

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

ACCOUNT	DESCRIPTION	AMOUNT	June Amendment	Amended Total
CORPORATE FUND REVENUE				
01-000-4011	Tax Credits	\$ (32,400)	\$ (3,000)	\$ (35,400)
01-000-4013	Enterprise Zone Reimbursement	16,200	700	16,900
01-000-4020	Maryland Income Tax	640,000	85,000	725,000
01-000-4021	Admission Taxes	24,000	(10,000)	14,000
01-000-4023	Highway Use Tax	510,000	(35,000)	475,000
01-000-4041	Parking Revenue	1,000	450	1,450
01-000-4043	Police Protection Grant	135,000	(14,000)	121,000
01-000-4045	Fines & Forfeitures	15,000	(8,500)	6,500
01-000-4050	Permits, Planning	2,000	500	2,500
01-000-4051	Building Permits	1,500	3,000	4,500
01-000-4052	Rental Registration	74,000	4,000	78,000
01-000-4054	Construction Inspections	17,750	2,250	20,000
01-000-4055	Code Enforcement Citations	750	800	1,550
01-000-4056	Comm Dev Grant Revenue	50,000	12,000	62,000
01-000-4250	NSF Fees	-	1,800	1,800
01-000-4306	Project Reimbursement	88,000	477,000	565,000
01-000-4315	Proceeds from Fund Balance	173,870	(173,870)	-
01-000-4600	Interest Income	400,000	110,000	510,000
Total Corporate Fund Revenue Totals		2,116,670	453,130	2,569,800
Executive				
01-100-5150	Training	2,800	750	3,550
01-100-5185	Professional Fees	20,000	9,500	29,500
Total Executive		22,800	10,250	33,050
Administrative				
01-110-5013	Insurance - Health	46,500	(20,000)	26,500
01-110-5014	Insurance - Health Retiree	43,500	(17,000)	26,500
01-110-5100	Insurance - Auto	700	(700)	-
01-110-5111	Contributions - Tourism	130,900	(14,000)	116,900
01-110-5160	Travel	1,800	700	2,500
01-110-5191	Communications	8,000	6,000	14,000
01-110-5200	Advertising	6,400	(1,400)	5,000
01-110-5210	Office Supplies	11,000	3,000	14,000
01-110-5230	Computer Exp	9,000	2,000	11,000
01-110-5500	Building - Armory	12,000	15,000	27,000
01-110-5502	Building Maintenance	22,800	15,000	37,800
01-110-5550	Utilities - Building	16,000	1,500	17,500
01-110-5700	Bank Fees	1,000	(720)	280
01-110-5807	Capital Outlay	656,000	222,000	878,000
Total Administrative		965,600	211,380	1,176,980

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	Finance			
01-120-5013	Insurance - Health	32,500	(12,000)	20,500
01-120-5313	Tax Collection	1,300	500	1,800
	Total Finance	33,800	(11,500)	22,300
	Community Development			
01-130-5320	Economic Development	6,800	32,000	38,800
	Code Enforcement			
01-140-5000	Salaries	63,000	(7,000)	56,000
01-140-5011	Pension	5,700	700	6,400
01-140-5105	Insurance - Property	2,900	600	3,500
	Total Code Enforcement	71,600	(5,700)	65,900
	Public Safety			
01-160-5012	Workers Comp	72,000	(10,000)	62,000
01-160-5013	Insurance - Health	257,000	(17,000)	240,000
01-160-5103	Insurance - Police Professional	16,700	(6,000)	10,700
01-160-5150	Training	25,500	10,000	35,500
01-160-5191	Communications	30,500	2,000	32,500
01-160-5206	C3I Clerical Support	6,000	(6,000)	-
01-160-5210	Office Supplies	5,000	1,000	6,000
01-160-5230	Computers	8,500	1,000	9,500
01-160-5380	Police Reform	23,000	8,500	31,500
01-160-5390	Miscellaneous Expense	4,000	2,000	6,000
01-160-5400	Gas, Oil, Grease	33,000	(8,000)	25,000
01-160-5502	Jail and Office Maintenance	4,000	7,000	11,000
01-160-5550	Utilities - Public Safety	10,000	2,500	12,500
	Total Public Safety	495,200	(13,000)	482,200
	Public Works - Street			
01-170-5000	Salaries	296,000	16,000	312,000
01-170-5191	Communications	15,000	(7,500)	7,500
01-170-5420	Fleet Lease	29,000	16,000	45,000
01-170-5550	Utilities - Building	6,000	2,200	8,200
01-170-5711	Salt & Abrasives	250,000	32,000	282,000
01-170-5713	Street Equipment Maintenance	90,000	50,000	140,000
01-170-5716	Street Shop Equipment	50,000	10,000	60,000
01-170-5800	Capital Outlay	420,150	111,000	531,150
	Total Public Works - Street	1,156,150	229,700	1,385,850

