

CITY OF FROSTBURG
OPERATING BUDGET FYE 06/30/25
PROPOSED AMENDMENTS - JANUARY 2025

ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
01-000-4000	Taxes - Real Estate	\$ 2,908,000	\$ -	\$ 2,908,000	
01-000-4001	Personal Property Taxes	7,000	-	7,000	
01-000-4002	Public Utility Taxes	190,000	30,000	220,000	YTD assessments exceed budget
01-000-4003	Corporation Taxes	95,000	-	95,000	
01-000-4004	Prior Year Taxes	1,000	-	1,000	
01-000-4005	Trailer Tax	1,600	-	1,600	
01-000-4010	Interest on Taxes	50,000	-	50,000	
01-000-4011	Tax Credits	(32,400)	-	(32,400)	
01-000-4012	Tax Abatements	(3,000)	-	(3,000)	
01-000-4013	Enterprise Zone Reimbursement	16,200	-	16,200	
01-000-4020	Maryland Income Tax	640,000	-	640,000	
01-000-4021	Admission Taxes	24,000	-	24,000	
01-000-4022	Hotel Motel Tax	155,000	-	155,000	
01-000-4023	Highway Use Tax	510,000	-	510,000	
01-000-4024	Coal Tax	2,600	-	2,600	
01-000-4025	Housing Authority	14,000	-	14,000	
01-000-4027	Payment in Lieu of Taxes	3,900	-	3,900	
01-000-4031	Liquor Licenses	10,000	-	10,000	
01-000-4032	Traders Licenses	10,000	-	10,000	
01-000-4040	Police Grants	40,000	-	40,000	
01-000-4041	Parking Meters and Permits	-	1,000	1,000	Original budget excluded parking permits
01-000-4043	Police Protection Grant	135,000	-	135,000	
01-000-4045	Fines & Forfeitures	15,000	-	15,000	
01-000-4047	Frostburg State University MOU	10,000	-	10,000	
01-000-4049	School Resource Reimbursement	30,000	-	30,000	
01-000-4050	Permits, Planning	2,000	-	2,000	
01-000-4051	Building Permits	1,500	-	1,500	
01-000-4052	Rental Registration	74,000	-	74,000	
01-000-4054	Construction Inspections	17,750	-	17,750	
01-000-4055	Code Enforcement Citations	750	-	750	
01-000-4056	Comm Dev Grant Revenue	50,000	-	50,000	
01-000-4060	Swimming Pool	60,000	-	60,000	
01-000-4062	Day Camp Registrations	18,000	-	18,000	
01-000-4063	Recreation Activities	22,000	-	22,000	
01-000-4200	Operating Transfer - Water Fund	95,600	-	95,600	
01-000-4201	Operating Transfer - Sewer Fund	241,750	-	241,750	
01-000-4202	Operating Transfer - Garbage Fund	18,175	-	18,175	
01-000-4301	Rents	111,000	-	111,000	
01-000-4302	HRD Appropriation	10,700	-	10,700	
01-000-4303	Franchises	72,000	-	72,000	
01-000-4304	Miscellaneous Revenue	1,000	3,000	4,000	WC refund
01-000-4306	Project Reimbursement	1,948,000	(1,860,000)	88,000	Remove Roundabout construction - ARC
01-000-4315	Proceeds from Fund Balance	173,870	-	173,870	
01-000-4317	Special Revenue	1,707,750	395,250	2,103,000	ARPA project changes
01-000-4600	Interest Income	400,000	-	400,000	
	Total Corporate Fund Revenue	\$ 9,858,745	\$ (1,430,750)	\$ 8,427,995	
	Corporate Fund Expenses				
	Executive				
01-100-5000	Salaries	\$ 22,200	\$ -	\$ 22,200	
01-100-5010	Social Security	1,700	-	1,700	
01-100-5012	Workers Comp	175	-	175	
01-100-5050	Legislative Contingencies	6,000	-	6,000	
01-100-5104	Insurance - Public Officials	7,000	1,100	8,100	FY25 premiums exceeded budget
01-100-5110	Contributions	500,000	24,750	524,750	Add FFD sign - ARPA
01-100-5150	Training	2,800	-	2,800	
