

# THE CITY OF FREDERICK

## FISCAL YEAR 2014 BUDGET UPDATE

September 30, 2013



Prepared by the Department of Budget and Purchasing

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## Budget Overview – September 30, 2013

### All Funds Summary

The City began Fiscal Year 2014 with an adopted budget of \$137,535,722. During the first quarter, the budget was amended for the addition of grants and other miscellaneous adjustments. Encumbrances at June 30, 2013 were also rolled forward and included in the FY 2014 amended budget.

The following table summarizes the revenues and expenditures for the City’s FY 2014 amended budget as of September 30, 2013:

	Governmental Funds	Enterprise Funds	Fiduciary Funds	Capital Budget	Total Budget
<b>Revenues</b>					
Taxes	\$ 56,670,856	\$ -	\$ -	\$ -	\$ 56,670,856
Licenses and Permits	2,522,954	391,730	-	-	2,914,684
Intergovernmental	5,091,680	280,158	284,000	(1,557,500)	4,098,338
Charges for Services	2,867,956	32,330,049	-	-	35,198,005
Fines and Forfeitures	1,436,800	721,618	25,000	-	2,183,418
Miscellaneous	1,473,164	373,011	17,500	52,500	1,916,175
Other Financing Sources	8,500	6,600,108	-	5,624,777	12,233,385
<b>Total Revenues</b>	<b>\$ 70,071,910</b>	<b>\$ 40,696,674</b>	<b>\$ 326,500</b>	<b>\$ 4,119,777</b>	<b>\$ 115,214,861</b>
<b>Transfers In</b>	2,261,890	1,119,735	-	12,401,435	15,783,060
<b>Transfers Out</b>	(6,585,935)	(9,197,125)	-	-	(15,783,060)
<b>Use of Fund Balance</b>	19,407,712	2,937,687	58,462	-	22,403,861
<b>Estimated PY Encumbrances</b>	1,576,614	1,228,846	14,420	-	2,819,880
<b>Total Financial Resources</b>	<b>\$ 86,732,191</b>	<b>\$ 36,785,817</b>	<b>\$ 399,382</b>	<b>\$ 16,521,212</b>	<b>\$ 140,438,602</b>
<b>Expenditures</b>					
General Government	\$ 6,906,208	\$ 288,976	\$ -	\$ 9,006,212	\$ 16,201,396
Frederick Police Department	28,056,695	-	96,962	-	28,153,657
Planning and Community Development	1,993,612	-	302,420	-	2,296,032
Engineering, Permits, and Inspections	2,917,720	336,580	-	-	3,254,300
Department of Public Works	17,696,459	17,838,029	-	7,185,000	42,719,488
Parks and Recreation	6,652,171	1,689,082	-	-	8,341,253
Economic Development	2,490,293	3,563,829	-	330,000	6,384,122
Frederick Community Action Agency	3,421,060	24,499	-	-	3,445,559
Miscellaneous Cost Centers	372,921	21,810	-	-	394,731
Debt Service	7,638,556	12,582,312	-	-	20,220,868
Contingency	90,000	310,000	-	-	400,000
Fund Balance (Reserves)	8,496,496	130,700	-	-	8,627,196
<b>Total Expenditures</b>	<b>\$ 86,732,191</b>	<b>\$ 36,785,817</b>	<b>\$ 399,382</b>	<b>\$ 16,521,212</b>	<b>\$ 140,438,602</b>

## **Budget Overview – September 30, 2013**

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Overall expenditures are trending as anticipated. Through the first quarter, the City had realized 23.20% of salary costs and 70.43% of benefit costs. Both the pension and OPEB contributions were remitted in the first quarter. Workman's Compensation insurance also trends higher in the first quarter as the majority of these costs are realized in the first part of the year.

Other costs which are weighted heavily in the beginning of the year include liability and property insurance, property taxes, and solid waste benefit charges.

### **General Fund**

The City realized 72.82% of total budgeted revenues and 83.39% of budgeted tax revenues in the first quarter. The vast majority of real property taxes are realized in the first quarter with amounts totaling 99.06% of the budgeted amount. Personal income taxes are received throughout the year with more significant payments received in the third and fourth quarters. The first payments for public utility and admissions and amusement taxes are not anticipated to be received until the second quarter.

Licenses and permit revenues are within expectations. Receipts for alcoholic beverage and traders licenses are historically received in the third and fourth quarter. The franchise fees for cable television are remitted to the City beginning in the second quarter.

Intergovernmental revenues are 30% of the budgeted amount. Grant revenues are recorded when received. The payment from the State of Maryland for highway user revenues is typically received in the second half of the fiscal year.

Other revenues are generally on target and are within expectations.

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

### **Water and Sewer Fund**

Overall, the Water and Sewer Fund is performing within budget. Charges for services are 16.40% of the total budgeted amount. This is due to the billing cycles for water and sewer service. Charges are accrued based on the service period and only one service period was recognized in the first quarter. Expenditures appear reasonable and are within expectations.

### **Parking Fund**

Parking Fund 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. Both revenues and expenditures are within expectations and consistent with the prior year.

## **Budget Overview – September 30, 2013**

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### **Storm Water Fund**

Similar to the Water and Sewer Fund, charges for storm water management fees are accrued based on service periods. There was one service period billed in the first quarter of the fiscal year. Expenditures appear reasonable and within expectations.

### **Airport Fund**

The Airport is performing as anticipated. In the prior year, debt service included a \$13,655,000 lump sum payment due on certain Airport bonds. These bonds were refinanced and the proceeds from the refinancing were included as budgeted revenue in the other financing sources category.

### **Weinberg Center for the Arts**

Revenues for the Weinberg Center are 10.75% of the total budgeted amount. This falls within reasonable expectations as historically the majority of revenues from sponsorships are not realized until the fourth quarter. Charges for services are 9.27% of the total budgeted amount compared to 7.62% in the prior year.

### **Other Funds**

The Community Development Fund, Rental Operations Fund, and the Controlled Dangerous Substance Fund are performing within expectations for the first quarter.

## Budget Schedules and Summaries

### Schedule A Summary Schedule of Revenues and Expenditures of September 30, 2013

Revenues						
Fund	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
General Fund	\$ 50,075,521	\$ 68,762,510	72.82%	\$ 48,145,126	\$ 65,894,133	73.06%
Weinberg Center for the Arts	140,787	1,309,400	10.75%	73,022	1,317,339	5.54%
Water & Sewer	4,094,552	30,896,792	13.25%	3,854,430	25,790,980	14.94%
Parking	1,281,046	5,175,787	24.75%	1,157,425	4,790,527	24.16%
Storm Water	275,087	1,830,000	15.03%	202,341	1,837,500	11.01%
Airport	209,196	1,076,927	19.43%	207,214	14,568,613	1.42%
Golf Course	611,421	1,681,000	36.37%	622,815	1,963,596	31.72%
Rental Operations	7,375	36,168	20.39%	10,244	36,444	28.11%
Community Development	105	301,500	0.03%	33,412	309,645	10.79%
CDS	67	25,000	0.27%	89	25,000	0.36%
Capital Improvements Program	1,039,856	4,119,777	25.24%	601,801	63,813,723	0.94%
<b>Total Revenues</b>	<b>\$ 57,735,013</b>	<b>\$ 115,214,861</b>	<b>50.11%</b>	<b>\$ 54,907,919</b>	<b>\$ 180,347,500</b>	<b>30.45%</b>

