		172,002	258,890		430,892
Net cash provided (used) by capital and related financing activities	(742,276)	(868,303)	1,858,424	106,608	(75,671)
Net increase (decrease) in cash	585,061	(737,335)	2,904,943	241,759	2,564,304
<b>CASH, BEGINNING OF YEAR</b>	3,728,598	3,522,514	2,929,073	341,873	10,522,058
<b>CASH, END OF YEAR</b>	<u>\$ 4,313,659</u>	<u>\$ 2,785,179</u>	<u>\$ 5,834,016</u>	<u>\$ 583,632</u>	<u>\$ 13,086,362</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>					
Operating income (loss)	\$ 811,698	\$ (48,925)	\$ 747,840	\$ 10,448	\$ 1,521,061
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	482,916	183,081	785,616	147,862	1,599,475
Deferred financing outflows - retirement	(86,393)	(36,357)	(49,549)	(11,346)	(183,645)
Deferred financing inflows - retirement	(50,433)	(12,129)	(42,013)	(1,931)	(106,506)
Deferred lease revenue		(53,176)			(53,176)
(Increase) decrease in assets					
Accounts receivable	(104,918)	(49,250)	(98,707)	(8,720)	(261,595)
Leases receivable		36,627			36,627
Inventory	2,801	23,054	594		26,449
Increase (decrease) in liabilities					
Accounts payable and accrued expenses	284,900	80,374	115,069	8,838	489,181
Customer deposits	(13,234)				(13,234)
Net cash provided by operating activities	<u>\$ 1,327,337</u>	<u>\$ 123,299</u>	<u>\$ 1,458,850</u>	<u>\$ 145,151</u>	<u>\$ 3,054,637</u>

The accompanying notes are an integral part of these financial statements.



**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements of the Town of Berlin, Maryland, (the “Town”), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

The basic criteria for including component units in the Town’s financial statements are the exercise of oversight responsibility over such units by the Town’s elected officials and the scope of public services as it pertains to the activities benefiting the residents within the geographic boundaries of the Town. Oversight responsibility embraces such factors as financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

Based on the above criteria as set forth by the GASB, the Town of Berlin, Maryland has no component units.

Basis of Presentation

Government-wide financial statements - The statement of net position and the statement of activities display information about the Town. These statements include the financial activities of the overall government. These statements distinguish between the governmental and business-type activities of the Town. Governmental activities are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and revenues for the different business-type activities of the Town and for each function of the Town’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Basis of Presentation (continued)

Fund financial statements - The fund financial statements provide information about the Town's funds. Separate statements for each fund category – governmental and proprietary - are presented. The emphasis of fund financial statements is on major governmental and proprietary funds, each displayed in a separate column. Any remaining governmental and proprietary funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as grants and investment earnings, result from nonexchange transactions.

The Town reports the following major governmental fund: general fund. This is the primary operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

The Town reports the following major proprietary funds: electric, water, sewer, and stormwater. These funds account for the operation and management of the electric, water, sewer, and stormwater departments.

The Town reports the following non-major governmental fund: special revenue fund. This fund accounts for state and federal grants with specific compliance restrictions.

Measurement Focus, Basis of Accounting

The government-wide and proprietary fund statements are reported using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all the eligibility requirements have been satisfied.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Measurement Focus, Basis of Accounting (continued)

The governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Town considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year end. Property taxes, charges for services, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Budgetary Data

The Town's budgetary year begins July 1 of each year. By Town Ordinance, the Council must approve a budget for the succeeding year by June 30 after holding at least two public hearings. Appropriations lapse at year-end unless obligated or encumbered. Expenditures in excess of amounts appropriated for or transferred to a general classification of expenditures in the budget are prohibited by the Town's charter. Budget amendments can be made during the year, but must be approved by the Mayor and Council. Appropriations from prior year fund balance are recorded as other financing sources for budgetary purposes.

The general fund budget is adopted on a basis consistent with generally accepted accounting principles for governmental funds. No budget is adopted or required for the special revenue fund.

Cash Equivalents

The Town treats certificates of deposit with original maturities of 90 days or less and investments in repurchase agreements with short-term maturities as cash equivalents for purposes of preparing the cash flow statement.

Restricted Cash

Restricted cash in the general fund consists of slots revenue restricted by the State of Maryland. Restricted cash in the enterprise funds consists of EDU escrow deposits.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Allowance for Uncollectible Accounts

Provision is made for estimated uncollectible electric, water, sewer, and stormwater charges and miscellaneous accounts receivable based upon the Town's determination of individual accounts not likely to be collected. At June 30, 2023, the allowance in the General Fund was \$42,463 and the Enterprise Fund was \$103,199.

Inventories

Inventories of supplies are stated at cost at year-end as determined by the first-in, first-out method. Inventories are charged to expense when consumed, rather than when purchased or donated.

Deferred Inflows and Outflows of Resources

The Town reports a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net assets that applies to a future period. The Town has three types of items that qualify for reporting in this category: (a) deferred property taxes which are not recognized until available (collected not later than 60 days after the end of the Town's fiscal year), (b) deferred financing inflows related to the retirement plan, and (c) deferred antenna leases.

The Town may report decreases in net assets that relate to a future period as deferred outflows of resources in a separate section of its government-wide and proprietary statements of net position or the governmental funds balance sheet. The Town has one item that qualifies for reporting in this category: deferred financing outflows related to the retirement plan.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Maryland State Retirement and Pension System (MSRPS), and additions to/deductions from MSRPS's fiduciary net position have been determined on the same basis as they are reported by MSRPS.

Property Taxes

Real and personal property taxes are calculated based on the assessable basis of the property as of the January 1 preceding the fiscal year which begins July 1. The taxes are levied July 1 of each year and are due October 1 with penalties charged on payments not received by October 1.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at acquisition value. General infrastructure assets, such as streets, curbs, gutters, storm drains, traffic lighting systems and similar assets, acquired after June 30, 2000 are capitalized in the government-wide financial statements. The Town has established a \$5,000 minimum threshold amount for capitalization. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives. Leased equipment is amortized over the life of the lease.

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	10 - 50 years
Buildings and improvements	10 - 40 years
Machinery and equipment	5 - 10 years
Transportation equipment	5 - 15 years
Leased equipment (Right-to-use)	Life of lease

Accrued Compensated Absences

The Town accrues a liability in the government-wide, governmental and proprietary fund statements for certain compensated absences (vacation and compensatory time) that have been earned but not yet paid. Sick pay, which is earned but not payable at separation, is not included.

Capital Contributions - Enterprise Funds

Capital contributions in the water and sewer funds consist of special connection fees that were assessed for payment of debt service costs and capital improvements to the water and sewer plants. Interest earned that is attributable to the special connections fees is reported in the water and sewer funds.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Government-Wide and Proprietary Fund Net Position

Government-wide and proprietary fund net positions are divided into three components as follows:

Net investment in capital assets - consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted - consists of assets that are restricted by enabling legislation. In the governmental activities, this amount represents impact fees that are restricted for use on future capital projects and slots revenue that is restricted by the State of Maryland. In the business-type activities, this amount represents EDU escrow deposits.

Unrestricted - all other not reported in the above categories.

When an expense is incurred that can be paid using either restricted or unrestricted net position, the Town's policy is to first apply the expense toward restricted resources and then toward unrestricted resources.

Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

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.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Governmental Fund Balances (continued)

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

In governmental funds, the Town's policy is to first apply the expenditure toward restricted fund balance and then to other, less restrictive classifications (committed and then assigned fund balances) before using unassigned fund balances.

Adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements

The Town adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. There was no material impact on the Town's results of operations or financial condition upon adoption of the new standard.

**DEPOSITS AND INVESTMENTS**

The Town follows the State of Maryland laws related to types of deposits and investments, selection of depositories, and collateral requirements. The Annotated Code of Maryland requires that deposits with financial institutions be fully collateralized. Full collateralization is necessary to minimize the risk of loss of a deposit in the event of the default of a financial institution.

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. As of June 30, 2023, \$3,076,783 of the Town's deposits were exposed to custodial credit risk. These amounts were not covered by the Federal Deposit Insurance Corporation (FDIC) but were collateralized with securities held by the pledging financial institution's trust department, but not in the Town's name.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
<i>Capital assets not being depreciated</i>				
Land	\$ 4,184,691	\$	\$	\$ 4,184,691
Construction in progress	61,044	49,667		110,711
Total capital assets not being depreciated	<u>4,245,735</u>	<u>49,667</u>		<u>4,295,402</u>
<i>Capital assets being depreciated</i>				
Infrastructure	6,391,391			6,391,391
Buildings and improvements	4,458,783	256,687		4,715,470
Equipment	971,442	137,420	8,229	1,100,633
Vehicles	1,984,294	137,607	245,059	1,876,842
Leased equipment	20,864			20,864
Total capital assets being depreciated	<u>13,826,774</u>	<u>531,714</u>	<u>253,288</u>	<u>14,105,200</u>
Less accumulated depreciation for:				
Infrastructure	3,324,584	214,772		3,539,356
Buildings and improvements	1,550,088	189,353		1,739,441
Equipment	741,279	51,343	5,540	787,082
Vehicles	1,267,753	129,223	220,994	1,175,982
Leased equipment	7,450	4,172		11,622
Total accumulated depreciation	<u>6,891,154</u>	<u>588,863</u>	<u>226,534</u>	<u>7,253,483</u>
Total capital assets being depreciated, net	<u>6,935,620</u>	<u>(57,149)</u>	<u>26,754</u>	<u>6,851,717</u>
Governmental activities capital assets, net	<u>\$ 11,181,355</u>	<u>\$ (7,482)</u>	<u>\$ 26,754</u>	<u>\$ 11,147,119</u>

Construction in progress in the governmental activities includes the Decatur Street realignment, Stephen Decatur park comfort station, Esham Avenue roadway evaluations, Heron Park property demolition, Berlin bike path, Public Works department building, and Main Street paving project.



**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**CAPITAL ASSETS (continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-type Activities</b>				
<b><u>Electric:</u></b>				
<i>Capital assets not being depreciated</i>				
Land	\$ 304,510	\$	\$	\$ 304,510
Total capital assets not being being depreciated	304,510			304,510
<i>Capital assets being depreciated</i>				
Infrastructure	14,713,344	225,124	7,076	14,931,392
Buildings and improvements	766,456			766,456
Equipment	3,476,684	55,101	165,566	3,366,219
Vehicles	776,783		22,705	754,078
Total capital assets being depreciated	19,733,267	280,225	195,347	19,818,145
Less accumulated depreciation for:				
Infrastructure	12,669,231	275,359	5,802	12,938,788
Buildings and improvements	593,684	23,450		617,134
Equipment	1,650,049	136,754	141,602	1,645,201
Vehicles	558,836	47,353	22,705	583,484
Total accumulated depreciation	15,471,800	482,916	170,109	15,784,607
Total capital assets being depreciated, net	4,261,467	(202,691)	25,238	4,033,538
Electric activities, capital assets, net	4,565,977	(202,691)	25,238	4,338,048

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**CAPITAL ASSETS (continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>Sewer:</u></b>				
<i>Capital assets not being depreciated</i>				
Land	3,495,233			3,495,233
Construction in progress	30,034	128,425		158,459
Total capital assets not being depreciated	3,525,267	128,425		3,653,692
<i>Capital assets being depreciated</i>				
Infrastructure	38,307,772	12,387		38,320,159
Buildings and improvements	1,510			1,510
Equipment	1,058,753	9,000		1,067,753
Vehicles	690,453			690,453
Total capital assets being depreciated	40,058,488	21,387		40,079,875
Less accumulated depreciation for:				43,575,108
Infrastructure	19,642,850	744,062		20,386,912
Buildings and improvements	1,510			1,510
Equipment	881,750	34,820		916,570
Vehicles	654,757	6,734		661,491
Total accumulated depreciation	21,180,867	785,616		21,966,483
Total capital assets being depreciated, net	18,877,621	(764,229)		18,113,392
Sewer, capital assets, net	22,402,888	(635,804)		21,767,084

Construction in progress in the Sewer Fund includes the William Street pump station project and the Broad Street lift station.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**CAPITAL ASSETS (continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>Water:</u></b>				
<i>Capital assets not being depreciated</i>				
Land	82,039			82,039
Construction in progress	139,805	856,862	110,260	886,407
Total capital assets not being depreciated	221,844	856,862	110,260	968,446
<i>Capital assets being depreciated</i>				
Infrastructure	5,428,362	553,015	2,268	5,979,109
Buildings and improvements	11,781			11,781
Equipment	338,380	6,759	10,353	334,786
Vehicles	190,672			190,672
Total capital assets being depreciated	5,969,195	559,774	12,621	6,516,348
Less accumulated depreciation for:				
Infrastructure	3,967,745	184,339	1,279	4,150,805
Buildings and improvements	10,540	275		10,815
Equipment	224,622	17,572	10,353	231,841
Vehicles	186,963	3,485		190,448
Total accumulated depreciation	4,389,870	205,671	11,632	4,583,909
Total capital assets being depreciated, net	1,579,325	354,103	989	1,932,439
Water, capital assets, net	1,801,169	1,210,965	111,249	2,900,885

Construction in progress in the Water Fund includes the Powellton Avenue well building addition, the Broad Street lift station pump, smart water meter upgrades, and William Street water service replacement.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**CAPITAL ASSETS (continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>Stormwater:</u></b>				
<i>Capital assets not being depreciated</i>				
Construction in progress	12,649	18,442	12,649	18,442
Total capital assets not being depreciated	12,649	18,442	12,649	18,442
<i>Capital assets being depreciated</i>				
Land improvements	3,025,249	157,400	120,476	3,062,173
Vehicles	26,352			26,352
Total capital assets being depreciated	3,051,601	157,400	120,476	3,088,525
Less accumulated depreciation for:				
Land improvements	631,850	147,862	22,588	757,124
Vehicles	26,352			26,352
Total accumulated depreciation	658,202	147,862	22,588	783,476
Total capital assets being depreciated, net	2,393,399	9,538	97,888	2,305,049
Stormwater, capital assets, net	2,406,048	27,980	110,537	2,323,491
 Business-type activities				
Capital assets, net	\$ 31,176,082	\$ 400,450	\$ 247,024	\$ 31,329,508

Construction in progress in the Stormwater Fund includes the Pine Street, Franklin Avenue, and Nelson Street storm drain replacement, and the Westminster Drive, Abbey Lane, and Upshur Lane submerged gravel wetlands project.

Depreciation expense for governmental activities was charged to functions as follows:

General government	\$ 37,115
Public safety	224,279
Public works	265,447
Planning and community development	4,266
Recreation and parks	57,756
	<u>\$ 588,863</u>

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**FUND BALANCES**

Nonspendable funds are the net of amounts due from/due to other funds as these will not be available to pay current expenditures.

Restricted fund balances are local impact grant funds (state slots revenue) that are restricted by the State of Maryland and may be used for infrastructure improvements, facilities, public safety, sanitation, economic and community development, and other public services and improvements.

Committed fund balances consist of \$253,015 set aside for disaster recovery, \$293,497 for debt service, and \$1,017,410 from impact fees.

Assigned fund balances are monies that the Mayor and Council have designated for the payment of the following:

Health insurance	\$ 366,050
Drug use prevention (police forfeitures)	29,923
Community Center	381,574
Stabilization	1,655,583
Capital reserve	<u>1,108,778</u>
	<u><u>\$ 3,541,908</u></u>

**INTERNAL BALANCES AND ACTIVITY**

Balances due to/from other funds at June 30, 2023 consist of the following:

	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>	<u>June 30, 2023</u>
Due to the general fund from the sewer fund	<u>\$ 1,406,287</u>	<u>\$ (420,000)</u>	<u>\$ 986,287</u>
Due to the general fund from the stormwater fund	<u>\$ 172,850</u>	<u>\$ (10,000)</u>	<u>\$ 162,850</u>

During fiscal year 2023 repayments to the sewer fund of \$10,000 and to the Stormwater fund of \$420,000 were made. The remaining balances due to the general fund are not expected to be repaid within one year.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**LONG-TERM DEBT**

Changes in long-term obligations for the year June 30, 2023 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
General obligation bonds	\$ 3,068,270	\$	\$ 183,936	\$ 2,884,334
Leases	13,608		4,141	9,467
	<u>\$ 3,081,878</u>	<u>\$</u>	<u>\$ 188,077</u>	<u>\$ 2,893,801</u>
<b>Business-type Activities:</b>				
<b>Electric</b>				
General obligation bonds	\$ 3,194,100	\$	\$ 358,000	\$ 2,836,100
<b>Sewer</b>				
General obligation bonds	7,238,011		403,271	6,834,740
	<u>\$ 10,432,111</u>	<u>\$</u>	<u>\$ 761,271</u>	<u>\$ 9,670,840</u>

**Governmental Activities**

Bonds payable consists of the following:

	Principal Balance Outstanding at June 30, 2023
Public improvement bonds of 2002 payable to the U.S. Department of Agriculture. The original obligations are dated September 26, 2002. Debt is amortized over 40 years at an interest rate of 4.75%. Interest and principal is due quarterly, with payments ranging from \$362 to \$1,026 through September 26, 2042.	\$ 444,364
Bond anticipation note payable to the bank for the street improvement project, not to exceed \$1,700,000. The original obligation is dated November 1, 2009. Interest at 4.07% is due quarterly. The maturity date is November 1, 2024.	139,970
Public improvement bonds of 2016 payable to the Bank of Ocean City for the purchase of property. The original obligations are dated January 22, 2016. Debt is amortized over 30 years at an interest rate of 3.50%. Interest and principal is due annually, with principal payments of \$100,000 through December 1, 2045.	<u>2,300,000</u>
Total Governmental Activities	<u>\$ 2,884,334</u>

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**LONG-TERM DEBT (continued)**

**Business-type Activities – Electric Fund**

	Principal Balance Outstanding at June 30, 2023
2015 bonds payable to the Maryland Department of Housing and Community Development dated August 27, 2015 for \$2,288,100. Proceeds were used to refinance 2004 bonds payable. Debt is amortized over 19 years at an interest rate averaging 3.24%. Interest and principal is due semi-annually, with total annual payments ranging from \$19,251 to \$165,546 through April 1, 2034.	\$ 1,503,500
Infrastructure financing bonds of 2007 payable to the Maryland Department of Community Development. This obligation was used to refinance general obligation bonds for 1995. The original obligation is dated November 14, 2007 in the amount of \$944,200. Debt is amortized from 8 to 20 years at an interest rate of 4.125%. Interest and principal is due semi-annually with total annual payments ranging from \$90,970 to \$97,980. Payment is shared by the electric, water, and sewer funds. The maturity dates range from May 1, 2015 to May 1, 2027.	90,000
Local government infrastructure bonds of 2012 payable to the Maryland Department of Housing and Community Development. Proceeds were used to refinance general obligation bonds of 1999. The original obligations are dated May 17, 2012 in the amount of \$1,431,232. Debt is amortized over 17 years. Interest rates range from 1.41% to 3.94%. Interest is due semi-annually with principal payments due annually, ranging from \$2,098 to \$106,500 through May 1, 2029.	584,600
Local government infrastructure bonds of 2012 payable to the Maryland Department of Housing and Community Development. Proceeds were used to refinance general obligation bonds of 1998. The original obligations are dated May 17, 2012 in the amount of \$1,820,652. Debt is amortized over 16 years. Interest rates range from 1.41% to 3.94%. Interest is due semi-annually with principal payments due annually, ranging from \$2,778 to \$141,000 through May 1, 2028.	658,000
Total Electric Fund	2,836,100

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**LONG-TERM DEBT (continued)**

**Business-type Activities – Sewer Fund**

	Principal Balance Outstanding at <u>June 30, 2023</u>
Real property acquisition bond payable to an individual. This obligation is being used to finance the purchase of real property for use in the spray irrigation project. The original obligation is dated December 15, 2010 in the amount of \$500,000. Debt is amortized over 25 years at an interest rate of 8.422%. Interest and principal is due monthly with payments in the amount of \$4,045. The maturity date is January 2036.	358,374
Bond payable to the U.S. Department of Agriculture. This obligation was used to fund the lagoon liner and wastewater treatment plant projects. The original obligation is dated November 16, 2010 in the amount of \$5,988,000. Interest and principal is due in semi-annual payments of \$113,952 at an interest rate of 2.25%. The maturity date is November 2050.	4,651,627
Loan payable to the U.S. Department of Agriculture to fund construction of Phase I of the spray irrigation project. The original obligation is dated August 24, 2011 in the amount of \$2,462,000. Debt is amortized over 40 years at an interest rate of 2.5%. Interest payments are due semi-annually with principal payments being due semi-annually beginning February 2013. Payments range from \$30,775 to \$50,373, maturing August 2050.	76,977
Loan payable to Maryland Department of the Environment. This loan is being used to fund construction of Phase II of the spray irrigation project. Total amount available to draw is \$3,207,000. Interest payments at .80% are due in semi-annual payments. Principal payments begin annually February 2015. The maturity date is February 2033.	<u>1,747,762</u>
Total Sewer Fund	<u>6,834,740</u>
Total long-term debt - Business-type Activities	<u><u>\$ 9,670,840</u></u>



**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**LONG-TERM DEBT (continued)**

Leases payable

The City is leasing various copiers and printers under leases with a balance of \$9,467 expiring in 2026. The asset and liability are recorded at the present value of the future lease payments of \$20,864. The assets are amortized over the life of the lease. Amortization of the assets under operating leases is included in depreciation expense.

