

THE CITY OF FREDERICK

FISCAL YEAR 2014 BUDGET UPDATE

December 31, 2013



Prepared by the Department of Budget and Purchasing

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Budget Overview – December 31, 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 December 31, 2013:

	Governmental Funds	Enterprise Funds	Fiduciary 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	6,858,270	280,158	284,000	(1,557,500)	5,864,928
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	\$ 71,926,632	\$ 40,696,674	\$ 326,500	\$ 4,461,785	\$ 117,411,591
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	\$ 88,195,358	\$ 36,816,465	\$ 399,610	\$ 19,980,593	\$ 145,392,026
Expenditures					
General Government	\$ 6,906,604	\$ 288,976	\$ -	\$ 12,465,592	\$ 19,661,172
Frederick Police Department	28,158,520	-	97,190	-	28,255,710
Planning and Community Development	1,985,916	-	302,420	-	2,288,336
Engineering, Permits, and Inspections	2,917,879	336,610	-	-	3,254,489
Department of Public Works	17,666,628	17,964,317	-	7,515,000	43,145,945
Parks and Recreation	6,568,128	1,695,936	-	-	8,264,064
Economic Development	2,490,823	3,567,478	-	-	6,058,301
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	95,000	203,827	-	-	298,827
Fund Balance (Reserves)	8,532,046	130,700	-	-	8,662,746
Total Expenditures	\$ 88,195,359	\$ 36,816,465	\$ 399,610	\$ 19,980,592	\$ 145,392,026

Budget Overview – December 31, 2013

Overall expenditures are trending as anticipated. Through the second quarter, the City had realized 44.30% of salary costs and 79.90% 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 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

The City realized 79.88% of total budgeted revenues and 90.15% of budgeted tax revenues through the second quarter. The vast majority of real property taxes are realized in the first quarter with amounts totaling 98.91% of the budgeted amount. Real property taxes were budgeted more aggressively in FY 2014 and included estimates for half-year revenues which are realized in the third quarter. Personal income taxes are received throughout the year with more significant payments received in the third and fourth quarters. Payments for public utility and admissions and amusement taxes generally are not 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 35.27% 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 43.89% of the budgeted amount. The red light camera and speed camera programs have realized 42.65% and 41.40% of budgeted revenues, respectively. 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.

Weinberg Center for the Arts

Revenues for the Weinberg Center are 37.67% 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 – December 31, 2013

Water and Sewer Fund

Overall, the Water and Sewer Fund is performing within budget. Charges for services are 39.66% 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.

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.

Stormwater Fund

Similar to the Water and Sewer Fund, charges for stormwater 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.

Other Funds

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

Budget Schedules and Summaries

Schedule A Summary Schedule of Revenues and Expenditures of December 31, 2013

Revenues						
Fund	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
General Fund	\$ 56,411,272	\$ 70,617,232	79.88%	\$ 53,247,196	\$ 81,266,196	65.52%
Weinberg Center for the Arts	493,286	1,309,400	37.67%	406,360	1,317,339	30.85%
City Housing	579,668	-	N/A	-	-	N/A
Water & Sewer	9,845,180	30,896,792	31.86%	10,385,883	26,930,980	38.56%
Parking	2,503,889	5,175,787	48.38%	2,245,564	4,790,527	46.88%
Stormwater	705,174	1,830,000	38.53%	688,929	1,837,500	37.49%
Airport	414,442	1,076,927	38.48%	417,606	14,568,613	2.87%
Golf Course	843,964	1,681,000	50.21%	852,908	1,963,596	43.44%
Rental Operations	17,896	36,168	49.48%	19,514	36,444	53.55%
Community Development	232	301,500	0.08%	60,235	309,645	19.45%
CDS	65,677	25,000	262.71%	37,297	25,000	149.19%
Capital Improvements Program	2,523,292	4,461,785	56.55%	868,942	63,813,723	1.36%
Total Revenues	\$ 74,403,972	\$ 117,411,591	63.37%	\$ 69,230,434	\$ 196,859,563	35.17%

