

# THE CITY OF FREDERICK

## FISCAL YEAR 2019 BUDGET UPDATE

March 31, 2019



Prepared by the Department of Budget and Purchasing

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## Budget Overview – March 31, 2019

### All Funds Summary

The City began Fiscal Year 2019 with an adopted budget of \$158,619,575. Encumbrances as of June 30, 2018, totaling \$2,993,352, 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 March 31, 2019:

	Governmental Funds	Enterprise Funds	Special Revenue Funds	Capital Improvements Program	Total Budget
<b>Revenues</b>					
Taxes	\$ 67,315,094	\$ -	\$ -	\$ -	\$ 67,315,094
Licenses and Permits	2,420,645	472,530	-	-	2,893,175
Intergovernmental	8,662,027	180,740	1,302,700	2,875,764	13,021,231
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
<b>Total Revenues</b>	<b>\$ 84,234,491</b>	<b>\$ 43,775,550</b>	<b>\$ 1,413,126</b>	<b>\$ 10,494,647</b>	<b>\$ 139,917,814</b>
<b>Transfers In</b>	2,729,329	997,792	72,203	12,227,018	16,026,342
<b>Transfers Out</b>	(6,083,342)	(9,913,000)	(30,000)	-	(16,026,342)
<b>Use of Fund Balance</b>	14,688,819	5,009,815	100,000	-	19,798,634
<b>PY Encumbrances</b>	1,273,142	1,718,537	1,673	-	2,993,352
<b>Total Financial Resources</b>	<b>\$ 96,842,439</b>	<b>\$ 41,588,694</b>	<b>\$ 1,557,002</b>	<b>\$ 22,721,665</b>	<b>\$ 162,709,800</b>
<b>Expenditures</b>					
General Government	\$ 8,138,094	\$ 537,179	\$ -	\$ 550,000	\$ 9,225,273
Frederick Police Department	32,763,436	-	121,908	-	32,885,344
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	16,980,884	20,709,506	-	16,784,665	54,475,055
Parks and Recreation	6,283,129	1,347,806	-	1,050,000	8,680,935
Economic Development	2,954,211	3,605,281	-	4,337,000	10,896,492
Frederick Community Action Agency	5,776,798	33,991	1,152,094	-	6,962,883
Miscellaneous Cost Centers	336,339	-	-	-	336,339
Debt Service	7,290,153	14,703,485	-	-	21,993,638
Contingency	50,863	255,160	-	-	306,023
Fund Balance (Reserves)	10,060,345	8,141	-	-	10,068,486
<b>Total Expenditures</b>	<b>\$ 96,842,439</b>	<b>\$ 41,588,694</b>	<b>\$ 1,557,002</b>	<b>\$ 22,721,665</b>	<b>\$ 162,709,800</b>

## **Budget Overview – March 31, 2019**

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At the end of the third quarter, the City realized 87.66% of total budgeted revenues and 61.71% of total budgeted expenditures. Salary and benefit costs are 67.59% and 88.76% 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 90.37% of total budgeted revenues and 94.61% of budgeted tax revenues through the third quarter. The majority of real property taxes are recognized in the beginning of the year with amounts totaling 100.16% 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 56.70% 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 61.39% 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 March 31, 2019, the City has spent \$11,573 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 67.37% of the total budgeted amount compared to 68.54% 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 – March 31, 2019**

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### **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 third quarter.

## Budget Schedules and Summaries

### Schedule A Summary Schedule of Revenues and Expenditures as of March 31, 2019

Revenues						
Fund	3/31/2019 Actual	FY 2019 Amended	% of Budget	3/31/2018 Actual	FY 2018 Amended	% of Budget
General Fund	\$ 74,411,391	\$ 82,342,834	90.37%	\$ 71,318,688	\$ 78,695,071	90.63%
Weinberg Center for the Arts	1,161,374	1,891,657	61.39%	1,315,343	1,812,060	72.59%
City Housing Fund	180,786	-	N/A	813	-	N/A
Community Health Center	635,916	1,078,218	58.98%	440,593	891,043	49.45%
Water & Sewer	19,299,185	33,357,608	57.86%	18,738,626	32,234,708	58.13%
Parking	4,500,863	5,922,256	76.00%	4,474,836	6,102,292	73.33%
Stormwater	1,320,049	2,010,000	65.67%	1,190,974	1,784,350	66.75%
Airport	748,598	1,028,554	72.78%	730,783	1,558,232	46.90%
Golf Course	658,678	1,415,000	46.55%	735,241	1,396,060	52.67%
Rental Operations	33,871	42,132	80.39%	31,939	43,284	73.79%
Community Development	244,393	313,000	78.08%	231,524	313,000	73.97%
CDS	36,667	21,908	167.37%	42,239	21,898	192.89%
Capital Improvements Program	19,424,479	10,494,647	185.09%	8,536,433	10,511,405	81.21%
<b>Total Revenues</b>	<b>\$ 122,656,250</b>	<b>\$ 139,917,814</b>	<b>87.66%</b>	<b>\$ 107,788,032</b>	<b>\$ 135,363,403</b>	<b>79.63%</b>

Expenditures						
Fund	3/31/2019 Actual	FY 2019 Amended	% of Budget	3/31/2018 Actual	FY 2018 Amended	% of Budget
General Fund	\$ 61,720,536	\$ 94,706,383	65.17%	\$ 59,971,795	\$ 90,735,662	66.10%
Weinberg Center for the Arts	1,228,408	2,056,056	59.75%	1,361,326	1,960,289	69.45%
City Housing Fund	11,573	80,000	14.47%	15,807	80,000	19.76%
Community Health Center	693,916	1,152,094	60.23%	598,790	909,503.00	65.84%
Water & Sewer	15,839,711	31,379,030	50.48%	14,202,834	30,392,140	46.73%
Parking	1,805,264	5,041,240	35.81%	1,748,501	6,063,688	28.84%
Stormwater	980,157	1,725,256	56.81%	991,274	1,666,438	59.48%
Airport	493,154	1,978,756	24.92%	584,145	1,951,317	29.94%
Golf Course	860,841	1,422,280	60.53%	926,574	1,430,066	64.79%
Rental Operations	23,414	42,132	55.57%	26,747	43,284	61.79%
Community Development	144,425	283,000	51.03%	117,052	283,000	41.36%
CDS	118,312	121,908	97.05%	17,926	39,990	44.83%
Capital Improvements Program	16,493,508	22,721,665	72.59%	23,620,568	17,511,227	134.89%
<b>Total Expenditures</b>	<b>\$ 100,413,219</b>	<b>\$ 162,709,800</b>	<b>61.71%</b>	<b>\$ 104,183,339</b>	<b>\$ 153,066,604</b>	<b>68.06%</b>

