

THE CITY OF FREDERICK

FISCAL YEAR 2020 BUDGET UPDATE

March 31, 2020



Prepared by the Department of Budget and Purchasing

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Budget Overview – March 31, 2020

All Funds Summary

The City began Fiscal Year 2020 with an adopted budget of \$171,193,827. Encumbrances as of June 30, 2019, totaling \$3,550,214, were rolled forward and are included in the FY 2020 amended budget. The following table summarizes the revenues and expenditures for the City's FY 2020 amended budget as of March 31, 2020:

	Governmental Funds	Enterprise Funds	Special Revenue Funds	Capital Improvements Program	Total Budget
Revenues					
Taxes	\$ 70,282,769	\$ -	\$ -	\$ -	\$ 70,282,769
Licenses and Permits	2,487,745	499,230	-	-	2,986,975
Intergovernmental	10,158,076	324,490	1,615,456	6,102,919	18,200,941
Charges for Services	3,220,115	37,726,711	-	-	40,946,826
Fines and Forfeitures	1,215,253	776,164	11,293	-	2,002,710
Miscellaneous	2,076,017	485,537	71,191	820,500	3,453,245
Other Financing Sources	8,500	5,718,246	-	8,270,000	13,996,746
Total Revenues	\$ 89,448,475	\$ 45,530,378	\$ 1,697,940	\$ 15,193,419	\$ 151,870,212
Transfers In	2,735,479	1,912,364	72,203	8,295,255	13,015,301
Transfers Out	(7,591,658)	(5,393,643)	(30,000)	-	(13,015,301)
Use of Fund Balance	16,902,289	2,980,553	-	-	19,882,842
PY Encumbrances	2,336,762	1,203,309	10,143	-	3,550,214
Total Financial Resources	\$ 103,831,347	\$ 46,232,961	\$ 1,750,286	\$ 23,488,674	\$ 175,303,268
Expenditures					
General Government	\$ 9,526,275	\$ 497,122	\$ -	\$ 1,550,000	\$ 11,573,397
Frederick Police Department	33,817,273	-	11,293	2,500,000	36,328,566
Planning and Community Development	1,856,722	-	284,875	-	2,141,597
Engineering, Permits, and Inspections	4,599,284	397,301	-	-	4,996,585
Public Works - Operations	17,813,413	22,470,999	-	12,639,252	52,923,664
Parks and Recreation	6,856,260	1,340,730	-	200,000	8,396,990
Economic Development	2,954,862	3,856,595	-	6,599,422	13,410,879
Frederick Community Action Agency	6,868,092	60,577	1,454,118	-	8,382,787
Miscellaneous Cost Centers	331,078	-	-	-	331,078
Debt Service	8,188,601	17,161,600	-	-	25,350,201
Contingency	96,388	405,846	-	-	502,234
Fund Balance (Reserves)	10,923,099	42,191	-	-	10,965,290
Total Expenditures	\$ 103,831,347	\$ 46,232,961	\$ 1,750,286	\$ 23,488,674	\$ 175,303,268

Budget Overview – March 31, 2020

At the end of the third quarter, the City realized 73.08% of total budgeted revenues and 61.89% of total budgeted expenditures. Salary and benefit costs are 70.92% and 89.78% of budget, respectively, which is consistent with the prior year.

While the financial effects of the COVID-19 State of Emergency can't be quantified at this time, potential impacts for each fund are detailed below.

General Fund

In the General Fund, the City realized 88.67% of total budgeted revenues and 95.12% 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 99.29% of the budgeted amount. Personal income taxes are received throughout the year with more significant payments received in the third and fourth quarters.

The City expects a significant loss in revenue in the fourth quarter for recreation fees, certain taxes, and highway user revenues. Currently, recreation programs are not being offered and that could be the case for the rest of the fiscal year. A large portion of the admissions and amusement tax is related to ticket sales by the Frederick Keys, whose season is currently suspended. Highway user revenue is formula-based and determined by the sale of gasoline and motor vehicle registrations. The current State of Emergency has required Marylanders to quarantine in their homes, reducing the amount of gasoline sold, thus reducing the amount of revenue available for distribution.

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

Weinberg Center for the Arts

Revenues for the Weinberg Center are 62.03% of the total budgeted amount. Programming at the Weinberg is currently suspended. The City anticipates a deficit of approximately \$50,000 at year end and is working closely with the Weinberg Board of Directors to identify funding to offset this loss.

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, 2020, the fund has spent \$5,947.

Budget Overview – March 31, 2020

Water and Sewer Fund

Overall, the Water and Sewer Fund is performing within budget. Charges for services are 52.33% of the total budgeted amount compared to 57.86% in the prior year. User fees are accrued based on service periods. Expenditures appear reasonable and are within expectations.

Payments for utility billings have been extended to 30 days past the end of the State of Emergency. While, the City does not expect to experience a revenue loss for water and sewer services, we anticipate cash receipts to be delayed.

Parking Fund

Parking Fund revenues and expenditures are consistent with budgeted amounts and are within expectations. During the State of Emergency, the City expects to realize minimal parking revenues.

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.

Payments for utility billings have been extended to 30 days past the end of the State of Emergency. While, the City does not expect to experience a revenue loss for stormwater services, we anticipate cash receipts to be delayed.

Airport Fund

The Airport revenues and expenditures are consistent with budgeted amounts and are within expectations. The City does not anticipate a material effect on the Airport due to the COVID-19 pandemic.

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. The golf course is currently closed. The City does not anticipate realizing any additional revenue through the end of the fiscal year.

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. The City does not anticipate a material effect on these funds due to the COVID-19 pandemic.

Budget Schedules and Summaries

Schedule A Summary Schedule of Revenues and Expenditures as of March 31, 2020

Revenues						
Fund	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
General Fund	\$ 77,624,923	\$ 87,546,719	88.67%	\$ 74,411,391	\$ 82,342,834	90.37%
Weinberg Center for the Arts	1,179,678	1,901,756	62.03%	1,161,374	1,891,657	61.39%
City Housing Fund	5,947	-	N/A	180,786	-	N/A
Community Health Center	662,581	1,372,868	48.26%	635,916	1,078,218	58.98%
Water & Sewer	18,200,569	34,778,890	52.33%	19,299,185	33,357,608	57.86%
Parking	4,398,119	6,098,265	72.12%	4,500,863	5,922,256	76.00%
Stormwater	1,352,167	2,167,595	62.38%	1,320,049	2,010,000	65.67%
Airport	725,752	977,804	74.22%	748,598	1,028,554	72.78%
Golf Course	807,095	1,464,900	55.10%	658,678	1,415,000	46.55%
Rental Operations	29,941	42,924	69.75%	33,871	42,132	80.39%
Community Development	227,388	313,779	72.47%	244,393	313,000	78.08%
CDS	153,151	11,293	1356.16%	36,667	21,908	167.37%
Capital Improvements Program	5,616,745	15,193,419	36.97%	19,424,479	10,494,647	185.09%
Total Revenues	\$ 110,984,056	\$ 151,870,212	73.08%	\$ 122,656,250	\$ 139,917,814	87.66%

