

THE CITY OF FREDERICK

FISCAL YEAR 2019 BUDGET UPDATE

December 31, 2018



Prepared by the Department of Budget and Purchasing

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Budget Overview – December 31, 2018

All Funds Summary

The City began Fiscal Year 2019 with an adopted budget of \$158,619,575. Encumbrances as of June 30, 2018, totaling \$2,993,351, were rolled forward and are included in the FY 2019 amended budget. The following table summarizes the revenues and expenditures for the City's FY 2019 amended budget as of December 31, 2018:

	Governmental Funds	Enterprise Funds	Special Revenue Funds	Capital Improvements Program	Total Budget
Revenues					
Taxes	\$ 67,315,094	\$ -	\$ -	\$ -	\$ 67,315,094
Licenses and Permits	2,420,645	472,530	-	-	2,893,175
Intergovernmental	7,719,966	180,740	1,302,700	2,875,764	12,079,170
Charges for Services	2,930,493	36,103,400	-	-	39,033,893
Fines and Forfeitures	1,261,800	815,889	21,908	-	2,099,597
Miscellaneous	1,635,932	484,973	88,518	1,443,883	3,653,306
Other Financing Sources	8,500	5,718,018	-	6,175,000	11,901,518
Total Revenues	\$ 83,292,430	\$ 43,775,550	\$ 1,413,126	\$ 10,494,647	\$ 138,975,753
Transfers In	2,729,329	997,792	72,203	12,227,018	16,026,342
Transfers Out	(6,083,342)	(9,913,000)	(30,000)	-	(16,026,342)
Use of Fund Balance	14,688,819	5,009,815	100,000	-	19,798,634
PY Encumbrances	1,273,141	1,718,537	1,673	-	2,993,351
Total Financial Resources	\$ 95,900,377	\$ 41,588,694	\$ 1,557,002	\$ 22,721,665	\$ 161,767,738
Expenditures					
General Government	\$ 8,138,094	\$ 537,179	\$ -	\$ 550,000	\$ 9,225,273
Frederick Police Department	32,644,655	-	121,908	-	32,766,563
Planning and Community Development	1,667,082	-	283,000	-	1,950,082
Engineering, Permits, and Inspections	4,541,105	388,145	-	-	4,929,250
Public Works - Operations	16,848,047	20,654,666	-	16,784,665	54,287,378
Parks and Recreation	6,199,261	1,347,806	-	1,050,000	8,597,067
Economic Development	2,954,211	3,605,281	-	4,337,000	10,896,492
Frederick Community Action Agency	4,953,518	33,991	1,152,094	-	6,139,603
Miscellaneous Cost Centers	336,339	-	-	-	336,339
Debt Service	7,290,153	14,703,485	-	-	21,993,638
Contingency	267,567	310,000	-	-	577,567
Fund Balance (Reserves)	10,060,345	8,141	-	-	10,068,486
Total Expenditures	\$ 95,900,377	\$ 41,588,694	\$ 1,557,002	\$ 22,721,665	\$ 161,767,738

Budget Overview – December 31, 2018

At the end of the second quarter, the City realized 74.33% of total budgeted revenues and 43.51% of total budgeted expenditures. Salary and benefit costs are 45.59% and 75.58% of budget, respectively, which is consistent with the prior year. Both the pension and OPEB contributions were remitted in the first quarter.

General Fund

In the General Fund, the City realized 83.43% of total budgeted revenues and 90.73% of budgeted tax revenues through the second quarter. The majority of real property taxes are recognized in the beginning of the year with amounts totaling 99.61% of the budgeted amount. Personal income taxes are received throughout the year with more significant payments received in the third and fourth quarters. Payment for admissions and amusement taxes are received beginning in the second quarter.

License and permit revenues are consistent with the prior year. The franchise fees for cable television are remitted to the City beginning in the second quarter. Intergovernmental revenues are 37.84% of the budgeted amount. Grant revenues are recorded when received. Other revenues are generally on target and are within expectations.

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

Weinberg Center for the Arts

Revenues for the Weinberg Center are 39.49% 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 are used to support the development and operation of affordable housing initiatives. As of December 31, 2018, the City has spent \$3,144 on permanent supportive housing, down-payment assistance for first-time homebuyers and the repair or replacement of faulty furnaces.

Water and Sewer Fund

Overall, the Water and Sewer Fund is performing within budget. Charges for services are 42.81% of the total budgeted amount compared to 43.55% in the prior year. User fees are accrued based on service periods. Expenditures appear reasonable and are within expectations.

Parking Fund

Parking Fund revenues and expenditures are consistent with budgeted amounts and are within expectations.

Budget Overview – December 31, 2018

Stormwater Fund

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

Airport Fund

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

Clustered Spires Golf Course

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

Other Funds

The Community Development Fund, Community Health Center, 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 as of December 31, 2018

Revenues						
Fund	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
General Fund	\$ 67,912,144	\$ 81,400,773	83.43%	\$ 65,339,094	\$ 78,695,071	83.03%
Weinberg Center for the Arts	747,036	1,891,657	39.49%	1,044,523	1,812,060	57.64%
City Housing Fund	3,144	-	N/A	500	-	N/A
Community Health Center	233,674	1,078,218	21.67%	167,871	891,043	18.84%
Water & Sewer	12,261,211	33,357,608	36.76%	11,950,034	32,234,708	37.07%
Parking	2,983,714	5,922,256	50.38%	2,975,681	6,102,292	48.76%
Stormwater	800,174	2,010,000	39.81%	726,112	1,784,350	40.69%
Airport	501,967	1,028,554	48.80%	489,588	1,558,232	31.42%
Golf Course	545,794	1,415,000	38.57%	618,766	1,396,060	44.32%
Rental Operations	22,882	42,132	54.31%	10,585	43,284	24.45%
Community Development	108,245	313,000	34.58%	108,911	313,000	34.80%
CDS	35,595	21,908	162.47%	25,865	21,898	118.12%
Capital Improvements Program	17,145,112	10,494,647	163.37%	4,665,444	10,511,405	44.38%
Total Revenues	\$ 103,300,692	\$ 138,975,753	74.33%	\$ 88,122,974	\$ 135,363,403	65.10%

Expenditures						
Fund	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
General Fund	\$ 43,601,035	\$ 93,764,321	46.50%	\$ 42,499,292	\$ 90,735,662	46.84%
Weinberg Center for the Arts	843,802	2,056,056	41.04%	965,673	1,960,289	49.26%
City Housing Fund	11,573	80,000	14.47%	9,588	80,000	11.99%
Community Health Center	473,923	1,152,094	41.14%	427,512	909,503.00	47.01%
Water & Sewer	11,296,846	31,379,030	36.00%	10,174,648	30,392,140	33.48%
Parking	1,222,673	5,041,240	24.25%	1,233,825	6,063,688	20.35%
Stormwater	658,172	1,725,256	38.15%	796,843	1,666,438	47.82%
Airport	346,357	1,978,756	17.50%	420,137	1,951,317	21.53%
Golf Course	674,860	1,422,280	47.45%	732,960	1,430,066	51.25%
Rental Operations	16,049	42,132	38.09%	20,375	43,284	47.07%
Community Development	78,571	283,000	27.76%	78,371	283,000	27.69%
CDS	118,312	121,908	97.05%	22,740	39,990	56.86%
Capital Improvements Program	11,035,228	22,721,665	48.57%	18,446,235	17,511,227	105.34%
Total Expenditures	\$ 70,377,401	\$ 161,767,738	43.51%	\$ 75,828,199	\$ 153,066,604	49.54%