Expenditures						
Fund	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
General Fund	\$ 41,207,475	\$ 86,540,654	47.62%	\$ 39,104,871	\$ 96,142,847	40.67%
Weinberg Center for the Arts	624,215	1,654,705	37.72%	622,313	1,457,093	42.71%
Water & Sewer	9,579,913	26,448,145	36.22%	9,058,678	24,609,513	36.81%
Parking	1,705,553	5,207,776	32.75%	1,586,336	4,775,430	33.22%
Stormwater	472,789	1,128,547	41.89%	433,514	1,072,627	40.42%
Airport	468,020	2,217,454	21.11%	663,975	15,353,121	4.32%
Golf Course	950,630	1,777,623	53.48%	1,154,700	2,062,639	55.98%
Rental Operations	17,339	36,920	46.96%	22,139	36,694	60.33%
Community Development	87,025	302,420	28.78%	54,294	310,179	17.50%
CDS	29,384	97,190	30.23%	38,208	95,969	39.81%
Capital Improvements Program	8,065,530	19,980,592	40.37%	5,655,899	73,190,316	7.73%
Total Expenditures	\$ 63,207,873	\$ 145,392,026	43.47%	\$ 58,394,927	\$ 219,106,428	26.65%

Expenditures by Type						
	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
Salaries	\$ 15,303,706	\$ 34,544,365	44.30%	\$ 14,338,649	\$ 32,489,541	44.13%
Benefits	20,569,713	25,744,438	79.90%	20,600,319	25,722,400	80.09%
Supplies	4,345,294	13,091,825	33.19%	4,232,813	12,655,317	33.45%
Other Professional Services	7,076,655	20,768,345	34.07%	6,621,059	25,987,087	25.48%
Capital	9,397,463	22,088,004	42.55%	5,474,735	64,947,797	8.43%
Debt Service	6,515,042	20,171,666	32.30%	7,127,352	48,226,811	14.78%
Transfers	-	21,810	0.00%	-	-	N/A
Contingency	-	298,827	0.00%	-	269,487	0.00%
Fund Balance (Reserves)	-	8,662,746	0.00%	-	8,807,988	0.00%
Total Expenditures	\$ 63,207,873	\$ 145,392,026	43.47%	\$ 58,394,927	\$ 219,106,428	26.65%

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of December 31, 2013

Fund	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
General Fund						
Taxes						
Real Property	\$ 45,733,517	\$ 46,237,181	98.91%	\$ 45,085,537	\$ 45,092,160	99.99%
Business Property	2,673,991	3,230,400	82.78%	1,670,881	3,739,597	44.68%
Personal Income Taxes	2,529,408	6,798,000	37.21%	2,301,572	6,500,000	35.41%
Admissions and Amusements	147,840	380,000	38.91%	131,424	300,000	43.81%
Other	6,365	25,275	25.18%	5,649	1,275	443.06%
Licenses and Permits						
Building Permits and Inspections	573,035	1,290,400	44.41%	461,448	1,168,000	39.51%
Cable Television	247,628	973,333	25.44%	233,072	875,000	26.64%
Other	96,262	259,221	37.14%	26,045	252,068	10.33%
Intergovernmental						
State	1,925,106	3,591,333	53.60%	677,336	1,812,086	37.38%
Federal	324,906	2,931,630	11.08%	411,808	1,612,309	25.54%
Other	149,557	281,307	53.17%	186,710	238,315	78.35%
Charges for Services						
Recreation Fees	329,730	838,960	39.30%	353,287	886,750	39.84%
Inspection, Review, and Filing Fees	385,319	733,424	52.54%	366,475	422,010	86.84%
Other	90,658	304,072	29.81%	96,781	279,370	34.64%
Fines and Forfeitures						
Automated Enforcement	584,625	1,400,000	41.76%	676,816	1,300,000	52.06%
Municipal Infractions	46,015	36,800	125.04%	33,645	37,050	90.81%
Miscellaneous						
Rents	333,798	728,550	45.82%	346,530	684,450	50.63%
Interest Earnings	41,326	162,700	25.40%	46,141	160,000	28.84%
Other	176,513	406,146	43.46%	105,190	538,946	19.52%
Other Financing Sources						
Debt Proceeds	-	-	N/A	-	15,358,310	N/A
Other	15,673	8,500	184.39%	30,849	8,500	362.93%
Total General Fund	\$ 56,411,272	\$ 70,617,232	79.88%	\$ 53,247,196	\$ 81,266,196	65.52%
Weinberg Center for the Arts						
Intergovernmental	\$ 60,000	\$ 54,000	111.11%	\$ 26,250	\$ 40,000	65.63%
Charges for Services	323,319	991,500	32.61%	311,469	801,089	38.88%
Miscellaneous	85,989	263,900	32.58%	68,641	476,250	14.41%
Other Financing Sources	23,978	-	N/A	-	-	N/A
Total Weinberg Center for the Arts	\$ 493,286	\$ 1,309,400	37.67%	\$ 406,360	\$ 1,317,339	30.85%
City Housing						
Miscellaneous						
MPDU In-Lieu-Of Fee	\$ 579,600	\$ -	N/A	\$ -	\$ -	N/A
Interest Earnings	68	-	N/A	-	-	N/A
Total City Housing	\$ 579,668	\$ -	N/A	\$ -	\$ -	N/A