Expenditures by Type						
	3/31/2019 Actual	FY 2019 Amended	% of Budget	3/31/2018 Actual	FY 2018 Amended	% of Budget
Salaries	\$ 26,804,776	\$ 39,655,565	67.59%	\$ 25,737,290	\$ 37,710,547	68.25%
Benefits	26,732,568	30,118,801	88.76%	25,813,924	29,076,857	88.78%
Supplies	8,588,466	14,137,024	60.75%	7,298,710	13,803,652	52.88%
Other Professional Services	12,781,194	23,873,998	53.54%	12,446,143	20,467,737	60.81%
Capital	15,583,332	22,745,486	68.51%	22,856,043	19,375,830	117.96%
Debt Service	9,922,883	21,804,417	45.51%	10,031,229	21,315,028	47.06%
Contingency	-	306,023	0.00%	-	320,000	0.00%
Fund Balance (Reserves)	-	10,068,486	0.00%	-	10,996,953	0.00%
<b>Total Expenditures</b>	<b>\$ 100,413,219</b>	<b>\$ 162,709,800</b>	<b>61.71%</b>	<b>\$ 104,183,339</b>	<b>\$ 153,066,604</b>	<b>68.06%</b>

**Budget Schedules and Summaries**

**Schedule B Revenue Summary by Fund as of March 31, 2019**

<b>Fund</b>	<b>3/31/2019 Actual</b>	<b>FY 2019 Amended</b>	<b>% of Budget</b>	<b>3/31/2018 Actual</b>	<b>FY 2018 Amended</b>	<b>% of Budget</b>
<b>General Fund</b>						
Taxes						
Real Property	\$ 55,972,281	\$ 55,881,767	100.16%	\$ 53,420,524	\$ 53,406,681	100.03%
Business Property	1,900,200	2,283,788	83.20%	2,812,351	2,457,411	114.44%
Personal Income Taxes	5,477,539	8,693,264	63.01%	5,074,384	8,514,000	59.60%
Admissions and Amusements	232,437	340,000	68.36%	218,739	340,000	64.34%
Other	106,210	116,275	91.34%	116,308	116,275	100.03%
Licenses and Permits						
Building Permits and Inspections	1,070,223	1,195,645	89.51%	810,200	1,255,645	64.52%
Cable Television	562,900	1,225,000	45.95%	592,647	1,160,000	51.09%
Intergovernmental						
State	3,683,998	5,183,902	71.07%	3,886,791	4,456,022	87.23%
Federal	921,353	3,082,180	29.89%	1,270,740	2,517,865	50.47%
Other	222,725	248,945	89.47%	218,217	248,945	87.66%
Charges for Services						
Recreation Fees	475,381	695,631	68.34%	453,209	704,807	64.30%
Inspection, Review, and Filing Fees	425,751	842,000	50.56%	418,951	842,000	49.76%
Other	218,895	213,130	102.70%	178,763	185,830	96.20%
Fines and Forfeitures						
Automated Enforcement	1,040,799	1,250,000	83.26%	934,585	1,517,000	61.61%
Municipal Infractions	5,995	11,800	50.81%	72,210	41,800	172.75%
Miscellaneous						
Rents	432,410	622,713	69.44%	433,369	613,016	70.69%
Interest Earnings	704,331	182,700	385.51%	305,895	82,700	369.89%
Other	717,482	265,594	270.14%	77,820	226,574	34.35%
Other Financing Sources						
Other	240,481	8,500	2829.19%	22,985	8,500	270.41%
<b>Total General Fund</b>	<b>\$ 74,411,391</b>	<b>\$ 82,342,834</b>	<b>90.37%</b>	<b>\$ 71,318,688</b>	<b>\$ 78,695,071</b>	<b>90.63%</b>
<b>Weinberg Center for the Arts</b>						
Intergovernmental	\$ 131,382	\$ 147,000	89.38%	\$ 119,601	\$ 170,000	70.35%
Charges for Services	890,458	1,179,732	75.48%	1,079,118	1,176,301	91.74%
Miscellaneous	139,534	564,925	24.70%	116,624	465,759	25.04%
<b>Total Weinberg Center for the Arts</b>	<b>\$ 1,161,374</b>	<b>\$ 1,891,657</b>	<b>61.39%</b>	<b>\$ 1,315,343</b>	<b>\$ 1,812,060</b>	<b>72.59%</b>
<b>City Housing Fund</b>						
Miscellaneous	\$ 180,786	\$ -	N/A	\$ 813	\$ -	N/A
<b>Total City Housing Fund</b>	<b>\$ 180,786</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ 813</b>	<b>\$ -</b>	<b>N/A</b>
<b>Community Health Center</b>						
Intergovernmental	\$ 549,194	\$ 1,014,700	54.12%	\$ 387,004	\$ 834,000	46.40%
Miscellaneous	86,722	63,518	136.53%	53,589	57,043	93.94%
<b>Total Community Health Center</b>	<b>\$ 635,916</b>	<b>\$ 1,078,218</b>	<b>58.98%</b>	<b>\$ 440,593</b>	<b>\$ 891,043</b>	<b>49.45%</b>