Expenditures by Type						
	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
Salaries	\$ 18,001,483	\$ 39,481,427	45.59%	\$ 17,530,281	\$ 37,710,547	46.49%
Benefits	22,931,352	30,340,489	75.58%	21,999,515	29,076,857	75.66%
Supplies	5,541,262	14,218,419	38.97%	4,521,275	13,803,652	32.75%
Other Professional Services	8,866,695	22,937,259	38.66%	8,869,405	20,467,737	43.33%
Capital	10,356,701	22,339,674	46.36%	18,080,111	19,375,830	93.31%
Debt Service	4,679,908	21,804,417	21.46%	4,827,612	21,315,028	22.65%
Contingency	-	577,567	0.00%	-	320,000	0.00%
Fund Balance (Reserves)	-	10,068,486	0.00%	-	10,996,953	0.00%
Total Expenditures	\$ 70,377,401	\$ 161,767,738	43.51%	\$ 75,828,199	\$ 153,066,604	49.54%

Budget Schedules and Summaries

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

Fund	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
General Fund						
Taxes						
Real Property	\$ 55,665,197	\$ 55,881,767	99.61%	\$ 53,127,869	\$ 53,406,681	99.48%
Business Property	1,839,889	2,283,788	80.56%	2,508,281	2,457,411	102.07%
Personal Income Taxes	3,424,314	8,693,264	39.39%	3,237,250	8,514,000	38.02%
Admissions and Amusements	137,428	340,000	40.42%	127,989	340,000	37.64%
Other	7,705	116,275	6.63%	17,844	116,275	15.35%
Licenses and Permits						
Building Permits and Inspections	692,442	1,195,645	57.91%	567,346	1,255,645	45.18%
Cable Television	284,182	1,225,000	23.20%	298,654	1,160,000	25.75%
Intergovernmental						
State	2,327,172	4,811,460	48.37%	2,560,053	4,456,022	57.45%
Federal	411,747	2,512,561	16.39%	915,440	2,517,865	36.36%
Other	126,322	248,945	50.74%	124,840	248,945	50.15%
Charges for Services						
Recreation Fees	339,248	695,631	48.77%	312,923	704,807	44.40%
Inspection, Review, and Filing Fees	286,507	842,000	34.03%	288,392	842,000	34.25%
Other	144,088	213,130	67.61%	105,071	185,830	56.54%
Fines and Forfeitures						
Automated Enforcement	652,070	1,250,000	52.17%	586,971	1,517,000	38.69%
Municipal Infractions	4,010	11,800	33.98%	49,160	41,800	117.61%
Miscellaneous						
Rents	286,730	622,713	46.05%	280,066	613,016	45.69%
Interest Earnings	365,755	182,700	200.19%	177,105	82,700	214.15%
Other	691,752	265,594	260.45%	45,630	226,574	20.14%
Other Financing Sources						
Other	225,586	8,500	2653.95%	8,210	8,500	96.59%
Total General Fund	\$ 67,912,144	\$ 81,400,773	83.43%	\$ 65,339,094	\$ 78,695,071	83.03%
Weinberg Center for the Arts						
Intergovernmental	\$ 98,537	\$ 147,000	67.03%	\$ 89,701	\$ 170,000	52.77%
Charges for Services	541,238	1,179,732	45.88%	880,070	1,176,301	74.82%
Miscellaneous	107,261	564,925	18.99%	74,752	465,759	16.05%
Total Weinberg Center for the Arts	\$ 747,036	\$ 1,891,657	39.49%	\$ 1,044,523	\$ 1,812,060	57.64%
City Housing Fund						
Miscellaneous	\$ 3,144	\$ -	N/A	\$ 500	\$ -	N/A
Total City Housing Fund	\$ 3,144	\$ -	N/A	\$ 500	\$ -	N/A
Community Health Center						
Intergovernmental	\$ 185,930	\$ 1,014,700	18.32%	\$ 138,244	\$ 834,000	16.58%
Miscellaneous	47,744	63,518	75.17%	29,627	57,043	51.94%
Total Community Health Center	\$ 233,674	\$ 1,078,218	21.67%	\$ 167,871	\$ 891,043	18.84%

Budget Schedules and Summaries

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

Fund	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
Water & Sewer Fund						
Licenses and Permits	\$ 236,330	\$ 337,450	70.03%	\$ 223,930	\$ 318,550	70.30%
Charges for Services						
Water Fees	6,919,910	16,045,000	43.13%	6,768,831	15,435,000	43.85%
Sewer Fees	4,730,039	11,168,320	42.35%	4,675,670	10,846,320	43.11%
Other	-	100	0.00%	-	100	0.00%
Fines and Forfeitures	31,694	45,300	69.96%	31,147	100,300	31.05%
Miscellaneous	41,847	82,000	51.03%	36,762	32,000	114.88%
Other Financing Sources						
Transfers	-	5,304,438	0.00%	-	5,304,438	0.00%
Other	301,391	375,000	80.37%	213,694	198,000	107.93%
Total Water & Sewer Fund	\$ 12,261,211	\$ 33,357,608	36.76%	\$ 11,950,034	\$ 32,234,708	37.07%
Parking Fund						
Licenses and Permits	\$ 58,225	\$ 135,080	43.10%	\$ 58,629	\$ 159,080	36.86%
Intergovernmental	21,614	128,240	16.85%	18,702	128,240	14.58%
Charges for Services						
Parking Decks	1,814,226	3,597,503	50.43%	1,806,363	3,815,963	47.34%
Parking Meters	453,030	903,473	50.14%	446,079	867,708	51.41%
Other	17,487	39,900	43.83%	16,356	40,084	40.80%
Fines and Forfeitures	344,075	770,589	44.65%	393,399	743,746	52.89%
Miscellaneous						
Rents	208,424	347,471	59.98%	209,967	347,471	60.43%
Other	2,270	-	N/A	43	-	N/A
Other Financing Sources	64,363	-	N/A	26,143	-	N/A
Total Parking Fund	\$ 2,983,714	\$ 5,922,256	50.38%	\$ 2,975,681	\$ 6,102,292	48.76%
Stormwater Fund						
Charges for Services	\$ 768,786	\$ 2,010,000	38.25%	\$ 710,939	\$ 1,762,000	40.35%
Miscellaneous	326	-	N/A	65	22,350	0.29%
Other Financing Sources	31,062	-	N/A	15,108	-	N/A
Total Stormwater Fund	\$ 800,174	\$ 2,010,000	39.81%	\$ 726,112	\$ 1,784,350	40.69%
Airport Fund						
Intergovernmental	\$ -	\$ 52,500	0.00%	\$ -	\$ -	N/A
Charges for Services	479,295	954,104	50.24%	473,764	952,704	49.73%
Miscellaneous	13,225	21,950	60.25%	13,520	22,450	60.22%
Other Financing Sources						
Transfers	-	-	N/A	-	583,078	0.00%
Other	9,447	-	N/A	2,304	-	N/A
Total Airport Fund	\$ 501,967	\$ 1,028,554	48.80%	\$ 489,588	\$ 1,558,232	31.42%
Golf Course Fund						
Charges for Services	\$ 526,700	\$ 1,385,000	38.03%	\$ 602,491	\$ 1,366,060	44.10%
Miscellaneous	19,094	30,000	63.65%	16,275	30,000	54.25%
Total Golf Course Fund	\$ 545,794	\$ 1,415,000	38.57%	\$ 618,766	\$ 1,396,060	44.32%
Rental Operations Fund						
Miscellaneous	\$ 2,158	\$ 3,552	60.75%	\$ 887	\$ 3,540	25.06%
Other Financing Sources	20,724	38,580	53.72%	9,698	39,744	24.40%
Total Rental Operations Fund	\$ 22,882	\$ 42,132	54.31%	\$ 10,585	\$ 43,284	24.45%

