

THE CITY OF FREDERICK

FISCAL YEAR 2014 BUDGET UPDATE

March 31, 2014



Prepared by the Department of Budget and Purchasing

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Budget Overview – March 31, 2014

All Funds Summary

The City began Fiscal Year 2014 with an adopted budget of \$137,535,722. During the year, 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 March 31, 2014:

	Governmental Funds	Enterprise Funds	Special Revenue Funds	Capital Budget	Total Budget
Revenues					
Taxes	\$ 56,670,856	\$ -	\$ -	\$ -	\$ 56,670,856
Licenses and Permits	2,522,954	391,730	-	-	2,914,684
Intergovernmental	6,938,270	417,516	284,000	(1,557,500)	6,082,286
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	1,561,296	373,011	17,500	52,500	2,004,307
Other Financing Sources	8,500	6,600,108	-	5,966,785	12,575,393
Total Revenues	\$ 72,006,632	\$ 40,834,032	\$ 326,500	\$ 4,461,785	\$ 117,628,949
Transfers In	2,261,890	1,119,735	-	10,260,894	13,642,519
Transfers Out	(4,445,394)	(9,197,125)	-	-	(13,642,519)
Use of Fund Balance	16,856,968	2,937,687	58,462	1,798,533	21,651,650
Estimated PY Encumbrances	1,595,262	1,259,494	14,648	3,459,381	6,328,785
Total Financial Resources	\$ 88,275,358	\$ 36,953,823	\$ 399,610	\$ 19,980,593	\$ 145,609,384
Expenditures					
General Government	\$ 6,906,603	\$ 288,976	\$ -	\$ 12,465,593	\$ 19,661,172
Frederick Police Department	28,168,520	-	97,190	-	28,265,710
Planning and Community Development	2,005,916	-	302,420	-	2,308,336
Engineering, Permits, and Inspections	2,917,879	336,610	-	-	3,254,489
Department of Public Works	17,730,628	17,964,317	-	7,515,000	43,209,945
Parks and Recreation	6,568,128	1,695,936	-	-	8,264,064
Economic Development	2,540,823	3,704,836	-	-	6,245,659
Frederick Community Action Agency	4,862,338	24,499	-	-	4,886,837
Miscellaneous Cost Centers	372,921	21,810	-	-	394,731
Debt Service	7,638,556	12,582,312	-	-	20,220,868
Contingency	31,000	203,827	-	-	234,827
Fund Balance (Reserves)	8,532,046	130,700	-	-	8,662,746
Total Expenditures	\$ 88,275,358	\$ 36,953,823	\$ 399,610	\$ 19,980,593	\$ 145,609,384

Budget Overview – March 31, 2014

Through the third quarter, the City has realized 74.85% of total budgeted revenues and 57.92% of total budgeted expenditures. Salary and benefit costs are 69.76% and 91.64% of budget, respectively, which is consistent with the prior year. Costs for Pension, OPEB, and Worker's Compensation insurance are paid in the first half of the year. Other costs which are weighted heavily in the first half of the year include liability and property insurance, property taxes, and solid waste benefit charges.

General Fund

In the General Fund, the City realized 87.34% of total budgeted revenues and 94.76% of budgeted tax revenues through the third quarter. The majority of real property taxes are recognized in the first quarter with amounts totaling 100.29% of the budgeted amount. Personal income taxes are received throughout the year with more significant payments received in the third and fourth quarters.

Subsequent to the end of the third quarter, the City received notification from the State regarding adjustments to business personal property tax returns for calendar years 2010, 2011, and 2012. These amended returns will result in the City issuing a refund of approximately \$1,500,000.

Intergovernmental revenues are 55.75% 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.

Fines and forfeitures are 59.95% of the budgeted amount. The red light camera and speed camera programs have realized 56.93% of budgeted revenues. The Police Department continues to evaluate the placement and number of cameras for each program.

Other revenues are generally on target and are within expectations.

General Fund expenditures are within expectations based on the explanations given above with the exception of the Snow Removal Department. An unusually difficult winter has resulted in costs exceeding budgeted amounts. At year end, budget surpluses from other departments will be transferred to cover the shortfall.

Weinberg Center for the Arts

Revenues for the Weinberg Center are 56.56% 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.

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 will be used to support housing initiatives as determined by the Mayor and Board of Aldermen.

Budget Overview – March 31, 2014

Water and Sewer Fund

Overall, the Water and Sewer Fund is performing within budget. Charges for services are 62.74% of the total budgeted amount. This is due to the billing cycles for water and sewer service. Expenditures appear reasonable and are within expectations.

Parking Fund

Parking Fund revenues and 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 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.

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 relatively consistent with the prior year.