01-100-5160	Travel	5,700	-	5,700	
01-100-5185	Professional Fees	20,000	-	20,000	
	Total Executive	\$ 565,575	\$ 25,850	\$ 591,425	

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ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
	Administrative				
01-110-5000	Salaries	\$ 176,000	\$ -	\$ 176,000	
01-110-5001	Salaries - Bonus	-	15,115	15,115	M&C approved Dec bonus
01-110-5010	Social Security	13,300	-	13,300	
01-110-5011	Pension	16,000	1,800	17,800	Employer annual contrib rate increased
01-110-5012	Workers Comp	600	-	600	
01-110-5013	Insurance - Health	46,500	-	46,500	
01-110-5014	Insurance - Health Retiree	43,500	-	43,500	
01-110-5015	Contribution - 457	2,000	-	2,000	
01-110-5030	Employee Wellness	7,500	-	7,500	
01-110-5050	Reserve For Contingencies	10,000	6,000	16,000	Time to Care Act fees
01-110-5100	Insurance - Auto	700	-	700	
01-110-5102	Insurance - Gen Liab	175	-	175	
01-110-5105	Insurance - Property	7,700	4,000	11,700	Effect of appraisals and prem rates
01-110-5106	Insurance - AD&D and Life	4,500	-	4,500	
01-110-5111	Contributions - Tourism	130,900	-	130,900	
01-110-5150	Training	450	750	1,200	Conferences
01-110-5160	Travel	1,800	-	1,800	
01-110-5185	Professional Fees	1,100	-	1,100	
01-110-5191	Communications	8,000	-	8,000	
01-110-5200	Advertising	6,400	-	6,400	
01-110-5205	Legal	42,500	-	42,500	
01-110-5207	Pension Administrative Fee	7,350	-	7,350	
01-110-5210	Office Supplies	11,000	-	11,000	
01-110-5220	Postage	23,000	-	23,000	
01-110-5230	Computer Exp	9,000	-	9,000	
01-110-5232	IT Licensing and Fees	33,000	-	33,000	
01-110-5235	Digital Engagement	29,000	-	29,000	
01-110-5391	Principal and Interest on Debt Service	154,500	-	154,500	
01-110-5500	Building - Armory	12,000	-	12,000	
01-110-5502	Building Maintenance	21,000	1,800	22,800	Add Council tv and mount (ARPA)
01-110-5550	Utilities - Building	16,000	-	16,000	
01-110-5700	Bank Fees	1,000	-	1,000	
01-110-5807	Capital Outlay	2,375,000	(1,719,000)	656,000	Proj changes (Roundabout, CCC, Mechanic Park)
	Total Administrative	\$ 3,211,475	\$ (1,689,535)	\$ 1,521,940	
	Finance				
01-120-5000	Salaries	\$ 88,000	\$ -	\$ 88,000	
01-120-5010	Social Security	6,700	-	6,700	
01-120-5011	Pension	8,000	900	8,900	Employer annual contrib rate increased
01-120-5012	Workers Comp	250	-	250	
01-120-5013	Insurance - Health	32,500	-	32,500	
01-120-5015	Contribution - 457	625	-	625	
01-120-5102	Insurance - Gen Liab	175	-	175	
01-120-5105	Insurance - Property	3,000	500	3,500	Effect of appraisals and prem rates
01-120-5150	Training	1,000	-	1,000	
01-120-5185	Professional Fees	1,000	-	1,000	
01-120-5310	Auditing	75,000	-	75,000	
01-120-5311	Actuarial Study	5,000	-	5,000	
01-120-5313	Tax Collection	1,300	-	1,300	
01-120-5810	RETSA Obligation	9,600	-	9,600	
	Total Finance	\$ 232,150	\$ 1,400	\$ 233,550	
	Community Development				
01-130-5000	Salaries	\$ 125,000	\$ -	\$ 125,000	
01-130-5010	Social Security	9,500	-	9,500	
01-130-5011	Pension	11,400	1,250	12,650	Employer annual contrib rate increased
01-130-5012	Workers Comp	350	-	350	
01-130-5013	Insurance - Health	23,000	-	23,000	
