

**COUNCIL OF THE TOWN OF BLADENSBURG
WORK SESSION AGENDA - DRAFT**

November 8, 2021 @ 5:30PM

**Public Access Virtual via live stream on the Town's Facebook and YouTube pages
Or Zoom (access info below).**

Mayor, Council Members, and specific Town staff will meet at Town Hall.

- | | | |
|-------------|--|----------|
| I. | CALL TO ORDER | 1 min. |
| II. | APPROVAL OF AGENDA | 1 min. |
| III. | APPROVAL OF MINUTES | 1 min. |
| IV. | APPEARANCES | |
| | a. Merry and Bright Bike Ride Event Proposal: Tonya Johnson, Park Naturalist and Robert Walker, Facility Director, Bladensburg Waterfront Park | 15 mins. |
| V. | OLD BUSINESS | |
| | a. Traffic Calming for Residential Streets | 15 mins. |
| | b. ARPA Visioning Sessions | 5 mins. |
| VI. | NEW BUSINESS | |
| | a. Legislative Update Regarding Police Matters | 10 mins. |
| | b. Credit Card Usage | 10 mins. |
| | c. 58th Avenue Grant Lighting Project | 5 mins. |
| | d. Records Management and Retention | 5 mins. |
| | e. Indoor Mask Mandate | 5 mins. |

VII. ADJOURNMENT

Future Agenda Items

Meeting Access Information

<https://zoom.us/j/97463669358?pwd=QkNNKzRDNFJUK3pWL0ZGc0E0NDdGZz09>

Meeting ID: 974 6366 9358

Passcode: 930725

Join by phone:

One tap mobile

+13017158592,,97463669358#,,, *930725# US (Washington D.C)

Calendar Link:

[https://zoom.us/meeting/tJMpceguqDlpH9ytHXCuoJtxlyirS-4fnxy1/ics?icsToken=98tyKuCvqj0pHNKcsxyPRowEBo_ob-7wplhegvpeIDfdIDVcSBfuH_tLIIEyRN7e](https://zoom.us/join/joinMeeting?meetingId=tJMpceguqDlpH9ytHXCuoJtxlyirS-4fnxy1/ics?icsToken=98tyKuCvqj0pHNKcsxyPRowEBo_ob-7wplhegvpeIDfdIDVcSBfuH_tLIIEyRN7e)

COUNCIL OF THE TOWN OF BLADENSBURG

DRAFT COUNCIL MEETING AGENDA

November 8, 2021 7:00pm

Public Access Virtual via live stream on the Town's Facebook and YouTube pages

Or Zoom (access info below).

Mayor, Council Members, and specific Town staff will meet at Town Hall.

- | | |
|--|-----------------|
| I. CALL TO ORDER | 1 min. |
| II. OPENING PRAYER | 2 min. |
| III. PLEDGE OF ALLEGIANCE | 1 min. |
| IV. ANNOUNCEMENT OF CLOSED SESSIONS | |
| V. APPROVAL OF AGENDA | 3 mins. |
| VI. APPEARANCES | |
| A. Town Audit presentation for audit ending June 30, 2021: Eva Webb, Principal,
LSWG Certified Public Accountants and Business Advisors | 40 mins. |
| VII. APPROVAL OF MINUTES | 3 min. |
| VIII. PUBLIC COMMENTS | 5 mins. |
| A. Written comments can be submitted prior to meeting to be read into the record.
Comments can be submitted to clerk@bladensburgmd.gov and
dgriffin@bladensburgmd.gov | |
| IX. UNFINISHED BUSINESS | |
| X. FINANCIAL BUSINESS | |
| XI. NEW BUSINESS | |
| A. Recognition of outgoing Council Members Carletta Lundy and Cris Mendoza | 10 mins. |
| B. Introduction of Town Clerk: Richard Charnovich | 5 mins. |
| C. Credit Card Usage | 5 mins. |
| D. Records Management and Retention | 5 mins. |
| E. Proposed Vaccination Clinic at the Town Hall | 5 mins. |
| F. Indoor Mask Mandate | 5 mins. |
| XII. STAFF REPORTS | |
| A. Public Works; Treasurer; Public Safety; Town Clerk; Town Administrator | 10 mins. |

XIII. MAYOR AND COUNCIL REPORTS

10 mins.

- A. Council Member Route – Ward I
- B. Council Member Blount – Ward II
- C. Council Member Lundy – Ward II
- D. Council Member Mendoza – Ward I
- E. Mayor James

XIV. ADJOURNMENT

Meeting Access Information via Zoom

<https://zoom.us/j/97463669358?pwd=QkNNKzRDNFJUK3pWLOZGc0E0NDdGZz09>

Meeting ID: 974 6366 9358

Passcode: 930725

Join by phone:

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Calendar Link:

<https://zoom.us/meeting/tJMpcequqDlpH9ytHXCuoJtxlyirS-4fnxy1/ics?icsToken=98tyKuCvqj0pHNKcsxyPRowEBo ob-7wplhegvpEiDfdIDVcSBfuH tLIIEyRN7e>

WS Ir. a.

Merry & Bright Bike Ride

Saturday, December 11, 2021

4-6pm

Light up the night for the holidays! Decorate your bike with lights and gear for a fun holiday ride. Enjoy a warm campfire and hot cocoa before departure. Riders can stay in park or ride the trails and through the community.



Merry & Bright Bike Ride

The Program will provide:

- Free outdoor social distance activity
- Health and wellness
- Trail and bike safety information
- Positive community engagement



Merry & Bright Bike Ride

Town of Bladensburg Partnership

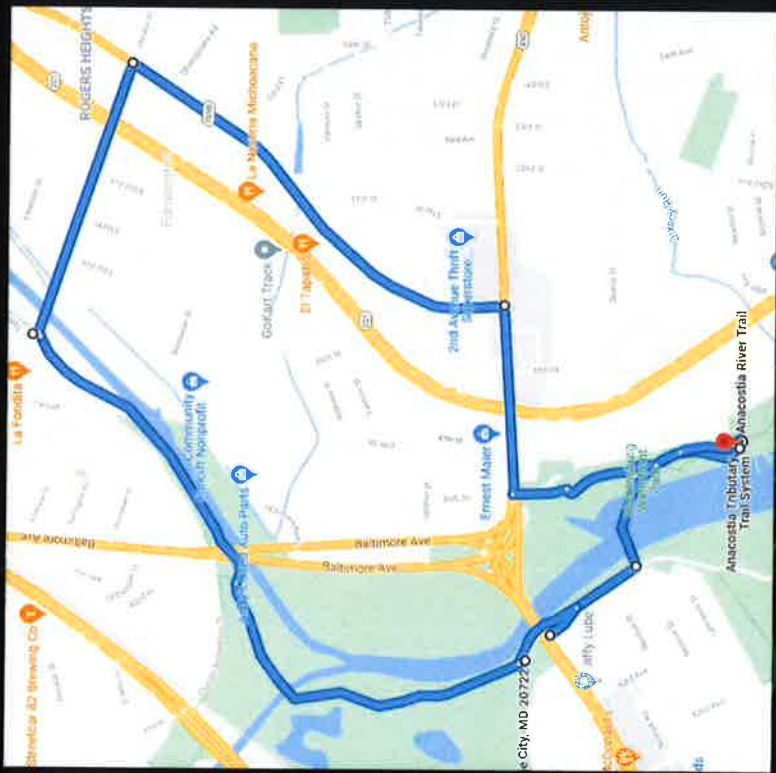
- Road crossing and traffic support
 - Routing assistance as needed
- Pit stop at Bladensburg Town Hall, Police & Fire Station with Santa, lights, etc.?
- Marketing to the community of Bladensburg



Merry & Bright Bike Ride

Proposed Route:

<https://goo.gl/maps/cQbNcXUti7Js8zAx9>



live more, play more

Internal Control Questionnaire and Narrative for Cash – FY21 Audit

Cash Receipts

Who gets the checks that come in the mail? Mail is opened by Receptionist in Town Hall or by the Admin Assistant in Public Safety. Checks, invoices, statements, etc. are forwarded to Jennifer, the Finance Clerk for processing.

Who do they go to for processing? The Admin Aide in Public Safety prepares their invoices to be forwarded to the Finance Clerk for processing, all other items are forwarded directly to the Finance Clerk for processing.

Are these checks stamped "For deposit only"? Yes.

Who gets the deposits ready? Who goes to the bank? Finance Clerk prepares the deposits and runs them through a check reader/scanner we have here from Suntrust. I made my first cash deposit in over five years not too long ago but had someone from Public Safety escort me.

Is there online bank access to monitor the accounts? Yes.

Who enters the deposits into Quickbooks? Finance Clerk enters deposits in QB and then I review. I do a weekly bank download to reconcile all deposits entered into QuickBooks to verify deposited amounts and look for any items outstanding.

If an invoice is determined to be uncollectible, who authorizes it to be written off? Vito. We send statements and copies of invoices bi-monthly to quarterly for outstanding amounts. For accounts which are aging, I will verify through SDAT to see if they are still active, speak with our Code Enforcement Supervisor to go and visit them and hand deliver the invoice if still active and in Town. If not, will send invoices and documentation to any other address on SDAT including contacting the Registered Agent. If not active anymore and collection process is worth more than the collection efforts, will write these off. County asks us annually if we have any problem debtors with Personal Property Taxes and they will deny them a business license if try to apply anywhere else in the County.

Cash Disbursements/Vendor Invoices

Who opens the mail? Mail is opened by Receptionist or Admin Assistant in Public Safety. Checks, invoices, statements, etc. are forwarded to Jennifer, the Finance Clerk.

Once the vendor invoices are opened who gets them? Public Safety related invoices stay with the Admin. Asst. for Public Safety to prepare for approval by Chief of Police then are forwarded to the Finance Clerk. All others go to Jennifer the Finance Clerk to process.

Who approves them? How? Initial on the invoice? Check requests are prepared for all invoices. This is a cover sheet with a description of the expenditure, account number, amount, and to what department and the invoice is attached to this. Chief of Police approves Public Safety invoices by a signature on the check request and I sign underneath. All other invoices I approve by signing the check request. Now that we have a Town Administrator in FY22, he will sign off on these as well.

Who enters them into QuickBooks? Once check requests are approved, the Finance Clerk enters these into QB. I review postings and check runs.

Who prepares the checks? Finance Clerk.

Who is authorized to sign checks? Vito, Chief of Police, and Mayor. Added the new Town Administrator in July FY22.

Who files the invoices? How? Paper files or electronic? The Finance Clerk files these. All invoices are paper, want to move to full scanning soon.

Are unused checks kept in a locked cabinet? Yes, in Finance Clerk's office.

If petty cash, what is the process? Petty Cash is tracked in QuickBooks same as other bank accounts. Individual cash expenditures are documented by a check request similar to vendor invoices. Cash is

supplied by Public Safety through payments of fines and police report requests. Cash payments are received by Public Safety through Communications (dispatch). Individual cash payments are placed in separate envelopes for each cash payment and placed in a safe. Safe is opened by Police Chief and Admin Asst. and cash payments are given the Finance Clerk. A cash receipt is prepared for batch of cash payments with last name of each person paying the fine and what fine was for (ex. Taylor – Impound fee). Cash is placed in a locked cash box in a locked file cabinet in the Finance Clerk office behind a locked door. All Petty Cash transactions are kept in the monthly banking folders. We try to keep Petty Cash under \$3K.

Credit Cards

How are credit cards monitored? Vito checks banking and credit card activity daily and downloads statements monthly. Expenditures are approved similar to vendor invoices. Each expenditure is on a Check Request form along with the receipt, reason, account number to be charged, and class. Chief of Police approves all Public Safety expenditures, and I approve/sign for them as well as for all other credit card purchases for the month.

Who has credit cards and what are the limits? Vito, Chief of Police, and Mayor. \$5K limit each.

Is there a written credit card policy in place? No not specifically for credit cards, expenditures follow our normal purchasing policies for any expenditure.

Bank Reconciliations

Who performs bank reconciliations? Vito. I sign and give to Finance Clerk. Then these are batched and go to the Town Administrator for review.

Who reviews and approves the bank reconciliations after they are prepared? Jennifer prepares a form which lists all the accounts, the dates they were reconciled, along with all reconciliations, and gives to Town Administrator for review and signature on the master form.

How are they approved? Initials on reconciliation? Vito signs reconciliations, see step above for final approval.

Who opens the bank statements? Who reviews them for unusual transactions? Jennifer, Finance Clerk opens recs and gives to Vito. I have already seen these by the time they have come through the mail and reviewed through online banking. Unusual transactions if any stand out immediately and are caught in daily online banking review and/or weekly bank downloads to reconcile banking transactions to QB.

Investments

Is there a written investment policy? No. Excess operating funds are in Maryland Local Government Investment Pool account through PNC.

Responses submitted to auditor on August 12, 2021.

Town of Bladensburg
Credit Card Policy

The Town of Bladensburg (Town) shall not be a party to a Town credit card arrangement unless the Mayor & Council has adopted by resolution a written policy that provides all of the following:

a) That the Mayor & Council must approve the issuance of a Town credit card. The Treasurer shall be responsible for the accounting, monitoring, and retrieval and generally overseeing compliance with the Town credit card policy.

b) That the Town credit card may be used only by an elected official, officer or employee of the Town for the purchase of goods or services for the official business of the Town.

c) That the elected official, officer or employee using Town credit cards issued by the Town shall submit the Town documentation detailing the goods or services purchased, the cost of the goods or services, the date of the purchase, and the official business for which purchased.

d) That an elected official, officer or employee issued a Town credit card is responsible for its protection and custody and shall immediately notify the Town if the Town credit card is lost or stolen.

e) That an elected official, officer or employee issued a Town credit card shall return the Town credit card upon the termination of his or her employment or service in office with the Town.

f) That the Town has a system of internal accounting controls to monitor the use of Town credit cards issued by the Town.

g) That the Town credit card invoices be approved before payment.

h) That the balance including interest due on an extension of credit under the Town credit card arrangement shall be paid for within not more than 30 days of the initial statement date.

i) For disciplinary measures consistent with law for the unauthorized use of a Town credit card by an elected official, officer or employee of the Town.

j) That the Town should establish a credit card limit not to exceed \$25,000.00.

k) That an elected official, officer or employee issued a Town credit card must get an advanced approval from the Town Administrator or Mayor & Council for all credit card purchases. If a purchase should exceed a \$3,000.00 threshold, the Town Administrator must submit an explanation to exceed the threshold to the Mayor & Council for approval. Should a purchase qualify as an emergency necessity*, it may be exempt from this rule but must be justified to the Mayor & Council within 30 days of purchase.

