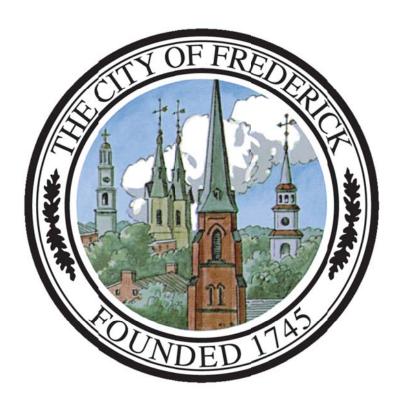
# THE CITY OF FREDERICK

# FISCAL YEAR 2014 BUDGET UPDATE

September 30, 2013



Prepared by the Department of Budget and Purchasing

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Member of Government Finance Officers Association of the United States and Canada

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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:

	G	overnmental Funds	]	Enterprise Funds	F	iduciary 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		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>	\$	70,071,910	\$	40,696,674	\$	326,500	\$ 4,119,777	\$115,214,861
Transfers In		2,261,890		1,119,735		-	12,401,435	15,783,060
Transfers Out		(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
Estimated PY Encumbrances		1,576,614		1,228,846		14,420	-	2,819,880
<b>Total Financial Resources</b>	\$	86,732,191	\$	36,785,817	\$	399,382	\$16,521,212	\$140,438,602
Expenditures								
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  Frederick Community Action		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>	\$	86,732,191	\$	36,785,817	\$	399,382	\$16,521,212	\$140,438,602

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

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**

### **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.

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

#### Revenues

	9/30/2013	FY 2014	% of	9/30/2012	FY 2013	% of
Fund	Actual	Amended	Budget	Actual	Amended	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>	\$ 57,735,013	\$ 115,214,861	50.11%	\$ 54,907,919	\$ 180,347,500	30.45%

**Expenditures** 

	9/30/2013	I	FY 2014	% of	9/30/2012	FY 2013	% of
Fund	Actual	A	mended	Budget	Actual	Amended	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>	\$ 37,783,133	\$ 14	40,438,602	26.90%	\$ 36,329,888	\$ 219,106,428	16.58%

**Expenditures by Type** 

	9/30/2013	FY 2014	% of	9/30/2012	FY 2013	% of
	Actual	Amended	Budget	Actual	Amended	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>	\$ 37,783,133	\$ 140,438,602	26.90%	\$ 36,329,888	\$ 219,106,428	16.58%