Debt Service Requirements

Principal and interest requirements to amortize bond and lease obligations as of June 30, 2023 are as follows:

<b>Governmental Activities</b>				
<u>Year Ending</u>	<u>General Obligation Bonds</u>		<u>Operating Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 184,611	\$ 104,088	\$ 4,311	\$ 300
2025	185,287	96,822	4,486	125
2026	116,058	91,157	670	11
2027	116,834	86,880		
2028	117,648	82,739		
2029-2033	601,898	346,811		
2034-2038	629,033	232,137		
2039-2043	632,965	110,676		
2044-2046	300,000	15,884		
	<u>\$ 2,884,334</u>	<u>\$ 1,167,194</u>	<u>\$ 9,467</u>	<u>\$ 436</u>

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**LONG-TERM DEBT (continued)**

Principal and interest requirements to amortize all Business-type Activities debt outstanding as of June 30, 2023 are as follows:

<b>Business-Type Activities</b>		
<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 760,371	\$ 262,875
2025	698,900	243,597
2026	671,461	223,519
2027	692,040	204,359
2028	711,270	184,185
2029 - 2033	2,624,795	667,603
2034 - 2038	1,044,748	340,835
2039 - 2043	906,920	232,600
2044 - 2048	1,014,271	125,249
2049 - 2051	546,064	18,472
	<u>\$ 9,670,840</u>	<u>\$ 2,503,294</u>

**INTEREST COST - ENTERPRISE FUND**

During the year ended June 30, 2023, total interest incurred and paid in the Enterprise Fund was \$268,262 all of which was charged to operations.

**CONDUIT DEBT**

The Town has issued tax exempt conduit Hospital Revenue Bond 2017 Series in the principal amount of \$10,000,000. The proceeds were loaned to Atlantic General Hospital Corporation (AGH) for certain capital projects pursuant to a financing agreement dated September 1, 2017. The bond is secured by a pledge of specific revenues and a lien on the financed property. The Town is not obligated in any manner for the repayment of the bond. Accordingly, the bond is not a liability to the Town and not reported in the accompanying financial statements.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2023**

**INTERNAL CHARGES AND SERVICES**

The Town provides administrative services to the proprietary funds for certain services paid in the general fund. A payment in lieu of taxes is no longer charged to the Electric Fund. The total services billed for the year ended June 30, 2023 were as follows:

<u>Service Type</u>	<u>Electric Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Stormwater Fund</u>	<u>Total</u>
Administrative services	<u>\$ 400,450</u>	<u>\$ 156,094</u>	<u>\$ 346,050</u>	<u>\$ 4,485</u>	<u>\$ 907,079</u>

**ANTENNA LEASE AGREEMENTS**

The Town has entered into lease agreements expiring in 2053 and 2026 with AT&T Wireless and T-Mobile for the use of the Town's water tower for wireless antennas and transmission lines. The lease receivables and deferred inflows of resources are recorded at the present value of the lease payments. The deferred inflow of resources is being amortized over the life of the lease. Amortization is included in antenna rental income in the water fund.

As of June 30, 2023, the balance of antenna leases receivable were \$731,024.

The Town has entered into a lease agreement expiring in 2023 with Bryan Brushmiller for use of a room and parking lot at the Town's old Tyson building. Total lease payments billed for the year ended June 30, 2023 were \$5,700. The lease was terminated by the Town effective September 13, 2022.

A maturity analysis of all future lease payments for the term of the leases is as follows:

	<u>Principal</u>	<u>Interest</u>
Year ending June 30:		
2024	\$ 40,773	\$ 30,690
2025	41,698	26,851
2026	29,717	25,262
2027	16,969	24,445
2028	18,082	23,746
All subsequent years	<u>583,785</u>	<u>246,862</u>
Total minimum lease payments to be received	<u>\$ 731,024</u>	<u>\$ 377,856</u>

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**RETIREMENT AND PENSION PLANS**

General information about the pension plan

*Plan description.* Employees of the Town are covered by the Pension System for Employees of the State of Maryland or the Employees' Retirement System of the State of Maryland. These systems are part of the Maryland State Retirement and Pension System (MSRPS), and are cost-sharing multiple-employer public employee retirement systems. The plan is administered by the State Retirement Agency (the Agency). Responsibility for the administration and operation of the MSRPS is vested in a 15-member Board of Trustees. The MSRPS was established by the State Personnel and Pensions Article of the Annotated Code of Maryland. The Agency issued a publicly available financial report that includes basic financial statements and required supplementary information for the MSRPS. This report can be found at <https://sra.maryland.gov/annual-financial-reports>.

*Covered members.* On October 1, 1941, the Employees' Retirement System was established to provide retirement allowances and other benefits to State employees, elected and appointed officials and the employees of participating governmental units. Effective January 1, 1980, the Employees' Retirement System was essentially closed to new members and the Employees' Pension system was established. As a result, State employees (other than correctional officers) and employees of participating governmental units hired after December 31, 1979, became members of the Employees' Pension System as a condition of employment. On or after January 1, 2005, an individual who is a member of the Employees' Retirement System may not transfer membership to the Employees' Pension System.

*Benefits provided.* All plan benefits are specified by the State Personnel and Pensions Article of the Annotated Code of Maryland. The MSRPS provides retirement, disability and death benefits.

The MSRPS provides retirement, disability and death benefits. Retirement allowances for members of the Town are based on the highest five consecutive years average Annual Compensation (AFC) and the actual years of accumulated credited services. Employees of the Town may retire with reduced benefits after attaining age 60 with at least 15 years of eligible service. Permanent disability benefits are available after five years of service and approximate 25% of AFC. Death benefits are equal to employee salary at the time of death plus all member contributions and interest.

*Cost-of-Living Adjustments.* Benefits attributable to service on or after July 1, 2011 in many of the pension systems now will be subject to different cost-of-living adjustments (COLA) that is based on the increase in the Consumer Price Index (CPI) and capped at 2.5% or 1.0% based on whether the market value investment return for the preceding calendar year was higher or lower than the investment return assumption used in valuation.

*Contributions.* The State Personnel and Pensions Article requires active members to contribute to the MSRPS at the rate of 4%, 5% or 7% of their covered salary depending upon the retirement option selected. The Town is required to contribute at an actuarially determined rate.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**RETIREMENT AND PENSION PLANS (Continued)**

Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources related to pensions

At June 30, 2023, the Town reported a liability of \$3,427,842 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental units, actuarially determined. At June 30, 2022, the Town's proportion was .01713%.

For the year ended June 30, 2023, the Town recognized pension expense of \$488,562. At June 30, 2023, the Town reported deferred outflows of resources or deferred inflows of resources related to pensions from the following sources.

	Deferred Inflows of Resources	Deferred Outflows Resources
Changes of assumptions	\$ 37,736	\$ 399,870
Net difference between projected and actual earnings on pension plan investments	124,141	1,062,186
Differences between expected and actual experience	1,253,384	
Changes in proportion	93,266	96,991
Contributions subsequent to measurement date		384,579
	<u>\$ 1,508,527</u>	<u>\$ 1,943,626</u>

The Town's contribution subsequent to the measurement date of \$384,579, reported as deferred outflows of resources, will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

Deferred financial inflows and outflows are made up of changes in actuarial assumptions, differences in actual and expected experience, and net difference in the projected and actual investment earnings. The deferred outflows and inflows related to non-investment activity are being amortized over the remaining service life ranging from 5.52 to 5.87 years. The net difference in investment earnings are being amortized over a closed five-year period for each of the years presented. The following table shows the amortization of these balances:

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**RETIREMENT AND PENSION PLANS (Continued)**

Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources related to pensions (continued)

The following table shows the amortization of these balances:

Year Ending June 30	
2024	\$ (21,431)
2025	(24,302)
2026	(77,844)
2027	46,318
2028	127,779
Total	<u>\$ 50,520</u>

*Actuarial assumptions.* The actuarial assumption for the Pension Plan as a whole and based on the June 30, 2022 annual actuarial valuation report for Maryland Municipal Corporation are as follows:

Inflation	2.25% general; 2.75% wage
Salary increases	2.75% to 11.25%, including wage inflation
Investment rate of return	6.80%

Mortality rates were based on the public sector 2010 mortality tables calibrated to MSRPS experience with generational projections using MP-2018 mortality improvement scale.

Actuarial valuations are based upon assumptions regarding future activity in specific risk areas including the rates of investment return and payroll growth, eligibility for the various classes of benefits, and longevity among retired lives. The Board adopts these assumptions after considering the advice of the actuary and other professionals. The assumptions and the methods comply with the requirements of Statements No. 25 and 67 of the Governmental Accounting Standards Board (GASB).

*Investments.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return were adopted by the Board of Trustees after considering input from MSRPS's investment consultants and actuaries.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**RETIREMENT AND PENSION PLANS (Continued)**

Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources related to pensions (continued)

For each major class that is included in the MSRPS's target asset allocation as of June 30, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public Equity	34%	6.0%
Private Equity	16%	8.4%
Rate Sensitive	21%	1.2%
Credit Opportunity	8%	4.9%
Real Assets	15%	5.2%
Absolute Return	6%	3.5%
Total	<u>100%</u>	

For the years ended June 30, 2022 and 2021, the annual money-weighted rate of return on pension plan investments, net of the pension plan investment expense, was (2.97)% and 26.69%, respectively. The money weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Discount rate.* The discount rate used to measure the total pension liability was 6.80%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contribution from the municipalities will be made at contractually required rates, actuarially determined.

*Sensitivity of the Town's proportionate share of the net pension liability to changes in the discount rate.* The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.80%) or 1-percentage point higher (7.80%) than the current rate:

1% Decrease (5.80%)	\$ 5,259,410
Current discount rate (6.80%)	\$ 3,427,842
1% Increase (7.80%)	\$ 1,908,076

*Pension plan fiduciary net position.* Detailed information about the plan's fiduciary net position is available in the System's separately issued financial report.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**DEFERRED COMPENSATION PLAN**

The Town offers certain employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Town employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred amounts are invested in various annuity contracts. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the deferred compensation plan participants. The Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. In accordance with GASB Statement No. 32, the plan's assets are not reported on the statement of net assets of the Town.

**RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The Town maintains commercial insurance covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three fiscal years.

**CONTINGENCIES**

The Town is the recipient of various federal and state grants. The Town may be under obligation to repay these grant funds if, upon final review by the respective granting agencies, the funds expended did not meet the established program objectives. The Town is not aware of any repayment requests.

**NEW ACCOUNTING PRONOUNCEMENTS**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to the year ended June 30, 2023, that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the new standards may have on the financial statements.

GASB Statement No. 101, *Compensated Absences*, will be effective for the Town beginning with the year ending June 30, 2025. This statement updates the recognition and measurement guidance for compensated absences



## **REQUIRED SUPPLEMENTARY INFORMATION**

**TOWN OF BERLIN, MARYLAND**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**

**YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
<b>REVENUES</b>				
Taxes	\$ 4,691,509	\$ 4,691,509	\$ 5,341,211	\$ 649,702
Licenses and permits	208,000	208,000	284,609	76,609
Intergovernmental revenues	2,323,875	2,323,875	1,794,439	(529,436)
Service charges	968,075	968,075	996,103	28,028
Impact fees	135,000	135,000	50,000	(85,000)
Earnings on investments	35,000	35,000	215,523	180,523
Miscellaneous	4,500	4,500	50,316	45,816
Total revenues	<u>8,365,959</u>	<u>8,365,959</u>	<u>8,732,201</u>	<u>366,242</u>
<b>EXPENDITURES</b>				
Current				
General government	2,003,735	2,003,735	1,531,718	472,017
Public safety	2,851,412	2,851,412	2,593,596	257,816
Public works	1,360,308	1,360,308	1,104,429	255,879
Planning and economic development	486,304	486,304	469,939	16,365
Recreation and parks	70,210	70,210	58,122	12,088
Debt service	294,845	294,845	299,397	(4,552)
Capital outlay	1,552,095	1,552,095	581,381	970,714
Total expenditures	<u>8,618,909</u>	<u>8,618,909</u>	<u>6,638,582</u>	<u>1,980,327</u>
Excess of revenues over (under) expenditures	<u>(252,950)</u>	<u>(252,950)</u>	<u>2,093,619</u>	<u>2,346,569</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Prior year surplus	(157,050)	(157,050)		157,050
Proceeds from disposal of capital assets			39,380	39,380
Contribution from sewer fund	400,000	400,000		(400,000)
Contribution from stormwater fund	10,000	10,000		(10,000)
Net other financing sources	<u>252,950</u>	<u>252,950</u>	<u>39,380</u>	<u>(213,570)</u>
Net change in fund balance	<u>\$</u>	<u>\$</u>	<u>\$ 2,132,999</u>	<u>\$ 2,132,999</u>

**TOWN OF BERLIN, MARYLAND**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF THE TOWN'S PROPORTIONATE**  
**SHARE OF THE NET PENSION LIABILITY**  
**MARYLAND STATE RETIREMENT AND PENSION SYSTEM**  
**(UNAUDITED)**

Fiscal year/ measurement date	Town's proportion of the net pension liability	Town's		Town's proportionate share as a percentage of covered payroll	Plan fiduciary net position as a percentage of total pension liability
		proportionate share of the net pension liability	Town's covered employee payroll		
General Employees' Plan					
2016/2015	0.1460%	\$ 3,030,119	\$ 3,212,440	94.32%	68.78%
2017/2016	0.1550%	3,649,291	3,069,300	118.90%	65.79%
2018/2017	0.1470%	3,175,235	3,390,716	93.64%	69.38%
2019/2018	0.1606%	3,370,512	3,416,307	98.66%	71.18%
2020/2019	0.1651%	3,405,541	3,582,239	95.07%	72.34%
2021/2020	0.1722%	3,891,699	3,510,030	110.87%	70.72%
2022/2021	0.1789%	2,684,209	3,699,176	72.56%	71.83%
2023/2022	0.1713%	3,427,842	3,518,568	97.42%	71.83%

In accordance with GASB Statement No. 68, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information is available to present a ten-year trend.

**TOWN OF BERLIN, MARYLAND**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF THE TOWN'S CONTRIBUTIONS**  
**MARYLAND STATE RETIREMENT AND PENSION SYSTEM**  
**(UNAUDITED)**

<u>Fiscal Year</u>	<u>Contractually required contribution</u>	<u>Actual contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Town's covered payroll</u>	<u>Actual contribution as a percentage of covered payroll</u>
<b>General Employees' Plan</b>					
2016	\$ 307,322	\$ 307,322		\$ 3,212,440	9.57%
2017	301,310	301,310		3,069,300	9.82%
2018	298,871	298,871		3,390,716	8.81%
2019	320,331	320,331		3,416,307	9.38%
2020	339,058	339,058		3,582,239	9.46%
2021	369,184	369,184		3,510,030	10.52%
2022	394,255	394,255		3,699,176	10.66%
2023	391,003	391,003		3,518,568	11.11%

In accordance with GASB Statement No. 68, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information is available to present a ten-year trend.

**TOWN OF BERLIN, MARYLAND**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - MSRPS  
(UNAUDITED)**

**JUNE 30, 2022**

**Changes in benefit terms:**

There were no benefit changes during the year.

**Changes in assumptions:**

Inflation changed to 2.25% general; 2.75% wage

Salary increases changed to 2.75% to 11.25%

**Method and assumptions used in calculations of actuarially determined contributions for the plan years ended June 30, 2022 and 2021:**

Actuarial	Entry age normal.	
Remaining amortization period	25 year closed amortization period ending June 30, 2039; 17 years remaining.	
Asset valuation model	Five year smoothed market (maximum 120% and minimum 80% of market value.	
Inflation	2022	2.25% general; 2.75% wage
	2021	2.60% general; 3.10% wage
Salary increases	2022	2.75% to 11.25%, including inflation
	2021	3.10% to 11.6%, including inflation
Investment rate of return	2022	6.80%
	2021	6.80%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period July 1, 2014 to July 30, 2018.	
Mortality	Public Sector 2010 Mortality Tables calibrated to MSRPS experience with generational projections using MP-2018 (2-dimentional) mortality improvement scale.	

## **SUPPLEMENTARY INFORMATION**

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ALLINIAL GLOBAL

## INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Mayor and Council  
 Town of Berlin, Maryland

### *Report on Supplementary Information*

Our report on our audit of the financial statements that collectively comprise the Town of Berlin, Maryland's basic financial statements as of June 30, 2023, appears on pages one through three. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Berlin, Maryland's basic financial statements. The supplementary information presented on pages 53 through 57 is presented for purposes of additional analysis and is not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

### *Other Matter*

The prior year comparative information has been derived from the Town's 2022 and 2021 financial statements and, in our reports dated November 15, 2022 and January 5, 2022, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information.

**PKS & Company, P.A.**

**CERTIFIED PUBLIC ACCOUNTANTS**

Salisbury, Maryland  
 November 30, 2023

**TOWN OF BERLIN, MARYLAND**

**SCHEDULES OF REVENUES AND EXPENDITURES  
GENERAL FUND**

**YEAR ENDED JUNE 30, 2023  
(WITH COMPARATIVE TOTALS FOR 2022 AND 2021)**

	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>REVENUES</b>			
Taxes			
Berlin property	\$ 4,464,625	\$ 4,354,275	\$ 4,163,339
County shared	131,740	69,583	46,871
State shared	723,718	411,845	672,262
Penalties and interest	21,128	24,349	24,339
Licenses and permits	284,609	296,214	372,993
Intergovernmental			
Federal	69,105	75,527	
State	1,186,538	842,391	706,617
County	538,796	504,875	636,033
Service charges to other funds	907,079	830,323	796,519
Service charges, other	89,024	94,150	65,116
Impact fees	50,000	151,492	187,704
Earnings on investments	215,523	55,492	48,773
Miscellaneous	50,316	10,898	22,632
Total revenues	<u>8,732,201</u>	<u>7,721,414</u>	<u>7,743,198</u>
<b>EXPENDITURES</b>			
Current			
General government	1,531,718	1,604,196	1,385,513
Public safety	2,593,596	2,289,711	2,323,786
Public works	1,104,429	950,852	915,024
Planning and economic development	469,939	448,655	397,048
Recreation and parks	58,122	56,858	40,466
Debt service	299,397	305,779	307,614
Capital outlay	581,381	514,979	591,997
Total expenditures	<u>6,638,582</u>	<u>6,171,030</u>	<u>5,961,448</u>
Revenues over expenditures	<u>2,093,619</u>	<u>1,550,384</u>	<u>1,781,750</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from disposal of capital assets	39,380	4,753	34,249
Transfers out			(1,691,781)
Net other financing sources (uses)	<u>39,380</u>	<u>4,753</u>	<u>(1,657,532)</u>
Net change in fund balance	<u>\$ 2,132,999</u>	<u>\$ 1,555,137</u>	<u>\$ 124,218</u>



**TOWN OF BERLIN, MARYLAND**

**SCHEDULES OF REVENUES AND EXPENSES  
ELECTRIC FUND**

**YEAR ENDED JUNE 30, 2023  
(WITH COMPARATIVE TOTALS FOR 2022 AND 2021)**

	2023	2022	2021
<b>REVENUES</b>			
Service charges	\$ 5,894,244	\$ 5,425,559	\$ 5,647,113
Sales and services	294,229	200,660	171,536
Interest on delinquent accounts	24,992	26,163	33,283
Miscellaneous	15,552	10,399	123,465
Total revenues	<u>6,229,017</u>	<u>5,662,781</u>	<u>5,975,397</u>
<b>EXPENSES</b>			
Purchased power	2,999,642	2,992,341	2,733,532
Personnel expenses	1,039,767	859,223	1,048,132
Supplies and operating	263,470	388,242	388,399
Professional services	124,639	118,523	97,383
Contracted services	59,547	45,095	269,466
Insurance	25,348	23,200	22,643
Repairs and maintenance	21,540	27,972	35,032
Depreciation	482,916	499,199	504,463
General overhead	400,450	391,557	375,037
Total expenses	<u>5,417,319</u>	<u>5,345,352</u>	<u>5,474,087</u>
Operating income	<u>811,698</u>	<u>317,429</u>	<u>501,310</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest expense	(122,175)	(127,774)	(141,228)
Insurance proceeds	15,634		124,306
Loss on disposal of assets	(22,637)		(160,495)
Net nonoperating expenses	<u>(129,178)</u>	<u>(127,774)</u>	<u>(177,417)</u>
Change in net position	<u>\$ 682,520</u>	<u>\$ 189,655</u>	<u>\$ 323,893</u>

**TOWN OF BERLIN, MARYLAND**

**SCHEDULES OF REVENUES AND EXPENSES  
WATER FUND**

**YEAR ENDED JUNE 30, 2023  
(WITH COMPARATIVE TOTALS FOR 2022 AND 2021)**

	2023	2022	2021
<b>REVENUES</b>			
Service charges	\$ 781,785	\$ 743,264	\$ 739,604
Sales and services	58,041	17,691	10,786
Interest on delinquent accounts	7,912	7,057	4,157
Miscellaneous	80,001	87,471	55,765
Total revenues	<u>927,739</u>	<u>855,483</u>	<u>810,312</u>
<b>EXPENSES</b>			
Personnel expenses	258,392	307,758	366,888
Supplies and operating	257,186	149,351	159,510
Contracted services	15,389	23,735	12,730
Insurance	11,012	9,640	10,082
Repairs and maintenance	95,510	77,053	71,481
Depreciation	183,081	187,064	190,504
General overhead	156,094	167,087	155,970
Total expenses	<u>976,664</u>	<u>921,688</u>	<u>967,165</u>
Operating loss	<u>(48,925)</u>	<u>(66,205)</u>	<u>(156,853)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Capital grants	1,185,121		
Capital service fees	112,720		
Interest income	7,669	1,990	869
Loss on disposal of assets	(989)		
Net nonoperating revenues	<u>1,304,521</u>	<u>1,990</u>	<u>869</u>
Income (loss) before contributions	1,255,596	(64,215)	(155,984)
Capital contribution - special connection fees	172,002	264,270	401,829
Transfers in	97,887		
Change in net position	<u>\$ 1,525,485</u>	<u>\$ 200,055</u>	<u>\$ 245,845</u>