*Emergency Necessity - Purchase of services and or goods is necessary in order for the continuation of Town operations.

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
NATIONAL CAPITAL STRATEGIC ECONOMIC DEVELOPMENT PROGRAM
GRANT AGREEMENT

FY2020

TABLE OF CONTENTS

AWARDEE: Town of Bladensburg
AWARD ID#: NCSEDF-2020-Bladensburg-00317
PROJECT NAME: Bladensburg Pedestrian Lighting Improvements

- ☐ **National Capital Strategic Economic Development Program Grant Agreement**
- ☐ **Exhibit A - NCSEDF-2020-Bladensburg-00317
Project Description, Scope of Work, and Special Conditions**
- ☐ **Exhibit B - NCSEDF-2020-Bladensburg-00317
Project Budget**
- ☐ **Exhibit C - NCSEDF-2020-Bladensburg-00317
Project Schedule**

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**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
NATIONAL CAPITAL STRATEGIC ECONOMIC DEVELOPMENT PROGRAM GRANT
AGREEMENT
Project/Capital Grant**

THIS NATIONAL CAPITAL STRATEGIC ECONOMIC DEVELOPMENT PROGRAM GRANT AGREEMENT (this "**Agreement**") is entered into as of the Effective Date (as defined herein) by and between the **DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT**, a principal department of the State of Maryland (the "**Department**"), and Town of Bladensburg (the "**Grantee**").

RECITALS

- A. This Agreement is issued pursuant to §§6-701 through 6-710 of the Housing and Community Development Article (the "**Act**") and the regulations promulgated thereunder and set forth in COMAR 05.20.04 (the "**Regulations**"). The Act establishes the National Capital Strategic Economic Development Program (the "**Program**"). Capitalized terms not defined herein have meanings set forth in the Regulations or the Act.
- B. The purpose of the Program is to:
1. Provide strategic investment in local housing and businesses to encourage healthy, sustainable communities with a growing tax base and enhanced quality of life; and
 2. Focus on areas where modest investment and coordinated strategies will have an appreciable neighborhood revitalization impact.
- C. In reliance upon the representations and certifications contained in Grantee's Fiscal Year 2020 application (the "**Application**"), the Department has approved an award of funds to Grantee to carry out a Program project, to be expended by Grantee in conformity with the requirements and provisions of the Act, the Regulations, the Department's Program Policy Guide as amended from time to time (the "**Guide**"), and this Agreement.

AGREEMENT

IN CONSIDERATION of the Recitals, the mutual promises and covenants contained in this Agreement, and other good and valuable consideration, the receipt, adequacy, and sufficiency of which are hereby acknowledged, the Department and Grantee agree as follows:

1) National Capital Region Designation.

- a) The Project is located in a geographic area that has been designated by the Act as the National Capital Region (the "Area").
- b) The Project will enhance and support the Grantee's neighborhood revitalization plan that includes community enhancement projects located within a geographic area that has been designated by the Smart Growth Subcabinet (as defined in §9-1406 of the State Government Article) as a Sustainable Community.

2) Grant.

- a) In consideration of the various obligations to be undertaken by Grantee pursuant to this Agreement, the Department agrees to provide Grantee with funds in the amount of **One Hundred and Fifty Thousand Dollars (\$150,000)** (the "Grant") to be used for the purposes of funding the National Capital Strategic Economic Fund Program Project (the "Project") described on Exhibit A - NCSEDF-2020-Bladensburg-00317 (the "Project Description").
- b) Grantee agrees to use the Grant only for the approved Project and only in the approved Area. Grantee agrees that it will use the Grant and operate the Project in accordance with the provisions of the Act, the Regulations, the Guide, and this Agreement.
- c) The Project shall not include or support the following types of activities: pawn shops, gun shops, tanning salons, massage parlors, adult video/book shop, adult entertainment facilities, check cashing facilities, gambling facilities, tattoo parlors or liquor stores.
- d) The Application may have included projects other than the Project. The approval of the Application and the Project and the execution of this Agreement are not to be construed as approval of any other projects described in the Application.

3) Expenditure of Grant Funds.

- a) All Grant funds shall be expended on or before the Completion Date (as defined in Section 4(b) of this Agreement).
- b) Grantee shall expend the Grant in accordance with the budget set forth in Exhibit B - NCSEDF-2020-Bladensburg-00317 (the "Project Budget"). Grantee may not expend more than the amount allocated for any category in the Project Budget without the prior written consent of the Department.
- c) Unless otherwise agreed to in writing by the Department, Grantee shall expend at least fifty percent (50%) of the Grant funds for the Project by the first (1st) anniversary of the Effective Date.
- d) All costs incurred by Grantee before the Effective Date and before approval by the Department of the release of Grant funds are incurred voluntarily, at Grantee's risk and upon its own credit and expense, and Grantee's authority to be reimbursed from the Grant funds shall be governed by the provisions of this Agreement.

- e) If, upon completion of the Project, there are cost savings and/or undisbursed funds, Grantee shall return any remaining Grant funds to the Department.
 - f) If Grantee is not a government agency (including a housing authority) Grantee may use a portion of the Grant funds for reimbursement of indirect costs. The indirect cost reimbursement rate is: (i) equal to the indirect cost reimbursement rate Grantee receives from a federal agency or other State of Maryland (the "State") agency, if applicable; or (ii) up to 10% of the costs that would be considered modified total direct costs under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards adopted by the Office of Management and Budget in 2 C.F.R. 200 and any related guidance published by the Office of Management and Budget. The indirect cost reimbursement rate applies to the portion of the Grant, if any, that is for the provision of services.
- 4) Commencement and Completion of the Project; Inspection during Construction or Rehabilitation; Changes.
- a) Grantee shall commence the Project on or prior to the date (the "Commencement Date") set forth in Exhibit C - NCSEDF-2020-Bladensburg-00317 (the "Project Schedule").
 - b) Grantee shall complete the Project prior to the date set forth in the Project Schedule (the "Completion Date").
 - c) If the Project involves capital construction or improvements, the Department, its agents and its employees shall be allowed to inspect the Project during construction or rehabilitation and upon completion.
 - d) The Department must approve all changes to the Project Description, Project Schedule, Project Budget, or any other term of this Agreement, including modifications to the scope of work of the Project, modifications involving carrying out Project activities in a geographic area other than the Area, and modifications to the Completion Date.
 - e) Grantee shall ensure that all necessary approvals for the commencement of the Project have been obtained, including all applicable permits and licenses.
 - f) On or before the Completion Date, Grantee shall obtain all certifications, licenses, permits, and approvals necessary to operate the Project, and shall otherwise satisfy all requirements necessary to operate the Project.
- 5) Conditions Precedent to Disbursement of the Grant. The Department shall not disburse the Grant until Grantee has complied with the following conditions:
- a) The Maryland Historical Trust has reviewed the Project for impact on historic structures, and, if required has approved the architectural plans and specifications for the Project.
 - b) The Maryland Codes Administration has approved all the Project plans and specifications.
 - c) Grantee has complied with all other terms and conditions of the Grant as required by the Department to the Department's satisfaction, including the satisfaction of any special conditions as noted on Exhibit A.
- 6) Other Funds.
- a) In addition to the Grant, Grantee may (i) be in the process of obtaining written commitments to receive other funds for the Project; (ii) have written commitments to receive other funds for the Project; or (iii) have already received other funds for the Project (collectively, the "Other Funds"). Other Funds shall be described by source, use and amount in the Project Budget.
 - b) Upon request, Grantee shall provide the Department with information and documentation in forms acceptable to the Department regarding the Other Funds. Such information and documentation shall include but not be limited

to information concerning Grantee's receipt and expenditure of the Other Funds. In the event the Department determines, in its sole discretion, that all or any portion of the Other Funds are not available, are not going to be disbursed to Grantee for any reason, or that the Other Funds received by Grantee have not been properly expended, the Department may, in its sole discretion, declare Grantee in default of this Agreement and exercise its remedies pursuant to this Agreement.

7) Disbursement of the Grant.

- a) After the Effective Date, the Department will disburse Grant funds to Grantee on a reimbursement basis as the Project progresses. Grantee shall submit a request for payment in a manner and form approved by the Department. A request for payment shall identify in detail all expenses incurred for which reimbursement is being sought, and shall have attached copies of the supporting invoices and other documentation of such expenses.
- b) Requests for payment should be made allowing approximately thirty (30) days to receive the Grant funds. The request for payment shall not exceed the eligible costs incurred and approved by the Department. The Department, in its sole discretion, may disburse funds for eligible costs anticipated to be incurred or costs incurred prior to the Effective Date.
- c) The Department has the right to withhold disbursement of Grant funds if at any time the Department determines, in its sole discretion, that Grantee is not performing or completing the Project in a manner satisfactory to the Department. The Department shall have the right at any time to request that Grantee provide additional supporting documentation with any request for payment.

8) Records, Inspections and Reports.

Sections 8(a) and 8(b) shall survive the term of this Agreement.

a) Records.

- i) Grantee shall maintain accurate financial, management, programmatic and other records of the Grantee, including meeting minutes of Grantee's Board of Directors if applicable, for transactions relating to the receipt and expenditure of the Grant and administration of the Project (collectively, the "Records"). The Records shall be in a form acceptable to the Department. Grantee shall retain the Records for three (3) years following the date the Department approves the Final Report described in Section 8(c) below.
- ii) Grantee shall make the Grantee's administrative offices, its personnel, whether full time, part time, consultants or volunteers, and the Records available to the Department for inspection upon request, during the term of the Agreement and for a period of three (3) years following the date the Department approves the Final Report. The Grantee shall permit the Department to perform program monitoring, evaluation and audit activities as determined to be necessary, at the discretion of the Department.
- iii) Grantee shall cause to be maintained for the Department's inspection the books, accounts, and records of contractors in connection with the Project for three (3) years past the date of termination of the contractual relationship between the contractor and Grantee.

- b) Inspections. During the term of this Agreement and for a period of three (3) years following the date the Department approves the Final Report, Grantee shall permit the Department to monitor the Project to ensure that the Project is being carried out in accordance with the terms of this Agreement.

c) Reports.

- i) On January 1, April 1, July 1, and October 1 of each year during the term of this Agreement, Grantee shall provide the Department with interim progress reports in a manner and form to be determined by the Department. The interim progress reports shall contain such information as the Department requests, including, but not limited to, work accomplished and problems encountered, past and projected expenditures made against the Project Budget, and benchmarks reached. Grantee shall ensure that each interim progress report is received by the Department within ten (10) working days after the due date.
- ii) Within forty-five (45) days after Grantee completes the Project, Grantee shall submit to the Department a final report (the "**Final Report**") in a manner and form to be determined by the Department that describes the completed Project, the success of the Project, any problems encountered in completing the Project, and such other information as the Department requires. The Final Report shall also contain an expense and revenue summary of the Project, certified by the highest fiscal officer of Grantee, that lists all expenditures relating to the Grant. In addition, any completed studies, surveys, reports, or other work products, if applicable, shall be attached to the Final Report.
- iii) In addition to the requirements set forth above, Grantee shall provide the Department with such additional records, reports, and other documentation as may be required by the Department.

9) Default and Remedies; Termination.

- a) A default shall consist of: (i) the breach by Grantee of any term, condition, covenant, agreement, or certification contained in this Agreement; (ii) the expenditure of Grant funds for any use other than as provided in the Project Budget or in the approved scope of work for the Project; (iii) the failure to commence or complete the Project by the dates set forth in the Agreement, or otherwise unsatisfactory performance or completion of the Project, in the Department's sole determination; (iv) Grantee's bankruptcy, insolvency, or the dissolution or liquidation of Grantee's business organization or assets; (v) the failure to obtain the Other Funds if, in the Department's sole discretion, such failure would significantly impact the Project; or (vi) a change in Grantee's staffing capacity that adversely affects Grantee's ability to carry out the Project, in the Department's sole discretion.
- b) The Department shall give Grantee written notice of default, and Grantee shall have thirty (30) days from the date of such notice to cure the default. Upon the occurrence of a default that continues beyond the cure period, the Department shall have the right to terminate this Agreement immediately by written notice to Grantee. Notwithstanding the above, upon the occurrence of a default under this Agreement involving Grantee's bankruptcy, insolvency, or the dissolution or liquidation of Grantee's business organization or assets, the Department's right to terminate this Agreement shall be immediate without a notice and cure period.
- c) In the event of termination by the Department:
 - i) The Department may withhold disbursement of Grant funds and Grantee shall have no right, title, or interest in or to any of the undisbursed Grant funds;
 - ii) The Department may demand repayment from Grantee of any portion of the Grant proceeds that the Department, in its sole discretion, determines were not expended in accordance with this Agreement, plus all costs and reasonable attorneys' fees incurred by the Department in recovery proceedings; and
 - iii) The Department, in its sole discretion, may demand repayment of all Grant funds disbursed to Grantee, plus all costs and reasonable attorneys' fees incurred by the Department in recovery proceedings.
- d) In addition to exercising any or all of the rights and remedies contained in this Agreement, the Department at any time may proceed to protect and enforce all rights available to the Department by suit in equity, action at law, or by any other appropriate proceedings, all of which shall survive the termination of this Agreement.

- e) Grantee agrees to return any remaining proceeds of the Grant to the Department upon termination of the Agreement, whether due to default, completion of the Project, or for any other reason.

10) Grantee's Certifications. Grantee certifies that:

- a) Grantee is a government agency, including a housing authority, with jurisdiction in the Area, or a Community Development Organization, as those terms are defined in the Regulations, and has the requisite power and authority to enter into and carry out the transactions contemplated by this Agreement.
- b) The acceptance of the Grant and the entering into of the Agreement have been duly authorized, executed, and delivered by Grantee, and are the valid and legally binding acts and agreements of Grantee.
- c) None of Grantee's assignees, designees, agents, members, officers, employees, consultants, or members of its governing body, or any local governmental authority exercising jurisdiction over the Project, and no other public official who exercises or has exercised any functions or responsibilities with respect to the Project during such person's tenure, or who is in a position to participate in a decision-making process or gain inside information with regard to the Project, has or shall have any interest, direct or indirect, in any contract or subcontract or the proceeds thereof, for any work or any activity to be performed in connection with the Project, or receive any benefit therefrom, that is part of the Project at any time during or after such person's tenure. No officer, director, or member of Grantee will personally benefit from the Grant or the Project.
- d) The representations, statements, and other matters contained in the Application are and remain true and complete in all material respects.
- e) Prior to commencement of the Project, Grantee has obtained or will obtain all federal, state, and local government approvals, permits, and licenses that may be required to accomplish the Project and the scope of work.
- f) Grantee has not been, nor currently is, the subject of an investigation by any federal, state, or local governmental entity for alleged criminal or civil violations of laws or regulations enforced by these entities.

