



City of Baltimore
Department of Public Works
Quadrennial Financial Audit for
Fiscal Years 2010-2013

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Fiscal Years 2010-2013

Rudolph S. Chow
Director

Prepared by Bureau of Accounting and Payroll Services
Sandra Stecker, *Chief*



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FINANCIAL SECTION



- Report of Independent Auditors
 - Basic Financial Statements
- Notes to the Basic Financial Statements

CITY OF BALTIMORE

CATHERINE E. PUGH, Mayor



DEPARTMENT OF AUDITS

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INDEPENDENT AUDITOR'S REPORT

Honorable Joan M. Pratt, Comptroller
And Other Members of the
Board of Estimates of the
City of Baltimore

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, of the Department of Public Works, an agency of the primary government of the City of Baltimore, Maryland, as of and for the years ending June 30, 2010 through June 30, 2013, and the related notes to the financial statements, which collectively comprise the Agency'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; 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 judgement, including the assessment of 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, of the Department of Public Works, as of June 30, 2010, June 30, 2011, June 30, 2012 and June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended, in accordance with accounting principles generally accepted in the United States.

Other Matters

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States require that the budgetary comparison information in pages 15 - 21 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 the 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, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with the management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report, dated January 18, 2017, on our consideration of the Departments of Finance and Public Works' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Departments of Finance and Public Works' internal control over financial reporting and compliance.

Respectfully submitted,



Robert L. McCarty, Jr., CPA
City Auditor
January 18, 2017

CITY OF BALTIMORE
 Department of Public Works
 Balance Sheet - Governmental Funds
 June 30, 2010

	General Fund	Motor Vehicle Fund	Grants Revenue Fund	Capital Projects Fund	Total
Assets:					
Due from Baltimore City	\$ 1,152,518	\$ 695,113	\$ 186,862	\$ 7,711,564	\$ 9,746,057
Total Assets	1,152,518	695,113	186,862	7,711,564	9,746,057
Liabilities:					
Accounts Payable	400,007	42,490		75,091	517,588
Retainages Payable				680,829	680,829
Accrued Payroll	752,511	652,623			1,405,134
Advance			186,862		186,862
Total Liabilities	1,152,518	695,113	186,862	755,920	2,790,413
Fund Balances:					
Assigned				6,955,644	6,955,644
Total Fund Balances				6,955,644	6,955,644
Total Liabilities and Fund Balances	\$ 1,152,518	\$ 695,113	\$ 186,862	\$ 7,711,564	\$ 9,746,057

The notes to the financial statements are an integral part of this statement.

CITY OF BALTIMORE
 Department of Public Works
 Balance Sheet - Governmental Funds
 June 30, 2011

	General Fund	Motor Vehicle Fund	Grants Revenue Fund	Capital Projects Fund	Total
Assets:					
Due from Baltimore City	\$ 1,329,847	\$ 565,166	\$ 186,976	\$ 2,782,663	\$ 4,864,652
Due from Other Governments			157		157
Other Receivables				752	752
Total Assets	1,329,847	565,166	187,133	2,783,415	4,865,561
Liabilities:					
Accounts Payable	391,147	69,916		70,587	531,650
Retainages Payable				785,407	785,407
Accrued Payroll	938,700	495,250			1,433,950
Advance			186,862		186,862
Total Liabilities	1,329,847	565,166	186,862	855,994	2,937,869
Fund Balances:					
Assigned				1,927,421	1,927,421
Unassigned			271		271
Total Fund Balances			271	1,927,421	1,927,692
Total Liabilities and Fund Balances	\$ 1,329,847	\$ 565,166	\$ 187,133	\$ 2,783,415	\$ 4,865,561

The notes to the financial statements are an integral part of this statement.

CITY OF BALTIMORE
 Department of Public Works
 Balance Sheet - Governmental Funds
 June 30, 2012

	General Fund	Motor Vehicle Fund	Grants Revenue Fund	Capital Projects Fund	Total
Assets:					
Due from Baltimore City	\$ 820,399	\$ 282,408	\$ 187,269	\$ 11,700,822	\$ 12,990,898
Other Receivables				752	752
Total Assets	820,399	282,408	187,269	11,701,574	12,991,650
Liabilities:					
Accounts Payable	324,312	8,699		43,866	376,877
Retainages Payable				858,851	858,851
Accrued Payroll	496,087	273,709			769,796
Advance			186,862		186,862
Total Liabilities	820,399	282,408	186,862	902,717	2,192,386
Fund Balances:					
Assigned				10,798,857	10,798,857
Unassigned			407		407
Total Fund Balances			407	10,798,857	10,799,264
Total Liabilities and Fund Balances	\$ 820,399	\$ 282,408	\$ 187,269	\$ 11,701,574	\$ 12,991,650

The notes to the financial statements are an integral part of this statement.

