

THE CITY OF FREDERICK

FISCAL YEAR 2018 BUDGET UPDATE

March 31, 2018



Prepared by the Department of Budget and Purchasing

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Budget Overview – March 31, 2018

All Funds Summary

The City began Fiscal Year 2018 with an adopted budget of \$150,355,450. Encumbrances as of June 30, 2017, totaling \$2,587,915, were rolled forward and are included in the FY 2018 amended budget. The following table summarizes the revenues and expenditures for the City's FY 2018 amended budget as of March 31, 2018:

	Governmental Funds	Enterprise Funds	Special Revenue Funds	Capital Improvements Program	Total Budget
Revenues					
Taxes	\$ 64,834,367	\$ -	\$ -	\$ -	\$ 64,834,367
Licenses and Permits	2,415,645	477,630	-	-	2,893,275
Intergovernmental	7,368,294	128,240	1,122,000	748,515	9,367,049
Charges for Services	2,832,587	35,085,939	-	-	37,918,526
Fines and Forfeitures	1,558,800	844,046	21,898	-	2,424,744
Miscellaneous	1,388,049	435,461	82,043	-	1,905,553
Other Financing Sources	8,500	6,125,260	-	9,762,890	15,896,650
Total Revenues	\$ 80,406,242	\$ 43,096,576	\$ 1,225,941	\$ 10,511,405	\$ 135,240,164
Transfers In	2,707,072	372,583	18,460	6,999,822	10,097,937
Transfers Out	(4,129,187)	(5,938,750)	(30,000)	-	(10,097,937)
Use of Fund Balance	12,497,695	2,617,591	-	-	15,115,286
Estimated PY Encumbrances	1,193,240	1,376,583	18,092	-	2,587,915
Total Financial Resources	\$ 92,675,062	\$ 41,524,583	\$ 1,232,493	\$ 17,511,227	\$ 152,943,365
Expenditures					
General Government	\$ 8,027,445	\$ 294,720	\$ -	\$ -	\$ 8,322,165
Frederick Police Department	31,056,408	-	39,990	-	31,096,398
Planning and Community Development	2,394,982	-	283,000	761,700	3,439,682
Engineering, Permits, and Inspections	3,531,539	383,995	-	4,292,890	8,208,424
Public Works - Operations	16,437,032	20,146,873	-	9,796,065	46,379,970
Parks and Recreation	6,180,267	1,359,020	-	2,903,000	10,442,287
Economic Development	2,785,695	3,364,070	-	(242,428)	5,907,337
Frederick Community Action Agency	5,024,407	17,519	909,503	-	5,951,429
Miscellaneous Cost Centers	336,354	-	-	-	336,354
Debt Service	7,104,552	14,399,697	-	-	21,504,249
Contingency	48,117	310,000	-	-	358,117
Fund Balance (Reserves)	9,748,264	1,248,689	-	-	10,996,953
Total Expenditures	\$ 92,675,062	\$ 41,524,583	\$ 1,232,493	\$ 17,511,227	\$ 152,943,365

Budget Overview – March 31, 2018

At the end of the third quarter, the City realized 79.70% of total budgeted revenues and 68.12% of total budgeted expenditures. Salary and benefit costs are 67.77% and 88.82% of budget, respectively, which is consistent with the prior year. Both the Pension and Other-Post Employment Benefit contributions were remitted in the first quarter.

General Fund

In the General Fund, the City realized 90.65% of total budgeted revenues and 95.08% of budgeted tax revenues through the third quarter. The majority of real property taxes are recognized in the beginning of the year with amounts totaling 100.03% of the budgeted amount. Personal income taxes are received throughout the year with more significant payments received in the third and fourth quarters. Payment for admissions and amusement taxes are received beginning in the second quarter.

License and permit revenues are down from FY 2017, however are consistent in comparison to years prior. The franchise fees for cable television are remitted to the City beginning in the second quarter. Intergovernmental revenues are 74.68% of the budgeted amount. Grant revenues are recorded when received. Other revenues are generally on target and are within expectations.

General Fund expenditures are within expectations based on the explanations given above.

Weinberg Center for the Arts

Revenues for the Weinberg Center are 75.78% of the total budgeted amount compared to 69.92% in the prior year. This is due to an increase in Production Revenue which was \$705,616 as of March 31, 2018 compared to \$621,860 as of March 31, 2017.

City Housing

The City Housing Fund has been established for the purpose of capturing activity related to fees paid by developers in lieu of constructing moderately priced dwelling units. The fees are used to support the development and operation of affordable housing initiatives. As of March 31, 2018, the City has spent \$15,807 on permanent supportive housing, down-payment assistance for first-time homebuyers and the repair or replacement of faulty furnaces.

Water and Sewer Fund

Overall, the Water and Sewer Fund is performing within budget. Charges for services are 68.54% of the total budgeted amount compared to 68.90% in the prior year. Expenditures appear reasonable and are within expectations.

Budget Overview – March 31, 2018

Parking Fund

Parking Fund revenues have declined due to the loss of monthly revenue in the East All Saints Street Parking Deck. Expenditures are consistent with budgeted amounts and are within expectations.

Stormwater Fund

Similar to the Water and Sewer Fund, charges for stormwater management fees are accrued based on service periods. Expenditures appear reasonable and within expectations.

Airport Fund

The Airport revenues and expenditures are consistent with budgeted amounts and are within expectations.

Clustered Spires Golf Course

Clustered Spires Golf Course is a seasonal operation with most revenues and expenditures occurring in the spring and summer months. Expenditures appear reasonable and within expectations.

Other Funds

The Community Health Center Fund, Community Development Fund, Rental Operations Fund, and the Controlled Dangerous Substance Fund are performing within expectations through the third quarter.

Budget Schedules and Summaries

Schedule A Summary Schedule of Revenues and Expenditures as of March 31, 2018

Revenues						
Fund	3/31/2018	FY 2018	% of	3/31/2017	FY 2017	% of
	Actual	Amended	Budget	Actual	Amended	Budget
General Fund	\$ 71,318,688	\$ 78,670,533	90.65%	\$ 71,327,399	\$ 77,423,580	92.13%
Weinberg Center for the Arts	1,315,343	1,735,709	75.78%	1,185,260	1,695,205	69.92%
City Housing Fund	813	-	N/A	677	1,800	37.61%
Community Health Center	440,593	891,043	49.45%	-	-	N/A
Water & Sewer	18,738,626	32,234,708	58.13%	18,004,185	30,815,088	58.43%
Parking	4,474,836	6,102,292	73.33%	4,373,321	5,364,067	81.53%
Stormwater	1,190,974	1,762,000	67.59%	1,157,964	1,700,000	68.12%
Airport	730,783	1,558,232	46.90%	3,276,017	1,688,080	194.07%
Golf Course	735,241	1,396,060	52.67%	806,574	1,381,400	58.39%
Rental Operations	31,939	43,284	73.79%	32,535	50,436	64.51%
Community Development	231,524	313,000	73.97%	183,608	313,000	58.66%
CDS	42,239	21,898	192.89%	9,669	100,000	9.67%
Capital Improvements Program	8,536,433	10,511,405	81.21%	5,690,546	34,530,827	16.48%
Total Revenues	\$ 107,788,032	\$ 135,240,164	79.70%	\$ 106,047,755	\$ 155,063,483	68.39%