**Budget Schedules and Summaries**

**Schedule B Revenue Summary by Fund as of March 31, 2019**

<b>Fund</b>	<b>3/31/2019 Actual</b>	<b>FY 2019 Amended</b>	<b>% of Budget</b>	<b>3/31/2018 Actual</b>	<b>FY 2018 Amended</b>	<b>% of Budget</b>
<b>Water &amp; Sewer Fund</b>						
Licenses and Permits	\$ 309,850	\$ 337,450	91.82%	\$ 268,350	\$ 318,550	84.24%
Charges for Services						
Water Fees	10,875,215	16,045,000	67.78%	10,660,558	15,435,000	69.07%
Sewer Fees	7,459,089	11,168,320	66.79%	7,352,078	10,846,320	67.78%
Other	-	100	0.00%	-	100	0.00%
Fines and Forfeitures	54,484	45,300	120.27%	69,913	100,300	69.70%
Miscellaneous	56,210	82,000	68.55%	52,679	32,000	164.62%
Other Financing Sources						
Transfers	-	5,304,438	0.00%	-	5,304,438	0.00%
Other	544,337	375,000	145.16%	335,048	198,000	169.22%
<b>Total Water &amp; Sewer Fund</b>	<b>\$ 19,299,185</b>	<b>\$ 33,357,608</b>	<b>57.86%</b>	<b>\$ 18,738,626</b>	<b>\$ 32,234,708</b>	<b>58.13%</b>
<b>Parking Fund</b>						
Licenses and Permits	\$ 112,695	\$ 135,080	83.43%	\$ 98,495	\$ 159,080	61.92%
Intergovernmental	48,717	128,240	37.99%	37,852	128,240	29.52%
Charges for Services						
Parking Decks	2,713,950	3,597,503	75.44%	2,672,564	3,815,963	70.04%
Parking Meters	652,785	903,473	72.25%	652,702	867,708	75.22%
Other	24,461	39,900	61.31%	25,300	40,084	63.12%
Fines and Forfeitures	539,754	770,589	70.04%	624,608	743,746	83.98%
Miscellaneous						
Rents	296,062	347,471	85.20%	318,191	347,471	91.57%
Other	2,391	-	N/A	77	-	N/A
Other Financing Sources	110,048	-	N/A	45,047	-	N/A
<b>Total Parking Fund</b>	<b>\$ 4,500,863</b>	<b>\$ 5,922,256</b>	<b>76.00%</b>	<b>\$ 4,474,836</b>	<b>\$ 6,102,292</b>	<b>73.33%</b>
<b>Stormwater Fund</b>						
Charges for Services	\$ 1,262,983	\$ 2,010,000	62.83%	\$ 1,165,323	\$ 1,762,000	66.14%
Miscellaneous	327	-	N/A	65	22,350	0.29%
Other Financing Sources	56,739	-	N/A	25,586	-	N/A
<b>Total Stormwater Fund</b>	<b>\$ 1,320,049</b>	<b>\$ 2,010,000</b>	<b>65.67%</b>	<b>\$ 1,190,974</b>	<b>\$ 1,784,350</b>	<b>66.75%</b>
<b>Airport Fund</b>						
Intergovernmental	\$ -	\$ 52,500	0.00%	\$ -	\$ -	N/A
Charges for Services	718,946	954,104	75.35%	707,936	952,704	74.31%
Miscellaneous	20,205	21,950	92.05%	20,543	22,450	91.51%
Other Financing Sources						
Transfers	-	-	N/A	-	583,078	0.00%
Other	9,447	-	N/A	2,304	-	N/A
<b>Total Airport Fund</b>	<b>\$ 748,598</b>	<b>\$ 1,028,554</b>	<b>72.78%</b>	<b>\$ 730,783</b>	<b>\$ 1,558,232</b>	<b>46.90%</b>
<b>Golf Course Fund</b>						
Charges for Services	\$ 630,706	\$ 1,385,000	45.54%	\$ 709,605	\$ 1,366,060	51.95%
Miscellaneous	25,362	30,000	84.54%	25,636	30,000	85.45%
Other Financing Sources	2,610	-	N/A	-	-	N/A
<b>Total Golf Course Fund</b>	<b>\$ 658,678</b>	<b>\$ 1,415,000</b>	<b>46.55%</b>	<b>\$ 735,241</b>	<b>\$ 1,396,060</b>	<b>52.67%</b>
<b>Rental Operations Fund</b>						
Miscellaneous	\$ 3,187	\$ 3,552	89.72%	\$ 2,796	\$ 3,540	78.98%
Other Financing Sources	30,684	38,580	79.53%	29,143	39,744	73.33%
<b>Total Rental Operations Fund</b>	<b>\$ 33,871</b>	<b>\$ 42,132</b>	<b>80.39%</b>	<b>\$ 31,939</b>	<b>\$ 43,284</b>	<b>73.79%</b>



**Budget Schedules and Summaries**

**Schedule B Revenue Summary by Fund as of March 31, 2019**

<b>Fund</b>	<b>3/31/2019 Actual</b>	<b>FY 2019 Amended</b>	<b>% of Budget</b>	<b>3/31/2018 Actual</b>	<b>FY 2018 Amended</b>	<b>% of Budget</b>
<b>Community Development Fund</b>						
Intergovernmental	\$ 243,324	\$ 288,000	84.49%	\$ 230,755	\$ 288,000	80.12%
Miscellaneous	1,069	25,000	4.28%	769	25,000	3.08%
<b>Total Community Development Fund</b>	<b>\$ 244,393</b>	<b>\$ 313,000</b>	<b>78.08%</b>	<b>\$ 231,524</b>	<b>\$ 313,000</b>	<b>73.97%</b>
<b>CDS Fund</b>						
Fines and Forfeitures	\$ 33,813	\$ 21,908	154.34%	\$ 31,607	\$ 21,898	144.34%
Miscellaneous	2,854	-	N/A	10,632	-	N/A
<b>Total CDS Fund</b>	<b>\$ 36,667</b>	<b>\$ 21,908</b>	<b>167.37%</b>	<b>\$ 42,239</b>	<b>\$ 21,898</b>	<b>192.89%</b>
<b>Capital Improvements Program</b>						
General Fund	\$ 16,430,000	\$ 5,313,647	309.20%	\$ 4,501,459	\$ 5,990,155	75.15%
Water & Sewer Fund	1,971,819	1,775,000	111.09%	1,622,990	3,750,000	43.28%
Parking Fund	-	(350,000)	N/A	-	-	N/A
Stormwater Fund	200	96,000	0.21%	2,100	1,025,000	0.20%
Airport Fund	1,022,460	3,660,000	27.94%	2,409,884	(253,750)	-949.71%
<b>Total Capital Improvements Program</b>	<b>\$ 19,424,479</b>	<b>\$ 10,494,647</b>	<b>185.09%</b>	<b>\$ 8,536,433</b>	<b>\$ 10,511,405</b>	<b>81.21%</b>
<b>Total All Funds</b>	<b>\$ 122,656,250</b>	<b>\$ 139,917,814</b>	<b>87.66%</b>	<b>\$ 107,788,032</b>	<b>\$ 135,363,403</b>	<b>79.63%</b>