Budget Schedules and Summaries

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

Fund	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
Community Development Fund						
Intergovernmental	\$ 107,311	\$ 288,000	37.26%	\$ 108,416	\$ 288,000	37.64%
Miscellaneous	934	25,000	3.74%	495	25,000	1.98%
Total Community Development Fund	\$ 108,245	\$ 313,000	34.58%	\$ 108,911	\$ 313,000	34.80%
CDS Fund						
Fines and Forfeitures	\$ 33,813	\$ 21,908	154.34%	\$ 17,505	\$ 21,898	79.94%
Miscellaneous	1,782	-	N/A	8,360	-	N/A
Total CDS Fund	\$ 35,595	\$ 21,908	162.47%	\$ 25,865	\$ 21,898	118.12%
Capital Improvements Program						
General Fund	\$ 16,430,000	\$ 5,313,647	309.20%	\$ 2,268,281	\$ 5,990,155	37.87%
Water & Sewer Fund	367,969	1,775,000	20.73%	8,106	3,750,000	0.22%
Parking Fund	-	(350,000)	N/A	-	-	N/A
Stormwater Fund	200	96,000	0.21%	2,100	1,025,000	0.20%
Airport Fund	346,943	3,660,000	9.48%	2,386,957	(253,750)	-940.67%
Total Capital Improvements Program	\$ 17,145,112	\$ 10,494,647	163.37%	\$ 4,665,444	\$ 10,511,405	44.38%
Total All Funds	\$ 103,300,692	\$ 138,975,753	74.33%	\$ 88,122,974	\$ 135,363,403	65.10%

Budget Schedules and Summaries

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

Fund	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
General Fund						
Mayor's Office	\$ 641,442	\$ 1,168,429	54.90%	\$ 589,540	\$ 925,137	63.72%
Legal	437,349	884,658	49.44%	511,008	919,147	55.60%
Election Board	12	20	60.00%	125,710	185,211	67.87%
Finance	718,737	1,432,753	50.16%	692,637	1,695,622	40.85%
Purchasing	391,019	679,916	57.51%	368,314	662,994	55.55%
Budget	116,229	207,691	55.96%	115,793	198,741	58.26%
Information Technology	704,969	1,240,129	56.85%	667,121	1,176,001	56.73%
Geographic Information Systems	155,082	328,801	47.17%	179,838	351,018	51.23%
Audio Visual	120,161	304,308	39.49%	100,829	335,284	30.07%
Human Resources	499,930	1,116,713	44.77%	445,359	936,914	47.53%
Risk, Safety and Compliance	167,938	367,690	45.67%	212,832	352,321	60.41%
Planning	831,480	1,609,406	51.66%	785,144	1,573,301	49.90%
Code Enforcement	393,114	790,407	49.74%	362,074	765,291	47.31%
Facility Maintenance	576,755	1,080,192	53.39%	586,002	1,052,908	55.66%
Asset Management	258,544	527,195	49.04%	216,515	520,508	41.60%
Municipal Annex	201,074	433,227	46.41%	197,156	445,051	44.30%
Community Promotion	353,044	406,986	86.75%	207,336	301,259	68.82%
Special Events	119,965	241,349	49.71%	137,436	234,423	58.63%
Police	18,877,583	32,644,655	57.83%	18,373,051	31,093,414	59.09%
Fire	314,778	317,102	99.27%	314,810	319,458	98.55%
Building Inspection	916,137	1,601,665	57.20%	888,949	1,544,438	57.56%
Electrical Inspection	218,642	365,545	59.81%	195,997	345,129	56.79%
Construction Inspection	338,747	669,552	50.59%	295,747	566,337	52.22%
General Administration - DPW	823,498	1,498,823	54.94%	776,866	1,550,018	50.12%
Maintenance - Equipment and Machinery	644,719	1,165,970	55.29%	653,831	1,135,333	57.59%
Sustainability	28,405	67,898	41.83%	-	-	N/A
Engineering	865,794	1,783,488	48.54%	790,783	1,651,972	47.87%
Waste Collection	2,060,070	4,326,293	47.62%	2,050,787	4,027,814	50.92%
Street Maintenance	1,253,072	2,325,513	53.88%	1,341,622	2,386,921	56.21%
Snow Removal	75,090	416,110	18.05%	37,855	555,463	6.82%
Street Lights and Signals	1,463,427	2,937,108	49.83%	1,226,414	2,713,253	45.20%
Traffic Lines and Signs	427,025	1,188,685	35.92%	604,902	1,248,388	48.45%
Bus Maintenance	19,413	19,237	100.91%	19,593	19,891	98.50%
Parks	1,892,543	3,979,164	47.56%	2,003,822	3,992,952	50.18%
Harry Grove Stadium	74,300	211,481	35.13%	84,416	235,038	35.92%
Recreation Centers	811,274	1,508,951	53.76%	711,135	1,530,675	46.46%
Burck Street Center	5,235	26,562	19.71%	4,494	26,372	17.04%
Summer Playground Program	70,778	114,826	61.64%	65,015	118,509	54.86%
Swimming Pools	131,610	328,409	40.08%	139,431	277,336	50.28%
Community Development	51,369	57,676	89.06%	50,455	56,840	88.77%
Economic Development	381,055	898,155	42.43%	372,922	901,757	41.36%
Frederick Community Action Agency	2,301,173	4,873,518	47.22%	2,264,781	4,944,407	45.80%
Debt Service	2,868,454	7,290,153	39.35%	2,730,970	7,104,552	38.44%
Contingency	-	267,567	0.00%	-	10,000	0.00%
Fund Balance (Reserves)	-	10,060,345	0.00%	-	9,748,264	0.00%
Total General Fund	\$ 43,601,035	\$ 93,764,321	46.50%	\$ 42,499,292	\$ 90,735,662	46.84%