CITY OF BALTIMORE
 Department of Public Works
 Balance Sheet - Governmental Funds
 June 30, 2013

	General Fund	Grants Revenue Fund	Capital Projects Fund	Total
Assets:				
Due from Baltimore City	\$ 1,250,365	\$ 187,269	\$ 9,273,382	\$ 10,711,016
Other Receivables				
Total Assets	1,250,365	187,269	9,273,382	10,711,016
Liabilities:				
Accounts Payable	428,900		37,056	465,956
Retainages Payable			710,564	710,564
Accrued Payroll	821,465			821,465
Advance		186,862		186,862
Total Liabilities	1,250,365	186,862	747,620	2,184,847
Fund Balances:				
Assigned			8,525,762	8,525,762
Unassigned		407		407
Total Fund Balances		407	8,525,762	8,526,169
Total Liabilities and Fund Balances	\$ 1,250,365	\$ 187,269	\$ 9,273,382	\$ 10,711,016

The notes to the financial statements are an integral part of this statement.

CITY OF BALTIMORE
 Department of Public Works
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2010

	General Fund	Motor Vehicle Fund	Grant Revenue Fund	Capital Projects Fund	Total
Revenues:					
General Fund Appropriations	\$ 36,606,788				\$ 36,606,788
Motor Vehicle Appropriations		\$ 30,514,612		\$ 900,000	31,414,612
Wastewater Utility Fund				520,563	520,563
Federal Grant Revenue				170	170
State Grant Revenue				390,565	390,565
Other Revenues				65,766	65,766
Total Revenues	36,606,788	30,514,612		1,877,064	68,998,464
Expenditures:					
Administration - DPW		1,972,809			1,972,809
Solid Waste Collection	21,054,176	1,927,795			22,981,971
Solid Waste Environmental Services	15,183,787				15,183,787
Solid Waste Special Services	368,825	22,134,322			22,503,147
Storm Water Maintenance		4,479,686			4,479,686
Capital Outlays				8,827,877	8,827,877
Total Expenditures	36,606,788	30,514,612		8,827,877	75,949,277
Excess (Deficiency) of Revenues over Expenditures				(6,950,813)	(6,950,813)
Fund Balance Beginning				13,906,457	13,906,457
Fund Balance Ending	\$	\$	\$	\$ 6,955,644	\$ 6,955,644

The notes to the financial statements are an integral part of this statement.

CITY OF BALTIMORE
 Department of Public Works
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2011

Unaudited

	General Fund	Motor Vehicle Fund	Grants Revenue Fund	Capital Projects Fund	Total
Revenues:					
General Fund Appropriations	\$ 44,251,271				\$ 44,251,271
Motor Vehicle Appropriations		\$ 23,910,072			23,910,072
Wastewater Utility Fund				\$ 129,889	129,889
Federal Grant Revenue				4,818	4,818
State Grant Revenue				1,298,981	1,298,981
Other Grant Revenue			\$ 271		271
Other Revenues				615,793	615,793
Total Revenues	44,251,271	23,910,072	271	2,049,481	70,211,095
Expenditures:					
Administration - DPW	3,891,461	1,991,867			5,883,328
Administration - Solid Waste	585,597	510,416			1,096,013
Public Right-of-Way Cleaning	5,045,762	16,809,383			21,855,145
Rat Control	546,435				546,435
Surface Water Management	258,065	4,575,575			4,833,640
Vacant/Abandoned Property Cleaning	3,259,024				3,259,024
Waste Removal and Recycling	17,329,519	22,831			17,352,350
Waste Re-Use and Disposals	13,335,408				13,335,408
Capital Outlays				7,077,704	7,077,704
Total Expenditures	44,251,271	23,910,072		7,077,704	75,239,047
Excess (Deficiency) of Revenues over Expenditures			271	(5,028,223)	(5,027,952)
Fund Balance Beginning				6,955,644	6,955,644
Fund Balance Ending	\$	\$	\$ 271	\$ 1,927,421	\$ 1,927,692

