

**CITY OF FROSTBURG**  
**OPERATING BUDGET FOR THE YEAR ENDED JUNE 30, 2025**  
**BUDGET AMENDMENTS - RESOLUTION 2025-02**

ACCOUNT	DESCRIPTION	Original Budget	Proposed Amendment	Amended Budget
<b>CORPORATE FUND REVENUE</b>				
01-000-4002	Public Utility Taxes	\$ 190,000	\$ 30,000	\$ 220,000
01-000-4041	Parking Meters and Permits	-	1,000	1,000
01-000-4304	Miscellaneous Revenue	1,000	3,000	4,000
01-000-4306	Project Reimbursement	1,948,000	(1,860,000)	88,000
01-000-4317	Special Revenue	1,707,750	395,250	2,103,000
<b>Total Corporate Fund Revenue Totals</b>		<b>3,846,750</b>	<b>(1,430,750)</b>	<b>2,416,000</b>
<b>Executive</b>				
01-100-5104	Insurance - Public Officials	7,000	1,100	8,100
01-100-5110	Contributions	500,000	24,750	524,750
Total Executive		507,000	25,850	532,850
<b>Administrative</b>				
01-110-5001	Salaries - Bonus	-	15,115	15,115
01-110-5011	Pension	16,000	1,800	17,800
01-110-5050	Reserve For Contingencies	10,000	6,000	16,000
01-110-5105	Insurance - Property	7,700	4,000	11,700
01-110-5150	Training	450	750	1,200
01-110-5502	Building Maintenance	21,000	1,800	22,800
01-110-5807	Capital Outlay	2,375,000	(1,719,000)	656,000
Total Administrative		2,430,150	(1,689,535)	740,615
<b>Finance</b>				
01-120-5011	Pension	8,000	900	8,900
01-120-5105	Insurance - Property	3,000	500	3,500
Total Finance		11,000	1,400	12,400
<b>Community Development</b>				
01-130-5011	Pension	11,400	1,250	12,650
01-130-5100	Insurance - Auto	700	100	800
01-130-5105	Insurance - Property	3,800	800	4,600
01-130-5150	Training	500	250	750
01-130-5320	Economic Development	3,300	3,500	6,800
01-130-5822	Special Projects	18,800	(5,500)	13,300
Total Community Development		38,500	400	38,900
<b>Code Enforcement</b>				
01-140-5231	Software and Subscriptions	11,700	2,000	13,700
01-140-5332	Rental Inspection	37,500	(18,000)	19,500
Total Code Enforcement		49,200	(16,000)	33,200

**CITY OF FROSTBURG**  
**OPERATING BUDGET FOR THE YEAR ENDED JUNE 30, 2025**  
**BUDGET AMENDMENTS - RESOLUTION 2025-02**

ACCOUNT	DESCRIPTION	Original Budget	Proposed Amendment	Amended Budget
<b>Public Works Administration</b>				
01-150-5011	Pension	6,400	1,300	7,700
01-150-5100	Insurance - Auto	700	100	800
01-150-5105	Insurance - Property	1,900	700	2,600
01-150-5150	Training	1,000	750	1,750
	Total Public Works Administration	10,000	2,850	12,850
<b>Public Safety</b>				
01-160-5011	Pension	285,000	(95,000)	190,000
01-160-5100	Insurance - Auto	6,200	1,600	7,800
01-160-5420	Fleet Lease	43,000	18,000	61,000
	Total Public Safety	334,200	(75,400)	258,800
<b>Public Works - Street</b>				
01-170-5011	Pension	27,500	2,500	30,000
01-170-5100	Insurance - Auto	7,800	2,000	9,800
01-170-5102	Insurance - Gen Liab	575	400	975
01-170-5105	Insurance - Property	6,000	3,000	9,000
01-170-5711	Salt & Abrasives	150,000	100,000	250,000
01-170-5717	Street Lighting Repairs	20,000	28,500	48,500
01-170-5800	Capital Outlay	565,750	(145,600)	420,150
01-170-5861	Street Paving	200,000	23,500	223,500
	Total Public Works - Street	977,625	14,300	991,925
<b>Recreation</b>				
01-180-5011	Pension	23,600	5,200	28,800
01-180-5105	Insurance - Property	14,500	1,385	15,885
01-180-5504	Community Center	10,000	7,500	17,500
01-180-5721	Rec Equipment Maintenance	5,000	7,400	12,400
01-180-5800	Capital Outlay	100,900	283,900	384,800
	Total General Recreation	154,000	305,385	459,385
<b>CORPORATE FUND Expenditure Totals</b>		<b>4,511,675</b>	<b>(1,430,750)</b>	<b>3,080,925</b>
<b>WATER FUND REVENUE</b>				
02-000-4000	Water Service Revenue	1,488,000	228,000	1,716,000
02-000-4317	Special Revenue	363,500	(278,000)	85,500
02-000-4403	Tapping Fees	4,000	1,600	5,600
02-000-4409	Fund Balance	-	75,400	75,400
<b>WATER FUND Revenue Totals</b>		<b>1,855,500</b>	<b>27,000</b>	<b>1,882,500</b>