Other Funds

The 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 of March 31, 2014

Revenues						
Fund	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
General Fund	\$ 63,605,004	\$ 72,821,857	87.34%	\$ 75,762,545	\$ 83,113,696	91.16%
Weinberg Center for the Arts	818,279	1,446,665	56.56%	718,182	1,453,421	49.41%
City Housing	757,160	-	N/A	-	-	N/A
Water & Sewer	15,437,007	30,896,792	49.96%	15,963,675	26,930,980	59.28%
Parking	3,748,971	5,175,787	72.43%	3,478,245	4,790,527	72.61%
Stormwater	1,149,849	1,830,000	62.83%	1,108,919	1,837,500	60.35%
Airport	665,686	2,334,020	28.52%	632,002	14,568,613	4.34%
Golf Course	919,911	1,681,000	54.72%	974,709	1,963,596	49.64%
Rental Operations	27,755	36,168	76.74%	29,084	36,444	79.80%
Community Development	34,867	301,500	11.56%	174,344	309,645	56.30%
CDS	69,870	25,000	279.48%	47,601	25,000	190.40%
Total Revenues	\$ 87,234,359	\$ 116,548,789	74.85%	\$ 98,889,306	\$ 135,029,422	73.24%

Expenditures						
Fund	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
General Fund	\$ 58,766,873	\$ 91,066,050	64.53%	\$ 69,954,942	\$ 100,419,252	69.66%
Weinberg Center for the Arts	993,063	1,654,705	60.01%	925,629	1,457,093	63.53%
Water & Sewer	15,398,168	33,800,645	45.56%	14,375,804	29,666,604	48.46%
Parking	2,559,235	5,380,276	47.57%	2,325,113	4,925,430	47.21%
Stormwater	667,636	2,793,172	23.90%	651,639	2,370,127	27.49%
Airport	886,191	2,362,312	37.51%	988,123	15,353,121	6.44%
Golf Course	1,175,004	1,777,623	66.10%	1,459,196	2,062,639	70.74%
Rental Operations	20,058	36,920	54.33%	30,735	36,694	83.76%
Community Development	154,764	302,420	51.18%	167,623	310,179	54.04%
CDS	43,917	97,190	45.19%	51,476	95,969	53.64%
Total Expenditures	\$ 80,664,909	\$ 139,271,313	57.92%	\$ 90,930,280	\$ 156,697,108	58.03%

Expenditures by Type						
	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
Salaries	\$ 24,107,157	\$ 34,557,406	69.76%	\$ 22,676,869	\$ 32,489,541	69.80%
Benefits	23,593,459	25,744,670	91.64%	23,680,749	25,722,400	92.06%
Supplies	6,909,324	13,137,395	52.59%	6,786,560	12,655,317	53.63%
Other Professional Services	9,143,978	17,281,504	52.91%	8,340,747	15,228,685	54.77%
Capital	3,576,196	5,816,770	61.48%	1,203,203	2,515,883	47.82%
Debt Service	11,652,364	20,171,666	57.77%	26,877,666	48,226,811	55.73%
Interfund Transfers	1,682,431	13,664,329	12.31%	1,364,486	10,780,996	12.66%
Contingency	-	234,827	0.00%	-	269,487	0.00%
Fund Balance (Reserves)	-	8,662,746	0.00%	-	8,807,988	0.00%
Total Expenditures	\$ 80,664,909	\$ 139,271,313	57.92%	\$ 90,930,280	\$ 156,697,108	58.03%

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of March 31, 2014

Fund	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
General Fund						
Taxes						
Real Property	\$ 46,371,237	\$ 46,237,181	100.29%	\$ 45,308,070	\$ 45,092,160	100.48%
Business Property	3,043,657	3,230,400	94.22%	3,178,581	3,739,597	85.00%
Personal Income Taxes	4,035,844	6,798,000	59.37%	3,827,735	6,500,000	58.89%
Admissions and Amusements	242,048	380,000	63.70%	209,261	300,000	69.75%
Other	6,365	25,275	25.18%	12,025	1,275	943.14%
Licenses and Permits						
Building Permits and Inspections	925,367	1,290,400	71.71%	823,266	1,168,000	70.49%
Cable Television	500,975	973,333	51.47%	472,768	875,000	54.03%
Other	110,613	259,221	42.67%	36,121	252,068	14.33%
Intergovernmental						
State	2,910,423	3,671,333	79.27%	1,129,189	1,812,086	62.31%
Federal	748,747	2,931,630	25.54%	792,527	1,612,309	49.15%
Other	179,109	281,307	63.67%	241,065	238,315	101.15%
Charges for Services						
Recreation Fees	432,256	838,960	51.52%	493,767	886,750	55.68%
Inspection, Review, and Filing Fees	542,742	733,424	74.00%	561,161	422,010	132.97%
Other	122,446	304,072	40.27%	130,279	279,370	46.63%
Fines and Forfeitures						
Automated Enforcement	796,967	1,400,000	56.93%	911,907	1,300,000	70.15%
Municipal Infractions	64,390	36,800	174.97%	63,930	37,050	172.55%
Miscellaneous						
Rents	504,406	728,550	69.23%	544,040	684,450	79.49%
Interest Earnings	64,217	162,700	39.47%	72,786	160,000	45.49%
Other	276,777	406,146	68.15%	192,965	538,946	35.80%
Other Financing Sources						
Interfund Transfers	1,682,431	2,124,625	79.19%	1,364,486	1,847,500	N/A
Debt Proceeds	-	-	N/A	15,358,310	15,358,310	N/A
Other	43,987	8,500	517.49%	38,306	8,500	450.66%
Total General Fund	\$ 63,605,004	\$ 72,821,857	87.34%	\$ 75,762,545	\$ 83,113,696	91.16%
Weinberg Center for the Arts						
Intergovernmental	\$ 80,000	\$ 54,000	148.15%	\$ 35,000	\$ 40,000	87.50%
Charges for Services	586,775	991,500	59.18%	565,629	801,089	70.61%
Miscellaneous	127,526	263,900	48.32%	117,553	476,250	24.68%
Other Financing Sources	23,978	137,265	N/A	-	136,082	N/A
Total Weinberg Center for the Arts	\$ 818,279	\$ 1,446,665	56.56%	\$ 718,182	\$ 1,453,421	49.41%
City Housing						
Miscellaneous						
MPDU In-Lieu-Of Fee	\$ 756,700	\$ -	N/A	\$ -	\$ -	N/A
Interest Earnings	460	-	N/A	-	-	N/A
Total City Housing	\$ 757,160	\$ -	N/A	\$ -	\$ -	N/A