Budget Schedules and Summaries

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

Fund	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
Weinberg Center for the Arts						
Weinberg	\$ 843,802	\$ 1,650,381	51.13%	\$ 965,673	\$ 1,665,349	57.99%
Weinberg - Board of Directors	-	405,675	0.00%	-	294,940	0.00%
Total Weinberg Center for the Arts	\$ 843,802	\$ 2,056,056	41.04%	\$ 965,673	\$ 1,960,289	49.26%
City Housing Fund						
MPDU Housing	\$ 11,573	\$ 80,000	14.47%	\$ 9,588	\$ 80,000	11.99%
Total City Housing Fund	\$ 11,573	\$ 80,000	14.47%	\$ 9,588	\$ 80,000	11.99%
Community Health Center						
Community Health Center	\$ 473,923	\$ 1,152,094	41.14%	\$ 427,512	\$ 909,503	47.01%
Total Community Health Center	\$ 473,923	\$ 1,152,094	41.14%	\$ 427,512	\$ 909,503	47.01%
Water & Sewer Fund						
Finance	\$ 174,813	\$ 537,179	32.54%	\$ 154,669	\$ 294,720	52.48%
Plumbing Inspection	243,628	388,145	62.77%	237,325	383,995	61.80%
Water Services	1,813,234	3,660,983	49.53%	1,609,020	3,081,035	52.22%
Water Quality	214,537	414,096	51.81%	216,973	415,157	52.26%
Water Treatment	3,442,743	7,811,357	44.07%	3,013,325	8,008,908	37.62%
Wastewater Treatment Plant	2,086,649	4,432,527	47.08%	1,603,606	4,397,252	36.47%
Sewer Maintenance	411,627	904,195	45.52%	424,408	857,912	49.47%
Inflow and Infiltration	233,527	435,785	53.59%	215,782	415,345	51.95%
Plant Maintenance	807,185	1,383,756	58.33%	869,594	1,422,391	61.14%
Debt Service	1,868,903	11,211,007	16.67%	1,829,946	10,915,425	16.76%
Contingency	-	200,000	0.00%	-	200,000	0.00%
Total Water & Sewer Fund	\$ 11,296,846	\$ 31,379,030	36.00%	\$ 10,174,648	\$ 30,392,140	33.48%
Parking Fund						
Public Parking	\$ 534,826	\$ 1,258,494	42.50%	\$ 539,808	\$ 1,250,107	43.18%
Church Street Deck	110,210	343,789	32.06%	78,504	265,124	29.61%
Court Street Deck	100,227	331,175	30.26%	111,107	302,795	36.69%
Carroll Creek Deck	88,370	372,272	23.74%	91,538	351,010	26.08%
West Patrick Street Deck	74,234	252,907	29.35%	62,535	224,649	27.84%
East All Saints Street Deck	66,953	254,364	26.32%	67,515	217,137	31.09%
Debt Service	247,853	2,128,239	11.65%	282,818	2,129,942	13.28%
Contingency	-	100,000	0.00%	-	100,000	0.00%
Fund Balance (Reserves)	-	-	N/A	-	1,222,924	0.00%
Total Parking Fund	\$ 1,222,673	\$ 5,041,240	24.25%	\$ 1,233,825	\$ 6,063,688	20.35%
Stormwater Fund						
Street Sweeping	\$ 256,741	\$ 509,783	50.36%	\$ 407,925	\$ 717,601	56.85%
Stormwater	378,778	1,102,184	34.37%	373,880	853,622	43.80%
Debt Service	22,653	103,289	21.93%	15,038	85,215	17.65%
Contingency	-	10,000	0.00%	-	10,000	0.00%
Total Stormwater Fund	\$ 658,172	\$ 1,725,256	38.15%	\$ 796,843	\$ 1,666,438	47.82%
Airport Fund						
Airport	\$ 247,154	\$ 712,080	34.71%	\$ 299,686	\$ 674,900	44.40%
Air Traffic Control Tower	14,905	80,200	18.58%	25,254	78,348	32.23%
Debt Service	84,298	1,186,476	7.10%	95,197	1,198,069	7.95%
Total Airport Fund	\$ 346,357	\$ 1,978,756	17.50%	\$ 420,137	\$ 1,951,317	21.53%

Budget Schedules and Summaries

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

Fund	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
Golf Course Fund						
Maintenance	\$ 369,852	\$ 711,185	52.01%	\$ 396,173	\$ 727,515	54.46%
Clubhouse	273,170	596,261	45.81%	303,957	591,203	51.41%
Restaurant	19,663	40,360	48.72%	19,867	40,302	49.30%
Debt Service	12,175	74,474	16.35%	12,963	71,046	18.25%
Total Golf Course Fund	\$ 674,860	\$ 1,422,280	47.45%	\$ 732,960	\$ 1,430,066	51.25%
Rental Operations Fund						
Rental Operations	\$ 16,049	\$ 33,991	47.22%	\$ 20,375	\$ 17,519	116.30%
Fund Balance (Reserves)	-	8,141	0.00%	-	25,765	0.00%
Total Rental Operations Fund	\$ 16,049	\$ 42,132	38.09%	\$ 20,375	\$ 43,284	47.07%
Community Development Fund						
Community Development	\$ 78,571	\$ 283,000	27.76%	\$ 78,371	\$ 283,000	27.69%
Total Community Development Fund	\$ 78,571	\$ 283,000	27.76%	\$ 78,371	\$ 283,000	27.69%
CDS Fund						
CDS Program	\$ 118,312	\$ 121,908	97.05%	\$ 22,740	\$ 39,990	56.86%
Total CDS Fund	\$ 118,312	\$ 121,908	97.05%	\$ 22,740	\$ 39,990	56.86%
Capital Improvements Program						
General Fund	\$ 4,452,627	\$ 10,162,665	43.81%	\$ 7,325,450	\$ 9,586,227	76.42%
Water & Sewer	5,512,928	7,275,000	75.78%	7,563,851	7,150,000	105.79%
Stormwater	174,774	947,000	18.46%	83,407	1,025,000	8.14%
Airport	646,549	3,762,000	17.19%	3,473,527	(250,000)	-1389.41%
Parking	248,350	575,000	43.19%	-	-	N/A
Total Capital Improvements Program	\$ 11,035,228	\$ 22,721,665	48.57%	\$ 18,446,235	\$ 17,511,227	105.34%
Total All Funds	\$ 70,377,401	\$ 161,767,738	43.51%	\$ 75,828,199	\$ 153,066,604	49.54%