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of December 31, 2013

Fund	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
Water & Sewer Fund						
Licenses and Permits	\$ 159,262	\$ 237,910	66.94%	\$ 95,034	\$ 207,880	45.72%
Charges for Services						
Water Fees	5,534,237	13,925,682	39.74%	5,734,600	13,265,000	43.23%
Sewer Fees	4,006,031	10,131,320	39.54%	4,275,146	9,731,320	43.93%
Other	100	100	100.00%	111	-	N/A
Fines and Forfeitures	10,756	20,500	52.47%	11,400	25,500	44.71%
Miscellaneous	38,882	7,200	540.03%	44,026	7,200	611.47%
Other Financing Sources						
Debt Proceeds	-	-	N/A	-	1,140,000	N/A
Transfers	-	6,420,000	0.00%	-	2,400,000	0.00%
Other	95,912	154,080	62.25%	225,566	154,080	146.40%
Total Water & Sewer Fund	\$ 9,845,180	\$ 30,896,792	31.86%	\$ 10,385,883	\$ 26,930,980	38.56%
Parking Fund						
Licenses and Permits	\$ 58,284	\$ 153,820	37.89%	\$ 55,011	\$ 155,740	35.32%
Intergovernmental	49,482	130,158	38.02%	29,942	146,192	20.48%
Charges for Services						
Parking Decks	1,508,729	3,168,156	47.62%	1,295,900	2,826,174	45.85%
Parking Meters	331,900	648,596	51.17%	319,323	612,172	52.16%
Other	10,699	26,468	40.42%	13,138	23,798	55.21%
Fines and Forfeitures	358,153	701,118	51.08%	344,865	678,980	50.79%
Miscellaneous						
Rents	182,736	347,471	52.59%	182,736	347,471	52.59%
Other	22	-	N/A	67	-	N/A
Other Financing Sources	3,884	-	N/A	4,582	-	N/A
Total Parking Fund	\$ 2,503,889	\$ 5,175,787	48.38%	\$ 2,245,564	\$ 4,790,527	46.88%
Stormwater Fund						
Charges for Services	\$ 700,956	\$ 1,830,000	38.30%	\$ 684,645	\$ 1,830,000	37.41%
Miscellaneous	9	-	N/A	390	-	N/A
Other Financing Sources	4,209	-	N/A	3,894	7,500	N/A
Total Stormwater Fund	\$ 705,174	\$ 1,830,000	38.53%	\$ 688,929	\$ 1,837,500	37.49%
Airport Fund						
Intergovernmental	\$ -	\$ 150,000	0.00%	\$ -	\$ -	N/A
Charges for Services	402,307	918,727	43.79%	397,550	906,413	43.86%
Miscellaneous	11,925	8,200	145.43%	14,329	7,200	199.01%
Other Financing Sources						
Debt Proceeds	-	-	N/A	-	13,655,000	0.00%
Other	210	-	N/A	5,727	-	N/A
Total Airport Fund	\$ 414,442	\$ 1,076,927	38.48%	\$ 417,606	\$ 14,568,613	2.87%
Golf Course Fund						
Charges for Services	\$ 841,452	\$ 1,681,000	50.06%	\$ 782,369	\$ 1,673,000	46.76%
Miscellaneous	1,889	-	N/A	70,528	-	N/A
Other Financing Sources	623	-	N/A	11	290,596	0.00%
Total Golf Course Fund	\$ 843,964	\$ 1,681,000	50.21%	\$ 852,908	\$ 1,963,596	43.44%
Rental Operations Fund						
Miscellaneous	\$ 4,032	\$ 10,140	39.76%	\$ 4,185	\$ 9,024	46.38%
Other Financing Sources	13,864	26,028	53.27%	15,329	27,420	55.90%
Total Rental Operations Fund	\$ 17,896	\$ 36,168	49.48%	\$ 19,514	\$ 36,444	53.55%