**TOWN OF BERLIN, MARYLAND**

**SCHEDULES OF REVENUES AND EXPENSES  
SEWER FUND**

**YEAR ENDED JUNE 30, 2023  
(WITH COMPARATIVE TOTALS FOR 2022 AND 2021)**

	2023	2022	2021
<b>REVENUES</b>			
Service charges	\$ 2,448,997	\$ 2,326,746	\$ 2,307,598
Hauler fees	836,424	751,356	135,290
Interest on delinquent accounts	26,659	23,756	13,550
Miscellaneous	4,792	10,393	12,237
Total revenues	<u>3,316,872</u>	<u>3,112,251</u>	<u>2,468,675</u>
<b>EXPENSES</b>			
Personnel expenses	735,658	597,063	762,665
Supplies and operating	478,307	413,535	400,216
Contracted services	40,492	44,547	71,502
Insurance	23,152	20,213	20,046
Repairs and maintenance	159,757	75,309	69,877
Depreciation	785,616	948,804	1,059,945
General overhead	346,050	271,679	265,512
Total expenses	<u>2,569,032</u>	<u>2,371,150</u>	<u>2,649,763</u>
Operating income (loss)	<u>747,840</u>	<u>741,101</u>	<u>(181,088)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Capital grants	30,244		
Capital service fees	317,404		
Interest income	7,669	1,990	1,409
Interest expense	(146,087)	(169,867)	(179,630)
Gain on disposal of assets		5,304	
Net nonoperating revenues (expenses)	<u>209,230</u>	<u>(162,573)</u>	<u>(178,221)</u>
Income (loss) before contributions and transfers	957,070	578,528	(359,309)
Capital contributions - special connection fees	258,890	710,476	1,111,925
Transfers in			1,691,781
Change in net position	<u>\$ 1,215,960</u>	<u>\$ 1,289,004</u>	<u>\$ 2,444,397</u>

**TOWN OF BERLIN, MARYLAND**

**SCHEDULES OF REVENUES AND EXPENSES  
STORMWATER FUND**

**YEAR ENDED JUNE 30, 2023  
(WITH COMPARATIVE TOTALS FOR 2022 AND 2021)**

	2023	2022	2021
<b>REVENUES</b>			
Service charges	\$ 289,754	\$ 192,047	\$ 189,232
Interest on delinquent accounts	2,195	798	
Miscellaneous	28	49	28
Total revenues	<u>291,977</u>	<u>192,894</u>	<u>189,260</u>
<b>EXPENSES</b>			
Personnel expenses	89,364	82,994	96,057
Supplies and operating	13,782	10,106	17,967
Professional services	23,537	18,842	12,919
Contracted services	915	15,288	6,190
Insurance	1,584	1,200	1,219
Depreciation	147,862	153,459	156,420
General overhead	4,485		
Total expenses	<u>281,529</u>	<u>281,889</u>	<u>290,772</u>
Operating income (loss)	<u>10,448</u>	<u>(88,995)</u>	<u>(101,512)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Capital grants	<u>176,323</u>		
Income (loss) before transfers	186,771	(88,995)	(101,512)
Transfers out	<u>(97,887)</u>		
Change in net position	<u>\$ 88,884</u>	<u>\$ (88,995)</u>	<u>\$ (101,512)</u>

***GOVERNMENT AUDITING STANDARDS REPORT***

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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Mayor and Council  
 Town of Berlin, Maryland

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Berlin, Maryland, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Berlin, Maryland's basic financial statements and have issued our report thereon dated November 30, 2023.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Berlin, Maryland's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Berlin, Maryland's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Berlin, Maryland's internal control. A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

## **Internal Control over Financial Reporting (Continued)**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Berlin, Maryland's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*PKS & Company, P.A.*

**CERTIFIED PUBLIC ACCOUNTANTS**

Salisbury, Maryland  
November 30, 2023

## **UNIFORM GUIDANCE REPORTS**



**INDEPENDENT AUDITORS' REPORT  
 ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

ANDREW M. HAYNIE, CPA  
 SUSAN P. KEEN, CPA  
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To the Mayor and Council and Town Manager  
 Town of Berlin, Maryland

**Report on Schedule of Expenditures of Federal Awards Required by the  
 Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund, of the Town of Berlin, Maryland as of and for the year ended June 30, 2023, and the related notes to the financial statements that collectively comprise the Town of Berlin, Maryland's basic financial statements. We have issued our report thereon dated November 30, 2023 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**PKS & Company, P.A.**

**CERTIFIED PUBLIC ACCOUNTANTS**

Salisbury, Maryland  
 November 30, 2023

**TOWN OF BERLIN, MD**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Total Award	Federal Expenditures	Awards to Subrecipients
<b>U.S. Department of the Treasury</b>					
Coronavirus State and Local Fiscal Recovery Funds	COVID-19 21.027	direct	\$ 4,796,042	\$ 1,429,932	\$ 47,250
<b>U.S. Department of Justice</b>					
Pass through Governor's Office of Crime and Prevention					
Edward Byrne Memorial State and Local Law Enforcement	16.738	BJAG-2021-0017	11,062	11,062	
Assistance Discretionary Grants Program					
Total expenditures of federal awards			\$ 4,807,104	\$ 1,440,994	\$ 47,250

## **TOWN OF BERLIN, MARYLAND**

### **NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**JUNE 30, 2023**

#### **BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of the Town of Berlin, Maryland under programs of the federal government for the year ended June 30, 2023. The information presented in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in assets, or cash flows of the Town.

#### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

#### **INDIRECT COSTS**

The Town of Berlin has elected not to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

ANDREW M. HAYNIE, CPA  
 SUSAN P. KEEN, CPA  
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To the Mayor and Council and Town Manager  
 Town of Berlin, Maryland

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Program*

We have audited the Town of Berlin, Maryland's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of Berlin, Maryland's major federal programs for the year ended June 30, 2023. The Town of Berlin, Maryland's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of Berlin, Maryland complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

#### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of Berlin, Maryland and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town of Berlin, Maryland's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town of Berlin, Maryland's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of Berlin, Maryland's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town of Berlin, Maryland's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town of Berlin, Maryland's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town of Berlin, Maryland's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town of Berlin, Maryland's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control Over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*PKS & Company, P.A.*

**CERTIFIED PUBLIC ACCOUNTANTS**

Salisbury, Maryland  
November 30, 2023

**TOWN OF BERLIN, MARYLAND**  
**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**YEAR ENDED JUNE 30, 2023**

**FINDINGS – FINANCIAL STATEMENTS AUDIT**

There were no audit findings for the Town of Berlin, Maryland for the year ended June 30, 2022.

**FINDINGS AND QUESTIONED COSTS – MAJOR AWARDS PROGRAMS AUDIT**

An audit in accordance with Uniform Guidance was not required for the year ended June 30, 2022. Therefore, there are no prior year findings to report.

**TOWN OF BERLIN, MARYLAND**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2023**

**A. SUMMARY OF AUDITORS' RESULTS**

***Financial Statements***

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?        Yes   x   No
- Significant deficiency(ies) identified?        Yes   x   None reported

Noncompliance material to the financial statements noted?        Yes   x   No

***Federal Awards***

Internal control over major federal programs:

- Material weakness(es) identified?        Yes   x   No
- Significant deficiency(ies) identified?        Yes   x   None reported

Type of auditors' reported issued on compliance for major federal programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?        Yes   x   No

Identification of major federal programs:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	Cornoavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B Programs \$750,000

Auditee qualified as a low-risk auditee?        Yes   x   No

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS - MAJOR AWARD PROGRAMS AUDIT**

None



**TOWN OF BERLIN, MARYLAND**  
**AUDITORS' COMMUNICATIONS**  
**YEAR ENDED JUNE 30, 2023**

# **TOWN OF BERLIN, MARYLAND**

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## **MANAGEMENT LETTER**

ANDREW M. HAYNIE, CPA  
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November 30, 2023

To the Mayor and Council and Town Administrator  
Town of Berlin, Maryland

In planning and performing our audit of the financial statements of the Town of Berlin, Maryland as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Following are matters for the Mayor and Council and management's information and consideration:

**PLEDGED COLLATERAL**

Maryland law requires deposits with financial institutions be fully collateralized. Full collateralization is necessary to minimize the risk of loss of deposits in the event of the default of a financial institution. As of June 30, 2023, the pledged collateral was not sufficient to cover the Town's balances that exceeded Federal Depository Insurance Coverage (FDIC).

The finance director has worked with the Bank's representative and the amount of pledged collateral has been increased. We recommend the periodic reports be requested from the bank so that the amount of pledged collateral can be monitored.

## IMPROVE ACCOUNTING FOR INDIVIDUAL GRANTS

With the exception of the ARPA and police department grants, it was difficult to reconcile grant revenues received and expenditures paid. Individual invoices were available, but it was difficult to determine which grant the expenditure applied to. We recommend a spreadsheet be maintained for each grant to track the amount awarded, a listing of expenditures paid, and the remaining grant balance available. In addition, we recommend that a separate file be maintained for each grant which would include a copy of the grant award, the spreadsheet, copies of reimbursement requests and/or periodic reports, and copies of invoices for expenditures at the completion of the grant, the file should be sent to the finance department for review.

## AMERICAN RESCUE PLAN ACT (ARPA)

The Town received a total of \$4,796,042 from the Coronavirus State and Local Fiscal Recovery program authorized by the American Rescue Plan Act of 2021 (ARPA). The grant funds must be obligated by December 31, 2024 and spent by December 31, 2026. As of June 30, 2023, \$1,429,932 in ARPA funds have been spent, \$47,250 of this total was awarded to subrecipients.

Based on the Town's ARPA spending plan, the unspent funds have been allocated to the following funds and reported as deferred grants as of June 30, 2023.

Water fund	\$	519,869
General fund		495,033
Stormwater fund		381,477
Sewer		1,969,756
	\$	<u>3,366,135</u>

This report is intended solely for the information and use of the Mayor and Council, management and others within the administration and federal and state grant agencies.

We would like to thank the staff of the Town of Berlin, Maryland for the assistance provided to us throughout the audit. Should there be any questions on our recommendations, we would be pleased to discuss them further at your convenience.

*PKS & Company, P.A.*

**CERTIFIED PUBLIC ACCOUNTANTS**

**REQUIRED COMMUNICATIONS WITH THOSE  
CHARGED WITH GOVERNANCE**

November 30, 2023

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 FAX: 410.548.9576

**Ocean City**

12216 OCEAN GATEWAY  
 SUITE 800  
 OCEAN CITY, MD 21842  
 TEL: 410.213.7185  
 FAX: 410.213.7638

**Lewes**

1143 SAVANNAH ROAD  
 SUITE 1  
 P.O. Box 192  
 LEWES, DE 19958  
 TEL: 302.645.5757  
 FAX: 302.645.1757

**MEMBERS OF:**

AMERICAN INSTITUTE OF  
 CERTIFIED PUBLIC ACCOUNTANTS

MARYLAND ASSOCIATION OF  
 CERTIFIED PUBLIC ACCOUNTANTS

DELAWARE SOCIETY OF  
 CERTIFIED PUBLIC ACCOUNTANTS

ALLINIAL GLOBAL

To the Mayor and Council and Town Administrator  
 Town of Berlin, Maryland

We have audited the financial statements of the Town of Berlin, Maryland as of and for the year ended June 30, 2023, and have issued our report thereon dated November 30, 2023. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated May 30, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Town of Berlin, Maryland solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team and others in our firm, as appropriate, have complied with all relevant ethical requirements regarding independence.

## **Significant Risks Identified**

Audit standards require we communicate significant risks identified in the planning phase and that we design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by error or fraud. Accordingly, we have identified revenue recognition, journal entries, unusual transactions, and account coding as significant risks. During our audit, we designed and performed audit procedures to respond to the identified risks. We did not identify any findings related to these audit areas.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town of Berlin, Maryland is included in the Summary of Significant Accounting Policies in the notes to the financial statements. During the year ended June 30, 2023, the Town implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)* as described in the notes to the financial statements. There have been no other initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive estimates affecting the financial statements were:

- Allowance for uncollectible accounts,
- Useful lives of capital assets in order to calculate depreciation, and
- Short-term portion of compensated absences.



Management's estimate of the allowance for uncollectible accounts is based on historical collection percentages and an analysis of the age and collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowance for uncollectible accounts and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the useful life of capital assets is based on historical information concerning the life of similar assets. We evaluated the key factors and assumptions used to develop the useful lives and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the short-term portion of accrued compensated absences is based on historical data and Town policies regarding the use of accrued vacation. We evaluated the key factors and assumptions used to determine the long-term portion of accrued compensated absences and determined that it is reasonable in relation to the basic financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgement and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the Town's financial statements are:

- Capital assets,
- Long-term debt, and
- Subsequent event.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements – Basic financial statements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by management:

- Record entries to adjust deferred taxes and grant revenue, due from other governments, accrued payroll, accrued interest, and accrued compensated absences.
- Adjust depreciation expense, update construction in progress, and record asset disposals and transfers.

- Record net pension liability, deferred inflows and outflows, and related expenses.
- Adjust general long-term debt accounts for principal and interest payments on existing debt.
- Reclassify real estate tax, interest, and discounts to agree with amounts provided by Worcester County.
- Write off uncollectible property taxes and adjust allowance for uncollectible accounts.
- Reverse prior year and record additional accounts payable for the current year.
- Reclassify unspent ARPA funds to report as deferred revenue.
- Record leases receivable and deferred inflows for antenna leases.
- Record budgeted repayments from sewer and stormwater funds to general fund.

In addition, we assisted management with the preparation of the conversion entries to adjust the measurement focus and method of accounting from the governmental fund type data to the government-wide financial statements.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Town of Berlin, Maryland financial statements or the auditor's report. No such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain written representations from management, which are included in a separate letter dated November 30, 2023.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with Town of Berlin, Maryland, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Town of Berlin, Maryland's auditors.

### **Supplementary Information in Documents Containing Audit Financial Statements**

We applied certain limited procedures to management's discussion and analysis, budgetary comparative information, and the Maryland State Retirement schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic

financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information on pages 53 through 57 of the financial statements, which accompany the financial statements but are not RSI. Pursuant to professional standards, our responsibility as auditors for other information in documents containing Town of Berlin, Maryland's audited financial statement does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, with respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the information and use of the Mayor and Council and management of the Town of Berlin, Maryland and is not intended to be and should not be used by anyone other than these specified parties.

*PKS & Company, P.A.*

**CERTIFIED PUBLIC ACCOUNTANTS**

**Kate Daub**

---

**From:** Arnold Downing <adowning@berlinmdpd.org>  
**Sent:** Monday, December 4, 2023 12:47 PM  
**To:** Kate Daub  
**Subject:** FW: Berlin Speed Study Results!  
**Attachments:** Outlook-RS registe

Arnold R. Downing  
Chief of Police  
Berlin Police Department  
410-641-1333

---

**From:** Erwin Lanier <Erwin.Lanier@RedSpeed-Usa.com>  
**Sent:** Monday, October 30, 2023 3:01 PM  
**To:** Arnold Downing <adowning@berlinmdpd.org>  
**Cc:** Kurt Zanelotti <kzanelotti@gmail.com>  
**Subject:** Berlin Speed Study Results!

Hi Chief,

I hope you are feeling much better as we've overcome our seasonal illness over the past few weeks.

Below are ALL of the requested Speed Studies. RedSpeed is very encouraged with some of the results. We will be sending "Camera Replacement Forms" shortly.

Please be aware that Berlin must provide proper "School Zone" signage at all necessary locations. This will undoubtedly require conversation with SHA as well.

Results in bold are the very viable opportunities.

***EB Flower st 10000 Block***

***# Speeders > 5 MPH PK 610***

***# Speeders > 10 MPH PK 376***

***# Speeders > 15 MPH PK 105***

***Local Rd No School zone signage.***

***WB Flower St 10000 Block***

***# Speeders > 5 MPH PK 725***

**# Speeders > 10 MPH PK 376**

**# Speeders > 15 MPH PK 74**

**Local Rd No School zone signage.**

**NE Flower st 400 Block**

**# Speeders > 5 MPH PK 396**

**# Speeders > 10 MPH PK 161**

**# Speeders > 15 MPH PK 40**

**Local Rd No School zone signage.**

**SW Flower st 400 Block**

**# Speeders > 5 MPH PK 589**

**# Speeders > 10 MPH PK 219**

**# Speeders > 15 MPH PK 44**

**Local Rd No School zone signage.**

**NB Seahawk Rd**

**# Speeders > 5 MPH PK 970**

**# Speeders > 10 MPH PK 296**

**# Speeders > 15 MPH PK 53**

**Local Rd No School zone signage.**

**SB Seahawk Rd**

**# Speeders > 5 MPH PK 808**

**# Speeders > 10 MPH PK 284**

**# Speeders > 15 MPH PK 55**

***Local Rd No School zone signage.***

EB Franklin Ave

# Speeders > 5 MPH PK 81

# Speeders > 10 MPH PK 19

# Speeders > 15 MPH PK 3

Local Rd No School zone signage.

WB Franklin Ave

# Speeders > 5 MPH PK 191

# Speeders > 10 MPH PK 40

# Speeders > 15 MPH PK 5

Local Rd No School zone signage.

NB West St

# Speeders > 5 MPH PK 21

# Speeders > 10 MPH PK 2

# Speeders > 15 MPH PK 0

Local Rd No School zone signage.

SB West St

# Speeders > 5 MPH PK 23

# Speeders > 10 MPH PK 2

# Speeders > 15 MPH PK 0

Local Rd No School zone signage.

NB Williams St

# Speeders > 5 MPH PK 139

# Speeders > 10 MPH PK 15

# Speeders > 15 MPH PK 2

SB Williams St

# Speeders > 5 MPH PK 125

# Speeders > 10 MPH PK 14

# Speeders > 15 MPH PK 0

NB S Main St

# Speeders > 5 MPH PK 118

# Speeders > 10 MPH PK 13

# Speeders > 15 MPH PK 2

Best Regards,

*Erwin D. Lanier Sr*

*Project Director*

Work Cell 443-869-1864

Email: [Erwin.Lanier@Redspeed-USA.com](mailto:Erwin.Lanier@Redspeed-USA.com)

**RedSpeed® Illinois**



## Berlin, MD

### Speed Camera Placement

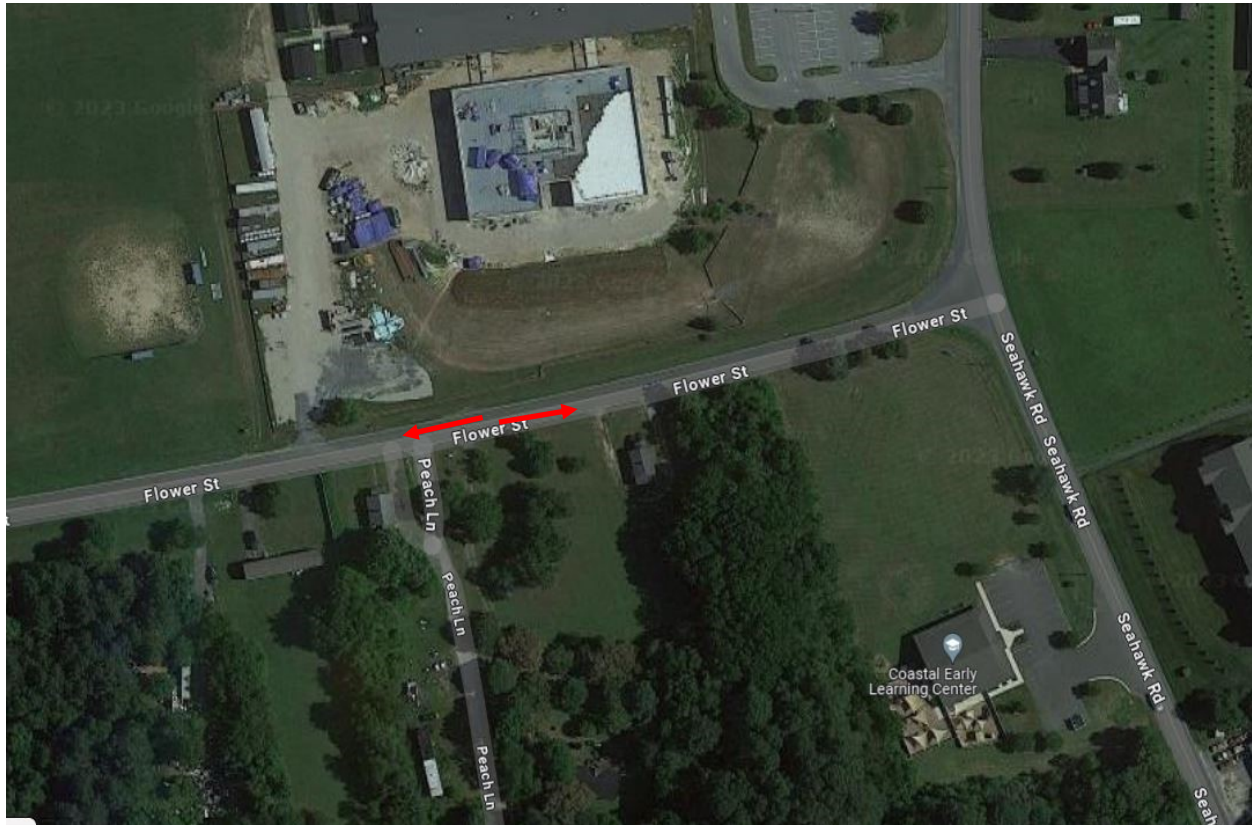


<p style="text-align: center;"><b>SW Bound– Flower St</b></p> <p> <input type="checkbox"/> Approved               <input type="checkbox"/> Not Recommended               <input type="checkbox"/> N/A         </p> <ul style="list-style-type: none"> <li># Lanes: 1</li> <li>ROW; Berlin</li> <li>Speed Limit: 25 mph</li> <li>Traffic Study:</li> </ul> <p style="text-align: right; color: red;"># Speeders &gt; 10 MPH PK      219</p>	<p style="text-align: center;"><b>NE Bound– Flower St</b></p> <p> <input type="checkbox"/> Approved               <input type="checkbox"/> Not Recommended               <input type="checkbox"/> N/A         </p> <ul style="list-style-type: none"> <li># Lanes: 1</li> <li>ROW; Berlin</li> <li>Speed Limit: 25 mph</li> <li>Traffic Study:</li> </ul> <p style="text-align: right; color: red;"># Speeders &gt; 10 MPH PK      161</p>		
<p> <input type="checkbox"/> Approved               <input type="checkbox"/> Not Recommended               <input type="checkbox"/> N/A         </p> <ul style="list-style-type: none"> <li># Lanes:</li> <li>ROW:</li> <li>Traffic Study:</li> </ul>	<p> <input type="checkbox"/> Approved               <input type="checkbox"/> Not Recommended               <input type="checkbox"/> N/A         </p> <ul style="list-style-type: none"> <li># Lanes:</li> <li>ROW:</li> <li>Traffic Study:</li> </ul>		
RedSpeed Approval:			
	Managing Director		
Municipal Approval:			
	Chief of Police		