Budget Schedules and Summaries

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

Functional Area	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
General Government						
General Fund						
Mayor's Office	\$ 641,442	\$ 1,168,429	54.90%	\$ 589,540	\$ 925,137	63.72%
Legal	437,349	884,658	49.44%	511,008	919,147	55.60%
Election Board	12	20	60.00%	125,710	185,211	67.87%
Finance	718,737	1,432,753	50.16%	692,637	1,695,622	40.85%
Purchasing	391,019	679,916	57.51%	368,314	662,994	55.55%
Budget	116,229	207,691	55.96%	115,793	198,741	58.26%
Information Technology	704,969	1,240,129	56.85%	667,121	1,176,001	56.73%
Geographic Information Systems	155,082	328,801	47.17%	179,838	351,018	51.23%
Audio Visual	120,161	304,308	39.49%	100,829	335,284	30.07%
Human Resources	499,930	1,116,713	44.77%	445,359	936,914	47.53%
Risk, Safety and Compliance	167,938	367,690	45.67%	212,832	352,321	60.41%
Community Promotion	353,044	406,986	86.75%	207,336	301,259	68.82%
Water & Sewer Fund						
Finance	174,813	537,179	32.54%	154,669	294,720	52.48%
Total General Government	\$ 4,480,725	\$ 8,675,273	51.65%	\$ 4,370,986	\$ 8,334,369	52.45%
Frederick Police Department						
General Fund						
Police	\$ 18,877,583	\$ 32,644,655	57.83%	\$ 18,373,051	\$ 31,093,414	59.09%
CDS Fund						
CDS Program	118,312	121,908	97.05%	22,740	39,990	56.86%
Total Frederick Police Department	\$ 18,995,895	\$ 32,766,563	57.97%	\$ 18,395,791	\$ 31,133,404	59.09%
Planning and Community Development						
General Fund						
Planning	\$ 831,480	\$ 1,609,406	51.66%	\$ 785,144	\$ 1,573,301	49.90%
Community Development	51,369	57,676	89.06%	50,455	56,840	88.77%
Community Development Fund						
Community Development	78,571	283,000	27.76%	78,371	283,000	27.69%
Total Planning and Community Development	\$ 961,420	\$ 1,950,082	49.30%	\$ 913,970	\$ 1,913,141	47.77%
Engineering, Permits, and Inspections						
General Fund						
Code Enforcement	\$ 393,114	\$ 790,407	49.74%	\$ 362,074	\$ 765,291	47.31%
Building Inspection	916,137	1,601,665	57.20%	888,949	1,544,438	57.56%
Electrical Inspection	218,642	365,545	59.81%	195,997	345,129	56.79%
Engineering	865,794	1,783,488	48.54%	790,783	1,651,972	47.87%
Water & Sewer Fund						
Plumbing Inspection	243,628	388,145	62.77%	237,325	383,995	61.80%
Total Engineering, Permits, and Inspections	\$ 2,637,315	\$ 4,929,250	53.50%	\$ 2,475,128	\$ 4,690,825	52.77%

Budget Schedules and Summaries

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

Functional Area	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
Department of Public Works						
General Fund						
Facility Maintenance	\$ 576,755	\$ 1,080,192	53.39%	\$ 586,002	\$ 1,052,908	55.66%
Asset Management	258,544	527,195	49.04%	216,515	520,508	41.60%
Municipal Annex	201,074	433,227	46.41%	197,156	445,051	44.30%
Construction Inspection	338,747	669,552	50.59%	295,747	566,337	52.22%
General Administration - DPW	823,498	1,498,823	54.94%	776,866	1,550,018	50.12%
Maintenance - Equipment and Machinery	644,719	1,165,970	55.29%	653,831	1,135,333	57.59%
Sustainability	28,405	67,898	41.83%	-	-	N/A
Waste Collection	2,060,070	4,326,293	47.62%	2,050,787	4,027,814	50.92%
Street Maintenance	1,253,072	2,325,513	53.88%	1,341,622	2,386,921	56.21%
Snow Removal	75,090	416,110	18.05%	37,855	555,463	6.82%
Street Lights and Signals	1,463,427	2,937,108	49.83%	1,226,414	2,713,253	45.20%
Traffic Lines and Signs	427,025	1,188,685	35.92%	604,902	1,248,388	48.45%
Harry Grove Stadium	74,300	211,481	35.13%	84,416	235,038	35.92%
Water & Sewer Fund						
Water Services	1,813,234	3,660,983	49.53%	1,609,020	3,081,035	52.22%
Water Quality	214,537	414,096	51.81%	216,973	415,157	52.26%
Water Treatment	3,442,743	7,811,357	44.07%	3,013,325	8,008,908	37.62%
Wastewater Treatment Plant	2,086,649	4,432,527	47.08%	1,603,606	4,397,252	36.47%
Sewer Maintenance	411,627	904,195	45.52%	424,408	857,912	49.47%
Inflow and Infiltration	233,527	435,785	53.59%	215,782	415,345	51.95%
Plant Maintenance	807,185	1,383,756	58.33%	869,594	1,422,391	61.14%
Stormwater Fund						
Street Sweeping	256,741	509,783	50.36%	407,925	717,601	56.85%
Stormwater	378,778	1,102,184	34.37%	373,880	853,622	43.80%
Total Department of Public Works	\$ 17,869,747	\$ 37,502,713	47.65%	\$ 16,806,626	\$ 36,606,255	45.91%
Parks and Recreation						
General Fund						
Special Events	\$ 119,965	\$ 241,349	49.71%	\$ 137,436	\$ 234,423	58.63%
Parks	1,892,543	3,979,164	47.56%	2,003,822	3,992,952	50.18%
Recreation Centers	811,274	1,508,951	53.76%	711,135	1,530,675	46.46%
Burck Street Center	5,235	26,562	19.71%	4,494	26,372	17.04%
Summer Playground Program	70,778	114,826	61.64%	65,015	118,509	54.86%
Swimming Pools	131,610	328,409	40.08%	139,431	277,336	50.28%
Golf Course Fund						
Maintenance	369,852	711,185	52.01%	396,173	727,515	54.46%
Clubhouse	273,170	596,261	45.81%	303,957	591,203	51.41%
Restaurant	19,663	40,360	48.72%	19,867	40,302	49.30%
Total Parks and Recreation	\$ 3,694,090	\$ 7,547,067	48.95%	\$ 3,781,330	\$ 7,539,287	50.16%

Budget Schedules and Summaries

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

Functional Area	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
Economic Development						
General Fund						
Economic Development	\$ 381,055	\$ 898,155	42.43%	\$ 372,922	\$ 901,757	41.36%
Weinberg Center for the Arts						
Weinberg	843,802	1,650,381	51.13%	965,673	1,665,349	57.99%
Weinberg - Board of Directors	-	405,675	0.00%	-	294,940	0.00%
Parking Fund						
Public Parking	534,826	1,258,494	42.50%	539,808	1,250,107	43.18%
Church Street Deck	110,210	343,789	32.06%	78,504	265,124	29.61%
Court Street Deck	100,227	331,175	30.26%	111,107	302,795	36.69%
Carroll Creek Deck	88,370	372,272	23.74%	91,538	351,010	26.08%
West Patrick Street Deck	74,234	252,907	29.35%	62,535	224,649	27.84%
East All Saints Street Deck	66,953	254,364	26.32%	67,515	217,137	31.09%
Airport Fund						
Airport	247,154	712,080	34.71%	299,686	674,900	44.40%
Air Traffic Control Tower	14,905	80,200	18.58%	25,254	78,348	32.23%
Total Economic Development	\$ 2,461,736	\$ 6,559,492	37.53%	\$ 2,614,542	\$ 6,226,116	41.99%
Frederick Community Action Agency						
General Fund						
Frederick Community Action Agency	\$ 2,301,173	\$ 4,873,518	47.22%	\$ 2,264,781	\$ 4,944,407	45.80%
City Housing Fund						
MPDU Housing	11,573	80,000	14.47%	9,588	80,000	11.99%
Community Health Center Fund						
Community Health Center	473,923	1,152,094	41.14%	427,512	909,503	47.01%
Rental Operations Fund						
Rental Operations	16,049	33,991	47.22%	20,375	17,519	116.30%
Total Frederick Community Action Agency	\$ 2,802,718	\$ 6,139,603	45.65%	\$ 2,722,256	\$ 5,951,429	45.74%
Miscellaneous Cost Centers						
General Fund						
Fire	\$ 314,778	\$ 317,102	99.27%	\$ 314,810	\$ 319,458	98.55%
Bus Maintenance	19,413	19,237	100.91%	19,593	19,891	98.50%
Total Miscellaneous Cost Centers	\$ 334,191	\$ 336,339	99.36%	\$ 334,403	\$ 339,349	98.54%
Debt Service						
General Fund	\$ 2,868,454	\$ 7,290,153	39.35%	\$ 2,730,970	\$ 7,104,552	38.44%
Water & Sewer Fund	1,868,903	11,211,007	16.67%	1,829,946	10,915,425	16.76%
Parking Fund	247,853	2,128,239	11.65%	282,818	2,129,942	13.28%
Stormwater Fund	22,653	103,289	21.93%	15,038	85,215	17.65%
Airport Fund	84,298	1,186,476	7.10%	95,197	1,198,069	7.95%
Golf Course Fund	12,175	74,474	16.35%	12,963	71,046	18.25%
Total Debt Service	\$ 5,104,336	\$ 21,993,638	23.21%	\$ 4,966,932	\$ 21,504,249	23.10%
Contingency						
General Fund	\$ -	\$ 267,567	0.00%	\$ -	\$ 10,000	0.00%
Water & Sewer Fund	-	200,000	0.00%	-	200,000	0.00%
Parking Fund	-	100,000	0.00%	-	100,000	0.00%
Stormwater Fund	-	10,000	0.00%	-	10,000	0.00%
Total Contingency	\$ -	\$ 577,567	0.00%	\$ -	\$ 320,000	0.00%