Expenditures						
Fund	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
General Fund	\$ 27,367,828	\$ 85,078,016	32.17%	\$ 26,572,727	\$ 96,142,847	27.64%
Weinberg Center for the Arts	293,787	1,654,175	17.76%	328,015	1,457,093	22.51%
Water & Sewer	5,482,461	26,428,030	20.74%	5,399,636	24,609,513	21.94%
Parking	979,816	5,206,424	18.82%	980,036	4,775,430	20.52%
Storm Water	281,989	1,128,517	24.99%	284,385	1,072,627	26.51%
Airport	257,898	2,215,157	11.64%	348,214	15,353,121	2.27%
Golf Course	630,193	1,770,769	35.59%	891,888	2,062,639	43.24%
Rental Operations	15,753	36,920	42.67%	9,909	36,694	27.00%
Community Development	45,591	302,420	15.08%	21,704	310,179	7.00%
CDS	17,219	96,962	17.76%	33,033	95,969	34.42%
Capital Improvements Program	2,410,598	16,521,212	14.59%	1,460,341	73,190,316	2.00%
<b>Total Expenditures</b>	<b>\$ 37,783,133</b>	<b>\$ 140,438,602</b>	<b>26.90%</b>	<b>\$ 36,329,888</b>	<b>\$ 219,106,428</b>	<b>16.58%</b>

Expenditures by Type						
	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
Salaries	\$ 7,956,263	\$ 34,291,388	23.20%	\$ 7,117,469	\$ 32,489,541	21.91%
Benefits	18,063,404	25,646,086	70.43%	18,444,793	25,722,400	71.71%
Supplies	2,018,213	13,029,101	15.49%	2,118,586	12,655,317	16.74%
Other Professional Services	3,210,528	19,525,295	16.44%	3,300,007	25,987,087	12.70%
Capital	2,849,057	18,726,060	15.21%	1,332,141	64,947,797	2.05%
Debt Service	3,685,668	20,171,666	18.27%	4,016,892	48,226,811	8.33%
Transfers	-	21,810	0.00%	-	-	N/A
Contingency	-	400,000	0.00%	-	269,487	0.00%
Fund Balance (Reserves)	-	8,627,196	0.00%	-	8,807,988	0.00%
<b>Total Expenditures</b>	<b>\$ 37,783,133</b>	<b>\$ 140,438,602</b>	<b>26.90%</b>	<b>\$ 36,329,888</b>	<b>\$ 219,106,428</b>	<b>16.58%</b>

## Budget Schedules and Summaries

### Schedule B Revenue Summary by Fund as of September 30, 2013

Fund	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
<b>General Fund</b>						
Taxes						
Real Property	\$ 45,802,455	\$ 46,237,181	99.06%	\$ 45,143,560	\$ 45,092,160	100.11%
Business Property	717,401	3,230,400	22.21%	399,697	3,739,597	10.69%
Personal Income Taxes	735,399	6,798,000	10.82%	649,433	6,500,000	9.99%
Admissions and Amusements	-	380,000	0.00%	-	300,000	0.00%
Other	1	25,275	0.00%	1	1,275	0.08%
Licenses and Permits						
Building Permits and Inspections	238,307	1,290,400	18.47%	294,571	1,168,000	25.22%
Cable Television	-	973,333	0.00%	-	875,000	0.00%
Other	75,547	259,221	29.14%	175,907	238,315	73.81%
Intergovernmental						
State	1,365,666	3,406,696	40.09%	177,779	1,812,086	9.81%
Federal	61,426	1,349,677	4.55%	106,722	1,612,309	6.62%
Other	79,191	281,307	28.15%	175,907	238,315	73.81%
Charges for Services						
Recreation Fees	209,476	838,960	24.97%	231,498	886,750	26.11%
Inspection, Review, and Filing Fees	193,363	733,424	26.36%	137,509	422,010	32.58%
Other	30,273	304,072	9.96%	28,374	279,370	10.16%
Fines and Forfeitures						
Automated Enforcement	335,195	1,400,000	23.94%	392,312	1,300,000	30.18%
Municipal Infractions	23,475	36,800	63.79%	16,605	37,050	44.82%
Miscellaneous						
Rents	169,211	728,550	23.23%	168,419	684,450	24.61%
Interest Earnings	14,216	162,700	8.74%	17,586	160,000	10.99%
Other	23,249	318,014	7.31%	27,546	538,946	5.11%
Other Financing Sources						
Other	1,670	8,500	19.65%	1,700	8,500	20.00%
<b>Total General Fund</b>	<b>\$ 50,075,521</b>	<b>\$ 68,762,510</b>	<b>72.82%</b>	<b>\$ 48,145,126</b>	<b>\$ 65,894,133</b>	<b>73.06%</b>
<b>Weinberg Center for the Arts</b>						
Intergovernmental	\$ -	\$ 54,000	0.00%	\$ -	\$ 40,000	0.00%
Charges for Services	91,906	991,500	9.27%	61,014	801,089	7.62%
Miscellaneous	27,241	263,900	10.32%	12,008	476,250	2.52%
Other Financing Sources	21,640	-	N/A	-	-	N/A
<b>Total Weinberg Center for the Arts</b>	<b>\$ 140,787</b>	<b>\$ 1,309,400</b>	<b>10.75%</b>	<b>\$ 73,022</b>	<b>\$ 1,317,339</b>	<b>5.54%</b>
<b>Water &amp; Sewer Fund</b>						
Licenses and Permits	\$ 88,150	\$ 237,910	37.05%	\$ 69,840	\$ 207,880	33.60%
Charges for Services						
Water Fees	2,249,983	13,925,682	16.16%	2,133,976	13,265,000	16.09%
Sewer Fees	1,696,122	10,131,320	16.74%	1,591,281	9,731,320	16.35%
Other	42	100	42.00%	-	-	N/A
Fines and Forfeitures	-	20,500	0.00%	-	25,500	0.00%
Miscellaneous	16,159	7,200	224.43%	14,482	7,200	201.14%
Other Financing Sources						
Transfers	-	6,420,000	0.00%	-	2,400,000	0.00%
Other	44,096	154,080	28.62%	44,851	154,080	29.11%
<b>Total Water &amp; Sewer Fund</b>	<b>\$ 4,094,552</b>	<b>\$ 30,896,792</b>	<b>13.25%</b>	<b>\$ 3,854,430</b>	<b>\$ 25,790,980</b>	<b>14.94%</b>