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

Pund	Schedule B Revenue Summary by Fur		/30/2013	JCI	FY 2014	% of		9/30/2012		FY 2013	% of
General Fund:         Series Property         \$45,802,455         \$46,237,181         99.006         \$45,143,560         \$45,092,10         10.01%           Business Property         717,401         3.230,400         22.21%         339,697         3,739,597         10.09%           Personal Income Taxes         735,399         679,8000         10.08%         649,433         650,000         9.09%           Admissions and Anusements         1         252,275         0.00%         649,433         360,000         9.09%           Chier Certosion         238,307         1,290,400         18.47%         294,571         1,1675,000         0.00%           Chale Television         23,8307         1,299,400         18.47%         129,547         1,6875,000         0.00%           Other         75,547         259,221         29,148         175,907         238,315         73.81%           Interpovermental         1         220,476         281,307         28,158         106,222         1,612,308         9.81%           Federal         1,365,666         3,406,699         40.09%         177,79         1,812,086         9.81%           Federal         1,365,666         3,406,699         40.09%         175,947         23,81% </th <th>Fund</th> <th>,</th> <th></th> <th></th> <th></th> <th></th> <th>-</th> <th></th> <th></th> <th></th> <th></th>	Fund	,					-				
Real Property			netuui		imenaca	Dauget		netuun		imenaca	Dauget
Real Property         \$45,802,455         \$46,327,181         990.0%         \$45,183,508         \$2,092,160         10.118           Business Property         717,401         3,230,400         22.21%         399,697         3,735,99         10,69%           Admissions and Amusements         6,798,000         10.82%         649,433         6,500,000         9,99%           Admissions and Amusements         1         25,275         0,00%         1         12,275         0,00%           Cher Certevision         238,307         1,290,400         18.47%         294,571         1,168,000         25,22%           Cable Television         -         797,3333         0,00%         -         875,000         0,00%           Other         75,547         259,221         29,14%         175,907         238,315         73.81%           Intergovernmental         1         252,275         20,14%         175,907         238,315         73.81%           Intergovernmental         1         281,367         4,55%         100,222         1,612,309         6,62%           Other         7,9191         281,367         28,15%         175,907         238,315         73,81%           Charges for Services         199,363         <											
Pursional Income Taxes   737,349   733,349   733,349   733,359   733,059   733,059   733,059   733,059   733,059   733,059   733,059   733,059   733,059   733,059   733,059   733,059   733,000		\$ 4	45.802.455	\$	46,237,181	99.06%	\$	45.143.560	\$	45.092.160	100.11%
Personal Income Taxes         735,399         6,798,000         10,82%         649,433         6,500,000         9,99%           Admissions and Amusements Other         1         25,275         0,00%         1         1,275         0,00%           Licenses and Permits         1         25,275         0,00%         1         1,275         0,00%           Building Permits and Inspections         238,307         1,290,400         18,47%         294,571         1,168,000         25,22%           Cable Television         75,547         259,221         29,14%         175,907         238,315         73,81%           Intergovernmental         1         3,406,696         40,09%         177,779         1,812,086         9,81%           Federal         1,642,6         1,349,677         4,55%         106,722         1,612,309         6,62%           Other         79,191         281,307         28,15%         106,722         1,612,309         6,62%           Other of Services         8,20,476         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         32,88%	- ·	·		·			Ċ		·		
Admissions and Amusements Other         1         380,000         0.00%         1         300,000         0.00%           Other         1         25,275         0.00%         1         1,275         0.08%           Licenses and Permits         8         2         1         1,168,000         25,22%           Cable Television         973,333         0.00%         294,571         1,168,000         25,22%           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         281,59%         175,907         238,315         73.81%           Charges for Services         209,476         383,995         24,97%         231,498         86,750         26,11%           Inspection, Review, and Filing Fees         193,363         733,424         26,36%         137,509         28,374         279,370         10,16%           Fines and Forfeitures         30,273											
Other Licenses and Permits         1         25,275         0,00%         1         1,275         0,00%           Licenses and Permits         Building Permits and Inspections         238,307         1,290,400         18,47%         294,571         1,168,000         25,22%           Cable Television         75,547         259,221         29,14%         175,007         287,300         0,00%           Other         75,547         259,221         29,14%         175,007         238,315         73,81%           Intergovernmental         3406,696         40,09%         1177,779         1,812,08         98,62%           Federal         61,426         1,349,677         4,55%         106,722         1,612,309         96,62%           Other         79,191         281,307         28,15%         175,907         238,315         73,81%           Charges for Services         882,307         330,407         29,9%         131,498         886,750         26,11%           Inspection, Review, and Filing Fees         133,519         1,400,000         23,94%         323,149         886,750         26,11%           Inses and Forfeitures         135,195         1,400,000         23,94%         329,231         1,300,000         30,18%			´-					, _			
Building Permits and Inspections			1					1			
Building Permits and Inspections Cable Television         238,307         1,290,400         18.47%         294,571         1,168,000         25,229%           Cable Television         75,547         259,221         29,14%         175,907         238,315         73,81%           Intergovernmental         35,565         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         8209,476         838,960         24,97%         231,498         886,750         26,11%           Inspection, Review, and Filing Fees         303,233         304,072         9,96%         28,374         279,370         10,16%           Fines and Forfeitures         303,233         1,400,000         23,948         392,312         1,300,000         30,18%           Municipal Infractions         23,475         36,800         63,79%         16,605         37,050         44,82%           Rents         169,211         728,550         23,239         166,60         383,90         1,40	Licenses and Permits				,					,	
Cable Television         -         -         975,537         259,221         29,14%         175,07         233,315         73,81%           Intergovermmental         375,646         259,221         29,14%         175,077         238,315         73,81%           State         1,365,666         3,406,696         40,09%         177,779         1,812,086         9,81%           Federal         16,142         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         8209,476         838,960         24,97%         231,498         886,750         26,11%           Recreation Fees         193,363         733,424         26,36%         137,509         422,010         32,85%           Other         30,0273         304,072         9,96%         28,374         279,370         10,66           Flines and Forfeitures         193,363         73,424         26,36%         392,312         13,000,00         30,86           Miscellancous         23,475         31,400,00         3,94%         392,312         13,000,00         30,86           Miscell			238,307		1,290,400	18.47%		294,571		1,168,000	25.22%
Other Intergovernmental State         75,547         259,221         29,14%         175,907         238,315         73,818           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         8209,476         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         33,5195         1,400,000         23,94%         392,312         1,300,000         30,18%           Municipal Infractions         23,475         36,800         63,79%         16,605         330,000         44,82%           Miscellaneous         14,216         162,700         8,74%         17,586         664,450         24,61%			´-					, _			
State			75,547					175,907			