Budget Schedules and Summaries

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

Functional Area	12/31/2018 Actual	FY 2019 Amended	% of Budget	12/31/2017 Actual	FY 2018 Amended	% of Budget
Fund Balance (Reserves)						
General Fund	\$ -	\$ 10,060,345	0.00%	\$ -	\$ 9,748,264	0.00%
Parking Fund	-	-	N/A	-	1,222,924	0.00%
Rental Operations Fund	-	8,141	0.00%	-	25,765	0.00%
Total Fund Balance (Reserves)	\$ -	\$ 10,068,486	0.00%	\$ -	\$ 10,996,953	0.00%
Capital Improvements Program						
General Fund	\$ 4,452,627	\$ 10,162,665	43.81%	\$ 7,325,450	\$ 9,586,227	76.42%
Water & Sewer	5,512,928	7,275,000	75.78%	7,563,851	7,150,000	105.79%
Stormwater	174,774	947,000	18.46%	83,407	1,025,000	8.14%
Airport	646,549	3,762,000	17.19%	3,473,527	(250,000)	-1389.41%
Total Capital Improvements Program	\$ 11,035,228	\$ 22,721,665	48.57%	\$ 18,446,235	\$ 17,511,227	105.34%
Total All Funds	\$ 70,377,401	\$ 161,767,738	43.51%	\$ 75,828,199	\$ 153,066,604	49.54%

Budget Schedules and Summaries

Schedule E Use of Fund Balance

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

	General Fund	Weinberg	City Housing	Water & Sewer Fund	Parking Fund	Stormwater Fund	Rental Operations	Total
Beginning Balance	\$ 18,752,955	\$ -	\$ 80,000	\$ 7,643,387	\$ 5,070,190	\$ 683,968	\$ 31,583	\$ 32,262,083
Less FY 2019 budgeted use:								
Capital Improvements Program	3,500,000	-	-	4,149,297	193,318	667,200	-	8,509,815
Capital Purchases	1,048,474	-	-	-	-	-	-	1,048,474
Other	-	-	80,000	-	-	-	-	80,000
Reserves	10,060,345	-	-	-	-	-	-	10,060,345
Total Use of Fund Balance	<u>\$ 14,608,819</u>	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 4,149,297</u>	<u>\$ 193,318</u>	<u>\$ 667,200</u>	<u>\$ -</u>	<u>\$ 19,698,634</u>
Ending Balance	\$ 4,144,136	\$ -	\$ -	\$ 3,494,090	\$ 4,876,872	\$ 16,768	\$ 31,583	\$ 12,563,449

Budget Schedules and Summaries

Schedule F Summary of Full-Time Equivalent Positions by Fund

Fund	FY 2019 Adopted	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted	FY 2015 Adopted
General Fund					
Mayor's Office	8.50	6.50	6.50	6.70	6.70
Legal	6.00	6.00	6.00	6.00	6.00
Finance	9.00	9.00	8.00	8.00	8.00
Purchasing	7.00	7.00	7.00	7.00	7.00
Budget	1.50	1.50	2.00	2.00	2.00
Information Technology	4.20	4.20	4.20	4.20	4.20
Geographic Information Systems	2.20	2.20	2.20	2.20	2.20
Audio Visual	2.00	2.00	2.00	2.00	2.00
Human Resources	6.00	6.00	6.00	6.00	6.00
Risk, Safety and Compliance	3.40	3.40	3.40	3.40	3.40
Planning	13.15	13.00	12.35	12.35	12.70
Code Enforcement	8.50	8.50	8.50	8.50	7.50
Facility Maintenance	10.20	10.20	10.20	10.20	10.20
Asset Management	1.00	1.00	1.00	1.00	1.00
Special Events	2.25	2.25	2.25	2.25	2.25
Police	198.25	199.50	195.51	192.56	190.73
Building Inspection	12.90	12.90	11.90	10.90	10.90
Electrical Inspection	2.80	2.80	2.80	2.80	2.80
Construction Inspection	6.00	5.00	4.90	4.90	4.90
General Administration - DPW	12.27	12.27	12.27	12.27	12.27
Maintenance - Equipment and Machinery	10.70	10.70	10.70	10.70	10.70
Sustainability	0.35	-	-	-	-
Engineering	11.38	12.40	12.40	12.40	12.40
Waste Collection	23.70	23.70	23.34	23.34	23.34
Street Maintenance	13.30	13.30	12.30	12.30	12.30
Street Lights and Signals	14.20	14.20	14.20	14.20	14.20
Traffic Lines and Signs	5.56	5.56	5.56	5.56	5.56
Grounds Maintenance	28.13	28.13	27.39	25.25	25.25
Recreation Centers	19.64	19.64	19.60	18.42	18.07
Summer Playground Program	2.18	2.18	2.00	2.00	2.00
Swimming Pools	1.77	1.77	2.16	2.16	2.16
Economic Development	4.00	4.00	4.00	4.00	4.00
Frederick Community Action Agency	38.53	39.63	61.23	50.70	52.18
Total General Fund	490.55	490.43	503.86	486.26	484.91
Weinberg Center for the Arts					
Weinberg	9.33	9.33	8.83	8.33	8.33
Total Weinberg Center for the Arts	9.33	9.33	8.83	8.33	8.33