**Budget Schedules and Summaries**

**Schedule C Summary of Department Expenditures Within Each Fund as of March 31, 2019**

<b>Fund</b>	<b>3/31/2019 Actual</b>	<b>FY 2019 Amended</b>	<b>% of Budget</b>	<b>3/31/2018 Actual</b>	<b>FY 2018 Amended</b>	<b>% of Budget</b>
<b>General Fund</b>						
Mayor's Office	\$ 835,951	\$ 1,168,429	71.54%	\$ 721,225	\$ 925,137	77.96%
Legal	646,956	884,658	73.13%	684,295	919,147	74.45%
Election Board	12	20	60.00%	125,533	185,211	67.78%
Finance	941,628	1,432,753	65.72%	908,271	1,695,622	53.57%
Purchasing	516,201	679,916	75.92%	492,559	662,994	74.29%
Budget	151,253	207,691	72.83%	150,409	198,741	75.68%
Information Technology	911,145	1,240,129	73.47%	876,670	1,176,001	74.55%
Geographic Information Systems	198,159	328,801	60.27%	224,373	351,018	63.92%
Audio Visual	162,759	304,308	53.48%	150,560	335,284	44.91%
Human Resources	683,399	1,116,713	61.20%	580,953	936,914	62.01%
Risk, Safety and Compliance	228,662	367,690	62.19%	269,169	352,321	76.40%
Planning	1,118,917	1,609,406	69.52%	1,058,920	1,573,301	67.31%
Code Enforcement	530,063	790,407	67.06%	494,259	765,291	64.58%
Facility Maintenance	756,035	1,080,192	69.99%	762,061	1,052,908	72.38%
Asset Management	355,523	527,195	67.44%	311,563	520,508	59.86%
Municipal Annex	301,056	433,227	69.49%	306,308	445,051	68.83%
Community Promotion	423,333	406,986	104.02%	260,839	301,259	86.58%
Special Events	159,847	241,349	66.23%	180,039	234,423	76.80%
Police	25,038,797	32,763,436	76.42%	24,231,500	31,093,414	77.93%
Fire	316,892	317,102	99.93%	317,849	319,458	99.50%
Building Inspection	1,195,750	1,601,665	74.66%	1,161,373	1,544,438	75.20%
Electrical Inspection	287,768	365,545	78.72%	255,984	345,129	74.17%
Construction Inspection	458,751	669,552	68.52%	398,564	566,337	70.38%
General Administration - DPW	1,093,765	1,498,823	72.97%	1,042,263	1,550,018	67.24%
Maintenance - Equipment and Machinery	800,106	1,165,970	68.62%	850,943	1,135,333	74.95%
Sustainability	37,068	67,898	54.59%	-	-	N/A
Engineering	1,225,836	1,783,488	68.73%	1,079,214	1,651,972	65.33%
Waste Collection	2,871,202	4,326,293	66.37%	2,856,530	4,027,814	70.92%
Street Maintenance	1,694,859	2,409,135	70.35%	1,685,669	2,386,921	70.62%
Snow Removal	598,697	465,325	128.66%	336,390	555,463	60.56%
Street Lights and Signals	1,928,474	2,937,108	65.66%	1,732,207	2,713,253	63.84%
Traffic Lines and Signs	547,535	1,188,685	46.06%	760,004	1,248,388	60.88%
Bus Maintenance	19,470	19,237	101.21%	19,698	19,891	99.03%
Parks	2,415,541	4,063,032	59.45%	2,607,184	3,992,952	65.29%
Harry Grove Stadium	117,657	211,481	55.63%	117,862	235,038	50.15%
Recreation Centers	1,131,328	1,508,951	74.97%	1,006,530	1,530,675	65.76%
Burck Street Center	8,373	26,562	31.52%	6,268	26,372	23.77%
Summer Playground Program	76,558	114,826	66.67%	70,223	118,509	59.26%
Swimming Pools	144,746	328,409	44.07%	144,915	277,336	52.25%
Community Development	54,777	57,676	94.97%	55,087	56,840	96.92%
Economic Development	543,401	898,155	60.50%	495,826	901,757	54.98%
Frederick Community Action Agency	3,179,936	5,696,798	55.82%	3,258,969	4,944,407	65.91%
Debt Service	7,012,350	7,290,153	96.19%	6,922,737	7,104,552	97.44%
Contingency	-	50,863	0.00%	-	10,000	0.00%
Fund Balance (Reserves)	-	10,060,345	0.00%	-	9,748,264	0.00%
<b>Total General Fund</b>	<b>\$ 61,720,536</b>	<b>\$ 94,706,383</b>	<b>65.17%</b>	<b>\$ 59,971,795</b>	<b>\$ 90,735,662</b>	<b>66.10%</b>