**CITY OF FROSTBURG**  
**OPERATING BUDGET FOR THE YEAR ENDED JUNE 30, 2025**  
**BUDGET AMENDMENTS - RESOLUTION 2025-02**

ACCOUNT	DESCRIPTION	Original Budget	Proposed Amendment	Amended Budget
<b>Water - Administration</b>				
02-190-5011	Pension	6,500	800	7,300
02-190-5370	FMHA Bond	750	100	850
	Total Water Administration	<u>7,250</u>	<u>900</u>	<u>8,150</u>
<b>Water - Filtration</b>				
02-192-5105	Insurance - Property	<u>12,500</u>	<u>6,000</u>	<u>18,500</u>
<b>Water - Supply</b>				
02-194-5011	Pension	<u>3,000</u>	<u>500</u>	<u>3,500</u>
<b>Water - Distribution</b>				
02-196-5011	Pension	20,500	7,300	27,800
02-196-5105	Insurance - Property	3,200	1,500	4,700
02-196-5700	Distribution Expense	51,000	10,800	61,800
	Total Water Distribution	<u>74,700</u>	<u>19,600</u>	<u>94,300</u>
<b>WATER FUND Expenditure Totals</b>		<u>97,450</u>	<u>27,000</u>	<u>124,450</u>
<b>Sewer Fund Operating Revenues</b>				
03-000-4315	Proceeds from Fund Balance	23,925	215,900	239,825
03-000-4317	Special Revenue	3,500	4,500	8,000
<b>SEWER FUND Operating Revenue</b>		<u>27,425</u>	<u>220,400</u>	<u>247,825</u>
<b>Sewer - Administration</b>				
03-210-5011	Pension	<u>6,500</u>	<u>800</u>	<u>7,300</u>
	Total Sewer Administration	<u>6,500</u>	<u>800</u>	<u>7,300</u>
<b>Sewer - Operating</b>				
03-211-5011	Pension	19,000	2,500	21,500
03-211-5100	Insurance - Auto	1,400	100	1,500
03-211-5105	Insurance - Property	6,800	150	6,950
	Total Sewer Operating	<u>27,200</u>	<u>2,750</u>	<u>29,950</u>
<b>SEWER FUND Operating Expenditures</b>		<u>33,700</u>	<u>3,550</u>	<u>37,250</u>
<b>CSO Revenue</b>				
03-220-4317	Special Revenue	800,000	(193,500)	606,500
03-220-4530	Project Reimbursements	3,092,000	(2,519,500)	572,500
<b>SEWER FUND CSO Revenue</b>		<u>3,892,000</u>	<u>(2,713,000)</u>	<u>1,179,000</u>

**CITY OF FROSTBURG**  
**OPERATING BUDGET FOR THE YEAR ENDED JUNE 30, 2025**  
**BUDGET AMENDMENTS - RESOLUTION 2025-02**

ACCOUNT	DESCRIPTION	Original Budget	Proposed Amendment	Amended Budget
	<b>CSO Expenses</b>			
03-220-5800	Capital Outlay	4,258,350	(2,496,150)	1,762,200
	<b>SEWER FUND CSO Expense</b>	4,258,350	(2,496,150)	1,762,200
				-
04-000-4317	Special Revenue	68,000	(68,000)	-
	<b>WATER SURCHARGE Fund Revenue</b>	68,000	(68,000)	-
				-
05-000-4404	Sundry Sales	1,000	950	1,950
	<b>GARBAGE FUND Revenue Totals</b>	1,000	950	1,950
	<b>Garbage Fund - Administration</b>			
05-230-5011	Pension	6,500	800	7,300
	<b>Garbage Operating</b>			
05-232-5011	Pension	8,500	900	9,400
				-
	<b>GARBAGE FUND Expenditure Totals</b>	15,000	1,700	16,700

*Note: Only accounts impacted by the budget amendments are presented. For the complete operating budget, please refer to Ordinance 2024-01.*