The notes to the financial statements are an integral part of this statement

CITY OF BALTIMORE
 Department of Public Works
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2012

	General Fund	Motor Vehicle Fund	Grants Revenue Fund	Capital Projects Fund	Total
Revenues:					
General Fund Appropriations	\$ 44,765,417			\$ 5,800,000	\$ 50,565,417
Motor Vehicle Appropriations		\$ 22,128,913		1,000,000	23,128,913
Federal Grant Revenue				1,689,800	1,689,800
State Grant Revenue				1,449,771	1,449,771
Other Grant Revenue			\$ 136		136
Other Revenues				7,974,443	7,974,443
Total Revenues	44,765,417	22,128,913	136	17,914,014	84,808,480
Expenditures:					
Administration - DPW	2,137,633	1,072,559			3,210,192
Administration - Solid Waste	1,709,186	54,040			1,763,226
Public Right-of-Way Cleaning	5,862,400	16,200,821			22,063,221
Surface Water Management	566,037	4,778,364			5,344,401
Vacant/Abandoned Property Cleaning	1,763,368				1,763,368
Waste Removal and Recycling	19,363,817	23,129			19,386,946
Waste Re-Use and Disposals	13,362,976				13,362,976
Capital Outlays				9,042,577	9,042,577
Total Expenditures	44,765,417	22,128,913		9,042,577	75,936,907
Excess (Deficiency) of Revenues over Expenditures			136	8,871,437	8,871,573
Fund Balance Beginning			271	1,927,421	1,927,692
Fund Balance Ending	\$	\$	\$ 407	\$ 10,798,858	\$ 10,799,265

The notes to the financial statements are an integral part of this statement.

CITY OF BALTIMORE
 Department of Public Works
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2013

	General Fund	Motor Vehicle Fund	Grants Revenue Fund	Capital Projects Fund	Total
Revenues:					
General Fund Appropriations	\$ 68,231,565			\$ 2,700,000	\$ 70,931,565
State Grant Revenue				453,971	453,971
Other Revenues				494,647	494,647
Total Revenues	<u>68,231,565</u>			<u>3,648,618</u>	<u>71,880,183</u>
Expenditures:					
Administration - DPW	1,226,045				1,226,045
Administration - Solid Waste	4,303,001				4,303,001
Public Right-of-Way Cleaning	16,984,583				16,984,583
Surface Water Management	8,691,918				8,691,918
Vacant/Abandoned Property Cleaning	2,437,765				2,437,765
Waste Removal and Recycling	20,287,642				20,287,642
Waste Re-Use and Disposals	14,300,611				14,300,611
Capital Outlays				5,921,712	5,921,712
Total Expenditures	<u>68,231,565</u>			<u>5,921,712</u>	<u>74,153,277</u>
Excess (Deficiency) of Revenues over Expenditures				(2,273,094)	(2,273,094)
Fund Balance Beginning			\$ 407	10,798,858	10,799,265
Fund Balance Ending	<u>\$</u>	<u>\$</u>	<u>\$ 407</u>	<u>\$ 8,525,764</u>	<u>\$ 8,526,171</u>

The notes to the financial statements are an integral part of this statement

CITY OF BALTIMORE
Department of Public Works
Notes to the Financial Statements
Fiscal Years Ended June 30,
2010, 2011, 2012, and 2013

1. Description of the Department of Public Works

The Department of Public Works' mission is to enhance and sustain a healthy quality of life for every citizen and customer by providing efficient management of its services. The Department of Public Works consists of three major divisions; the Bureau of Solid Waste, the Surface Water Service Division, and the Bureau of Water and Wastewater.

The Bureau of Solid Waste is responsible for providing waste removal and recycling services, including curbside collection of mixed refuse, recycling, and seasonal waste for 640,000 residents in approximately 210,000 households. The Bureau also provides vacant and abandoned property maintenance services, rat control services, as well as public right-of-way cleaning of streets, alleys and lots. The Bureau of Solid Waste is also responsible for the disposal of refuse in accordance with governmental regulations and mandates. This includes the management of a 125-acre active landfill at Quarantine Road and through agreements with the Wheelabrator Waste to Energy facility, recycling service providers and the maintenance of six closed landfills. The long-term goal is to reduce the volume and amount of waste deposited in landfills in order to extend the life of these assets and make the City self-reliant for the future. The Bureau also promotes and markets special initiatives for a cleaner and greener Baltimore.