## Budget Schedules and Summaries

### Schedule B Revenue Summary by Fund as of September 30, 2013

Fund	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
<b>Parking Fund</b>						
Licenses and Permits	\$ 32,579	\$ 153,820	21.18%	\$ 27,174	\$ 155,740	17.45%
Intergovernmental	-	130,158	0.00%	-	146,192	0.00%
Charges for Services						
Parking Decks	776,453	3,168,156	24.51%	702,462	2,826,174	24.86%
Parking Meters	179,515	648,596	27.68%	154,193	612,172	25.19%
Other	5,328	26,468	20.13%	6,818	23,798	28.65%
Fines and Forfeitures	194,085	701,118	27.68%	173,373	678,980	25.53%
Miscellaneous						
Rents	91,368	347,471	26.30%	91,368	347,471	26.30%
Other	6	-	N/A	21	-	N/A
Other Financing Sources	1,712	-	N/A	2,016	-	N/A
<b>Total Parking Fund</b>	<b>\$ 1,281,046</b>	<b>\$ 5,175,787</b>	<b>24.75%</b>	<b>\$ 1,157,425</b>	<b>\$ 4,790,527</b>	<b>24.16%</b>
<b>Storm Water Fund</b>						
Charges for Services	\$ 273,351	\$ 1,830,000	14.94%	\$ 200,738	\$ 1,830,000	10.97%
Miscellaneous	9	-	N/A	7	-	N/A
Other Financing Sources	1,727	-	N/A	1,596	7,500	N/A
<b>Total Storm Water Fund</b>	<b>\$ 275,087</b>	<b>\$ 1,830,000</b>	<b>15.03%</b>	<b>\$ 202,341</b>	<b>\$ 1,837,500</b>	<b>11.01%</b>
<b>Airport Fund</b>						
Intergovernmental	\$ -	\$ 150,000	0.00%	\$ -	\$ -	N/A
Charges for Services	202,483	918,727	22.04%	198,559	906,413	21.91%
Miscellaneous	6,563	8,200	80.04%	7,165	7,200	99.51%
Other Financing Sources						
Debt Proceeds	-	-	N/A	-	13,655,000	0.00%
Other	150	-	N/A	1,490	-	N/A
<b>Total Airport Fund</b>	<b>\$ 209,196</b>	<b>\$ 1,076,927</b>	<b>19.43%</b>	<b>\$ 207,214</b>	<b>\$ 14,568,613</b>	<b>1.42%</b>
<b>Golf Course Fund</b>						
Charges for Services	\$ 609,459	\$ 1,681,000	36.26%	\$ 554,813	\$ 1,673,000	33.16%
Miscellaneous	1,360	-	N/A	67,998	-	N/A
Other Financing Sources	602	-	N/A	4	290,596	0.00%
<b>Total Golf Course Fund</b>	<b>\$ 611,421</b>	<b>\$ 1,681,000</b>	<b>36.37%</b>	<b>\$ 622,815</b>	<b>\$ 1,963,596</b>	<b>31.72%</b>
<b>Rental Operations Fund</b>						
Miscellaneous	\$ 2,016	\$ 10,140	19.88%	\$ 2,046	\$ 9,024	22.67%
Other Financing Sources	5,359	26,028	20.59%	8,198	27,420	29.90%
<b>Total Rental Operations Fund</b>	<b>\$ 7,375</b>	<b>\$ 36,168</b>	<b>20.39%</b>	<b>\$ 10,244</b>	<b>\$ 36,444</b>	<b>28.11%</b>
<b>Community Development Fund</b>						
Intergovernmental	\$ -	\$ 284,000	0.00%	\$ 33,326	\$ 309,645	10.76%
Miscellaneous	105	17,500	0.60%	86	-	N/A
<b>Total Community Development Fund</b>	<b>\$ 105</b>	<b>\$ 301,500</b>	<b>0.03%</b>	<b>\$ 33,412</b>	<b>\$ 309,645</b>	<b>10.79%</b>
<b>CDS Fund</b>						
Fines and Forfeitures	\$ -	\$ 25,000	0.00%	\$ -	\$ 25,000	0.00%
Miscellaneous	67	-	N/A	89	-	N/A
<b>Total CDS Fund</b>	<b>\$ 67</b>	<b>\$ 25,000</b>	<b>0.27%</b>	<b>\$ 89</b>	<b>\$ 25,000</b>	<b>0.36%</b>



## Budget Schedules and Summaries

### Schedule B Revenue Summary by Fund as of September 30, 2013

Fund	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
<b>Capital Improvements Program</b>						
Debt Issue	\$ -	\$ 800,000	0.00%	\$ -	\$ 31,827,542	0.00%
Transfers	-	4,824,777	0.00%	-	296,105	0.00%
Intergovernmental	60,850	(1,557,500)	-3.91%	46,853	30,260,169	0.15%
Other	979,006	52,500	1864.77%	554,948	1,429,907	38.81%
<b>Total Capital Improvements Program</b>	<b>\$ 1,039,856</b>	<b>\$ 4,119,777</b>	<b>25.24%</b>	<b>\$ 601,801</b>	<b>\$ 63,813,723</b>	<b>0.94%</b>
<b>Total All Funds</b>	<b>\$ 57,735,013</b>	<b>\$ 115,214,861</b>	<b>50.11%</b>	<b>\$ 54,907,919</b>	<b>\$ 180,347,500</b>	<b>30.45%</b>