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of March 31, 2014

Fund	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
Water & Sewer Fund						
Licenses and Permits	\$ 215,367	\$ 237,910	90.52%	\$ 171,340	\$ 207,880	82.42%
Charges for Services						
Water Fees	8,747,317	13,925,682	62.81%	8,631,552	13,265,000	65.07%
Sewer Fees	6,345,201	10,131,320	62.63%	6,525,299	9,731,320	67.05%
Other	145	100	145.00%	133	-	N/A
Fines and Forfeitures	21,075	20,500	102.80%	34,829	25,500	136.58%
Miscellaneous	57,155	7,200	793.82%	64,627	7,200	897.60%
Other Financing Sources						
Debt Proceeds	-	-	N/A	325	1,140,000	N/A
Transfers	-	6,420,000	0.00%	-	2,400,000	0.00%
Other	50,747	154,080	32.94%	535,570	154,080	347.59%
Total Water & Sewer Fund	\$ 15,437,007	\$ 30,896,792	49.96%	\$ 15,963,675	\$ 26,930,980	59.28%
Parking Fund						
Licenses and Permits	\$ 108,590	\$ 153,820	70.60%	\$ 98,779	\$ 155,740	63.43%
Intergovernmental	87,958	130,158	67.58%	52,279	146,192	35.76%
Charges for Services						
Parking Decks	2,254,435	3,168,156	71.16%	2,045,466	2,826,174	72.38%
Parking Meters	475,679	648,596	73.34%	465,405	612,172	76.03%
Other	18,138	26,468	68.53%	18,490	23,798	77.70%
Fines and Forfeitures	523,723	701,118	74.70%	516,275	678,980	76.04%
Miscellaneous						
Rents	274,103	347,471	78.89%	274,103	347,471	78.89%
Other	58	-	N/A	455	-	N/A
Other Financing Sources	6,287	-	N/A	6,993	-	N/A
Total Parking Fund	\$ 3,748,971	\$ 5,175,787	72.43%	\$ 3,478,245	\$ 4,790,527	72.61%
Stormwater Fund						
Charges for Services	\$ 1,138,392	\$ 1,830,000	62.21%	\$ 1,102,223	\$ 1,830,000	60.23%
Miscellaneous	10	-	N/A	498	-	N/A
Other Financing Sources	11,447	-	N/A	6,198	7,500	N/A
Total Stormwater Fund	\$ 1,149,849	\$ 1,830,000	62.83%	\$ 1,108,919	\$ 1,837,500	60.35%
Airport Fund						
Intergovernmental	\$ 40,813	\$ 287,358	14.20%	\$ -	\$ -	N/A
Charges for Services	607,005	918,727	66.07%	602,131	906,413	66.43%
Miscellaneous	17,419	8,200	212.43%	21,517	7,200	298.85%
Other Financing Sources						
Interfund Transfers	-	1,119,735	N/A	-	-	N/A
Debt Proceeds	-	-	N/A	-	13,655,000	0.00%
Other	449	-	N/A	8,354	-	N/A
Total Airport Fund	\$ 665,686	\$ 2,334,020	28.52%	\$ 632,002	\$ 14,568,613	4.34%
Golf Course Fund						
Charges for Services	\$ 915,998	\$ 1,681,000	54.49%	\$ 902,901	\$ 1,673,000	53.97%
Miscellaneous	3,290	-	N/A	71,792	-	N/A
Other Financing Sources	623	-	N/A	16	290,596	0.01%
Total Golf Course Fund	\$ 919,911	\$ 1,681,000	54.72%	\$ 974,709	\$ 1,963,596	49.64%
Rental Operations Fund						
Miscellaneous	\$ 6,672	\$ 10,140	65.80%	\$ 6,629	\$ 9,024	73.46%
Other Financing Sources	21,083	26,028	81.00%	22,455	27,420	81.89%
Total Rental Operations Fund	\$ 27,755	\$ 36,168	76.74%	\$ 29,084	\$ 36,444	79.80%