## Berlin, MD

### Speed Camera Placement



<u>Westbound– Flower St</u>		<u>Eastbound– Flower St</u>	
<input type="checkbox"/> Approved <input type="checkbox"/> Not Recommended <input type="checkbox"/> N/A		<input type="checkbox"/> Approved <input type="checkbox"/> Not Recommended <input type="checkbox"/> N/A	
<ul style="list-style-type: none"> <li># Lanes: 1</li> <li>ROW; Berlin</li> <li>Speed Limit: 30 mph</li> <li>Traffic Study:</li> </ul> <div style="text-align: right; color: red;"># Speeders &gt; 10 MPH PK      376</div>		<ul style="list-style-type: none"> <li># Lanes: 1</li> <li>ROW; Berlin</li> <li>Speed Limit: 30 mph</li> <li>Traffic Study:</li> </ul> <div style="text-align: right; color: red;"># Speeders &gt; 10 MPH PK      376</div>	
<input type="checkbox"/> Approved <input type="checkbox"/> Not Recommended <input type="checkbox"/> N/A		<input type="checkbox"/> Approved <input type="checkbox"/> Not Recommended <input type="checkbox"/> N/A	
<ul style="list-style-type: none"> <li># Lanes:</li> <li>ROW:</li> <li>Traffic Study:</li> </ul>		<ul style="list-style-type: none"> <li># Lanes:</li> <li>ROW:</li> <li>Traffic Study:</li> </ul>	
RedSpeed Approval:			
	Managing Director		
Municipal Approval:			
	Chief of Police		

# Charts Report



Municipality **Berlin**  
Street **EB Flower st 10000 Block**

## DAILY 15 MIN SEGMENT RECORDS

## SPEED BIN DATA

## SUMMARY DATA

Time	# Vehicles	# Violators	Peak MPH	% Violators	AVG. MPH	MPH Bins	# Veh. AVG	# Veh. PEAK	Daily Summary	Totals
12:00 AM	0	0	0	0.0%	0.0	5-10 MPH	1	0	Start Date	10/9/2023
12:15 AM	2	1	41	50.0%	34.0	11-15 MPH	1	1	Vehicle Count	862
12:30 AM	0	0	0	0.0%	0.0	16-20 MPH	4	2	# Violations AVG	707
12:45 AM	0	0	0	0.0%	0.0	21-25 MPH	27	6	% Violations AVG	82.00%
1:00 AM	0	0	0	0.0%	0.0	26-30 MPH	122	78	# Violations PK	775
1:15 AM	0	0	0	0.0%	0.0	31-35 MPH	182	165	% Violations PK	89.90%
1:30 AM	2	1	41	50.0%	31.0	36-40 MPH	273	234	% Violators > 5 MPH AVG	60.90%
1:45 AM	0	0	0	0.0%	0.0	41-45 MPH	175	271	% Violators > 10 MPH AVG	29.20%
2:00 AM	0	0	0	0.0%	0.0	46-50 MPH	57	71	% Violators > 15 MPH AVG	8.90%
2:15 AM	0	0	0	0.0%	0.0	51-55 MPH	12	24	% Violators > 5 MPH PK	70.80%
2:30 AM	0	0	0	0.0%	0.0	56-60 MPH	6	7	% Violators > 10 MPH PK	43.60%
2:45 AM	0	0	0	0.0%	0.0	61+ MPH	2	3	% Violators > 15 MPH PK	12.20%
3:00 AM	0	0	0	0.0%	0.0				MPH Avg	37
3:15 AM	0	0	0	0.0%	0.0				Peak Speed	77
3:30 AM	1	1	34	100.0%	32.0				50th %tile	n/a
3:45 AM	1	0	29	0.0%	28.0				85th %tile	n/a
4:00 AM	0	0	0	0.0%	0.0				# Non-Speeders AVG	155
4:15 AM	1	0	34	0.0%	29.0				# Non-Speeders PK	87
4:30 AM	3	0	30	0.0%	27.0				# Speeders > 5 MPH AVG	525
4:45 AM	3	1	34	33.3%	27.3				# Speeders > 10 MPH AVG	252
5:00 AM	2	2	40	100.0%	36.0				# Speeders > 15 MPH AVG	77
5:15 AM	0	0	0	0.0%	0.0				# Speeders > 5 MPH PK	610
5:30 AM	3	2	37	66.7%	29.3				# Speeders > 10 MPH PK	376
5:45 AM	1	1	34	100.0%	33.0				# Speeders > 15 MPH PK	105
6:00 AM	2	2	46	100.0%	38.5					
6:15 AM	3	1	33	33.3%	23.7				Calculated Speed Limit	30
6:30 AM	4	0	33	0.0%	27.5				Avg. Daily Totals (ADT)	431
6:45 AM	9	8	52	88.9%	35.2				Number of Days	2
7:00 AM	15	12	47	80.0%	36.3					
7:15 AM	32	24	50	75.0%	34.6					
7:30 AM	29	27	77	93.1%	38.8					
7:45 AM	29	27	49	93.1%	39.8					
8:00 AM	15	15	57	100.0%	41.7					
8:15 AM	10	9	46	90.0%	39.1					
8:30 AM	18	11	47	61.1%	34.6					
8:45 AM	8	7	53	87.5%	41.1					
9:00 AM	17	15	52	88.2%	37.2					
9:15 AM	13	11	47	84.6%	37.7					
9:30 AM	15	11	50	73.3%	34.8					
9:45 AM	13	13	53	100.0%	38.9					
10:00 AM	14	12	46	85.7%	38.7					
10:15 AM	16	13	52	81.3%	37.3					
10:30 AM	14	12	56	85.7%	38.6					
10:45 AM	11	11	46	100.0%	37.5					
11:00 AM	17	14	49	82.4%	36.0					
11:15 AM	0	0	0	0.0%	0.0					
11:30 AM	0	0	0	0.0%	0.0					
11:45 AM	6	6	45	100.0%	37.8					

# Charts Report



Municipality **Berlin**  
Street **EB Flower st 10000 Block**

## DAILY 15 MIN SEGMENT RECORDS

## SPEED BIN DATA

## SUMMARY DATA

Time	# Vehicles	# Violators	Peak MPH	% Violators	AVG. MPH	MPH Bins	# Veh. AVG	# Veh. PEAK	Daily Summary	Totals
12:00 PM	13	12	46	92.3%	35.8					
12:15 PM	17	15	47	88.2%	37.5					
12:30 PM	20	19	51	95.0%	39.8					
12:45 PM	16	15	49	93.8%	40.3					
1:00 PM	10	8	45	80.0%	36.8					
1:15 PM	8	7	59	87.5%	42.3					
1:30 PM	17	15	47	88.2%	36.5					
1:45 PM	13	13	46	100.0%	38.5					
2:00 PM	18	17	45	94.4%	37.9					
2:15 PM	22	21	48	95.5%	38.9					
2:30 PM	20	19	51	95.0%	39.4					
2:45 PM	22	21	50	95.5%	39.9					
3:00 PM	12	12	50	100.0%	40.6					
3:15 PM	12	11	52	91.7%	38.9					
3:30 PM	21	18	55	85.7%	39.4					
3:45 PM	12	11	52	91.7%	38.3					
4:00 PM	20	17	46	85.0%	36.0					
4:15 PM	19	16	58	84.2%	37.3					
4:30 PM	17	15	49	88.2%	36.8					
4:45 PM	16	13	51	81.3%	36.7					
5:00 PM	14	12	49	85.7%	38.7					
5:15 PM	25	22	57	88.0%	40.2					
5:30 PM	14	13	52	92.9%	37.5					
5:45 PM	16	13	51	81.3%	37.6					
6:00 PM	8	6	59	75.0%	40.8					
6:15 PM	9	6	45	66.7%	34.4					
6:30 PM	9	8	48	88.9%	36.3					
6:45 PM	11	7	52	63.6%	34.0					
7:00 PM	10	6	43	60.0%	31.0					
7:15 PM	9	6	41	66.7%	32.9					
7:30 PM	14	5	41	35.7%	30.4					
7:45 PM	10	3	61	30.0%	31.5					
8:00 PM	8	7	49	87.5%	34.0					
8:15 PM	7	5	41	71.4%	31.9					
8:30 PM	5	2	40	40.0%	31.0					
8:45 PM	5	0	33	0.0%	26.6					
9:00 PM	3	3	63	100.0%	43.0					
9:15 PM	3	0	30	0.0%	26.7					
9:30 PM	5	4	48	80.0%	36.6					
9:45 PM	6	4	53	66.7%	34.5					
10:00 PM	2	1	36	50.0%	32.0					
10:15 PM	5	4	41	80.0%	33.4					
10:30 PM	4	0	33	0.0%	28.5					
10:45 PM	2	1	37	50.0%	32.5					
11:00 PM	1	1	39	100.0%	37.0					
11:15 PM	2	2	41	100.0%	40.5					
11:30 PM	1	1	45	100.0%	45.0					
11:45 PM	0	0	0	0.0%	0.0					

# Charts Report



Municipality **Berlin**  
Street **NE Flower st 400 Block**

## DAILY 15 MIN SEGMENT RECORDS

## SPEED BIN DATA

## SUMMARY DATA

Time	# Vehicles	# Violators	Peak MPH	% Violators	AVG. MPH	MPH Bins	# Veh. AVG	# Veh. PEAK	Daily Summary	Totals
12:00 AM	1	0	22	0.0%	15.0	5-10 MPH	22	15	Start Date	10/9/2023
12:15 AM	2	0	32	0.0%	24.5	11-15 MPH	130	52	Vehicle Count	1009
12:30 AM	0	0	0	0.0%	0.0	16-20 MPH	178	160	# Violations AVG	514
12:45 AM	0	0	0	0.0%	0.0	21-25 MPH	165	134	% Violations AVG	50.90%
1:00 AM	0	0	0	0.0%	0.0	26-30 MPH	236	252	# Violations PK	648
1:15 AM	1	0	24	0.0%	23.0	31-35 MPH	179	235	% Violations PK	64.20%
1:30 AM	1	1	31	100.0%	30.0	36-40 MPH	75	121	% Violators > 5 MPH AVG	27.60%
1:45 AM	0	0	0	0.0%	0.0	41-45 MPH	19	34	% Violators > 10 MPH AVG	9.80%
2:00 AM	1	0	24	0.0%	18.0	46-50 MPH	3	3	% Violators > 15 MPH AVG	2.40%
2:15 AM	0	0	0	0.0%	0.0	51-55 MPH	0	1	% Violators > 5 MPH PK	39.20%
2:30 AM	0	0	0	0.0%	0.0	56-60 MPH	1	1	% Violators > 10 MPH PK	16.00%
2:45 AM	0	0	0	0.0%	0.0	61+ MPH	1	1	% Violators > 15 MPH PK	4.00%
3:00 AM	0	0	0	0.0%	0.0				MPH Avg	25.1
3:15 AM	0	0	0	0.0%	0.0				Peak Speed	64
3:30 AM	0	0	0	0.0%	0.0				50th %tile	n/a
3:45 AM	0	0	0	0.0%	0.0				85th %tile	n/a
4:00 AM	1	1	28	100.0%	27.0				# Non-Speeders AVG	495
4:15 AM	0	0	0	0.0%	0.0				# Non-Speeders PK	361
4:30 AM	1	0	23	0.0%	21.0				# Speeders > 5 MPH AVG	278
4:45 AM	1	1	29	100.0%	28.0				# Speeders > 10 MPH AVG	99
5:00 AM	3	2	41	66.7%	32.7				# Speeders > 15 MPH AVG	24
5:15 AM	1	0	17	0.0%	14.0				# Speeders > 5 MPH PK	396
5:30 AM	4	2	30	50.0%	23.8				# Speeders > 10 MPH PK	161
5:45 AM	3	2	32	66.7%	23.3				# Speeders > 15 MPH PK	40
6:00 AM	0	0	0	0.0%	0.0					
6:15 AM	3	0	26	0.0%	20.3				Calculated Speed Limit	25
6:30 AM	4	2	32	50.0%	23.5				Avg. Daily Totals (ADT)	504
6:45 AM	9	7	41	77.8%	28.9				Number of Days	2
7:00 AM	20	10	42	50.0%	25.3					
7:15 AM	35	14	39	40.0%	22.6					
7:30 AM	35	12	36	34.3%	22.6					
7:45 AM	24	15	41	62.5%	27.5					
8:00 AM	22	12	41	54.5%	26.8					
8:15 AM	19	13	64	68.4%	30.6					
8:30 AM	16	9	39	56.3%	24.7					
8:45 AM	9	6	36	66.7%	26.7					
9:00 AM	18	12	37	66.7%	27.0					
9:15 AM	20	11	43	55.0%	26.1					
9:30 AM	11	6	38	54.5%	26.0					
9:45 AM	17	10	41	58.8%	26.9					
10:00 AM	11	6	34	54.5%	23.2					
10:15 AM	17	5	36	29.4%	22.4					
10:30 AM	11	7	45	63.6%	27.4					
10:45 AM	16	11	37	68.8%	26.6					
11:00 AM	13	5	47	38.5%	24.0					
11:15 AM	0	0	0	0.0%	0.0					
11:30 AM	5	2	40	40.0%	24.8					
11:45 AM	16	7	39	43.8%	25.1					
12:00 PM	16	7	41	43.8%	22.7					

# Charts Report



Municipality Berlin  
Street NE Flower st 400 Block

DAILY 15 MIN SEGMENT RECORDS						SPEED BIN DATA			SUMMARY DATA	
Time	# Vehicles	# Violators	Peak MPH	% Violators	AVG. MPH	MPH Bins	# Veh. AVG	# Veh. PEAK	Daily Summary	Totals
12:15 PM	17	12	40	70.6%	27.9					
12:30 PM	20	11	46	55.0%	26.1					
12:45 PM	15	7	41	46.7%	25.9					
1:00 PM	12	8	43	66.7%	25.5					
1:15 PM	10	7	41	70.0%	28.9					
1:30 PM	15	7	35	46.7%	22.1					
1:45 PM	13	7	38	53.8%	25.4					
2:00 PM	16	10	47	62.5%	29.0					
2:15 PM	16	13	41	81.3%	30.1					
2:30 PM	27	20	43	74.1%	28.1					
2:45 PM	30	13	41	43.3%	24.3					
3:00 PM	24	11	39	45.8%	24.5					
3:15 PM	18	8	40	44.4%	22.7					
3:30 PM	21	10	41	47.6%	25.6					
3:45 PM	16	9	39	56.3%	25.8					
4:00 PM	25	14	41	56.0%	25.5					
4:15 PM	22	10	41	45.5%	24.9					
4:30 PM	28	11	37	39.3%	25.0					
4:45 PM	15	7	41	46.7%	23.5					
5:00 PM	11	3	41	27.3%	22.1					
5:15 PM	24	14	40	58.3%	27.6					
5:30 PM	25	17	40	68.0%	25.6					
5:45 PM	18	13	41	72.2%	29.3					
6:00 PM	11	6	32	54.5%	22.9					
6:15 PM	13	9	40	69.2%	25.6					
6:30 PM	11	3	40	27.3%	22.3					
6:45 PM	13	6	41	46.2%	23.5					
7:00 PM	16	8	37	50.0%	24.5					
7:15 PM	11	3	33	27.3%	21.2					
7:30 PM	14	7	34	50.0%	24.8					
7:45 PM	12	4	33	33.3%	20.5					
8:00 PM	11	5	37	45.5%	21.5					
8:15 PM	11	4	32	36.4%	20.7					
8:30 PM	10	5	33	50.0%	24.2					
8:45 PM	6	0	27	0.0%	21.2					
9:00 PM	5	3	41	60.0%	27.8					
9:15 PM	6	0	30	0.0%	20.0					
9:30 PM	6	2	41	33.3%	22.2					
9:45 PM	4	2	41	50.0%	28.8					
10:00 PM	3	1	28	33.3%	25.0					
10:15 PM	3	2	35	66.7%	24.7					
10:30 PM	4	1	28	25.0%	22.8					
10:45 PM	6	2	31	33.3%	24.3					
11:00 PM	3	0	21	0.0%	15.0					
11:15 PM	4	1	35	25.0%	21.5					
11:30 PM	1	0	16	0.0%	13.0					
11:45 PM	0	0	0	0.0%	0.0					

# Charts Report



RedSpeed™ Maryland

Municipality Berlin

Street SW Flower st 400 Block

## DAILY 15 MIN SEGMENT RECORDS

## SPEED BIN DATA

## SUMMARY DATA

Time	# Vehicles	# Violators	Peak MPH	% Violators	AVG. MPH	MPH Bins	# Veh. AVG	# Veh. PEAK	Daily Summary	Totals
12:00 AM	3	3	41	100.0%	31.0	5-10 MPH	13	6	Start Date	10/9/2023
12:15 AM	1	0	27	0.0%	21.0	11-15 MPH	78	39	Vehicle Count	1186
12:30 AM	0	0	0	0.0%	0.0	16-20 MPH	105	61	# Violations AVG	700
12:45 AM	2	2	30	100.0%	27.0	21-25 MPH	290	145	% Violations AVG	59.00%
1:00 AM	0	0	0	0.0%	0.0	26-30 MPH	406	346	# Violations PK	935
1:15 AM	0	0	0	0.0%	0.0	31-35 MPH	237	370	% Violations PK	78.80%
1:30 AM	3	1	30	33.3%	23.0	36-40 MPH	44	175	% Violators > 5 MPH AVG	24.80%
1:45 AM	0	0	0	0.0%	0.0	41-45 MPH	11	39	% Violators > 10 MPH AVG	4.80%
2:00 AM	1	0	18	0.0%	15.0	46-50 MPH	2	3	% Violators > 15 MPH AVG	1.10%
2:15 AM	0	0	0	0.0%	0.0	51-55 MPH	0	1	% Violators > 5 MPH PK	49.70%
2:30 AM	0	0	0	0.0%	0.0	56-60 MPH	0	0	% Violators > 10 MPH PK	18.50%
2:45 AM	0	0	0	0.0%	0.0	61+ MPH	0	1	% Violators > 15 MPH PK	3.70%
3:00 AM	0	0	0	0.0%	0.0				MPH Avg	26.2
3:15 AM	0	0	0	0.0%	0.0				Peak Speed	61
3:30 AM	0	0	0	0.0%	0.0				50th %tile	n/a
3:45 AM	0	0	0	0.0%	0.0				85th %tile	n/a
4:00 AM	0	0	0	0.0%	0.0				# Non-Speeders AVG	486
4:15 AM	0	0	0	0.0%	0.0				# Non-Speeders PK	251
4:30 AM	0	0	0	0.0%	0.0				# Speeders > 5 MPH AVG	294
4:45 AM	2	2	36	100.0%	31.5				# Speeders > 10 MPH AVG	57
5:00 AM	0	0	0	0.0%	0.0				# Speeders > 15 MPH AVG	13
5:15 AM	4	4	43	100.0%	33.5				# Speeders > 5 MPH PK	589
5:30 AM	5	3	42	60.0%	27.4				# Speeders > 10 MPH PK	219
5:45 AM	3	1	35	33.3%	20.7				# Speeders > 15 MPH PK	44
6:00 AM	11	3	31	27.3%	20.1					
6:15 AM	1	0	25	0.0%	20.0				Calculated Speed Limit	25
6:30 AM	5	4	36	80.0%	28.2				Avg. Daily Totals (ADT)	593
6:45 AM	7	6	41	85.7%	30.6				Number of Days	2
7:00 AM	18	12	40	66.7%	25.8					
7:15 AM	45	22	38	48.9%	24.6					
7:30 AM	41	26	39	63.4%	26.4					
7:45 AM	32	27	42	84.4%	29.9					
8:00 AM	24	12	41	50.0%	25.9					
8:15 AM	17	8	47	47.1%	26.5					
8:30 AM	22	12	38	54.5%	24.3					
8:45 AM	27	16	41	59.3%	27.5					
9:00 AM	15	12	39	80.0%	29.1					
9:15 AM	15	12	42	80.0%	28.1					
9:30 AM	14	9	39	64.3%	25.9					
9:45 AM	13	8	39	61.5%	27.4					
10:00 AM	14	4	37	28.6%	22.4					
10:15 AM	16	9	43	56.3%	26.1					
10:30 AM	15	6	38	40.0%	24.7					
10:45 AM	13	5	41	38.5%	25.0					
11:00 AM	10	9	37	90.0%	28.3					
11:15 AM	0	0	0	0.0%	0.0					
11:30 AM	14	10	38	71.4%	27.3					
11:45 AM	11	9	41	81.8%	29.3					

# Charts Report



RedSpeed™ Maryland

Municipality Berlin  
Street SW Flower st 400 Block

## DAILY 15 MIN SEGMENT RECORDS

## SPEED BIN DATA

## SUMMARY DATA

Time	# Vehicles	# Violators	Peak MPH	% Violators	AVG. MPH	MPH Bins	# Veh. AVG	# Veh. PEAK	Daily Summary	Totals
12:00 PM	11	8	40	72.7%	29.0					
12:15 PM	11	7	47	63.6%	27.8					
12:30 PM	18	9	39	50.0%	24.9					
12:45 PM	25	18	43	72.0%	28.9					
1:00 PM	15	8	40	53.3%	24.4					
1:15 PM	13	10	41	76.9%	27.8					
1:30 PM	16	10	61	62.5%	27.1					
1:45 PM	16	11	47	68.8%	26.4					
2:00 PM	12	9	42	75.0%	25.9					
2:15 PM	11	6	52	54.5%	26.3					
2:30 PM	28	12	38	42.9%	25.8					
2:45 PM	38	25	40	65.8%	26.0					
3:00 PM	30	10	41	33.3%	24.0					
3:15 PM	20	12	45	60.0%	26.4					
3:30 PM	21	17	37	81.0%	28.4					
3:45 PM	25	16	41	64.0%	26.9					
4:00 PM	27	20	39	74.1%	26.9					
4:15 PM	21	14	40	66.7%	28.6					
4:30 PM	21	10	39	47.6%	25.8					
4:45 PM	17	10	45	58.8%	26.1					
5:00 PM	31	18	41	58.1%	25.2					
5:15 PM	21	15	43	71.4%	28.1					
5:30 PM	32	19	41	59.4%	25.4					
5:45 PM	24	15	41	62.5%	28.0					
6:00 PM	13	9	36	69.2%	26.4					
6:15 PM	17	13	38	76.5%	27.5					
6:30 PM	15	6	37	40.0%	24.9					
6:45 PM	23	12	38	52.2%	25.1					
7:00 PM	25	12	37	48.0%	25.9					
7:15 PM	24	12	43	50.0%	24.5					
7:30 PM	13	5	37	38.5%	23.5					
7:45 PM	22	12	45	54.5%	25.5					
8:00 PM	21	13	43	61.9%	27.0					
8:15 PM	4	1	32	25.0%	17.3					
8:30 PM	17	4	39	23.5%	22.9					
8:45 PM	6	5	37	83.3%	29.7					
9:00 PM	12	1	29	8.3%	20.6					
9:15 PM	4	1	28	25.0%	22.0					
9:30 PM	7	5	34	71.4%	25.3					
9:45 PM	4	2	41	50.0%	23.8					
10:00 PM	5	4	36	80.0%	28.6					
10:15 PM	4	2	31	50.0%	24.8					
10:30 PM	8	6	39	75.0%	30.1					
10:45 PM	3	1	31	33.3%	25.7					
11:00 PM	3	2	29	66.7%	26.0					
11:15 PM	5	4	37	80.0%	30.6					
11:30 PM	2	2	31	100.0%	27.0					
11:45 PM	1	0	23	0.0%	20.0					