## Budget Schedules and Summaries

### Schedule C Summary of Department Expenditures Within Each Fund as of September 30, 2013

Fund	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
<b>General Fund</b>						
Mayor's Office	\$ 456,733	\$ 1,062,251	43.00%	\$ 504,220	\$ 1,083,435	46.54%
Legal	236,173	791,759	29.83%	209,997	765,695	27.43%
Election Board	8,272	114,953	7.20%	2,008	3,508	57.24%
Finance	463,477	1,506,214	30.77%	459,665	1,289,431	35.65%
Purchasing	250,292	707,106	35.40%	237,176	643,917	36.83%
Information Technology	377,922	998,777	37.84%	343,496	886,743	38.74%
Geographic Information Systems	69,832	252,419	27.67%	70,006	243,318	28.77%
Audio Visual	44,371	224,016	19.81%	36,082	190,566	18.93%
Human Resources	228,176	902,285	25.29%	219,538	735,159	29.86%
Safety	91,896	265,587	34.60%	81,421	201,746	40.36%
Planning	395,705	1,237,824	31.97%	386,362	1,114,001	34.68%
Code Enforcement	261,330	695,078	37.60%	212,494	613,253	34.65%
Facility Maintenance	390,397	1,032,324	37.82%	357,732	890,079	40.19%
Asset Management	363,991	794,936	45.79%	113,993	801,346	14.23%
Municipal Annex	90,639	384,692	23.56%	96,246	391,888	24.56%
Community Promotion	67,017	80,841	82.90%	51,400	65,756	78.17%
Special Events	99,307	223,977	44.34%	101,557	223,852	45.37%
Police	12,221,907	28,056,695	43.56%	12,294,109	28,190,702	43.61%
Fire	335,424	342,370	97.97%	324,439	335,143	96.81%
Building Inspection	457,194	1,177,696	38.82%	400,024	1,124,387	35.58%
Electrical Inspection	119,371	317,087	37.65%	112,999	347,539	32.51%
Construction Inspection	219,065	587,251	37.30%	191,940	517,120	37.12%
General Administration - DPW	447,360	1,385,407	32.29%	424,096	1,407,970	30.12%
Maintenance - Equipment and Machine	453,566	1,193,861	37.99%	450,594	1,101,668	40.90%
Engineering	506,924	1,422,937	35.63%	480,580	1,379,603	34.83%
Waste Collection	1,085,500	3,970,879	27.34%	1,014,347	3,849,952	26.35%
Street Maintenance	1,018,939	4,006,695	25.43%	973,563	3,994,168	24.37%
Snow Removal	19,585	500,596	3.91%	7,542	395,396	1.91%
Street Lights and Signals	637,778	2,841,433	22.45%	593,991	2,343,100	25.35%
Traffic Lines and Signs	243,206	804,776	30.22%	222,647	611,373	36.42%
Bus Maintenance	30,257	30,551	99.04%	29,913	30,197	99.06%
Grounds Maintenance	1,286,932	4,566,134	28.18%	1,205,377	3,292,793	36.61%
Harry Grove Stadium	34,263	193,609	17.70%	39,191	178,951	21.90%
Recreation Centers	469,182	1,444,183	32.49%	452,070	1,337,310	33.80%
Burck Street Center	3,645	23,650	15.41%	3,139	25,180	12.47%
Summer Playground Program	53,159	118,336	44.92%	61,467	117,554	52.29%
Swimming Pools	121,981	275,891	44.21%	129,133	277,388	46.55%
Community Development	46,050	60,710	75.85%	45,614	60,437	75.47%
Economic Development	199,951	836,118	23.91%	179,735	604,920	29.71%
Frederick Community Action Agency	1,150,084	3,421,060	33.62%	1,084,211	3,278,345	33.07%
Debt Service	2,310,975	7,638,556	30.25%	2,368,613	22,374,505	10.59%
Contingency	-	90,000	0.00%	-	15,465	0.00%
Fund Balance (Reserves)	-	8,496,496	0.00%	-	8,807,988	0.00%
<b>Total General Fund</b>	<b>\$ 27,367,828</b>	<b>\$ 85,078,016</b>	<b>32.17%</b>	<b>\$ 26,572,727</b>	<b>\$ 96,142,847</b>	<b>27.64%</b>
<b>Weinberg Center for the Arts</b>						
Weinberg	\$ 293,787	\$ 1,365,775	21.51%	\$ 328,015	\$ 1,370,843	23.93%
Weinberg - Board of Directors	-	288,400	0.00%	-	86,250	0.00%
<b>Total Weinberg Center for the Arts</b>	<b>\$ 293,787</b>	<b>\$ 1,654,175</b>	<b>17.76%</b>	<b>\$ 328,015</b>	<b>\$ 1,457,093</b>	<b>22.51%</b>

## Budget Schedules and Summaries

### Schedule C Summary of Department Expenditures Within Each Fund as of September 30, 2013

Fund	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
<b>Water &amp; Sewer Fund</b>						
Finance	\$ 105,756	\$ 288,976	36.60%	\$ 91,553	\$ 271,679	33.70%
Plumbing Inspection	150,612	336,580	44.75%	136,914	321,977	42.52%
Water Services	922,667	2,910,959	31.70%	754,147	2,603,410	28.97%
Water Quality	121,967	375,113	32.51%	114,515	367,759	31.14%
Water Treatment	1,324,815	6,808,187	19.46%	1,220,807	5,815,863	20.99%
Wastewater Treatment Plant	854,940	4,151,469	20.59%	1,040,117	3,770,482	27.59%
Sewer Maintenance	364,563	1,010,850	36.06%	266,999	914,995	29.18%
Inflow and Infiltration	147,722	464,089	31.83%	141,587	373,025	37.96%
Plant Maintenance	426,522	1,087,433	39.22%	418,910	1,058,271	39.58%
Debt Service	1,062,897	8,794,374	12.09%	1,214,087	8,941,944	13.58%
Contingency	-	200,000	0.00%	-	170,108	0.00%
<b>Total Water &amp; Sewer Fund</b>	<b>\$ 5,482,461</b>	<b>\$ 26,428,030</b>	<b>20.74%</b>	<b>\$ 5,399,636</b>	<b>\$ 24,609,513</b>	<b>21.94%</b>
<b>Parking Fund</b>						
Public Parking	\$ 317,923	\$ 1,041,164	30.54%	\$ 271,602	\$ 857,406	31.68%
Church Street Deck	133,220	373,992	35.62%	71,769	360,040	19.93%
Court Street Deck	78,279	303,346	25.81%	119,457	285,067	41.90%
Carroll Creek Deck	82,533	381,420	21.64%	96,856	350,844	27.61%
West Patrick Street Deck	49,481	227,220	21.78%	71,003	229,185	30.98%
East All Saints Street Deck	41,070	286,934	14.31%	49,156	193,461	25.41%
Debt Service	277,310	2,374,069	11.68%	300,193	2,425,513	12.38%
Contingency	-	100,000	0.00%	-	73,914	0.00%
Fund Balance (Reserves)	-	118,279	0.00%	-	-	N/A
<b>Total Parking Fund</b>	<b>\$ 979,816</b>	<b>\$ 5,206,424</b>	<b>18.82%</b>	<b>\$ 980,036</b>	<b>\$ 4,775,430</b>	<b>20.52%</b>
<b>Storm Water Fund</b>						
Street Sweeping	\$ 107,941	\$ 358,835	30.08%	\$ 113,432	\$ 319,021	35.56%
Storm Water	162,969	671,094	24.28%	158,448	643,514	24.62%
Debt Service	11,079	88,588	12.51%	12,505	100,092	12.49%
Contingency	-	10,000	0.00%	-	10,000	0.00%
<b>Total Storm Water Fund</b>	<b>\$ 281,989</b>	<b>\$ 1,128,517</b>	<b>24.99%</b>	<b>\$ 284,385</b>	<b>\$ 1,072,627</b>	<b>26.51%</b>
<b>Airport Fund</b>						
Airport	\$ 164,950	\$ 841,735	19.60%	\$ 175,323	\$ 760,731	23.05%
Air Traffic Control Tower	11,545	108,018	10.69%	5,295	27,558	19.21%
Debt Service	81,403	1,265,404	6.43%	167,596	14,564,832	1.15%
<b>Total Airport Fund</b>	<b>\$ 257,898</b>	<b>\$ 2,215,157</b>	<b>11.64%</b>	<b>\$ 348,214</b>	<b>\$ 15,353,121</b>	<b>2.27%</b>
<b>Golf Course Fund</b>						
Maintenance	\$ 288,614	\$ 668,939	43.15%	\$ 265,615	\$ 638,085	41.63%
Clubhouse	226,776	734,051	30.89%	521,818	1,075,023	48.54%
Restaurant	105,296	286,092	36.80%	94,413	269,303	35.06%
Debt Service	9,507	59,877	15.88%	10,042	80,228	12.52%
Transfers	-	21,810	0.00%	-	-	N/A
<b>Total Golf Course Fund</b>	<b>\$ 630,193</b>	<b>\$ 1,770,769</b>	<b>35.59%</b>	<b>\$ 891,888</b>	<b>\$ 2,062,639</b>	<b>43.24%</b>
<b>Rental Operations Fund</b>						
Rental Operations	\$ 15,753	\$ 24,499	64.30%	\$ 9,909	\$ 36,694	27.00%
Fund Balance (Reserves)	-	12,421	0.00%	-	-	N/A
<b>Total Rental Operations Fund</b>	<b>\$ 15,753</b>	<b>\$ 36,920</b>	<b>42.67%</b>	<b>\$ 9,909</b>	<b>\$ 36,694</b>	<b>27.00%</b>
<b>Community Development Fund</b>						
Community Development	\$ 45,591	\$ 302,420	15.08%	\$ 21,704	\$ 310,179	7.00%
<b>Total Community Development Fund</b>	<b>\$ 45,591</b>	<b>\$ 302,420</b>	<b>15.08%</b>	<b>\$ 21,704</b>	<b>\$ 310,179</b>	<b>7.00%</b>