Expenditures						
Fund	3/31/2018	FY 2018	% of	3/31/2017	FY 2017	% of
	Actual	Amended	Budget	Actual	Amended	Budget
General Fund	\$ 59,971,795	\$ 90,711,124	66.11%	\$ 59,688,061	\$ 90,114,206	66.24%
Weinberg Center for the Arts	1,361,326	1,883,938	72.26%	1,170,219	1,837,846	63.67%
City Housing Fund	15,807	80,000	19.76%	61,201	81,400	75.19%
Community Health Center	598,790	909,503	65.84%	-	-	N/A
Water & Sewer	14,202,834	30,392,140	46.73%	13,834,053	29,118,066	47.51%
Parking	1,748,501	6,063,688	28.84%	2,382,784	6,444,721	36.97%
Stormwater	991,274	1,644,088	60.29%	1,017,284	1,625,291	62.59%
Airport	584,145	1,951,317	29.94%	676,775	3,376,346	20.04%
Golf Course	926,574	1,430,066	64.79%	910,296	1,445,057	62.99%
Rental Operations	26,747	43,284	61.79%	14,918	51,562	28.93%
Community Development	117,052	283,000	41.36%	126,998	313,040	40.57%
CDS	17,926	39,990	44.83%	42,062	145,793	28.85%
Capital Improvements Program	23,620,568	17,511,227	134.89%	22,255,972	37,135,917	59.93%
Total Expenditures	\$ 104,183,339	\$ 152,943,365	68.12%	\$ 102,180,623	\$ 171,689,245	59.51%

Expenditures by Type						
	3/31/2018	FY 2018	% of	3/31/2017	FY 2017	% of
	Actual	Amended	Budget	Actual	Amended	Budget
Salaries	\$ 25,737,290	\$ 37,977,578	67.77%	\$ 24,893,674	\$ 36,628,326	67.96%
Benefits	25,813,924	29,062,414	88.82%	24,675,693	27,128,664	90.96%
Supplies	7,298,710	13,553,412	53.85%	6,813,447	13,795,994	49.39%
Other Professional Services	12,446,143	20,375,188	61.08%	12,181,373	21,244,429	57.34%
Capital	22,856,043	19,304,675	118.40%	23,472,062	40,721,436	57.64%
Debt Service	10,031,229	21,315,028	47.06%	10,144,374	22,274,026	45.54%
Contingency	-	358,117	0.00%	-	299,388	0.00%
Fund Balance (Reserves)	-	10,996,953	0.00%	-	9,596,982	0.00%
Total Expenditures	\$ 104,183,339	\$ 152,943,365	68.12%	\$ 102,180,623	\$ 171,689,245	59.51%

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of March 31, 2018

Fund	3/31/2018 Actual	FY 2018 Amended	% of Budget	3/31/2017 Actual	FY 2017 Amended	% of Budget
General Fund						
Taxes						
Real Property	\$ 53,420,524	\$ 53,406,681	100.03%	\$ 51,601,596	\$ 52,069,187	99.10%
Business Property	2,812,351	2,457,411	114.44%	2,879,678	2,534,872	113.60%
Personal Income Taxes	5,074,384	8,514,000	59.60%	5,582,083	7,750,000	72.03%
Admissions and Amusements	218,739	340,000	64.34%	203,024	350,000	58.01%
Other	116,308	116,275	100.03%	86,611	46,275	187.17%
Licenses and Permits						
Licenses, Permits and Inspections	810,200	1,255,645	64.52%	1,195,853	1,357,145	88.12%
Cable Television	592,647	1,160,000	51.09%	584,667	1,150,000	50.84%
Intergovernmental						
State	3,886,791	4,448,998	87.36%	3,867,894	4,620,084	83.72%
Federal	1,270,740	2,500,351	50.82%	1,499,133	3,294,696	45.50%
Other	218,217	248,945	87.66%	204,677	244,210	83.81%
Charges for Services						
Recreation Fees	453,209	704,807	64.30%	447,631	724,022	61.83%
Inspection, Review, and Filing Fees	418,951	842,000	49.76%	664,298	842,000	78.90%
Other	178,763	185,830	96.20%	252,780	185,830	136.03%
Fines and Forfeitures						
Automated Enforcement	934,585	1,517,000	61.61%	1,453,772	1,265,000	114.92%
Municipal Infractions	72,210	41,800	172.75%	4,025	31,800	12.66%
Miscellaneous						
Rents	433,369	613,016	70.69%	483,985	707,016	68.45%
Interest Earnings	305,895	82,700	369.89%	142,639	62,700	227.49%
Other	77,820	226,574	34.35%	113,999	180,243	63.25%
Other Financing Sources						
Other	22,985	8,500	270.41%	59,054	8,500	694.75%
Total General Fund	\$ 71,318,688	\$ 78,670,533	90.65%	\$ 71,327,399	\$ 77,423,580	92.13%
Weinberg Center for the Arts						
Intergovernmental	\$ 119,601	\$ 170,000	70.35%	\$ 141,146	\$ 131,000	107.75%
Charges for Services	1,079,118	1,099,950	98.11%	937,067	1,068,867	87.67%
Miscellaneous	116,624	465,759	25.04%	107,047	495,338	21.61%
Total Weinberg Center for the Arts	\$ 1,315,343	\$ 1,735,709	75.78%	\$ 1,185,260	\$ 1,695,205	69.92%
City Housing Fund						
Miscellaneous						
Other	\$ 813	\$ -	N/A	\$ 677	\$ 1,800	37.61%
Total City Housing Fund	\$ 813	\$ -	N/A	\$ 677	\$ 1,800	37.61%
Community Health Center						
Intergovernmental	\$ 387,004	\$ 834,000	46.40%	-	-	N/A
Miscellaneous	53,589	57,043	93.94%	-	-	N/A
Total Community Health Center	\$ 440,593	\$ 891,043	49.45%	\$ -	\$ -	N/A

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of March 31, 2018

Fund	3/31/2018 Actual	FY 2018 Amended	% of Budget	3/31/2017 Actual	FY 2017 Amended	% of Budget
Water & Sewer Fund						
Licenses and Permits	\$ 268,350	\$ 318,550	84.24%	\$ 375,695	\$ 335,650	111.93%
Charges for Services						
Water Fees	10,660,558	15,435,000	69.07%	10,185,769	14,675,000	69.41%
Sewer Fees	7,352,078	10,846,320	67.78%	7,019,792	10,298,320	68.16%
Other	-	100	0.00%	-	100	0.00%
Fines and Forfeitures	69,913	100,300	69.70%	135,690	40,300	336.70%
Miscellaneous	52,679	32,000	164.62%	50,777	7,200	705.24%
Other Financing Sources						
Transfers	-	5,304,438	0.00%	-	5,304,438	0.00%
Other	335,048	198,000	169.22%	236,462	154,080	153.47%
Total Water & Sewer Fund	\$ 18,738,626	\$ 32,234,708	58.13%	\$ 18,004,185	\$ 30,815,088	58.43%
Parking Fund						
Licenses and Permits	\$ 98,495	\$ 159,080	61.92%	\$ 104,255	\$ 159,080	65.54%
Intergovernmental	37,852	128,240	29.52%	33,368	128,240	26.02%
Charges for Services						
Parking Decks	2,672,564	3,815,963	70.04%	2,706,837	3,304,184	81.92%
Parking Meters	652,702	867,708	75.22%	637,692	689,260	92.52%
Other	25,300	40,084	63.12%	27,935	35,248	79.25%
Fines and Forfeitures	624,608	743,746	83.98%	567,992	700,584	81.07%
Miscellaneous						
Rents	318,191	347,471	91.57%	274,104	347,471	78.89%
Other	77	-	N/A	189	-	N/A
Other Financing Sources	45,047	-	N/A	20,949	-	N/A
Total Parking Fund	\$ 4,474,836	\$ 6,102,292	73.33%	\$ 4,373,321	\$ 5,364,067	81.53%
Stormwater Fund						
Charges for Services	\$ 1,165,323	\$ 1,762,000	66.14%	\$ 1,144,644	\$ 1,700,000	67.33%
Miscellaneous	65	-	N/A	83	-	N/A
Other Financing Sources	25,586	-	N/A	13,237	-	N/A
Total Stormwater Fund	\$ 1,190,974	\$ 1,762,000	67.59%	\$ 1,157,964	\$ 1,700,000	68.12%
Airport Fund						
Charges for Services	\$ 707,936	\$ 952,704	74.31%	\$ 703,912	\$ 964,880	72.95%
Miscellaneous	20,543	22,450	91.51%	16,385	8,200	199.82%
Other Financing Sources						
Transfers	-	583,078	0.00%	-	715,000	0.00%
Other	2,304	-	N/A	2,555,720	-	N/A
Total Airport Fund	\$ 730,783	\$ 1,558,232	46.90%	\$ 3,276,017	\$ 1,688,080	194.07%
Golf Course Fund						
Charges for Services	\$ 709,605	\$ 1,366,060	51.95%	\$ 779,879	\$ 1,351,400	57.71%
Miscellaneous	25,636	30,000	N/A	26,695	30,000	88.98%
Total Golf Course Fund	\$ 735,241	\$ 1,396,060	52.67%	\$ 806,574	\$ 1,381,400	58.39%
Rental Operations Fund						
Miscellaneous	\$ 2,796	\$ 3,540	78.98%	\$ 2,655	\$ 9,936	26.72%
Other Financing Sources	29,143	39,744	73.33%	29,880	40,500	73.78%
Total Rental Operations Fund	\$ 31,939	\$ 43,284	73.79%	\$ 32,535	\$ 50,436	64.51%