# Charts Report



Municipality **Berlin**  
Street **WB Flower St 10000 Block**

## DAILY 15 MIN SEGMENT RECORDS

## SPEED BIN DATA

## SUMMARY DATA

Time	# Vehicles	# Violators	Peak MPH	% Violators	AVG. MPH	MPH Bins	# Veh. AVG	# Veh. PEAK	Daily Summary	Totals
12:00 AM	2	2	45	100.0%	43.0	5-10 MPH	1	1	Start Date	10/9/2023
12:15 AM	1	0	31	0.0%	30.0	11-15 MPH	2	1	Vehicle Count	1003
12:30 AM	2	2	35	100.0%	34.0	16-20 MPH	8	5	# Violations AVG	857
12:45 AM	1	1	32	100.0%	31.0	21-25 MPH	17	10	% Violations AVG	85.40%
1:00 AM	1	1	34	100.0%	33.0	26-30 MPH	118	57	# Violations PK	929
1:15 AM	0	0	0	0.0%	0.0	31-35 MPH	321	204	% Violations PK	92.60%
1:30 AM	1	0	31	0.0%	27.0	36-40 MPH	333	349	% Violators > 5 MPH AVG	53.40%
1:45 AM	0	0	0	0.0%	0.0	41-45 MPH	174	302	% Violators > 10 MPH AVG	20.20%
2:00 AM	0	0	0	0.0%	0.0	46-50 MPH	26	58	% Violators > 15 MPH AVG	2.90%
2:15 AM	0	0	0	0.0%	0.0	51-55 MPH	2	13	% Violators > 5 MPH PK	72.30%
2:30 AM	0	0	0	0.0%	0.0	56-60 MPH	0	2	% Violators > 10 MPH PK	37.50%
2:45 AM	0	0	0	0.0%	0.0	61+ MPH	1	1	% Violators > 15 MPH PK	7.40%
3:00 AM	0	0	0	0.0%	0.0				MPH Avg	35.9
3:15 AM	1	1	34	100.0%	32.0				Peak Speed	64
3:30 AM	0	0	0	0.0%	0.0				50th %tile	n/a
3:45 AM	1	1	36	100.0%	34.0				85th %tile	n/a
4:00 AM	0	0	0	0.0%	0.0				# Non-Speeders AVG	146
4:15 AM	0	0	0	0.0%	0.0				# Non-Speeders PK	74
4:30 AM	0	0	0	0.0%	0.0				# Speeders > 5 MPH AVG	536
4:45 AM	0	0	0	0.0%	0.0				# Speeders > 10 MPH AVG	203
5:00 AM	1	1	38	100.0%	35.0				# Speeders > 15 MPH AVG	29
5:15 AM	3	0	32	0.0%	28.3				# Speeders > 5 MPH PK	725
5:30 AM	2	2	37	100.0%	31.5				# Speeders > 10 MPH PK	376
5:45 AM	1	0	31	0.0%	29.0				# Speeders > 15 MPH PK	74
6:00 AM	3	2	39	66.7%	31.7					
6:15 AM	1	1	40	100.0%	39.0				Calculated Speed Limit	30
6:30 AM	1	1	41	100.0%	41.0				Avg. Daily Totals (ADT)	502
6:45 AM	5	4	38	80.0%	32.4				Number of Days	2
7:00 AM	18	17	46	94.4%	36.4					
7:15 AM	50	48	48	96.0%	36.2					
7:30 AM	43	41	51	95.3%	38.0					
7:45 AM	37	33	50	89.2%	36.3					
8:00 AM	16	14	42	87.5%	35.0					
8:15 AM	14	12	51	85.7%	36.1					
8:30 AM	10	7	44	70.0%	35.4					
8:45 AM	17	14	49	82.4%	37.0					
9:00 AM	15	10	48	66.7%	35.1					
9:15 AM	14	13	42	92.9%	35.4					
9:30 AM	7	5	47	71.4%	35.4					
9:45 AM	15	15	46	100.0%	36.9					
10:00 AM	13	11	47	84.6%	37.5					
10:15 AM	16	14	48	87.5%	37.5					
10:30 AM	11	11	48	100.0%	37.4					
10:45 AM	16	13	47	81.3%	32.9					
11:00 AM	13	12	46	92.3%	35.2					
11:15 AM	0	0	0	0.0%	0.0					
11:30 AM	0	0	0	0.0%	0.0					
11:45 AM	5	5	46	100.0%	37.6					



# Charts Report



Municipality **Berlin**  
Street **WB Flower St 10000 Block**

## DAILY 15 MIN SEGMENT RECORDS

## SPEED BIN DATA

## SUMMARY DATA

Time	# Vehicles	# Violators	Peak MPH	% Violators	AVG. MPH	MPH Bins	# Veh. AVG	# Veh. PEAK	Daily Summary	Totals
12:00 PM	10	8	42	80.0%	33.5					
12:15 PM	12	12	45	100.0%	37.3					
12:30 PM	10	10	53	100.0%	36.9					
12:45 PM	21	17	54	81.0%	37.1					
1:00 PM	11	8	45	72.7%	35.2					
1:15 PM	17	12	49	70.6%	34.4					
1:30 PM	15	13	43	86.7%	34.4					
1:45 PM	17	15	64	88.2%	39.5					
2:00 PM	16	15	48	93.8%	36.4					
2:15 PM	15	13	45	86.7%	35.9					
2:30 PM	28	22	49	78.6%	34.3					
2:45 PM	37	36	54	97.3%	37.4					
3:00 PM	23	21	49	91.3%	37.0					
3:15 PM	21	20	45	95.2%	36.0					
3:30 PM	20	14	45	70.0%	32.6					
3:45 PM	13	10	45	76.9%	34.4					
4:00 PM	25	15	46	60.0%	31.4					
4:15 PM	20	20	48	100.0%	39.6					
4:30 PM	16	13	49	81.3%	36.9					
4:45 PM	16	14	49	87.5%	38.2					
5:00 PM	18	18	48	100.0%	38.1					
5:15 PM	21	19	47	90.5%	37.4					
5:30 PM	20	18	57	90.0%	39.5					
5:45 PM	14	12	53	85.7%	37.7					
6:00 PM	8	8	45	100.0%	37.3					
6:15 PM	17	16	53	94.1%	38.4					
6:30 PM	14	10	41	71.4%	32.4					
6:45 PM	22	15	49	68.2%	33.0					
7:00 PM	21	15	56	71.4%	33.9					
7:15 PM	16	14	53	87.5%	37.1					
7:30 PM	13	9	41	69.2%	32.5					
7:45 PM	16	16	48	100.0%	36.2					
8:00 PM	15	15	55	100.0%	37.1					
8:15 PM	9	4	41	44.4%	30.1					
8:30 PM	8	4	49	50.0%	31.4					
8:45 PM	4	4	42	100.0%	38.0					
9:00 PM	5	2	42	40.0%	32.4					
9:15 PM	6	5	52	83.3%	35.7					
9:30 PM	3	3	39	100.0%	35.7					
9:45 PM	5	4	48	80.0%	37.2					
10:00 PM	6	4	46	66.7%	33.2					
10:15 PM	3	3	36	100.0%	32.0					
10:30 PM	8	8	44	100.0%	37.3					
10:45 PM	3	2	39	66.7%	32.7					
11:00 PM	3	3	45	100.0%	37.3					
11:15 PM	3	3	39	100.0%	33.7					
11:30 PM	2	1	37	50.0%	31.0					
11:45 PM	0	0	0	0.0%	0.0					

## Berlin, MD

### Speed Camera Placement



<b><u>Southbound– Seahawk Rd</u></b>		<b><u>Northbound– Seahawk Rd</u></b>	
<input type="checkbox"/> Approved <input type="checkbox"/> Not Recommended <input type="checkbox"/> N/A		<input type="checkbox"/> Approved <input type="checkbox"/> Not Recommended <input type="checkbox"/> N/A	
<ul style="list-style-type: none"> <li># Lanes: 2</li> <li>ROW; Berlin</li> <li>Speed Limit: 25 mph</li> <li>Traffic Study:</li> </ul> <div style="text-align: right; color: red;"># Speeders &gt; 10 MPH PK      284</div>		<ul style="list-style-type: none"> <li># Lanes: 2</li> <li>ROW; Berlin</li> <li>Speed Limit: 25 mph</li> <li>Traffic Study:</li> </ul> <div style="text-align: right; color: red;"># Speeders &gt; 10 MPH PK      296</div>	
<input type="checkbox"/> Approved <input type="checkbox"/> Not Recommended <input type="checkbox"/> N/A		<input type="checkbox"/> Approved <input type="checkbox"/> Not Recommended <input type="checkbox"/> N/A	
<ul style="list-style-type: none"> <li># Lanes:</li> <li>ROW:</li> <li>Traffic Study:</li> </ul>		<ul style="list-style-type: none"> <li># Lanes:</li> <li>ROW:</li> <li>Traffic Study:</li> </ul>	
RedSpeed Approval:			
	Managing Director		
Municipal Approval:			
	Chief of Police		

# Charts Report



Municipality **Berlin**  
Street **NB Seahawk Rd**

## DAILY 15 MIN SEGMENT RECORDS

## SPEED BIN DATA

## SUMMARY DATA

Time	# Vehicles	# Violators	Peak MPH	% Violators	AVG. MPH	MPH Bins	# Veh. AVG	# Veh. PEAK	Daily Summary	Totals
12:00 AM	5	5	37	100.0%	31.4	5-10 MPH	34	14	Start Date	10/12/2023
12:15 AM	0	0	0	0.0%	0.0	11-15 MPH	94	36	Vehicle Count	2272
12:30 AM	2	2	32	100.0%	29.5	16-20 MPH	171	119	# Violations AVG	1340
12:45 AM	2	1	28	50.0%	25.5	21-25 MPH	633	369	% Violations AVG	59.00%
1:00 AM	0	0	0	0.0%	0.0	26-30 MPH	798	764	# Violations PK	1734
1:15 AM	0	0	0	0.0%	0.0	31-35 MPH	438	674	% Violations PK	76.30%
1:30 AM	1	1	36	100.0%	35.0	36-40 MPH	90	243	% Violators > 5 MPH AVG	23.90%
1:45 AM	0	0	0	0.0%	0.0	41-45 MPH	14	49	% Violators > 10 MPH AVG	4.60%
2:00 AM	0	0	0	0.0%	0.0	46-50 MPH	0	2	% Violators > 15 MPH AVG	0.60%
2:15 AM	0	0	0	0.0%	0.0	51-55 MPH	0	1	% Violators > 5 MPH PK	42.70%
2:30 AM	2	2	34	100.0%	31.0	56-60 MPH	0	1	% Violators > 10 MPH PK	13.00%
2:45 AM	1	0	26	0.0%	25.0	61+ MPH	0	0	% Violators > 15 MPH PK	2.30%
3:00 AM	1	0	26	0.0%	25.0				MPH Avg	26.4
3:15 AM	1	0	22	0.0%	21.0				Peak Speed	56
3:30 AM	1	1	33	100.0%	31.0				50th %tile	30
3:45 AM	1	0	26	0.0%	25.0				85th %tile	35
4:00 AM	0	0	0	0.0%	0.0				# Non-Speeders AVG	932
4:15 AM	1	1	32	100.0%	29.0				# Non-Speeders PK	538
4:30 AM	5	3	34	60.0%	27.0				# Speeders > 5 MPH AVG	542
4:45 AM	7	6	38	85.7%	29.0				# Speeders > 10 MPH AVG	104
5:00 AM	4	4	33	100.0%	28.5				# Speeders > 15 MPH AVG	14
5:15 AM	6	3	38	50.0%	26.3				# Speeders > 5 MPH PK	970
5:30 AM	10	7	41	70.0%	27.8				# Speeders > 10 MPH PK	296
5:45 AM	10	9	42	90.0%	29.3				# Speeders > 15 MPH PK	53
6:00 AM	8	5	33	62.5%	25.5					
6:15 AM	9	6	37	66.7%	27.1				Calculated Speed Limit	25
6:30 AM	19	8	43	42.1%	26.0				Avg. Daily Totals (ADT)	2272
6:45 AM	21	4	35	19.0%	23.1				Number of Days	1
7:00 AM	19	7	34	36.8%	24.2					
7:15 AM	61	1	31	1.6%	18.4					
7:30 AM	66	3	56	4.5%	17.3					
7:45 AM	55	3	32	5.5%	20.2					
8:00 AM	33	12	35	36.4%	24.4					
8:15 AM	40	37	43	92.5%	30.3					
8:30 AM	42	33	43	78.6%	29.0					
8:45 AM	36	29	39	80.6%	28.6					
9:00 AM	33	28	39	84.8%	29.5					
9:15 AM	26	20	39	76.9%	27.8					
9:30 AM	31	25	43	80.6%	30.1					
9:45 AM	37	25	41	67.6%	27.6					
10:00 AM	28	25	42	89.3%	29.6					
10:15 AM	30	18	41	60.0%	27.4					
10:30 AM	31	23	41	74.2%	28.1					
10:45 AM	33	22	43	66.7%	27.7					
11:00 AM	39	30	44	76.9%	28.5					
11:15 AM	22	18	47	81.8%	30.0					
11:30 AM	32	19	40	59.4%	27.4					
11:45 AM	28	24	40	85.7%	28.3					
12:00 PM	33	27	41	81.8%	29.9					

# Charts Report



Municipality **Berlin**  
Street **NB Seahawk Rd**

## DAILY 15 MIN SEGMENT RECORDS

## SPEED BIN DATA

## SUMMARY DATA

Time	# Vehicles	# Violators	Peak MPH	% Violators	AVG. MPH	MPH Bins	# Veh. AVG	# Veh. PEAK	Daily Summary	Totals
12:15 PM	24	21	37	87.5%	29.0					
12:30 PM	29	24	41	82.8%	29.2					
12:45 PM	40	31	44	77.5%	28.8					
1:00 PM	39	25	42	64.1%	27.8					
1:15 PM	31	25	44	80.6%	29.5					
1:30 PM	33	27	38	81.8%	28.4					
1:45 PM	29	15	37	51.7%	25.0					
2:00 PM	33	19	32	57.6%	25.4					
2:15 PM	25	8	32	32.0%	22.7					
2:30 PM	57	6	30	10.5%	21.0					
2:45 PM	42	12	42	28.6%	21.8					
3:00 PM	45	33	39	73.3%	27.7					
3:15 PM	46	37	45	80.4%	29.3					
3:30 PM	37	28	41	75.7%	28.5					
3:45 PM	50	38	42	76.0%	27.8					
4:00 PM	41	27	43	65.9%	28.6					
4:15 PM	47	35	42	74.5%	28.8					
4:30 PM	51	35	46	68.6%	27.5					
4:45 PM	45	39	45	86.7%	30.1					
5:00 PM	48	30	41	62.5%	27.7					
5:15 PM	61	36	38	59.0%	25.8					
5:30 PM	43	19	40	44.2%	24.4					
5:45 PM	37	34	39	91.9%	28.7					
6:00 PM	28	15	39	53.6%	24.8					
6:15 PM	34	23	41	67.6%	27.0					
6:30 PM	26	15	40	57.7%	26.7					
6:45 PM	33	15	37	45.5%	24.8					
7:00 PM	29	12	34	41.4%	24.8					
7:15 PM	57	17	52	29.8%	23.8					
7:30 PM	47	13	38	27.7%	23.9					
7:45 PM	22	12	41	54.5%	25.0					
8:00 PM	18	9	38	50.0%	25.5					
8:15 PM	18	12	39	66.7%	27.4					
8:30 PM	13	9	39	69.2%	26.5					
8:45 PM	13	6	36	46.2%	24.0					
9:00 PM	24	13	34	54.2%	26.2					
9:15 PM	22	16	35	72.7%	27.8					
9:30 PM	12	7	39	58.3%	27.7					
9:45 PM	14	11	38	78.6%	29.0					
10:00 PM	9	3	35	33.3%	24.7					
10:15 PM	16	11	35	68.8%	27.1					
10:30 PM	6	4	30	66.7%	24.7					
10:45 PM	7	5	34	71.4%	26.7					
11:00 PM	1	0	28	0.0%	25.0					
11:15 PM	8	7	38	87.5%	29.9					
11:30 PM	6	3	36	50.0%	27.0					
11:45 PM	4	1	28	25.0%	23.5					

# Charts Report



Municipality **Berlin**  
Street **SB Seahawk Rd**

## DAILY 15 MIN SEGMENT RECORDS

## SPEED BIN DATA

## SUMMARY DATA

Time	# Vehicles	# Violators	Peak MPH	% Violators	AVG. MPH	MPH Bins	# Veh. AVG	# Veh. PEAK	Daily Summary	Totals
12:00 AM	6	4	33	66.7%	27.0	5-10 MPH	61	19	Start Date	10/12/2023
12:15 AM	2	2	31	100.0%	27.5	11-15 MPH	116	52	Vehicle Count	1724
12:30 AM	3	2	34	66.7%	27.3	16-20 MPH	239	118	# Violations AVG	917
12:45 AM	1	0	26	0.0%	22.0	21-25 MPH	391	239	% Violations AVG	53.20%
1:00 AM	2	2	35	100.0%	30.0	26-30 MPH	540	488	# Violations PK	1296
1:15 AM	6	2	32	33.3%	22.8	31-35 MPH	301	524	% Violations PK	75.20%
1:30 AM	2	0	27	0.0%	22.5	36-40 MPH	61	229	% Violators > 5 MPH AVG	21.90%
1:45 AM	3	1	34	33.3%	26.7	41-45 MPH	12	46	% Violators > 10 MPH AVG	4.40%
2:00 AM	1	1	42	100.0%	41.0	46-50 MPH	3	8	% Violators > 15 MPH AVG	0.90%
2:15 AM	3	3	32	100.0%	28.3	51-55 MPH	0	1	% Violators > 5 MPH PK	46.90%
2:30 AM	5	5	36	100.0%	29.0	56-60 MPH	0	0	% Violators > 10 MPH PK	16.50%
2:45 AM	1	0	26	0.0%	22.0	61+ MPH	0	0	% Violators > 15 MPH PK	3.20%
3:00 AM	1	1	52	100.0%	35.0				MPH Avg	25.1
3:15 AM	1	0	31	0.0%	20.0				Peak Speed	52
3:30 AM	2	1	31	50.0%	26.0				50th %tile	30
3:45 AM	1	1	30	100.0%	28.0				85th %tile	36
4:00 AM	1	0	22	0.0%	20.0				# Non-Speeders AVG	807
4:15 AM	1	0	26	0.0%	24.0				# Non-Speeders PK	428
4:30 AM	1	1	32	100.0%	28.0				# Speeders > 5 MPH AVG	377
4:45 AM	1	1	31	100.0%	30.0				# Speeders > 10 MPH AVG	76
5:00 AM	2	2	32	100.0%	29.0				# Speeders > 15 MPH AVG	15
5:15 AM	1	0	25	0.0%	23.0				# Speeders > 5 MPH PK	808
5:30 AM	0	0	0	0.0%	0.0				# Speeders > 10 MPH PK	284
5:45 AM	4	3	36	75.0%	25.8				# Speeders > 15 MPH PK	55
6:00 AM	4	0	27	0.0%	13.0				Calculated Speed Limit	25
6:15 AM	9	4	33	44.4%	23.9				Avg. Daily Totals (ADT)	1724
6:30 AM	11	3	33	27.3%	22.4				Number of Days	1
6:45 AM	17	3	35	17.6%	21.8					
7:00 AM	41	4	34	9.8%	21.5					
7:15 AM	44	0	25	0.0%	12.5					
7:30 AM	42	0	27	0.0%	12.4					
7:45 AM	38	1	29	2.6%	11.8					
8:00 AM	23	9	40	39.1%	24.9					
8:15 AM	24	18	40	75.0%	28.1					
8:30 AM	24	18	41	75.0%	28.7					
8:45 AM	23	19	41	82.6%	28.9					
9:00 AM	18	15	39	83.3%	28.7					
9:15 AM	21	17	42	81.0%	30.0					
9:30 AM	26	18	43	69.2%	28.0					
9:45 AM	20	15	41	75.0%	28.1					
10:00 AM	19	15	40	78.9%	29.9					
10:15 AM	18	13	38	72.2%	27.6					
10:30 AM	20	17	41	85.0%	30.5					
10:45 AM	20	16	47	80.0%	30.0					
11:00 AM	25	14	41	56.0%	26.8					
11:15 AM	27	17	41	63.0%	27.3					
11:30 AM	24	15	41	62.5%	27.0					
11:45 AM	18	14	40	77.8%	29.2					
12:00 PM	22	17	43	77.3%	27.6					