## Budget Schedules and Summaries

### Schedule C Summary of Department Expenditures Within Each Fund as of September 30, 2013

Fund	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
<b>CDS Fund</b>						
CDS Program	\$ 17,219	\$ 96,962	17.76%	\$ 33,033	\$ 95,969	34.42%
<b>Total CDS Fund</b>	<b>\$ 17,219</b>	<b>\$ 96,962</b>	<b>17.76%</b>	<b>\$ 33,033</b>	<b>\$ 95,969</b>	<b>34.42%</b>
<b>Capital Improvements Program</b>						
General Fund	\$ 1,529,921	\$ 9,006,212	16.99%	\$ 424,291	\$ 16,202,687	2.62%
Water & Sewer	863,779	5,575,000	15.49%	905,988	55,723,201	1.63%
Storm Water	-	1,610,000	0.00%	-	1,164,428	0.00%
Airport	16,898	330,000	5.12%	19,083	-	N/A
Parking	-	-	N/A	110,979	100,000	110.98%
<b>Total Capital Improvements Program</b>	<b>\$ 2,410,598</b>	<b>\$ 16,521,212</b>	<b>14.59%</b>	<b>\$ 1,460,341</b>	<b>\$ 73,190,316</b>	<b>2.00%</b>
<b>Total All Funds</b>	<b>\$ 37,783,133</b>	<b>\$ 140,438,602</b>	<b>26.90%</b>	<b>\$ 36,329,888</b>	<b>\$ 219,106,428</b>	<b>16.58%</b>

## Budget Schedules and Summaries

### Schedule D Summary of Expenditures by Functional Area as of September 30, 2013

Functional Area	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
<b>General Government</b>						
General Fund						
Mayor's Office	\$ 456,733	\$ 1,062,251	43.00%	\$ 504,220	\$ 1,083,435	46.54%
Legal	236,173	791,759	29.83%	209,997	765,695	27.43%
Election Board	8,272	114,953	7.20%	2,008	3,508	57.24%
Finance	463,477	1,506,214	30.77%	459,665	1,289,431	35.65%
Purchasing	250,292	707,106	35.40%	237,176	643,917	36.83%
Information Technology	377,922	998,777	37.84%	343,496	886,743	38.74%
Geographic Information Systems	69,832	252,419	27.67%	70,006	243,318	28.77%
Audio Visual	44,371	224,016	19.81%	36,082	190,566	18.93%
Human Resources	228,176	902,285	25.29%	219,538	735,159	29.86%
Safety	91,896	265,587	34.60%	81,421	201,746	40.36%
Community Promotion	67,017	80,841	82.90%	51,400	65,756	78.17%
Water & Sewer Fund						
Finance	105,756	288,976	36.60%	91,553	271,679	33.70%
<b>Total General Government</b>	<b>\$ 2,399,917</b>	<b>\$ 7,195,184</b>	<b>33.35%</b>	<b>\$ 2,306,562</b>	<b>\$ 6,380,953</b>	<b>36.15%</b>
<b>Frederick Police Department</b>						
General Fund						
Police	\$ 12,221,907	\$ 28,056,695	43.56%	\$ 12,294,109	\$ 28,190,702	43.61%
CDS Fund						
CDS Program	17,219	96,962	17.76%	33,033	95,969	34.42%
<b>Total Frederick Police Department</b>	<b>\$ 12,239,126</b>	<b>\$ 28,153,657</b>	<b>43.47%</b>	<b>\$ 12,327,142</b>	<b>\$ 28,286,671</b>	<b>43.58%</b>
<b>Planning and Community Development</b>						
General Fund						
Planning	\$ 395,705	\$ 1,237,824	31.97%	\$ 386,362	\$ 1,114,001	34.68%
Code Enforcement	261,330	695,078	37.60%	212,494	613,253	34.65%
Community Development	46,050	60,710	75.85%	45,614	60,437	75.47%
Community Development Fund						
Community Development	45,591	302,420	15.08%	21,704	310,179	7.00%
<b>Total Planning and Community Development</b>	<b>\$ 748,676</b>	<b>\$ 2,296,032</b>	<b>32.61%</b>	<b>\$ 666,174</b>	<b>\$ 2,097,870</b>	<b>31.75%</b>
<b>Engineering, Permits, and Inspections</b>						
General Fund						
Building Inspection	\$ 457,194	\$ 1,177,696	38.82%	\$ 400,024	\$ 1,124,387	35.58%
Electrical Inspection	119,371	317,087	37.65%	112,999	347,539	32.51%
Engineering	506,924	1,422,937	35.63%	480,580	1,379,603	34.83%
Water & Sewer Fund						
Plumbing Inspection	150,612	336,580	44.75%	136,914	321,977	42.52%
<b>Total Engineering, Permits, and Inspections</b>	<b>\$ 1,234,101</b>	<b>\$ 3,254,300</b>	<b>37.92%</b>	<b>\$ 1,130,517</b>	<b>\$ 3,173,506</b>	<b>35.62%</b>