The Surface Water Service Division consolidates all stormwater related functions and includes the Watershed Liaison Office, Stormwater Management and Sediment and Erosion Control, Storm Drain Engineering, Storm Drain and Waterway Maintenance, Water Quality Monitoring and Inspections, and Environmental Engineering. The Divisions' mission is to restore the City's surface water to swimmable, fishable conditions in compliance with the Environmental Protection Agency and the Clean Water Act. The Department is pursuing the establishment of a fee based utility to fund capital projects and operations necessary to meet State and Federal mandates.

The Bureau of Water and Wastewater is responsible for the operation of a water distribution system that supplies water to 1.8 million customers in the Baltimore Metropolitan Region. These responsibilities include the operation, maintenance and security of three watershed systems; three filtration plants; pumping stations; and 4,500 miles of water distribution lines. The collection and treatment of wastewater, the operation and maintenance of two wastewater treatment plants, approximately 3,100 miles of collection and conveyance lines, pumping stations and the City's system of storm drains are also the Bureau's responsibility. The Financial Statements of the Bureau of Water and Wastewater are not included in these financial statements because they are audited separately as required by the Baltimore City Code.

CITY OF BALTIMORE
Department of Public Works
Notes to the Financial Statements
Fiscal Years Ended June 30,
2010, 2011, 2012, and 2013

2. Fund Financial Statements

The Department's services are reported in, both, the Governmental and Enterprise funds of the City of Baltimore. Information for each Governmental Fund is presented separately in the Balance Sheet and in the Statement of Revenues, Expenditures and Changes in Fund Balances.

General Fund

The General Fund accounts for the activity of the Department which is funded by appropriations from the City of Baltimore's General Fund.

Motor Vehicle Fund

The Motor Vehicle Fund accounts for the activity of the Department which is funded by appropriations from the City of Baltimore's Motor Vehicle Fund. During fiscal year 2013, the City consolidated the activity of the Motor Vehicle Fund into the General Fund.

Capital Projects Fund

The Capital Projects Fund is used to account for capital improvements, acquisitions, and related activities all of which is funded by proceeds of bonds issuances, grants and other revenue sources.

Grants Revenue Fund

The Grants Revenue Fund is used to account for operating revenues received from Federal, State and private sources. The funds are restricted by law, contract or regulations to expenditures for specific purposes.

3. Summary of Significant Accounting Policies

Basis of Accounting

Governmental Funds

The accounting and financial reporting policies of the Department of Public Works conform to accounting principles generally accepted in the United States and reporting standards as promulgated by the Governmental Accounting Standards Board for governmental funds.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues applicable to the current fiscal year and collected soon after year-end are recognized as revenue. Expenditures expected to be paid from currently

CITY OF BALTIMORE
Department of Public Works
Notes to the Financial Statements
Fiscal Years Ended June 30,
2010, 2011, 2012, and 2013

available resources are recorded when the related fund liability is incurred, except payments for compensated absences which are recognized as expenditures when paid.

Compensated Absences

The liability for compensated absences reported in the Internal Service Fund consists of unpaid accumulated annual sick, vacation, and personal leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who are currently eligible to receive termination payment and others who are expected to become eligible at termination are included. Payments made to terminated employees for accumulated leave are charged as expenditure/expenses, primarily in the General Fund. Estimated accumulated leave balance by fiscal year for the Department of Public Works are as follows:

Fiscal Year	Governmental Funds	
2010	\$	6,201,159
2011		6,199,901
2012		5,918,069
2013		8,799,806

4. Fixed Assets

The Department of Public Works uses and maintains various City facilities throughout the City. All fixed assets used by the Department are owned by the City and are used by the Department of Public Works rent free. The Department of Public Works does pay for certain utility and maintenance cost out of its annual budget.

5. Pension Plan

Classified employees of the Department of Public Works are required to join the City of Baltimore's Employees' Retirement System (ERS). The ERS is a cost-sharing multiple employer defined benefit pension plan which provides retirement disability and death benefits to plan members and beneficiaries. The plan is managed by a Board of Trustee in accordance with Article 22 of the Baltimore City Code. Plan provisions may be amended only by the City Council.