# Charts Report



Municipality **Berlin**  
Street **SB Seahawk Rd**

## DAILY 15 MIN SEGMENT RECORDS

## SPEED BIN DATA

## SUMMARY DATA

Time	# Vehicles	# Violators	Peak MPH	% Violators	AVG. MPH	MPH Bins	# Veh. AVG	# Veh. PEAK	Daily Summary	Totals
12:15 PM	14	12	48	85.7%	31.3					
12:30 PM	22	14	38	63.6%	27.0					
12:45 PM	23	12	41	52.2%	26.4					
1:00 PM	21	18	48	85.7%	28.9					
1:15 PM	22	16	38	72.7%	28.2					
1:30 PM	31	18	38	58.1%	25.8					
1:45 PM	24	10	37	41.7%	25.0					
2:00 PM	36	10	39	27.8%	23.9					
2:15 PM	34	11	43	32.4%	22.8					
2:30 PM	36	3	32	8.3%	19.1					
2:45 PM	32	2	32	6.3%	17.1					
3:00 PM	33	17	41	51.5%	26.3					
3:15 PM	28	17	41	60.7%	27.1					
3:30 PM	32	24	44	75.0%	27.8					
3:45 PM	36	18	40	50.0%	23.4					
4:00 PM	29	21	41	72.4%	26.4					
4:15 PM	31	21	41	67.7%	28.3					
4:30 PM	34	21	38	61.8%	26.3					
4:45 PM	25	15	39	60.0%	26.8					
5:00 PM	34	21	41	61.8%	25.9					
5:15 PM	38	13	41	34.2%	22.6					
5:30 PM	38	14	41	36.8%	22.9					
5:45 PM	22	12	42	54.5%	26.5					
6:00 PM	25	12	39	48.0%	24.9					
6:15 PM	25	21	45	84.0%	30.5					
6:30 PM	27	19	47	70.4%	27.9					
6:45 PM	22	14	39	63.6%	26.7					
7:00 PM	28	9	37	32.1%	21.8					
7:15 PM	34	10	40	29.4%	22.1					
7:30 PM	17	12	40	70.6%	27.4					
7:45 PM	23	11	41	47.8%	25.1					
8:00 PM	15	9	42	60.0%	27.3					
8:15 PM	22	16	46	72.7%	29.2					
8:30 PM	15	11	47	73.3%	29.6					
8:45 PM	26	19	42	73.1%	27.4					
9:00 PM	22	17	41	77.3%	28.0					
9:15 PM	16	13	40	81.3%	27.7					
9:30 PM	14	12	47	85.7%	31.4					
9:45 PM	15	12	39	80.0%	28.9					
10:00 PM	12	6	38	50.0%	27.3					
10:15 PM	10	8	38	80.0%	28.9					
10:30 PM	14	6	37	42.9%	25.9					
10:45 PM	10	4	41	40.0%	25.6					
11:00 PM	10	10	38	100.0%	28.3					
11:15 PM	5	3	48	60.0%	30.2					
11:30 PM	6	6	35	100.0%	29.0					
11:45 PM	7	3	37	42.9%	26.1					



**MOTION OF THE MAYOR AND COUNCIL 2023-58**

A motion of the Mayor and Council of the Town of Berlin acknowledging the REQUEST OF THE LOCAL DEVELOPMENT COMMITTEE (LDC) TO PHASE OUT THE PLANNED USE OF “CASINO FUNDS” IN THE TOWN’S GENERAL FUND BUDGET FOR THE LAW ENFORCEMENT OFFICERS PENSIONS SYSTEM (LEOPS) OVER FUTURE YEARS. THE MAYOR AND COUNCIL ARE COMMITTED TO WORKING TOWARD THIS GOAL AND TO CONTINUE TO GIVE DUE CONSIDERATION TO OTHER AREAS OF FUNDING COMMITMENT FOR THESE FUNDS.

THE MAYOR AND COUNCIL ARE ALSO COMMITTED TO SUBMITTING AN UPDATED MULTI-YEAR PLAN BY \_\_\_\_\_ FOR THE FISCAL YEARS 20\_\_\_\_ TO 20\_\_\_\_\_.

APPROVED THIS\_\_\_\_ DAY OF\_\_\_\_\_, 2023 BY THE MAYOR AND COUNCIL OF THE TOWN OF BERLIN, MARYLAND BY AFFIRMATIVE VOTE OF \_\_\_\_\_ TO \_\_\_\_\_OPPOSED, WITH \_\_\_\_\_ABSTAINING AND \_\_\_\_\_ ABSENT.

\_\_\_\_\_  
Shaneka Nichols, Vice President Pro Tempore of the Council

Approved this \_\_\_\_\_day of \_\_\_\_\_, 2023 by the Mayor of the Town of Berlin.

\_\_\_\_\_  
Zackery Tyndall, Mayor, President of the Council

ATTEST: \_\_\_\_\_  
Mary Bohlen, Town Administrator



# **MOTION OF THE MAYOR AND COUNCIL 2023-60**

A motion of the Mayor and Council of the Town of Berlin to ADJUST THE CONTRACT AND BUDGET FOR THE STORMWATER MANAGEMENT UPGRADE PHASE 2: PINE ST., FRANKLIN, AVE., AND NELSON ST. PROJECT AS AWARDED TO BRAMBLE, INC. AT THE REGULAR MEETING OF THE MAYOR AND COUNCIL ON AUGUST 21, 2023. THE ADDITIONAL FUNDING ALLOCATED TO THE PROJECT WILL BE SUBJECT TO A NUMBER OF FACTORS CURRENTLY UNDER REVIEW; AT THIS TIME THE ADDITIONAL FUNDING ALLOCATION IS NOT TO EXCEED \$\_\_\_\_\_.

Due to infrastructure issues and variances discovered once construction was underway, adjustments to scope and materials are being recommended by EA Engineering to ensure successful completion of the project. Additional recommendations may follow as construction continues.

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023 BY THE MAYOR AND COUNCIL OF THE TOWN OF BERLIN, MARYLAND BY AFFIRMATIVE VOTE OF \_\_\_\_\_ TO \_\_\_\_\_ OPPOSED, WITH \_\_\_\_\_ ABSTAINING AND \_\_\_\_\_ ABSENT.

\_\_\_\_\_  
Shaneka Nichols, Vice-President Pro-Tempore  
of the Council

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 2023 by the Mayor of the Town of Berlin.

\_\_\_\_\_  
Zackery Tyndall, Mayor, President of the Council

ATTEST: \_\_\_\_\_  
Mary Bohlen, Town Administrator





# STAFF REPORT

**TO:** Mayor and Council

**FROM:** Jamey Latchum, Water Resources Director

**MEETING DATE:** December 7, 2023

**SUBJECT:** Pine St., Franklin Ave. and Nelson St. Stormwater Improvements Construction

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## SUMMARY

The Town of Berlin Water Resources Department is seeking approval from the Mayor and Council to authorize the funding allocation for additional water and sanitary utility materials and effort during the construction of the Pine St., Franklin Ave. and Nelson St. Stormwater Improvements Project. During construction, the Town recognized a need for a fire hydrant, a waterline deflection 10-inch valve, 10-inch x 8-inch tee, and 8-inch valve. Further, the existing Verizon utilities within Pine Street causes a conflict with the proposed stormwater piping. The Town has reviewed value engineering options and a CMP material in lieu of RCP will allow for the avoidance of the Verizon fiberoptic utility which would be extremely costly and timely to relocate. Test pitting of existing utilities on Franklin Avenue is scheduled on December 7, 2023 to determine if additional utility modifications will be necessary.

## FINANCIAL IMPACT

The Council approved the contract award to Bramble in the amount of \$1,312,510.

Funding Allocations were as follows:

- \$400,000 from MCBP grant
- \$383,000 from ARPA carry-forward
- \$500,000 re-allocation of ARPA from the WWTP upgrade plan.
- Therefore, funding available is \$1,283,000 leaving a shortfall of \$29,510. However, MCBP has awarded an additional \$15,000, bringing the shortfall to \$14,510 on the original contract, which was previously discussed with the Mayor and Council as being able to be funded out of the Water Resources budget in other areas; a budget amendment will be presented at a later date.

Additional costs are anticipated based on the items summarized above which are outside the scope of the original contract. At this time, the anticipated additional funding needed is approximately \$100,000.\*

**OPTIONS FOR CONSIDERATION**

The RCP material that will not be used, but has been received can be returned, but will incur a significant return/re-stocking fee. It is recommended that that material be retained and stored for future projects versus return at approximately 50% recovered cost.

**STAFF RECOMMENDATION**

ARPA funds currently allocated to the Mayor and Council A/V system and to the digitization of documents, each in the amount of \$50,000 (total \$100,000) could be re-allocated to this project.

Jamey Latchum  
Town of Berlin, MD

\*Additional test pitting is scheduled for December 7, 2023 and information is not available at the time of this staff report. The results of that test pitting should be known by the time of the Mayor and Council Meeting on December 11, 2023, and further information will be made available. To be clear, the possibility exists that additional modifications to the scope of the project and to the contract may be needed based on those findings. If additional funding is needed to complete the project staff would request to re-assign ARPA contingency of \$38,000.



**Berlin Fire Company, Inc.**  
**Berlin Fire Company Emergency Medical Services, Inc**  
214 North Main Street  
Berlin, Maryland 21811-1004  
410-641-1977 • 410-641-2494 FAX  
[www.berlinfire.com](http://www.berlinfire.com)



**BERLIN FIRE COMPANY, INC.**

October 12, 2023

Mayor and Council of Berlin  
10 William Street  
Berlin, MD 21811

Dear Mayor and Council:

The Mayor and Council allocated from the American Rescue Funds for Berlin Fire Company's capital expenses an amount of \$220,000. The intended use of these funds was to replace all of the existing self-contained breathing apparatus (SCBA). The remaining funds for this project would come from our capital equipment account in which we placed funds from the county out of town run revenue that is usually placed in the apparatus replacement fund or used for other capital items. We have received a FEMA-Assistance for Firefighter Grant (AFG) to assist with funding the SCBA replacement and upgrading our breathing air compressor. We will now be using those fire company designated funds for items that the AFG grant will not cover and to purchase equipment for the new apparatus (engine and rescue) that are on order.

The fire company has requested for several years and substantiated by our capital plans and the fire study initiated by the Town, an annual amount of \$150,000 to capital and more specifically to ensure our apparatus replacement remains on schedule.

The Mayor and Council distributed \$83,019.18 of the American Rescue Funds to Berlin Fire Company to fulfil the FY23-24 operating request of \$200,000. Therefore, the remaining balance of American Rescue Funds of \$136,980.82 is available. We are requesting these funds to be immediately distributed to the fire company to pay on the loan for the engine and rescue. We will provide a copy of the canceled check and receipt from the loan vendor for your records. This payment will allow us to reduce the term of the loan by approximately one year and save approximately \$10,000 of interest and continues to substantiate the annual request of \$150,000 for capital.

Please advise if any additional information is needed to fulfill this request.

Sincerely,

David A. Fitzgerald  
President

# TOWN OF BERLIN

## Quarterly Report of PJM Activities

### First Quarter FY 2024

July through September 2023

Month	Energy Sold (kWh)	AMP Bill <sup>[1]</sup>	PJM Charges	PJM ARR Credit	Fuel, Lube, Other Costs <sup>[2]</sup>	Total Power Costs	Cost Per kWh Sold
July	4,160,083	\$151,021	\$207,534	(\$20,001)	\$69,259	\$407,813	\$0.09803
August	4,855,131	\$169,470	\$138,368	(\$20,001)	\$63,001	\$350,838	\$0.07226
September	3,501,180	\$126,411	\$126,281	(\$19,356)	\$53,386	\$286,723	\$0.08189
Total	12,516,394	\$446,902	\$472,183	(\$59,358)	\$185,647	\$1,045,373	\$0.08352

PJM Capacity Charges		
Period <sup>[3]</sup>	Obligation	\$/kW-day
2021-22	5,215 kW	\$0.16768
2022-23	5,259 kW	\$0.09819
2023-24	7,850 kW	\$0.05714 <sup>[4]</sup>

PJM Transmission Charges		
Year	Obligation	\$/kW-day
2021	5,600 kW	\$0.11159
2022	4,700 kW	\$0.13182
2023	5,500 kW	\$0.14464 <sup>[4]</sup>

#### Upcoming Commitments

*Long Term FTR Auction Various Times Throughout the Year - AMP to participate on behalf of the Town*

FTR Auction (Financial Transmission Rights) -- financial instruments awarded to bidders that entitle the holder to a stream of revenues (or charges) based on congestion price differences. AMP purchased: 2023-2024: 0.8 MW 7x24 & 0.6 MW OP

*Annual ARR Allocation February-April 2024 - AMP to participate on behalf of the Town*

Transmission credits to offset a portion of Network Integration Transmission Service (NITS) charges. 5.2 MW awarded in the allocation. Anticipated credit for June 1, 2023 through May 31, 2024: \$235,656.46

*Annual FTR Auction April-May 2024 - AMP to participate on behalf of the Town*

FTR Auction April 2023 -- financial instruments awarded to bidders that entitle the holder to a stream of revenues (or charges) based on congestion price differences. AMP purchased 1.4 MW 7x24 and 0.5 MW OP for Berlin for June 2023 to May 2024.

*Monthly FTR Auctions - AMP to participate on behalf of the Town*

FTR Auctions at various times -- financial instruments awarded to bidders that entitle the holder to a stream of revenues (or charges) based on congestion price difference. AMP purchased various monthly FTRs for Berlin July 2023 through June 2024

*PJM Officer Certification Form - PJM's Minimum Participation Requirements due April 30, 2024*

[1] PJM (\$0.06250/kWh purchased, January 1, 2023-December 31, 2023) 1.0 MW 7x24

AMP (rate \$0.03600/kWh purchased, January 1, 2023-December 31, 2023) Remaining Requirements, excludes Renewables

[2] Power Plant Fuel & Lube Oil Costs, Annual Net Metering Settlements, and Renewables Costs

[3] June 1 through May 31

[4] Projected



## December 11, 2023 Weekly Report

### Departments this Week:

#### Town Administrator

- Heron Park Demolition: The RFP is being advertised with a due date of January 3<sup>rd</sup>.
- Town Staff are gearing up for the Thursday, December 7th Christmas Parade.
- Continuing to explore options for Council Chambers AV.
- The Mayor, Natalie, Melissa, and I traveled to the Maryland Public Service Commission in Baltimore for the annual rate hearing on Monday, December 4<sup>th</sup>.
- Town Hall will be closed to the public from 12:30 to 1:30 PM for Admin, Finance, Planning, and Eco Dev. Luncheon on December 14<sup>th</sup>.
- I will be on vacation the week of December 18-22.
- Reminder that there will be no second Mayor and Council Meeting in December; the next regularly scheduled meeting (after December 11) will be Monday, January 8, 2024.
- Reminder that most Town offices will be closed on Monday and Tuesday, December 25 & 26 for the Christmas Holiday, and on Friday and Monday, December 29 and January 1 for the New Year Holiday.
- Administrative Assistant Kate Daub was awarded a scholarship from the Maryland Municipal Clerks Association to attend the IIMC Region II Clerks Conference in Dewey Beach, DE from January 9<sup>th</sup> to 12<sup>th</sup>.

#### Economic and Community Development

- We have received a Worcester County Arts Council Grant for \$1,000 to continue our Live Music during the Berlin Farmers Market May-June. We will apply for funding in the next grant round for July-September
- Reviewed completed façade grants from Wooden Octopus, Street Kitchen & Berlin Beer Company for reimbursement.
- Met with DHCD on the renewal of the town's Sustainable Communities Designation. Our Sustainable Maryland designation is also up in 2024 (Separate from DHCD).
- Attended the round table with Secretary Anderson, Dept. of Commerce, and gave him and his crew a tour around Berlin.
- Attended the Maryland Agritourism round table meeting in Snow Hill.
- Will be attending the Maryland Agritourism Conference in Cambridge on December 11 and 12.
- Collected donations and will be purchasing gift items for the Cricket Center for families in need.
- Continued work on our holiday events. NYE We have entertainment from 5 pm through midnight.

- Berlin Restaurant Week is January 12 through the 18th.

### **Electric**

- Events: Prep work
- Demands: Solar & Meter Readings
- Meter Re-Reads
- Littleworth Court: Installed Electrical Service
- Line Apprentice Interviews
- Power Plant: Fuel Tank Inspection & Testing
- Germantown Road: Connected Electrical Service
- Burley Street-Upgrade Electrical Service
- Ataturk Lane & North Main Street-Prep work to relocate pole.
- Christmas Parade-Prep Work

### **Finance Director**

- FY 2025 Budget schedule preparation
- Stormwater projects and funding
- Electric smart metering funding research
- PSC PCA hearing
- DBF invoices review and processing.
- Credit card payments and processing- Shirley
- Bank reconciliations and journal entries - Melissa
- Electric rate study paperwork and necessary reports for evaluation
  - Working with Booth and Assoc-in process
- Water and electric meter readings- Michelle
- Smart metering project planning and Tyler integration
- Check processing and credit card payments, review registers, checks, and Town's card payments - Shirley.
- Department meetings scheduled, projects, and planning.

### **Human Resources Director**

- We were randomly selected to participate in an occupational and wage reporting survey through the Bureau of Labor Statistics. I completed it and submitted it on 11/27/23.
- Attended (virtually) the SHRM monthly meeting on EEOC updates – 11/28/23.
- Processed paperwork for two unemployment claims.
- Submitted a stakeholder analysis for my CPM course on 12/2/23 Still working on a literature review and a logic model, both are due on 12/18/23.
- Worked on some data calculations for the step and grade system and shared that data with the Mayor and Council during a work session. Will be trying to work through some of this this month.
- Onboarded a new Police Officer Recruit on 12/04/23.
- Processed payroll and all related paperwork on 12/04/23.

- Congratulations to Avery Marshall on his promotion to Acting Corporal, this was effective 12/04/23.
- Held interviews for an Electric Apprentice on 12/5 & 12/6 – Interviewed five candidates.
- Working on adding lift stations to insurance with the Help of Meghan Pfaller and Nick with DBF. We went to add the newest one to insurance and realized that none of the lift stations had ever been added. Unfortunately, it is one of those things that until you need to look at it you probably wouldn't notice. These lift stations are very old and were never added in the past. We will see an insurance increase from adding these.
- Worked through the termination paperwork/ process for a termination.
- Will be doing a live demo on 12/07/23 for a new payroll system, PayCor, I met the local rep at a SHRM meeting and wanted to see what they could offer as a replacement service to ADP.
- Will be helping with the Christmas Parade on 12/07/23.
- Beginning to start the process for my Maryland State Retirement Audit. It cannot be completed until January after the calendar year ends, but I like to get ahead of it when possible.
- Also beginning to gather all of the information for the year-end total comp statements for employees. A lot of information is required for the process, and it typically takes me a while to compile everything.
- Working with One Digital to try to establish a possible timeframe for the renewal process to begin. We typically meet in January/February. I do want to start earlier to explore some HRA options.

### **Planning Department**

- Issued one Certificate of Occupancy.
- Issued 4 Building Permits, which included 2 Commercial renovations, one for roofing and windows, and one for an Accessory Building/Garage.
- The Planning Commission will meet Wednesday, December 13, 2023, at 5:30 PM to review a request for a revision to the previously approved site plan for Athena Plaza, concept plans for a new residential townhome project on Germantown Road, and to continue their review and update to the Town Comprehensive Plan.

### **Police Department**

- 11/29: Chief Downing met with RedSpeed Project Director, Erwin Lanier regarding the traffic studies, viable camera locations, necessary signage, electric, and other logistic concerns.
- 11/30: Sgt Bragg and Senior Officer Lloyd assisted the Pocomoke City Police Department with the Pocomoke City Christmas Parade.
- 12/4: Lt Fisher assisted the Snow Hill Police Department with the Town of Snow Hill Christmas Parade.
- Collisions – 9; Arrests – 1

### **Public Works**

- Sidewalk extension on Seahawk Rd. has been completed. Still waiting on ideal weather conditions so line striping and crosswalk painting can be completed as well.
- A turtle spinner and whirlwind seat have been installed at Stephen Decatur Park, next to the four-way rocker. These replaced the yellow barrel spinners that broke this past year.
- The damage caused by the vehicle accident at Henry Park has been repaired. The block wall has been put back and the “Henry Park” sign by the entrance has been reset.
- Yard waste collection takes place this Wednesday, 12/6 for Tuesday-Wednesday trash collection, and next Wednesday, 12/13 for Thursday collection.
- Our department has been preparing for the upcoming parade on 12/7. We will be assisting with traffic control and street closures, as well as working the duration of the parade in various capacities.
- Street sweeping takes place multiple times a week.
- Normal trash/recycling collection, as well as park maintenance, continues weekly.

### **Water Resources**

- Sewer blockage on Jefferson Street due to roots
- Fixed water leak on Branch Street
- Had to locate all water and sewer from Rt 346 to 50 on N. Main Street
- Did multiple locates in town
- Paving contractor in town fixing multiple locations from valve replacement to water service upgrades.
- Read meters.
- Helped with ice sculpture downtown and cleaned up stuff the Monday following Ice, Ice Berlin.
- We have replaced 7 valves in town over the last few weeks. Handed out cut-offs to all the areas advising residents of water shutdown.
- Met with GoodyHill to replace the hydrant at Route 50 and Seahawk Road that was struck by a car.