## Budget Schedules and Summaries

### Schedule D Summary of Expenditures by Functional Area as of September 30, 2013

Functional Area	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
<b>Department of Public Works</b>						
General Fund						
Facility Maintenance	\$ 390,397	\$ 1,032,324	37.82%	\$ 357,732	\$ 890,079	40.19%
Asset Management	363,991	794,936	45.79%	113,993	801,346	14.23%
Municipal Annex	90,639	384,692	23.56%	96,246	391,888	24.56%
Construction Inspection	219,065	587,251	37.30%	191,940	517,120	37.12%
General Administration - DPW	447,360	1,385,407	32.29%	424,096	1,407,970	30.12%
Maintenance - Equipment and Machinery	453,566	1,193,861	37.99%	450,594	1,101,668	40.90%
Waste Collection	1,085,500	3,970,879	27.34%	1,014,347	3,849,952	26.35%
Street Maintenance	1,018,939	4,006,695	25.43%	973,563	3,994,168	24.37%
Snow Removal	19,585	500,596	3.91%	7,542	395,396	1.91%
Street Lights and Signals	637,778	2,841,433	22.45%	593,991	2,343,100	25.35%
Traffic Lines and Signs	243,206	804,776	30.22%	222,647	611,373	36.42%
Harry Grove Stadium	34,263	193,609	17.70%	39,191	178,951	21.90%
Water & Sewer Fund						
Water Services	922,667	2,910,959	31.70%	754,147	2,603,410	28.97%
Water Quality	121,967	375,113	32.51%	114,515	367,759	31.14%
Water Treatment	1,324,815	6,808,187	19.46%	1,220,807	5,815,863	20.99%
Wastewater Treatment Plant	854,940	4,151,469	20.59%	1,040,117	3,770,482	27.59%
Sewer Maintenance	364,563	1,010,850	36.06%	266,999	914,995	29.18%
Inflow and Infiltration	147,722	464,089	31.83%	141,587	373,025	37.96%
Plant Maintenance	426,522	1,087,433	39.22%	418,910	1,058,271	39.58%
Storm Water Fund						
Street Sweeping	107,941	358,835	30.08%	113,432	319,021	35.56%
Storm Water	162,969	671,094	24.28%	158,448	643,514	24.62%
<b>Total Department of Public Works</b>	<b>\$ 9,438,395</b>	<b>\$ 35,534,488</b>	<b>26.56%</b>	<b>\$ 8,714,844</b>	<b>\$ 32,349,351</b>	<b>26.94%</b>
<b>Parks and Recreation</b>						
General Fund						
Special Events	\$ 99,307	\$ 223,977	44.34%	\$ 101,557	\$ 223,852	45.37%
Grounds Maintenance	1,286,932	4,566,134	28.18%	1,205,377	3,292,793	36.61%
Recreation Centers	469,182	1,444,183	32.49%	452,070	1,337,310	33.80%
Burck Street Center	3,645	23,650	15.41%	3,139	25,180	12.47%
Summer Playground Program	53,159	118,336	44.92%	61,467	117,554	52.29%
Swimming Pools	121,981	275,891	44.21%	129,133	277,388	46.55%
Golf Course Fund						
Maintenance	288,614	668,939	43.15%	265,615	638,085	41.63%
Clubhouse	226,776	734,051	30.89%	521,818	1,075,023	48.54%
Restaurant	105,296	286,092	36.80%	94,413	269,303	35.06%
<b>Total Parks and Recreation</b>	<b>\$ 2,654,892</b>	<b>\$ 8,341,253</b>	<b>31.83%</b>	<b>\$ 2,834,589</b>	<b>\$ 7,256,488</b>	<b>39.06%</b>

## Budget Schedules and Summaries

### Schedule D Summary of Expenditures by Functional Area as of September 30, 2013

Functional Area	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
<b>Economic Development</b>						
General Fund						
Economic Development	\$ 199,951	\$ 836,118	23.91%	\$ 179,735	\$ 604,920	29.71%
Weinberg Center for the Arts						
Weinberg	293,787	1,365,775	21.51%	328,015	1,370,843	23.93%
Weinberg - Board of Directors	-	288,400	0.00%	-	86,250	0.00%
Parking Fund						
Public Parking	317,923	1,041,164	30.54%	271,602	857,406	31.68%
Church Street Deck	133,220	373,992	35.62%	71,769	360,040	19.93%
Court Street Deck	78,279	303,346	25.81%	119,457	285,067	41.90%
Carroll Creek Deck	82,533	381,420	21.64%	96,856	350,844	27.61%
West Patrick Street Deck	49,481	227,220	21.78%	71,003	229,185	30.98%
East All Saints Street Deck	41,070	286,934	14.31%	49,156	193,461	25.41%
Airport Fund						
Airport	164,950	841,735	19.60%	175,323	760,731	23.05%
Air Traffic Control Tower	11,545	108,018	10.69%	5,295	27,558	19.21%
<b>Total Economic Development</b>	<b>\$ 1,372,739</b>	<b>\$ 6,054,122</b>	<b>22.67%</b>	<b>\$ 1,368,211</b>	<b>\$ 5,126,305</b>	<b>26.69%</b>
<b>Frederick Community Action Agency</b>						
General Fund						
Frederick Community Action Agency	\$ 1,150,084	\$ 3,421,060	33.62%	\$ 1,084,211	\$ 3,278,345	33.07%
Rental Operations Fund						
Rental Operations	15,753	24,499	64.30%	9,909	36,694	27.00%
<b>Total Frederick Community Action Agency</b>	<b>\$ 1,165,837</b>	<b>\$ 3,445,559</b>	<b>33.84%</b>	<b>\$ 1,094,120</b>	<b>\$ 3,315,039</b>	<b>33.00%</b>
<b>Miscellaneous Cost Centers</b>						
General Fund						
Fire	\$ 335,424	\$ 342,370	97.97%	\$ 324,439	\$ 335,143	96.81%
Bus Maintenance	30,257	30,551	99.04%	29,913	30,197	99.06%
<b>Total Miscellaneous Cost Centers</b>	<b>\$ 365,681</b>	<b>\$ 372,921</b>	<b>98.06%</b>	<b>\$ 354,352</b>	<b>\$ 365,340</b>	<b>96.99%</b>
<b>Debt Service</b>						
General Fund	\$ 2,310,975	\$ 7,638,556	30.25%	\$ 2,368,613	\$ 22,374,505	10.59%
Water & Sewer Fund	1,062,897	8,794,374	12.09%	1,214,087	8,941,944	13.58%
Parking Fund	277,310	2,374,069	11.68%	300,193	2,425,513	12.38%
Storm Water Fund	11,079	88,588	12.51%	12,505	100,092	12.49%
Airport Fund	81,403	1,265,404	6.43%	167,596	14,564,832	1.15%
Golf Course Fund	9,507	59,877	15.88%	10,042	80,228	12.52%
<b>Total Debt Service</b>	<b>\$ 3,753,171</b>	<b>\$ 20,220,868</b>	<b>18.56%</b>	<b>\$ 4,073,036</b>	<b>\$ 48,487,114</b>	<b>8.40%</b>
<b>Transfers</b>						
Golf Course Fund	\$ -	\$ 21,810	0.00%	\$ -	\$ -	N/A
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 21,810</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Contingency</b>						
General Fund	\$ -	\$ 90,000	0.00%	\$ -	\$ 15,465	0.00%
Water & Sewer Fund	-	200,000	0.00%	-	170,108	0.00%
Parking Fund	-	100,000	0.00%	-	73,914	0.00%
Storm Water Fund	-	10,000	0.00%	-	10,000	0.00%
<b>Total Contingency</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 269,487</b>	<b>0.00%</b>
<b>Fund Balance (Reserves)</b>						
General Fund	\$ -	\$ 8,496,496	0.00%	\$ -	\$ 8,807,988	0.00%
Parking Fund	-	118,279	0.00%	-	-	N/A
Rental Operations Fund	-	12,421	0.00%	-	-	N/A
<b>Total Fund Balance (Reserves)</b>	<b>\$ -</b>	<b>\$ 8,627,196</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 8,807,988</b>	<b>0.00%</b>

## Budget Schedules and Summaries

### Schedule D Summary of Expenditures by Functional Area as of September 30, 2013

Functional Area	9/30/2013 Actual	FY 2014 Amended	% of Budget	9/30/2012 Actual	FY 2013 Amended	% of Budget
<b>Capital Improvements Program</b>						
General Fund	\$ 1,529,921	\$ 9,006,212	16.99%	\$ 424,291	\$ 16,202,687	2.62%
Water & Sewer	863,779	5,575,000	15.49%	905,988	55,723,201	1.63%
Storm Water	-	1,610,000	0.00%	-	1,164,428	0.00%
Airport	16,898	330,000	5.12%	19,083	-	N/A
Parking	-	-	N/A	110,979	100,000	110.98%
<b>Total Capital Improvements Program</b>	<b>\$ 2,410,598</b>	<b>\$ 16,521,212</b>	<b>14.59%</b>	<b>\$ 1,460,341</b>	<b>\$ 73,190,316</b>	<b>2.00%</b>
<b>Total All Funds</b>	<b>\$ 37,783,133</b>	<b>\$ 140,438,602</b>	<b>26.90%</b>	<b>\$ 36,329,888</b>	<b>\$ 219,106,428</b>	<b>16.58%</b>



## 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. A budget amendment is forthcoming in the second quarter to address the shortfall in the General Fund.