State         1,365,666         3,406,696         40,09%         177,779         1,812,086         9,818,666           Other         79,191         281,307         28,15%         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         4,400,000         23,94%         392,312         1,300,000         30,18%           Municipal Infractions         23,475         36,800         63,79%         16,660         37,050         44,82%           Miscellaneous         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	Intergovernmental		,		,			•		ŕ	
Federal Other         61,426 (79,191)         1,349,677 (28,15%)         4.55% (175,907)         1,612,309 (6.6%)         6.66% (73,81%)           Other Other Other Other Other Other Financing Sources Other         290,476         838,960 (24,97%)         231,498 (886,75) (26,11%)         26,11% (18,25%)         137,509 (422,01) (32,58%)         26,11% (18,25%)         137,509 (422,01) (32,58%)         26,11% (18,25%)         137,509 (422,01) (32,58%)         26,11% (18,25%)         137,509 (422,01) (32,58%)         26,11% (18,25%)         137,509 (422,01) (32,58%)         26,11% (18,25%)         23,475 (28,34%)         23,44% (28,34%)         279,370 (10,68%)         279,370 (10,68%)         20,11% (18,25%)         23,44% (28,37%)         279,370 (10,68%)         20,11% (18,25%)         23,44% (28,37%)         230,231 (28,37%)         10,16%         279,370 (10,68%)         20,16%         20,10% (28,37%)         279,370 (10,68%)         20,16%         20,10%         20,10%         20,16%         20,10%         20,16%         20,16%         20,16%         20,16%         20,10%         20,16%         20,16%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10%         20,10% <td><del>-</del></td> <td></td> <td>1,365,666</td> <td></td> <td>3,406,696</td> <td>40.09%</td> <td></td> <td>177,779</td> <td></td> <td>1,812,086</td> <td>9.81%</td>	<del>-</del>		1,365,666		3,406,696	40.09%		177,779		1,812,086	9.81%
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         302,373         304,072         9.96%         28,374         279,370         10.16%           Fines and Forfeitures         400000         23,94%         392,312         1,300,000         30.18%           Municipal Infractions         23,475         36,800         63,79%         16,605         37,050         44.88%           Miscellaneous         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         1,670         8,500         19,65%         1,70         8,504         5,389,46         5.11%           Othat General Fund         \$0,075,21         \$6,762,51         72,22%         \$48,145,126         \$6,894,133         73,06% <t< td=""><td>Federal</td><td></td><td></td><td></td><td></td><td>4.55%</td><td></td><td></td><td></td><td></td><td></td></t<>	Federal					4.55%					
Charges for Services	Other										
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         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         1,670         8,500         19,65%         1,700         8,500         20.00%           Total General Fund         \$5,0075,521         \$68,762,510         72,82%         \$48,145,126         \$65,894,133	Charges for Services		,		,			•		ŕ	
Inspection, Review, and Filing Fees Other	S .		209,476		838,960	24.97%		231,498		886,750	26.11%
Other         30,273         304,072         9.96%         28,374         279,370         10.16%           Fines and Forfeitures         4         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         8         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         1,670         8,500         19.65%         1,700         8,500         20.00%           Other Financing Sources         1,670         8,500         19.65%         1,700         8,500         20.00%           Veinberg Center for the Arts         1,690         991,500         9.27%         61,014         801,089         7.62%           Miscellaneous         27,241         263,900         10.09%         12,008         476,250         2.52%           Other Financing Sources </td <td>Inspection, Review, and Filing Fees</td> <td></td>	Inspection, Review, and Filing Fees										
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         66,79%         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         1,670         8,500         19.65%         1,700         8,500         20.00%           Total General Fund         \$ 50,075,521         \$ 68,762,510         72.82%         \$ 48,145,126         \$ 65,894,133         73.06%           Weinberg Center for the Arts         1         1,906         991,500         9.27%         \$ 41,100         8,000         20.00%           Charges for Services         91,906         991,500         9.27%         \$ 61,014         801,089         7,62%           Other Financing Sources         11,607,87         1,309,400         10.75	· ·					9.96%					10.16%
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         0ther         1,670         8,500         19,65%         1,700         8,500         20,00%           Total General Fund         \$ 50,075,521         \$ 68,62,510         72.82%         \$ 48,145,126         \$ 65,894,133         73.06%           Weinberg Center for the Arts         11,000         991,500         9.27%         61,014         801,008         7.62%           Miscellaneous         27,241         263,900         10,32%         12,008         476,250         2.52%           Other Financing Sources         21,404         -         N/A         -         -         N/A           Total Weinberg Center for the Arts         140,787         130,940         10.75%         73,022         1,317,339         55,4%<	Fines and Forfeitures		,		,			,		,	
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         1,670         8,500         19.65%         1,700         8,500         20.00%           Total General Fund         \$ 50,075,521         \$ 68,62,510         7.82%         \$ 48,145,126         \$ 65,894,133         73.06%           Weinberg Center for the Arts         1         5         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         140,78         130,940         10.75%         73,022         1,317,339         55,40%	Automated Enforcement		335,195		1,400,000	23.94%		392,312		1,300,000	30.18%
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         0ther         1,670         8,500         19,65%         1,700         8,500         20.00%           Total General Fund         \$50,075,521         \$68,62,510         72.82%         \$48,145,126         \$65,894,133         73.06%           Weinberg Center for the Arts         \$1,670         991,500         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         2.25%           Other Financing Sources         21,640         N/A         -         -         N/A           Teal Weinberg Center for the Arts         \$88,150         \$237,910         37.05%         69,840         \$207,880         33.60%	Municipal Infractions										
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         318,014         7.31%         27,546         538,946         5.11%           Other Financing Sources         1,670         8,500         19.65%         1,700         8,500         20.00%           Total General Fund         \$50,075,521         68,762,510         72.82%         \$48,145,126         \$65,894,133         73.06%           Weinberg Center for the Arts         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           Water & Sewer Fund         1         1,309,400         10.75%         73,022         1,317,339         5.54%           Uther Financing Sources         2,249,983         13,925,682         16.16%         2,133,976         13,265,000         16.09%           Sewer Fees         1,696,12			,		,			,		,	
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         318,014         7.31%         27,546         538,946         5.11%           Other Financing Sources         1,670         8,500         19.65%         1,700         8,500         20.00%           Total General Fund         \$50,075,521         68,762,510         72.82%         \$48,145,126         \$65,894,133         73.06%           Weinberg Center for the Arts         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           Water & Sewer Fund         1         1,309,400         10.75%         73,022         1,317,339         5.54%           Uther Financing Sources         2,249,983         13,925,682         16.16%         2,133,976         13,265,000         16.09%           Sewer Fees         1,696,12	Rents		169,211		728,550	23.23%		168,419		684,450	24.61%
Other Other Financing Sources 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%           Total General Fund         \$ 50,075,521         68,762,510         72.82%         \$ 48,145,126         65,894,133         73.06%           Weinberg Center for the Arts         8 50,007,521         54,000         0.00%         \$ -         \$ 40,000         0.00%           Charges for Services         91,906         991,500         92.7%         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           Total Weinberg Center for the Arts         140,787         1,309,400         10.75%         73,022         1,317,339         5.54%           Water & Sewer Fund         1         1         1,000         1,000         \$ 69,840         207,880         33.60%           Charges for Services         8,81,50         237,910         37.05%         69,840         207,880	Interest Earnings										