01-130-5015	Contribution - 457	1,500	-	1,500	
01-130-5100	Insurance - Auto	700	100	800	Premium increase

CITY OF FROSTBURG
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PROPOSED AMENDMENTS - JANUARY 2025

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01-130-5102	Insurance - Gen Liab	175	-	175	
01-130-5105	Insurance - Property	3,800	800	4,600	Effect of appraisals and prem rates
01-130-5150	Training	500	250	750	
01-130-5160	Travel	900	-	900	
01-130-5185	Professional Fees	1,000	-	1,000	
01-130-5320	Economic Development	3,300	3,500	6,800	Additional sprinkler rebates
01-130-5322	Planning	155,000	-	155,000	
01-130-5323	Public Art	2,000	-	2,000	
01-130-5401	Auto Expense	500	-	500	
01-130-5820	Community Legacy Projects	50,000	-	50,000	
01-130-5822	Special Projects	18,800	(5,500)	13,300	Per CD Director
	Total Community Development	\$ 407,425	\$ 400	\$ 407,825	
	Code Enforcement				
01-140-5000	Salaries	\$ 63,000	\$ -	\$ 63,000	
01-140-5010	Social Security	4,800	-	4,800	
01-140-5011	Pension	5,700	-	5,700	
01-140-5012	Workers Comp	200	-	200	
01-140-5013	Insurance - Health	22,800	-	22,800	
01-140-5015	Contribution - 457	750	-	750	
01-140-5102	Insurance - Gen Liab	175	-	175	
01-140-5105	Insurance - Property	2,900	-	2,900	
01-140-5150	Training	500	-	500	
01-140-5160	Travel	500	-	500	
01-140-5185	Professional Fees	400	-	400	
01-140-5231	Software and Subscriptions	11,700	2,000	13,700	iWorq rental housing module
01-140-5330	Code Enforcement	5,000	-	5,000	
01-140-5331	Construction Inspect	20,000	-	20,000	
01-140-5332	Rental Inspection	37,500	(18,000)	19,500	Projected rental housing inspections
	Total Code Enforcement	\$ 175,925	\$ (16,000)	\$ 159,925	
	Public Works Administration				
01-150-5000	Salaries	\$ 76,000	\$ -	\$ 76,000	
01-150-5010	Social Security	5,800	-	5,800	
01-150-5011	Pension	6,400	1,300	7,700	Employer annual contrib rate increased
01-150-5012	Workers Comp	1,600	-	1,600	
01-150-5013	Insurance - Health	14,000	-	14,000	
01-150-5015	Contribution - 457	700	-	700	
01-150-5100	Insurance - Auto	700	100	800	Premium increase
01-150-5102	Insurance - Gen Liab	175	-	175	
01-150-5105	Insurance - Property	1,900	700	2,600	Effect of appraisals and prem rates
01-150-5150	Training	1,000	750	1,750	Leadership Allegany
01-150-5160	Travel	1,000	-	1,000	
01-150-5185	Professional Fees	2,100	-	2,100	
01-150-5193	One Call Concepts	2,200	-	2,200	
01-150-5340	Engineering Equipment	3,000	-	3,000	
01-150-5341	Mapping Supplies	8,000	-	8,000	
01-150-5342	Public Works	7,400	-	7,400	
01-150-5400	Gas, Oil, Grease	3,000	-	3,000	
01-150-5420	Fleet lease	11,000	-	11,000	
	Total Public Works Administration	\$ 145,975	\$ 2,850	\$ 148,825	
	Total Admin and Executive Expense	\$ 4,738,525	\$ (1,675,035)	\$ 3,063,490	
	Public Safety				
01-160-5000	Salaries	\$ 1,062,000	\$ -	\$ 1,062,000	
01-160-5002	Salaries - Police Grants	40,000	-	40,000	
01-160-5003	Court Time	13,000	-	13,000	
01-160-5010	Social Security	85,000	-	85,000	
01-160-5011	Pension	285,000	(95,000)	190,000	Based on actual LEOPS invoice