**Budget Schedules and Summaries**

**Schedule C Summary of Department Expenditures Within Each Fund as of March 31, 2019**

<b>Fund</b>	<b>3/31/2019 Actual</b>	<b>FY 2019 Amended</b>	<b>% of Budget</b>	<b>3/31/2018 Actual</b>	<b>FY 2018 Amended</b>	<b>% of Budget</b>
<b>Weinberg Center for the Arts</b>						
Weinberg	\$ 1,228,408	\$ 1,650,381	74.43%	\$ 1,361,326	\$ 1,665,349	81.74%
Weinberg - Board of Directors	-	405,675	0.00%	-	294,940	0.00%
<b>Total Weinberg Center for the Arts</b>	<b>\$ 1,228,408</b>	<b>\$ 2,056,056</b>	<b>59.75%</b>	<b>\$ 1,361,326</b>	<b>\$ 1,960,289</b>	<b>69.45%</b>
<b>City Housing Fund</b>						
MPDU Housing	\$ 11,573	\$ 80,000	14.47%	\$ 15,807	\$ 80,000	19.76%
<b>Total City Housing Fund</b>	<b>\$ 11,573</b>	<b>\$ 80,000</b>	<b>14.47%</b>	<b>\$ 15,807</b>	<b>\$ 80,000</b>	<b>19.76%</b>
<b>Community Health Center</b>						
Community Health Center	\$ 693,916	\$ 1,152,094	60.23%	\$ 598,790	\$ 909,503	65.84%
<b>Total Community Health Center</b>	<b>\$ 693,916</b>	<b>\$ 1,152,094</b>	<b>60.23%</b>	<b>\$ 598,790</b>	<b>\$ 909,503</b>	<b>65.84%</b>
<b>Water &amp; Sewer Fund</b>						
Finance	\$ 247,005	\$ 537,179	45.98%	\$ 215,953	\$ 294,720	73.27%
Plumbing Inspection	304,194	388,145	78.37%	307,616	383,995	80.11%
Water Services	2,390,366	3,660,983	65.29%	2,213,933	3,081,035	71.86%
Water Quality	291,672	414,096	70.44%	299,536	415,157	72.15%
Water Treatment	4,848,049	7,866,197	61.63%	4,288,723	8,008,908	53.55%
Wastewater Treatment Plant	2,947,220	4,432,527	66.49%	2,277,937	4,397,252	51.80%
Sewer Maintenance	606,864	904,195	67.12%	540,019	857,912	62.95%
Inflow and Infiltration	294,182	435,785	67.51%	284,174	415,345	68.42%
Plant Maintenance	1,054,265	1,383,756	76.19%	1,116,006	1,422,391	78.46%
Debt Service	2,855,894	11,211,007	25.47%	2,658,937	10,915,425	24.36%
Contingency	-	145,160	0.00%	-	200,000	0.00%
<b>Total Water &amp; Sewer Fund</b>	<b>\$ 15,839,711</b>	<b>\$ 31,379,030</b>	<b>50.48%</b>	<b>\$ 14,202,834</b>	<b>\$ 30,392,140</b>	<b>46.73%</b>
<b>Parking Fund</b>						
Public Parking	\$ 742,160	\$ 1,258,494	58.97%	\$ 755,104	\$ 1,250,107	60.40%
Church Street Deck	177,880	343,789	51.74%	113,546	265,124	42.83%
Court Street Deck	148,754	331,175	44.92%	144,716	302,795	47.79%
Carroll Creek Deck	147,124	372,272	39.52%	124,337	351,010	35.42%
West Patrick Street Deck	118,329	252,907	46.79%	93,719	224,649	41.72%
East All Saints Street Deck	105,414	254,364	41.44%	96,685	217,137	44.53%
Debt Service	365,603	2,128,239	17.18%	420,394	2,129,942	19.74%
Contingency	-	100,000	0.00%	-	100,000	0.00%
Fund Balance (Reserves)	-	-	N/A	-	1,222,924	0.00%
<b>Total Parking Fund</b>	<b>\$ 1,805,264</b>	<b>\$ 5,041,240</b>	<b>35.81%</b>	<b>\$ 1,748,501</b>	<b>\$ 6,063,688</b>	<b>28.84%</b>
<b>Stormwater Fund</b>						
Street Sweeping	\$ 356,790	\$ 509,783	69.99%	\$ 489,530	\$ 717,601	68.22%
Stormwater	581,016	1,102,184	52.71%	479,312	853,622	56.15%
Debt Service	42,351	103,289	41.00%	22,432	85,215	26.32%
Contingency	-	10,000	0.00%	-	10,000	0.00%
<b>Total Stormwater Fund</b>	<b>\$ 980,157</b>	<b>\$ 1,725,256</b>	<b>56.81%</b>	<b>\$ 991,274</b>	<b>\$ 1,666,438</b>	<b>59.48%</b>
<b>Airport Fund</b>						
Airport	\$ 335,615	\$ 712,080	47.13%	\$ 408,104	\$ 674,900	60.47%
Air Traffic Control Tower	34,852	80,200	43.46%	36,964	78,348	47.18%
Debt Service	122,687	1,186,476	10.34%	139,077	1,198,069	11.61%
<b>Total Airport Fund</b>	<b>\$ 493,154</b>	<b>\$ 1,978,756</b>	<b>24.92%</b>	<b>\$ 584,145</b>	<b>\$ 1,951,317</b>	<b>29.94%</b>

**Budget Schedules and Summaries**

**Schedule C Summary of Department Expenditures Within Each Fund as of March 31, 2019**

<b>Fund</b>	<b>3/31/2019 Actual</b>	<b>FY 2019 Amended</b>	<b>% of Budget</b>	<b>3/31/2018 Actual</b>	<b>FY 2018 Amended</b>	<b>% of Budget</b>
<b>Golf Course Fund</b>						
Maintenance	\$ 460,174	\$ 711,185	64.71%	\$ 489,698	\$ 727,515	67.31%
Clubhouse	356,257	596,261	59.75%	390,785	591,203	66.10%
Restaurant	26,306	40,360	65.18%	26,747	40,302	66.37%
Debt Service	18,104	74,474	24.31%	19,344	71,046	27.23%
<b>Total Golf Course Fund</b>	<b>\$ 860,841</b>	<b>\$ 1,422,280</b>	<b>60.53%</b>	<b>\$ 926,574</b>	<b>\$ 1,430,066</b>	<b>64.79%</b>
<b>Rental Operations Fund</b>						
Rental Operations	\$ 23,414	\$ 33,991	68.88%	\$ 26,747	\$ 17,519	152.67%
Fund Balance (Reserves)	-	8,141	0.00%	-	25,765	0.00%
<b>Total Rental Operations Fund</b>	<b>\$ 23,414</b>	<b>\$ 42,132</b>	<b>55.57%</b>	<b>\$ 26,747</b>	<b>\$ 43,284</b>	<b>61.79%</b>
<b>Community Development Fund</b>						
Community Development	\$ 144,425	\$ 283,000	51.03%	\$ 117,052	\$ 283,000	41.36%
<b>Total Community Development Fund</b>	<b>\$ 144,425</b>	<b>\$ 283,000</b>	<b>51.03%</b>	<b>\$ 117,052</b>	<b>\$ 283,000</b>	<b>41.36%</b>
<b>CDS Fund</b>						
CDS Program	\$ 118,312	\$ 121,908	97.05%	\$ 17,926	\$ 39,990	44.83%
<b>Total CDS Fund</b>	<b>\$ 118,312</b>	<b>\$ 121,908</b>	<b>97.05%</b>	<b>\$ 17,926</b>	<b>\$ 39,990</b>	<b>44.83%</b>
<b>Capital Improvements Program</b>						
General Fund	\$ 5,761,438	\$ 10,162,665	56.69%	\$ 9,571,482	\$ 9,586,227	99.85%
Water & Sewer	8,996,593	7,275,000	123.66%	10,119,065	7,150,000	141.53%
Stormwater	436,110	947,000	46.05%	130,649	1,025,000	12.75%
Airport	1,049,492	3,762,000	27.90%	3,799,372	(250,000)	-1519.75%
Parking	249,875	575,000	43.46%	-	-	N/A
<b>Total Capital Improvements Program</b>	<b>\$ 16,493,508</b>	<b>\$ 22,721,665</b>	<b>72.59%</b>	<b>\$ 23,620,568</b>	<b>\$ 17,511,227</b>	<b>134.89%</b>
<b>Total All Funds</b>	<b>\$ 100,413,219</b>	<b>\$ 162,709,800</b>	<b>61.71%</b>	<b>\$ 104,183,339</b>	<b>\$ 153,066,604</b>	<b>68.06%</b>