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of March 31, 2018

Fund	3/31/2018 Actual	FY 2018 Amended	% of Budget	3/31/2017 Actual	FY 2017 Amended	% of Budget
Community Development Fund						
Intergovernmental	\$ 230,755	\$ 288,000	80.12%	\$ 177,210	\$ 288,000	61.53%
Miscellaneous	769	25,000	3.08%	6,398	25,000	25.59%
Total Community Development Fund	\$ 231,524	\$ 313,000	73.97%	\$ 183,608	\$ 313,000	58.66%
CDS Fund						
Fines and Forfeitures	\$ 31,607	\$ 21,898	144.34%	\$ 6,575	\$ 100,000	6.58%
Miscellaneous	10,632	-	N/A	3,094	-	N/A
Total CDS Fund	\$ 42,239	\$ 21,898	192.89%	\$ 9,669	\$ 100,000	9.67%
Capital Improvements Program						
General Fund	\$ 4,501,459	\$ 5,990,155	75.15%	\$ 1,156,384	\$ 14,540,147	7.95%
Water & Sewer Fund	1,622,990	3,750,000	43.28%	3,111,240	15,280,000	20.36%
Parking Fund	-	-	N/A	-	-	
Stormwater Fund	2,100	1,025,000	0.20%	365,931	425,000	86.10%
Airport Fund	2,409,884	(253,750)	-949.71%	1,056,991	4,285,680	24.66%
Total Capital Improvements Program	\$ 8,536,433	\$ 10,511,405	81.21%	\$ 5,690,546	\$ 34,530,827	16.48%
Total All Funds	\$ 107,788,032	\$ 135,240,164	79.70%	\$ 106,047,755	\$ 155,063,483	68.39%

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of March 31, 2018

Fund	3/31/2018 Actual	FY 2018 Amended	% of Budget	3/31/2017 Actual	FY 2017 Amended	% of Budget
General Fund						
Mayor's Office	\$ 721,225	\$ 925,137	77.96%	\$ 712,582	\$ 908,632	78.42%
Legal	684,295	855,049	80.03%	609,675	830,078	73.45%
Election Board	125,533	185,211	67.78%	13	3,544	0.37%
Finance	908,271	1,733,242	52.40%	867,693	1,499,895	57.85%
Purchasing	492,559	662,994	74.29%	485,583	666,218	72.89%
Budget	150,409	198,741	75.68%	166,183	214,661	77.42%
Information Technology	876,670	1,176,001	74.55%	905,104	1,230,515	73.55%
Geographic Information Systems	224,373	351,018	63.92%	172,796	338,870	50.99%
Audio Visual	150,560	335,284	44.91%	164,664	212,111	77.63%
Human Resources	580,953	951,188	61.08%	529,581	897,705	58.99%
Safety	269,169	352,321	76.40%	195,461	284,617	68.68%
Planning	1,058,920	1,573,301	67.31%	1,019,731	1,652,632	61.70%
Code Enforcement	494,259	765,291	64.58%	552,490	779,875	70.84%
Facility Maintenance	762,061	1,052,908	72.38%	753,395	1,009,883	74.60%
Asset Management	311,563	520,508	59.86%	389,416	688,285	56.58%
Municipal Annex	306,308	445,051	68.83%	280,169	418,823	66.89%
Community Promotion	260,839	301,259	86.58%	262,918	297,011	88.52%
Special Events	180,039	234,423	76.80%	168,853	224,496	75.21%
Police	24,231,500	31,056,408	78.02%	23,943,817	30,399,170	78.76%
Fire	317,849	316,963	100.28%	268,101	270,049	99.28%
Building Inspection	1,161,373	1,534,438	75.69%	1,013,162	1,333,978	75.95%
Electrical Inspection	255,984	345,129	74.17%	280,435	358,125	78.31%
Construction Inspection	398,564	566,337	70.38%	383,573	570,213	67.27%
General Administration - DPW	1,042,263	1,550,018	67.24%	1,041,469	1,485,295	70.12%
Maintenance - Equipment and Machinery	850,943	1,135,333	74.95%	810,330	1,119,844	72.36%
Engineering	1,079,214	1,651,972	65.33%	1,031,168	1,553,818	66.36%
Waste Collection	2,856,530	4,027,814	70.92%	2,771,166	3,756,487	73.77%
Street Maintenance	1,685,669	2,454,741	68.67%	1,863,775	2,580,856	72.22%
Snow Removal	336,390	482,046	69.78%	306,891	575,162	53.36%
Street Lights and Signals	1,732,207	2,718,850	63.71%	1,700,590	2,520,830	67.46%
Traffic Lines and Signs	760,004	1,248,388	60.88%	705,318	1,413,323	49.90%
Bus Maintenance	19,698	19,391	101.58%	11,288	11,446	98.62%
Parks Division	2,607,184	3,992,952	65.29%	2,858,519	4,175,958	68.45%
Harry Grove Stadium	117,862	235,038	50.15%	92,497	266,654	34.69%
Recreation Centers	1,006,530	1,530,675	65.76%	1,064,170	1,552,758	68.53%
Burck Street Center	6,268	26,372	23.77%	13,711	26,581	51.58%
Summer Playground Program	70,223	118,509	59.26%	62,651	116,407	53.82%
Swimming Pools	144,915	277,336	52.25%	256,497	384,982	66.63%
Community Development	55,087	56,390	97.69%	60,952	68,803	88.59%
Economic Development	495,826	901,757	54.98%	532,142	752,981	70.67%
Frederick Community Action Agency	3,258,969	4,944,407	65.91%	3,526,501	5,618,711	62.76%
Debt Service	6,922,737	7,104,552	97.44%	6,853,031	7,380,018	92.86%
Contingency	-	48,117	0.00%	-	100,102	0.00%
Fund Balance (Reserves)	-	9,748,264	0.00%	-	9,563,804	0.00%
Total General Fund	\$ 59,971,795	\$ 90,711,124	66.11%	\$ 59,688,061	\$ 90,114,206	66.24%