01-160-5012	Workers Comp	72,000	-	72,000	

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OPERATING BUDGET FYE 06/30/25
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01-160-5013	Insurance - Health	257,000	-	257,000	
01-160-5015	Contribution - 457	7,500	-	7,500	
01-160-5100	Insurance - Auto	6,200	1,600	7,800	Premium increase, fleet increase
01-160-5102	Insurance - Gen Liab	1,200	-	1,200	
01-160-5103	Insurance - Police Professional	16,700	-	16,700	
01-160-5105	Insurance - Property	6,000	-	6,000	
01-160-5150	Training	25,500	-	25,500	
01-160-5170	Uniforms	15,000	-	15,000	
01-160-5180	Safety Equipment	1,200	-	1,200	
01-160-5181	Law Enforcement Equipment	18,500	-	18,500	
01-160-5191	Communications	30,500	-	30,500	
01-160-5206	C3I Clerical Support	6,000	-	6,000	
01-160-5210	Office Supplies	5,000	-	5,000	
01-160-5230	Computers	8,500	-	8,500	
01-160-5350	FSU MOU	10,000	-	10,000	
01-160-5380	Police Reform	23,000	-	23,000	
01-160-5390	Miscellaneous Expense	4,000	-	4,000	
01-160-5400	Gas, Oil, Grease	33,000	-	33,000	
01-160-5401	Auto Expense	18,000	-	18,000	
01-160-5420	Fleet Lease	43,000	18,000	61,000	Add Chevy Blazer (ARPA \$15,000)
01-160-5502	Jail and Office Maintenance	4,000	-	4,000	
01-160-5550	Utilities - Public Safety	10,000	-	10,000	
01-160-5851	Fire Dept Appropriation	255,670	-	255,670	
	Total Public Safety	\$ 2,362,470	\$ (75,400)	\$ 2,287,070	
	Public Works - Street				
01-170-5000	Salaries	\$ 296,000	\$ -	\$ 296,000	
01-170-5010	Social Security	22,600	-	22,600	
01-170-5011	Pension	27,500	2,500	30,000	Employer annual contrib rate increased
01-170-5012	Workers Comp	20,000	-	20,000	
01-170-5013	Insurance - Health	80,000	-	80,000	
01-170-5015	Contribution - 457	1,500	-	1,500	
01-170-5018	Unemployment	200	-	200	
01-170-5100	Insurance - Auto	7,800	2,000	9,800	Premium increase
01-170-5102	Insurance - Gen Liab	575	400	975	Premium increase
01-170-5105	Insurance - Property	6,000	3,000	9,000	Effect of appraisals and prem rates
01-170-5150	Training	5,000	-	5,000	
01-170-5170	Uniforms	8,000	-	8,000	
01-170-5180	Safety Equipment	7,200	-	7,200	
01-170-5191	Communications	15,000	-	15,000	
01-170-5210	Office Supplies	1,500	-	1,500	
01-170-5400	Gas, Oil, Grease	30,000	-	30,000	
01-170-5420	Fleet Lease	29,000	-	29,000	
01-170-5550	Utilities - Building	6,000	-	6,000	
01-170-5711	Salt & Abrasives	150,000	100,000	250,000	Seasonal variance compared to prior year
01-170-5712	Sign Maintenance	15,000	-	15,000	
01-170-5713	Street Equipment Maintenance	90,000	-	90,000	
01-170-5714	Street Lighting	100,000	-	100,000	
01-170-5715	Street Maintenance Repairs	100,000	-	100,000	
01-170-5716	Street Shop Equipment	50,000	-	50,000	
01-170-5717	Street Lighting Repairs	20,000	28,500	48,500	Add light control box (ARPA)
01-170-5800	Capital Outlay	565,750	(145,600)	420,150	Defer plow truck to FY26 (-\$238,000), increase salt storage facility (\$80,000), add sidewalk project (\$12,400 - ARPA
01-170-5861	Street Paving	200,000	23,500	223,500	Additional Centennial paving
01-170-5865	Parking Lot Maintenance	13,000	-	13,000	