Expenditures						
Fund	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
General Fund	\$ 66,323,366	\$ 101,672,254	65.23%	\$ 61,720,536	\$ 94,706,383	65.17%
Weinberg Center for the Arts	1,270,943	2,103,093	60.43%	1,228,408	2,056,056	59.75%
City Housing Fund	12,500	56,000	22.32%	11,573	80,000	14.47%
Community Health Center	859,896	1,454,118	59.14%	693,916	1,152,094.00	60.23%
Water & Sewer	16,537,579	34,339,835	48.16%	15,839,711	31,379,030	50.48%
Parking	1,863,990	5,281,924	35.29%	1,805,264	5,041,240	35.81%
Stormwater	1,263,495	2,109,895	59.88%	980,157	1,725,256	56.81%
Airport	502,782	2,926,760	17.18%	493,154	1,978,756	24.92%
Golf Course	939,872	1,513,970	62.08%	860,841	1,422,280	60.53%
Rental Operations	41,337	60,577	68.24%	23,414	42,132	55.57%
Community Development	191,609	284,875	67.26%	144,425	283,000	51.03%
CDS	5,788	11,293	51.25%	118,312	121,908	97.05%
Capital Improvements Program	18,678,195	23,488,674	79.52%	16,493,508	22,721,665	72.59%
Total Expenditures	\$ 108,491,352	\$ 175,303,268	61.89%	\$ 100,413,219	\$ 162,709,800	61.71%

Expenditures by Type						
	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
Salaries	\$ 29,788,245	\$ 41,999,848	70.92%	\$ 26,804,776	\$ 39,655,565	67.59%
Benefits	27,377,136	30,492,674	89.78%	26,732,568	30,118,801	88.76%
Supplies	8,573,999	15,652,159	54.78%	8,588,466	14,137,024	60.75%
Other Professional Services	12,924,258	26,810,385	48.21%	12,781,194	23,873,998	53.54%
Capital	18,983,665	23,717,096	80.04%	15,583,332	22,745,486	68.51%
Debt Service	10,844,049	25,163,582	43.09%	9,922,883	21,804,417	45.51%
Contingency	-	502,234	0.00%	-	306,023	0.00%
Fund Balance (Reserves)	-	10,965,290	0.00%	-	10,068,486	0.00%
Total Expenditures	\$ 108,491,352	\$ 175,303,268	61.89%	\$ 100,413,219	\$ 162,709,800	61.71%

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of March 31, 2020

Fund	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
General Fund						
Taxes						
Real Property	\$ 58,144,370	\$ 58,562,987	99.29%	\$ 55,972,281	\$ 55,881,767	100.16%
Business Property	1,997,569	1,877,480	106.40%	1,900,200	2,283,788	83.20%
Personal Income Taxes	6,340,109	9,386,027	67.55%	5,477,539	8,693,264	63.01%
Admissions and Amusements	240,025	340,000	70.60%	232,437	340,000	68.36%
Other	130,747	116,275	112.45%	106,210	116,275	91.34%
Licenses and Permits						
Building Permits and Inspections	1,150,345	1,337,745	85.99%	1,070,223	1,195,645	89.51%
Cable Television	552,771	1,150,000	48.07%	562,900	1,225,000	45.95%
Intergovernmental						
State	3,200,876	5,323,580	60.13%	3,683,998	5,183,902	71.07%
Federal	1,136,196	4,290,226	26.48%	921,353	3,082,180	29.89%
Other	280,500	395,270	70.96%	222,725	248,945	89.47%
Charges for Services						
Recreation Fees	385,212	703,929	54.72%	475,381	695,631	68.34%
Inspection, Review, and Filing Fees	780,665	842,000	92.72%	425,751	842,000	50.56%
Other	252,350	444,930	56.72%	218,895	213,130	102.70%
Fines and Forfeitures						
Automated Enforcement	1,451,370	1,203,453	120.60%	1,040,799	1,250,000	83.26%
Municipal Infractions	7,840	11,800	66.44%	5,995	11,800	50.81%
Miscellaneous						
Rents	398,033	619,118	64.29%	432,410	622,713	69.44%
Interest Earnings	878,193	752,700	116.67%	704,331	182,700	385.51%
Other	266,361	180,699	147.41%	717,482	265,594	270.14%
Other Financing Sources						
Other	31,391	8,500	369.31%	240,481	8,500	2829.19%
Total General Fund	\$ 77,624,923	\$ 87,546,719	88.67%	\$ 74,411,391	\$ 82,342,834	90.37%
Weinberg Center for the Arts						
Intergovernmental	\$ 119,181	\$ 149,000	79.99%	\$ 131,382	\$ 147,000	89.38%
Charges for Services	981,533	1,229,256	79.85%	890,458	1,179,732	75.48%
Miscellaneous	78,964	523,500	15.08%	139,534	564,925	24.70%
Total Weinberg Center for the Arts	\$ 1,179,678	\$ 1,901,756	62.03%	\$ 1,161,374	\$ 1,891,657	61.39%
City Housing Fund						
Miscellaneous	\$ 5,947	\$ -	N/A	\$ 180,786	\$ -	N/A
Total City Housing Fund	\$ 5,947	\$ -	N/A	\$ 180,786	\$ -	N/A
Community Health Center						
Intergovernmental	\$ 571,587	\$ 1,326,677	43.08%	\$ 549,194	\$ 1,014,700	54.12%
Miscellaneous	90,994	46,191	197.00%	86,722	63,518	136.53%
Total Community Health Center	\$ 662,581	\$ 1,372,868	48.26%	\$ 635,916	\$ 1,078,218	58.98%