Other Financing Sources Other         1,670         8,500         19.65%         1,700         8,500         20.00%           Total General Fund         \$ 50,075,521         68,762,510         72.82%         \$ 48,145,126         65,894,133         73.06%           Weinberg Center for the Arts         Integovernmental         \$ -         \$ 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           Total Weinberg Center for the Arts         140,787         1,309,400         10.75%         73,022         1,317,339         5.54%           Water & Sewer Fund         1         1,309,400         10.75%         73,022         1,317,339         5.54%           Licenses and Permits         88,150         237,910         37.05%         69,840         207,880         33.60%           Charges for Services         1,696,122         10,131,320         16.74%         1,591,281         9	<u> </u>										
Other         1,670         8,500         19.65%         1,700         8,500         20.00%           Total General Fund         \$ 50,075,521         68,762,510         72.82%         \$ 48,145,126         \$ 65,894,133         73.06%           Weinberg Center for the Arts         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           Total Weinberg Center for the Arts         140,787         1,309,400         10.75%         73,022         1,317,339         5.54%           Water & Sewer Fund         2         237,910         37.05%         69,840         207,880         33.60%           Charges for Services         88,150         237,910         37.05%         69,840         207,880         33.60%           Water Fees         2,249,983         13,925,682         16.16%         2,133,976         13,265,000         16.09%<	Other Financing Sources		,		,			•		ŕ	
Total General Fund         \$ 50,075,521         \$ 68,762,510         72.82%         \$ 48,145,126         \$ 65,894,133         73.06%           Weinberg Center for the Arts         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         - 73,022         1,317,339         5.54%           Water Weinberg Center for the Arts         140,787         1,309,400         10.75%         73,022         1,317,339         5.54%           Water & Sewer Fund         1         1,309,400         10.75%         69,840         207,880         33.60%           Charges for Services         88,150         237,910         37.05%         69,840         207,880         33.60%           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%      <	<u> </u>		1,670		8,500	19.65%		1,700		8,500	20.00%
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           Total Weinberg Center for the Arts         140,787         1,309,400         10.75%         73,022         1,317,339         5.54%           Water & Sewer Fund         5         237,910         37.05%         69,840         207,880         33.60%           Charges for Services         88,150         237,910         37.05%         69,840         207,880         33.60%           Charges for Services         1,696,122         10,131,320         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%         -         -         25,500         0.00%           Miscellaneous	<b>Total General Fund</b>	\$ 5	50,075,521	\$		72.82%	\$	48,145,126	\$	65,894,133	
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           Water & Sewer Fund         Licenses and Permits         \$88,150         237,910         37.05%         69,840         207,880         33.60%           Charges for Services         88,150         237,910         37.05%         69,840         207,880         33.60%           Charges for Services         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 Fi	Weinberg Center for the Arts		, ,					, ,		, ,	
Miscellaneous         27,241         263,900         10.32%         12,008         476,250         2.52%           Other Financing Sources         21,640         -         N/A         -         -         N/A           Total Weinberg Center for the Arts         \$ 140,787         \$ 1,309,400         10.75%         \$ 73,022         \$ 1,317,339         5.54%           Water & Sewer Fund           Licenses and Permits         \$ 88,150         \$ 237,910         37.05%         \$ 69,840         \$ 207,880         33.60%           Charges for Services         \$ 88,150         \$ 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         -         6,420,000         0.00%         -         2,400,00	Intergovernmental	\$	-	\$	54,000	0.00%	\$	-	\$	40,000	0.00%
Miscellaneous         27,241         263,900         10.32%         12,008         476,250         2.52%           Other Financing Sources         21,640         -         N/A         -         -         N/A           Total Weinberg Center for the Arts         \$ 140,787         \$ 1,309,400         10.75%         \$ 73,022         \$ 1,317,339         5.54%           Water & Sewer Fund           Licenses and Permits         \$ 88,150         \$ 237,910         37.05%         \$ 69,840         \$ 207,880         33.60%           Charges for Services         \$ 88,150         \$ 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         -         6,420,000         0.00%         -         2,400,00			91,906		991,500	9.27%		61,014		801,089	7.62%
Other Financing Sources         21,640         -         N/A         -         -         N/A           Total Weinberg Center for the Arts         140,787         1,309,400         10.75%         73,022         1,317,339         5.54%           Water & Sewer Fund         Usenses 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         -         6,420,000         0.00%         -         2,400,000         0.00%           Other         44,096         154,080         28.62%         44,851         154,080         29.11% <td>-</td> <td></td> <td>27,241</td> <td></td> <td>263,900</td> <td>10.32%</td> <td></td> <td>12,008</td> <td></td> <td>476,250</td> <td>2.52%</td>	-		27,241		263,900	10.32%		12,008		476,250	2.52%
Water & Sewer Fund           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         -         6,420,000         0.00%         -         2,400,000         0.00%           Other         44,096         154,080         28.62%         44,851         154,080         29.11%	Other Financing Sources		21,640		_	N/A				-	N/A
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       -       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 Weinberg Center for the Arts</b>	\$	140,787	\$	1,309,400	10.75%	\$	73,022	\$	1,317,339	5.54%
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       -       6,420,000       0.00%       -       2,400,000       0.00%         Other       44,096       154,080       28.62%       44,851       154,080       29.11%	Water & Sewer Fund										
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         -         6,420,000         0.00%         -         2,400,000         0.00%           Other         44,096         154,080         28.62%         44,851         154,080         29.11%	Licenses and Permits	\$	88,150	\$	237,910	37.05%	\$	69,840	\$	207,880	33.60%
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         -         6,420,000         0.00%         -         2,400,000         0.00%           Other         44,096         154,080         28.62%         44,851         154,080         29.11%	Charges for Services										
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         -         6,420,000         0.00%         -         2,400,000         0.00%           Other         44,096         154,080         28.62%         44,851         154,080         29.11%	Water Fees		2,249,983		13,925,682	16.16%		2,133,976		13,265,000	16.09%
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         -         6,420,000         0.00%         -         2,400,000         0.00%           Other         44,096         154,080         28.62%         44,851         154,080         29.11%	Sewer Fees		1,696,122		10,131,320	16.74%		1,591,281		9,731,320	16.35%
Miscellaneous       16,159       7,200       224.43%       14,482       7,200       201.14%         Other Financing Sources       -       6,420,000       0.00%       -       2,400,000       0.00%         Other       44,096       154,080       28.62%       44,851       154,080       29.11%	Other		42		100	42.00%		-		-	N/A
Miscellaneous       16,159       7,200       224.43%       14,482       7,200       201.14%         Other Financing Sources       -       6,420,000       0.00%       -       2,400,000       0.00%         Other       44,096       154,080       28.62%       44,851       154,080       29.11%	Fines and Forfeitures		-		20,500	0.00%		-		25,500	0.00%
Other Financing Sources         -         6,420,000         0.00%         -         2,400,000         0.00%           Other         44,096         154,080         28.62%         44,851         154,080         29.11%	Miscellaneous		16,159			224.43%		14,482			201.14%
Transfers - 6,420,000 0.00% - 2,400,000 0.00% Other 44,096 154,080 28.62% 44,851 154,080 29.11%	Other Financing Sources										
Other 44,096 154,080 28.62% 44,851 154,080 29.11%			-		6,420,000	0.00%		-		2,400,000	0.00%
	Other		44,096		154,080			44,851		154,080	29.11%
	Total Water & Sewer Fund	\$	4,094,552	\$	30,896,792	13.25%	\$	3,854,430	\$	25,790,980	14.94%