	Total Public Works - Street	\$ 1,867,625	\$ 14,300	\$ 1,881,925	
	Recreation				
01-180-5000	Salaries	\$ 284,000	\$ -	\$ 284,000	
01-180-5010	Social Security	21,700	-	21,700	

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01-180-5011	Pension	23,600	5,200	28,800	Employer annual contrib rate increased
01-180-5012	Workers Comp	18,200	-	18,200	
01-180-5013	Insurance - Health	65,000	-	65,000	
01-180-5015	Contribution - 457	1,750	-	1,750	
01-180-5100	Insurance - Auto	2,900	-	2,900	
01-180-5102	Insurance - Gen Liab	550	-	550	
01-180-5105	Insurance - Property	14,500	1,385	15,885	Effect of appraisals and prem rates
01-180-5150	Training	300	-	300	
01-180-5160	Travel	750	-	750	
01-180-5170	Uniforms	4,800	-	4,800	
01-180-5181	Safety Equipment	500	-	500	
01-180-5400	Gas, Oil, Grease	9,000	-	9,000	
01-180-5420	Fleet Lease	23,000	-	23,000	
01-180-5503	Armory Expense - Gym	16,000	-	16,000	
01-180-5504	Community Center	10,000	7,500	17,500	Add masonry work (ARPA)
01-180-5510	City Place	29,500	-	29,500	
01-180-5550	Utilities	9,000	-	9,000	
01-180-5720	Beautify The Burg Expense	2,000	-	2,000	
01-180-5721	Rec Equipment Maintenance	5,000	-	5,000	
01-180-5722	Rec League Appropriations	5,000	-	5,000	
01-180-5723	Rec Park Maintenance Expense	63,000	-	63,000	
01-180-5724	Street Trees	7,500	-	7,500	
01-180-5725	Trailhead Maintenance Expense	2,000	-	2,000	
01-180-5726	Recreational Programs	13,000	-	13,000	
01-180-5800	Capital Outlay	100,900	291,300	392,200	Playground, mower, and toolcat and attachment
	Total General Recreation	\$ 733,450	\$ 305,385	\$ 1,038,835	
01-181-5000	Salaries	\$ 72,000	\$ -	\$ 72,000	
01-181-5010	Social Security	5,500	-	5,500	
01-181-5012	Workers Comp	4,600	-	4,600	
01-181-5108	Unemployment	200	-	200	
01-181-5507	Pool Operating	35,000	-	35,000	
	Total Pool	\$ 117,300	\$ -	\$ 117,300	
01-182-5000	Salaries	\$ 24,000	\$ -	\$ 24,000	
01-182-5010	Social Security	1,850	-	1,850	
01-182-5012	Workers Comp	1,500	-	1,500	
01-182-5108	Unemployment	200	-	200	
01-182-5507	Day Camp Operations	800	-	800	
	Total Day Camp	\$ 28,350	\$ -	\$ 28,350	
01-183-5000	Salaries	\$ 9,500	\$ -	\$ 9,500	
01-183-5010	Social Security	725	-	725	
01-183-5012	Workers Comp	600	-	600	
01-183-5108	Unemployment	200	-	200	
	Total Seasonal	\$ 11,025	\$ -	\$ 11,025	
	Total Recreation	\$ 890,125	\$ 305,385	\$ 1,195,510	
	Total Corporate Fund Expenses	\$ 9,858,745	\$ (1,430,750)	\$ 8,427,995	
	Corporate Fund Net Income (Loss)	\$ -	\$ -	\$ -	
	Water Fund Revenues				
02-000-4000	Water Service Revenue	\$ 1,488,000	\$ 303,400	\$ 1,791,400	Lonaconing and other billing adj
02-000-4001	Interest Earned - Water	1,500	-	1,500	
02-000-4317	Special Revenue	363,500	(278,000)	85,500	Change in ARPA projects
02-000-4402	Sale of Meters	5,000	-	5,000	
02-000-4403	Tapping Fees	4,000	1,600	5,600	YTD revenue exceeds original budget
02-000-4404	Sundry Sales	10,000	-	10,000	
02-000-4600	Interest Income	15,000	-	15,000	
	Total Water Revenue	\$ 1,887,000	\$ 27,000	\$ 1,914,000	

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OPERATING BUDGET FYE 06/30/25