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of March 31, 2018

Fund	3/31/2018 Actual	FY 2018 Amended	% of Budget	3/31/2017 Actual	FY 2017 Amended	% of Budget
Weinberg Center for the Arts						
Weinberg	\$ 1,361,326	\$ 1,588,998	85.67%	\$ 1,170,219	\$ 1,563,046	74.87%
Weinberg - Board of Directors	-	294,940	0.00%	-	274,800	0.00%
Total Weinberg Center for the Arts	\$ 1,361,326	\$ 1,883,938	72.26%	\$ 1,170,219	\$ 1,837,846	63.67%
City Housing Fund						
MPDU Housing	\$ 15,807	\$ 80,000	19.76%	\$ 61,201	\$ 81,400	75.19%
Total City Housing Fund	\$ 15,807	\$ 80,000	19.76%	\$ 61,201	\$ 81,400	75.19%
Community Health Center						
Community Health Center	\$ 598,790	\$ 909,503	65.84%	\$ -	\$ -	N/A
Total Community Health Center	\$ 598,790	\$ 909,503	65.84%	\$ -	\$ -	N/A
Water & Sewer Fund						
Finance	\$ 215,953	\$ 294,720	73.27%	\$ 210,504	\$ 312,939	67.27%
Plumbing Inspection	307,616	383,995	80.11%	296,372	364,267	81.36%
Water Services	2,213,933	3,081,035	71.86%	2,085,534	3,102,499	67.22%
Water Quality	299,536	415,157	72.15%	290,091	422,892	68.60%
Water Treatment	4,288,723	8,008,908	53.55%	4,005,972	7,689,333	52.10%
Wastewater Treatment Plant	2,277,937	4,397,252	51.80%	2,412,520	4,444,113	54.29%
Sewer Maintenance	540,019	857,912	62.95%	564,794	969,556	58.25%
Inflow and Infiltration	284,174	415,345	68.42%	307,361	437,457	70.26%
Plant Maintenance	1,116,006	1,422,391	78.46%	911,528	1,283,180	71.04%
Debt Service	2,658,937	10,915,425	24.36%	2,749,377	10,002,544	27.49%
Contingency	-	200,000	0.00%	-	89,286	0.00%
Total Water & Sewer Fund	\$ 14,202,834	\$ 30,392,140	46.73%	\$ 13,834,053	\$ 29,118,066	47.51%
Parking Fund						
Public Parking	\$ 755,104	\$ 1,250,107	60.40%	\$ 712,071	\$ 1,260,725	56.48%
Church Street Deck	113,546	265,124	42.83%	94,241	489,962	19.23%
Court Street Deck	144,716	302,795	47.79%	170,157	565,377	30.10%
Carroll Creek Deck	124,337	351,010	35.42%	120,342	598,617	20.10%
West Patrick Street Deck	93,719	224,649	41.72%	379,354	483,716	78.42%
East All Saints Street Deck	96,685	217,137	44.53%	435,315	689,579	63.13%
Debt Service	420,394	2,129,942	19.74%	471,304	2,256,745	20.88%
Contingency	-	100,000	0.00%	-	100,000	0.00%
Fund Balance (Reserves)	-	1,222,924	0.00%	-	-	N/A
Total Parking Fund	\$ 1,748,501	\$ 6,063,688	28.84%	\$ 2,382,784	\$ 6,444,721	36.97%
Stormwater Fund						
Street Sweeping	\$ 489,530	\$ 717,601	68.22%	\$ 311,979	\$ 451,785	69.05%
Stormwater	479,312	831,272	57.66%	681,385	1,073,898	63.45%
Debt Service	22,432	85,215	26.32%	23,920	89,608	26.69%
Contingency	-	10,000	0.00%	-	10,000	0.00%
Total Stormwater Fund	\$ 991,274	\$ 1,644,088	60.29%	\$ 1,017,284	\$ 1,625,291	62.59%
Airport Fund						
Airport	\$ 408,104	\$ 674,900	60.47%	\$ 467,137	\$ 719,032	64.97%
Air Traffic Control Tower	36,964	78,348	47.18%	31,402	80,857	38.84%
Debt Service	139,077	1,198,069	11.61%	178,236	2,576,457	6.92%
Total Airport Fund	\$ 584,145	\$ 1,951,317	29.94%	\$ 676,775	\$ 3,376,346	20.04%

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of March 31, 2018

Fund	3/31/2018 Actual	FY 2018 Amended	% of Budget	3/31/2017 Actual	FY 2017 Amended	% of Budget
Golf Course Fund						
Maintenance	\$ 489,698	\$ 727,515	67.31%	\$ 487,496	\$ 716,221	68.07%
Clubhouse	390,785	591,203	66.10%	372,606	608,027	61.28%
Restaurant	26,747	40,302	66.37%	29,524	41,457	71.22%
Debt Service	19,344	71,046	27.23%	20,670	79,352	26.05%
Total Golf Course Fund	\$ 926,574	\$ 1,430,066	64.79%	\$ 910,296	\$ 1,445,057	62.99%
Rental Operations Fund						
Rental Operations	\$ 26,747	\$ 17,519	152.67%	\$ 14,918	\$ 18,384	81.15%
Fund Balance (Reserves)	-	25,765	0.00%	-	33,178	0.00%
Total Rental Operations Fund	\$ 26,747	\$ 43,284	61.79%	\$ 14,918	\$ 51,562	28.93%
Community Development Fund						
Community Development	\$ 117,052	\$ 283,000	41.36%	\$ 126,998	\$ 313,040	40.57%
Total Community Development Fund	\$ 117,052	\$ 283,000	41.36%	\$ 126,998	\$ 313,040	40.57%
CDS Fund						
CDS Program	\$ 17,926	\$ 39,990	44.83%	\$ 42,062	\$ 145,793	28.85%
Total CDS Fund	\$ 17,926	\$ 39,990	44.83%	\$ 42,062	\$ 145,793	28.85%
Capital Improvements Program						
General Fund	\$ 9,571,482	\$ 9,586,227	99.85%	\$ 2,604,171	\$ 16,720,237	15.57%
Water & Sewer	10,119,065	7,150,000	141.53%	17,797,927	13,880,000	128.23%
Stormwater	130,649	1,025,000	12.75%	684,318	1,100,000	62.21%
Airport	3,799,372	(250,000)	-1519.75%	1,169,556	5,435,680	21.52%
Parking	-	-	N/A	-	-	N/A
Total Capital Improvements Program	\$ 23,620,568	\$ 17,511,227	134.89%	\$ 22,255,972	\$ 37,135,917	59.93%
Total All Funds	\$ 104,183,339	\$ 152,943,365	68.12%	\$ 102,180,623	\$ 171,689,245	59.51%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of March 31, 2018