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

Schedule B Revenue Summary by Fun	9/30/2013	JCI	FY 2014	% of	(	9/30/2012	FY 2013	% of
Fund	Actual		Amended	Budget		Actual	Amended	Budget
Parking Fund								
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
Total Parking Fund	\$ 1,281,046	\$	5,175,787	24.75%	\$	1,157,425	\$ 4,790,527	24.16%
Storm Water Fund	, ,					, ,		
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>	\$ 275,087	\$	1,830,000	15.03%	\$	202,341	\$ 1,837,500	11.01%
Airport Fund	,					,		
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>	\$ 209,196	\$	1,076,927	19.43%	\$	207,214	\$ 14,568,613	1.42%
<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>	\$ 611,421	\$	1,681,000	36.37%	\$	622,815	\$ 1,963,596	31.72%
Rental Operations Fund								
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>	\$ 7,375	\$	36,168	20.39%	\$	10,244	\$ 36,444	28.11%
<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>	\$ 105	\$	301,500	0.03%	\$	33,412	\$ 309,645	10.79%
CDS Fund								
Fines and Forfeitures	\$ -	\$	25,000	0.00%	\$	-	\$ 25,000	0.00%
Miscellaneous	67		-	N/A		89	-	N/A
Total CDS Fund	\$ 67	\$	25,000	0.27%	\$	89	\$ 25,000	0.36%

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

	9	9/30/2013	FY 2014	% of	9/30/2012	FY 2013	% of
Fund		Actual	Amended	Budget	Actual	Amended	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>	\$	1,039,856	\$ 4,119,777	25.24%	\$ 601,801	\$ 63,813,723	0.94%
<b>Total All Funds</b>	\$	57,735,013	\$ 115,214,861	50.11%	\$ 54,907,919	\$ 180,347,500	30.45%

Schedule C Summa	v of Department E	xpenditures Within	Each Fund as of Se	eptember 30, 2013

	9	0/30/2013		FY 2014	% of	9/30/2012		FY 2013	% of
Fund		Actual		Amended	Budget	Actual		Amended	Budget
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%
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 Machiner		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%
Total General Fund	\$ 2	27,367,828	\$	85,078,016		\$ 26,572,727	\$	96,142,847	27.64%
Weinberg Center for the Arts		,- ,- , 0	-				-		
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>	\$	293,787	\$	1,654,175		\$ 328,015	\$	1,457,093	22.51%