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of March 31, 2020

Fund	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
Water & Sewer Fund						
Licenses and Permits	\$ 314,465	\$ 362,150	86.83%	\$ 309,850	\$ 337,450	91.82%
Intergovernmental	141,500	140,000	101.07%		-	N/A
Charges for Services						
Water Fees	10,197,503	16,809,644	60.66%	10,875,215	16,045,000	67.78%
Sewer Fees	6,753,022	11,635,358	58.04%	7,459,089	11,168,320	66.79%
Other	-	-	N/A	-	100	0.00%
Fines and Forfeitures	66,524	70,300	94.63%	54,484	45,300	120.27%
Miscellaneous	92,984	82,000	113.40%	56,210	82,000	68.55%
Other Financing Sources						
Transfers	-	5,304,438	0.00%	-	5,304,438	0.00%
Other	634,571	375,000	169.22%	544,337	375,000	145.16%
Total Water & Sewer Fund	\$ 18,200,569	\$ 34,778,890	52.33%	\$ 19,299,185	\$ 33,357,608	57.86%
Parking Fund						
Licenses and Permits	\$ 134,492	\$ 137,080	98.11%	\$ 112,695	\$ 135,080	83.43%
Intergovernmental	54,202	128,240	42.27%	48,717	128,240	37.99%
Charges for Services						
Parking Decks	2,650,863	3,831,543	69.19%	2,713,950	3,597,503	75.44%
Parking Meters	624,083	913,572	68.31%	652,785	903,473	72.25%
Other	30,725	34,495	89.07%	24,461	39,900	61.31%
Fines and Forfeitures	490,923	705,864	69.55%	539,754	770,589	70.04%
Miscellaneous						
Rents	274,104	347,471	78.89%	296,062	347,471	85.20%
Other	46	-	N/A	2,391	-	N/A
Other Financing Sources	138,681	-	N/A	110,048	-	N/A
Total Parking Fund	\$ 4,398,119	\$ 6,098,265	72.12%	\$ 4,500,863	\$ 5,922,256	76.00%
Stormwater Fund						
Charges for Services	\$ 1,287,309	\$ 2,167,595	59.39%	\$ 1,262,983	\$ 2,010,000	62.83%
Miscellaneous	60	-	N/A	327	-	N/A
Other Financing Sources	64,798	-	N/A	56,739	-	N/A
Total Stormwater Fund	\$ 1,352,167	\$ 2,167,595	62.38%	\$ 1,320,049	\$ 2,010,000	65.67%
Airport Fund						
Intergovernmental	\$ -	\$ 56,250	0.00%	\$ 718,946	\$ 52,500	N/A
Charges for Services	698,281	899,604	77.62%	20,205	954,104	2.12%
Miscellaneous	20,357	21,950	92.74%		21,950	0.00%
Other Financing Sources				-		
Other	7,114	-	N/A	9,447	-	N/A
Total Airport Fund	\$ 725,752	\$ 977,804	74.22%	\$ 748,598	\$ 1,028,554	72.78%
Golf Course Fund						
Charges for Services	\$ 778,476	\$ 1,434,900	54.25%	\$ 630,706	\$ 1,385,000	45.54%
Miscellaneous	28,619	30,000	95.40%	27,972	30,000	93.24%
Total Golf Course Fund	\$ 807,095	\$ 1,464,900	55.10%	\$ 658,678	\$ 1,415,000	46.55%
Rental Operations Fund						
Miscellaneous	\$ 3,113	\$ 4,116	75.63%	\$ 3,187	\$ 3,552	89.72%
Other Financing Sources	26,828	38,808	69.13%	30,684	38,580	79.53%
Total Rental Operations Fund	\$ 29,941	\$ 42,924	69.75%	\$ 33,871	\$ 42,132	80.39%

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of March 31, 2020

Fund	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
Community Development Fund						
Intergovernmental	\$ 225,636	\$ 288,779	78.13%	\$ 243,324	\$ 288,000	84.49%
Miscellaneous	1,752	25,000	7.01%	1,069	25,000	4.28%
Total Community Development Fund	\$ 227,388	\$ 313,779	72.47%	\$ 244,393	\$ 313,000	78.08%
CDS Fund						
Intergovernmental	\$ 93,331	-	N/A	-	-	N/A
Fines and Forfeitures	54,332	11,293	481.11%	33,813	21,908	154.34%
Miscellaneous	5,488	-	N/A	2,854	-	N/A
Total CDS Fund	\$ 153,151	\$ 11,293	1356.16%	\$ 36,667	\$ 21,908	167.37%
Capital Improvements Program						
General Fund	\$ 4,180,451	\$ 5,216,252	80.14%	\$ 16,430,000	\$ 5,313,647	309.20%
Water & Sewer Fund	(630,802)	1,700,000	-37.11%	1,971,819	1,775,000	111.09%
Parking Fund	-	-	N/A	-	(350,000)	N/A
Stormwater Fund	200	3,373,000	0.01%	200	96,000	0.21%
Airport Fund	2,066,896	4,904,167	42.15%	1,022,460	3,660,000	27.94%
Total Capital Improvements Program	\$ 5,616,745	\$ 15,193,419	36.97%	\$ 19,424,479	\$ 10,494,647	185.09%
Total All Funds	\$ 110,984,056	\$ 151,870,212	73.08%	\$ 122,656,250	\$ 139,917,814	87.66%

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of March 31, 2020

Fund	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
General Fund						
Mayor's Office	\$ 908,996	\$ 1,252,616	72.57%	\$ 835,951	\$ 1,168,429	71.54%
Legal	678,618	980,245	69.23%	646,956	884,658	73.13%
Election Board	1	15	6.67%	12	20	60.00%
Finance	973,570	1,424,711	68.33%	941,628	1,432,753	65.72%
Purchasing	570,621	815,896	69.94%	516,201	679,916	75.92%
Budget	167,054	212,228	78.71%	151,253	207,691	72.83%
Information Technology	1,043,501	1,442,036	72.36%	911,145	1,240,129	73.47%
Geographic Information Systems	239,722	347,216	69.04%	198,159	328,801	60.27%
Communications	288,680	515,596	55.99%	162,759	304,308	53.48%
Human Resources	728,979	1,228,331	59.35%	683,399	1,116,713	61.20%
Risk, Safety and Compliance	357,135	801,193	44.58%	228,662	367,690	62.19%
Planning	1,191,779	1,800,628	66.19%	1,118,917	1,609,406	69.52%
Code Enforcement	587,743	784,547	74.91%	530,063	790,407	67.06%
Facility Maintenance	773,312	1,023,929	75.52%	756,035	1,080,192	69.99%
Asset Management	321,491	517,162	62.16%	355,523	527,195	67.44%
Municipal Annex	293,652	433,232	67.78%	301,056	433,227	69.49%
Community Promotion	486,793	506,192	96.17%	423,333	406,986	104.02%
Special Events	184,115	237,646	77.47%	159,847	241,349	66.23%
Police	26,422,241	33,817,273	78.13%	25,038,797	32,763,436	76.42%
Fire	309,812	311,793	99.36%	316,892	317,102	99.93%
Building Inspection	1,255,730	1,607,192	78.13%	1,195,750	1,601,665	74.66%
Electrical Inspection	303,795	378,624	80.24%	287,768	365,545	78.72%
Construction Inspection	506,750	734,013	69.04%	458,751	669,552	68.52%
General Administration - DPW	1,225,753	1,751,399	69.99%	1,093,765	1,498,823	72.97%
Maintenance - Equipment and Machinery	834,388	1,147,045	72.74%	800,106	1,165,970	68.62%
Sustainability	56,317	107,766	52.26%	37,068	67,898	N/A
Engineering	1,240,943	1,828,921	67.85%	1,225,836	1,783,488	68.73%
Waste Collection	3,211,544	4,983,099	64.45%	2,871,202	4,326,293	66.37%
Street Maintenance	1,718,636	2,496,506	68.84%	1,694,859	2,409,135	70.35%
Snow Removal	117,516	436,632	26.91%	598,697	465,325	128.66%
Street Lights and Signals	1,811,500	2,751,329	65.84%	1,928,474	2,937,108	65.66%
Traffic Lines and Signs	617,613	1,155,896	53.43%	547,535	1,188,685	46.06%
Bus Maintenance	19,304	19,285	100.10%	19,470	19,237	101.21%
Parks	3,118,079	4,540,254	68.68%	2,415,541	4,063,032	59.45%
Harry Grove Stadium	86,950	275,405	31.57%	117,657	211,481	55.63%
Recreation Centers	1,154,053	1,653,934	69.78%	1,131,328	1,508,951	74.97%
Burck Street Center	7,530	26,801	28.10%	8,373	26,562	31.52%
Summer Playground Program	77,519	122,275	63.40%	76,558	114,826	66.67%
Swimming Pools	155,263	275,350	56.39%	144,746	328,409	44.07%
Community Development	52,717	56,094	93.98%	54,777	57,676	94.97%
Economic Development	614,585	851,769	72.15%	543,401	898,155	60.50%
Frederick Community Action Agency	3,907,309	6,812,092	57.36%	3,179,936	5,696,798	55.82%
Debt Service	7,701,757	8,188,601	94.05%	7,012,350	7,290,153	96.19%
Contingency	-	96,388	0.00%	-	50,863	0.00%
Fund Balance (Reserves)	-	10,923,099	0.00%	-	10,060,345	0.00%
Total General Fund	\$ 66,323,366	\$ 101,672,254	65.23%	\$ 61,720,536	\$ 94,706,383	65.17%