Functional Area	3/31/2018 Actual	FY 2018 Amended	% of Budget	3/31/2017 Actual	FY 2017 Amended	% of Budget
General Government						
General Fund						
Mayor's Office	\$ 721,225	\$ 925,137	77.96%	\$ 712,582	\$ 908,632	78.42%
Legal	684,295	855,049	80.03%	609,675	830,078	73.45%
Election Board	125,533	185,211	67.78%	13	3,544	0.37%
Finance	908,271	1,733,242	52.40%	867,693	1,499,895	57.85%
Purchasing	492,559	662,994	74.29%	485,583	666,218	72.89%
Budget	150,409	198,741	75.68%	166,183	214,661	77.42%
Information Technology	876,670	1,176,001	74.55%	905,104	1,230,515	73.55%
Geographic Information Systems	224,373	351,018	63.92%	172,796	338,870	50.99%
Audio Visual	150,560	335,284	44.91%	164,664	212,111	77.63%
Human Resources	580,953	951,188	61.08%	529,581	897,705	58.99%
Safety	269,169	352,321	76.40%	195,461	284,617	68.68%
Community Promotion	260,839	301,259	86.58%	262,918	297,011	88.52%
Water & Sewer Fund						
Finance	215,953	294,720	73.27%	210,504	312,939	67.27%
Total General Government	\$ 5,660,809	\$ 8,322,165	68.02%	\$ 5,282,757	\$ 7,696,796	68.64%
Frederick Police Department						
General Fund						
Police	\$ 24,231,500	\$ 31,056,408	78.02%	\$ 23,943,817	\$ 30,399,170	78.76%
CDS Fund						
CDS Program	17,926	39,990	44.83%	42,062	145,793	28.85%
Total Frederick Police Department	\$ 24,249,426	\$ 31,096,398	77.98%	\$ 23,985,879	\$ 30,544,963	78.53%
Planning and Community Development						
General Fund						
Planning	\$ 1,058,920	\$ 1,573,301	67.31%	\$ 1,019,731	\$ 1,652,632	61.70%
Code Enforcement	494,259	765,291	64.58%	552,490	779,875	70.84%
Community Development	55,087	56,390	97.69%	60,952	68,803	88.59%
Community Development Fund						
Community Development	117,052	283,000	41.36%	126,998	313,040	40.57%
Total Planning and Community Development	\$ 1,725,318	\$ 2,677,982	64.43%	\$ 1,760,171	\$ 2,814,350	62.54%
Engineering, Permits, and Inspections						
General Fund						
Building Inspection	\$ 1,161,373	\$ 1,534,438	75.69%	\$ 1,013,162	\$ 1,333,978	75.95%
Electrical Inspection	255,984	345,129	74.17%	280,435	358,125	78.31%
Engineering	1,079,214	1,651,972	65.33%	1,031,168	1,553,818	66.36%
Water & Sewer Fund						
Plumbing Inspection	307,616	383,995	80.11%	296,372	364,267	81.36%
Total Engineering, Permits, and Inspections	\$ 2,804,187	\$ 3,915,534	71.62%	\$ 2,621,137	\$ 3,610,188	72.60%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of March 31, 2018

Functional Area	3/31/2018 Actual	FY 2018 Amended	% of Budget	3/31/2017 Actual	FY 2017 Amended	% of Budget
Department of Public Works						
General Fund						
Facility Maintenance	\$ 762,061	\$ 1,052,908	72.38%	\$ 753,395	\$ 1,009,883	74.60%
Asset Management	311,563	520,508	59.86%	389,416	688,285	56.58%
Municipal Annex	306,308	445,051	68.83%	280,169	418,823	66.89%
Construction Inspection	398,564	566,337	70.38%	383,573	570,213	67.27%
General Administration - DPW	1,042,263	1,550,018	67.24%	1,041,469	1,485,295	70.12%
Maintenance - Equipment and Machinery	850,943	1,135,333	74.95%	810,330	1,119,844	72.36%
Waste Collection	2,856,530	4,027,814	70.92%	2,771,166	3,756,487	73.77%
Street Maintenance	1,685,669	2,454,741	68.67%	1,863,775	2,580,856	72.22%
Snow Removal	336,390	482,046	69.78%	306,891	575,162	53.36%
Street Lights and Signals	1,732,207	2,718,850	63.71%	1,700,590	2,520,830	67.46%
Traffic Lines and Signs	760,004	1,248,388	60.88%	705,318	1,413,323	49.90%
Harry Grove Stadium	117,862	235,038	50.15%	92,497	266,654	34.69%
Water & Sewer Fund						
Water Services	2,213,933	3,081,035	71.86%	2,085,534	3,102,499	67.22%
Water Quality	299,536	415,157	72.15%	290,091	422,892	68.60%
Water Treatment	4,288,723	8,008,908	53.55%	4,005,972	7,689,333	52.10%
Wastewater Treatment Plant	2,277,937	4,397,252	51.80%	2,412,520	4,444,113	54.29%
Sewer Maintenance	540,019	857,912	62.95%	564,794	969,556	58.25%
Inflow and Infiltration	284,174	415,345	68.42%	307,361	437,457	70.26%
Plant Maintenance	1,116,006	1,422,391	78.46%	911,528	1,283,180	71.04%
Stormwater Fund						
Street Sweeping	489,530	717,601	68.22%	311,979	451,785	69.05%
Stormwater	479,312	831,272	57.66%	681,385	1,073,898	63.45%
Total Department of Public Works	\$ 23,149,534	\$ 36,583,905	63.28%	\$ 22,669,753	\$ 36,280,368	62.48%
Parks and Recreation						
General Fund						
Special Events	\$ 180,039	\$ 234,423	76.80%	\$ 168,853	\$ 224,496	75.21%
Parks Division	2,607,184	3,992,952	65.29%	2,858,519	4,175,958	68.45%
Recreation Centers	1,006,530	1,530,675	65.76%	1,064,170	1,552,758	68.53%
Burck Street Center	6,268	26,372	23.77%	13,711	26,581	51.58%
Summer Playground Program	70,223	118,509	59.26%	62,651	116,407	53.82%
Swimming Pools	144,915	277,336	52.25%	256,497	384,982	66.63%
Golf Course Fund						
Maintenance	489,698	727,515	67.31%	487,496	716,221	68.07%
Clubhouse	390,785	591,203	66.10%	372,606	608,027	61.28%
Restaurant	26,747	40,302	66.37%	29,524	41,457	71.22%
Total Parks and Recreation	\$ 4,922,389	\$ 7,539,287	65.29%	\$ 5,314,027	\$ 7,846,887	67.72%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of March 31, 2018