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of December 31, 2013

Fund	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
Community Development Fund						
Intergovernmental	\$ -	\$ 284,000	0.00%	\$ 60,018	\$ 309,645	19.38%
Miscellaneous	232	17,500	1.33%	217	-	N/A
Total Community Development Fund	\$ 232	\$ 301,500	0.08%	\$ 60,235	\$ 309,645	19.45%
CDS Fund						
Fines and Forfeitures	\$ 65,512	\$ 25,000	262.05%	\$ 37,099	\$ 25,000	148.40%
Miscellaneous	165	-	N/A	198	-	N/A
Total CDS Fund	\$ 65,677	\$ 25,000	262.71%	\$ 37,297	\$ 25,000	149.19%
Capital Improvements Program						
Debt Issue	\$ -	\$ 800,000	0.00%	\$ -	\$ 31,827,542	0.00%
Transfers	-	5,166,785	0.00%	-	296,105	0.00%
Intergovernmental	1,245,984	(1,557,500)	-80.00%	194,772	30,260,169	0.64%
Other	1,277,308	52,500	2432.97%	674,170	1,429,907	47.15%
Total Capital Improvements Program	\$ 2,523,292	\$ 4,461,785	56.55%	\$ 868,942	\$ 63,813,723	1.36%
Total All Funds	\$ 74,403,972	\$ 117,411,591	63.37%	\$ 69,230,434	\$ 196,859,563	35.17%

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of December 31, 2013

Fund	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
General Fund						
Mayor's Office	\$ 642,693	\$ 1,062,251	60.50%	\$ 734,683	\$ 1,083,435	67.81%
Legal	389,035	791,759	49.14%	374,709	765,695	48.94%
Election Board	104,813	114,953	91.18%	2,009	3,508	57.27%
Finance	675,356	1,506,214	44.84%	659,345	1,289,431	51.13%
Purchasing	392,314	707,129	55.48%	353,685	643,917	54.93%
Information Technology	544,921	999,150	54.54%	476,295	886,743	53.71%
Geographic Information Systems	104,758	252,419	41.50%	110,859	243,318	45.56%
Audio Visual	84,155	224,016	37.57%	70,506	190,566	37.00%
Human Resources	332,288	902,285	36.83%	349,885	735,159	47.59%
Safety	142,868	265,587	53.79%	111,181	201,746	55.11%
Planning	610,213	1,237,824	49.30%	596,195	1,114,001	53.52%
Code Enforcement	417,675	687,382	60.76%	326,548	613,253	53.25%
Facility Maintenance	563,251	1,032,484	54.55%	512,693	890,079	57.60%
Asset Management	520,850	795,573	65.47%	195,940	801,346	24.45%
Municipal Annex	182,992	384,692	47.57%	184,536	391,888	47.09%
Community Promotion	68,846	80,841	85.16%	52,819	65,756	80.33%
Special Events	133,756	223,698	59.79%	138,380	223,852	61.82%
Police	17,052,371	28,158,520	60.56%	16,738,235	28,190,702	59.38%
Fire	337,843	342,370	98.68%	326,864	335,143	97.53%
Building Inspection	670,993	1,177,703	56.97%	662,929	1,124,387	58.96%
Electrical Inspection	180,214	317,087	56.83%	209,580	347,539	60.30%
Construction Inspection	337,465	577,758	58.41%	277,438	517,120	53.65%
General Administration - DPW	690,439	1,381,641	49.97%	634,146	1,407,970	45.04%
Maintenance - Equipment and Machinery	664,252	1,193,396	55.66%	639,538	1,101,668	58.05%
Engineering	767,465	1,423,089	53.93%	721,276	1,379,603	52.28%
Waste Collection	1,822,903	3,970,985	45.91%	1,766,572	3,849,952	45.89%
Street Maintenance	1,878,051	3,972,060	47.28%	1,872,728	3,994,168	46.89%
Snow Removal	149,021	500,596	29.77%	30,239	395,396	7.65%
Street Lights and Signals	1,077,741	2,858,825	37.70%	1,108,669	2,343,100	47.32%
Traffic Lines and Signs	334,087	804,813	41.51%	311,937	611,373	51.02%
Bus Maintenance	30,336	30,551	99.30%	29,999	30,197	99.34%
Grounds Maintenance	2,357,238	4,481,923	52.59%	1,701,705	3,292,793	51.68%
Harry Grove Stadium	64,338	193,805	33.20%	62,329	178,951	34.83%
Recreation Centers	726,685	1,444,630	50.30%	708,149	1,337,310	52.95%
Burck Street Center	7,701	23,650	32.56%	5,033	25,180	19.99%
Summer Playground Program	58,604	118,336	49.52%	66,322	117,554	56.42%
Swimming Pools	139,044	275,891	50.40%	137,192	277,388	49.46%
Community Development	51,302	60,710	84.50%	50,787	60,437	84.03%
Economic Development	296,720	836,118	35.49%	275,089	604,920	45.48%
Frederick Community Action Agency	1,815,632	4,862,338	37.34%	1,674,176	3,278,345	51.07%
Debt Service	3,786,246	7,638,556	49.57%	3,843,671	22,374,505	17.18%
Contingency	-	95,000	0.00%	-	15,465	0.00%
Fund Balance (Reserves)	-	8,532,046	0.00%	-	8,807,988	0.00%
Total General Fund	\$ 41,207,475	\$ 86,540,654	47.62%	\$ 39,104,871	\$ 96,142,847	40.67%
Weinberg Center for the Arts						
Weinberg	\$ 624,215	\$ 1,366,305	45.69%	\$ 622,313	\$ 1,370,843	45.40%
Weinberg - Board of Directors	-	288,400	0.00%	-	86,250	0.00%
Total Weinberg Center for the Arts	\$ 624,215	\$ 1,654,705	37.72%	\$ 622,313	\$ 1,457,093	42.71%