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of March 31, 2020

Fund	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
Weinberg Center for the Arts						
Weinberg	\$ 1,270,800	\$ 1,720,593	73.86%	\$ 1,228,408	\$ 1,650,381	74.43%
Weinberg - Board of Directors	143	382,500	0.04%	-	405,675	0.00%
Total Weinberg Center for the Arts	\$ 1,270,943	\$ 2,103,093	60.43%	\$ 1,228,408	\$ 2,056,056	59.75%
City Housing Fund						
MPDU Housing	\$ 12,500	\$ 56,000	22.32%	\$ 11,573	\$ 80,000	14.47%
Total City Housing Fund	\$ 12,500	\$ 56,000	22.32%	\$ 11,573	\$ 80,000	14.47%
Community Health Center						
Community Health Center	\$ 859,896	\$ 1,454,118	59.14%	\$ 693,916	\$ 1,152,094	60.23%
Total Community Health Center	\$ 859,896	\$ 1,454,118	59.14%	\$ 693,916	\$ 1,152,094	60.23%
Water & Sewer Fund						
Finance	\$ 259,787	497,122	52.26%	\$ 247,005	\$ 537,179	45.98%
Plumbing Inspection	259,310	397,301	52.16%	304,194	388,145	78.37%
Water Services	2,432,001	3,350,740	612.13%	2,390,366	3,660,983	65.29%
Water Quality	307,743	446,222	9.18%	291,672	414,096	70.44%
Water Treatment	5,636,387	9,111,150	1263.14%	4,848,049	7,811,357	62.06%
Wastewater Treatment Plant	2,940,081	4,888,474	32.27%	2,947,220	4,432,527	66.49%
Sewer Maintenance	554,935	928,218	11.35%	606,864	904,195	67.12%
Inflow and Infiltration	284,821	454,232	62.70%	294,182	435,785	67.51%
Plant Maintenance	1,046,424	1,408,151	74.31%	1,054,265	1,383,756	76.19%
Debt Service	2,816,090	12,658,225	22.25%	2,855,894	11,211,007	25.47%
Contingency	-	200,000	0.00%	-	200,000	0.00%
Total Water & Sewer Fund	\$ 16,537,579	\$ 34,339,835	48.16%	\$ 15,839,711	\$ 31,379,030	50.48%
Parking Fund						
Public Parking	\$ 839,019	\$ 1,367,914	61.34%	\$ 742,160	\$ 1,258,494	58.97%
Church Street Deck	140,198	326,792	42.90%	177,880	343,789	51.74%
Court Street Deck	152,268	330,636	46.05%	148,754	331,175	44.92%
Carroll Creek Deck	175,661	512,518	34.27%	147,124	372,272	39.52%
West Patrick Street Deck	130,486	264,555	49.32%	118,329	252,907	46.79%
East All Saints Street Deck	114,515	261,312	43.82%	105,414	254,364	41.44%
Debt Service	311,843	2,118,197	14.72%	365,603	2,128,239	17.18%
Contingency	-	100,000	0.00%	-	100,000	0.00%
Total Parking Fund	\$ 1,863,990	\$ 5,281,924	35.29%	\$ 1,805,264	\$ 5,041,240	35.81%
Stormwater Fund						
Street Sweeping	\$ 565,491	\$ 718,003	78.76%	\$ 356,790	\$ 509,783	69.99%
Stormwater	650,178	1,165,809	55.77%	581,016	1,102,184	52.71%
Debt Service	47,826	173,892	27.50%	42,351	103,289	41.00%
Contingency	-	10,000	0.00%	-	10,000	0.00%
Fund Balance (Reserves)	-	42,191	0.00%	-	-	N/A
Total Stormwater Fund	\$ 1,263,495	\$ 2,109,895	59.88%	\$ 980,157	\$ 1,725,256	56.81%
Airport Fund						
Airport	\$ 369,156	\$ 707,413	52.18%	\$ 335,615	\$ 712,080	47.13%
Air Traffic Control Tower	33,009	85,455	38.63%	34,852	80,200	43.46%
Debt Service	100,617	2,133,892	4.72%	122,687	1,186,476	10.34%
Total Airport Fund	\$ 502,782	\$ 2,926,760	17.18%	\$ 493,154	\$ 1,978,756	24.92%