	<b>General Fund</b>	<b>Weinberg</b>	<b>Water and Sewer</b>	<b>Parking</b>	<b>Storm Water</b>	<b>Total</b>
<b>Beginning Estimated Fund Balance</b>	<b>\$ 16,650,000</b>	<b>\$ 200,000</b>	<b>\$ 7,000,000</b>	<b>\$ 2,300,000</b>	<b>\$ 2,500,000</b>	<b>\$ 28,650,000</b>
Budgeted Use of Fund Balance:						
Capital Improvements Program	5,328,935	-	2,007,995	-	929,692	8,266,622
Capital Purchases	3,990,000	200,000	-	-	-	4,190,000
Street Maintenance Program	675,000	-	-	-	-	675,000
One-time Payment to Employees	697,249	-	-	-	-	697,249
Reserves	8,516,528	-	-	-	-	8,516,528
<b>Total Budgeted Use of Fund Balance</b>	<b>19,207,712</b>	<b>200,000</b>	<b>2,007,995</b>	<b>-</b>	<b>929,692</b>	<b>22,345,399</b>
<b>Ending Estimated Fund Balance</b>	<b>\$ (2,557,712)</b>	<b>\$ -</b>	<b>\$ 4,992,005</b>	<b>\$ 2,300,000</b>	<b>\$ 1,570,308</b>	<b>\$ 6,304,601</b>

## Budget Schedules and Summaries

### Schedule F Summary of Full-Time Equivalent Positions by Fund

Fund	FY 2014 Adopted	FY 2013 Adopted	FY 2012 Adopted	FY 2011 Adopted	FY 2010 Adopted
<b>General Fund</b>					
Mayor's Office	7.20	7.70	7.70	9.20	11.00
Legal	6.00	6.00	6.00	6.00	6.00
Finance	9.00	8.50	8.50	8.50	9.25
Purchasing	8.00	7.50	7.50	7.73	7.73
Information Technology	4.20	4.20	3.20	2.00	4.00
Geographic Information Systems	2.20	2.20	2.20	3.40	3.40
Audio Visual	2.00	1.50	1.50	-	-
Human Resources	6.00	5.00	5.00	4.00	5.00
Safety	3.40	2.00	2.00	2.00	2.00
Planning	12.35	11.00	10.60	11.50	13.00
Code Enforcement	7.50	7.50	6.00	8.00	8.00
Facility Maintenance	10.20	10.20	10.20	10.20	10.20
Asset Management	1.00	1.61	1.61	1.61	2.61
Special Events	2.25	2.25	3.00	3.00	3.00
Police	187.80	186.67	179.57	181.80	192.70
Building Inspection	10.90	9.90	8.40	8.40	10.40
Electrical Inspection	2.80	2.80	2.80	2.80	2.80
Construction Inspection	4.90	4.90	3.88	4.88	6.10
General Administration - DPW	11.67	11.44	11.21	15.36	14.56
Maintenance - Equipment and Machinery	10.80	10.00	10.00	10.00	10.00
Engineering	12.40	12.40	12.40	14.00	14.00
Waste Collection	23.34	23.34	23.34	23.29	23.25
Street Maintenance	12.30	12.30	12.64	13.66	13.66
Street Lights and Signals	14.20	14.20	14.20	13.90	13.90
Traffic Lines and Signs	5.56	5.43	5.43	6.48	6.48
Grounds Maintenance	25.25	25.25	25.25	28.25	30.05
Recreation Centers	18.71	18.43	17.57	18.96	19.58
Summer Playground Program	2.25	2.26	2.18	1.72	2.84
Swimming Pools	2.36	2.28	2.18	2.24	2.20
Economic Development	3.50	3.00	3.00	3.00	3.00
Frederick Community Action Agency	42.90	42.65	39.96	43.81	46.04
<b>Total General Fund</b>	<b>472.94</b>	<b>464.41</b>	<b>449.02</b>	<b>469.69</b>	<b>496.75</b>
<b>Weinberg Center for the Arts</b>					
Weinberg	8.33	7.38	6.80	6.31	6.31
<b>Total Weinberg Center for the Arts</b>	<b>8.33</b>	<b>7.38</b>	<b>6.80</b>	<b>6.31</b>	<b>6.31</b>

## Budget Schedules and Summaries

### Schedule F Summary of Full-Time Equivalent Positions by Fund

Fund	FY 2014 Adopted	FY 2013 Adopted	FY 2012 Adopted	FY 2011 Adopted	FY 2010 Adopted
<b>Water &amp; Sewer Fund</b>					
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	16.50	16.07	16.07	15.30	15.79
Water Quality	3.13	3.13	3.13	3.13	3.14
Water Treatment	18.33	18.33	18.33	18.33	18.34
Wastewater Treatment Plant	13.23	13.23	13.23	13.23	13.24
Sewer Maintenance	5.66	5.66	5.66	5.66	6.13
Inflow and Infiltration	3.23	3.23	3.23	3.23	3.24
Plant Maintenance	10.13	10.13	10.13	10.13	10.00
<b>Total Water &amp; Sewer Fund</b>	<b>76.01</b>	<b>75.58</b>	<b>75.58</b>	<b>74.81</b>	<b>75.68</b>
<b>Parking Fund</b>					
Public Parking	11.32	9.29	7.66	8.72	8.78
Church Street Deck	1.75	1.75	1.70	1.62	1.83
Court Street Deck	1.83	1.83	1.82	1.79	1.99
Carroll Creek Deck	1.75	1.75	1.70	1.60	1.81
West Patrick Street Deck	1.72	1.72	1.67	1.65	1.85
East All Saints Street Deck	1.72	1.72	1.67	1.65	-
<b>Total Parking Fund</b>	<b>20.09</b>	<b>18.06</b>	<b>16.22</b>	<b>17.03</b>	<b>16.26</b>
<b>Storm Water Fund</b>					
Street Sweeping	3.00	3.00	3.00	3.00	3.00
Storm Water	4.56	4.55	4.45	4.05	4.07
<b>Total Storm Water Fund</b>	<b>7.56</b>	<b>7.55</b>	<b>7.45</b>	<b>7.05</b>	<b>7.07</b>
<b>Airport Fund</b>					
Airport	2.50	2.50	2.50	2.50	2.86
<b>Total Airport Fund</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.86</b>
<b>Golf Course Fund</b>					
Maintenance	7.02	6.97	6.77	8.09	6.83
Clubhouse	6.80	6.90	6.90	7.83	7.90
Restaurant	2.15	2.05	2.03	3.93	4.04
<b>Total Golf Course Fund</b>	<b>15.97</b>	<b>15.92</b>	<b>15.70</b>	<b>19.85</b>	<b>18.77</b>
<b>Rental Operations Fund</b>					
Rental Operations	0.25	0.50	0.50	0.50	0.50
<b>Total Rental Operations Fund</b>	<b>0.25</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>Community Development Fund</b>					
Community Development	1.00	1.00	1.40	2.00	2.50
<b>Total Community Development Fund</b>	<b>1.00</b>	<b>1.00</b>	<b>1.40</b>	<b>2.00</b>	<b>2.50</b>
<b>Total All Funds</b>	<b>604.65</b>	<b>592.90</b>	<b>575.17</b>	<b>599.74</b>	<b>626.70</b>