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of December 31, 2013

Fund	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
Water & Sewer Fund						
Finance	\$ 159,411	\$ 288,976	55.16%	\$ 143,881	\$ 271,679	52.96%
Plumbing Inspection	209,895	336,610	62.36%	191,435	321,977	59.46%
Water Services	1,429,810	2,913,112	49.08%	1,107,918	2,603,410	42.56%
Water Quality	199,165	375,196	53.08%	182,743	367,759	49.69%
Water Treatment	2,515,448	6,918,779	36.36%	2,142,685	5,815,863	36.84%
Wastewater Treatment Plant	1,645,161	4,159,247	39.55%	1,693,428	3,770,482	44.91%
Sewer Maintenance	512,017	1,016,021	50.39%	422,174	914,995	46.14%
Inflow and Infiltration	234,424	464,528	50.46%	202,251	373,025	54.22%
Plant Maintenance	624,916	1,087,475	57.46%	607,484	1,058,271	57.40%
Debt Service	2,049,666	8,794,374	23.31%	2,364,679	8,941,944	26.44%
Contingency	-	93,827	0.00%	-	170,108	0.00%
Total Water & Sewer Fund	\$ 9,579,913	\$ 26,448,145	36.22%	\$ 9,058,678	\$ 24,609,513	36.81%
Parking Fund						
Public Parking	\$ 477,092	\$ 1,041,164	45.82%	\$ 409,169	\$ 857,406	47.72%
Church Street Deck	226,393	374,515	60.45%	103,859	360,040	28.85%
Court Street Deck	132,936	303,875	43.75%	152,130	285,067	53.37%
Carroll Creek Deck	129,612	381,720	33.95%	126,763	350,844	36.13%
West Patrick Street Deck	100,772	227,220	44.35%	119,364	229,185	52.08%
East All Saints Street Deck	87,163	286,934	30.38%	77,470	193,461	40.04%
Debt Service	551,585	2,374,069	23.23%	597,581	2,425,513	24.64%
Contingency	-	100,000	0.00%	-	73,914	0.00%
Fund Balance (Reserves)	-	118,279	0.00%	-	-	N/A
Total Parking Fund	\$ 1,705,553	\$ 5,207,776	32.75%	\$ 1,586,336	\$ 4,775,430	33.22%
Stormwater Fund						
Street Sweeping	\$ 197,805	\$ 358,843	55.12%	\$ 162,283	\$ 319,021	50.87%
Stormwater	252,827	671,116	37.67%	246,222	643,514	38.26%
Debt Service	22,157	88,588	25.01%	25,009	100,092	24.99%
Contingency	-	10,000	0.00%	-	10,000	0.00%
Total Stormwater Fund	\$ 472,789	\$ 1,128,547	41.89%	\$ 433,514	\$ 1,072,627	40.42%
Airport Fund						
Airport	\$ 289,742	\$ 844,032	34.33%	\$ 322,421	\$ 760,731	42.38%
Air Traffic Control Tower	22,042	108,018	20.41%	6,030	27,558	21.88%
Debt Service	156,236	1,265,404	12.35%	335,524	14,564,832	2.30%
Total Airport Fund	\$ 468,020	\$ 2,217,454	21.11%	\$ 663,975	\$ 15,353,121	4.32%
Golf Course Fund						
Maintenance	\$ 443,635	\$ 669,018	66.31%	\$ 351,930	\$ 638,085	55.15%
Clubhouse	339,447	740,826	45.82%	634,139	1,075,023	58.99%
Restaurant	148,534	286,092	51.92%	148,547	269,303	55.16%
Debt Service	19,014	59,877	31.76%	20,084	80,228	25.03%
Transfers	-	21,810	0.00%	-	-	N/A
Total Golf Course Fund	\$ 950,630	\$ 1,777,623	53.48%	\$ 1,154,700	\$ 2,062,639	55.98%
Rental Operations Fund						
Rental Operations	\$ 17,339	\$ 24,499	70.77%	\$ 22,139	\$ 36,694	60.33%
Fund Balance (Reserves)	-	12,421	0.00%	-	-	N/A
Total Rental Operations Fund	\$ 17,339	\$ 36,920	46.96%	\$ 22,139	\$ 36,694	60.33%
Community Development Fund						
Community Development	\$ 87,025	\$ 302,420	28.78%	\$ 54,294	\$ 310,179	17.50%
Total Community Development Fund	\$ 87,025	\$ 302,420	28.78%	\$ 54,294	\$ 310,179	17.50%