## Budget Schedules and Summaries

### Schedule D Summary of Expenditures by Functional Area as of March 31, 2019

Functional Area	3/31/2019 Actual	FY 2019 Amended	% of Budget	3/31/2018 Actual	FY 2018 Amended	% of Budget
<b>General Government</b>						
General Fund						
Mayor's Office	\$ 835,951	\$ 1,168,429	71.54%	\$ 721,225	\$ 925,137	77.96%
Legal	646,956	884,658	73.13%	684,295	919,147	74.45%
Election Board	12	20	60.00%	125,533	185,211	67.78%
Finance	941,628	1,432,753	65.72%	908,271	1,695,622	53.57%
Purchasing	516,201	679,916	75.92%	492,559	662,994	74.29%
Budget	151,253	207,691	72.83%	150,409	198,741	75.68%
Information Technology	911,145	1,240,129	73.47%	876,670	1,176,001	74.55%
Geographic Information Systems	198,159	328,801	60.27%	224,373	351,018	63.92%
Audio Visual	162,759	304,308	53.48%	150,560	335,284	44.91%
Human Resources	683,399	1,116,713	61.20%	580,953	936,914	62.01%
Risk, Safety and Compliance	228,662	367,690	62.19%	269,169	352,321	76.40%
Community Promotion	423,333	406,986	104.02%	260,839	301,259	86.58%
Water & Sewer Fund						
Finance	247,005	537,179	45.98%	215,953	294,720	73.27%
<b>Total General Government</b>	<b>\$ 5,946,463</b>	<b>\$ 8,675,273</b>	<b>68.54%</b>	<b>\$ 5,660,809</b>	<b>\$ 8,334,369</b>	<b>67.92%</b>
<b>Frederick Police Department</b>						
General Fund						
Police	\$ 25,038,797	\$ 32,763,436	76.42%	\$ 24,231,500	\$ 31,093,414	77.93%
CDS Fund						
CDS Program	118,312	121,908	97.05%	17,926	39,990	44.83%
<b>Total Frederick Police Department</b>	<b>\$ 25,157,109</b>	<b>\$ 32,885,344</b>	<b>76.50%</b>	<b>\$ 24,249,426</b>	<b>\$ 31,133,404</b>	<b>77.89%</b>
<b>Planning and Community Development</b>						
General Fund						
Planning	\$ 1,118,917	\$ 1,609,406	69.52%	\$ 1,058,920	\$ 1,573,301	67.31%
Community Development	54,777	57,676	94.97%	55,087	56,840	96.92%
Community Development Fund						
Community Development	144,425	283,000	51.03%	117,052	283,000	41.36%
<b>Total Planning and Community Development</b>	<b>\$ 1,318,119</b>	<b>\$ 1,950,082</b>	<b>67.59%</b>	<b>\$ 1,231,059</b>	<b>\$ 1,913,141</b>	<b>64.35%</b>
<b>Engineering, Permits, and Inspections</b>						
General Fund						
Code Enforcement	\$ 530,063	\$ 790,407	67.06%	\$ 494,259	\$ 765,291	64.58%
Building Inspection	1,195,750	1,601,665	74.66%	1,161,373	1,544,438	75.20%
Electrical Inspection	287,768	365,545	78.72%	255,984	345,129	74.17%
Engineering	1,225,836	1,783,488	68.73%	1,079,214	1,651,972	65.33%
Water & Sewer Fund						
Plumbing Inspection	304,194	388,145	78.37%	307,616	383,995	80.11%
<b>Total Engineering, Permits, and Inspections</b>	<b>\$ 3,543,611</b>	<b>\$ 4,929,250</b>	<b>71.89%</b>	<b>\$ 3,298,446</b>	<b>\$ 4,690,825</b>	<b>70.32%</b>

## Budget Schedules and Summaries

### Schedule D Summary of Expenditures by Functional Area as of March 31, 2019

Functional Area	3/31/2019 Actual	FY 2019 Amended	% of Budget	3/31/2018 Actual	FY 2018 Amended	% of Budget
<b>Department of Public Works</b>						
General Fund						
Facility Maintenance	\$ 756,035	\$ 1,080,192	69.99%	\$ 762,061	\$ 1,052,908	72.38%
Asset Management	355,523	527,195	67.44%	311,563	520,508	59.86%
Municipal Annex	301,056	433,227	69.49%	306,308	445,051	68.83%
Construction Inspection	458,751	669,552	68.52%	398,564	566,337	70.38%
General Administration - DPW	1,093,765	1,498,823	72.97%	1,042,263	1,550,018	67.24%
Maintenance - Equipment and Machinery	800,106	1,165,970	68.62%	850,943	1,135,333	74.95%
Sustainability	37,068	67,898	54.59%	-	-	N/A
Waste Collection	2,871,202	4,326,293	66.37%	2,856,530	4,027,814	70.92%
Street Maintenance	1,694,859	2,409,135	70.35%	1,685,669	2,386,921	70.62%
Snow Removal	598,697	465,325	128.66%	336,390	555,463	60.56%
Street Lights and Signals	1,928,474	2,937,108	65.66%	1,732,207	2,713,253	63.84%
Traffic Lines and Signs	547,535	1,188,685	46.06%	760,004	1,248,388	60.88%
Harry Grove Stadium	117,657	211,481	55.63%	117,862	235,038	50.15%
Water & Sewer Fund						
Water Services	2,390,366	3,660,983	65.29%	2,213,933	3,081,035	71.86%
Water Quality	291,672	414,096	70.44%	299,536	415,157	72.15%
Water Treatment	4,848,049	7,866,197	61.63%	4,288,723	8,008,908	53.55%
Wastewater Treatment Plant	2,947,220	4,432,527	66.49%	2,277,937	4,397,252	51.80%
Sewer Maintenance	606,864	904,195	67.12%	540,019	857,912	62.95%
Inflow and Infiltration	294,182	435,785	67.51%	284,174	415,345	68.42%
Plant Maintenance	1,054,265	1,383,756	76.19%	1,116,006	1,422,391	78.46%
Stormwater Fund						
Street Sweeping	356,790	509,783	69.99%	489,530	717,601	68.22%
Stormwater	581,016	1,102,184	52.71%	479,312	853,622	56.15%
<b>Total Department of Public Works</b>	<b>\$ 24,931,152</b>	<b>\$ 37,690,390</b>	<b>66.15%</b>	<b>\$ 23,149,534</b>	<b>\$ 36,606,255</b>	<b>63.24%</b>
<b>Parks and Recreation</b>						
General Fund						
Special Events	\$ 159,847	\$ 241,349	66.23%	\$ 180,039	\$ 234,423	76.80%
Parks	2,415,541	4,063,032	59.45%	2,607,184	3,992,952	65.29%
Recreation Centers	1,131,328	1,508,951	74.97%	1,006,530	1,530,675	65.76%
Burck Street Center	8,373	26,562	31.52%	6,268	26,372	23.77%
Summer Playground Program	76,558	114,826	66.67%	70,223	118,509	59.26%
Swimming Pools	144,746	328,409	44.07%	144,915	277,336	52.25%
Golf Course Fund						
Maintenance	460,174	711,185	64.71%	489,698	727,515	67.31%
Clubhouse	356,257	596,261	59.75%	390,785	591,203	66.10%
Restaurant	26,306	40,360	65.18%	26,747	40,302	66.37%
<b>Total Parks and Recreation</b>	<b>\$ 4,779,130</b>	<b>\$ 7,630,935</b>	<b>62.63%</b>	<b>\$ 4,922,389</b>	<b>\$ 7,539,287</b>	<b>65.29%</b>