11) Liability. Grantee releases the Department from, agrees that the Department shall not have any liability for, and agrees to protect, indemnify, and save harmless the Department from and against any and all liabilities, suits, actions, claims, demands, losses, expenses, and costs of every kind and nature, including reasonable attorneys' fees, incurred by, or asserted or imposed against the Department, as a result of or in connection with the Project, except for the gross negligence or willful misconduct of the Department. This Section shall survive the term of this Agreement.

12) Indemnification. Grantee agrees that all costs incurred by the Department as a result of the liabilities, suits, actions, claims, demands, losses, expenses, or costs, as described in Section 11 and Section 14 of this Agreement, including reasonable attorney's fees, shall be immediately and without notice due and payable by Grantee to the Department except for claims arising solely from the Department's willful misconduct or gross negligence. Grantee's obligation to indemnify the Department shall survive the term of this Agreement. If Grantee is a government agency, including a housing authority, any indemnification or other obligation to reimburse or compensate the Department provided by the Grantee pursuant to this Agreement exists only to the extent permitted by law and is subject to appropriations as well as the notice requirements and damages limitations stated in the Local Government Tort Claims Act, Md. Code Ann., Cts. & Jud. Proc. Sec. 5-301, et seq. (2006 Repl. Vol.) (the "LGTC"); Md. Code Ann. Art. 25A, Sec. 1A (2005 Repl. Vol.); and Md. Code Ann., Cts. & Jud. Proc. Sec. 5-509 (2006 Repl. Vol.), all as amended from time to time (together, the "Local Government Indemnification Statutes"), and is not to be deemed as a waiver of any immunity that may exist in any action against a local government for its officers, agents, volunteers and employees.

13) Nondiscrimination and Drug and Alcohol Free Workplace; Fair Practices Certification.

- a) Grantee may not discriminate against and hereby certifies that it prohibits discrimination against and will not

discriminate against any person on the basis of race, color, religion, ancestry, creed or national origin, sex, marital status, physical or mental handicap, sexual orientation, or age in any aspect of its projects, programs or activities.

b) Grantee shall comply with applicable federal, State, and local laws regarding discrimination and equal opportunity in employment, housing, and credit practices, including:

- i) Titles VI and VII of the Civil Rights Act of 1964, as amended;
- ii) Title VIII of the Civil Rights Act of 1968, as amended;
- iii) Title 20 of the State Government Article, Annotated Code of Maryland, as amended;
- iv) The Department's Minority Business Enterprise Program, as amended;
- v) The Governor's Executive Order 01.01.1989.18 relating to Drug and Alcohol Free Workplaces, and any Department or State regulations adopted or to be adopted to carry out the requirements of that Order;
- vi) The Fair Housing Amendments Act of 1988, as amended; and
- vii) The Americans with Disabilities Act of 1990, as amended.

14) Environmental Certification and Indemnification; Lead Paint. In connection with the ownership, lease, rehabilitation, construction, operation or demolition of real property or improvements thereon that are or may become a part of the Project (collectively and individually, "**Property**"):

- a) Grantee represents, warrants, and covenants that there are no hazardous materials located on the Property, that it will not cause or allow any hazardous materials to be placed on the Property, that it will carry out the Project in compliance with all requirements imposed by any governmental authority with respect to any hazardous materials that may be placed on the Property, and that to the best of its knowledge the Property is in compliance with all applicable federal and State environmental laws and regulations.
- b) Grantee shall indemnify and hold the Department, its employees and agents harmless from all loss, liability, damage, costs, and expenses of any kind whatsoever, including as a result of any lawsuit brought or threatened, settlement reached, or governmental order, and including reasonable attorneys' fees, for failure of the Property to comply in all respects with all environmental requirements. Grantee's obligation to indemnify the Department shall survive the term of this Agreement.
- c) Grantee covenants that it shall comply with all federal, State, and local laws and requirements concerning the treatment and removal of lead paint from the Property.

15) Non-Sectarian Certifications.

- a) Grantee certifies that no part of the Grant funds, no part of the Project, and no part of the Property, shall be used for the furtherance of sectarian religious instruction, or in connection with the design, acquisition, or construction of any building used or to be used as a place of sectarian religious worship or instruction, or in connection with any program or department of divinity for any religious denomination, including (but not limited to) religious services, religious instruction, or other activities that have an explicitly religious content.
- b) Grantee certifies that it will provide services of the Project to clients on a nondiscriminatory basis, including (but not limited to) the provision of services without regard to the creed, religion, or religious affiliation of the clients.

16) Insurance.

- a) Grantee shall maintain or shall cause to be maintained property and commercial general liability insurance coverages on the Project and Property both during and after construction or rehabilitation, and if necessary, Grantee shall pay the expense of such insurance.
 - b) Grantee shall determine whether the Project is located in a 100-year flood plain, as designated by the United States Department of Housing and Urban Development. If the Project is located in a 100-year flood plain, Grantee shall require flood insurance coverage, and if necessary, Grantee shall pay the expense of such insurance.
 - c) Grantee shall require the general contractor to provide general contractor's insurance coverage for comprehensive public liability, property damage liability/builder's risk, and workers' compensation in the form and amounts required by the Grantee.
 - d) Insurance coverages shall be provided by a company that is registered with the Maryland Insurance Agency and authorized to transact business in the State.
 - e) To the extent applicable, insurance coverage shall be in force prior to the disbursement of the Grant proceeds and shall contain terms and coverages satisfactory to the Department.
 - f) To the extent required by the Department, Grantee shall submit to the Department an ACORD insurance certificate naming the Department and the Grantee as loss payee and additional insured.
 - g) To the extent required by the Department, ACORD insurance certificates shall provide for notification to the Department and Grantee prior to Project-related cancellation of any insurance policies.
 - h) If Grantee is a government agency, including a housing authority, the insurance requirements contained herein may be satisfied through evidence of a self-insurance program satisfactory to the Department.
- 17) Notices. All notices, requests, approvals, and consents of any kind made pursuant to this Agreement shall be in writing. Any such communication, unless otherwise specified, shall be deemed effective as of the date it is mailed, postage prepaid, addressed as follows:

- a) Communications to the Department shall be mailed to:

Department of Housing and Community Development
Division of Neighborhood Revitalization
7800 Harkins Road
Lanham, Maryland 20706
Attn: Community Legacy Program

with a copy to:

Office of the Attorney General
7800 Harkins Road
Lanham, Maryland 20706
Attention: Division of Neighborhood Revitalization

- b) Communications to Grantee shall be mailed to:

Town of Bladensburg
4229 Edmonston Road

- 18) Amendment. This Agreement may not be amended except by a written instrument executed by the Department and Grantee.
- 19) Execution. This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Agreement and all of which, when taken together, will be deemed to constitute one and the same agreement. The exchange of copies of this Agreement and of signature pages by facsimile or by electronic transmission shall constitute effective execution and delivery of this Agreement as to the parties and may be used in lieu of the original Agreement for all purposes. Signatures of the parties transmitted by facsimile or electronic transmission shall be deemed to be their original signatures for all purposes.
- 20) Assignment. This Agreement may not be assigned without the prior written approval of the Department.
- 21) Entire Agreement. This Agreement constitutes the entire agreement between the parties and supersedes all prior oral and written agreements between the parties hereto with respect to the Grant.
- 22) Governing Law. This Agreement shall be construed, interpreted, and enforced in accordance with the laws of the State without regard to conflict of laws provisions.
- 23) Term of Agreement. Unless sooner terminated pursuant to the terms of this Agreement or extended by an amendment to the Agreement, this Agreement shall be effective as of the date it is executed by the Department (the “**Effective Date**”) and shall remain in effect until the Department’s receipt and approval of the Final Report.
- 24) Further Assurances and Corrective Instruments. Grantee agrees that it will, from time to time, execute and deliver, or cause to be delivered, such amendments hereto and such further instruments as may be required by the Department to comply with any existing or future State regulations, directives, policies, procedures, and other requirements, or to further the general purposes of this Agreement.
- 25) Delay Does Not Constitute Waiver. No failure or delay of the Department to exercise any right, power or remedy consequent upon default shall constitute a waiver of any such term, condition, covenant, certification or agreement of any such default or preclude the Department from exercising any right, power or remedy at any later time or times.
- 26) Technical Assistance. If the Project is not being completed or performed in a manner satisfactory to the Department, or Grantee has violated a provision of this Agreement, prior to the Department declaring a default, the Department may request that Grantee accept technical assistance the Department feels is necessary for the Project to proceed in a manner acceptable to the Department.
- 27) Department’s Signs. If required by the Department, Grantee agrees to display one or more signs identifying the Project as a recipient of financial assistance under the Program if the Department furnishes such sign(s). Grantee shall be responsible for the installation of the signs. In the event that a license, permit, or other permission is required from a local jurisdiction in order to display said signs, Grantee agrees to pay all requisite license or permit fees.
- 28) Notice Regarding Disclosure of Information Relating to the Project. The Department intends to make available to the public certain information regarding the Project and the Grantee. In addition, the Department may be required to disclose information about the Project to the Board of Public works and the Maryland General Assembly and may desire to disclose such information to other State officials or their staff, local government officials or their staff, and other lenders and funding sources. The Department is also required to disclose information in response to a request for information made pursuant to the Public Information Act, §4-101 et seq. of the General Provisions Article, Annotated Code of Maryland (the “**PIA Act**”). Information that may be disclosed to any of the foregoing, including the public, may include, among other things, the name of the Grantee; the name, location, and description of the

Project; the date and amount of financial assistance awarded by the Department; the terms of the financial assistance; use of funds; information contained in the application for financial assistance; a copy of the Application; and the sources, amounts and terms of other funding used to complete the Project, including capital contributions from the Grantee. Certain information may be exempt from disclosure under the PIA Act. Requests for disclosure of information made pursuant to the PIA Act are evaluated on an individual basis by the Department. If Grantee believes that any of the information it has provided to the Department is exempt from disclosure, Grantee should attach a statement to this Agreement describing the information it believes to be exempt from disclosure and provide an explanation therefor. The Department cannot guarantee non-disclosure of such information but may consider Grantee's statement when responding to a request made pursuant to the PIA Act.

29) CONFESSION OF JUDGMENT. IF THE PRINCIPAL AMOUNT OF THIS AGREEMENT, ANY INSTALLMENT OF INTEREST OR PRINCIPAL, OR ANY OTHER PAYMENT DUE UNDER THIS AGREEMENT IS NOT PAID WHEN DUE, WHETHER BY MATURITY, ACCELERATION OR OTHERWISE, EACH OBLIGOR WHO SIGNS THIS INSTRUMENT HEREBY AUTHORIZES AND EMPOWERS ANY ATTORNEY OR CLERK OF ANY COURT OF RECORD IN THE UNITED STATES OR ELSEWHERE TO APPEAR FOR AND, WITH OR WITHOUT DECLARATION FILED, CONFESS JUDGMENT AGAINST IT AND IN FAVOR OF THE HOLDER OF THIS AGREEMENT, AT ANY TIME, WITHOUT A PRIOR HEARING, AND IN THE AMOUNT OF THE OUTSTANDING PRINCIPAL BALANCE OF THIS AGREEMENT, ALL ACCRUED AND UNPAID INTEREST, OUTSTANDING FEES AND LATE CHARGES, AND ALL OTHER AMOUNTS PAYABLE TO THE HOLDER UNDER THE TERMS OF THIS AGREEMENT, INCLUDING COSTS OF SUIT AND REASONABLE ATTORNEYS' FEES INCURRED AS A RESULT OF, RELATED TO, OR IN CONNECTION WITH ANY DEFAULT UNDER THE AGREEMENT AND ANY EFFORTS TO COLLECT ANY AMOUNT DUE UNDER THE AGREEMENT OR ANY JUDGMENTS ENTERED THEREON.

THE AUTHORITY AND POWER TO APPEAR FOR AND ENTER JUDGMENT AGAINST ANY OBLIGOR ON THIS AGREEMENT SHALL NOT BE EXHAUSTED BY ONE OR MORE EXERCISES THEREOF OR BY ANY IMPERFECT EXERCISE THEREOF; SUCH AUTHORITY MAY BE EXERCISED ON ONE OR MORE OCCASIONS OR FROM TIME TO TIME IN THE SAME OR DIFFERENT JURISDICTION AS OFTEN AS HOLDER SHALL DEEM NECESSARY AND DESIRABLE, FOR ALL OF WHICH THIS AGREEMENT SHALL BE SUFFICIENT WARRANT; IF ENFORCEMENT OF THIS AGREEMENT RESULTS IN HOLDER OBTAINING A MONEY JUDGMENT AGAINST ANY OBLIGOR ON THIS AGREEMENT, HOLDER'S RIGHT TO APPEAR AND CONFESS JUDGMENT FOR AMOUNTS DUE, INCLUDING THE PAYMENT AND REIMBURSEMENT OF ATTORNEYS' FEES AND COSTS ARISING AFTER THE ENTRY OF JUDGMENT (INCLUDING WITHOUT LIMITATION ATTORNEYS' FEES AND COSTS INCURRED TO COLLECT THE JUDGMENT OR LIQUIDATE AND COLLECT ANY COLLATERAL PLEDGED IN CONNECTION WITH THIS AGREEMENT OR ANY OF THE OTHER GRANT DOCUMENTS) SHALL NOT BE EXTINGUISHED BY OR MERGED INTO ANY SUCH JUDGMENT BUT SHALL SURVIVE THE JUDGMENT AS A CLAIM AGAINST ANY SUCH OBLIGOR AND ANY SUCH COLLATERAL.