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of December 31, 2013

Fund	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
CDS Fund						
CDS Program	\$ 29,384	\$ 97,190	30.23%	\$ 38,208	\$ 95,969	39.81%
Total CDS Fund	\$ 29,384	\$ 97,190	30.23%	\$ 38,208	\$ 95,969	39.81%
Capital Improvements Program						
General Fund	\$ 2,598,032	\$ 12,465,592	20.84%	\$ 2,054,185	\$ 16,202,687	12.68%
Water & Sewer	5,436,095	5,575,000	97.51%	2,965,969	55,723,201	5.32%
Storm Water	2,772	1,610,000	0.17%	-	1,164,428	0.00%
Airport	24,282	330,000	7.36%	20,623	-	N/A
Parking	4,349	-	N/A	615,122	100,000	615.12%
Total Capital Improvements Program	\$ 8,065,530	\$ 19,980,592	40.37%	\$ 5,655,899	\$ 73,190,316	7.73%
Total All Funds	\$ 63,207,873	\$ 145,392,026	43.47%	\$ 58,394,927	\$ 219,106,428	26.65%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of December 31, 2013

Functional Area	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
General Government						
General Fund						
Mayor's Office	\$ 642,693	\$ 1,062,251	60.50%	\$ 734,683	\$ 1,083,435	67.81%
Legal	389,035	791,759	49.14%	374,709	765,695	48.94%
Election Board	104,813	114,953	91.18%	2,009	3,508	57.27%
Finance	675,356	1,506,214	44.84%	659,345	1,289,431	51.13%
Purchasing	392,314	707,129	55.48%	353,685	643,917	54.93%
Information Technology	544,921	999,150	54.54%	476,295	886,743	53.71%
Geographic Information Systems	104,758	252,419	41.50%	110,859	243,318	45.56%
Audio Visual	84,155	224,016	37.57%	70,506	190,566	37.00%
Human Resources	332,288	902,285	36.83%	349,885	735,159	47.59%
Safety	142,868	265,587	53.79%	111,181	201,746	55.11%
Community Promotion	68,846	80,841	85.16%	52,819	65,756	80.33%
Water & Sewer Fund						
Finance	159,411	288,976	55.16%	143,881	271,679	52.96%
Total General Government	\$ 3,641,458	\$ 7,195,580	50.61%	\$ 3,439,857	\$ 6,380,953	53.91%
Frederick Police Department						
General Fund						
Police	\$ 17,052,371	\$ 28,158,520	60.56%	\$ 16,738,235	\$ 28,190,702	59.38%
CDS Fund						
CDS Program	29,384	97,190	30.23%	38,208	95,969	39.81%
Total Frederick Police Department	\$ 17,081,755	\$ 28,255,710	60.45%	\$ 16,776,443	\$ 28,286,671	59.31%
Planning and Community Development						
General Fund						
Planning	\$ 610,213	\$ 1,237,824	49.30%	\$ 596,195	\$ 1,114,001	53.52%
Code Enforcement	417,675	687,382	60.76%	326,548	613,253	53.25%
Community Development	51,302	60,710	84.50%	50,787	60,437	84.03%
Community Development Fund						
Community Development	87,025	302,420	28.78%	54,294	310,179	17.50%
Total Planning and Community Development	\$ 1,166,215	\$ 2,288,336	50.96%	\$ 1,027,824	\$ 2,097,870	48.99%
Engineering, Permits, and Inspections						
General Fund						
Building Inspection	\$ 670,993	\$ 1,177,703	56.97%	\$ 662,929	\$ 1,124,387	58.96%
Electrical Inspection	180,214	317,087	56.83%	209,580	347,539	60.30%
Engineering	767,465	1,423,089	53.93%	721,276	1,379,603	52.28%
Water & Sewer Fund						
Plumbing Inspection	209,895	336,610	62.36%	191,435	321,977	59.46%
Total Engineering, Permits, and Inspections	\$ 1,828,567	\$ 3,254,489	56.19%	\$ 1,785,220	\$ 3,173,506	56.25%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of December 31, 2013