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Recreation				
01-180-5504	Community Center	17,500	3,300	20,800
01-180-5550	Utilities	9,000	(3,275)	5,725
01-180-5721	Rec Equipment Maintenance	12,400	1,500	13,900
	Total General Recreation	38,900	1,525	40,425
01-181-5507	Pool Operating	35,000	9,500	44,500
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)	-
CORPORATE FUND Expenditure Totals		2,836,875	453,130	3,290,005
WATER FUND REVENUE				
02-000-4001	Interest Earned - Water	1,500	500	2,000
02-000-4317	Special Revenue	85,500	(2,650)	82,850
02-000-4402	Sale of Meters	5,000	800	5,800
02-000-4403	Tapping Fees	5,600	500	6,100
02-000-4404	Sundry Sales	10,000	2,000	12,000
02-000-4409	Fund Balance	75,400	(75,400)	-
02-000-4600	Interest Income	15,000	20,000	35,000
WATER FUND Revenue Totals		198,000	(54,250)	143,750
Water - Administration				
02-190-5013	Insurance - Health	18,000	1,000	19,000
Water - Filtration				
02-192-5522	Purification Plant Maintenance	50,000	(25,000)	25,000
Water - Supply				
02-194-5730	Water Supply Expense	50,000	(35,000)	15,000
Water - Distribution				
02-196-5170	Uniforms	4,000	1,000	5,000
02-196-5210	Office Supplies	1,000	750	1,750
02-196-5703	Fire Hydrants Expense	8,000	(5,000)	3,000
02-196-5704	Transmission Mains Expense	95,800	16,000	111,800
02-196-5740	Meters Expense	70,000	(8,000)	62,000
	Total Water Distribution	178,800	4,750	183,550
WATER FUND Expenditure Totals		296,800	(54,250)	242,550

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Sewer - Administration				
03-210-5013	Insurance - Health	18,000	1,000	19,000
Sewer - Operating				
03-211-5000	Salaries	172,000	18,000	190,000
03-211-5805	Capital Outlay - Sewer Projects	30,000	(19,000)	11,000
	Total Sewer Operating	202,000	(1,000)	201,000
SEWER FUND Expenditure Totals		220,000	-	220,000
Water Surcharge Fund Revenue				
04-000-4000	Water Tap Surcharge	668,000	97,000	765,000
04-000-4001	Interest Earned - Surcharge	1,000	1,500	2,500
04-000-4600	Interest Income	20,000	25,000	45,000
WATER SURCHARGE Revenue Totals		689,000	123,500	812,500
Water Surcharge Fund Expenses				
04-200-5802	Capital Repairs	68,000	75,000	143,000
Garbage Fund Revenues				
05-000-4104	Interest Earned - Garbage	800	1,900	2,700
05-000-4600	Interest Income	3,000	1,500	4,500
GARBAGE FUND Revenue Totals		3,800	3,400	7,200
Garbage Operating				
05-232-5015	Contribution - 457	750	(750)	-
05-232-5770	Ash Dumpster	8,500	(4,000)	4,500
05-232-5773	Sanitation Operating Expense	30,000	8,150	38,150
GARBAGE FUND Expenditure Totals		39,250	3,400	42,650
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Note: Only accounts impacted by the budget amendments are presented. For the complete operating budget, please refer to Ordinance 2024-01 and Resolution 2025-02.