EACH OBLIGOR ON THIS AGREEMENT HEREBY WAIVES AND RELEASES, TO THE EXTENT PERMITTED BY APPLICABLE LAW, ALL PROCEDURAL ERRORS AND ALL RIGHTS OF EXEMPTION, APPEAL, STAY OF EXECUTION, INQUISITION, AND EXTENSION

UPON ANY LEVY ON REAL ESTATE OR PERSONAL PROPERTY TO WHICH SUCH OBLIGOR MAY OTHERWISE BE ENTITLED UNDER THE LAWS OF THE UNITED STATES OF AMERICA OR OF ANY STATE OR POSSESSION OF THE UNITED STATES OF AMERICA NOW IN FORCE AND WHICH MAY HEREINAFTER BE ENACTED.

THIS SECTION SHALL NOT APPLY TO GOVERNMENT AGENCIES.

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WITNESS the hands and seals of the Department and the Grantee.

WITNESS/ATTEST:

TOWN OF BLADENSBURG

Cecile K. Cunningham

By: Takisha James (SEAL)

Name: Takisha James

Title: Mayor



DEPARTMENT OF HOUSING AND
COMMUNITY DEVELOPMENT, a principal
department of the State of Maryland

By: _____ (SEAL)

Kenneth C. Holt, Secretary

Date Executed on behalf of the Department/
Effective Date

Approved for form and
Legal sufficiency

Assistant Attorney General

Exhibits:

Exhibit A - Project Description, Scope of Work, and Special Conditions

Exhibit B - Project Budget

Exhibit C - Project Schedule

EXHIBIT A - NCSEDF-2020-Bladensburg-00317
PROJECT DESCRIPTION, SCOPE OF WORK, AND SPECIAL CONDITIONS

Project Name:
Bladensburg Pedestrian Lighting Improvements

1. Project Description:

Provide lighting along sidewalks to improve pedestrian safety.

2. Project Address(es):

57th and 58th Avenue, Bladensburg

3. Scope of the Project:

57th Avenue is the primary ingress/egress into the eastern half of Bladensburg. Improvements to the lighting for pedestrians will enhance the quality of life by allowing people to feel safer in their community, to make walking a viable means of transportation and exercise, to encourage participation in community activities. The project will be an extension of the lighting improvements already in place on 57th Avenue to include 58th Avenue. The initial project was very well received by the community and there was a great deal of feedback from residents about how they felt safer with the lit sidewalks, especially during the darker winter months when many people must walk to schools and transportation during non-daylight hours.

4. Project Financing (Evidence and Use of Funding Sources):

The total cost of the program is \$165,000. Community Legacy will contribute \$150,000 for the cost of lighting equipment. The Town of Bladensburg will contribute \$15,000 of Project Administrative (In-Kind).

5. Special Conditions:

If this award contains capital funds; all capital funds are to be used strictly for approved capital activities. The disbursement of grant funds requires that the Project be in a designated Sustainable Community at the time the funds are disbursed.

EXHIBIT B - NCSEDF-2020-Bladensburg-00317**PROJECT BUDGET****Project Name:**

Bladensburg Pedestrian Lighting Improvements

USE OF FUNDS BY ACTIVITY	AWARD FUNDS		OTHER SOURCES OF FUNDS			TOTALS BY ACTIVITY
	Capital Amount	Operating Amount	Applicant's Contribution	Name(s) of Other Source(s)	Other Source Amount	
Site Pre-Dev: Acquisition	\$0	\$0	\$0		\$0	\$0
Site Pre-Dev: Arch/Eng Design	\$0	\$0	\$0		\$0	\$0
Site Pre-Dev: Demolition	\$0	\$0	\$0		\$0	\$0
Site Pre-Dev: Infrastructure	\$0	\$0	\$0		\$0	\$0
Site Pre-Dev: Stabilization	\$0	\$0	\$0		\$0	\$0
Site Dev: New Construction	\$0	\$0	\$0		\$0	\$0
Site Dev: Rehabilitation/ Renovation	\$150,000	\$0	\$0		\$0	\$150,000
Operations: Studies and Planning	\$0	\$0	\$0		\$0	\$0
Operations: Proj Admin (Cash)	\$0	\$0	\$0		\$0	\$0
Operations: Proj Admin (In-Kind)	\$0	\$0	\$15,000		\$0	\$15,000
Other (a):	\$0	\$0	\$0		\$0	\$0
Other (b):	\$0	\$0	\$0		\$0	\$0
Other (c):	\$0	\$0	\$0		\$0	\$0
Other (d):	\$0	\$0	\$0		\$0	\$0
TOTALS:	\$150,000	\$0	\$15,000		\$0	\$165,000

Total Award: \$150,000

Total Project Cost: \$165,000

EXHIBIT C - NCSEDF-2020-Bladensburg-00317
PROJECT TIMELINE

Project Name:
Bladensburg Pedestrian Lighting Improvements

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MML 2018

SUMMER CONFERENCE

Document Retention

Can't I just throw that document away?

Tweet about this session at #MMLConference



What is document retention?

- It refers to documents and data
 - Includes anything written or electronic
- Retention requirements mean the document or data can't be discarded UNLESS
 - There is a process and
 - An approved “retention schedule” listing when categories of documents can be discarded

So, do you need to worry about document retention?

YES!

State law generally requires state agencies to retain any record (State Government Article, Title 10)

- But State Government §10-616(a) requires **any public official** to offer any public record to the State Archives if not needed
- Public official is not defined in a limited way, and thus **includes any state or local official**
- And §8-606 of the Criminal Law Article makes it a misdemeanor to destroy any public record without proper authority

State law specifically requires retention

- §10-619(a) of the State Government article specifies that “the head of a unit” of State government or a county or municipality
 - *May only destroy original material after offered to the Archives and they refuse*
- Maryland Regulations at C.O.M.A.R. §14.18.02.05(a) requires all officials and employees to retain records

And state law also requires a record retention schedule

- State Government Article §10-616(a) specifies that
 - Any document destruction
 - Any offer to State Archives
- May only be undertaken **in accordance with record retention schedules**

State law also specifies certain documents not subject to destruction

- State Government Article §10-615 specifies the retention laws do not authorize destruction of:
 - Any permanent book of record
 - Land record or public record
 - Record relating to financial operation of State agency
 - Public record
 - Court record

For specific retention timelines,
other laws may also require retention

- Specific federal or State law requirements, such (for example) as documents related to housing programs or grants
- Personnel records
- Property records – deeds, easements, mortgages
- Cases or matters in litigation (or anticipating litigation)
- Public records may have other requirements
- Public Information Act requirements may add to retention timeframes

Additional requirements prior to any destruction

- State Archives must approve preservation of any copies (if the original is destroyed)
- Under §10-619(b) of the State Government article, after destruction a list must be sent to the Archives

Retention Schedules

- A schedule specifies when a specific category of document may be discarded
- That schedule must be approved by the State Archives
 - Identifying document types
 - Categorized by department
 - Identifying length of minimum retention

Record Retention Schedule Approval

- A schedule allowing a document to be discarded is only effective
 - After approval by State Archives, which usually requires changes based on their comment
 - Note that even with a schedule, State Archives must be notified prior to (and after) discarding a document

Can documents be discarded without a schedule?

- Multiple copies can be
- The originals (individually or as a group) can't be except per a retention schedule
- Without an approved schedule, there is no timeline and documents can't legally be discarded
- *Sample schedules are on the Archives website to provide guidance on timelines and format*

Regulatory Requirements

- Code of Maryland Regulations (C.O.M.A.R.) at §14.18.02.07 requires
 - An inventory
 - A schedule for transfer to Archives and destruction
 - Approval by the Archives of any such schedule

Are Local Archives Possible?

- Code of Maryland Regulations (C.O.M.A.R.) at §14.18.03.01 establishes authority for a local archivist
 - Would be controlled locally
 - Only effective upon approval by State Archives, per their authority to set record retention standards (State Government Article §10-609(3))

If local archives are approved

- Must still follow all applicable State laws and regulations
- Must preserve records in acid-neutral folders
- Must adopt and enforce security procedures
- Must allow public access to records

What about electronic/computerized data?

- Such records are covered by the same requirements
 - Record means “any documentary material in any form.” State Govt Article, §10-614(e)
 - And thus includes any record which is stored in any way, including the “cloud” or any other electronic/intangible manner

Electronic storage of paper documents is an option

The Maryland Uniform Electronic Transactions Act

The Maryland Commercial Law Article
(§21-101 et seq)

- Generally refers to commercial transactions
- Generally authorizes electronic transactions, including electronic signatures

Electronic retention option

The Uniform Electronic Transactions Act defines “Government agency” is defined to include:

- Any county, municipality or political subdivision

And the law applies to document retention

Electronic Retention Requirements

§21-111(a) of the Md. Commercial Law Article specifies that:

- If a law requires that a record be retained, the requirement is satisfied
 - ***By retaining an electronic record of the information in the record which:***
 - (1) Accurately reflects the information
 - (2) Remains accessible for later reference.

Other document retention requirements will still apply

Maryland Commercial Law Article §21-111(g) states that a government agency may:

- Specify additional retention requirements
- And State Archives has done so

Approval of electronic retention process

- Retention schedule must be approved by State Archives
- This includes approving the manner of retention – such as transferring paper documents to electronic or “cloud” storage
- Before destruction, State Archives must be informed in advance (and receive a copy)
- After destruction, State Archives must receive a list

Questions?

THE TOWN OF BLADENSBURG
RESOLUTION 03-2021

RESOLUTION OF INDOOR MASK MANDATE effective July 12, 2021

WHEREAS, pursuant to Section 405 of the Town Charter, the Mayor and Council have the power to employ such officers and employees as it deems necessary to execute the powers and duties provided by the Charter or other State laws and to operate the Town government; and

WHEREAS, the Mayor and Council of the Town of Bladensburg understand COVID-19 is highly contagious and spreads primarily through person-to-person contact. Significant community and individual adherence to mitigation recommendations has been demonstrated to decrease illness and death; and

WHEREAS, the Mayor and Council of the Town of Bladensburg understand the Covid-19 pandemic is the worst public-health crisis the United States has faced in a century. It has caused more than 603,181 confirmed deaths in the United States and infected more than 33.5 million people, though the actual numbers of deaths and infections are very likely higher. Many of those who survive Covid-19 will do so only after experiencing serious illness and lengthy hospitalization; and

WHEREAS, a growing body of evidence suggests that fully vaccinated people are less likely to have asymptomatic infection and to be able to transmit SARS-CoV-2 to others. Studies show full vaccination to be >90% effective in the real world settings in preventing mild and severe disease, hospitalization, and death; and

WHEREAS, there have been more than 85,608 COVID-19 cases diagnosed in Prince George's County since the beginning of the public health emergency; and

WHEREAS, in Prince George's County, MD, about 462,359 or 50.8% of the total population have been fully vaccinated and about 524,723 or 57.7% of the population have received at least one dose of the COVID-19 vaccine; and

WHEREAS, the CDC and the World Health Organization have reported the delta and delta plus and other circulating variants of concern remain a higher public health risk, as they have demonstrated increases in transmission and the Delta plus variant spreads more than twice as readily as the version of the virus that sparked the global pandemic; and

WHEREAS, there is currently insufficient data on the vaccines' effectiveness against the delta plus variant; and

WHEREAS, Children under 12 are at a higher risk from the delta and delta plus variants because there is no available vaccination to protect them from contracting the virus.

NOW THEREFORE BE IT RESOLVED, that the Town Council hereby adopts, and approves a resolution for an indoor mask mandate to be in effect for Town of Bladensburg staff, residents, and visitors to ensure the safety and welfare of Town of Bladensburg residents, visitors, and guests to all municipal buildings. Every person who is reasonably able to do so shall wear a face covering that completely and snugly covers the person's nose and mouth in all municipal building

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indoor areas accessible to the public when any other person is present in the same room. For purposes of this Resolution, "Face covering" does not include any mask that incorporates a one-way valve (typically a raised plastic cylinder about the size of a quarter on the front or side of the mask) that is designed to facilitate easy exhaling; and

AND BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon its passage and remain in effect until the repeal of this resolution by the Bladensburg Town Council.

PASSED this 12th day of July 2021.

APPROVED: By Resolution of the Town Council of The Town of Bladensburg, Maryland

ATTEST:

THE MAYOR AND COUNCIL OF THE
TOWN OF BLADENSBURG

Town Clerk

By: 
Takisha James, Mayor

THE TOWN OF BLADENSBURG
RESOLUTION 03-2021

<u>ROLL CALL VOTE</u>	<u>YEA/NAY/ABSTAIN/ABSENT</u>
MENDOZA	<u>NAY</u>
ROUTE	<u>YEA</u>
BLOUNT	<u>YEA</u>
LUNDY	<u>YEA</u>
JAMES	<u>NAY</u>

THE TOWN OF BLADENSBURG
RESOLUTION 03-2021

CERTIFICATION

I hereby certify, as the duly appointed Town Clerk of the Town of Bladensburg, Maryland, that on the 12th day of July 2021 with 3 Aye votes and 2 Nay, constituting a majority of at least three (3) affirmative votes, the aforesaid Resolution was passed.

Town Clerk

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Town of Bladensburg, Maryland

**Financial Statements,
Supplementary Information and
Independent Auditor's Report**

**For the Years Ended
June 30, 2021 and 2020**

LSWG
CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS ADVISORS

TOWN OF BLADENSBURG, MARYLAND
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Independent Auditor's Report

To the Mayor and Members of the Town Council of the
Town of Bladensburg, Maryland

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Bladensburg, Maryland, as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Bladensburg, Maryland, as of June 30, 2021 and 2020, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule and the schedules of proportionate share of the net pension liability and the related ratios and the schedules of required contributions be presented to supplement the basic financial statements. Such information, 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 inquires 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.

LSWG, P.A.