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of March 31, 2020

Fund	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
Golf Course Fund						
Maintenance	\$ 517,736	\$ 696,931	74.29%	\$ 460,174	\$ 711,185	64.71%
Clubhouse	380,819	603,326	63.12%	356,257	596,261	59.75%
Restaurant	24,638	40,473	60.88%	26,306	40,360	65.18%
Debt Service	16,679	77,394	21.55%	18,104	74,474	24.31%
Contingency	-	95,846	0.00%	-	-	N/A
Total Golf Course Fund	\$ 939,872	\$ 1,513,970	62.08%	\$ 860,841	\$ 1,422,280	60.53%
Rental Operations Fund						
Rental Operations	\$ 41,337	\$ 60,577	68.24%	\$ 23,414	\$ 33,991	68.88%
Fund Balance (Reserves)	-	-	N/A	-	8,141	0.00%
Total Rental Operations Fund	\$ 41,337	\$ 60,577	68.24%	\$ 23,414	\$ 42,132	55.57%
Community Development Fund						
Community Development	\$ 191,609	\$ 284,875	67.26%	\$ 144,425	\$ 283,000	51.03%
Total Community Development Fund	\$ 191,609	\$ 284,875	67.26%	\$ 144,425	\$ 283,000	51.03%
CDS Fund						
CDS Program	\$ 5,788	\$ 11,293	51.25%	\$ 118,312	\$ 121,908	97.05%
Total CDS Fund	\$ 5,788	\$ 11,293	51.25%	\$ 118,312	\$ 121,908	97.05%
Capital Improvements Program						
General Fund	\$ 9,645,247	\$ 10,652,864	90.54%	\$ 5,761,438	\$ 10,162,665	56.69%
Water & Sewer	5,024,285	3,050,000	164.73%	8,996,593	7,275,000	123.66%
Stormwater	1,188,974	3,373,000	35.25%	436,110	947,000	46.05%
Airport	2,752,904	4,912,810	56.04%	1,049,492	3,762,000	27.90%
Parking	66,785	1,500,000	4.45%	249,875	575,000	N/A
Total Capital Improvements Program	\$ 18,678,195	\$ 23,488,674	79.52%	\$ 16,493,508	\$ 22,721,665	72.59%
Total All Funds	\$ 108,491,352	\$ 175,303,268	61.89%	\$ 100,413,219	\$ 162,709,800	61.71%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of March 31, 2020

Functional Area	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
General Government						
General Fund						
Mayor's Office	\$ 908,996	\$ 1,252,616	72.57%	\$ 835,951	\$ 1,168,429	71.54%
Legal	678,618	980,245	69.23%	646,956	884,658	73.13%
Election Board	1	15	6.67%	12	20	60.00%
Finance	973,570	1,424,711	68.33%	941,628	1,432,753	65.72%
Purchasing	570,621	815,896	69.94%	516,201	679,916	75.92%
Budget	167,054	212,228	78.71%	151,253	207,691	72.83%
Information Technology	1,043,501	1,442,036	72.36%	911,145	1,240,129	73.47%
Geographic Information Systems	239,722	347,216	69.04%	198,159	328,801	60.27%
Communications	288,680	515,596	55.99%	162,759	304,308	53.48%
Human Resources	728,979	1,228,331	59.35%	683,399	1,116,713	61.20%
Risk, Safety and Compliance	357,135	801,193	44.58%	228,662	367,690	62.19%
Community Promotion	486,793	506,192	96.17%	423,333	406,986	104.02%
Water & Sewer Fund						
Finance	259,787	497,122	52.26%	247,005	537,179	45.98%
Total General Government	\$ 6,703,457	\$ 10,023,397	66.88%	\$ 5,946,463	\$ 8,675,273	68.54%
Frederick Police Department						
General Fund						
Police	\$ 26,422,241	\$ 33,817,273	78.13%	\$ 25,038,797	\$ 32,763,436	76.42%
CDS Fund						
CDS Program	5,788	11,293	51.25%	118,312	121,908	97.05%
Total Frederick Police Department	\$ 26,428,029	\$ 33,828,566	78.12%	\$ 25,157,109	\$ 32,885,344	76.50%
Planning and Community Development						
General Fund						
Planning	\$ 1,191,779	\$ 1,800,628	66.19%	\$ 1,118,917	\$ 1,609,406	69.52%
Community Development	52,717	56,094	93.98%	54,777	57,676	94.97%
Community Development Fund						
Community Development	191,609	284,875	67.26%	144,425	283,000	51.03%
Total Planning and Community Development	\$ 1,436,105	\$ 2,141,597	67.06%	\$ 1,318,119	\$ 1,950,082	67.59%
Engineering, Permits, and Inspections						
General Fund						
Code Enforcement	\$ 587,743	\$ 784,547	74.91%	\$ 530,063	\$ 790,407	67.06%
Building Inspection	1,255,730	1,607,192	78.13%	1,195,750	1,601,665	74.66%
Electrical Inspection	303,795	378,624	80.24%	287,768	365,545	78.72%
Engineering	1,240,943	1,828,921	67.85%	1,225,836	1,783,488	68.73%
Water & Sewer Fund						
Plumbing Inspection	259,310	397,301	65.27%	304,194	388,145	78.37%
Total Engineering, Permits, and Inspections	\$ 3,647,521	\$ 4,996,585	73.00%	\$ 3,543,611	\$ 4,929,250	71.89%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of March 31, 2020

Functional Area	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
Department of Public Works						
General Fund						
Facility Maintenance	\$ 773,312	\$ 1,023,929	75.52%	\$ 756,035	\$ 1,080,192	69.99%
Asset Management	321,491	517,162	62.16%	355,523	527,195	67.44%
Municipal Annex	293,652	433,232	67.78%	301,056	433,227	69.49%
Construction Inspection	506,750	734,013	69.04%	458,751	669,552	68.52%
General Administration - DPW	1,225,753	1,751,399	69.99%	1,093,765	1,498,823	72.97%
Maintenance - Equipment and Machinery	834,388	1,147,045	72.74%	800,106	1,165,970	68.62%
Sustainability	56,317	107,766	52.26%	37,068	67,898	N/A
Waste Collection	3,211,544	4,983,099	64.45%	2,871,202	4,326,293	66.37%
Street Maintenance	1,718,636	2,496,506	68.84%	1,694,859	2,409,135	70.35%
Snow Removal	117,516	436,632	26.91%	598,697	465,325	128.66%
Street Lights and Signals	1,811,500	2,751,329	65.84%	1,928,474	2,937,108	65.66%
Traffic Lines and Signs	617,613	1,155,896	53.43%	547,535	1,188,685	46.06%
Harry Grove Stadium	86,950	275,405	31.57%	117,657	211,481	55.63%
Water & Sewer Fund						
Water Services	2,432,001	3,350,740	72.58%	2,390,366	3,660,983	65.29%
Water Quality	307,743	446,222	68.97%	291,672	414,096	70.44%
Water Treatment	5,636,387	9,111,150	61.86%	4,848,049	7,811,357	62.06%
Wastewater Treatment Plant	2,940,081	4,888,474	60.14%	2,947,220	4,432,527	66.49%
Sewer Maintenance	554,935	928,218	59.78%	606,864	904,195	67.12%
Inflow and Infiltration	284,821	454,232	62.70%	294,182	435,785	67.51%
Plant Maintenance	1,046,424	1,408,151	74.31%	1,054,265	1,383,756	76.19%
Stormwater Fund						
Street Sweeping	565,491	718,003	78.76%	356,790	509,783	69.99%
Stormwater	650,178	1,165,809	55.77%	581,016	1,102,184	52.71%
Total Department of Public Works	\$ 25,993,483	\$ 40,284,412	64.52%	\$ 24,931,152	\$ 37,635,550	66.24%
Parks and Recreation						
General Fund						
Special Events	\$ 184,115	\$ 237,646	77.47%	\$ 159,847	\$ 241,349	66.23%
Parks	3,118,079	4,540,254	68.68%	2,415,541	4,063,032	59.45%
Recreation Centers	1,154,053	1,653,934	69.78%	1,131,328	1,508,951	74.97%
Burck Street Center	7,530	26,801	28.10%	8,373	26,562	31.52%
Summer Playground Program	77,519	122,275	63.40%	76,558	114,826	66.67%
Swimming Pools	155,263	275,350	56.39%	144,746	328,409	44.07%
Golf Course Fund						
Maintenance	517,736	696,931	74.29%	460,174	711,185	64.71%
Clubhouse	380,819	603,326	63.12%	356,257	596,261	59.75%
Restaurant	24,638	40,473	60.88%	26,306	40,360	65.18%
Total Parks and Recreation	\$ 5,619,752	\$ 8,196,990	68.56%	\$ 4,779,130	\$ 7,630,935	62.63%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of March 31, 2020