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of March 31, 2014

Fund	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
Community Development Fund						
Intergovernmental	\$ 34,522	\$ 284,000	12.16%	\$ 174,017	\$ 309,645	56.20%
Miscellaneous	345	17,500	1.97%	327	-	N/A
Total Community Development Fund	\$ 34,867	\$ 301,500	11.56%	\$ 174,344	\$ 309,645	56.30%
CDS Fund						
Intergovernmental	\$ 19,433	\$ -	N/A	\$ -	\$ -	N/A
Fines and Forfeitures	50,157	25,000	200.63%	47,291	25,000	189.16%
Miscellaneous	280	-	N/A	310	-	N/A
Total CDS Fund	\$ 69,870	\$ 25,000	279.48%	\$ 47,601	\$ 25,000	190.40%
Total All Funds	\$ 87,234,359	\$ 116,548,789	74.85%	\$ 98,889,306	\$ 135,029,422	73.24%

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of March 31, 2014

Fund	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
General Fund						
Mayor's Office	\$ 809,885	\$ 1,062,253	76.24%	\$ 882,008	\$ 1,083,435	81.41%
Legal	553,056	791,759	69.85%	518,289	765,695	67.69%
Election Board	104,820	114,953	91.19%	2,047	3,508	58.35%
Finance	893,707	1,506,214	59.33%	875,518	1,289,431	67.90%
Purchasing	545,689	707,129	77.17%	498,264	643,917	77.38%
Information Technology	738,944	999,150	73.96%	651,730	886,743	73.50%
Geographic Information Systems	144,585	252,419	57.28%	153,719	243,318	63.18%
Audio Visual	129,659	224,016	57.88%	94,604	190,566	49.64%
Human Resources	443,926	902,285	49.20%	476,967	735,159	64.88%
Safety	200,049	265,587	75.32%	158,156	201,746	78.39%
Planning	869,431	1,257,824	69.12%	837,345	1,114,001	75.17%
Code Enforcement	558,001	687,382	81.18%	466,652	613,253	76.09%
Facility Maintenance	866,836	1,032,484	83.96%	697,520	890,079	78.37%
Asset Management	605,704	795,573	76.13%	292,111	801,346	36.45%
Municipal Annex	277,078	384,692	72.03%	276,213	391,888	70.48%
Community Promotion	73,471	80,841	90.88%	61,429	65,756	93.42%
Special Events	175,120	223,698	78.28%	178,384	223,852	79.69%
Police	22,347,797	28,168,520	79.34%	22,270,474	28,190,702	79.00%
Fire	340,963	342,370	99.59%	329,611	335,143	98.35%
Building Inspection	904,312	1,177,703	76.79%	892,911	1,124,387	79.41%
Electrical Inspection	249,507	317,087	78.69%	280,066	347,539	80.59%
DPW Projects	433,842	577,758	75.09%	381,292	517,120	73.73%
General Administration - DPW	1,019,736	1,381,641	73.81%	920,661	1,407,970	65.39%
Maintenance - Equipment and Machinery	837,751	1,193,396	70.20%	809,829	1,101,668	73.51%
Engineering	1,037,246	1,423,089	72.89%	1,032,851	1,379,603	74.87%
Waste Collection	2,587,915	3,970,985	65.17%	2,570,144	3,849,952	66.76%
Street Maintenance	2,764,607	3,972,060	69.60%	2,430,683	3,994,168	60.86%
Snow Removal	971,764	564,596	172.12%	250,987	395,396	63.48%
Street Lights and Signals	1,589,655	2,858,825	55.61%	1,634,203	2,343,100	69.75%
Traffic Lines and Signs	465,082	804,813	57.79%	423,071	611,373	69.20%
Bus Maintenance	30,414	30,551	99.55%	30,096	30,197	99.67%
Grounds Maintenance	2,892,847	4,481,923	64.54%	2,286,687	3,292,793	69.45%
Harry Grove Stadium	83,979	193,805	43.33%	95,451	178,951	53.34%
Recreation Centers	986,758	1,444,630	68.31%	977,634	1,337,310	73.10%
Burck Street Center	10,667	23,650	45.10%	18,003	25,180	71.50%
Summer Playground Program	65,344	118,336	55.22%	73,216	117,554	62.28%
Swimming Pools	177,006	275,891	64.16%	175,601	277,388	63.31%
Community Development	57,099	60,710	94.05%	56,502	60,437	93.49%
Economic Development	503,539	886,118	56.83%	374,134	604,920	61.85%
Frederick Community Action Agency	2,836,983	4,862,338	58.35%	2,370,697	3,278,345	72.31%
Debt Service	7,582,099	7,638,556	99.26%	22,149,182	22,374,505	98.99%
Interfund Transfers	-	4,445,394	0.00%	-	4,276,405	0.00%
Contingency	-	31,000	0.00%	-	15,465	0.00%
Fund Balance (Reserves)	-	8,532,046	0.00%	-	8,807,988	0.00%
Total General Fund	\$ 58,766,873	\$ 91,066,050	64.53%	\$ 69,954,942	\$ 100,419,252	69.66%