## Check Run Reports for:

11.27.23

11.28.23

11.30.23

12.01.23

Credit Card Statements



Town of Berlin, MD

# Payment Register

APPKT02877 - 20231127SW

01 - Vendor Set 01

Bank: BOC AP - BOC AP Checks

Vendor Number      Vendor Name  
[0000778](#)      DUKES KEITH ALAN

Total Vendor Amount  
150.00

Payment Type      Payment Number

Payment Date      Payment Amount

Check

11/27/2023      150.00

Payable Number      Description  
[-4TH QRT FY 22](#)      REPLCMNT CK OF LOST CK #22447

Payable Date      Due Date  
11/27/2023      11/27/2023

Discount Amount      Payable Amount  
0.00      150.00

Payment Register

APPKT02877 - 20231127SW

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
BOC AP	Check	1	1	0.00	150.00
Packet Totals:		1	1	0.00	150.00



Town of Berlin, MD

# Payment Register

APPKT02881 - 20231201SW

01 - Vendor Set 01

Bank: BOC AP - BOC AP Checks

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002406</a>	AE MOORE JANITORIAL INC					230.58
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/01/2023	230.58	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">443693</a>	PAPER PRODUCTS AND OTHER SUPPLIES	11/28/2023	11/28/2023	0.00	117.66	
<a href="#">443777</a>	CFOLD TOWELS	11/28/2023	11/28/2023	0.00	112.92	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000088</a>	AFFORDABLE BUSINESS SYSTEMS					25.89
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/01/2023	25.89	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">IN231222</a>	ABS BILLING SUPERVISOR OFFICE PRINTER FY2024	11/28/2023	11/28/2023	0.00	25.89	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002787</a>	ALTEC INDUSTRIES INC					129.42
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/01/2023	129.42	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">12419005</a>	BEACON LIGHT FOR BUCKET TRUCK #3	11/28/2023	11/28/2023	0.00	129.42	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000166</a>	ANIXTER POWER SOLUTIONS, LLC					4,550.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/01/2023	4,550.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">5788333-00</a>	WESTVIEW DEVELOPMENT - LIGHT SCREW BASES	11/30/2023	11/30/2023	0.00	4,550.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000249</a>	ATLANTIC TRACTOR					429.14
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/01/2023	429.14	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">P90278</a>	BLADES AND GRASS CUTTER PARTS	11/30/2023	11/30/2023	0.00	429.14	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000274</a>	BANK OF OCEAN CITY					140,360.27
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/01/2023	140,360.27	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">39850005 11/16 FY 24</a>	HERON PARK LOAN PAYMENT	11/28/2023	11/28/2023	0.00	140,360.27	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000298</a>	BEACON ELECTRIC INC					885.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/01/2023	885.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">12677</a>	WIRE AND CONNECT HEATER IN SHOP	11/28/2023	11/28/2023	0.00	885.00	

## Payment Register

APPKT02881 - 20231201SW

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003317</a>	CARTER MACHINERY COMPANY INC					4,032.19
Payment Type	Payment Number					Payment Date Payment Amount
Check						12/01/2023 1,740.67
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">1525422</a>	BACKUP GENERATOR ANNUAL CVA 10 WILLIAM ST	11/28/2023	11/28/2023	0.00	351.00	
Check						12/01/2023 2,291.52
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">OP02963</a>	POWER PLANT REPAIR EXHAUST LEAK ON G3520 ENGINE	11/28/2023	11/28/2023	0.00	2,291.52	
Check						12/01/2023 1,740.67
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">OP02964</a>	REPLACE BROKEN FUEL LINES	11/28/2023	11/28/2023	0.00	984.10	
<a href="#">OP02966</a>	TOWN HALL-REPLACE BATTERY AND EM MODULE	11/28/2023	11/28/2023	0.00	405.57	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002647</a>	CINTAS RUGS					35.00
Payment Type	Payment Number					Payment Date Payment Amount
Check						12/01/2023 35.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">4173865029</a>	POWER PLANT TOWELS,RUG & COVERALLS	11/28/2023	11/28/2023	0.00	35.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000572</a>	COMCAST					855.71
Payment Type	Payment Number					Payment Date Payment Amount
Check						12/01/2023 198.90
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">41 016 0023325 DEC FY 24</a>	COMCAST INTERNET & DIGITAL SERVICES	11/28/2023	11/28/2023	0.00	198.90	
Check						12/01/2023 223.85
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">41 016 0042184 DEC FY 24</a>	COMCAST INTERNET & DIGITAL SERVICES	11/28/2023	11/28/2023	0.00	223.85	
Check						12/01/2023 198.90
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">41 016 0043547 DEC FY 24</a>	COMCAST INTERNET & DIGITAL SERVICES	11/28/2023	11/28/2023	0.00	198.90	
Check						12/01/2023 234.06
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">41 0160043323 DEC FY24</a>	COMCAST INTERNET & DIGITAL SERVICES	11/28/2023	11/28/2023	0.00	234.06	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000571</a>	COMCAST BUSINESS					1,431.92
Payment Type	Payment Number					Payment Date Payment Amount
Check						12/01/2023 1,431.92
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">187362637</a>	TELEPHONE SERVICES	11/28/2023	11/28/2023	0.00	1,431.92	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002973</a>	COX MASONRY					2,062.00
Payment Type	Payment Number					Payment Date Payment Amount
Check						12/01/2023 2,062.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">308</a>	FIX MAILBOX ON UPSHUR	11/29/2023	11/29/2023	0.00	2,062.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003632</a>	DUNCAN RICHARD					99.43
Payment Type	Payment Number					Payment Date Payment Amount
Check						12/01/2023 99.43
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">9817234060</a>	ROOM REIMBURSEMENT APPLICATION PROCESS	11/29/2023	11/29/2023	0.00	99.43	

**Payment Register**
**APPKT02881 - 20231201SW**

Vendor Number	Vendor Name					Total Vendor Amount	
0003631	EBKE MATTHEW					90.39	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	90.39
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
9817232021	ROOM REIMBURSEMENT APPLICATION PROCESS	11/29/2023	11/29/2023	0.00	90.39		
Vendor Number	Vendor Name					Total Vendor Amount	
0000907	FLAG PUBLICATIONS INC					281.00	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	281.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
365882	SIP AND SHOP ADS	11/28/2023	11/28/2023	0.00	118.00		
366042	SIP & SHOP ADS	11/28/2023	11/28/2023	0.00	118.00		
CASE #9508	FLAG PUBLICATIONS - ADMINISTRATION ADVERTISING	11/30/2023	11/30/2023	0.00	45.00		
Vendor Number	Vendor Name					Total Vendor Amount	
0000930	GALLS LLC					96.76	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	96.76
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
026282565,026263889	EQUIPMENT FOR CADETS	11/28/2023	11/28/2023	0.00	96.76		
Vendor Number	Vendor Name					Total Vendor Amount	
0000977	GREAT AMERICA FINANCIAL					492.60	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	183.95
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
35330217	ANNUAL & QUARTERLY FOR PW, ELEC, WR COPIER MACH	11/28/2023	11/28/2023	0.00	183.95		
Check						12/01/2023	308.65
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
35357399	GREAT AMERICA	11/28/2023	11/28/2023	0.00	308.65		
Vendor Number	Vendor Name					Total Vendor Amount	
0001040	HOME DEPOT CREDIT CARD SERVICES					2,508.50	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	2,508.50
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
VAR INV NOV FY 24	MONTHLY SUPPLIES	11/30/2023	11/30/2023	0.00	357.83		
VARI INVS NOV FY 24	TOOLS, PARTS AND OTHER SUPPLIES	11/30/2023	11/30/2023	0.00	556.65		
VARS INVOICES	TOOLS, PART AND OTHER SUPPLIES	11/30/2023	11/30/2023	0.00	1,594.02		
Vendor Number	Vendor Name					Total Vendor Amount	
0002971	HUNTER CALEB					128.00	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	128.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
11/13 REIMB	SPEED SPANISH CLASS WOR WIC TECH	11/28/2023	11/28/2023	0.00	128.00		
Vendor Number	Vendor Name					Total Vendor Amount	
0003109	JAMES BRADFORD FARM TRUST					2,022.50	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	2,022.50
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
DEC BOUNDS PAYENT FY 24	JAMES BOUNDS BOND SPRAY SITE	11/28/2023	11/28/2023	0.00	2,022.50		

**Payment Register**
**APPKT02881 - 20231201SW**

<b>Vendor Number</b> <a href="#">0003110</a>	<b>Vendor Name</b> JESSE JONES FARM TRUST					<b>Total Vendor Amount</b> 2,022.50
<b>Payment Type</b> Check	<b>Payment Number</b>		<b>Payment Date</b> 12/01/2023	<b>Payment Amount</b> 2,022.50		
<b>Payable Number</b> <a href="#">DEC BOUNDS PAYMENT FY 2</a>	<b>Description</b> JAMES BOUNDS BOND SPRAY SITE	<b>Payable Date</b> 11/28/2023	<b>Due Date</b> 11/28/2023	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 2,022.50	
<b>Vendor Number</b> <a href="#">0003331</a>	<b>Vendor Name</b> JESSICA HALL					<b>Total Vendor Amount</b> 700.00
<b>Payment Type</b> Check	<b>Payment Number</b>		<b>Payment Date</b> 12/01/2023	<b>Payment Amount</b> 700.00		
<b>Payable Number</b> <a href="#">006</a>	<b>Description</b> PUMPKIN PAINTING	<b>Payable Date</b> 11/28/2023	<b>Due Date</b> 11/28/2023	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 700.00	
<b>Vendor Number</b> <a href="#">0001181</a>	<b>Vendor Name</b> JOHN'S AUTO BODY					<b>Total Vendor Amount</b> 570.00
<b>Payment Type</b> Check	<b>Payment Number</b>		<b>Payment Date</b> 12/01/2023	<b>Payment Amount</b> 570.00		
<b>Payable Number</b> <a href="#">21586</a>	<b>Description</b> REPAIR FIBERGLASS BOOM COVER	<b>Payable Date</b> 11/28/2023	<b>Due Date</b> 11/28/2023	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 570.00	
<b>Vendor Number</b> <a href="#">0001391</a>	<b>Vendor Name</b> MARYLAND COAST DISPATCH INC					<b>Total Vendor Amount</b> 142.00
<b>Payment Type</b> Check	<b>Payment Number</b>		<b>Payment Date</b> 12/01/2023	<b>Payment Amount</b> 142.00		
<b>Payable Number</b> <a href="#">155505</a>	<b>Description</b> SIP N SHOP ADS	<b>Payable Date</b> 11/28/2023	<b>Due Date</b> 11/28/2023	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 142.00	
<b>Vendor Number</b> <a href="#">0003458</a>	<b>Vendor Name</b> MD CUSTOM PROMOS					<b>Total Vendor Amount</b> 6,000.00
<b>Payment Type</b> Check	<b>Payment Number</b>		<b>Payment Date</b> 12/01/2023	<b>Payment Amount</b> 6,000.00		
<b>Payable Number</b> <a href="#">2258</a>	<b>Description</b> GRANT FUNDED MAIN ST IMPROV 2024 REUSABLE BAGS	<b>Payable Date</b> 11/28/2023	<b>Due Date</b> 11/28/2023	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 6,000.00	
<b>Vendor Number</b> <a href="#">0001493</a>	<b>Vendor Name</b> MID-ATLANTIC WASTE SYSTEMS					<b>Total Vendor Amount</b> 3,600.00
<b>Payment Type</b> Check	<b>Payment Number</b>		<b>Payment Date</b> 12/01/2023	<b>Payment Amount</b> 3,600.00		
<b>Payable Number</b> <a href="#">PSO006608-1</a>	<b>Description</b> REPLACEMENT LIDS TRASH CANS	<b>Payable Date</b> 11/28/2023	<b>Due Date</b> 11/28/2023	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 3,600.00	
<b>Vendor Number</b> <a href="#">0001495</a>	<b>Vendor Name</b> MIDDLE DEPARTMENT INSPECTION AGENCY					<b>Total Vendor Amount</b> 615.00
<b>Payment Type</b> Check	<b>Payment Number</b>		<b>Payment Date</b> 12/01/2023	<b>Payment Amount</b> 615.00		
<b>Payable Number</b> <a href="#">849740,741,787,788</a>	<b>Description</b> INSPECTION SERVICES	<b>Payable Date</b> 11/28/2023	<b>Due Date</b> 11/28/2023	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 615.00	
<b>Vendor Number</b> <a href="#">0002754</a>	<b>Vendor Name</b> NOYES MICROSYSTEMS INC					<b>Total Vendor Amount</b> 385.00
<b>Payment Type</b> Check	<b>Payment Number</b>		<b>Payment Date</b> 12/01/2023	<b>Payment Amount</b> 385.00		
<b>Payable Number</b> <a href="#">1017291</a>	<b>Description</b> FIELD SERVICE METERS/CJIS CRASH	<b>Payable Date</b> 11/29/2023	<b>Due Date</b> 11/29/2023	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 385.00	

**Payment Register**
**APPKT02881 - 20231201SW**

Vendor Number	Vendor Name					Total Vendor Amount	
0001598	OCEAN CITY CHAMBER OF COMMERCE					500.00	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	500.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
19531	HOLIDAY AD	11/28/2023	11/28/2023	0.00	500.00		
Vendor Number	Vendor Name					Total Vendor Amount	
0003497	OCEAN CITY PIPES AND DRUMS					1,000.00	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	1,000.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
001	GRAND FUNDED MSAC AE OPERATING GRANT ICE ICE ML	11/28/2023	11/28/2023	0.00	1,000.00		
Vendor Number	Vendor Name					Total Vendor Amount	
0003634	PRINCE GEORGES CO VOL FIRE LADIES AUXILIARY					100.00	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	100.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
INV0000428	DONATION IN LIEU OF FLOWERS IN MEMORY OF LOIS JEA	11/28/2023	11/28/2023	0.00	100.00		
Vendor Number	Vendor Name					Total Vendor Amount	
0002524	QUADIENT LEASING USA INC					481.65	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	481.65
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
Q1086998	QUADIENT POSTAGE MACHINE LEASE PAYMENT	11/30/2023	11/30/2023	0.00	481.65		
Vendor Number	Vendor Name					Total Vendor Amount	
0001747	QUILL CORP.					69.99	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	69.99
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
35538336	QUILL SAPPHIRE RENEWAL	11/28/2023	11/28/2023	0.00	69.99		
Vendor Number	Vendor Name					Total Vendor Amount	
0001757	RACETRACK AUTO CENTER					11,470.91	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	8,736.92
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
152410	6740 ENGINE ASSEMBLY	11/28/2023	11/28/2023	0.00	8,736.92		
Check						12/01/2023	1,013.25
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
153320,153240	TIRES TRUCK	11/28/2023	11/28/2023	0.00	1,013.25		
Check						12/01/2023	1,720.74
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
42764,153432,151592,15037	REPAIRS TO PATROL VEHICLES	11/28/2023	11/28/2023	0.00	1,720.74		
Vendor Number	Vendor Name					Total Vendor Amount	
0003630	RICKARDS NICOLAS					90.39	
Payment Type	Payment Number					Payment Date	Payment Amount
Check						12/01/2023	90.39
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
9817232019	ROOM REIMBURSEMENT APPLICATION PROCESS	11/29/2023	11/29/2023	0.00	90.39		



**Payment Register**
**APPKT02881 - 20231201SW**

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003171</a>	RICKY JARMON					800.04
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	800.04			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">NOV FY 24</a>	CUSTODIAL SERVICE FOR PD	12/01/2023	12/01/2023	0.00	800.04	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002795</a>	SANDPIPER ENERGY INC					53.71
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	53.71			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">06-605972-67941-1 NOV FY</a>	NATURAL GAS PD	11/28/2023	11/28/2023	0.00	53.71	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003222</a>	SFS TOOLS AND SAFETY LLC					225.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	225.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">426506</a>	RATCHET DRIVE CABLE CUTTER	11/30/2023	11/30/2023	0.00	225.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003245</a>	SNOW HILL VETERINARY SVCS LLC					298.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	298.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">11/13/23</a>	MEDICINE FOR LUKE	11/28/2023	11/28/2023	0.00	298.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002022</a>	STUART C IRBY CO					2,455.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	2,455.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">S013800637.001</a>	1000FT REEL OF 4/0 URD CABLE INVENTORY	11/29/2023	11/29/2023	0.00	2,455.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002093</a>	THE DISPATCH					300.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	300.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">155544</a>	EMPLOYMENT ADS IN THE PAPER	11/30/2023	11/30/2023	0.00	300.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003374</a>	TIMOTHY P HENN					500.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	500.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">1223</a>	SANTA COTTAGE IN DECEMBER AND PARADE	11/28/2023	11/28/2023	0.00	500.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002154</a>	TOM SHOLTIS					850.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	200.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">2023-01</a>	CHRISTMAS PARADE EMCEE	11/28/2023	11/28/2023	0.00	200.00	
Check		12/01/2023	650.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">2023-02</a>	GRANT FUNDED MSAC AE OPERATING DJ ICE ICE BERLIN	11/28/2023	11/28/2023	0.00	650.00	

# Payment Register

APPKT02881 - 20231201SW

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003149</a>	TRANSAMERCIA					137.04
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	137.04			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">2505200369</a>	TRANSAMERICA EE PAID SUPPLEMENTAL INS.	11/28/2023	11/28/2023	0.00	137.04	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002928</a>	UNIFIRST CORPORATION					278.80
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	278.80			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">1430101242,1430100213</a>	UNIFORMS FOR PUBLIC WORKS DEPARTMENT	11/30/2023	11/30/2023	0.00	278.80	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003570</a>	US BANK EQUIPMENT FINANCE					218.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	218.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">515765204</a>	COPIER LEASE AND CONTRACT	11/28/2023	11/28/2023	0.00	218.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002233</a>	VALERIE J MANN					375.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	375.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">11-9/23</a>	GRANT WRITING SERVICES	11/28/2023	11/28/2023	0.00	375.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002248</a>	VERIZON BUSINESS					106.09
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	106.09			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">05909366</a>	BUSINESS TELEPHONE CALLS	11/28/2023	11/28/2023	0.00	106.09	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002857</a>	VERIZON-850462866001-13					48.82
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	48.82			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">8504628660001-13 NOV FY '24</a>	VERIZON PHONE SERVICE LT FISHER OFFICE	11/28/2023	11/28/2023	0.00	48.82	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003055</a>	WASHINGTON NATIONAL INSURANCE COMPANY					511.51
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	511.51			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">P2379187</a>	WASHINGTON NATIONAL EMPLOYEE PAID SUPPLEMENTAL	11/28/2023	11/28/2023	0.00	511.51	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002304</a>	WEST OCEAN CITY ILLNESS & INJURY CENTER					748.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/01/2023	748.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">21064846,54455, 20972138</a>	DOT PHYSICAL MUMFORD, DENNIS, AND CHARLES VAC N	11/28/2023	11/28/2023	0.00	668.00	
<a href="#">21080109</a>	DOT PHYSICAL MUMFORD, DENNIS, AND CHARLES VAC N	11/30/2023	11/30/2023	0.00	80.00	

**Payment Register**

**APPKT02881 - 20231201SW**

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002316</a>	WIENHOLD AUGUST J.					125.00
Payment Type	Payment Number					Payment Date      Payment Amount
Check						12/01/2023      125.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">11/16 REIMB</a>	MD/DC UTILITIES OCCUP SAFETY & HEALTH FALL CONF	11/27/2023	11/27/2023	0.00	125.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002338</a>	WISE RONDELL					203.60
Payment Type	Payment Number					Payment Date      Payment Amount
Check						12/01/2023      203.60
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">WAGES 11/30/23</a>	CONTRACUAL FINANCE DEPT	11/30/2023	11/30/2023	0.00	203.60	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003628</a>	ZY PYROTECHNICS LLC					5,670.00
Payment Type	Payment Number					Payment Date      Payment Amount
Check						12/01/2023      5,670.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">1519</a>	NEW YEARS EVE FIREWORKS	11/28/2023	11/28/2023	0.00	5,670.00	

Payment Register

APPKT02881 - 20231201SW

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
BOC AP	Check	70	62	0.00	202,397.35
Packet Totals:		70	62	0.00	202,397.35



Town of Berlin, MD

# Payment Register

APPKT02884 - 20231201SW

01 - Vendor Set 01

Bank: BOC AP - BOC AP Checks

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000166</a>	ANIXTER POWER SOLUTIONS, LLC					1,541.00
Payment Type	Payment Number					
Check						
Payable Number	Description	Payable Date	Due Date	Payment Date	Payment Amount	
<a href="#">5751417-00, 5751417-01</a>	YHN-600 HY-CRIMPS ALUM. CONNECTORS	12/01/2023	12/01/2023	12/01/2023	1,541.00	
<a href="#">5835375-00, 5835375-01</a>	HY CRIMPS INVENTORY	12/01/2023	12/01/2023			
				Discount Amount	Payable Amount	
				0.00	1,141.00	
				0.00	400.00	

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000511</a>	CHOPTANK ELECTRIC COOPERATIVE, INC.					2,453.93
Payment Type	Payment Number					
Check						
Payable Number	Description	Payable Date	Due Date	Payment Date	Payment Amount	
<a href="#">414700 NOV FY 24</a>	ELECTRIC UTILITY SERVICE SPRAY SITES	12/01/2023	12/01/2023	12/01/2023	2,453.93	
				Discount Amount	Payable Amount	
				0.00	2,453.93	

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003633</a>	LARNET ST. AMANT					52.26
Payment Type	Payment Number					
Check						
Payable Number	Description	Payable Date	Due Date	Payment Date	Payment Amount	
<a href="#">INV0000429</a>	CORN STALKS FOR SMALL TOWN THROW DOWN	12/01/2023	12/01/2023	12/01/2023	52.26	
				Discount Amount	Payable Amount	
				0.00	52.26	

Payment Register

APPKT02884 - 20231201SW

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
BOC AP	Check	4	3	0.00	4,047.19
Packet Totals:		4	3	0.00	4,047.19



Town of Berlin, MD

# Refund Check Register

## Refund Check Detail

### UBPKT10194 - Refunds 1 UBPKT10193 Single Billing

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
66-0410001-10	LOPES, ELIANE	11/28/2023	25770	152.55			152.55	Generated From Billing
<b>Total Refunds: 1</b>			<b>Total Refunded Amount:</b>	152.55				

## Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	152.55
<b>Revenue Total:</b>	152.55

## General Ledger Distribution

Posting Date: 11/27/2023

	Account Number	Account Name	Posting Amount	IFT
<b>Fund: 10 - ELECTRIC</b>				
	10-1110-1098	CLAIM ON CASH-FUND 10	-152.55	Yes
	10-2010-2074	UNAPPLIED CREDITS	152.55	
	<b>10 Total:</b>		0.00	
<b>Fund: 98 - POOLED CASH</b>				
	98-1098-1000	CENTRAL DEPOSITORY CASH	-152.55	
	98-2498-2200	DUE TO OTHER FUNDS	152.55	Yes
	<b>98 Total:</b>		0.00	
	<b>Distribution Total:</b>		0.00	