Functional Area	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
Economic Development						
General Fund						
Economic Development	\$ 614,585	\$ 851,769	72.15%	\$ 543,401	\$ 898,155	60.50%
Weinberg Center for the Arts						
Weinberg	1,270,800	1,720,593	73.86%	1,228,408	1,650,381	74.43%
Weinberg - Board of Directors	143	382,500	0.04%	-	405,675	0.00%
Parking Fund						
Public Parking	839,019	1,367,914	61.34%	742,160	1,258,494	58.97%
Church Street Deck	140,198	326,792	42.90%	177,880	343,789	51.74%
Court Street Deck	152,268	330,636	46.05%	148,754	331,175	44.92%
Carroll Creek Deck	175,661	512,518	34.27%	147,124	372,272	39.52%
West Patrick Street Deck	130,486	264,555	49.32%	118,329	252,907	46.79%
East All Saints Street Deck	114,515	261,312	43.82%	105,414	254,364	41.44%
Airport Fund						
Airport	369,156	707,413	52.18%	335,615	712,080	47.13%
Air Traffic Control Tower	33,009	85,455	38.63%	34,852	80,200	43.46%
Total Economic Development	\$ 3,839,840	\$ 6,811,457	56.37%	\$ 3,581,937	\$ 6,559,492	54.61%
Frederick Community Action Agency						
General Fund						
Frederick Community Action Agency	\$ 3,907,309	\$ 6,812,092	57.36%	\$ 3,179,936	\$ 5,696,798	55.82%
City Housing Fund						
MPDU Housing	12,500	56,000	22.32%	11,573	80,000	14.47%
Community Health Center Fund						
Community Health Center	859,896	1,454,118	59.14%	693,916	1,152,094	60.23%
Rental Operations Fund						
Rental Operations	41,337	60,577	68.24%	23,414	33,991	68.88%
Total Frederick Community Action Agency	\$ 4,821,042	\$ 8,382,787	57.51%	\$ 3,908,839	\$ 6,962,883	56.14%
Miscellaneous Cost Centers						
General Fund						
Fire	\$ 309,812	\$ 311,793	99.36%	\$ 316,892	\$ 317,102	99.93%
Bus Maintenance	19,304	19,285	100.10%	19,470	19,237	101.21%
Total Miscellaneous Cost Centers	\$ 329,116	\$ 331,078	99.41%	\$ 336,362	\$ 336,339	100.01%
Debt Service						
General Fund	\$ 7,701,757	\$ 8,188,601	94.05%	\$ 7,012,350	\$ 7,290,153	96.19%
Water & Sewer Fund	2,816,090	12,658,225	22.25%	2,855,894	11,211,007	25.47%
Parking Fund	311,843	2,118,197	14.72%	365,603	2,128,239	17.18%
Stormwater Fund	47,826	173,892	27.50%	42,351	103,289	41.00%
Airport Fund	100,617	2,133,892	4.72%	122,687	1,186,476	10.34%
Golf Course Fund	16,679	77,394	21.55%	18,104	74,474	24.31%
Total Debt Service	\$ 10,994,812	\$ 25,350,201	43.37%	\$ 10,416,989	\$ 21,993,638	47.36%
Contingency						
General Fund	\$ -	\$ 96,388	0.00%	\$ -	\$ 50,863	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%
Golf Course Fund	-	95,846	0.00%	-	-	N/A
Total Contingency	\$ -	\$ 502,234	0.00%	\$ -	\$ 360,863	0.00%

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of March 31, 2020

Functional Area	3/31/2020 Actual	FY 2020 Amended	% of Budget	3/31/2019 Actual	FY 2019 Amended	% of Budget
Fund Balance (Reserves)						
General Fund	\$ -	\$ 10,923,099	0.00%	\$ -	\$ 10,060,345	0.00%
Stormwater Fund	-	42,191	0.00%	-	-	N/A
Total Fund Balance (Reserves)	\$ -	\$ 10,965,290	0.00%	\$ -	\$ 10,068,486	0.00%
Capital Improvements Program						
General Fund	\$ 9,645,247	\$ 10,652,864	90.54%	\$ 5,761,438	\$ 10,162,665	56.69%
Water & Sewer	5,024,285	3,050,000	164.73%	8,996,593	7,275,000	123.66%
Stormwater	1,188,974	3,373,000	35.25%	436,110	947,000	46.05%
Airport	2,752,904	4,912,810	56.04%	1,049,492	3,762,000	27.90%
Total Capital Improvements Program	\$ 18,678,195	\$ 23,488,674	79.52%	\$ 16,493,508	\$ 22,721,665	72.59%
Total All Funds	\$ 108,491,352	\$ 175,303,268	61.89%	\$ 100,413,219	\$ 162,709,800	61.71%