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of March 31, 2014

Fund	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
Weinberg Center for the Arts						
Weinberg	\$ 993,063	\$ 1,366,305	72.68%	\$ 925,629	\$ 1,370,843	67.52%
Weinberg - Board of Directors	-	288,400	0.00%	-	86,250	0.00%
Total Weinberg Center for the Arts	\$ 993,063	\$ 1,654,705	60.01%	\$ 925,629	\$ 1,457,093	63.53%
Water & Sewer Fund						
Finance	\$ 218,238	\$ 288,976	75.52%	\$ 198,911	\$ 271,679	73.22%
Plumbing Inspection	276,464	336,610	82.13%	258,551	321,977	80.30%
Water Services	1,872,455	2,913,112	64.28%	1,640,145	2,603,410	63.00%
Water Quality	276,666	375,196	73.74%	263,835	367,759	71.74%
Water Treatment	3,835,630	6,918,779	55.44%	3,159,836	5,815,863	54.33%
Wastewater Treatment Plant	2,594,677	4,159,247	62.38%	2,486,911	3,770,482	65.96%
Sewer Maintenance	677,250	1,016,021	66.66%	580,801	914,995	63.48%
Inflow and Infiltration	308,651	464,528	66.44%	277,731	373,025	74.45%
Plant Maintenance	840,945	1,087,475	77.33%	826,843	1,058,271	78.13%
Debt Service	3,031,649	8,794,374	34.47%	3,488,597	8,941,944	39.01%
Interfund Transfers	1,465,543	7,352,500	19.93%	1,193,643	5,057,091	
Contingency	-	93,827	0.00%	-	170,108	0.00%
Total Water & Sewer Fund	\$ 15,398,168	\$ 33,800,645	45.56%	\$ 14,375,804	\$ 29,666,604	48.46%
Parking Fund						
Public Parking	\$ 655,643	\$ 1,041,164	62.97%	\$ 558,236	\$ 857,406	65.11%
Church Street Deck	276,029	374,515	73.70%	141,737	360,040	39.37%
Court Street Deck	183,668	303,875	60.44%	192,363	285,067	67.48%
Carroll Creek Deck	175,247	381,720	45.91%	158,782	350,844	45.26%
West Patrick Street Deck	148,066	227,220	65.16%	155,600	229,185	67.89%
East All Saints Street Deck	134,981	286,934	47.04%	112,311	193,461	58.05%
Debt Service	824,758	2,374,069	34.74%	887,349	2,425,513	36.58%
Interfund Transfers	160,843	172,500	93.24%	118,735	150,000	79.16%
Contingency	-	100,000	0.00%	-	73,914	0.00%
Fund Balance (Reserves)	-	118,279	0.00%	-	-	N/A
Total Parking Fund	\$ 2,559,235	\$ 5,380,276	47.57%	\$ 2,325,113	\$ 4,925,430	47.21%
Stormwater Fund						
Street Sweeping	\$ 243,594	\$ 358,843	67.88%	\$ 224,340	\$ 319,021	70.32%
Stormwater	349,092	671,116	52.02%	356,578	643,514	55.41%
Debt Service	33,133	88,588	37.40%	37,357	100,092	37.32%
Interfund Transfers	41,817	1,664,625	2.51%	33,364	1,297,500	2.57%
Contingency	-	10,000	0.00%	-	10,000	0.00%
Total Stormwater Fund	\$ 667,636	\$ 2,793,172	23.90%	\$ 651,639	\$ 2,370,127	27.49%
Airport Fund						
Airport	\$ 624,933	\$ 983,390	63.55%	\$ 480,634	\$ 760,731	63.18%
Air Traffic Control Tower	31,780	106,018	29.98%	7,756	27,558	28.14%
Debt Service	229,478	1,265,404	18.13%	499,733	14,564,832	3.43%
Interfund Transfers	-	7,500	0.00%	-	-	N/A
Total Airport Fund	\$ 886,191	\$ 2,362,312	37.51%	\$ 988,123	\$ 15,353,121	6.44%

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of March 31, 2014

Fund	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
Golf Course Fund						
Maintenance	\$ 518,285	\$ 669,018	77.47%	\$ 476,037	\$ 638,085	74.60%
Clubhouse	457,147	740,826	61.71%	781,536	1,075,023	72.70%
Restaurant	171,099	286,092	59.81%	171,622	269,303	63.73%
Debt Service	28,473	59,877	47.55%	30,001	80,228	37.39%
Interfund Transfers	-	21,810	0.00%	-	-	N/A
Total Golf Course Fund	\$ 1,175,004	\$ 1,777,623	66.10%	\$ 1,459,196	\$ 2,062,639	70.74%
Rental Operations Fund						
Rental Operations	\$ 20,058	\$ 24,499	81.87%	\$ 30,735	\$ 36,694	83.76%
Fund Balance (Reserves)	-	12,421	0.00%	-	-	N/A
Total Rental Operations Fund	\$ 20,058	\$ 36,920	54.33%	\$ 30,735	\$ 36,694	83.76%
Community Development Fund						
Community Development	\$ 140,535	\$ 302,420	46.47%	\$ 148,878	\$ 310,179	48.00%
Interfund Transfers	14,229	-	N/A	18,745	-	N/A
Total Community Development Fund	\$ 154,764	\$ 302,420	51.18%	\$ 167,623	\$ 310,179	54.04%
CDS Fund						
CDS Program	\$ 43,917	\$ 97,190	45.19%	\$ 51,476	\$ 95,969	53.64%
Total CDS Fund	\$ 43,917	\$ 97,190	45.19%	\$ 51,476	\$ 95,969	53.64%
Total All Funds	\$ 80,664,909	\$ 139,271,313	57.92%	\$ 90,930,280	\$ 156,697,108	58.03%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of March 31, 2014