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	Water Fund Expenses				
	Water - Administration				
02-190-5000	Salaries	\$ 72,000	\$ -	\$ 72,000	
02-190-5010	Social Security	5,400	-	5,400	
02-190-5011	Pension	6,500	800	7,300	Employer annual contrib rate increased
02-190-5012	Workers Comp	225	-	225	
02-190-5013	Insurance - Health	18,000	-	18,000	
02-190-5015	Contribution - 457	850	-	850	
02-190-5313	Collection Expense	1,000	-	1,000	
02-190-5370	FMHA Bond	750	100	850	Premium increase
02-190-5600	Corporate Overhead	95,600	-	95,600	
	Total Water Administration	\$ 200,325	\$ 900	\$ 201,225	
	Water - Filtration				
02-192-5102	Insurance - Gen Liab	\$ 1,300	\$ -	\$ 1,300	
02-192-5105	Insurance - Property	12,500	6,000	18,500	Effect of appraisals and prem rates
02-192-5106	Insurance - Boiler & Machinery	6,000	-	6,000	
02-192-5521	Pumping System Expense	95,000	-	95,000	
02-192-5522	Purification Plant Maintenance	50,000	-	50,000	
02-192-5710	Filtration Contract Payment	654,000	-	654,000	Includes \$70,000 above contract for chem
	Total Water Filtration	\$ 818,800	\$ 6,000	\$ 824,800	
	Water - Supply				
02-194-5000	Salaries	\$ 34,000		\$ 34,000	
02-194-5010	Social Security	2,500	-	2,500	
02-194-5011	Pension	3,000	500	3,500	Employer annual contrib rate increased
02-194-5012	Workers Comp	2,300	-	2,300	
02-194-5015	Contribution - 457	100	-	100	
02-194-5506	Hydro Facility Expense	5,000	-	5,000	
02-194-5550	Utilities - Water Supply	5,000	-	5,000	
02-194-5730	Water Supply Expense	50,000	-	50,000	
	Total Water Supply	\$ 101,900	\$ 500	\$ 102,400	
	Water - Distribution				
02-196-5000	Salaries	\$ 275,000	\$ -	\$ 275,000	
02-196-5010	Social Security	21,000	-	21,000	
02-196-5011	Pension	20,500	7,300	27,800	Employer annual contrib rate increased
02-196-5012	Workers Comp	17,600	-	17,600	
02-196-5013	Insurance - Health	82,000	-	82,000	
02-196-5015	Contribution - 457	1,000	-	1,000	
02-196-5100	Insurance - Auto	4,000	-	4,000	
02-196-5102	Insurance - Gen Liab	1,300	-	1,300	
02-196-5105	Insurance - Property	3,200	1,500	4,700	Effect of appraisals and prem rates
02-196-5150	Training	3,500	-	3,500	
02-196-5170	Uniforms	4,000	-	4,000	
02-196-5180	Safety Equipment	6,575	-	6,575	
02-196-5191	Communications	13,000	-	13,000	
02-196-5210	Office Supplies	1,000	-	1,000	
02-196-5390	Miscellaneous Expense	1,000	-	1,000	
02-196-5400	Gas, Oil, Grease	17,000	-	17,000	
02-196-5420	Fleet Lease	33,000	-	33,000	
02-196-5505	Crestview Pumping Station Expense	12,500	-	12,500	
02-196-5550	Utilities - Water Distribution	5,000	-	5,000	
02-196-5700	Distribution Expense	51,000	10,800	61,800	Add leak detection (ARPA)
02-196-5701	Distribution Pipe Expense	11,000	-	11,000	
02-196-5702	Equipment Maintenance	8,000	-	8,000	
02-196-5703	Fire Hydrants Expense	8,000	-	8,000	
02-196-5704	Transmission Mains Expense	95,800	-	95,800	
02-196-5740	Meters Expense	70,000	-	70,000	

CITY OF FROSTBURG
OPERATING BUDGET FYE 06/30/25
PROPOSED AMENDMENTS - JANUARY 2025

ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
	Total Water Distribution	\$ 765,975	\$ 19,600	\$ 785,575	