October 27, 2021
Rockville, Maryland

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Bladensburg, Maryland, we offer the Town of Bladensburg's financial statements, this narrative overview and analysis of the financial activities of the Town of Bladensburg for the fiscal year ended June 30, 2021. We encourage readers to consider the following information:

Financial Highlights

- The Town budgeted conservatively for FY21 since the budget was developed in the early stages of the pandemic and lockdowns. Economic indicators showed there would be a significant reduction in economic activity. Fortunately, revenues exceeded budget and, in most categories, exceeded prior year revenues.
- Despite the pandemic, the Town continued to provide services to residents including a weekly food distribution, outreach efforts for completing the 2020 Census, voter registration drives, and added new initiatives such as vaccination clinics once a vaccine became available.
- The Town received \$575,000 through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. More than 75% of this funding was used to offset Public Safety costs responding to the pandemic.
- The Town used CARES Act funds to purchase an ambulance cab and chassis system for the Bladensburg Volunteer Fire Department. The Fire Department will have the ambulance box constructed to their specifications and put into service to replace their current aging unit.
- Two new cruisers were purchased in FY21 in an effort to upgrade the Police Department's fleet. The Town also purchased additional body cameras and new laptops for the police cruisers.
- The Town used State Highway User Revenues to fund road improvements on 54th Street, including milling and new asphalt overlay. The Town also received a \$193,900 Community Development Block Grant through Prince George's County to support the ongoing road reconstruction of 58th Avenue including planning, engineering, milling, and paving along with new curbs, gutters, and driveway aprons. This priority project addresses an area with a high volume of commercial, residential, and bus traffic and is to be completed by the end of 2021.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town of Bladensburg's basic financial statements. The Town's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town of Bladensburg's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Town's assets and deferred outflows less liabilities and deferred inflows with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of program activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both government-wide financial statements report governmental activities of the Town that are principally supported by taxes and intergovernmental revenues. The governmental activities of the Town include general government, public works and public safety. The government-wide financial statements report only on the Town of Bladensburg.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Bladensburg, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town are governmental funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town of Bladensburg maintains two governmental funds: the general fund and a special revenue fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance.

The Town of Bladensburg adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Town of Bladensburg's net position increased by \$420,941 from \$5,616,697 on June 30, 2020 to \$6,037,638 on June 30, 2021.

Approximately 26% of the Town of Bladensburg's total assets reflect its investment in capital assets (e.g., land, buildings, machinery, and equipment). The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Town of Bladensburg's Net Position:

	Governmental Activities
Current Assets	\$ 6,907,979
Capital Assets, Net	<u>2,439,157</u>
Total Assets	<u>9,347,136</u>
Deferred Outflows	<u>539,353</u>
Current Liabilities	972,709
Long Term Liabilities	<u>2,701,067</u>
Total Liabilities	<u>3,673,776</u>
Deferred Inflows	<u>175,075</u>
Invested in Capital Assets, Net of Related Debt	2,351,239
Restricted	479,272
Unrestricted	<u>3,207,127</u>
Total Net Position	<u>\$ 6,037,638</u>

Total assets and deferred outflows in fiscal year 2021 increased \$1,088,590 from fiscal year 2020. This was largely a result of an increase in investments due to operating results and changes in other asset and liability accounts

The deferred outflows of \$539,353 is related to pension contributions and changes in actuarial assumptions related to the Pension Plan. The deferred inflows of \$175,075 are related to changes in the pension investment activity associated with the Pension Plan. Additional information related to the pension plan can be found in Note 5 to the financial statements.

Restricted net position represents unspent highway user revenue of \$443,699 and restricted cash for the seized asset fund of \$35,573 at June 30, 2021.

Governmental activities. Governmental activities increased the Town of Bladensburg's net position by \$420,941.

Town of Bladensburg's Changes in Net Position		Governmental
Revenues:		<u>Activities</u>
Program Revenues:		
Charges for Services		\$ 118,409
Operating Grants and Contributions		1,110,323
General Revenues:		
Taxes		5,238,091
Other		<u>57,577</u>
Total Revenues		<u>6,524,400</u>
Expenses:		
General Government		1,428,255
Public Works		897,699
Public Safety		<u>3,777,505</u>
Total Expenses		<u>6,103,459</u>
Increase in net position		420,941
Net Position July 1, 2020		<u>5,616,697</u>
Net Position June 30, 2021		<u>\$ 6,037,638</u>

Taxes of \$5,238,091 comprised 80% of the total revenues and consist of \$4,606,237 of real and personal property taxes and \$631,854 of income taxes. Property tax revenues increased \$235,686 from 2020. This increase was the result of increasing assessments.

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

The Town of Bladensburg uses fund accounting to ensure and demonstrate compliance with finance related requirements.

Governmental funds. The focus of the Town of Bladensburg's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's general fund reported an ending fund balance of \$6,382,234, an increase of \$533,844 in comparison with the prior year. Approximately 72% of this amount, or \$4,576,955, constitutes unassigned fund balance, which is available for spending at the Town's discretion. Of the remaining balance, \$75,444 is prepaid expenses and is classified as nonspendable. \$536,136 of the Fund Balance is classified as assigned for next year's budget. \$750,000 is committed for an emergency fund and \$443,699 is restricted for highway user revenue.

The Special Revenue Fund was created to account for resources pertaining to the Town's Alcohol, tobacco and firearms program. The ending restricted fund balance in the special revenue fund was \$35,573 at June 30, 2021.

General fund budgetary highlights. Generally, budget amendments fall into one of three categories: (1) amendments made to adjust the estimates that are used to prepare the original budget once exact information is available; (2) amendments made to recognize new funding amounts from external sources, such as County and State grants; and (3) increases in appropriations that become necessary to maintain services.

During the fiscal year, the Town amended the budget on several occasions. These adjustments fall within all three categories noted above. See Exhibit B-1 for the detailed budget adjustments.

A comparison of the original and amended budget is as follows:

General Fund	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
Revenues			
Taxes	\$ 4,761,108	\$ 4,761,108	\$ 5,193,110
Intergovernmental	953,018	953,018	711,549
Other	<u>549,790</u>	<u>549,790</u>	<u>314,377</u>
Total	<u>6,263,916</u>	<u>6,263,916</u>	<u>6,219,036</u>
Expenditures	<u>6,763,161</u>	<u>6,763,161</u>	<u>5,685,192</u>
Total	<u>6,763,161</u>	<u>6,763,161</u>	<u>5,685,192</u>
Change in fund balance	<u>\$ (499,245)</u>	<u>\$ (499,245)</u>	<u>\$ 533,844</u>

The variance in each individual revenue and expenditure account can be found in Exhibit B-1 to the financial statements.

DEBT

The Town currently has \$173,272 in long-term debt outstanding relating to payment of the past service cost associated with the State of Maryland pension system. The Town has an equipment lease obligation outstanding at June 30, 2021 in the amount of \$87,918. As discussed in Note 5 to the financial statements, the Town's net pension liability from its participation in the State of Maryland Employee Pension System is \$2,537,553.

CAPITAL ASSETS

At the end of fiscal year 2021, the Town's government activities have invested \$2,439,157 in a variety of capital assets as reflected in the following schedule. These assets include land, building, equipment, and computer software. Total depreciation expense for the 2021 fiscal year was \$314,615.

Governmental Activities – Capital Assets

	<u>Governmental Activities</u>
Non-Depreciable Assets	
Land	\$ 17,448
Capital Assets, being depreciated	
Buildings	1,636,092
Equipment	3,015,727
Improvements	1,132,118
Computer software	<u>88,879</u>
Total capital assets, being depreciated	<u>5,872,816</u>
Total Capital Assets	5,890,264
Accumulated Depreciation on Capital Assets	<u>(3,451,107)</u>
Net Capital Assets	<u>\$ 2,439,157</u>

Highlights and Economic Factors for Fiscal Year 2022 include:

The Town was awarded \$4,933,972 from the American Rescue Plan Act (ARPA) Coronavirus Local Fiscal Relief Funds (CLFRF) and received 50% of these awarded funds in the first quarter of FY 2022. The funds can be used for public health, financial assistance programs, social service programs, infrastructure projects, and administrative expenses and must be spent by December 31, 2024. The Town is actively recruiting for dedicated staff to coordinate the identification of suitable projects and disbursement of these ARPA funds.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Bladensburg's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Treasurer's office, Town of Bladensburg, 4229 Edmonston Road, Bladensburg, MD 20710.

Town of Bladensburg, Maryland
Statement of Net Position
For the Years Ended June 30,

	Governmental Activities <u>2021</u>	Governmental Activities <u>2020</u>
Current Assets		
Cash and cash equivalents - unrestricted	\$ 17,627	\$ 5,912
Cash and cash equivalents - restricted	36,073	36,069
Investments	6,460,924	5,453,273
Accounts receivable - taxes, net of allowance	43,372	52,203
Amounts due from other governments	274,539	318,431
Notes receivable	-	10,050
Prepaid expenses	75,444	61,262
Total Current Assets	<u>6,907,979</u>	<u>5,937,200</u>
Noncurrent Assets		
Net capital assets	2,439,157	2,425,559
Total Noncurrent Assets	<u>2,439,157</u>	<u>2,425,559</u>
Total Assets	<u>9,347,136</u>	<u>8,362,759</u>
Deferred Outflows of Resources	<u>539,353</u>	<u>435,140</u>
Liabilities		
Current Liabilities		
Accounts payable	203,124	86,281
Accrued salary	99,676	102,906
Accrued compensated absences	525,673	446,800
Unearned revenue	46,559	28,661
Current portion of long-term debt	97,677	80,315
Total Current Liabilities	<u>972,709</u>	<u>744,963</u>
Noncurrent Liabilities		
Long-term debt - net of current portion	163,514	189,231
Net pension liability	2,537,553	2,008,956
Total Noncurrent Liabilities	<u>2,701,067</u>	<u>2,198,187</u>
Total Liabilities	<u>3,673,776</u>	<u>2,943,150</u>
Deferred Inflows of Resources	<u>175,075</u>	<u>238,052</u>
Net Position		
Invested in capital assets, net of related debt	2,351,239	2,388,494
Restricted	479,272	312,474
Unrestricted	3,207,127	2,915,729
Total Net Position	<u>\$ 6,037,638</u>	<u>\$ 5,616,697</u>

The accompanying notes are an integral part of these statement.

The accompanying notes are an integral part of this statement.

TOWN OF BLADENSBURG, MARYLAND
Statement of Program Activities
For the Year Ended June 30, 2020

Functions/Programs	Indirect				Program Revenue			Governmental Activities	Net (Expense) Revenue and Changes in Net Position Primary Government
	Expenses	Expense Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities			
Primary Government									
Governmental Activities:									
General government	\$ 1,359,132	\$ 11,547	\$ 87,353	\$ 154,325	\$ -			\$ (1,117,454)	
Public safety	4,057,954	-	42,032	152,953	-			(3,862,969)	
Public works	855,756	-	-	225,870	82,098			(547,788)	
Interest	11,547	(11,547)	-	-	-			(11,547)	
Total Governmental Activities	6,284,389	-	129,385	533,148	82,098			(5,539,758)	
Total Primary Government	\$ 6,284,389	\$ -	\$ 129,385	\$ 533,148	\$ 82,098			(5,539,758)	
General Revenues									
Taxes									
State shared taxes								615,505	
Property taxes								4,370,551	
Interest and investment earnings								103,353	
Miscellaneous								109,554	
Total General Revenues								5,198,963	
Change in Net Position								(340,795)	
Net Position, Beginning of Year								5,957,492	
Net Position, End of Year								\$ 5,616,697	

The accompanying notes are an integral part of this statement.

TOWN OF BLADENSBURG, MARYLAND

Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	Special Revenue Fund	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 17,627	\$ -	\$ 17,627
Restricted cash	500	35,573	36,073
Investments	6,460,924	-	6,460,924
Accounts receivable - taxes, net of allowance	43,372	-	43,372
Amounts due from other governments	274,539	-	274,539
Prepaid expenses	75,444	-	75,444
Total Assets	<u>6,872,406</u>	<u>35,573</u>	<u>6,907,979</u>
Deferred Outflows	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities			
Accounts payable and accrued expenses	169,908	-	169,908
Accrued salary	99,676	-	99,676
Accrued compensated absences - current portion	68,613	-	68,613
Unearned revenue	46,559	-	46,559
Total Liabilities	<u>384,756</u>	<u>-</u>	<u>384,756</u>
Deferred Inflows	<u>105,416</u>	<u>-</u>	<u>105,416</u>
Fund Balances			
Nonspendable	75,444	-	75,444
Restricted	443,699	35,573	479,272
Assigned	536,136	-	536,136
Committed	750,000	-	750,000
Unassigned	4,576,955	-	4,576,955
Total Fund Balances	<u>\$ 6,382,234</u>	<u>\$ 35,573</u>	<u>\$ 6,417,807</u>

Reconciliation of Total Governmental Fund Balance To Net**Position of the Governmental Activities**

Total Governmental Fund Balances	\$ 6,417,807
Accounts payable pertaining to expenses is not payable in the current period and therefore not reported in the funds.	(33,216)
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(3,255,804)
Deferred inflows for property taxes not deferred in the statement of net position.	105,416
Deferred outflows of resources relating to pension contributions are not reported in the fund financial statements	539,353
Deferred inflows of resources pertaining to net pension liability are not reported in the funds.	(175,075)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>2,439,157</u>
Net Position of Governmental Activities	<u>\$ 6,037,638</u>

The accompanying notes are an integral part of this statement.

TOWN OF BLADENSBURG, MARYLAND
Balance Sheet
Governmental Funds
June 30, 2020

	General Fund	Special Revenue Fund	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 5,912	\$ -	\$ 5,912
Restricted cash	500	35,569	36,069
Investments	5,453,273	-	5,453,273
Accounts receivable - taxes, net of allowance	52,203	-	52,203
Amounts due from other governments	601,409	-	601,409
Prepaid expenses	61,262	-	61,262
Total Assets	<u>6,174,559</u>	<u>35,569</u>	<u>6,210,128</u>
Deferred Outflows	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities			
Accounts payable and accrued expenses	\$ 86,281	\$ -	\$ 86,281
Accrued salary	102,906	-	102,906
Accrued compensated absences - current portion	47,886	-	47,886
Earned revenue	28,661	-	28,661
Total Liabilities	<u>265,734</u>	<u>-</u>	<u>265,734</u>
Deferred Inflows	<u>60,435</u>	<u>-</u>	<u>60,435</u>
Fund Balances			
Nonspendable	61,262	-	61,262
Restricted	276,905	35,569	312,474
Assigned	499,246	-	499,246
Committed	750,000	-	750,000
Unassigned	4,260,977	-	4,260,977
Total Fund Balances	<u>\$ 5,848,390</u>	<u>\$ 35,569</u>	<u>\$ 5,883,959</u>

Reconciliation of Total Governmental Fund Balance To Net

Position of the Governmental Activities

Total Governmental Fund Balances	\$ 5,883,959
Accounts receivable is not receivable in the current period and therefore not reported in the funds.	10,050
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(2,677,416)
Receivables pertaining to revenue that is not available in accordance with modified accrual accounting are reported as deferred inflows of resources in the funds.	(282,978)
Deferred inflows for property taxes not deferred in the statement of net position.	60,435
Deferred outflows of resources relating to pension contributions are not reported in the financial statements	435,140
Deferred inflows of resources pertaining to net pension liability are not reported in the funds.	(238,052)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,425,559
Position of Governmental Activities	<u>\$ 5,616,697</u>

The accompanying notes are an integral part of this statement.