6. Other Postemployment Benefit

Baltimore City administrative policy provides that other postemployment benefits, other than pension benefits, be available to all employees of the City. These benefits include certain

CITY OF BALTIMORE
Department of Public Works
Notes to the Financial Statements
Fiscal Years Ended June 30,
2010, 2011, 2012, and 2013

healthcare and life insurance benefits. All employees who retire are eligible to receive these benefits. The City of Baltimore provides other postemployment benefits (OPEB) to all qualified City employees. The OPEB Plan (Plan) is a contributory single employer defined benefit plan. The benefits and contribution provision of the Plan are established and may be amended by the City. The Plan provides postemployment healthcare, prescription and life insurance benefits to retirees and their beneficiaries. In order to effectively manage the Plan, the City established an OPEB Trust Fund. All retiree and City contributions are deposited into the Trust Fund and all retiree-related health and life benefits are paid from the Trust Fund. The City also contracted with the Board of Trustees of the Employees' Retirement System to act as investment manager for the Trust Fund, and BNY Mellon Bank Asset Servicing is the Trust Fund's asset custodian. The Plan does not issue stand-alone financial statements; however, the OPEB Trust Fund is included in the City's Financial Statements in the Fiduciary Funds.

It is the City's policy to fund benefits on a pay-as-you-go basis plus additional contributions comprised of Federal retiree drug subsidy payments and additional annual appropriations.

Retirees are required to contribute at various rates ranging from \$3 to \$2,288 on a monthly basis, depending on the health plan and level of coverage elected and whether Medicare supplemental coverage is present. In addition, retirees contribute 20% toward the prescription plan coverage. Administrative costs of the Plan are covered by the City.

7. Budget Process

The Department of Public Works participates in the City of Baltimore's Outcome Based Budgeting process. Outcome Based Budgeting is a budget process that aligns resources with results produced. This budgeting tool integrates strategic planning, long-range financial planning and performance management, and is a recommended practice of the Government Finance Officers Association.

8. Risk Management

The City of Baltimore is exposed to various risks of loss related to torts; theft of; damage to; and destruction of assets; errors and omissions; injuries to employees and members of the public; and natural disasters. The Department of Public Works is a chartered agency within the City of Baltimore's municipal government. Therefore, its exposure to various risks is managed the City's Office of Risk Management.

SUPPLEMENTARY INFORMATION



- Budget and Actual – General Fund
- Budget and Actual – Motor Vehicle Fund

CITY OF BALTIMORE
 Department of Public Works
 Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance
 Budget and Actual - Budgetary Basis - General Fund
 For the Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance with Original Budget Positive (Negative)	Variance with Final Budget Positive (Negative)
Revenues:					
Appropriations revenues	\$ 50,024,936	\$ 50,024,936	\$ 36,606,788	\$ (13,418,148)	\$ (13,418,148)
Total revenues	50,024,936	50,024,936	36,606,788	(13,418,148)	(13,418,148)
Expenditures and Encumbrances:					
Dept Administration	2,659,763	2,659,763	(860,114)	3,519,877	3,519,877
Solid Waste Collection	23,501,209	23,501,209	21,376,562	2,124,647	2,124,647
Solid Waste Environmental Services	23,381,513	23,381,513	16,460,225	6,921,288	6,921,288
Solid Waste Special Services	482,451	482,451	438,522	43,929	43,929
Total expenditures and encumbrances	50,024,936	50,024,936	37,415,195	12,609,741	12,609,741
Excess (deficiency) of revenues over expenditures			(808,407)	(808,407)	(808,407)
Effect of change in encumbrances			(559,895)		
Effect of change in accounts payable			1,368,302		
Excess (deficiency) of revenues over expenditures (GAAP)	\$	\$	\$	\$ (808,407)	\$ (808,407)