	Total Water Fund Expenses	\$ 1,887,000	\$ 27,000	\$ 1,914,000	
	Total Water Fund Net Income (Loss)	\$ -	\$ -	\$ -	
	Sewer Fund Operating Revenues				
03-000-4000	Sewer Charges	\$ 1,817,000	\$ -	\$ 1,817,000	
03-000-4001	Interest Earned - Sewer	1,800	-	1,800	
03-000-4315	Proceeds from Fund Balance	23,925	215,900	239,825	Budget balancing adjustment
03-000-4317	Special Revenue	3,500	4,500	8,000	ARPA project allocations
03-000-4404	Sundry Sales	1,500	-	1,500	
03-000-4503	Sewer Tap Fees	3,500	-	3,500	
03-000-4600	Interest Income	25,000	-	25,000	
	Total Sewer Operating Revenue	\$ 1,876,225	\$ 220,400	\$ 2,096,625	
	Sewer Operating Expenses				
	Sewer - Administration				
03-210-5000	Salaries	\$ 72,000	\$ -	\$ 72,000	
03-210-5010	Social Security	5,400	-	5,400	
03-210-5011	Pension	6,500	800	7,300	Employer annual contrib rate increased
03-210-5012	Workers Comp	225	-	225	
03-210-5013	Insurance - Health	18,000	-	18,000	
03-210-5015	Contribution - 457	850	-	850	
03-210-5313	Collection Expense	1,000	-	1,000	
	Total Sewer Administration	\$ 103,975	\$ 800	\$ 104,775	
	Sewer - Operating				
03-211-5000	Salaries	\$ 172,000	\$ -	\$ 172,000	
03-211-5010	Social Security	13,000	-	13,000	
03-211-5011	Pension	19,000	2,500	21,500	Employer annual contrib rate increased
03-211-5012	Workers Comp	11,000	-	11,000	
03-211-5013	Insurance - Health	71,000	-	71,000	
03-211-5015	Contribution - 457	1,800	-	1,800	
03-211-5100	Insurance - Auto	1,400	100	1,500	Increase in premiums
03-211-5102	Insurance - Gen Liab	650	-	650	
03-211-5105	Insurance - Property	6,800	150	6,950	Effect of appraisals and prem rates
03-211-5150	Training	1,000	-	1,000	
03-211-5170	Uniforms	3,000	-	3,000	
03-211-5180	Safety Equipment	1,000	-	1,000	
03-211-5191	Communications	2,400	-	2,400	
03-211-5400	Gas, Oil, Grease	10,000	-	10,000	
03-211-5420	Fleet Lease	21,000	-	21,000	
03-211-5520	Pumping Station Maintenance	6,000	-	6,000	
03-211-5600	Corporate Overhead	241,750	-	241,750	
03-211-5761	Sanitary Commission Charges	1,100,000	-	1,100,000	
03-211-5762	Sanitary Comm-Transmission Projects	11,800	-	11,800	
03-211-5763	Sewer Operating Expense	50,000	-	50,000	
03-211-5764	Sewer Pumping Expense	6,000	-	6,000	City to be reimbursed \$3,500 from B. Reece
03-211-5805	Capital Outlay - Sewer Projects	30,000	-	30,000	
	Total Sewer Operating	\$ 1,780,600	\$ 2,750	\$ 1,783,350	
	Total Sewer Operating Expenses	\$ 1,884,575	\$ 3,550	\$ 1,888,125	
	Sewer Operating Net Income (Loss)	\$ (8,350)	\$ 216,850	\$ 208,500	
	CSO Revenue				
03-220-4520	CSO Surcharge Revenue	\$ 401,000	\$ -	\$ 401,000	
03-220-4521	Interest Earned - CSO Surcharge	500	-	500	

CITY OF FROSTBURG
OPERATING BUDGET FYE 06/30/25
PROPOSED AMENDMENTS - JANUARY 2025

ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
03-220-4317	Special Revenue	800,000	(193,500)	606,500	Change in ARPA allocation
03-220-4530	Project Reimbursements	3,092,000	(2,519,500)	572,500	Change in CSO project timelines
	Total CSO Revenue	\$ 4,293,500	\$ (2,713,000)	\$ 1,580,500	
	CSO Expenses				