Budget Schedules and Summaries

Schedule F Summary of Full-Time Equivalent Positions by Fund

Fund	FY 2019 Adopted	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted	FY 2015 Adopted
Water & Sewer Fund					
Finance	3.00	3.00	3.00	3.00	3.00
Plumbing Inspection	2.80	2.80	2.80	2.80	2.80
Water Services	18.50	18.50	18.50	18.50	17.50
Water Quality	3.13	3.13	3.13	3.13	3.13
Water Treatment	21.33	21.33	18.33	18.33	18.33
Wastewater Treatment Plant	15.23	14.23	14.23	14.23	13.23
Sewer Maintenance	5.66	5.66	5.66	5.66	5.66
Inflow and Infiltration	3.23	3.23	3.23	3.23	3.23
Plant Maintenance	11.13	11.13	10.13	10.13	10.13
Total Water & Sewer Fund	84.01	83.01	79.01	79.01	77.01
Parking Fund					
Public Parking	12.23	11.83	12.71	12.69	11.55
Church Street Deck	2.00	1.88	1.76	1.76	1.76
Court Street Deck	2.00	1.88	1.83	1.83	1.83
Carroll Creek Deck	2.00	1.88	1.76	1.76	1.76
West Patrick Street Deck	2.00	1.88	1.76	1.76	1.76
East All Saints Street Deck	2.00	1.88	1.74	1.76	1.76
Total Parking Fund	22.23	21.23	21.56	21.56	20.42
Storm Water Fund					
Street Sweeping	4.00	4.00	3.00	3.00	3.00
Storm Water	6.96	4.96	4.96	4.96	4.61
Total Storm Water Fund	10.96	8.96	7.96	7.96	7.61
Airport Fund					
Airport	3.00	3.50	2.50	2.50	2.50
Total Airport Fund	3.00	3.50	2.50	2.50	2.50
Golf Course Fund					
Maintenance	8.19	8.19	8.00	7.51	7.83
Clubhouse	6.81	6.81	6.80	6.20	6.20
Restaurant	-	-	-	-	2.15
Total Golf Course Fund	15.00	15.00	14.80	13.71	16.18
Rental Operations Fund					
Rental Operations	0.30	0.15	0.15	0.15	0.15
Total Rental Operations Fund	0.30	0.15	0.15	0.15	0.15
Community Health Center Fund					
Community Health Center	26.34	24.43	-	-	-
Total Community Health Center Fund	26.34	24.43	-	-	-
Community Development Fund					
Community Development	1.00	1.00	1.00	1.00	1.00
Total Community Development Fund	1.00	1.00	1.00	1.00	1.00
Total All Funds	662.72	657.04	639.67	620.48	618.11

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2019 Adopted	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted	FY 2015 Adopted
General Government					
General Fund					
Mayor's Office	8.50	6.50	6.50	6.70	6.70
Legal	6.00	6.00	6.00	6.00	6.00
Finance	9.00	9.00	8.00	8.00	8.00
Purchasing	7.00	7.00	7.00	7.00	7.00
Budget	1.50	1.50	2.00	2.00	2.00
Information Technology	4.20	4.20	4.20	4.20	4.20
Geographic Information Systems	2.20	2.20	2.20	2.20	2.20
Audio Visual	2.00	2.00	2.00	2.00	2.00
Human Resources	6.00	6.00	6.00	6.00	6.00
Risk, Safety and Compliance	3.40	3.40	3.40	3.40	3.40
Water & Sewer Fund					
Finance	3.00	3.00	3.00	3.00	3.00
Total General Government	52.80	50.80	50.30	50.50	50.50
Frederick Police Department					
General Fund					
Police	198.25	199.50	195.51	192.56	190.73
Total Frederick Police Department	198.25	199.50	195.51	192.56	190.73
Planning and Community Development					
General Fund					
Planning	13.15	13.00	12.35	12.35	12.70
Community Development Fund					
Community Development	1.00	1.00	1.00	1.00	1.00
Total Planning and Community Development	14.15	14.00	13.35	13.35	13.70
Engineering, Permits, and Inspections					
General Fund					
Code Enforcement	8.50	8.50	8.50	8.50	7.50
Building Inspection	12.90	12.90	11.90	10.90	10.90
Electrical Inspection	2.80	2.80	2.80	2.80	2.80
Engineering	11.38	12.40	12.40	12.40	12.40
Water & Sewer Fund					
Plumbing Inspection	2.80	2.80	2.80	2.80	2.80
Total Engineering, Permits, and Inspections	38.38	39.40	38.40	37.40	36.40

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2019 Adopted	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted	FY 2015 Adopted
Department of Public Works					
General Fund					
Facility Maintenance	10.20	10.20	10.20	10.20	10.20
Asset Management	1.00	1.00	1.00	1.00	1.00
Construction Inspection	6.00	5.00	4.90	4.90	4.90
General Administration - DPW	12.27	12.27	12.27	12.27	12.27
Maintenance - Equipment and Machinery	10.70	10.70	10.70	10.70	10.70
Sustainability	0.35	-	-	-	-
Waste Collection	23.70	23.70	23.34	23.34	23.34
Street Maintenance	13.30	13.30	12.30	12.30	12.30
Street Lights and Signals	14.20	14.20	14.20	14.20	14.20
Traffic Lines and Signs	5.56	5.56	5.56	5.56	5.56
Water & Sewer Fund					
Water Services	18.50	18.50	18.50	18.50	17.50
Water Quality	3.13	3.13	3.13	3.13	3.13
Water Treatment	21.33	21.33	18.33	18.33	18.33
Wastewater Treatment Plant	15.23	14.23	14.23	14.23	13.23
Sewer Maintenance	5.66	5.66	5.66	5.66	5.66
Inflow and Infiltration	3.23	3.23	3.23	3.23	3.23
Plant Maintenance	11.13	11.13	10.13	10.13	10.13
Storm Water Fund					
Street Sweeping	4.00	4.00	3.00	3.00	3.00
Storm Water	6.96	4.96	4.96	4.96	4.61
Total Department of Public Works	186.45	182.10	175.64	175.64	173.29
Parks and Recreation					
General Fund					
Special Events	2.25	2.25	2.25	2.25	2.25
Grounds Maintenance	28.13	28.13	27.39	25.25	25.25
Recreation Centers	19.64	19.64	19.60	18.42	18.07
Summer Playground Program	2.18	2.18	2.00	2.00	2.00
Swimming Pools	1.77	1.77	2.16	2.16	2.16
Golf Course Fund					
Maintenance	8.19	8.19	8.00	7.51	7.83
Clubhouse	6.81	6.81	6.80	6.20	6.20
Restaurant	-	-	-	-	2.15
Total Parks and Recreation	68.97	68.97	68.20	63.79	65.91

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2019 Adopted	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted	FY 2015 Adopted
Economic Development					
General Fund					
Economic Development	4.00	4.00	4.00	4.00	4.00
Weinberg Center for the Arts					
Weinberg	9.33	9.33	8.83	8.33	8.33
Parking Fund					
Public Parking	12.23	11.83	12.71	12.69	11.55
Church Street Deck	2.00	1.88	1.76	1.76	1.76
Court Street Deck	2.00	1.88	1.83	1.83	1.83
Carroll Creek Deck	2.00	1.88	1.76	1.76	1.76
West Patrick Street Deck	2.00	1.88	1.76	1.76	1.76
East All Saints Street Deck	2.00	1.88	1.74	1.76	1.76
Airport Fund					
Airport	3.00	3.50	2.50	2.50	2.50
Total Economic Development	38.56	38.06	36.89	36.39	35.25
Frederick Community Action Agency					
General Fund					
Frederick Community Action Agency	38.53	39.63	61.23	50.70	52.18
Rental Operations Fund					
Rental Operations	0.30	0.15	0.15	0.15	0.15
Community Health Center					
Community Health Center	26.34	24.43	-	-	-
Total Frederick Community Action Agency	65.17	64.21	61.38	50.85	52.33
Total All Funds	662.72	657.04	639.67	620.48	618.11