CITY OF BALTIMORE
 Department of Public Works
 Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance
 Budget and Actual - Budgetary Basis - General Fund
 For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Variance with Original Budget Positive (Negative)	Variance with Final Budget Positive (Negative)
Revenues:					
Appropriations revenues	\$ 45,123,989	\$ 51,364,989	\$ 44,251,271	\$ (872,718)	\$ (7,113,718)
Total revenues	45,123,989	51,364,989	44,251,271	(872,718)	(7,113,718)
Expenditures and Encumbrances:					
Administration - DPW	2,260,457	2,260,457	3,792,373	(1,531,916)	(1,531,916)
Administration - Solid Waste	1,414,111	1,414,111	785,973	628,138	628,138
Public Right-of-Way Cleaning	3,564,756	6,920,756	4,990,869	(1,426,113)	1,929,887
Rat Control	504,712	504,712	558,428	(53,716)	(53,716)
Surface Water Management		952,000	258,446	(258,446)	693,554
Vacant/Abandoned Property Cleaning	1,663,986	2,496,986	3,438,855	(1,774,869)	(941,869)
Waste Removal and Recycling	17,398,984	18,498,984	18,290,815	(891,831)	208,169
Waste Re-Use and Disposals	18,316,983	18,316,983	15,188,248	3,128,735	3,128,735
Total expenditures and encumbrances	45,123,989	51,364,989	47,304,007	(2,180,018)	4,060,982
Excess (deficiency) of revenues over expenditures			(3,052,736)	(3,052,736)	(3,052,736)
Effect of change in encumbrances			3,043,877		
Effect of change in accounts payable			8,859		
Excess (deficiency) of revenues over expenditures (GAAP)	\$	\$	\$	\$ (3,052,736)	\$ (3,052,736)

CITY OF BALTIMORE
 Department of Public Works
 Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance
 Budget and Actual - Budgetary Basis - General Fund
 For the Year Ended June 30, 2012

	Original Budget	Final Budget	Actual	Variance with Original Budget Positive (Negative)	Variance with Final Budget Positive (Negative)
Revenues:					
Appropriations revenues	\$ 54,031,211	\$ 54,031,211	\$ 44,765,417	\$ (9,265,794)	\$ (9,265,794)
Total revenues	54,031,211	54,031,211	44,765,417	(9,265,794)	(9,265,794)
Expenditures and Encumbrances:					
Administration - DPW	2,962,158	2,962,158	2,297,500	664,658	664,658
Administration - Solid Waste	1,884,777	1,884,777	1,716,579	168,198	168,198
Public Right-of-Way Cleaning	6,877,912	6,877,912	5,931,950	945,962	945,962
Surface Water Management	945,998	945,998	604,915	341,083	341,083
Vacant/Abandoned Property Cleaning	1,621,030	1,621,030	1,788,181	(167,151)	(167,151)
Waste Removal and Recycling	18,713,520	18,713,520	20,245,356	(1,531,836)	(1,531,836)
Waste Re-Use and Disposals	21,025,816	21,025,816	12,914,561	8,111,255	8,111,255
Total expenditures and encumbrances	54,031,211	54,031,211	45,499,042	8,532,169	8,532,169
Excess (deficiency) of revenues over expenditures			(733,625)	(733,625)	(733,625)
Effect of change in encumbrances			666,790		
Effect of change in accounts payable			66,835		
Excess (deficiency) of revenues over expenditures (GAAP)	\$	\$	\$	\$ (733,625)	\$ (733,625)

CITY OF BALTIMORE
 Department of Public Works
 Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance
 Budget and Actual - Budgetary Basis - General Fund
 For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance with Original Budget Positive (Negative)	Variance with Final Budget Positive (Negative)
Revenues:					
Appropriations revenues	\$ 82,445,891	\$ 82,445,891	\$ 68,231,565	\$ (14,214,326)	\$ (14,214,326)
Total revenues	82,445,891	82,445,891	68,231,565	(14,214,326)	(14,214,326)
Expenditures and Encumbrances:					
Administration - DPW	2,830,912	2,830,912	1,898,225	932,687	932,687
Administration - Solid Waste	4,625,501	4,625,501	4,267,306	358,195	358,195
Public Right-of-Way Cleaning	24,640,885	24,640,885	17,514,960	7,125,925	7,125,925
Surface Water Management	5,842,990	5,842,990	10,595,782	(4,752,792)	(4,752,792)
Vacant/Abandoned Property Cleaning	2,908,379	2,908,379	2,520,698	387,681	387,681
Waste Removal and Recycling	21,896,274	21,896,274	19,621,969	2,274,305	2,274,305
Waste Re-Use and Disposals	19,700,950	19,700,950	12,959,488	6,741,462	6,741,462
Total expenditures and encumbrances	82,445,891	82,445,891	69,378,428	13,067,463	13,067,463
Excess (deficiency) of revenues over expenditures			(1,146,863)	(1,146,863)	(1,146,863)
Effect of change in encumbrances			1,251,451		
Effect of change in accounts payable			(104,588)		
Excess (deficiency) of revenues over expenditures (GAAP)	\$	\$	\$	\$ (1,146,863)	\$ (1,146,863)