Functional Area	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
General Government						
General Fund						
Mayor's Office	\$ 809,885	\$ 1,062,253	76.24%	\$ 882,008	\$ 1,083,435	81.41%
Legal	553,056	791,759	69.85%	518,289	765,695	67.69%
Election Board	104,820	114,953	91.19%	2,047	3,508	58.35%
Finance	893,707	1,506,214	59.33%	875,518	1,289,431	67.90%
Purchasing	545,689	707,129	77.17%	498,264	643,917	77.38%
Information Technology	738,944	999,150	73.96%	651,730	886,743	73.50%
Geographic Information Systems	144,585	252,419	57.28%	153,719	243,318	63.18%
Audio Visual	129,659	224,016	57.88%	94,604	190,566	49.64%
Human Resources	443,926	902,285	49.20%	476,967	735,159	64.88%
Safety	200,049	265,587	75.32%	158,156	201,746	78.39%
Community Promotion	73,471	80,841	90.88%	61,429	65,756	93.42%
Water & Sewer Fund						
Finance	218,238	288,976	75.52%	198,911	271,679	73.22%
Total General Government	\$ 4,856,029	\$ 7,195,582	67.49%	\$ 4,571,642	\$ 6,380,953	71.65%
Frederick Police Department						
General Fund						
Police	\$ 22,347,797	\$ 28,168,520	79.34%	\$ 22,270,474	\$ 28,190,702	79.00%
CDS Fund						
CDS Program	43,917	97,190	45.19%	51,476	95,969	53.64%
Total Frederick Police Department	\$ 22,391,714	\$ 28,265,710	79.22%	\$ 22,321,950	\$ 28,286,671	78.91%
Planning and Community Development						
General Fund						
Planning	\$ 869,431	\$ 1,257,824	69.12%	\$ 837,345	\$ 1,114,001	75.17%
Code Enforcement	558,001	687,382	81.18%	466,652	613,253	76.09%
Community Development	57,099	60,710	94.05%	56,502	60,437	93.49%
Community Development Fund						
Community Development	140,535	302,420	46.47%	148,878	310,179	48.00%
Total Planning and Community Development	\$ 1,625,066	\$ 2,308,336	70.40%	\$ 1,509,377	\$ 2,097,870	71.95%
Engineering, Permits, and Inspections						
General Fund						
Building Inspection	\$ 904,312	\$ 1,177,703	76.79%	\$ 892,911	\$ 1,124,387	79.41%
Electrical Inspection	249,507	317,087	78.69%	280,066	347,539	80.59%
Engineering	1,037,246	1,423,089	72.89%	1,032,851	1,379,603	74.87%
Water & Sewer Fund						
Plumbing Inspection	276,464	336,610	82.13%	258,551	321,977	80.30%
Total Engineering, Permits, and Inspections	\$ 2,467,529	\$ 3,254,489	75.82%	\$ 2,464,379	\$ 3,173,506	77.65%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of March 31, 2014

Functional Area	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
Department of Public Works						
General Fund						
Facility Maintenance	\$ 866,836	\$ 1,032,484	83.96%	\$ 697,520	\$ 890,079	78.37%
Asset Management	605,704	795,573	76.13%	292,111	801,346	36.45%
Municipal Annex	277,078	384,692	72.03%	276,213	391,888	70.48%
DPW Projects	433,842	577,758	75.09%	381,292	517,120	73.73%
General Administration - DPW	1,019,736	1,381,641	73.81%	920,661	1,407,970	65.39%
Maintenance - Equipment and Machinery	837,751	1,193,396	70.20%	809,829	1,101,668	73.51%
Waste Collection	2,587,915	3,970,985	65.17%	2,570,144	3,849,952	66.76%
Street Maintenance	2,764,607	3,972,060	69.60%	2,430,683	3,994,168	60.86%
Snow Removal	971,764	564,596	172.12%	250,987	395,396	63.48%
Street Lights and Signals	1,589,655	2,858,825	55.61%	1,634,203	2,343,100	69.75%
Traffic Lines and Signs	465,082	804,813	57.79%	423,071	611,373	69.20%
Harry Grove Stadium	83,979	193,805	43.33%	95,451	178,951	53.34%
Water & Sewer Fund						
Water Services	1,872,455	2,913,112	64.28%	1,640,145	2,603,410	63.00%
Water Quality	276,666	375,196	73.74%	263,835	367,759	71.74%
Water Treatment	3,835,630	6,918,779	55.44%	3,159,836	5,815,863	54.33%
Wastewater Treatment Plant	2,594,677	4,159,247	62.38%	2,486,911	3,770,482	65.96%
Sewer Maintenance	677,250	1,016,021	66.66%	580,801	914,995	63.48%
Inflow and Infiltration	308,651	464,528	66.44%	277,731	373,025	74.45%
Plant Maintenance	840,945	1,087,475	77.33%	826,843	1,058,271	78.13%
Stormwater Fund						
Street Sweeping	243,594	358,843	67.88%	224,340	319,021	70.32%
Stormwater	349,092	671,116	52.02%	356,578	643,514	55.41%
Total Department of Public Works	\$ 23,502,909	\$ 35,694,945	65.84%	\$ 20,599,185	\$ 32,349,351	63.68%
Parks and Recreation						
General Fund						
Special Events	\$ 175,120	\$ 223,698	78.28%	\$ 178,384	\$ 223,852	79.69%
Grounds Maintenance	2,892,847	4,481,923	64.54%	2,286,687	3,292,793	69.45%
Recreation Centers	986,758	1,444,630	68.31%	977,634	1,337,310	73.10%
Burck Street Center	10,667	23,650	45.10%	18,003	25,180	71.50%
Summer Playground Program	65,344	118,336	55.22%	73,216	117,554	62.28%
Swimming Pools	177,006	275,891	64.16%	175,601	277,388	63.31%
Golf Course Fund						
Maintenance	518,285	669,018	77.47%	476,037	638,085	74.60%
Clubhouse	457,147	740,826	61.71%	781,536	1,075,023	72.70%
Restaurant	171,099	286,092	59.81%	171,622	269,303	63.73%
Total Parks and Recreation	\$ 5,454,273	\$ 8,264,064	66.00%	\$ 5,138,720	\$ 7,256,488	70.82%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of March 31, 2014