Functional Area	3/31/2018 Actual	FY 2018 Amended	% of Budget	3/31/2017 Actual	FY 2017 Amended	% of Budget
Economic Development						
General Fund						
Economic Development	\$ 495,826	\$ 901,757	54.98%	\$ 532,142	\$ 752,981	70.67%
Weinberg Center for the Arts						
Weinberg	1,361,326	1,588,998	85.67%	1,170,219	1,563,046	74.87%
Weinberg - Board of Directors	-	294,940	0.00%	-	274,800	0.00%
Parking Fund						
Public Parking	755,104	1,250,107	60.40%	712,071	1,260,725	56.48%
Church Street Deck	113,546	265,124	42.83%	94,241	489,962	19.23%
Court Street Deck	144,716	302,795	47.79%	170,157	565,377	30.10%
Carroll Creek Deck	124,337	351,010	35.42%	120,342	598,617	20.10%
West Patrick Street Deck	93,719	224,649	41.72%	379,354	483,716	78.42%
East All Saints Street Deck	96,685	217,137	44.53%	435,315	689,579	63.13%
Airport Fund						
Airport	408,104	674,900	60.47%	467,137	719,032	64.97%
Air Traffic Control Tower	36,964	78,348	47.18%	31,402	80,857	38.84%
Total Economic Development	\$ 3,630,327	\$ 6,149,765	59.03%	\$ 4,112,380	\$ 7,478,692	54.99%
Frederick Community Action Agency						
General Fund						
Frederick Community Action Agency	\$ 3,258,969	\$ 4,944,407	65.91%	\$ 3,526,501	\$ 5,618,711	62.76%
City Housing Fund						
MPDU Housing	15,807	80,000	19.76%	61,201	81,400	75.19%
Community Health Center Fund						
Community Health Center	598,790	909,503	65.84%	-	-	N/A
Rental Operations Fund						
Rental Operations	26,747	17,519	152.67%	14,918	18,384	81.15%
Total Frederick Community Action Agency	\$ 3,900,313	\$ 5,951,429	65.54%	\$ 3,602,620	\$ 5,718,495	63.00%
Miscellaneous Cost Centers						
General Fund						
Fire	\$ 317,849	\$ 316,963	100.28%	\$ 268,101	\$ 270,049	99.28%
Bus Maintenance	19,698	19,391	101.58%	11,288	11,446	98.62%
Total Miscellaneous Cost Centers	\$ 337,547	\$ 336,354	100.35%	\$ 279,389	\$ 281,495	99.25%
Debt Service						
General Fund	\$ 6,922,737	\$ 7,104,552	97.44%	\$ 6,853,031	\$ 7,380,018	92.86%
Water & Sewer Fund	2,658,937	10,915,425	24.36%	2,749,377	10,002,544	27.49%
Parking Fund	420,394	2,129,942	19.74%	471,304	2,256,745	20.88%
Stormwater Fund	22,432	85,215	26.32%	23,920	89,608	26.69%
Airport Fund	139,077	1,198,069	11.61%	178,236	2,576,457	6.92%
Golf Course Fund	19,344	71,046	27.23%	20,670	79,352	26.05%
Total Debt Service	\$ 10,182,921	\$ 21,504,249	47.35%	\$ 10,296,538	\$ 22,384,724	46.00%
Contingency						
General Fund	\$ -	\$ 48,117	0.00%	\$ -	\$ 100,102	0.00%
Water & Sewer Fund	-	200,000	0.00%	-	89,286	0.00%
Parking Fund	-	100,000	0.00%	-	100,000	0.00%
Stormwater Fund	-	10,000	0.00%	-	10,000	0.00%
Total Contingency	\$ -	\$ 358,117	0.00%	\$ -	\$ 299,388	0.00%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of March 31, 2018

Functional Area	3/31/2018 Actual	FY 2018 Amended	% of Budget	3/31/2017 Actual	FY 2017 Amended	% of Budget
Fund Balance (Reserves)						
General Fund	\$ -	\$ 9,748,264	0.00%	\$ -	\$ 9,563,804	0.00%
Parking Fund	-	1,222,924	0.00%	-	-	N/A
Rental Operations Fund	-	25,765	0.00%	-	33,178	0.00%
Total Fund Balance (Reserves)	\$ -	\$ 10,996,953	0.00%	\$ -	\$ 9,596,982	0.00%
Capital Improvements Program						
General Fund	\$ 9,571,482	\$ 9,586,227	99.85%	\$ 2,604,171	\$ 16,720,237	15.57%
Water & Sewer	10,119,065	7,150,000	141.53%	17,797,927	13,880,000	128.23%
Stormwater	130,649	1,025,000	12.75%	684,318	1,100,000	62.21%
Airport	3,799,372	(250,000)	-1519.75%	1,169,556	5,435,680	21.52%
Total Capital Improvements Program	\$ 23,620,568	\$ 17,511,227	134.89%	\$ 22,255,972	\$ 37,135,917	59.93%
Total All Funds	\$ 104,183,339	\$ 152,943,365	68.12%	\$ 102,180,623	\$ 171,689,245	59.51%

Budget Schedules and Summaries

Schedule E Use of Fund Balance

The schedule below shows the anticipated beginning and ending fund balance for the General and applicable Enterprise funds. The uses of fund balance detailed below are within the financial administration policy guidelines as set forth by the Board of Aldermen.

	General Fund	Weinberg	City Housing	Water and Sewer	Parking	Storm Water	Rental Operations	Total
Beginning Estimated Fund Balance	\$ 14,294,563	\$ -	\$ 126,389	\$ 7,105,740	\$ 2,990,408	\$ 472,434	\$ 29,961	\$ 25,019,495
Budgeted Use of Fund Balance:								
Capital Improvements Program	1,350,529	-	-	2,617,591	-	-	-	3,968,120
Capital Purchases	1,300,000	-	-	-	-	-	-	1,300,000
Other	18,902	-	80,000	-	-	-	-	98,902
Reserves	9,748,264	-	-	-	-	-	-	9,748,264
Total Budgeted Use of Fund Balance	12,417,695	-	80,000	2,617,591	-	-	-	15,115,286
Ending Estimated Fund Balance	\$ 1,876,868	\$ -	\$ 46,389	\$ 4,488,149	\$ 2,990,408	\$ 472,434	\$ 29,961	\$ 9,904,209

Budget Schedules and Summaries

Schedule F Summary of Full-Time Equivalent Positions by Fund

Fund	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted	FY 2015 Adopted	FY 2014 Adopted
General Fund					
Mayor's Office	6.50	6.50	6.70	6.70	7.20
Legal	6.00	6.00	6.00	6.00	6.00
Finance	9.00	8.00	8.00	8.00	9.00
Purchasing	7.00	7.00	7.00	7.00	8.00
Budget	1.50	2.00	2.00	2.00	-
Information Technology	4.20	4.20	4.20	4.20	4.20
Geographic Information Systems	2.20	2.20	2.20	2.20	2.20
Audio Visual	2.00	2.00	2.00	2.00	2.00
Human Resources	6.00	6.00	6.00	6.00	6.00
Safety	3.40	3.40	3.40	3.40	3.40
Planning	13.00	12.35	12.35	12.70	12.35
Code Enforcement	8.50	8.50	8.50	7.50	7.50
Facility Maintenance	10.20	10.20	10.20	10.20	10.20
Asset Management	1.00	1.00	1.00	1.00	1.00
Special Events	2.25	2.25	2.25	2.25	2.25
Police	199.50	195.51	192.56	190.73	187.80
Building Inspection	12.90	11.90	10.90	10.90	10.90
Electrical Inspection	2.80	2.80	2.80	2.80	2.80
Construction Inspection	5.00	4.90	4.90	4.90	4.90
General Administration - DPW	12.27	12.27	12.27	12.27	11.67
Maintenance - Equipment and Machinery	10.70	10.70	10.70	10.70	10.80
Engineering	12.40	12.40	12.40	12.40	12.40
Waste Collection	23.70	23.34	23.34	23.34	23.34
Street Maintenance	13.30	12.30	12.30	12.30	12.30
Street Lights and Signals	14.20	14.20	14.20	14.20	14.20
Traffic Lines and Signs	5.56	5.56	5.56	5.56	5.56
Parks Division	28.13	27.39	25.25	25.25	25.25
Recreation Centers	19.64	19.60	18.42	18.07	18.71
Summer Playground Program	2.18	2.00	2.00	2.00	2.25
Swimming Pools	1.77	2.16	2.16	2.16	2.36
Economic Development	4.00	4.00	4.00	4.00	3.50
Frederick Community Action Agency	39.63	61.23	50.70	52.18	42.90
Total General Fund	490.43	503.86	486.26	484.91	472.94
Weinberg Center for the Arts					
Weinberg	9.33	8.83	8.33	8.33	8.33
Total Weinberg Center for the Arts	9.33	8.83	8.33	8.33	8.33