## Budget Schedules and Summaries

### Schedule D Summary of Expenditures by Functional Area as of March 31, 2019

Functional Area	3/31/2019 Actual	FY 2019 Amended	% of Budget	3/31/2018 Actual	FY 2018 Amended	% of Budget
<b>Economic Development</b>						
General Fund						
Economic Development	\$ 543,401	\$ 898,155	60.50%	\$ 495,826	\$ 901,757	54.98%
Weinberg Center for the Arts						
Weinberg	1,228,408	1,650,381	74.43%	1,361,326	1,665,349	81.74%
Weinberg - Board of Directors	-	405,675	0.00%	-	294,940	0.00%
Parking Fund						
Public Parking	742,160	1,258,494	58.97%	755,104	1,250,107	60.40%
Church Street Deck	177,880	343,789	51.74%	113,546	265,124	42.83%
Court Street Deck	148,754	331,175	44.92%	144,716	302,795	47.79%
Carroll Creek Deck	147,124	372,272	39.52%	124,337	351,010	35.42%
West Patrick Street Deck	118,329	252,907	46.79%	93,719	224,649	41.72%
East All Saints Street Deck	105,414	254,364	41.44%	96,685	217,137	44.53%
Airport Fund						
Airport	335,615	712,080	47.13%	408,104	674,900	60.47%
Air Traffic Control Tower	34,852	80,200	43.46%	36,964	78,348	47.18%
<b>Total Economic Development</b>	<b>\$ 3,581,937</b>	<b>\$ 6,559,492</b>	<b>54.61%</b>	<b>\$ 3,630,327</b>	<b>\$ 6,226,116</b>	<b>58.31%</b>
<b>Frederick Community Action Agency</b>						
General Fund						
Frederick Community Action Agency	\$ 3,179,936	\$ 5,696,798	55.82%	\$ 3,258,969	\$ 4,944,407	65.91%
City Housing Fund						
MPDU Housing	11,573	80,000	14.47%	15,807	80,000	19.76%
Community Health Center Fund						
Community Health Center	693,916	1,152,094	60.23%	598,790	909,503	65.84%
Rental Operations Fund						
Rental Operations	23,414	33,991	68.88%	26,747	17,519	152.67%
<b>Total Frederick Community Action Agency</b>	<b>\$ 3,908,839</b>	<b>\$ 6,962,883</b>	<b>56.14%</b>	<b>\$ 3,900,313</b>	<b>\$ 5,951,429</b>	<b>65.54%</b>
<b>Miscellaneous Cost Centers</b>						
General Fund						
Fire	\$ 316,892	\$ 317,102	99.93%	\$ 317,849	\$ 319,458	99.50%
Bus Maintenance	19,470	19,237	101.21%	19,698	19,891	99.03%
<b>Total Miscellaneous Cost Centers</b>	<b>\$ 336,362</b>	<b>\$ 336,339</b>	<b>100.01%</b>	<b>\$ 337,547</b>	<b>\$ 339,349</b>	<b>99.47%</b>
<b>Debt Service</b>						
General Fund	\$ 7,012,350	\$ 7,290,153	96.19%	\$ 6,922,737	\$ 7,104,552	97.44%
Water & Sewer Fund	2,855,894	11,211,007	25.47%	2,658,937	10,915,425	24.36%
Parking Fund	365,603	2,128,239	17.18%	420,394	2,129,942	19.74%
Stormwater Fund	42,351	103,289	41.00%	22,432	85,215	26.32%
Airport Fund	122,687	1,186,476	10.34%	139,077	1,198,069	11.61%
Golf Course Fund	18,104	74,474	24.31%	19,344	71,046	27.23%
<b>Total Debt Service</b>	<b>\$ 10,416,989</b>	<b>\$ 21,993,638</b>	<b>47.36%</b>	<b>\$ 10,182,921</b>	<b>\$ 21,504,249</b>	<b>47.35%</b>
<b>Contingency</b>						
General Fund	\$ -	\$ 50,863	0.00%	\$ -	\$ 10,000	0.00%
Water & Sewer Fund	-	145,160	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%
<b>Total Contingency</b>	<b>\$ -</b>	<b>\$ 306,023</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 320,000</b>	<b>0.00%</b>

## Budget Schedules and Summaries

### Schedule D Summary of Expenditures by Functional Area as of March 31, 2019

Functional Area	3/31/2019 Actual	FY 2019 Amended	% of Budget	3/31/2018 Actual	FY 2018 Amended	% of Budget
<b>Fund Balance (Reserves)</b>						
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%
<b>Total Fund Balance (Reserves)</b>	<b>\$ -</b>	<b>\$ 10,068,486</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 10,996,953</b>	<b>0.00%</b>
<b>Capital Improvements Program</b>						
General Fund	\$ 5,761,438	\$ 10,162,665	56.69%	\$ 9,571,482	\$ 9,586,227	99.85%
Water & Sewer	8,996,593	7,275,000	123.66%	10,119,065	7,150,000	141.53%
Stormwater	436,110	947,000	46.05%	130,649	1,025,000	12.75%
Airport	1,049,492	3,762,000	27.90%	3,799,372	(250,000)	-1519.75%
<b>Total Capital Improvements Program</b>	<b>\$ 16,493,508</b>	<b>\$ 22,721,665</b>	<b>72.59%</b>	<b>\$ 23,620,568</b>	<b>\$ 17,511,227</b>	<b>134.89%</b>
<b>Total All Funds</b>	<b>\$ 100,413,219</b>	<b>\$ 162,709,800</b>	<b>61.71%</b>	<b>\$ 104,183,339</b>	<b>\$ 153,066,604</b>	<b>68.06%</b>