Budget Schedules and Summaries

Schedule H Reconciliation of FY 2019 General Fund Adopted Budget to Amended Budget

	FY 2019 Adopted	Rollover PY Encumbrances	Amendments	Transfers	Use of Contingency	FY 2019 Amended
General Fund						
Mayor's Office	\$ 1,164,736	\$ -	\$ -	\$ -	\$ 3,693	\$ 1,168,429
Legal	884,017	641	-	-	-	884,658
Election Board	20	-	-	-	-	20
Finance	1,361,288	71,465	-	-	-	1,432,753
Purchasing	674,815	5,101	-	-	-	679,916
Budget	207,691	-	-	-	-	207,691
Information Technology	1,196,019	44,110	-	-	-	1,240,129
Geographic Information Systems	295,239	33,562	-	-	-	328,801
Audio Visual	304,308	-	-	-	-	304,308
Human Resources	1,085,763	30,950	-	-	-	1,116,713
Risk, Safety and Compliance	360,836	6,854	-	-	-	367,690
Planning	1,579,406	30,000	-	-	-	1,609,406
Code Enforcement	767,339	3,880	-	-	19,188	790,407
Facility Maintenance	1,004,819	2,948	-	-	72,425	1,080,192
Asset Management	510,384	16,811	-	-	-	527,195
Municipal Annex	429,949	3,278	-	-	-	433,227
Community Promotion	406,986	-	-	-	-	406,986
Special Events	240,784	565	-	-	-	241,349
Police	32,402,414	112,679	129,562	-	-	32,644,655
Fire	317,102	-	-	-	-	317,102
Building Inspection	1,546,612	3,239	-	-	51,814	1,601,665
Electrical Inspection	365,275	270	-	-	-	365,545
Construction Inspection	669,552	-	-	-	-	669,552
General Administration - DPW	1,483,398	15,425	-	-	-	1,498,823
Maintenance - Equipment and Machinery	1,144,933	21,037	-	-	-	1,165,970
Sustainability	67,898	-	-	-	-	67,898
Engineering	1,669,857	113,631	-	-	-	1,783,488

Budget Schedules and Summaries

Schedule H Reconciliation of FY 2019 General Fund Adopted Budget to Amended Budget

	FY 2019 Adopted	Rollover PY Encumbrances	Amendments	Transfers	Use of Contingency	FY 2019 Amended
Waste Collection	4,321,107	5,186	-	-	-	4,326,293
Street Maintenance	2,182,574	142,939	-	-	-	2,325,513
Snow Removal	409,778	6,332	-	-	-	416,110
Street Lights and Signals	2,655,099	246,696	-	-	35,313	2,937,108
Traffic Lines and Signs	1,146,434	42,251	-	-	-	1,188,685
Bus Maintenance	19,237	-	-	-	-	19,237
Grounds Maintenance	3,750,855	228,309	-	-	-	3,979,164
Harry Grove Stadium	205,960	5,521	-	-	-	211,481
Recreation Centers	1,489,910	19,041	-	-	-	1,508,951
Burck Street Center	25,578	984	-	-	-	26,562
Summer Playground Program	114,493	333	-	-	-	114,826
Swimming Pools	326,204	2,205	-	-	-	328,409
Community Development	57,676	-	-	-	-	57,676
Economic Development	879,312	18,843	-	-	-	898,155
Frederick Community Action Agency	4,835,533	37,985	-	-	-	4,873,518
Debt Service	7,290,153	-	-	-	-	7,290,153
Contingency	450,000	-	-	-	(182,433)	267,567
Fund Balance (Reserves)	10,060,345	-	-	-	-	10,060,345
Total General Fund	\$ 92,361,688	\$ 1,273,071	\$ 129,562	\$ -	\$ -	\$ 93,764,321

Budget Schedules and Summaries

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

	FY 2018 Adopted	Rollover PY Encumbrances	Amendments	Transfers	Use of Contingency	FY 2018 Amended
General Fund						
Mayor's Office	\$ 919,180	\$ 200	\$ -	\$ -	\$ 5,757	\$ 925,137
Legal	851,713	3,336	-	64,098	-	919,147
Election Board	182,361	2,850	-	-	-	185,211
Finance	1,674,012	59,230	-	(37,620)	-	1,695,622
Purchasing	662,796	198	-	-	-	662,994
Budget	198,741	-	-	-	-	198,741
Information Technology	1,134,870	41,131	-	-	-	1,176,001
Geographic Information Systems	289,098	61,920	-	-	-	351,018
Audio Visual	335,100	184	-	-	-	335,284
Human Resources	930,346	20,842	-	(14,274)	-	936,914
Risk, Safety and Compliance	303,271	19,765	-	-	29,285	352,321
Planning	1,571,213	2,088	-	-	-	1,573,301
Code Enforcement	763,763	1,528	-	-	-	765,291
Facility Maintenance	1,009,987	166	-	-	42,755	1,052,908
Asset Management	504,998	15,510	-	-	-	520,508
Municipal Annex	444,736	315	-	-	-	445,051
Community Promotion	301,259	-	-	-	-	301,259
Special Events	231,323	3,100	-	-	-	234,423
Police	30,916,561	139,847	24,538	12,468	-	31,093,414
Fire	316,963	-	-	2,495	-	319,458
Building Inspection	1,503,137	-	-	10,000	31,301	1,544,438
Electrical Inspection	344,829	300	-	-	-	345,129
Construction Inspection	565,942	395	-	-	-	566,337
General Administration - DPW	1,484,346	19,367	-	-	46,305	1,550,018
Maintenance - Equipment and Machinery	1,098,646	27,687	-	-	9,000	1,135,333
Engineering	1,573,602	78,370	-	-	-	1,651,972
Waste Collection	3,885,200	14,114	-	-	128,500	4,027,814

Budget Schedules and Summaries

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

	FY 2018 Adopted	Rollover PY Encumbrances	Amendments	Transfers	Use of Contingency	FY 2018 Amended
Street Maintenance	2,241,218	162,598	-	(67,820)	50,925	2,386,921
Snow Removal	466,746	-	-	73,417	15,300	555,463
Street Lights and Signals	2,682,768	36,082	-	(5,597)	-	2,713,253
Traffic Lines and Signs	1,054,211	194,177	-	-	-	1,248,388
Bus Maintenance	19,391	-	-	500	-	19,891
Grounds Maintenance	3,791,604	158,593	-	-	42,755	3,992,952
Harry Grove Stadium	217,370	17,668	-	-	-	235,038
Recreation Centers	1,486,216	44,459	-	-	-	1,530,675
Burck Street Center	25,572	800	-	-	-	26,372
Summer Playground Program	117,435	1,074	-	-	-	118,509
Swimming Pools	275,186	2,150	-	-	-	277,336
Community Development	56,390	-	-	450	-	56,840
Economic Development	848,789	52,968	-	-	-	901,757
Frederick Community Action Agency	4,940,336	4,071	-	-	-	4,944,407
Debt Service	7,104,552	-	-	-	-	7,104,552
Contingency	450,000	-	-	(38,117)	(401,883)	10,000
Fund Balance (Reserves)	9,748,264	-	-	-	-	9,748,264
Total General Fund	\$ 89,524,041	\$ 1,187,083	\$ 24,538	\$ -	\$ -	\$ 90,735,662