TOWN OF BLADENSBURG, MARYLAND
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	General Fund	Special Revenue Fund	Total Governmental Funds
Revenues			
Taxes	\$ 5,193,110	\$ -	\$ 5,193,110
Intergovernmental revenues	711,549	-	711,549
Licenses and permits	93,709	-	93,709
Franchise fee	118,168	-	118,168
Service charges	24,701	-	24,701
Other revenues	77,799	4	77,803
Total Revenues	<u>6,219,036</u>	<u>4</u>	<u>6,219,040</u>
Expenditures			
General government	1,016,623	-	1,016,623
Public safety	3,663,624	-	3,663,624
Public works	717,673	-	717,673
Capital outlays	192,976	-	192,976
Debt service - interest	9,055	-	9,055
Debt service - principal	85,241	-	85,241
Total Expenditures	<u>5,685,192</u>	<u>-</u>	<u>5,685,192</u>
Excess expenditures over revenues	533,844	4	533,848
Fund Balance - Beginning of Year	<u>5,848,390</u>	<u>35,569</u>	<u>5,883,959</u>
Fund Balance - End of Year	<u>\$ 6,382,234</u>	<u>\$ 35,573</u>	<u>\$ 6,417,807</u>

The accompanying notes are an integral part of this statement.

TOWN OF BLADENSBURG, MARYLAND
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	General Fund	Special Revenue Fund	Total Governmental Funds
Revenues			
Taxes	\$ 4,983,994	\$ -	\$ 4,983,994
Intergovernmental revenues	486,690	-	486,690
Licenses and permits	85,107	-	85,107
Franchise fee	130,928	-	130,928
Service charges	13,743	-	13,743
Other revenues	<u>544,188</u>	-	<u>544,188</u>
Total Revenues	<u>6,244,650</u>	<u>-</u>	<u>6,244,650</u>
Expenditures			
General government	1,229,553	-	1,229,553
Public safety	3,926,813	-	3,926,813
Public works	751,356	-	751,356
Capital outlays	494,882	-	494,882
Debt service - interest	11,547	-	11,547
Debt service - principal	74,685	-	74,685
Special revenue fund expense	<u>-</u>	<u>2</u>	<u>2</u>
Total Expenditures	<u>6,488,836</u>	<u>2</u>	<u>6,488,838</u>
Excess expenditures over revenues	(244,186)	(2)	(244,188)
Fund Balance - Beginning of Year	<u>6,092,576</u>	<u>35,571</u>	<u>6,128,147</u>
Fund Balance - End of Year	<u>\$ 5,848,390</u>	<u>\$ 35,569</u>	<u>\$ 5,883,959</u>

The accompanying notes are an integral part of this statement.

TOWN OF BLADENSBURG, MARYLAND
Reconciliation of the Statements of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statements of Program Activities
For the Years Ended June 30, 2021

	<u>2021</u>	<u>2020</u>
Net Change in Fund Balance - Governmental Funds	\$ 533,848	(244,188)
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 as depreciation expense. This is the amount by which depreciation exceeded or is less than capital outlays in the current period.	(63,288)	181,421
Changes in deferred inflows of resources relating to state income taxes do not provide current financial resources and are not reported as revenue in the funds.	44,981	2,062
The proceeds received from note receivable principal payments is a revenue in the governmental funds, but these proceeds reduce the note receivable balance in the statement of net position.	(10,050)	(17,580)
Repayment of long-term debt is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the statement of net position.	85,241	74,685
Under the modified accrual basis of accounting, revenues are not recognized unless they are deemed "available" to finance current expenditures. Accrual basis recognition is not limited by availability. This is the difference in revenue under modified accrual and accrual basis per the Statement of Activities.	(33,216)	-
	282,978	(282,978)
Difference between accrual and modified accrual in accounting for compensated absences.	(58,146)	53,482
Pension expense pertaining to net pension liability is not reported in the funds.	(361,407)	(107,699)
Net Changes in Net Position	<u>\$ 420,941</u>	<u>\$ (340,795)</u>

The accompanying notes are an integral part of these statement.

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies

A. Financial Reporting Entity

The Town of Bladensburg (Town) was established in 1854 and incorporated in 1947 under the laws of the State of Maryland. The Town operates under a Mayor-Council form of government consisting of a Mayor and Town Council. The Town provides the following services as authorized by its charter: streets, recreation, public safety, public works and community promotion. The basic financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for established governmental and financial reporting principles. The Town implemented accounting and financial reporting requirements of GASB Statements No. 34, Basic Financial Statements and Management's Discussion and Analysis for States and Local Governments. GASB Statement No. 34 added the following components to the financial statements:

Management's Discussion and Analysis – A narrative introduction and analytical overview of the government's financial activities. This analysis is similar to analysis the private sector provides in their annual reports.

Government-Wide Financial Statements – These include financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, including bridges and roads). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter. The government-wide statements include the Statement of Net Position and the Statement of Program Activities.

Statement of Net Position – The Statement of Net Position displays the financial position of the Town. All assets, deferred outflows, liabilities and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position. The net position of a government is broken into three categories –1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

Statement of Program Activities – The Statement of Program Activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants.)

**Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020**

Note 1 - Summary of Significant Accounting Policies (continued)

A. Financial Reporting Entity (continued)

Budgetary Comparison Schedules – Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their governments over the course of the year. The Town and many other governments revise their original budgets over the course of the year for a variety of reasons.

The financial statements were prepared in accordance with GASB Statement No. 14, The Financial Reporting Entity, which establishes standards for defining and reporting on the financial reporting entity. The definition of the financial reporting entity is based upon the concept that elected officials are accountable to their constituents for their actions. One of the objectives of financial reporting is to provide users of financial statements with the basis for assessing the accountability of the elected officials. The financial reporting entity consists of the Town of Bladensburg. There are no organizations for which the Town is financially accountable and there are no component units of the Town.

B. Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the Town as a whole) and fund financial statements. The reporting model focus is on both the Town as a whole and the fund financial statements, including the major individual funds of the governmental and business-type categories, as well as the fiduciary fund. The government-wide financial statements (i.e., the statement of net position and the statement of program activities) report information on all of the non-fiduciary activities of the Town. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which primarily rely on fees and charges for support. The Town does not have any business-type activities at this time. The Town currently has no fiduciary funds reportable in the government-wide financial statements.

The statement of program activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide statements are reported using the economic resources measurement focus, and the accrual basis of accounting. Reimbursements are reported as a reduction to expenses. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenue to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation debt principal and interest payments which are reported as expenditures in the year due. However, principal and interest on long-term debt, which has not matured, are recognized when paid.

Property taxes, franchise fees, utility taxes, licenses, intergovernmental revenues, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Town reports unearned revenues on its governmental funds balance sheet. Unearned revenues arise from taxes levied in the current year which are for subsequent years' operations. For governmental fund financial statements unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received before the Town has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

The Town reports the following governmental funds:

The General Fund – This is the Town's primary operating fund and it is major. It is used to account for all financial resources except those required to be accounted for in another fund.

The Special Revenue Fund – Used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specific purposes. This fund is used to account for all financial resources pertaining to the Town's ATF program.

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position

1. Deposits and Investments

Cash and cash equivalents, which are cash and short-term investments with maturities of three months or less, include cash on hand and demand deposit accounts.

2. Prepaid Expenses

Prepaid expenses record payments to vendors that benefit future reporting periods. Prepaid expenses are similarly reported in government-wide and fund financial statements.

3. Capital Assets

Capital assets, which include furniture, buildings, improvements/infrastructure, vehicles and equipment, furniture and equipment, and computer software assets are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the Town are depreciated using the straight-line method over the following estimated useful lives:

Vehicles and equipment – 3 to 20 years
Buildings – 25 to 50 years
Furniture and equipment – 8 years
Improvements/Infrastructure – 10 to 50 years
Computer software – 3 to 7 years

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position (continued)

4. Compensated Absences

Town employees are granted vacation in carrying amounts based on length of service. The Town policies regarding vacation time permit employees to accumulate earned but unused vacation leave. Also, the Town allows the employees upon termination to be paid for 50% of their sick leave to a \$12,000 maximum. The liability for these compensated absences is recorded as long-term debt in the government-wide statements. Those amounts estimated to be liquidated with expendable financial resources for the general fund are reported as an expenditure and a fund liability of the general fund.

5. Property Taxes

Property taxes for the current year were assessed and collected by Prince George's County and subsequently remitted to the Town. Property taxes are assessed on July 1st and are due and payable one half by September 30th and one half by December 31st. All unpaid taxes levied July 1st become delinquent on October 1st and January 1st. The real property tax rate for the Town for fiscal years ended June 30, 2021 and 2020 was \$.74 per \$100 of assessed value. The corporate and personal property tax rates for the Town for fiscal years June 30, 2021 and 2020 was \$2.09 per \$100 of assessed value. Procedures for the collection of delinquent taxes by Prince George's County are provided for in the laws of Maryland. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

6. Long-Term Debt

In the government-wide financial statements, outstanding debt is reported as a liability. Long-term debt for governmental activities is not reported as a liability in the fund financial statements. Long term debt consists of a general obligation bond used to fund the Maryland State Retirement Plan, a vehicle lease and the long term portion of accrued compensated absence.

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position (continued)

7. Capital Leases

A long-term lease transaction relating to the financing of police equipment is accounted for as a capital lease. Capital lease obligations reflect the present value of future rental payment, discounted at the interest rate implicit in the lease.

A corresponding amount is capitalized and depreciated over the assets estimated economic lives on a straight-line basis. This depreciation is included in depreciation expense.

8. Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources on the government-wide financial statements. Net position is classified in the following categories:

Invested in capital assets, net of related debt – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.

Restricted net position – This amount is restricted by creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted net position – This amount is the net position that does not meet the definition of “Invested in capital assets, net of related debt” or “restricted net position”.

9. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Accordingly, actual results could differ from those estimates.

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position (continued)

10. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. See Note 5 for deferred outflows related to GASB. 68.

In addition to liabilities, the statement of net position will sometimes report as separate section for deferred inflows of resources. The separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town considers unearned property taxes of \$105,416 and \$60,435, respectively, as of June 30, 2021 and 2020 to be deferred inflows of resources. See Note 5 for deferred inflows related to GASB No. 68.

Note 2 – Reconciliation of Government-Wide and Fund Financial Statements

A. Explanation of certain differences between the governmental fund balance and the government-wide statement of net position:

The governmental fund balance sheet includes a reconciliation between fund balance – total government funds and net position – governmental activities as reported in the government-wide statement of net position.

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 3 – Detailed Notes on All Funds

A. Deposits and Investments

Deposits

State statutes require all deposits be insured by the Federal Depository Insurance Corporation (FDIC) or fully collateralized.

Town administration is authorized to invest in those instruments authorized by Maryland Statutes.

At June 30, 2021 and 2020, the carrying amount of the Town's deposits was \$260,202 and \$188,832 and the bank balances totaled \$238,682 and \$421,485, respectively. Of the bank balances, the entire amount was either insured by Federal Depository Insurance Corporation (FDIC), or balances exceeding FDIC limits are collateralized at local banks.

Investments – Maryland Local Government Investment Pool

The Town's investments are categorized to give an indication of the level of custodial credit risk assumed by the Town at year-end. Category 1 includes investments that are insured or registered or where securities are held by the Town or its agent, in the Town's name. Category 2 includes uninsured and unregistered investments for which the counterparty's trust department or agent in the Town's name holds the securities. Category 3 includes uninsured and unregistered investments where the securities are held by the financial institution's trust department or agent, but not in the Town's name. The Town holds no such investment at this time. The investments the Town holds are investments in the Maryland Local Government's Investment Pool and a money market account at Suntrust bank.

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significantly unobservable inputs.

The Town has the following recurring fair value measurements as of June 30, 2021 and 2020:

MLGIP mutual funds of \$6,251,150 and \$5,305,152, respectively, are valued using quoted market prices (Level 1 inputs).

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 3 – Detailed Notes on All Funds (continued)

B. Receivables

Receivables as of June 30, 2021 and 2020 for the Town's individual major governmental funds, in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>2021</u>	<u>2020</u>
Receivables:		
Property taxes	\$ 31,598	\$ 38,715
Cable franchise fees	<u>11,774</u>	<u>13,488</u>
Gross receivables	43,372	52,203
Less: allowance for uncollectibles	<u>-</u>	<u>-</u>
Total Receivables - Net	<u>\$ 43,372</u>	<u>\$ 52,203</u>

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

C. Note Receivable

In August 2010, the Town entered into a note agreement with two nonprofit organizations to repay the Town in the amount of \$185,750. The Town had funded a Community Legacy project for the organizations with a note they received from the Department of Housing and Community Development. The note receivable was noninterest bearing and was payable in monthly installments varying from \$920 to \$2,020. At June 30, 2021 and 2020, the outstanding balance is \$0 and \$10,050, respectively. The note was paid off in fiscal year 2021.