03-220-5391	Interest Expense	\$ 3,200	\$ -	\$ 3,200	
03-220-5392	Debt Redemption	23,600	-	23,600	
03-220-5800	Capital Outlay	4,258,350	(2,496,150)	1,762,200	Change in CSO project timelines
	Total CSO Expense	\$ 4,285,150	\$ (2,496,150)	\$ 1,789,000	
				-	
	CSO Net Income (Loss)	\$ 8,350	\$ (216,850)	\$ (208,500)	
				-	
	Sewer Fund Net Income (Loss)	\$ -	\$ -	\$ -	
	Water Surcharge Fund Revenue				
04-000-4000	Water Tap Surcharge	\$ 668,000	\$ -	\$ 668,000	
04-000-4001	Interest Earned - Surcharge	1,000	-	1,000	
04-000-4317	Special Revenue	68,000	(68,000)	-	ARPA project changes
04-000-4600	Interest Income	20,000	-	20,000	
	Total Water Surcharge Revenue	\$ 757,000	\$ (68,000)	\$ 689,000	
	Water Surcharge Fund Expenses				
04-200-5313	Collection Expense	\$ 1,000	\$ -	\$ 1,000	
04-200-5390	Miscellaneous Expense	12,000	-	12,000	
04-200-5391	Interest Expense	56,900	-	56,900	
04-200-5392	Debt Redemption	415,100	-	415,100	
04-200-5802	Capital Repairs	68,000	-	68,000	
	Total Water Surcharge Expense	\$ 553,000	\$ -	\$ 553,000	
	Water Surcharge Net Income (Loss)	\$ 204,000	\$ (68,000)	\$ 136,000	
	Garbage Fund Revenues				
05-000-4000	Trash & Garbage Charges	\$ 473,000	\$ -	\$ 473,000	
05-000-4104	Interest Earned - Garbage	800	-	800	
05-000-4404	Sundry Sales	1,000	950	1,950	Special pickup rate increased
05-000-4600	Interest Income	3,000	-	3,000	
	Total Garbage Revenue	\$ 477,800	\$ 950	\$ 478,750	
	Garbage Fund Expenses				
	Garbage Fund - Administration				
05-230-5000	Salaries	\$ 72,000	\$ -	\$ 72,000	
05-230-5010	Social Security	5,400	-	5,400	
05-230-5011	Pension	6,500	800	7,300	Employer annual contrib rate increased
05-230-5012	Workers Comp	225	-	225	
05-230-5013	Insurance - Health	18,000	-	18,000	
05-230-5015	Contribution - 457	850	-	850	
05-230-5313	Collection Expense	500	-	500	
	Total Garbage Administration	\$ 103,475	\$ 800	\$ 104,275	
	Garbage Operating				
05-232-5000	Salaries	\$ 93,000	\$ -	\$ 93,000	
05-232-5010	Social Security	7,100	-	7,100	
05-232-5011	Pension	8,500	900	9,400	Employer annual contrib rate increased
05-232-5012	Workers Comp	6,000	-	6,000	
05-232-5013	Insurance - Health	22,500	-	22,500	
05-232-5015	Contribution - 457	750	-	750	
05-232-5100	Insurance - Auto	2,200	-	2,200	
05-232-5102	Insurance - Gen Liab	400	-	400	

CITY OF FROSTBURG
 OPERATING BUDGET FYE 06/30/25
 PROPOSED AMENDMENTS - JANUARY 2025

ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
05-232-5105	Insurance - Property	4,500	-	4,500	
05-232-5170	Uniforms	3,000	-	3,000	
05-232-5180	Safety Equipment	1,000	-	1,000	
05-232-5210	Office Supplies	1,000	-	1,000	
05-232-5400	Gas, Oil, Grease	14,000	-	14,000	
05-232-5600	Corporate Overhead	18,175	-	18,175	
05-232-5770	Ash Dumpster	8,500	-	8,500	
05-232-5771	Bulk Cleanup Expense	10,000	-	10,000	
05-232-5772	Landfill Charges	130,000	-	130,000	
05-232-5773	Sanitation Operating Expense	30,000	-	30,000	
	Total Garbage Operating	\$ 360,625	\$ 900	\$ 361,525	
				-	
	Total Garbage Expenses	\$ 464,100	\$ 1,700	\$ 465,800	
				-	
	Garbage Net Income (Loss)	\$ 13,700	\$ (750)	\$ 12,950	