Schedule C	Summary of De	partment Expendit	ures Within Each	Fund as of Sei	otember 30, 2013

Schedule C Summary of Department 1		9/30/2013	, 1011	FY 2014	% of		9/30/2012	10	FY 2013	% of
Fund		Actual		Amended	Budget		Actual		Amended	Budget
Water & Sewer Fund										_ 5.5.855
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%
Total Water & Sewer Fund	\$	5,482,461	\$	26,428,030		\$	5,399,636	\$	24,609,513	21.94%
Parking Fund	Ψ	2,102,101	Ψ	20,120,030	2017470	Ψ	2,277,000	Ψ	24,000,010	21.7470
Public Parking	\$	317,923	\$	1,041,164	30.54%	\$	271,602	\$	857,406	31.68%
Church Street Deck	Ψ	133,220	Ψ	373,992	35.62%	Ψ	71,769	Ψ	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		277,310		100,000	0.00%		300,193		73,914	0.00%
Fund Balance (Reserves)		-		118,279	0.00%		-		73,914	0.00% N/A
Total Parking Fund	\$	979,816	\$		18.82%	\$	980,036	\$	4,775,430	20.52%
Storm Water Fund	Ψ	777,010	Ф	3,200,424	10.02/0	Ψ	900,030	Ф	4,773,430	20.32 /0
Street Sweeping	\$	107,941	\$	358,835	30.08%	\$	113,432	\$	319,021	35.56%
Storm Water	φ	162,969	Ф	671,094	24.28%	Ф	158,448	Ф	643,514	24.62%
Debt Service		11,079		88,588	12.51%		12,505		100,092	12.49%
Contingency		11,079		10,000	0.00%		12,303		100,092	0.00%
Total Storm Water Fund	\$	281,989	\$	1,128,517		\$	284,385	\$	1,072,627	26.51%
Airport Fund	Ф	201,909	Ф	1,120,517	24.9970	Ф	204,303	Ф	1,072,027	20.5170
Airport	\$	164,950	\$	841,735	19.60%	\$	175,323	\$	760,731	23.05%
Air Traffic Control Tower	Ф		Ф		19.60%	Ф		Ф		
Debt Service		11,545		108,018 1,265,404			5,295		27,558	19.21%
	Φ	81,403	\$		6.43%	\$	167,596 <b>348,214</b>	\$	14,564,832 <b>15,353,121</b>	1.15%
Total Airport Fund	\$	257,898	Ф	2,215,157	11.04%	Þ	340,214	Þ	15,555,121	2.27%
Golf Course Fund Maintenance	\$	288,614	\$	668,939	43.15%	\$	265,615	\$	638,085	41.63%
Clubhouse	φ	226,776	Ф	734,051	30.89%	Ф	521,818	Ф	1,075,023	48.54%
		105,296			36.80%		94,413			
Restaurant Debt Service		9,507		286,092	15.88%				269,303	35.06%
Transfers				59,877 21,810			10,042		80,228	12.52%
	ø	-	\$		0.00%	ø	-	\$	2.062.620	N/A
Total Golf Course Fund	\$	630,193	Ф	1,770,769	35.59%	\$	891,888	Ф	2,062,639	43.24%
Rental Operations Fund	Φ	15 752	Ф	24 400	64.200/	ф	0.000	ф	26 604	27.000/
Rental Operations Fund Balance (Reserves)	\$	15,753	\$	24,499	64.30%	\$	9,909	\$	36,694	27.00%
	Ф	1 <i>5.75</i> 2	\$	12,421	0.00%	ф	9,909	\$	26 604	N/A
Total Rental Operations Fund Community Development Fund	\$	15,753	Ф	36,920	42.67%	\$	9,909	Þ	36,694	27.00%
Community Development Fund Community Development	\$	<i>15 5</i> 01	\$	302,420	15.08%	¢	21,704	\$	310,179	7.00%
Total Community Development Fund	\$	45,591 <b>45,591</b>	\$ \$	302,420	15.08%	\$ <b>\$</b>	21,704 21,704	\$		7.00% <b>7.00%</b>
Total Community Development Fund	Ф	45,591	Ф	302,420	15.00%	Ф	21,704	Ф	310,179	7.00%

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

		9/30/2013		FY 2014	% of		9/30/2012		FY 2013	% of
Fund		Actual		Amended	Budget		Actual		Amended	Budget
CDS Fund										
CDS Program	\$	17,219	\$	96,962	17.76%	\$	33,033	\$	95,969	34.42%
<b>Total CDS Fund</b>	\$	17,219	\$	96,962	17.76%	\$	33,033	\$	95,969	34.42%
Capital Improvements Program										
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>	\$	2,410,598	\$	16,521,212	14.59%	\$	1,460,341	\$	73,190,316	2.00%
	Φ.		ф.	1 10 100 100	• < 0.00 /	ь.	2 < 220 000	Φ.	.10.10.4.100	4 < =00/
Total All Funds	\$	37,783,133	\$	140,438,602	26.90%	\$	36,329,888	\$	219,106,428	16.58%

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Scheaule D	Summarv	of Expenditures	ov r uncuona	i Area as oi	September 30, 2013