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 3 – Detailed Notes on All Funds (continued)

D. Due from Other Governments (continued)

Due from other governments represent accrued revenue at June 30, 2021 and 2020 consisting of the following:

Governmental Activities:

	<u>2021</u>	<u>2020</u>
Primary Government		
General Fund:		
State	\$ 176,579	\$ 209,849
County	<u>97,960</u>	<u>108,582</u>
Total Primary Government	<u><u>\$ 274,539</u></u>	<u><u>\$ 318,431</u></u>

Governmental Funds:

	<u>2021</u>	<u>2020</u>
Primary Government		
General Fund:		
State	\$ 176,579	\$ 209,849
County	<u>97,960</u>	<u>391,560</u>
Total Primary Government	<u><u>\$ 274,539</u></u>	<u><u>\$ 601,409</u></u>

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 3 – Detailed Notes on All Funds (continued)

E. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 17,448	\$ -	\$ -	\$ 17,448
Total capital assets, not being depreciated	<u>17,448</u>	<u>-</u>	<u>-</u>	<u>17,448</u>
Capital assets, being depreciated				
Buildings	1,636,092	-	-	1,636,092
Equipment	2,731,077	340,762	(56,112)	3,015,727
Improvements	1,132,118	-	-	1,132,118
Computer software	88,879	-	-	88,879
Subtotal	<u>5,588,166</u>	<u>340,762</u>	<u>(56,112)</u>	<u>5,872,816</u>
Total capital assets being depreciated	<u>5,605,614</u>	<u>340,762</u>	<u>(56,112)</u>	<u>5,890,264</u>
Less accumulated depreciation for:				
Buildings	876,565	42,787	-	919,352
Equipment	1,714,033	216,116	(43,563)	1,886,586
Improvements	528,179	41,174	-	569,353
Computer software	61,278	14,538	-	75,816
Subtotal, accumulated depreciation	<u>3,180,055</u>	<u>314,615</u>	<u>(43,563)</u>	<u>3,451,107</u>
Net capital assets	<u>\$ 2,425,559</u>	<u>\$ 26,147</u>	<u>\$ (12,549)</u>	<u>\$ 2,439,157</u>

Depreciation was charged to function as follows:

	<u>2021</u>	<u>2020</u>
Government activities		
General government	\$ 30,001	\$ 31,231
Public safety	178,262	163,207
Public works	106,352	111,421
Total government activities depreciation expense	<u>\$ 314,615</u>	<u>\$ 305,859</u>

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 3 – Detailed Notes on All Funds (continued)

E. Capital Assets (continued)

Capital assets acquired through a capital lease are as follows:

	<u>2021</u>	<u>2020</u>
Equipment	\$ 432,854	\$ 386,086
Less accumulated depreciation	<u>342,824</u>	<u>345,265</u>
Total	<u>\$ 90,030</u>	<u>\$ 40,821</u>

F. Long-Term Debt

In September 2008, the Town issued a general obligation bond in the amount of \$744,385. The proceeds of the Bond were used to prepay the unfunded liability of the Town to the State Retirement and Pension System and the costs of issuance. Any surplus accruing after such payments reverted to the Town's general fund. The Town had an initial principal balance of \$687,244 and an interest rate of 6.73% per annum. In January 2012, the interest rate was reduced to 4.18%. The new terms call for semi-annual payments of principal and interest in the amount of \$34,131. The term of the bond is 23 years and matures in March 2025. At June 30, 2021 and 2020, the outstanding balance is \$173,272 and \$232,481, respectively.

The Town has entered into a lease agreement with Axon Enterprises, Inc. for a five year lease-to-own program for Tasers and body cameras. As of June 30, 2021, the balance of the capital lease outstanding was \$18,720.

In October 2020, the Town entered into a capital lease for police equipment. The capital lease is for \$76,886 and will be paid over five years. As of June 30, 2021, the balance of the capital lease outstanding was \$69,198.

Annual principal payments for the capital lease and bonds payable are as follows:

<u>For the year</u> <u>ending June 30,</u>	<u>Bond</u> <u>Principal</u>	<u>Capital</u> <u>Leases</u>	<u>Total</u>
2022	\$ 61,657	\$ 36,020	\$ 97,677
2023	64,261	17,300	81,561
2024	47,354	17,300	64,654
2025	-	17,298	17,298
2026	-	-	-
	<u>\$ 173,272</u>	<u>\$ 87,918</u>	<u>\$ 261,190</u>

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 3 – Detailed Notes on All Funds (continued)

F. Long-Term Debt (continued)

The following summarizes the changes in long-term liabilities for the year ended June 30, 2021.

	<u>Balance</u> <u>June 30, 2020</u>	<u>Increase /</u> <u>(Decrease)</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Due within</u> <u>one year</u>
Bonds payable	\$ 232,480	\$ (59,208)	\$ 173,272	\$ 61,657
Lease payable	37,065	50,853	87,918	36,020
Accrued compensated absences	398,914	58,146	457,060	-
Total	<u>\$ 668,459</u>	<u>\$ 49,791</u>	<u>\$ 718,250</u>	<u>\$ 97,677</u>

G. Fund Balance

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

Nonspendable fund balance – such as fund balance associated with inventories, prepaid expenses, long-term loans and notes receivable and property held for resale.

Restricted fund balance – includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers or through enabling legislation.

Committed fund balance – includes amounts that can be used only for the specific purposes determined by a formal action of the Mayor and Council of the Town of Bladensburg.

Assigned fund balance – includes amounts to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

**Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020**

Note 3 – Detailed Notes on All Funds (continued)

G. Fund Balance (continued)

Unassigned fund balance – is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

Fund balances for the Town's governmental funds consisted of the following as of June 30, 2021 and 2020:

Nonspendable Fund Balance

As of June 30, 2021 and 2020, the Town has \$75,444 and \$61,262, respectively, of prepaid expenses included in non-spendable fund balance.

Committed Fund Balance

The Town Council has established a reserve fund in the amount of \$750,000 (emergency fund).

Assigned Fund Balance

The Town's fiscal year 2021-2022 adopted budget contains a \$536,136 projected use of the fund balance.

Restricted Fund Balance

At June 30, 2021 and 2020, this balance represents unspent highway user revenues in the amount of \$443,699 and \$276,905, respectively. It also includes the restricted cash in the special revenue fund for the seized assets in the amount of \$35,573 and \$35,569.

Unassigned Fund Balance

All remaining fund balance in the general fund is unassigned. At June 30, 2021 and 2020, this amount was \$4,576,955 and \$4,260,977, respectively.

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 3 – Detailed Notes on All Funds (continued)

G. Fund Balance (continued)

Order of Fund Balance Spending Policy

The Town's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. First non-spendable fund balance is determined. Then restricted fund balances for specific purposes are determined, followed by committed fund balance and assigned fund balance. Unassigned fund balance cannot fall to a negative balance.

Note 4 – Commitment and Contingencies

A. 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; and natural disasters. The Town's general liability risks are financed through participation in the Local Government Insurance Trust Risk Pool. For the years ended June 30, 2021 and 2020, the Town paid annual premiums of approximately \$83,142 and \$94,931, respectively, to the pool for its general, auto, umbrella, punitive damages and property insurance coverage. There have been no assessments during the year ended June 30, 2021 and the amounts of settlements have not exceeded coverage for each of the past three years. The agreement with the pool provides that it will be self-sustaining through member premiums, and will reinsure through commercial companies for claims in excess of \$500,000. All claims in excess of \$5,000 per claim are covered by insurance. The Town continues to carry commercial insurance for employee health, life insurance and workers' compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage for the fiscal year ended June 30, 2021. No significant reductions in insurance coverage have occurred in any of the past three fiscal year.

B. Contingent Liabilities

Grants

The Town receives financial assistance from federal, state and local governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any unallowed disbursements resulting from such audits could become a liability of the Town. In the opinion of Town management, no material refunds will be required as a result of unallowed disbursements (if any), by the grantor agencies.

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 4 – Commitment and Contingencies (continued)

Litigation

In the normal course of business, the Town is a defendant in lawsuits and other claims. The outcome of these claims and lawsuits cannot be reasonably estimated. Therefore, a reserve has not been established. Management believes that such lawsuits and claims will not have a material adverse impact on the Town's financial condition.

Note 5 – Retirement Plans

Cost Sharing Multi-Employer Defined Benefit Plan

As required by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (Statement 68) the Town has implemented Statement 68. Statement 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability and to more comprehensively and comparably measure the annual costs of pension benefits.

The Town has also adopted GASB No. 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB No. 68. GASB No. 71 requires that contributions to the pension plan subsequent to the measurement date be recognized as a deferred outflow of resources. The Town's fiscal 2020 contribution of \$249,949 is therefore recognized as a pension-related deferred outflow of resources.

Plan description –On July 1, 2007, the Town entered into the State of Maryland Employee's Pension System (System). The System was established by the State Personnel and Pensions Article of Annotated Code of Maryland. Responsibility for the System's administration and operation is vested in a 15 member Board of Trustees. The System provides retirement benefits to employees of participating governmental units. Pension benefits are calculated using both the highest three consecutive years' average final compensation (AFC) and the actual number of years of accumulated creditable service. In addition, the pension benefits attributable to service are subject to cost of living adjustments (COLA) that is based on the increase in the Consumer Price Index (CPI) and capped at 2.5% or 1% based on whether the market value investment return for the preceding calendar year was higher or lower than the investment return assumption used in the calculation. There is no indication that the plan is closed to new entrants. This system is handled by the State Retirement and Pension System, an agent that acts as a common investment and administrative agent for political subdivisions in the State of Maryland, and is, therefore, not reflected as a Town pension trust fund.

**Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020**

Note 5 – Retirement Plans (continued)

Cost Sharing Multi-Employer Defined Benefit Plan (continued)

Under the terms of the Pension System, a member may retire after 30 years of service regardless of age, at age 65 with two years of service, at age 64 with three years of service, at age 63 with four years of service or at age 62 with at least five years of service. An employee may also take early retirement with reduced benefits at age 55 with 15 years of service.

A member is eligible for vesting after 5 years of service; however, the contribution must be left in the Pension System in order for benefits at age 62. Benefits under the Pension System are established under Titles 22 and 23, respectively, of the State Personnel and Pensions Article of the Annotated Code of Maryland.

There are currently 46 active Town employees, no inactive Town employees and 1 retired Town employees in the System. Actual System contributions billed to the Town are used as a basis for determining each employer's proportionate share of the collective pension amounts reported in the Schedule of Employer Allocations. The contribution rate for the years ended June 30, 2021 and 2020 was 10.24% and 9.38%, respectively.

The Maryland Pension System issues a comprehensive annual financial report. The report can be obtained from the agency's offices.

Maryland State Retirement and Pension Systems
301 West Preston Street
Baltimore, Maryland 21201

Net Pension Liability – the pension liability is determined using the individual entry age normal cost method. Under this method, actuarial present value of all future plan benefits that are expected to be paid to each active, terminated vested, and retired participant as of the measurement date is computed. For each active participant this is broken down between the portion that remains to be funded by future entry age normal costs based on a percentage of such participants expected future compensation, and the portion that is attributable to prior service. The latter is referred to as the entry age accrued liability.

Discount rate – a single discount rate of 7.4% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.4%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on these assumptions, the System's net position was projected to be available to make all projected future benefit payments of current plan members.

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 5 – Retirement Plans (continued)

Cost Sharing Multi-Employer Defined Benefit Plan (continued)

Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The net pension liability if the discount rate changes plus 1% or minus 1% from the discount rate used in the current projection is as follows:

	1% Decrease (6.40%)	Current Discount Rate (7.40%)	1% Increase (8.4%)
Town's net pension liability	<u>\$ 3,612,618</u>	<u>\$ 2,537,553</u>	<u>\$ 1,642,125</u>

Other information – the measurement period is July 1st through June 30th. The valuation date is June 30, 2020 as this was the latest period available. There are no changes to the benefit terms.

Key Actuarial Assumptions – The rate of return on investments is 7.4%. The inflation assumption was 2.6% for general and 3.1% for wage. Salary increases from 3.1% to 11.60%, including wage inflation. The fully generational – Pub-2010/MP2018 mortality tables were used. The amortization method is the level percentage of payroll, closed.

The Town's annual required contribution was \$249,949 and \$240,723, respectively, for the years ended June 30, 2021 and 2020, which is the same as the annual pension cost. The contributions made for fiscal years ending June 30, 2021 and 2020 was \$249,949 and \$240,723, respectively.

Deferred inflows and outflows – With the implementation of GASB Statement 68, deferred inflows and outflows are reported on the Statement of Net Position. The deferred inflows consist of changes in pension investment activity in the amount of \$4,099 and \$74,867, respectively, for the years ended June 30, 2021 and 2020, and will be amortized to income over the next 5 years. The Town's deferred outflows include changes in pension assumptions of \$186,887 and \$41,302, respectively, for 2021 and 2020 and will be amortized to expense over the next 5 years. The 2021 and 2020 pension contribution was \$249,949 and \$240,723, respectively. The pension contribution will reduce the net pension liability in the next fiscal year, and the changes in pension assumptions will be amortized over 23 years beginning July 1, 2015.

Town of Bladensburg, Maryland
Notes to Financial Statements
June 30, 2021 and 2020

Note 5 – Retirement Plans (continued)

Money Purchase Plan

The Town established a 401A money purchase retirement plan to benefit employees by providing funds for retirement. All full time employees hired were required to contribute to the plan. In 2007, when the Town entered into the State Retirement Pension Plan, contributions to the 401A money purchase plan were no longer made. The 401A money purchase plan has a forfeiture amount of approximately \$103,000 which can be used to fund future contributions.

457 Deferred Compensation Plan

The Town established a Governmental 457 deferred compensation plan available to all Town employees, which was established in accordance with Internal Revenue Code Section 457. This plan allows pretax deferrals from employees up to the maximum set by IRS regulations. Employees are fully vested in the pretax deferrals made to this plan.

Note 6 – Subsequent Events

Management has evaluated subsequent events through October 27, 2021, the date that the financial statements were available to be issued. The following subsequent events were identified by management.

American Rescue Plan Act

The American Rescue Plan Act (ARPA) was signed into Federal law in March of 2021, and established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program. This program provides financial support to State and Local governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses. These funds may be used to cover eligible program costs incurred during the period beginning on March 3, 2021 and ending on December 31, 2024, as long as the award funds incurred by December 31, 2024 are expended by December 31, 2026. Any funds not obligated or expended for eligible uses during this period must be returned to the U.S. Treasury.

The Town applied for and was awarded SLFRF funding passed through the State of Maryland in the amount of \$4,933,972 of which \$2,466,986 was received in August of 2021. Revenue recognition of these funds will be deferred until the related eligible expenditures are incurred.