CITY OF BALTIMORE
 Department of Public Works
 Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance
 Budget and Actual - Budgetary Basis - Motor Vehicle Fund
 For the Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance with Original Budget Positive (Negative)	Variance with Original Budget Positive (Negative)
Revenues:					
Appropriations revenues	\$ 36,481,854	\$ 36,481,854	\$ 30,514,612	\$ (5,967,242)	\$ (5,967,242)
Total revenues	36,481,854	36,481,854	30,514,612	(5,967,242)	(5,967,242)
Expenditures and Encumbrances:					
Dept Administration	2,418,456	2,418,456	1,969,672	448,784	448,784
Solid Waste Collection	2,516,569	2,516,569	1,378,179	1,138,390	1,138,390
Solid Waste Special Services	26,586,424	26,586,424	21,518,372	5,068,052	5,068,052
Storm Water Maintenance	4,960,405	4,960,405	4,548,002	412,403	412,403
Total expenditures and encumbrances	36,481,854	36,481,854	29,414,225	7,067,629	7,067,629
Excess (deficiency) of revenues over expenditures			1,100,387	1,100,387	1,100,387
Effect of change in encumbrances			(1,383,631)		
Effect of change in accounts payable			283,244		
Excess (deficiency) of revenues over expenditures (GAAP)	\$	\$	\$	\$ 1,100,387	\$ 1,100,387

CITY OF BALTIMORE
 Department of Public Works
 Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance
 Budget and Actual - Budgetary Basis - Motor Vehicle Fund
 For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Variance with Original Budget Positive (Negative)	Variance with Original Budget Positive (Negative)
Revenues:					
Appropriations revenues	\$ 26,808,248	\$ 26,808,248	\$ 23,910,072	\$ (2,898,176)	\$ (2,898,176)
Total revenues	26,808,248	26,808,248	23,910,072	(2,898,176)	(2,898,176)
Expenditures and Encumbrances:					
Administration - DPW	2,003,744	2,003,744	1,994,516	9,228	9,228
Administration - Solid Waste	541,839	541,839	529,150	12,689	12,689
Public Right-of-Way Cleaning	19,034,082	19,034,082	16,742,396	2,291,686	2,291,686
Surface Water Management	5,079,196	5,079,196	4,536,194	543,002	543,002
Waste Removal and Recycling	149,387	149,387	(123,504)	272,891	272,891
Total expenditures and encumbrances	26,808,248	26,808,248	23,678,752	3,129,496	3,129,496
Excess (deficiency) of revenues over expenditures			231,320	231,320	231,320
Effect of change in encumbrances			(203,893)		
Effect of change in accounts payable			(27,427)		
Excess (deficiency) of revenues over expenditures (GAAP)	\$	\$	\$	\$ 231,320	\$ 231,320

CITY OF BALTIMORE
 Department of Public Works
 Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance
 Budget and Actual - Budgetary Basis - Motor Vehicle Fund
 For the Year Ended June 30, 2012
 Unaudited

	Original Budget	Final Budget	Actual	Variance with Original Budget Positive (Negative)	Variance with Original Budget Positive (Negative)
Revenues:					
Appropriations revenues	\$ 25,068,682	\$ 25,068,682	\$ 22,128,913	\$ (2,939,769)	\$ (2,939,769)
Total revenues	25,068,682	25,068,682	22,128,913	(2,939,769)	(2,939,769)
Expenditures and Encumbrances:					
Administration - DPW	1,068,170	1,068,170	1,070,206	(2,036)	(2,036)
Administration - Solid Waste	19,257	19,257	53,888	(34,631)	(34,631)
Public Right-of-Way Cleaning	18,994,741	18,994,741	16,361,446	2,633,295	2,633,295
Surface Water Management	4,983,860	4,983,860	5,243,886	(260,026)	(260,026)
Waste Removal and Recycling	2,654	2,654	23,129	(20,475)	(20,475)
Total expenditures and encumbrances	25,068,682	25,068,682	22,752,555	2,316,127	2,316,127
Excess (deficiency) of revenues over expenditures			(623,642)	(623,642)	(623,642)
Effect of change in encumbrances			562,425		
Effect of change in accounts payable			61,217		
Excess (deficiency) of revenues over expenditures (GAAP)	\$	\$	\$	\$ (623,642)	\$ (623,642)