## Budget Schedules and Summaries

### Schedule E Use of Fund Balance

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

	<b>General Fund</b>	<b>Weinberg</b>	<b>City Housing</b>	<b>Water &amp; Sewer Fund</b>	<b>Parking Fund</b>	<b>Stormwater Fund</b>	<b>Rental Operations</b>	<b>Total</b>
<b>Beginning Balance</b>	<b>\$ 18,752,955</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 7,643,387</b>	<b>\$ 5,070,190</b>	<b>\$ 683,968</b>	<b>\$ 31,583</b>	<b>\$ 32,262,083</b>
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>
<b>Ending Balance</b>	<b>\$ 4,144,136</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,494,090</b>	<b>\$ 4,876,872</b>	<b>\$ 16,768</b>	<b>\$ 31,583</b>	<b>\$ 12,563,449</b>

## 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
<b>General Fund</b>					
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
<b>Total General Fund</b>	<b>490.55</b>	<b>490.43</b>	<b>503.86</b>	<b>486.26</b>	<b>484.91</b>
<b>Weinberg Center for the Arts</b>					
Weinberg	9.33	9.33	8.83	8.33	8.33
<b>Total Weinberg Center for the Arts</b>	<b>9.33</b>	<b>9.33</b>	<b>8.83</b>	<b>8.33</b>	<b>8.33</b>

## 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
<b>Water &amp; Sewer Fund</b>					
Finance	3.00	3.00	3.00	3.00	3.00
Plumbing Inspection	2.80	2.80	2.80	2.80	2.80
Water Services	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
<b>Total Water &amp; Sewer Fund</b>	<b>84.01</b>	<b>83.01</b>	<b>79.01</b>	<b>79.01</b>	<b>77.01</b>
<b>Parking Fund</b>					
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
<b>Total Parking Fund</b>	<b>22.23</b>	<b>21.23</b>	<b>21.56</b>	<b>21.56</b>	<b>20.42</b>
<b>Storm Water Fund</b>					
Street Sweeping	4.00	4.00	3.00	3.00	3.00
Storm Water	6.96	4.96	4.96	4.96	4.61
<b>Total Storm Water Fund</b>	<b>10.96</b>	<b>8.96</b>	<b>7.96</b>	<b>7.96</b>	<b>7.61</b>
<b>Airport Fund</b>					
Airport	3.00	3.50	2.50	2.50	2.50
<b>Total Airport Fund</b>	<b>3.00</b>	<b>3.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
<b>Golf Course Fund</b>					
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
<b>Total Golf Course Fund</b>	<b>15.00</b>	<b>15.00</b>	<b>14.80</b>	<b>13.71</b>	<b>16.18</b>
<b>Rental Operations Fund</b>					
Rental Operations	0.30	0.15	0.15	0.15	0.15
<b>Total Rental Operations Fund</b>	<b>0.30</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>
<b>Community Health Center Fund</b>					
Community Health Center	26.34	24.43	-	-	-
<b>Total Community Health Center Fund</b>	<b>26.34</b>	<b>24.43</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Development Fund</b>					
Community Development	1.00	1.00	1.00	1.00	1.00
<b>Total Community Development Fund</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Total All Funds</b>	<b>662.72</b>	<b>657.04</b>	<b>639.67</b>	<b>620.48</b>	<b>618.11</b>

## 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
<b>General Government</b>					
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
<b>Total General Government</b>	<b>52.80</b>	<b>50.80</b>	<b>50.30</b>	<b>50.50</b>	<b>50.50</b>
<b>Frederick Police Department</b>					
General Fund					
Police	198.25	199.50	195.51	192.56	190.73
<b>Total Frederick Police Department</b>	<b>198.25</b>	<b>199.50</b>	<b>195.51</b>	<b>192.56</b>	<b>190.73</b>
<b>Planning and Community Development</b>					
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
<b>Total Planning and Community Development</b>	<b>14.15</b>	<b>14.00</b>	<b>13.35</b>	<b>13.35</b>	<b>13.70</b>
<b>Engineering, Permits, and Inspections</b>					
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
<b>Total Engineering, Permits, and Inspections</b>	<b>38.38</b>	<b>39.40</b>	<b>38.40</b>	<b>37.40</b>	<b>36.40</b>

## 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
<b>Department of Public Works</b>					
General Fund					
Facility Maintenance	10.20	10.20	10.20	10.20	10.20
Asset Management	1.00	1.00	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
<b>Total Department of Public Works</b>	<b>186.45</b>	<b>182.10</b>	<b>175.64</b>	<b>175.64</b>	<b>173.29</b>
<b>Parks and Recreation</b>					
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
<b>Total Parks and Recreation</b>	<b>68.97</b>	<b>68.97</b>	<b>68.20</b>	<b>63.79</b>	<b>65.91</b>

## 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
<b>Economic Development</b>					
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
<b>Total Economic Development</b>	<b>38.56</b>	<b>38.06</b>	<b>36.89</b>	<b>36.39</b>	<b>35.25</b>
<b>Frederick Community Action Agency</b>					
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	-	-	-
<b>Total Frederick Community Action Agency</b>	<b>65.17</b>	<b>64.21</b>	<b>61.38</b>	<b>50.85</b>	<b>52.33</b>
<b>Total All Funds</b>	<b>662.72</b>	<b>657.04</b>	<b>639.67</b>	<b>620.48</b>	<b>618.11</b>

## 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
<b>General Fund</b>						
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	248,343	-	-	32,763,436
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	142,940	-	-	83,621	2,409,135
Snow Removal	409,778	6,332	-	-	49,215	465,325
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	-	-	83,868	4,063,032
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	823,280	-	-	5,696,798
Debt Service	7,290,153	-	-	-	-	7,290,153
Contingency	450,000	-	-	-	(399,137)	50,863
Fund Balance (Reserves)	10,060,345	-	-	-	-	10,060,345
<b>Total General Fund</b>	<b>\$ 92,361,688</b>	<b>\$ 1,273,072</b>	<b>\$ 1,071,623</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,706,383</b>



## 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
<b>General Fund</b>						
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
<b>Total General Fund</b>	<b>\$ 89,524,041</b>	<b>\$ 1,187,083</b>	<b>\$ 24,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,735,662</b>