REQUIRED SUPPLEMENTARY INFORMATION

Town of Bladensburg, Maryland
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes				
Real Estate tax	\$ 3,580,008	\$ 3,580,008	\$ 3,801,866	\$ 221,858
Personal property	700,000	700,000	759,390	59,390
State Shared				
Income taxes	467,500	467,500	591,740	124,240
Admissions and amusement tax	13,600	13,600	40,114	26,514
Total Taxes	<u>4,761,108</u>	<u>4,761,108</u>	<u>5,193,110</u>	<u>432,002</u>
Licenses and Permits				
County traders license	10,000	10,000	12,880	2,880
Local business license	80,000	80,000	80,829	829
Total Licenses and Permits	<u>90,000</u>	<u>90,000</u>	<u>93,709</u>	<u>3,709</u>
Intergovernmental - state				
Highway user revenue	161,162	161,162	214,535	53,373
State grant for police	149,000	149,000	170,361	21,361
Total Intergovernmental - State	<u>310,162</u>	<u>310,162</u>	<u>384,896</u>	<u>74,734</u>
Intergovernmental - county				
County disposal fee rebate	22,484	22,484	22,484	-
Community legacy	150,000	150,000	-	(150,000)
CDBG construction grant	193,000	193,000	-	(193,000)
Other grants	275,000	275,000	400	(274,600)
Other County funding	-	-	301,397	301,397
Financial - bank stock tax	2,372	2,372	2,372	-
Total Intergovernmental - County	<u>642,856</u>	<u>642,856</u>	<u>326,653</u>	<u>(316,203)</u>
Total Intergovernmental	<u>\$ 953,018</u>	<u>\$ 953,018</u>	<u>\$ 711,549</u>	<u>\$ (241,469)</u>

Continued

Town of Bladensburg, Maryland
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Service Charges				
Local fines	\$ 12,000	\$ 12,000	\$ 21,736	\$ 9,736
Copier administration fees	2,000	2,000	2,384	384
Automated traffic enforcement	100,000	100,000	-	(100,000)
Fingerprinting	5,000	5,000	581	(4,419)
Total Service Charges	<u>119,000</u>	<u>119,000</u>	<u>24,701</u>	<u>(94,299)</u>
Franchise Fees				
Cable franchise fees	140,000	140,000	118,168	(21,832)
Total Franchise Fees	<u>140,000</u>	<u>140,000</u>	<u>118,168</u>	<u>(21,832)</u>
Other Revenues				
Interest on investments	110,000	110,000	6,554	(103,446)
Miscellaneous revenues	10,000	10,000	2,301	(7,699)
Reimbursements	15,000	15,000	-	(15,000)
Insurance reimbursements	5,000	5,000	20,069	15,069
Bus shelter income	7,000	7,000	-	(7,000)
Vehicle deployment	8,000	8,000	7,325	(675)
Property rental	42,000	42,000	31,500	(10,500)
Loan repayment	3,790	3,790	10,050	6,260
Total Other Revenues	<u>200,790</u>	<u>200,790</u>	<u>77,799</u>	<u>(122,991)</u>
Total Revenues	<u>\$ 6,263,916</u>	<u>\$ 6,263,916</u>	<u>\$ 6,219,036</u>	<u>\$ (44,880)</u>

Continued

Town of Bladensburg, Maryland
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
General Government				
Mayor, Council and Town Clerk				
Compensation	\$ 320,795	\$ 320,795	\$ 216,343	\$ 104,452
General administration	176,620	167,620	106,025	61,595
Capital outlay	-	9,000	-	9,000
Total Mayor, Council and				
Town Clerk	<u>497,415</u>	<u>497,415</u>	<u>322,368</u>	<u>175,047</u>
 Town Administration				
Compensation	140,669	140,669	73,212	67,457
General administration	770,460	770,460	334,229	436,231
Capital outlay	3,000	3,000	-	3,000
Total Town Administration	<u>914,129</u>	<u>914,129</u>	<u>407,441</u>	<u>506,688</u>
 Finance				
Compensation	241,517	241,517	248,542	(7,025)
General administration	56,160	56,160	38,272	17,888
Total Finance	<u>297,677</u>	<u>297,677</u>	<u>286,814</u>	<u>10,863</u>
 Public Safety				
Police Department				
Compensation	3,297,834	3,297,834	3,160,283	137,551
General administration	636,700	636,700	503,341	133,359
Capital Outlay	140,000	140,000	159,966	(19,966)
Total Police Department	<u>4,074,534</u>	<u>4,074,534</u>	<u>3,823,590</u>	<u>250,944</u>
 Total Public Safety	<u>\$ 4,074,534</u>	<u>\$ 4,074,534</u>	<u>\$ 3,823,590</u>	<u>\$ 250,944</u>

Continued

Town of Bladensburg, Maryland
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public Works				
Compensation	\$ 362,206	\$ 362,206	\$ 357,211	\$ 4,995
General administration	439,200	439,200	360,462	78,738
Capital outlay	110,000	110,000	33,010	76,990
Total Public Works	<u>911,406</u>	<u>911,406</u>	<u>750,683</u>	<u>160,723</u>
Debt Service				
Interest	15,000	15,000	9,055	5,945
Principal	53,000	53,000	85,241	(32,241)
Total Debt Service	<u>68,000</u>	<u>68,000</u>	<u>94,296</u>	<u>(26,296)</u>
tal Expenditures	<u>\$ 6,763,161</u>	<u>\$ 6,763,161</u>	<u>\$ 5,685,192</u>	<u>\$ 1,077,969</u>

The accompanying notes are an integral part of this schedule.

**Town of Bladensburg, Maryland
Notes to Required Supplementary Information
June 30, 2021 and 2020**

Note 1 – Summary of Significant Budget Policies

The Town Council annually adopts a budget for the General Fund of the primary government. All appropriations are legally controlled at the departmental level for the General Fund. On June 8, 2020 the Town Council approved the original adopted budget for the fiscal year ended June 30, 2021. On February 8, 2021, the Town Council approved the revised budget reflected in the financial statements for fiscal year ended June 30, 2021.

The budget is integrated into the accounting system, and the budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the amended budgets. All budgets are presented on the modified accrual basis of accounting. Accordingly, the accompanying Budgetary Comparison Schedule for the General Fund presents actual expenditures in accordance with the accounting principles generally accepted in the United States on a basis consistent with the legally adopted budgets as amended. Unexpended appropriations on annual budgets lapse at the end of each fiscal year.

Note 2 – Material Violations

There were no material violations of the annual appropriated budgets for the General Fund for the fiscal year ended June 30, 2021. In addition, there were no excesses of budgetary expenditures for the period.

TOWN OF BLADENSBURG, MARYLAND
Required Supplementary Information
Schedule of Proportionate Share of the Net
Pension Liability and Related Ratios
For the Years Ended June 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Town's portion of the net pension liability	0.0112%	0.0097%	0.0090%	0.0086%	0.0090%	0.0093%
Town's proportionate share of the net pension liability	\$ 2,537,553	\$ 2,008,956	\$ 1,882,379	\$ 1,860,574	\$ 2,123,363	\$ 1,940,687
Town's covered-employee payroll	\$ 2,571,758	\$ 2,324,182	\$ 2,579,516	\$ 2,222,369	\$ 2,089,953	\$ 2,143,542
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	98.67%	86.44%	72.97%	83.72%	101.60%	90.54%
Plan fiduciary net position as a percentage of the total pension liability	70.72%	72.34%	71.18%	69.38%	65.79%	68.78%

The accompanying notes are an integral part of this schedule.

TOWN OF BLADENSBURG, MARYLAND
Required Supplementary Information
Schedule of Required Contributions
For the Years Ended June 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 249,949	\$ 240,723	\$ 206,712	\$ 187,712	\$ 181,209	\$ 181,553
Contribution in relation to the contractually required contribution	(249,949)	(240,723)	(206,712)	(187,712)	(181,209)	(181,553)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 2,571,758	\$ 2,324,182	\$ 2,579,516	\$ 2,222,369	\$ 2,089,953	\$ 2,143,542
Contribution as a percentage of covered employee payroll	9.72%	10.36%	8.01%	8.45%	8.67%	8.47%

The accompanying notes are an integral part of this schedule.

FREDERICK • ROCKVILLE

www.lsugcpa.com



Appendix 1 Community Request

Communities requesting vaccine supply and other resources for COVID-19 vaccination events should complete the form below and email with the Privacy Act Statement to ng.md.mdarng.list.vetf-community-outreach@army.mil.

- 13) Additional Comments:



PRIVACY ACT STATEMENT

MARYLAND VACCINE EQUITY TASK FORCE

AUTHORITY: DHA-IPM 20-004, "DoD Coronavirus Disease (COVID-19) Vaccination Program Implementation"; E.O. 13995, Ensuring an Equitable Pandemic Response and Recovery.

PURPOSE: To be used by Maryland National Guard personnel assigned to the Maryland Vaccine Equity Task Force for the purpose of coordinating with community organizations to ensure the equitable delivery of COVID-19 vaccines within the State of Maryland.

ROUTINE USES: Information provided in the statement may be disclosed to components within the Maryland National Guard for the purpose for which the information is collected, including to coordinate with communities requesting Maryland National Guard support for COVID-19 vaccination events. Additionally, this information may be shared with other local, state, and federal agencies in accordance with the Department of Defense (DoD) Blanket Route Uses published at: <https://dpcl.d.defense.gov/Privacy/SORNsIndex/Blanket-Routine-Uses/> and as permitted by the Privacy Act of 1974, as amended (5 U.S.C. 552a(b)).

DISCLOSURE IS VOLUNTARY. If the information is not provided, the Maryland National Guard will complete processing using information available.

Signed and Dated

CM
XII.
A.

Department of Public Works

Report for October 2021



Submitted by

Purnell Hall

Public Works activities:

During the month of August Public Works worked on the following activities:

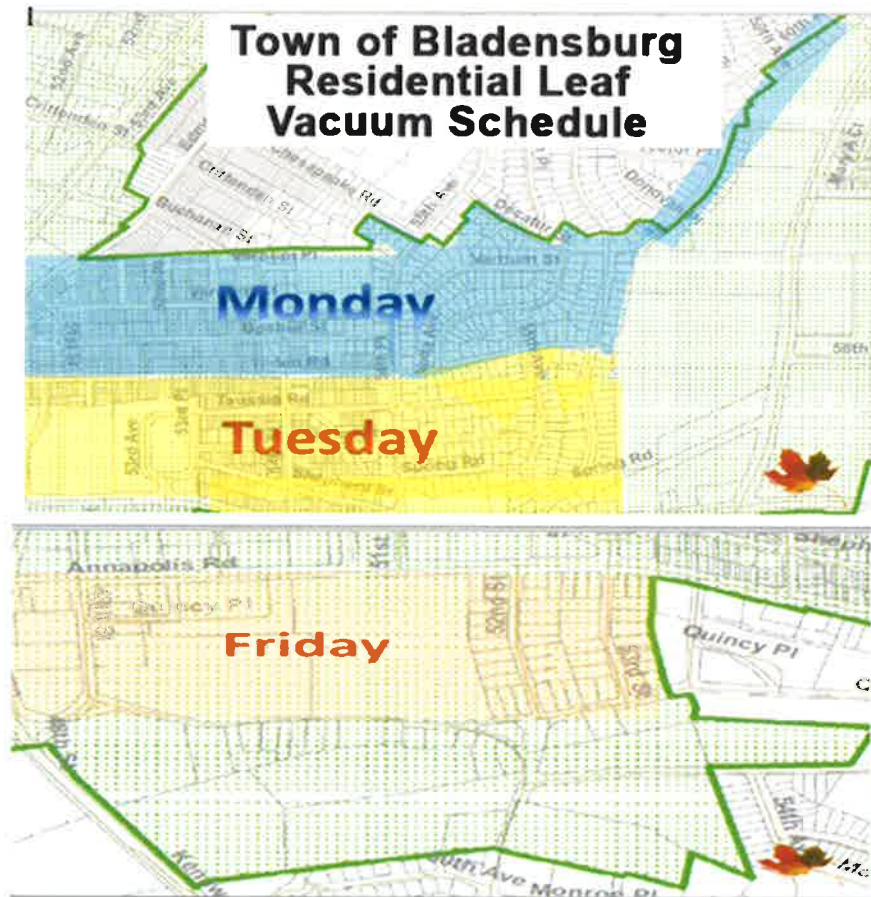
1. As part of ground maintenance Public Works cut all Town owned properties listed below.
 - a. Town Hall
 - b. Edmonston Rd. Lot
 - c. Upshur St. Lot
 - d. Taussig Rd. Lot
 - e. Spring Rd. Lot
 - f. Bostwick House
 - g. Evergreen Cemetery
2. Public Works assisted with set up for the Town election on October 4th.
3. Due to heavy winds. Public Works cut up and removed blown down tree limbs in the 4200 block of 52nd Street.
4. On the 7th of October, Public Works assisted with set up and break down at the Bladensburg Waterfront Park for the "**Our Streets Our Future**" event.
5. Public Works installed new fencing at the Town Hall around the dumpster to beautify the area.
6. Repainted stop bars in Town that had not been done due to the WSSC Tilden Road project.
7. Assisted with No Parking signs in the 6000 block of Emerson Street due to the event at the ECO-farm with the Secretary of Agriculture.
8. Public Works has been trimming overgrown limbs hanging to close to the sidewalks throughout the Town.
9. On the 14 of October, Public Works help set for County Council Member Ivey's vaccination event in the Town of Bladensburg.
10. Mr. Hall has been working with Mike from the County (DPW&T) storm drain management division. We have identified some inlets that are in need of repair. I'm glad to say they have completed 57th Avenue/ Emerson Street.

Ground Maintenance:

The Public Works crew is committed to keeping the Town clean and beautiful and as a result we have picked up litter in the following areas of the Town.

- a. Annapolis Road Pedestrian Tunnel
- b. The Industrial Area
- c. The alley-way in between 55th Ave. and 56th Ave.





NEW! Residential Leaf Vacuum Schedule

The leaf vacuum will begin collections on **November 15, 2021**.

- Collections are on **Mondays, Tuesdays, and Fridays**.
- Please rake leaves to the curb line, and away from cars and storm drains. The leaf vacuum cannot reach around cars.
- Remove tree limbs, rocks, trash, and other debris from leaves to be collected. They can damage the equipment and cause delays.
- No bagging is necessary during the leaf vacuum collection period.
- The leaf vacuum will begin collections on November 15th through Mid-December on Mondays, Tuesdays, and Fridays.
- Your service will occur weekly according to the scheduled day for your area, (please see the maps above). There will be NO collections on holidays.
- Noise and dust may be noticeable. Dry conditions generate more dust.
- If you bag your leaves, please use paper yard waste bags. **ONLY PLACE LEAF BAGS OUT ON MONDAYS.**