Budget Schedules and Summaries

Schedule F Summary of Full-Time Equivalent Positions by Fund

Fund	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted	FY 2015 Adopted	FY 2014 Adopted
Water & Sewer Fund					
Finance	3.00	3.00	3.00	3.00	3.00
Plumbing Inspection	2.80	2.80	2.80	2.80	2.80
Water Services	18.50	18.50	18.50	17.50	16.50
Water Quality	3.13	3.13	3.13	3.13	3.13
Water Treatment	21.33	18.33	18.33	18.33	18.33
Wastewater Treatment Plant	14.23	14.23	14.23	13.23	13.23
Sewer Maintenance	5.66	5.66	5.66	5.66	5.66
Inflow and Infiltration	3.23	3.23	3.23	3.23	3.23
Plant Maintenance	11.13	10.13	10.13	10.13	10.13
Total Water & Sewer Fund	83.01	79.01	79.01	77.01	76.01
Parking Fund					
Public Parking	11.83	12.71	12.69	11.55	11.32
Church Street Deck	1.88	1.76	1.76	1.76	1.75
Court Street Deck	1.88	1.83	1.83	1.83	1.83
Carroll Creek Deck	1.88	1.76	1.76	1.76	1.75
West Patrick Street Deck	1.88	1.76	1.76	1.76	1.72
East All Saints Street Deck	1.88	1.74	1.76	1.76	1.72
Total Parking Fund	21.23	21.56	21.56	20.42	20.09
Storm Water Fund					
Street Sweeping	4.00	3.00	3.00	3.00	3.00
Storm Water	4.96	4.96	4.96	4.61	4.56
Total Storm Water Fund	8.96	7.96	7.96	7.61	7.56
Airport Fund					
Airport	3.50	2.50	2.50	2.50	2.50
Total Airport Fund	3.50	2.50	2.50	2.50	2.50
Golf Course Fund					
Maintenance	8.19	8.00	7.51	7.83	7.02
Clubhouse	6.81	6.80	6.20	6.20	6.80
Restaurant	-	-	-	2.15	2.15
Total Golf Course Fund	15.00	14.80	13.71	16.18	15.97
Rental Operations Fund					
Rental Operations	0.15	0.15	0.15	0.15	0.25
Total Rental Operations Fund	0.15	0.15	0.15	0.15	0.25

Budget Schedules and Summaries

Schedule F Summary of Full-Time Equivalent Positions by Fund

Fund	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted	FY 2015 Adopted	FY 2014 Adopted
Community Health Center Fund					
Community Health Center	24.43	-	-	-	-
Total Community Health Center Fund	24.43	-	-	-	-
Community Development Fund					
Community Development	1.00	1.00	1.00	1.00	1.00
Total Community Development Fund	1.00	1.00	1.00	1.00	1.00
Total All Funds	657.04	639.67	620.48	618.11	604.65

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted	FY 2015 Adopted	FY 2014 Adopted
General Government					
General Fund					
Mayor's Office	6.50	6.50	6.70	6.70	7.20
Legal	6.00	6.00	6.00	6.00	6.00
Finance	9.00	8.00	8.00	8.00	9.00
Purchasing	7.00	7.00	7.00	7.00	8.00
Budget	1.50	2.00	2.00	2.00	-
Information Technology	4.20	4.20	4.20	4.20	4.20
Geographic Information Systems	2.20	2.20	2.20	2.20	2.20
Audio Visual	2.00	2.00	2.00	2.00	2.00
Human Resources	6.00	6.00	6.00	6.00	6.00
Safety	3.40	3.40	3.40	3.40	3.40
Water & Sewer Fund					
Finance	3.00	3.00	3.00	3.00	3.00
Total General Government	50.80	50.30	50.50	50.50	51.00
Frederick Police Department					
General Fund					
Police	199.50	195.51	192.56	190.73	187.80
Total Frederick Police Department	199.50	195.51	192.56	190.73	187.80
Planning and Community Development					
General Fund					
Planning	13.00	12.35	12.35	12.70	12.35
Code Enforcement	8.50	8.50	8.50	7.50	7.50
Community Development Fund					
Community Development	1.00	1.00	1.00	1.00	1.00
Total Planning and Community Development	22.50	21.85	21.85	21.20	20.85
Engineering, Permits, and Inspections					
General Fund					
Building Inspection	12.90	11.90	10.90	10.90	10.90
Electrical Inspection	2.80	2.80	2.80	2.80	2.80
Engineering	12.40	12.40	12.40	12.40	12.40
Water & Sewer Fund					
Plumbing Inspection	2.80	2.80	2.80	2.80	2.80
Total Engineering, Permits, and Inspections	30.90	29.90	28.90	28.90	28.90

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted	FY 2015 Adopted	FY 2014 Adopted
Department of Public Works					
General Fund					
Facility Maintenance	10.20	10.20	10.20	10.20	10.20
Asset Management	1.00	1.00	1.00	1.00	1.00
Construction Inspection	5.00	4.90	4.90	4.90	4.90
General Administration - DPW	12.27	12.27	12.27	12.27	11.67
Maintenance - Equipment and Machinery	10.70	10.70	10.70	10.70	10.80
Waste Collection	23.70	23.34	23.34	23.34	23.34
Street Maintenance	13.30	12.30	12.30	12.30	12.30
Street Lights and Signals	14.20	14.20	14.20	14.20	14.20
Traffic Lines and Signs	5.56	5.56	5.56	5.56	5.56
Water & Sewer Fund					
Water Services	18.50	18.50	18.50	17.50	16.50
Water Quality	3.13	3.13	3.13	3.13	3.13
Water Treatment	21.33	18.33	18.33	18.33	18.33
Wastewater Treatment Plant	14.23	14.23	14.23	13.23	13.23
Sewer Maintenance	5.66	5.66	5.66	5.66	5.66
Inflow and Infiltration	3.23	3.23	3.23	3.23	3.23
Plant Maintenance	11.13	10.13	10.13	10.13	10.13
Storm Water Fund					
Street Sweeping	4.00	3.00	3.00	3.00	3.00
Storm Water	4.96	4.96	4.96	4.61	4.56
Total Department of Public Works	182.10	175.64	175.64	173.29	171.74
Parks and Recreation					
General Fund					
Special Events	2.25	2.25	2.25	2.25	2.25
Parks Division	28.13	27.39	25.25	25.25	25.25
Recreation Centers	19.64	19.60	18.42	18.07	18.71
Summer Playground Program	2.18	2.00	2.00	2.00	2.25
Swimming Pools	1.77	2.16	2.16	2.16	2.36
Golf Course Fund					
Maintenance	8.19	8.00	7.51	7.83	7.02
Clubhouse	6.81	6.80	6.20	6.20	6.80
Restaurant	-	-	-	2.15	2.15
Total Parks and Recreation	68.97	68.20	63.79	65.91	66.79

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted	FY 2015 Adopted	FY 2014 Adopted
Economic Development					
General Fund					
Economic Development	4.00	4.00	4.00	4.00	3.50
Weinberg Center for the Arts					
Weinberg	9.33	8.83	8.33	8.33	8.33
Parking Fund					
Public Parking	11.83	12.71	12.69	11.55	11.32
Church Street Deck	1.88	1.76	1.76	1.76	1.75
Court Street Deck	1.88	1.83	1.83	1.83	1.83
Carroll Creek Deck	1.88	1.76	1.76	1.76	1.75
West Patrick Street Deck	1.88	1.76	1.76	1.76	1.72
East All Saints Street Deck	1.88	1.74	1.76	1.76	1.72
Airport Fund					
Airport	3.50	2.50	2.50	2.50	2.50
Total Economic Development	38.06	36.89	36.39	35.25	34.42

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted	FY 2015 Adopted	FY 2014 Adopted
Frederick Community Action Agency					
General Fund					
Frederick Community Action Agency	39.63	61.23	50.70	52.18	42.90
Rental Operations Fund					
Rental Operations	0.15	0.15	0.15	0.15	0.25
Community Health Center					
Community Health Center	24.43	-	-	-	-
Total Frederick Community Action Agency	64.21	61.38	50.85	52.33	43.15
Total All Funds	657.04	639.67	620.48	618.11	604.65