Functional Area	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
Department of Public Works						
General Fund						
Facility Maintenance	\$ 563,251	\$ 1,032,484	54.55%	\$ 512,693	\$ 890,079	57.60%
Asset Management	520,850	795,573	65.47%	195,940	801,346	24.45%
Municipal Annex	182,992	384,692	47.57%	184,536	391,888	47.09%
Construction Inspection	337,465	577,758	58.41%	277,438	517,120	53.65%
General Administration - DPW	690,439	1,381,641	49.97%	634,146	1,407,970	45.04%
Maintenance - Equipment and Machinery	664,252	1,193,396	55.66%	639,538	1,101,668	58.05%
Waste Collection	1,822,903	3,970,985	45.91%	1,766,572	3,849,952	45.89%
Street Maintenance	1,878,051	3,972,060	47.28%	1,872,728	3,994,168	46.89%
Snow Removal	149,021	500,596	29.77%	30,239	395,396	7.65%
Street Lights and Signals	1,077,741	2,858,825	37.70%	1,108,669	2,343,100	47.32%
Traffic Lines and Signs	334,087	804,813	41.51%	311,937	611,373	51.02%
Harry Grove Stadium	64,338	193,805	33.20%	62,329	178,951	34.83%
Water & Sewer Fund						
Water Services	1,429,810	2,913,112	49.08%	1,107,918	2,603,410	42.56%
Water Quality	199,165	375,196	53.08%	182,743	367,759	49.69%
Water Treatment	2,515,448	6,918,779	36.36%	2,142,685	5,815,863	36.84%
Wastewater Treatment Plant	1,645,161	4,159,247	39.55%	1,693,428	3,770,482	44.91%
Sewer Maintenance	512,017	1,016,021	50.39%	422,174	914,995	46.14%
Inflow and Infiltration	234,424	464,528	50.46%	202,251	373,025	54.22%
Plant Maintenance	624,916	1,087,475	57.46%	607,484	1,058,271	57.40%
Stormwater Fund						
Street Sweeping	197,805	358,843	55.12%	162,283	319,021	50.87%
Stormwater	252,827	671,116	37.67%	246,222	643,514	38.26%
Total Department of Public Works	\$ 15,896,963	\$ 35,630,945	44.62%	\$ 14,363,953	\$ 32,349,351	44.40%
Parks and Recreation						
General Fund						
Special Events	\$ 133,756	\$ 223,698	59.79%	\$ 138,380	\$ 223,852	61.82%
Grounds Maintenance	2,357,238	4,481,923	52.59%	1,701,705	3,292,793	51.68%
Recreation Centers	726,685	1,444,630	50.30%	708,149	1,337,310	52.95%
Burck Street Center	7,701	23,650	32.56%	5,033	25,180	19.99%
Summer Playground Program	58,604	118,336	49.52%	66,322	117,554	56.42%
Swimming Pools	139,044	275,891	50.40%	137,192	277,388	49.46%
Golf Course Fund						
Maintenance	443,635	669,018	66.31%	351,930	638,085	55.15%
Clubhouse	339,447	740,826	45.82%	634,139	1,075,023	58.99%
Restaurant	148,534	286,092	51.92%	148,547	269,303	55.16%
Total Parks and Recreation	\$ 4,354,644	\$ 8,264,064	52.69%	\$ 3,891,397	\$ 7,256,488	53.63%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of December 31, 2013