Functional Area	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
Economic Development						
General Fund						
Economic Development	\$ 503,539	\$ 886,118	56.83%	\$ 374,134	\$ 604,920	61.85%
Weinberg Center for the Arts						
Weinberg	993,063	1,366,305	72.68%	925,629	1,370,843	67.52%
Weinberg - Board of Directors	-	288,400	0.00%	-	86,250	0.00%
Parking Fund						
Public Parking	655,643	1,041,164	62.97%	558,236	857,406	65.11%
Church Street Deck	276,029	374,515	73.70%	141,737	360,040	39.37%
Court Street Deck	183,668	303,875	60.44%	192,363	285,067	67.48%
Carroll Creek Deck	175,247	381,720	45.91%	158,782	350,844	45.26%
West Patrick Street Deck	148,066	227,220	65.16%	155,600	229,185	67.89%
East All Saints Street Deck	134,981	286,934	47.04%	112,311	193,461	58.05%
Airport Fund						
Airport	624,933	983,390	63.55%	480,634	760,731	63.18%
Air Traffic Control Tower	31,780	106,018	29.98%	7,756	27,558	28.14%
Total Economic Development	\$ 3,726,949	\$ 6,245,659	59.67%	\$ 3,107,182	\$ 5,126,305	60.61%
Frederick Community Action Agency						
General Fund						
Frederick Community Action Agency	\$ 2,836,983	\$ 4,862,338	58.35%	\$ 2,370,697	\$ 3,278,345	72.31%
Rental Operations Fund						
Rental Operations	20,058	24,499	81.87%	30,735	36,694	83.76%
Total Frederick Community Action Agency	\$ 2,857,041	\$ 4,886,837	58.46%	\$ 2,401,432	\$ 3,315,039	72.44%
Miscellaneous Cost Centers						
General Fund						
Fire	\$ 340,963	\$ 342,370	99.59%	\$ 329,611	\$ 335,143	98.35%
Bus Maintenance	30,414	30,551	99.55%	30,096	30,197	99.67%
Total Miscellaneous Cost Centers	\$ 371,377	\$ 372,921	99.59%	\$ 359,707	\$ 365,340	98.46%
Debt Service						
General Fund	\$ 7,582,099	\$ 7,638,556	99.26%	\$ 22,149,182	\$ 22,374,505	98.99%
Water & Sewer Fund	3,031,649	8,794,374	34.47%	3,488,597	8,941,944	39.01%
Parking Fund	824,758	2,374,069	34.74%	887,349	2,425,513	36.58%
Stormwater Fund	33,133	88,588	37.40%	37,357	100,092	37.32%
Airport Fund	229,478	1,265,404	18.13%	499,733	14,564,832	3.43%
Golf Course Fund	28,473	59,877	47.55%	30,001	80,228	37.39%
Total Debt Service	\$ 11,729,590	\$ 20,220,868	58.01%	\$ 27,092,219	\$ 48,487,114	55.88%
Interfund Transfers						
General Fund	\$ -	\$ 4,445,394	0.00%	\$ -	\$ 4,276,405	0.00%
Water & Sewer Fund	1,465,543	7,352,500	19.93%	1,193,643	5,057,091	23.60%
Parking Fund	160,843	172,500	93.24%	118,735	150,000	79.16%
Stormwater Fund	41,817	1,664,625	2.51%	33,364	1,297,500	2.57%
Airport Fund	-	7,500	0.00%	-	-	#DIV/0!
Golf Course Fund	-	21,810	0.00%	-	-	#DIV/0!
Community Development Fund	14,229	-	N/A	18,745	-	N/A
Total Interfund Transfers	\$ 1,682,432	\$ 13,664,329	12.31%	\$ 1,364,487	\$ 10,780,996	N/A
Contingency						
General Fund	\$ -	\$ 31,000	0.00%	\$ -	\$ 15,465	0.00%
Water & Sewer Fund	-	93,827	0.00%	-	170,108	0.00%
Parking Fund	-	100,000	0.00%	-	73,914	0.00%
Stormwater Fund	-	10,000	0.00%	-	10,000	0.00%
Total Contingency	\$ -	\$ 234,827	0.00%	\$ -	\$ 269,487	0.00%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of March 31, 2014