Budget Schedules and Summaries

Schedule H Reconciliation of FY 2018 General Fund Adopted Budget to Amended Budget

	FY 2018 Adopted	Rollover PY Encumbrances	Amendments	Transfers	Use of Contingency	FY 2018 Amended
General Fund						
Mayor's Office	\$ 919,180	\$ 200	\$ -	\$ -	\$ 5,757	\$ 925,137
Legal	851,713	3,336	-	-	-	855,049
Election Board	182,361	2,850	-	-	-	185,211
Finance	1,674,012	59,230	-	-	-	1,733,242
Purchasing	662,796	198	-	-	-	662,994
Budget	198,741	-	-	-	-	198,741
Information Technology	1,134,870	41,131	-	-	-	1,176,001
Geographic Information Systems	289,098	61,920	-	-	-	351,018
Audio Visual	335,100	184	-	-	-	335,284
Human Resources	930,346	20,842	-	-	-	951,188
Safety	303,271	19,765	-	-	29,285	352,321
Planning	1,571,213	2,088	-	-	-	1,573,301
Code Enforcement	763,763	1,528	-	-	-	765,291
Facility Maintenance	1,009,987	166	-	-	42,755	1,052,908
Asset Management	504,998	15,510	-	-	-	520,508
Municipal Annex	444,736	315	-	-	-	445,051
Community Promotion	301,259	-	-	-	-	301,259
Special Events	231,323	3,100	-	-	-	234,423
Police	30,916,561	139,847	-	-	-	31,056,408
Fire	316,963	-	-	-	-	316,963
Building Inspection	1,503,137	-	-	-	31,301	1,534,438
Electrical Inspection	344,829	300	-	-	-	345,129
Construction Inspection	565,942	395	-	-	-	566,337
General Administration - DPW	1,484,346	19,367	-	-	46,305	1,550,018
Maintenance - Equipment and Machinery	1,098,646	27,687	-	-	9,000	1,135,333
Engineering	1,573,602	78,370	-	-	-	1,651,972

Budget Schedules and Summaries

Schedule H Reconciliation of FY 2018 General Fund Adopted Budget to Amended Budget

	FY 2018 Adopted	Rollover PY Encumbrances	Amendments	Transfers	Use of Contingency	FY 2018 Amended
Waste Collection	3,885,200	14,114	-	-	128,500	4,027,814
Street Maintenance	2,241,218	162,598	-	-	50,925	2,454,741
Snow Removal	466,746	-	-	-	15,300	482,046
Street Lights and Signals	2,682,768	36,082	-	-	-	2,718,850
Traffic Lines and Signs	1,054,211	194,177	-	-	-	1,248,388
Bus Maintenance	19,391	-	-	-	-	19,391
Grounds Maintenance	3,791,604	158,593	-	-	42,755	3,992,952
Harry Grove Stadium	217,370	17,668	-	-	-	235,038
Recreation Centers	1,486,216	44,459	-	-	-	1,530,675
Burck Street Center	25,572	800	-	-	-	26,372
Summer Playground Program	117,435	1,074	-	-	-	118,509
Swimming Pools	275,186	2,150	-	-	-	277,336
Community Development	56,390	-	-	-	-	56,390
Economic Development	848,789	52,968	-	-	-	901,757
Frederick Community Action Agency	4,940,336	4,071	-	-	-	4,944,407
Debt Service	7,104,552	-	-	-	-	7,104,552
Contingency	450,000	-	-	-	(401,883)	48,117
Fund Balance (Reserves)	9,748,264	-	-	-	-	9,748,264
Total General Fund	\$ 89,524,041	\$ 1,187,083	\$ -	\$ -	\$ -	\$ 90,711,124

Budget Schedules and Summaries

Schedule I Reconciliation of FY 2017 General Fund Adopted Budget to Amended Budget

	FY 2017 Adopted	Rollover PY Encumbrances	Amendments	Transfers	Use of Contingency	FY 2017 Amended
General Fund						
Mayor's Office	\$ 897,937	\$ 1,206	\$ -	\$ 9,489	\$ -	\$ 908,632
Legal	817,461	5,082	-	7,535	-	830,078
Election Board	3,512	32	-	-	-	3,544
Finance	1,442,739	57,156	-	-	-	1,499,895
Purchasing	657,648	5,070	-	3,500	-	666,218
Budget	214,636	25	-	-	-	214,661
Information Technology	1,072,622	142,093	-	15,800	-	1,230,515
Geographic Information Systems	280,408	58,462	-	-	-	338,870
Audio Visual	208,238	1,373	-	2,500	-	212,111
Human Resources	865,979	43,728	-	(12,002)	-	897,705
Safety	280,191	1,926	-	2,500	-	284,617
Planning	1,573,404	67,228	12,000	-	-	1,652,632
Code Enforcement	750,857	243	-	-	28,775	779,875
Facility Maintenance	1,008,681	1,202	-	-	-	1,009,883
Asset Management	633,236	38,884	-	-	16,165	688,285
Municipal Annex	412,839	5,984	-	-	-	418,823
Community Promotion	297,011	-	-	-	-	297,011
Special Events	221,067	3,429	-	-	-	224,496
Police	29,771,051	376,932	242,691	8,496	-	30,399,170
Fire	269,749	-	-	300	-	270,049
Building Inspection	1,332,746	1,232	-	-	-	1,333,978
Electrical Inspection	327,224	176	-	2,500	28,225	358,125
Construction Inspection	565,838	4,375	-	-	-	570,213
General Administration - DPW	1,469,063	16,232	-	-	-	1,485,295
Maintenance - Equipment and Machinery	1,064,865	17,933	-	-	37,046	1,119,844
Engineering	1,535,438	17,714	-	666	-	1,553,818

Budget Schedules and Summaries

Schedule I Reconciliation of FY 2017 General Fund Adopted Budget to Amended Budget

	FY 2017 Adopted	Rollover PY Encumbrances	Amendments	Transfers	Use of Contingency	FY 2017 Amended
Waste Collection	3,725,315	31,172	-	-	-	3,756,487
Street Maintenance	2,369,391	206,465	-	5,000	-	2,580,856
Snow Removal	527,240	47,922	-	-	-	575,162
Street Lights and Signals	2,405,560	69,340	-	10,000	35,930	2,520,830
Traffic Lines and Signs	1,069,303	215,755	-	-	128,265	1,413,323
Bus Maintenance	11,346	-	-	100	-	11,446
Grounds Maintenance	3,870,268	258,975	-	-	46,715	4,175,958
Harry Grove Stadium	258,582	8,072	-	-	-	266,654
Recreation Centers	1,402,477	96,353	-	25,153	28,775	1,552,758
Burck Street Center	21,500	5,081	-	-	-	26,581
Summer Playground Program	107,221	9,186	-	-	-	116,407
Swimming Pools	314,162	70,820	-	-	-	384,982
Community Development	68,803	-	-	-	-	68,803
Economic Development	710,902	42,079	-	-	-	752,981
Frederick Community Action Agency	5,583,589	35,122	-	-	-	5,618,711
Debt Service	7,461,555	-	-	(81,537)	-	7,380,018
Contingency	450,000	-	-	-	(349,898)	100,102
Fund Balance (Reserves)	9,563,804	-	-	-	-	9,563,804
Total General Fund	\$ 87,895,458	\$ 1,964,059	\$ 254,691	\$ -	\$ (2)	\$ 90,114,206