· · · · · · · · · · · · · · · · · · ·	9	9/30/2013	FY 2014	% of	9/30/2012	FY 2013	% of
Functional Area		Actual	Amended	Budget	Actual	Amended	Budget
General Government				U			U
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>	\$	2,399,917	\$ 7,195,184	33.35%	\$ 2,306,562	\$ 6,380,953	36.15%
Frederick Police Department							
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%
Total Frederick Police Department	\$	12,239,126	\$ 28,153,657	43.47%	\$ 12,327,142	\$ 28,286,671	43.58%
<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>	\$	748,676	\$ 2,296,032	32.61%	\$ 666,174	\$ 2,097,870	31.75%
<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>	\$	1,234,101	\$ 3,254,300	37.92%	\$ 1,130,517	\$ 3,173,506	35.62%

Schedule D	Summary of Ex	nenditures by	Functional	Area as of Se	ntember 30.	2013

Schedule D Summary of Expenditures by Fu		9/30/2013	13 0	FY 2014	% of		9/30/2012		FY 2013	% of
Functional Area	-	Actual		Amended	Budget	-	Actual		Amended	Budget
Department of Public Works		Actual		Amenaca	Duuget		Actual		Amenaca	Duaget
General Fund										
Facility Maintenance	\$	390,397	\$	1,032,324	37.82%	\$	357,732	\$	890,079	40.19%
Asset Management	Ψ	363,991	Ψ	794,936	45.79%	Ψ	113,993	Ψ	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>	\$	9,438,395	\$	35,534,488	26.56%	\$	8,714,844	\$	32,349,351	26.94%
Parks and Recreation										
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>	\$	2,654,892	\$	8,341,253	31.83%	\$	2,834,589	\$	7,256,488	39.06%

Schedule D Summary of Expenditures by Fu			is o				0/20/2012		EV 2012	0/ - 6
F		9/30/2013		FY 2014	% of	1	9/30/2012		FY 2013	% of
Functional Area		Actual		Amended	Budget		Actual		Amended	Budget
Economic Development General Fund										
Economic Development	\$	199,951	\$	836,118	22.010/	\$	179,735	\$	604,920	20.710/
*	Ф	199,931	Ф	630,116	23.91%	Ф	179,733	Ф	004,920	29.71%
Weinberg Center for the Arts		202 797		1 265 775	21.510/		229.015		1 270 942	23.93%
Weinberg Weinberg - Board of Directors		293,787		1,365,775	21.51% 0.00%		328,015		1,370,843	0.00%
		-		288,400	0.00%		-		86,250	0.00%
Parking Fund Public Parking		217.022		1 0/1 16/	30.54%		271 602		957 406	31.68%
Church Street Deck		317,923		1,041,164	35.62%		271,602 71,769		857,406 360.040	19.93%
Court Street Deck		133,220		373,992 303,346	25.81%		,		285,067	41.90%
		78,279		,			119,457			
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		164.050		041 725	10.600/		175 222		760 721	23.05%
Airport Air Traffic Control Tower		164,950		841,735	19.60%		175,323		760,731	
Total Economic Development	Ф	11,545 <b>1,372,739</b>	Ф	108,018	10.69%	Ф	5,295	Ф	27,558 <b>5,126,305</b>	19.21% <b>26.69%</b>
-	\$	1,3/2,/39	\$	6,054,122	22.67%	\$	1,368,211	\$	5,120,305	20.09%
Frederick Community Action Agency General Fund										
	ď	1 150 004	ď	2 421 060	33.62%	ф	1 004 211	ď	2 279 245	22.070/
Frederick Community Action Agency	\$	1,150,084	\$	3,421,060	33.02%	\$	1,084,211	\$	3,278,345	33.07%
Rental Operations Fund		15 752		24 400	C4 200/		0.000		26.604	27.000/
Rental Operations <b>Total Frederick Community Action Agency</b>	\$	15,753 <b>1,165,837</b>	\$	24,499 <b>3,445,559</b>	64.30% <b>33.84%</b>	\$	9,909 <b>1,094,120</b>	\$	36,694	27.00% <b>33.00%</b>
Miscellaneous Cost Centers	Þ	1,105,657	Ф	3,445,559	33.04%	Þ	1,094,120	Ф	3,315,039	33.00%
General Fund										
Fire	\$	225 424	\$	342,370	97.97%	\$	324,439	\$	335,143	96.81%
Bus Maintenance	Ф	335,424 30,257	Ф	30,551	97.97%	Ф	29,913	Ф	30,143	90.81%
Total Miscellaneous Cost Centers	\$	365,681	\$	372,921	98.06%	\$	354,352	\$	365,340	96.99%
Debt Service	Ψ	303,001	Ψ	312,721	70.00 /0	Ψ	334,332	Ψ	303,340	70.77 /0
General Fund	\$	2,310,975	\$	7,638,556	30.25%	\$	2,368,613	\$	22,374,505	10.59%
Water & Sewer Fund	φ	1,062,897	φ	8,794,374	12.09%	φ	1,214,087	φ	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%
Total Debt Service	\$	3,753,171	\$	20,220,868	18.56%	\$	4,073,036	\$	48,487,114	8.40%
Transfers	Ψ	3,733,171	Ψ	20,220,000	10.50 / 0	Ψ	4,075,050	Ψ	40,407,114	0.40 /0
Golf Course Fund	\$	_	\$	21,810	0.00%	\$	_	\$	_	N/A
Total Transfers	\$	-	\$	21,810	0.00%		-	\$	_	N/A
Contingency	Ψ		Ψ	21,010	0.0070	Ψ		Ψ		14/12
General Fund	\$	_	\$	90,000	0.00%	\$	_	\$	15,465	0.00%
Water & Sewer Fund	Ψ	_	Ψ	200,000	0.00%	Ψ	_	Ψ	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%
Total Contingency	\$	-	\$	400,000	0.00%	\$	-	\$	269,487	0.00%
Fund Balance (Reserves)	Ψ		Ψ	400,000	0.00 / 0	Ψ		Ψ	200,407	0.0070
General Fund	\$	_	\$	8,496,496	0.00%	\$	_	\$	8,807,988	0.00%
Parking Fund	Ψ	_	Ψ	118,279	0.00%	Ψ	_	Ψ	-	N/A
Rental Operations Fund		_		12,421	0.00%		_		_	N/A
Total Fund Balance (Reserves)	\$	_	\$	8,627,196	0.00%	\$	-	\$	8,807,988	0.00%
Town I und Dulunce (Mesel ves)	Ψ	_	Ψ	0,027,170	0.00 /0	Ψ	_	Ψ	0,007,500	0.00 /0