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	\$ 19,924,366	\$ -	\$ 56,000	\$ 3,483,581	\$ 6,274,682	\$ 368,155	\$ 50,050	\$ 30,156,834
Less FY 2020 budgeted use:								
Capital Improvements Program	2,926,612	-	-	1,350,000	844,245	-	-	5,120,857
Capital Purchases	1,996,578	-	-	769,696	-	-	16,612	2,782,886
Other	1,000,000	-	56,000	-	-	-	-	1,056,000
Reserves	10,923,099	-	-	-	-	-	-	10,923,099
Total Use of Fund Balance	<u>\$ 16,846,289</u>	<u>\$ -</u>	<u>\$ 56,000</u>	<u>\$ 2,119,696</u>	<u>\$ 844,245</u>	<u>\$ -</u>	<u>\$ 16,612</u>	<u>\$ 19,882,842</u>
Ending Balance	\$ 3,078,077	\$ -	\$ -	\$ 1,363,885	\$ 5,430,437	\$ 368,155	\$ 33,438	\$ 10,273,992

Budget Schedules and Summaries

Schedule F Summary of Full-Time Equivalent Positions by Fund

Fund	FY 2020 Adopted	FY 2019 Adopted	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted
General Fund					
Mayor's Office	7.50	8.50	6.50	6.50	6.70
Legal	6.50	6.00	6.00	6.00	6.00
Finance	9.00	9.00	9.00	8.00	8.00
Purchasing	7.00	7.00	7.00	7.00	7.00
Budget	1.50	1.50	1.50	2.00	2.00
Information Technology	5.20	4.20	4.20	4.20	4.20
Geographic Information Systems	2.20	2.20	2.20	2.20	2.20
Audio Visual	3.00	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	14.15	13.15	13.00	12.35	12.35
Code Enforcement	8.50	8.50	8.50	8.50	8.50
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	199.55	198.25	199.50	195.51	192.56
Building Inspection	12.90	12.90	12.90	11.90	10.90
Electrical Inspection	2.80	2.80	2.80	2.80	2.80
Construction Inspection	6.00	6.00	5.00	4.90	4.90
General Administration - DPW	12.87	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	0.35	-	-	-
Engineering	11.38	11.38	12.40	12.40	12.40
Waste Collection	23.70	23.70	23.70	23.34	23.34
Street Maintenance	13.30	13.30	13.30	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
Parks	27.62	28.13	28.13	27.39	25.25
Recreation Centers	18.57	19.64	19.64	19.60	18.42
Summer Playground Program	2.34	2.18	2.18	2.00	2.00
Swimming Pools	1.92	1.77	1.77	2.16	2.16
Economic Development	4.00	4.00	4.00	4.00	4.00
Frederick Community Action Agency	45.68	38.53	39.63	61.23	50.70
Total General Fund	500.84	490.55	490.43	503.86	486.26
Weinberg Center for the Arts					
Weinberg	9.29	9.33	9.33	8.83	8.33
Total Weinberg Center for the Arts	9.29	9.33	9.33	8.83	8.33

Budget Schedules and Summaries

Schedule F Summary of Full-Time Equivalent Positions by Fund

Fund	FY 2020 Adopted	FY 2019 Adopted	FY 2018 Adopted	FY 2017 Adopted	FY 2016 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	18.28	18.50	18.50	18.50	18.50
Water Quality	3.13	3.13	3.13	3.13	3.13
Water Treatment	21.33	21.33	21.33	18.33	18.33
Wastewater Treatment Plant	15.22	15.23	14.23	14.23	14.23
Sewer Maintenance	5.99	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	11.13	10.13	10.13
Total Water & Sewer Fund	84.11	84.01	83.01	79.01	79.01
Parking Fund					
Public Parking	12.23	12.23	11.83	12.71	12.69
Church Street Deck	2.00	2.00	1.88	1.76	1.76
Court Street Deck	2.00	2.00	1.88	1.83	1.83
Carroll Creek Deck	2.00	2.00	1.88	1.76	1.76
West Patrick Street Deck	2.00	2.00	1.88	1.76	1.76
East All Saints Street Deck	2.00	2.00	1.88	1.74	1.76
Total Parking Fund	22.23	22.23	21.23	21.56	21.56
Storm Water Fund					
Street Sweeping	4.00	4.00	4.00	3.00	3.00
Storm Water	7.26	6.96	4.96	4.96	4.96
Total Storm Water Fund	11.26	10.96	8.96	7.96	7.96
Airport Fund					
Airport	3.00	3.00	3.50	2.50	2.50
Total Airport Fund	3.00	3.00	3.50	2.50	2.50
Golf Course Fund					
Maintenance	7.29	8.19	8.19	8.00	7.51
Clubhouse	6.29	6.81	6.81	6.80	6.20
Restaurant	-	-	-	-	-
Total Golf Course Fund	13.58	15.00	15.00	14.80	13.71
Rental Operations Fund					
Rental Operations	0.30	0.30	0.15	0.15	0.15
Total Rental Operations Fund	0.30	0.30	0.15	0.15	0.15
Community Health Center Fund					
Community Health Center	30.76	26.34	24.43	-	-
Total Community Health Center Fund	30.76	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	676.37	662.72	657.04	639.67	620.48

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2020 Adopted	FY 2019 Adopted	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted
General Government					
General Fund					
Mayor's Office	7.50	8.50	6.50	6.50	6.70
Legal	6.50	6.00	6.00	6.00	6.00
Finance	9.00	9.00	9.00	8.00	8.00
Purchasing	7.00	7.00	7.00	7.00	7.00
Budget	1.50	1.50	1.50	2.00	2.00
Information Technology	5.20	4.20	4.20	4.20	4.20
Geographic Information Systems	2.20	2.20	2.20	2.20	2.20
Audio Visual	3.00	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	54.30	52.80	50.80	50.30	50.50
Frederick Police Department					
General Fund					
Police	199.55	198.25	199.50	195.51	192.56
Total Frederick Police Department	199.55	198.25	199.50	195.51	192.56
Planning and Community Development					
General Fund					
Planning	14.15	13.15	13.00	12.35	12.35
Community Development Fund					
Community Development	1.00	1.00	1.00	1.00	1.00
Total Planning and Community Development	15.15	14.15	14.00	13.35	13.35
Engineering, Permits, and Inspections					
General Fund					
Code Enforcement	8.50	8.50	8.50	8.50	8.50
Building Inspection	12.90	12.90	12.90	11.90	10.90
Electrical Inspection	2.80	2.80	2.80	2.80	2.80
Engineering	11.38	11.38	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	38.38	39.40	38.40	37.40