Town of Berlin, MD

# Refund Check Register

## Refund Check Detail

### UBPKT10178 - Refunds 1 UBPKT10177 Single Billing

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
33-0990202-02	J.M. LAND HOLDING LLC	11/28/2023	25769	618.51			618.51	Generated From Billing
<b>Total Refunds: 1</b>				<b>Total Refunded Amount:</b>	618.51			

## Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	618.51
<b>Revenue Total:</b>	618.51

## General Ledger Distribution

Posting Date: 11/21/2023

	Account Number	Account Name	Posting Amount	IFT
<b>Fund: 10 - ELECTRIC</b>				
	10-1110-1098	CLAIM ON CASH-FUND 10	-618.51	Yes
	10-2010-2074	UNAPPLIED CREDITS	618.51	
	<b>10 Total:</b>		0.00	
<b>Fund: 98 - POOLED CASH</b>				
	98-1098-1000	CENTRAL DEPOSITORY CASH	-618.51	
	98-2498-2200	DUE TO OTHER FUNDS	618.51	Yes
	<b>98 Total:</b>		0.00	
	<b>Distribution Total:</b>		0.00	





Town of Berlin, MD

# Refund Check Register

## Refund Check Detail

### UBPKT10202 - Refunds 1 UBPKT10201 Disconnect

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
44-1200021-05	SHANAHAN, JESSICA	11/30/2023	25771	168.39			168.39	Generated From Billing
<b>Total Refunds: 1</b>				<b>Total Refunded Amount:</b>	168.39			

## Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	168.39
<b>Revenue Total:</b>	168.39

## General Ledger Distribution

Posting Date: 11/29/2023

	Account Number	Account Name	Posting Amount	IFT
<b>Fund: 10 - ELECTRIC</b>				
	10-1110-1098	CLAIM ON CASH-FUND 10	-168.39	Yes
	10-2010-2074	UNAPPLIED CREDITS	168.39	
	<b>10 Total:</b>		0.00	
<b>Fund: 98 - POOLED CASH</b>				
	98-1098-1000	CENTRAL DEPOSITORY CASH	-168.39	
	98-2498-2200	DUE TO OTHER FUNDS	168.39	Yes
	<b>98 Total:</b>		0.00	
	<b>Distribution Total:</b>		0.00	



Town of Berlin, MD

# Refund Check Register

## Refund Check Detail

UBPKT10173 - 20231120MT

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
77-1480102-00	MIMI B LIMITED PARTNERSHIP	11/20/2023	25768	1,112.21			1112.21	Deposit
<b>Total Refunds: 1</b>				<b>Total Refunded Amount:</b>	1,112.21			

## Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	1112.21
<b>Revenue Total:</b>	1112.21

## General Ledger Distribution

Posting Date: 11/28/2023

	Account Number	Account Name	Posting Amount	IFT
<b>Fund:</b>	10 - ELECTRIC			
	10-1110-1098	CLAIM ON CASH-FUND 10	-1,112.21	Yes
	10-2010-2074	UNAPPLIED CREDITS	1,112.21	
	<b>10 Total:</b>		0.00	
<b>Fund:</b>	98 - POOLED CASH			
	98-1098-1000	CENTRAL DEPOSITORY CASH	-1,112.21	
	98-2498-2200	DUE TO OTHER FUNDS	1,112.21	Yes
	<b>98 Total:</b>		0.00	
	<b>Distribution Total:</b>		0.00	

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$131.00
- Payments	\$131.00
- Other Credits	\$0.00
+ Purchases	\$758.37
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$758.37

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$4,230.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$758.37  
Minimum Payment Due: \$38.00  
Payment Due Date: December 4, 2023

**MESSAGES**

Help us "Go Green" by reducing paper. Visit our website [www.24-7cardaccess.com](http://www.24-7cardaccess.com) to sign up for electronic statements or to make a payment online.

**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/24	10/24	85421209900XVHND	PAYMENT - THANK YOU	\$131.00-
10/26	10/26	55432869B5ZD4X0KM	TST* J & M MEAT MARKET BERLIN MD	\$108.07
10/28	10/28	05436849EBLL319MS	WM SUPERCENTER #2560 BERLIN MD	\$210.58
10/30	10/30	55457029F612Z0D6V	GLOCK PROFESSIONAL INC SMYRNA GA	\$250.00
11/07	11/07	02305379R00JA3DGL	TRACTOR SUPPLY CO #181 BERLIN MD	\$189.72

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$758.37  
Minimum Payment Due: \$38.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$712.00
- Payments	\$712.00
- Other Credits	\$4.56
+ Purchases	\$1,302.80
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$1,298.24

Account Number XXXX XXXX XXXX  
Credit Limit \$1,500.00  
Available Credit \$10.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$1,298.24  
Minimum Payment Due: \$65.00  
Payment Due Date: December 4, 2023

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/24	10/24	85421209900XVHNDR	PAYMENT - THANK YOU	\$712.00-
11/01	11/01	05587459H00005F73	RESTAURANT NETWORK RBT EASYSAVING CREDIT	\$4.56-
10/12	10/12	52708248YRQEB8ESL	ROYAL FARMS #178 BERLIN MD	\$52.62
10/20	10/20	5543286955XGZ1HNL	AMZN MKTP US*5B4FK7EN3 AMZN.COM/BILL WA	\$13.18
10/20	10/20	02305379600K8EEE8	TRACTOR SUPPLY CO #181 BERLIN MD	\$99.98
10/20	10/20	527048795WHL2P40T	SHERWIN WILLIAMS 70528 OCEAN CITY MD	\$146.85
10/22	10/22	5543286975Y3PPWVV	AMZN MKTP US*B46XG2ZN3 AMZN.COM/BILL WA	\$99.63

Transactions continued on next page

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$1,298.24  
Minimum Payment Due: \$65.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**TRANSACTIONS (continued)**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/28	10/28	55432869E6028FZZB	FOOD LION #0658 BERLIN MD	\$13.22
10/29	10/29	55488729E2DZ896SM	JERSEY MIKES ONLINE OR MANASQUAN NJ	\$114.01
11/03	11/03	55432869K61KN0N4R	AMZN MKTP US*GZ1Z30ZA3 AMZN.COM/BILL WA	\$148.84
11/03	11/03	55432869K61KRD1DT	AMZN MKTP US*3S7E87IL3 AMZN.COM/BILL WA	\$604.48
11/05	11/05	55432869M621K0XK6	AMZN MKTP US*EV6H15B53 AMZN.COM/BILL WA	\$9.99

**INTEREST CHARGE CALCULATION**

Your Annual Percentage Rate (APR) is the annual interest rate on your account

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	21.74% (v)	\$0.00	30	\$0.00
Cash Advances	25.24% (v)	\$0.00	30	\$0.00
PROTECTED BALANCE	19.99% (v)	\$0.00	30	\$0.00

(v) - variable

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$826.11
- Payments	\$826.11
- Other Credits	\$0.00
+ Purchases	\$359.68
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$359.68

Account Number XXXX XXXX XXXX  
Credit Limit \$1,500.00  
Available Credit \$1,060.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$359.68  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2023

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/24	10/24	85421209900XVHNDR	PAYMENT - THANK YOU	\$826.11-
10/11	10/11	05314618XEHWV2YMG	THE ADKINS COMPANY BERLIN MD	\$9.49
10/25	10/25	05314619BEHV9R2HR	THE ADKINS COMPANY BERLIN MD	\$14.97
10/27	10/27	05436849DBLKWBDAX	WM SUPERCENTER #2560 BERLIN MD	\$148.64
11/07	11/07	55500809PTQ6XB71R	TOTALLY PROMOTIONAL COLDWATER OH	\$172.50
11/08	11/08	55432869R62V628NS	AMZN MKTP US*9V71P5N83 AMZN.COM/BILL WA	\$14.08

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$359.68  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$0.00
- Payments	\$0.00
- Other Credits	\$0.00
+ Purchases	\$79.78
+ Cash Advances	\$0.00
+ <b>Fees Charged</b>	<b>\$0.00</b>
+ <b>Interest Charged</b>	<b>\$0.00</b>
= New Balance	\$79.78

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$4,920.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$79.78  
Minimum Payment Due: \$25.00  
**Payment Due Date: December 4, 2023**

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/19	10/19	555062994M46Z4S5Q	BERLIN AUTO WASH BERLIN MD	\$24.00
10/20	10/20	527082496RQEBBFAX	ROYAL FARMS #53 EASTON MD	\$15.74
10/20	10/20	527082496RQEBF89F	ROYAL FARMS #127 SALISBURY MD	\$40.04

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$79.78  
Minimum Payment Due: \$25.00  
**Payment Due Date: December 4, 2023**

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$357.03
- Payments	\$357.03
- Other Credits	\$0.00
+ Purchases	\$915.23
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$915.23

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$3,501.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$915.23  
Minimum Payment Due: \$46.00  
Payment Due Date: December 4, 2023

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/24	10/24	85421209900XVHNDR	PAYMENT - THANK YOU	\$357.03-
10/11	10/11	52704878XRQEDAQJ5	DUNKIN #355321 Q35 OCEAN CITY MD	\$29.28
10/15	10/15	554295090ML30K5X4	EB MARYLAND AGRITOURI 8014137200 CA	\$87.21
10/17	10/17	5543286925WPLDBD0	PRINTING SERVICES 888-8884211 CA	\$61.88
10/22	10/22	5531020972DKXMRJ7	AMZN MKTP US*107Q52023 SEATTLE WA	\$58.97
10/23	10/23	5543286985YH847E6	AMAZON.COM*2X25M1363 AMZN.COM/BILL WA	\$15.89
10/24	10/24	823050999000BL7A5	CANVA* I03948-46551480 CAMDEN DE	\$141.00
10/25	10/25	05436849BBLKLZA6J	WM SUPERCENTER #2560 BERLIN MD	\$104.83
10/25	10/25	55506299BM4GGQ4D3	BERLIN AUTO WASH BERLIN MD	\$18.00

Transactions continued on next page

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$915.23  
Minimum Payment Due: \$46.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233



Account Number: XXXX XXXX XXXX

**TRANSACTIONS (continued)**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/30	10/30	55432869F60EVHGYA	AMAZON.COM*GQ8J33OI3 AMZN.COM/BILL WA	\$40.52
10/30	10/30	75418239F5D7M3J22	EIG*CONSTANTCONTACT.CO WALTHAM MA	\$76.00
11/04	11/04	52704879MM0EF395Q	HYATT REGENCY CHESAPEA CAMBRIDGE MD	\$252.37
		CHECK-IN 11/03/23	FOLIO #30297430	
11/08	11/08	52704879TRQEK1ANA	DUNKIN #355321 Q35 OCEAN CITY MD	\$29.28

**INTEREST CHARGE CALCULATION**

Your Annual Percentage Rate (APR) is the annual interest rate on your account

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	21.74% (v)	\$0.00	30	\$0.00
Cash Advances	25.24% (v)	\$0.00	30	\$0.00
PROTECTED BALANCE	19.99% (v)	\$0.00	30	\$0.00

(v) - variable

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$92.44
- Payments	\$92.44
- Other Credits	\$0.00
+ Purchases	\$1,326.71
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$1,326.71

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$3,673.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$1,326.71  
Minimum Payment Due: \$66.00  
Payment Due Date: December 4, 2023

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/24	10/24	85421209900XVHNDR	PAYMENT - THANK YOU	\$92.44-
10/12	10/12	85544028Y01S735HL	STROBES N MORE 877-995-7630 RI	\$1,249.77
10/23	10/23	727006999S66DXP2L	THE STERLING TAVERN BERLIN MD	\$76.94

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$1,326.71  
Minimum Payment Due: \$66.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$503.31
- Payments	\$503.31
- Other Credits	\$0.00
+ Purchases	\$3,327.67
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$3,327.67

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$1,573.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$3,327.67  
Minimum Payment Due: \$166.00  
Payment Due Date: December 4, 2023

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/24	10/24	85421209900XVHNDR	PAYMENT - THANK YOU	\$503.31-
10/11	10/11	05436848XBLKHRMBN	WM SUPERCENTER #2560 BERLIN MD	\$81.61
10/11	10/11	55506298WTAPLTWBR	OCEAN BREEZE BERLIN MD	\$233.96
10/11	10/11	55506298WTA9X5580	OCEAN BREEZE BERLIN MD	\$181.15
10/17	10/17	5550080928ABEVB23	HOW SWEET IT IS EDEN MD	\$2,765.00
10/26	10/26	05314619QEHVR3VSV	THE ADKINS COMPANY BERLIN MD	\$65.95

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$3,327.67  
Minimum Payment Due: \$166.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$565.60
- Payments	\$565.60
- Other Credits	\$11.76
+ Purchases	\$600.19
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$588.43

Account Number XXXX XXXX XXXX  
Credit Limit \$1,500.00  
Available Credit \$911.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$588.43  
Minimum Payment Due: \$29.00  
Payment Due Date: December 4, 2023

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/24	10/24	85421209900XVHNDR	PAYMENT - THANK YOU	\$565.60-
11/04	11/04	05410199M31VLTPBK	STAPLES INC STAPLES.COM MA CREDIT	\$11.76-
10/11	10/11	82711168W000EF028	EVENTBRITE.COM ORG FEE SAN FRANCISCO CA	\$9.99
10/18	10/18	5531020932DYPD7TF	SIGNSONTHECHEAP.COM 866-664-9239 TX	\$76.24
10/21	10/21	5513158962DZJVPHV	DMI* DELL BUS ONLINE ROUND ROCK TX	\$201.38
10/26	10/26	55432869B5Z7QKJJQ	AMZN MKTP US*TC0706H13 AMZN.COM/BILL WA	\$104.92
11/03	11/03	05410199K329380A2	STAPLES INC STAPLES.COM MA	\$207.66

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$588.43  
Minimum Payment Due: \$29.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$0.00
- Payments	\$0.00
- Other Credits	\$0.00
+ Purchases	\$1,035.93
+ Cash Advances	\$0.00
+ Fees Charged	\$35.00
+ Interest Charged	\$18.65
= New Balance	\$1,822.56

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$3,177.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30  
Amount Past Due \$37.00

**PAYMENT INFORMATION**

New Balance: \$1,822.56  
Minimum Payment Due: \$128.00  
Payment Due Date: December 4, 2023

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/11	10/11	0000000000ATNEWA	BALANCE TRANSFER 5594 9512 4840 0496	\$732.98
10/30	10/30	55263529FN0XSML34	ADP PAYROLL & TAX S 973-974-7265 NJ	\$699.29
11/03	11/03	05410199K31V7MSSB	STAPLS7618432264000001 877-8267755 NJ	\$62.64
11/07	11/07	25247709R0VB2KZJH	SOCIETYFORHUMANRESOURC ALEXANDRIA VA	\$274.00
11/09	11/09		LATE FEE	\$35.00

THIS IS A REMINDER YOUR ACCOUNT IS ONE PAYMENT  
PAST DUE. IF YOUR PAYMENT HAS BEEN MAILED,  
PLEASE DISREGARD THIS NOTICE.

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$1,822.56  
Minimum Payment Due: \$128.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$1,779.15
- Payments	\$1,779.15
- Other Credits	\$0.00
+ Purchases	\$3,581.29
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$3,581.29

Account Number XXXX XXXX XXXX  
Credit Limit \$10,000.00  
Available Credit \$6,418.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$3,581.29  
Minimum Payment Due: \$179.00  
Payment Due Date: December 4, 2023

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/24	10/24	85421209900XVHNDR	PAYMENT - THANK YOU	\$1,779.15-
10/17	10/17	555062992M48R76YN	BERLIN AUTO WASH BERLIN MD	\$31.29
10/28	10/28	55263529D8ASA2JYB	FOODLION SALISBURY NC	\$3,425.00
10/31	10/31	55432869G60T4HK7E	IN *D3CORP 410-2132400 MD	\$125.00

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$3,581.29  
Minimum Payment Due: \$179.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$695.53
- Payments	\$695.53
- Other Credits	\$0.00
+ Purchases	\$478.05
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$478.05

Account Number XXXX XXXX XXXX  
Credit Limit \$1,500.00  
Available Credit \$1,021.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$478.05  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2023

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/24	10/24	85421209900XVHNDR	PAYMENT - THANK YOU	\$695.53-
10/19	10/19	55309599460YFZQYH	CSM LUMENS LA PLATA MD	\$144.00
10/25	10/25	55453709B173NBDMT	ADVANCE AUTO PARTS 630 BERLIN MD	\$34.49
10/26	10/26	02305379QHEV8XZD0	AUTOZONE 4480 BERLIN MD	\$9.69
10/31	10/31	52708249HRQEBELXW	ROYAL FARMS #178 BERLIN MD	\$113.88
11/01	11/01	55309599H612BZQAV	CSM LUMENS LA PLATA MD	\$134.00
11/03	11/03	55446419L2M19X34F	THE MARYLAND RURAL WAT GLENWOOD MD	\$25.00
11/08	11/08	05436849T00AYST0R	WALGREENS #11951 BERLIN MD	\$16.99

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$478.05  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$201.39
- Payments	\$201.39
- Other Credits	\$0.00
+ Purchases	\$883.36
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$883.36

Account Number XXXX XXXX XXXX  
Credit Limit \$1,500.00  
Available Credit \$616.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$883.36  
Minimum Payment Due: \$44.00  
Payment Due Date: December 4, 2023

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/24	10/24	85421209900XVHNDR	PAYMENT - THANK YOU	\$201.39-
10/11	10/11	02305378X00HMLFT0	TRACTOR SUPPLY CO #181 BERLIN MD	\$53.97
10/13	10/13	55432868Y5VP1TDGZ	AMZN MKTP US*TP8F55G70 AMZN.COM/BILL WA	\$53.92
10/17	10/17	555062993BM1F0GD3	PASCO OF FRUITLAND #77 FRUITLAND MD	\$306.88
10/19	10/19	855440295WGNW3FQ	FREEDOM RACING TOOL AN LAMONI IA	\$88.40
10/27	10/27	02305379D00JJRVYA	TRACTOR SUPPLY CO #181 BERLIN MD	\$52.97
11/02	11/02	02305379K00J3ZP4N	TRACTOR SUPPLY CO #181 BERLIN MD	\$63.98
11/07	11/07	55463159P5V1TFJ5K	PITTSVILLE FORD PITTSVILLE MD	\$171.54
11/07	11/07	02305379R00JA3DAY	TRACTOR SUPPLY CO #181 BERLIN MD	\$91.70

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$883.36  
Minimum Payment Due: \$44.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233



Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$600.00
- Payments	\$600.00
- Other Credits	\$0.00
+ Purchases	\$604.90
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$604.90

Account Number XXXX XXXX XXXX  
Credit Limit \$1,500.00  
Available Credit \$895.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$604.90  
Minimum Payment Due: \$30.00  
Payment Due Date: December 4, 2023

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/24	10/24	85421209900XVHNDR	PAYMENT - THANK YOU	\$600.00-
10/17	10/17	05410199231WYNQAX	STAPLES INC STAPLES.COM MA	\$214.05
10/18	10/18	05410199431TAW4F2	STAPLES 00112888 OCEAN CITY MD	\$27.12
10/23	10/23	5543286995YL9M55T	FOOD LION #0658 BERLIN MD	\$34.89
10/23	10/23	05436849900AXEKNH	DOLLAR-GENERAL #0489 BERLIN MD	\$5.30
10/25	10/25	55500369A2DYRMX4N	WALMART.COM WALMART.COM AR	\$285.39
10/27	10/27	05410199Q32GAVRP7	STAPLES INC STAPLES.COM MA	\$38.15

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$604.90  
Minimum Payment Due: \$30.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$1,283.76
- Payments	\$1,283.76
- Other Credits	\$0.00
+ Purchases	\$2,599.23
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$2,599.23

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$2,400.00  
Statement Closing Date November 9, 2023  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$2,599.23  
Minimum Payment Due: \$130.00  
Payment Due Date: December 4, 2023

**MESSAGES**

Help us "Go Green" by reducing paper. Visit our website [www.24-7cardaccess.com](http://www.24-7cardaccess.com) to sign up for electronic statements or to make a payment online.

**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/24	10/24	85421209900XVHNDR	PAYMENT - THANK YOU	\$1,283.76-
10/11	10/11	22303808W00RQAEW1	TOWN OF FRONT ROYAL FRONT ROYAL VA	\$404.53
10/17	10/17	5543286925WSATEP2	EXPEDIA 72680741182220 EXPEDIA.COM WA	\$1,392.32
10/22	10/22	554838298BLGY2PR6	WAL-MART #2560 BERLIN MD	\$73.53
10/27	10/27	05436849DBLKWB8A	WM SUPERCENTER #2560 BERLIN MD	\$28.54
10/28	10/28	52704879ERQEBLLDK	DUNKIN #355321 Q35 OCEAN CITY MD	\$35.38
10/28	10/28	52704879ERQEBLLEB	DUNKIN #355321 Q35 OCEAN CITY MD	\$13.39

Transactions continued on next page

BANK OF OCEAN CITY  
PO BOX 2360  
OMAHA, NE 68103-2360

Account Number: XXXX XXXX XXXX  
New Balance: \$2,599.23  
Minimum Payment Due: \$130.00  
Payment Due Date: December 4, 2023

Amount Enclosed: \$



Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN O BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**TRANSACTIONS (continued)**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/31	10/31	55432869G60TLT7B1	AMZN MKTP US*166104EI3 AMZN.COM/BILL WA	\$10.99
11/02	11/02	05436849J8PLX01D7	CAPITAL ELEC BERLIN BERLIN MD	\$30.67
11/02	11/02	05436849J8PLX017H	CAPITAL ELEC BERLIN BERLIN MD	\$70.51
11/05	11/05	55310209M2DZ3L3RM	AMAZON.COM*LJ7RY3MZ3 SEATTLE WA	\$449.97
11/06	11/06	05436849PBLKL2JS2	WM SUPERCENTER #2560 BERLIN MD	\$89.40

**INTEREST CHARGE CALCULATION**

Your Annual Percentage Rate (APR) is the annual interest rate on your account

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	21.74% (v)	\$0.00	30	\$0.00
Cash Advances	25.24% (v)	\$0.00	30	\$0.00
PROTECTED BALANCE	19.99% (v)	\$0.00	30	\$0.00

(v) - variable