Functional Area	3/31/2014 Actual	FY 2014 Amended	% of Budget	3/31/2013 Actual	FY 2013 Amended	% of Budget
Fund Balance (Reserves)						
General Fund	\$ -	\$ 8,532,046	0.00%	\$ -	\$ 8,807,988	0.00%
Parking Fund	-	118,279	0.00%	-	-	N/A
Rental Operations Fund	-	12,421	0.00%	-	-	N/A
Total Fund Balance (Reserves)	\$ -	\$ 8,662,746	0.00%	\$ -	\$ 8,807,988	0.00%
Total All Funds	\$ 80,664,909	\$ 139,271,313	57.92%	\$ 90,930,280	\$ 156,697,108	58.03%

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	Water and Sewer	Parking	Stormwater	Total
Beginning Estimated Fund Balance	\$ 16,660,000	\$ 200,000	\$ 7,000,000	\$ 2,300,000	\$ 2,500,000	\$ 28,660,000
Budgeted Use of Fund Balance:						
Capital Improvements Program	3,188,394	-	2,007,995	-	929,692	6,126,081
Capital Purchases	3,544,247	200,000	-	-	-	3,744,247
Street Maintenance Program	675,000	-	-	-	-	675,000
One-time Payment to Employees	697,249	-	-	-	-	697,249
Reserves	8,552,078	-	-	-	-	8,552,078
Total Budgeted Use of Fund Balance	16,656,968	200,000	2,007,995	-	929,692	19,794,655
Ending Estimated Fund Balance	\$ 3,032	\$ -	\$ 4,992,005	\$ 2,300,000	\$ 1,570,308	\$ 8,865,345

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
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
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
Total General Fund	472.94	464.41	449.02	469.69	496.75
Weinberg Center for the Arts					
Weinberg	8.33	7.38	6.80	6.31	6.31
Total Weinberg Center for the Arts	8.33	7.38	6.80	6.31	6.31

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
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	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
Total Water & Sewer Fund	76.01	75.58	75.58	74.81	75.68
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	-
Total Parking Fund	20.09	18.06	16.22	17.03	16.26
Stormwater Fund					
Street Sweeping	3.00	3.00	3.00	3.00	3.00
Stormwater	4.56	4.55	4.45	4.05	4.07
Total Stormwater Fund	7.56	7.55	7.45	7.05	7.07
Airport Fund					
Airport	2.50	2.50	2.50	2.50	2.86
Total Airport Fund	2.50	2.50	2.50	2.50	2.86
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
Total Golf Course Fund	15.97	15.92	15.70	19.85	18.77
Rental Operations Fund					
Rental Operations	0.25	0.50	0.50	0.50	0.50
Total Rental Operations Fund	0.25	0.50	0.50	0.50	0.50

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
Community Development Fund					
Community Development	1.00	1.00	1.40	2.00	2.50
Total Community Development Fund	1.00	1.00	1.40	2.00	2.50
Total All Funds	604.65	592.90	575.17	599.74	626.70

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalent Positions by Functional Area

Functional Area	FY 2014 Adopted	FY 2013 Adopted	FY 2012 Adopted	FY 2011 Adopted	FY 2010 Adopted
General Government					
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
Total General Government	51.00	47.60	46.60	45.83	51.38
Frederick Police Department					
General Fund					
Police	187.80	186.67	179.57	181.80	192.70
Total Frederick Police Department	187.80	186.67	179.57	181.80	192.70
Planning and Community Development					
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
Total Planning and Community Development	20.85	19.50	18.00	21.50	23.50
Engineering, Permits, and Inspections					
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
Total Engineering, Permits, and Inspections	28.90	27.90	26.40	28.00	30.00

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalent Positions by Functional Area

Functional Area	FY 2014 Adopted	FY 2013 Adopted	FY 2012 Adopted	FY 2011 Adopted	FY 2010 Adopted
Department of Public Works					
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
Stormwater Fund					
Street Sweeping	3.00	3.00	3.00	3.00	3.00
Stormwater	4.56	4.55	4.45	4.05	4.07
Total Department of Public Works	171.74	170.75	169.74	175.44	177.71
Parks and Recreation					
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
Total Parks and Recreation	66.79	66.39	65.88	74.02	76.44

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalent Positions by Functional Area

Functional Area	FY 2014 Adopted	FY 2013 Adopted	FY 2012 Adopted	FY 2011 Adopted	FY 2010 Adopted
Economic Development					
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
Total Economic Development	34.42	30.94	28.52	28.84	28.43
Frederick Community Action Agency					
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
Total Frederick Community Action Agency	43.15	43.15	40.46	44.31	46.54
Total All Funds	604.65	592.90	575.17	599.74	626.70