Schedule D	Summary	of Expe	enditures b	v Functional	l Area as of Se	eptember 30, 2013

	9	9/30/2013	FY 2014	% of	9/30/2012	FY 2013	% of
Functional Area		Actual	Amended	Budget	Actual	Amended	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>	\$	2,410,598	\$ 16,521,212	14.59%	\$ 1,460,341	\$ 73,190,316	2.00%
<b>Total All Funds</b>	\$	37,783,133	\$ 140,438,602	26.90%	\$ 36,329,888	\$ 219,106,428	16.58%

### **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.

			Water and			
	General Fund	Weinberg	Sewer	Parking	Storm Water	Total
<b>Beginning Estimated Fund Balance</b>	\$ 16,650,000	\$ 200,000	\$ 7,000,000	\$ 2,300,000	\$ 2,500,000	\$ 28,650,000
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>	19,207,712	200,000	2,007,995	-	929,692	22,345,399
<b>Ending Estimated Fund Balance</b>	\$ (2,557,712)	\$ -	\$ 4,992,005	\$ 2,300,000	\$ 1,570,308	\$ 6,304,601

Schedule F	Summary	of Full-Time	Equivalent	Positions by	Fund
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Senedule 1 Summary of 1 dif-1 line 1.8	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
Fund	Adopted	Adopted	Adopted	Adopted	Adopted
General Fund	11dopto	1200 P 000	1200 P 000	1200	izaopica
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>	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
<b>Total Weinberg Center for the Arts</b>	8.33	7.38	6.80	6.31	6.31

Schedule F Summary of Full-Time Eq	uivalent Po	sitions by F	<b>und</b>		
	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
Fund	Adopted	Adopted	Adopted	Adopted	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
<b>Total Water &amp; Sewer Fund</b>	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	-
<b>Total Parking Fund</b>	20.09	18.06	16.22	17.03	16.26
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 Storm Water Fund</b>	7.56	7.55	7.45	7.05	7.07
Airport Fund					
Airport	2.50	2.50	2.50	2.50	2.86
<b>Total Airport Fund</b>	2.50	2.50	2.50	2.50	2.86
<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>	15.97	15.92	15.70	19.85	18.77
<b>Rental Operations Fund</b>					
Rental Operations	0.25	0.50	0.50	0.50	0.50
<b>Total Rental Operations Fund</b>	0.25	0.50	0.50	0.50	0.50
<b>Community Development Fund</b>					
Community Development	1.00	1.00	1.40	2.00	2.50
<b>Total Community Development Fund</b>	1.00	1.00	1.40	2.00	2.50
<b>Total All Funds</b>	604.65	592.90	575.17	599.74	626.70

Schedule G Summary of Full -Time Equivalents by Functional Area						
	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010	
Functional Area	Adopted	Adopted	Adopted	Adopted	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>	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	
<b>Total Frederick Police Department</b>	187.80	186.67	179.57	181.80	192.70	
<b>Planning and Community Developm</b>	nent					
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</b>						
Development	20.85	19.50	18.00	21.50	23.50	
<b>Engineering, Permits, and Inspectio</b>	ns					
General Fund						
<b>Building Inspection</b>	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</b>						
Inspections	28.90	27.90	26.40	28.00	30.00	

Schedule G Summary of Full -Time Equivalents by Functional Area						
	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010	
Functional Area	Adopted	Adopted	Adopted	Adopted	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>	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	
<b>Total Parks and Recreation</b>	66.79	66.39	65.88	74.02	76.44	

Schedule G Summary of Full -Time Equivalents by Functional Area						
	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010	
Functional Area	Adopted	Adopted	Adopted	Adopted	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>	34.42	30.94	28.52	28.84	28.43	
Frederick Community Action Age	ncy					
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</b>						
<b>Action Agency</b>	43.15	43.15	40.46	44.31	46.54	
<b>Total All Funds</b>	604.65	592.90	575.17	599.74	626.70	