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2020 Adopted	FY 2019 Adopted	FY 2018 Adopted	FY 2017 Adopted	FY 2016 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	6.00	5.00	4.90	4.90
General Administration - DPW	12.87	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	0.35	-	-	-
Waste Collection	23.70	23.70	23.70	23.34	23.34
Street Maintenance	13.30	13.30	13.30	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	18.28	18.50	18.50	18.50	18.50
Water Quality	3.13	3.13	3.13	3.13	3.13
Water Treatment	21.33	21.33	21.33	18.33	18.33
Wastewater Treatment Plant	15.22	15.23	14.23	14.23	14.23
Sewer Maintenance	5.99	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	11.13	10.13	10.13
Storm Water Fund					
Street Sweeping	4.00	4.00	4.00	3.00	3.00
Storm Water	7.26	6.96	4.96	4.96	4.96
Total Department of Public Works	187.45	186.45	182.10	175.64	175.64
Parks and Recreation					
General Fund					
Special Events	2.25	2.25	2.25	2.25	2.25
Parks	27.62	28.13	28.13	27.39	25.25
Recreation Centers	18.57	19.64	19.64	19.60	18.42
Summer Playground Program	2.34	2.18	2.18	2.00	2.00
Swimming Pools	1.92	1.77	1.77	2.16	2.16
Golf Course Fund					
Maintenance	7.29	8.19	8.19	8.00	7.51
Clubhouse	6.29	6.81	6.81	6.80	6.20
Restaurant	-	-	-	-	-
Total Parks and Recreation	66.28	68.97	68.97	68.20	63.79

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

Functional Area	FY 2020 Adopted	FY 2019 Adopted	FY 2018 Adopted	FY 2017 Adopted	FY 2016 Adopted
Economic Development					
General Fund					
Economic Development	4.00	4.00	4.00	4.00	4.00
Weinberg Center for the Arts					
Weinberg	9.29	9.33	9.33	8.83	8.33
Parking Fund					
Public Parking	12.23	12.23	11.83	12.71	12.69
Church Street Deck	2.00	2.00	1.88	1.76	1.76
Court Street Deck	2.00	2.00	1.88	1.83	1.83
Carroll Creek Deck	2.00	2.00	1.88	1.76	1.76
West Patrick Street Deck	2.00	2.00	1.88	1.76	1.76
East All Saints Street Deck	2.00	2.00	1.88	1.74	1.76
Airport Fund					
Airport	3.00	3.00	3.50	2.50	2.50
Total Economic Development	38.52	38.56	38.06	36.89	36.39
Frederick Community Action Agency					
General Fund					
Frederick Community Action Agency	45.68	38.53	39.63	61.23	50.70
Rental Operations Fund					
Rental Operations	0.30	0.30	0.15	0.15	0.15
Community Health Center					
Community Health Center	30.76	26.34	24.43	-	-
Total Frederick Community Action Agency	76.74	65.17	64.21	61.38	50.85
Total All Funds	676.37	662.72	657.04	639.67	620.48

Budget Schedules and Summaries

Schedule H Reconciliation of FY 2020 General Fund Adopted Budget to Amended Budget

	FY 2020 Adopted	Rollover PY Encumbrances	Amendments	Use of Contingency	2020 Amended
General Fund					
Mayor's Office	\$ 1,180,866	\$ -	\$ 71,750	\$ -	\$ 1,252,616
Legal	976,451	4,146	(352)	-	980,245
Election Board	15	-	-	-	15
Finance	1,364,591	60,580	(460)	-	1,424,711
Purchasing	815,410	4,529	(4,043)	-	815,896
Budget	212,318	-	(90)	-	212,228
Information Technology	1,338,508	103,798	(270)	-	1,442,036
Geographic Information Systems	299,605	47,737	(126)	-	347,216
Communications	463,695	21,174	(100)	30,827	515,596
Human Resources	1,190,790	37,743	(202)	-	1,228,331
Risk, Safety and Compliance	497,030	11,497	292,666	-	801,193
Planning	1,752,841	48,605	(818)	-	1,800,628
Code Enforcement	788,002	1,010	(4,465)	-	784,547
Facility Maintenance	985,171	1,277	(7,060)	44,541	1,023,929
Asset Management	497,501	20,680	(1,019)	-	517,162
Municipal Annex	433,229	3	-	-	433,232
Community Promotion	506,192	-	-	-	506,192
Special Events	235,968	1,750	(72)	-	237,646
Police	33,555,209	143,703	118,361	-	33,817,273
Fire	311,793	-	-	-	311,793
Building Inspection	1,606,651	7,028	(6,487)	-	1,607,192
Electrical Inspection	379,432	750	(1,558)	-	378,624
Construction Inspection	694,279	-	(4,361)	44,095	734,013
General Administration - DPW	1,619,513	13,478	(4,613)	123,021	1,751,399
Maintenance - Equipment and Machinery	1,138,993	14,249	(6,197)	-	1,147,045
Sustainability	88,649	10,957	8,160	-	107,766
Engineering	1,712,511	125,952	(9,542)	-	1,828,921

Budget Schedules and Summaries

Schedule H Reconciliation of FY 2020 General Fund Adopted Budget to Amended Budget

	FY 2020 Adopted	Rollover PY Encumbrances	Amendments	Use of Contingency	2020 Amended
Waste Collection	4,716,488	313,401	(46,790)	-	4,983,099
Street Maintenance	2,325,041	191,904	(20,439)	-	2,496,506
Snow Removal	402,903	8,715	(2,886)	27,900	436,632
Street Lights and Signals	2,531,119	225,544	(5,334)	-	2,751,329
Traffic Lines and Signs	993,380	169,546	(7,030)	-	1,155,896
Bus Maintenance	19,285	-	-	-	19,285
Parks	3,899,708	492,349	69,468	78,729	4,540,254
Harry Grove Stadium	271,604	3,801	-	-	275,405
Recreation Centers	1,632,024	24,500	(2,590)	-	1,653,934
Burck Street Center	26,656	145	-	-	26,801
Summer Playground Program	121,231	1,192	(148)	-	122,275
Swimming Pools	274,156	1,371	(177)	-	275,350
Community Development	56,094	-	-	-	56,094
Economic Development	829,636	17,826	(193)	4,500	851,769
Frederick Community Action Agency	6,640,885	174,963	(3,756)	-	6,812,092
Debt Service	8,188,601	-	-	-	8,188,601
Contingency	450,000	-	-	(353,612)	96,388
Fund Balance (Reserves)	10,923,099	-	-	-	10,923,099
Total General Fund	\$ 98,947,123	\$ 2,305,903	\$ 419,227	\$ 1	\$ 101,672,254

Budget Schedules and Summaries

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

	FY 2019 Adopted	Rollover PY Encumbrances	Amendments	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	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 I Reconciliation of FY 2019 General Fund Adopted Budget to Amended Budget

	FY 2019 Adopted	Rollover PY Encumbrances	Amendments	Use of Contingency	FY 2019 Amended
Waste Collection	4,321,107	5,186	-	-	4,326,293
Street Maintenance	2,182,574	142,939	-	83,622	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
Total General Fund	\$ 92,361,688	\$ 1,273,071	\$ 1,071,623	\$ 1	\$ 94,706,383