Functional Area	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
Economic Development						
General Fund						
Economic Development	\$ 296,720	\$ 836,118	35.49%	\$ 275,089	\$ 604,920	45.48%
Weinberg Center for the Arts						
Weinberg	624,215	1,366,305	45.69%	622,313	1,370,843	45.40%
Weinberg - Board of Directors	-	288,400	0.00%	-	86,250	0.00%
Parking Fund						
Public Parking	477,092	1,041,164	45.82%	409,169	857,406	47.72%
Church Street Deck	226,393	374,515	60.45%	103,859	360,040	28.85%
Court Street Deck	132,936	303,875	43.75%	152,130	285,067	53.37%
Carroll Creek Deck	129,612	381,720	33.95%	126,763	350,844	36.13%
West Patrick Street Deck	100,772	227,220	44.35%	119,364	229,185	52.08%
East All Saints Street Deck	87,163	286,934	30.38%	77,470	193,461	40.04%
Airport Fund						
Airport	289,742	844,032	34.33%	322,421	760,731	42.38%
Air Traffic Control Tower	22,042	108,018	20.41%	6,030	27,558	21.88%
Total Economic Development	\$ 2,386,687	\$ 6,058,301	39.40%	\$ 2,214,608	\$ 5,126,305	43.20%
Frederick Community Action Agency						
General Fund						
Frederick Community Action Agency	\$ 1,815,632	\$ 4,862,338	37.34%	\$ 1,674,176	\$ 3,278,345	51.07%
Rental Operations Fund						
Rental Operations	17,339	24,499	70.77%	22,139	36,694	60.33%
Total Frederick Community Action Agency	\$ 1,832,971	\$ 4,886,837	37.51%	\$ 1,696,315	\$ 3,315,039	51.17%
Miscellaneous Cost Centers						
General Fund						
Fire	\$ 337,843	\$ 342,370	98.68%	\$ 326,864	\$ 335,143	97.53%
Bus Maintenance	30,336	30,551	99.30%	29,999	30,197	99.34%
Total Miscellaneous Cost Centers	\$ 368,179	\$ 372,921	98.73%	\$ 356,863	\$ 365,340	97.68%
Debt Service						
General Fund	\$ 3,786,246	\$ 7,638,556	49.57%	\$ 3,843,671	\$ 22,374,505	17.18%
Water & Sewer Fund	2,049,666	8,794,374	23.31%	2,364,679	8,941,944	26.44%
Parking Fund	551,585	2,374,069	23.23%	597,581	2,425,513	24.64%
Storm Water Fund	22,157	88,588	25.01%	25,009	100,092	24.99%
Airport Fund	156,236	1,265,404	12.35%	335,524	14,564,832	2.30%
Golf Course Fund	19,014	59,877	31.76%	20,084	80,228	25.03%
Total Debt Service	\$ 6,584,904	\$ 20,220,868	32.56%	\$ 7,186,548	\$ 48,487,114	14.82%
Transfers						
Golf Course Fund	\$ -	\$ 21,810	0.00%	\$ -	\$ -	N/A
Total Transfers	\$ -	\$ 21,810	0.00%	\$ -	\$ -	N/A
Contingency						
General Fund	\$ -	\$ 95,000	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%
Storm Water Fund	-	10,000	0.00%	-	10,000	0.00%
Total Contingency	\$ -	\$ 298,827	0.00%	\$ -	\$ 269,487	0.00%
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%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of December 31, 2013

Functional Area	12/31/2013 Actual	FY 2014 Amended	% of Budget	12/31/2012 Actual	FY 2013 Amended	% of Budget
Capital Improvements Program						
General Fund	\$ 2,598,032	\$ 12,465,592	20.84%	\$ 2,054,185	\$ 16,202,687	12.68%
Water & Sewer	5,436,095	5,575,000	97.51%	2,965,969	55,723,201	5.32%
Storm Water	2,772	1,610,000	0.17%	-	1,164,428	0.00%
Airport	24,282	330,000	7.36%	20,623	-	N/A
Parking	4,349	-	N/A	615,122	100,000	615.12%
Total Capital Improvements Program	\$ 8,065,530	\$ 19,980,592	40.37%	\$ 5,655,899	\$ 73,190,316	7.73%
Total All Funds	\$ 63,207,873	\$ 145,392,026	43.47%	\$ 58,394,927	\$ 219,106,428	26.65%

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
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 Equivalents 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 Equivalents 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 Equivalents 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