## Budget Schedules and Summaries

### Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2014 Adopted	FY 2013 Adopted	FY 2012 Adopted	FY 2011 Adopted	FY 2010 Adopted
<b>General Government</b>					
General Fund					
Mayor's Office	7.20	7.70	7.70	9.20	11.00
Legal	6.00	6.00	6.00	6.00	6.00
Finance	9.00	8.50	8.50	8.50	9.25
Purchasing	8.00	7.50	7.50	7.73	7.73
Information Technology	4.20	4.20	3.20	2.00	4.00
Geographic Information Systems	2.20	2.20	2.20	3.40	3.40
Audio Visual	2.00	1.50	1.50	-	-
Human Resources	6.00	5.00	5.00	4.00	5.00
Safety	3.40	2.00	2.00	2.00	2.00
Water & Sewer Fund					
Finance	3.00	3.00	3.00	3.00	3.00
<b>Total General Government</b>	<b>51.00</b>	<b>47.60</b>	<b>46.60</b>	<b>45.83</b>	<b>51.38</b>
<b>Frederick Police Department</b>					
General Fund					
Police	187.80	186.67	179.57	181.80	192.70
<b>Total Frederick Police Department</b>	<b>187.80</b>	<b>186.67</b>	<b>179.57</b>	<b>181.80</b>	<b>192.70</b>
<b>Planning and Community Development</b>					
General Fund					
Planning	12.35	11.00	10.60	11.50	13.00
Code Enforcement	7.50	7.50	6.00	8.00	8.00
Community Development Fund					
Community Development	1.00	1.00	1.40	2.00	2.50
<b>Total Planning and Community Development</b>	<b>20.85</b>	<b>19.50</b>	<b>18.00</b>	<b>21.50</b>	<b>23.50</b>
<b>Engineering, Permits, and Inspections</b>					
General Fund					
Building Inspection	10.90	9.90	8.40	8.40	10.40
Electrical Inspection	2.80	2.80	2.80	2.80	2.80
Engineering	12.40	12.40	12.40	14.00	14.00
Water & Sewer Fund					
Plumbing Inspection	2.80	2.80	2.80	2.80	2.80
<b>Total Engineering, Permits, and Inspections</b>	<b>28.90</b>	<b>27.90</b>	<b>26.40</b>	<b>28.00</b>	<b>30.00</b>

## Budget Schedules and Summaries

### Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2014 Adopted	FY 2013 Adopted	FY 2012 Adopted	FY 2011 Adopted	FY 2010 Adopted
<b>Department of Public Works</b>					
General Fund					
Facility Maintenance	10.20	10.20	10.20	10.20	10.20
Asset Management	1.00	1.61	1.61	1.61	2.61
Construction Inspection	4.90	4.90	3.88	4.88	6.10
General Administration - DPW	11.67	11.44	11.21	15.36	14.56
Maintenance - Equipment and Machinery	10.80	10.00	10.00	10.00	10.00
Waste Collection	23.34	23.34	23.34	23.29	23.25
Street Maintenance	12.30	12.30	12.64	13.66	13.66
Street Lights and Signals	14.20	14.20	14.20	13.90	13.90
Traffic Lines and Signs	5.56	5.43	5.43	6.48	6.48
Water & Sewer Fund					
Water Services	16.50	16.07	16.07	15.30	15.79
Water Quality	3.13	3.13	3.13	3.13	3.14
Water Treatment	18.33	18.33	18.33	18.33	18.34
Wastewater Treatment Plant	13.23	13.23	13.23	13.23	13.24
Sewer Maintenance	5.66	5.66	5.66	5.66	6.13
Inflow and Infiltration	3.23	3.23	3.23	3.23	3.24
Plant Maintenance	10.13	10.13	10.13	10.13	10.00
Storm Water Fund					
Street Sweeping	3.00	3.00	3.00	3.00	3.00
Storm Water	4.56	4.55	4.45	4.05	4.07
<b>Total Department of Public Works</b>	<b>171.74</b>	<b>170.75</b>	<b>169.74</b>	<b>175.44</b>	<b>177.71</b>
<b>Parks and Recreation</b>					
General Fund					
Special Events	2.25	2.25	3.00	3.00	3.00
Grounds Maintenance	25.25	25.25	25.25	28.25	30.05
Recreation Centers	18.71	18.43	17.57	18.96	19.58
Summer Playground Program	2.25	2.26	2.18	1.72	2.84
Swimming Pools	2.36	2.28	2.18	2.24	2.20
Golf Course Fund					
Maintenance	7.02	6.97	6.77	8.09	6.83
Clubhouse	6.80	6.90	6.90	7.83	7.90
Restaurant	2.15	2.05	2.03	3.93	4.04
<b>Total Parks and Recreation</b>	<b>66.79</b>	<b>66.39</b>	<b>65.88</b>	<b>74.02</b>	<b>76.44</b>

## Budget Schedules and Summaries

### Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2014 Adopted	FY 2013 Adopted	FY 2012 Adopted	FY 2011 Adopted	FY 2010 Adopted
<b>Economic Development</b>					
General Fund					
Economic Development	3.50	3.00	3.00	3.00	3.00
Weinberg Center for the Arts					
Weinberg	8.33	7.38	6.80	6.31	6.31
Parking Fund					
Public Parking	11.32	9.29	7.66	8.72	8.78
Church Street Deck	1.75	1.75	1.70	1.62	1.83
Court Street Deck	1.83	1.83	1.82	1.79	1.99
Carroll Creek Deck	1.75	1.75	1.70	1.60	1.81
West Patrick Street Deck	1.72	1.72	1.67	1.65	1.85
East All Saints Street Deck	1.72	1.72	1.67	1.65	-
Airport Fund					
Airport	2.50	2.50	2.50	2.50	2.86
<b>Total Economic Development</b>	<b>34.42</b>	<b>30.94</b>	<b>28.52</b>	<b>28.84</b>	<b>28.43</b>
<b>Frederick Community Action Agency</b>					
General Fund					
Frederick Community Action Agency	42.90	42.65	39.96	43.81	46.04
Rental Operations Fund					
Rental Operations	0.25	0.50	0.50	0.50	0.50
<b>Total Frederick Community Action Agency</b>	<b>43.15</b>	<b>43.15</b>	<b>40.46</b>	<b>44.31</b>	<b>46.54</b>
<b>Total All Funds</b>	<b>604.65</b>	<b>592.90</b>	<b>575.17</b>	<b>599.74</b>	<b>626.70</b>