

**CITY OF FROSTBURG
PROPOSED BUDGET AMENDMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Account	Account Description	Budgeted-as previously amended	YTD Rev/Expd to 06/06/24	Balance-Excess or (Deficit)	%Expd/%Real	Proposed Amendment	Amended Budget	Notes
01-000-4000	TAXES-REAL ESTATE	2,736,000	2,754,622.23	18,622.23	100.7	-	2,736,000	
01-000-4001	PERSONAL PROPERTY TAXES	12,000	9,176.55	(2,823.45)	76.5	(3,000)	9,000	YTD billings under budget
01-000-4002	PUBLIC UTILITY TAXES	190,000	223,982.25	33,982.25	117.9	32,000	222,000	YTD billings over budget
01-000-4003	CORPORATION TAXES	140,000	183,897.60	43,897.60	131.4	35,000	175,000	YTD billings with potential adj certifications
01-000-4004	PRIOR YEAR TAXES	2,000	(1,593.82)	(3,593.82)	(79.7)	(13,000)	(11,000)	Prior year adjusted lower certifications
01-000-4005	TRAILER TAX	1,600	1,120.00	(480.00)	70.0	-	1,600	
01-000-4010	INTEREST ON TAXES	50,000	35,279.62	(14,720.38)	70.6	(8,000)	42,000	Trending lower YTD; change in interest method
01-000-4011	TAX CREDITS	(32,400)	(30,776.20)	1,623.80	95.0	-	(32,400)	
01-000-4012	TAX ABATEMENTS	(3,000)	(2,820.94)	179.06	94.0	-	(3,000)	
01-000-4013	ENTERPRISE ZONE CREDIT REIMBURS	16,200	-	(16,200.00)	-	-	16,200	
01-000-4020	MARYLAND INCOME TAXES	640,000	573,786.96	(66,213.04)	89.7	-	640,000	
01-000-4021	ADMISSION TAXES	32,000	92,662.03	60,662.03	289.6	60,000	92,000	One-time payment per State
01-000-4022	HOTEL MOTEL TAX	150,000	118,727.18	(31,272.82)	79.2	-	150,000	
01-000-4023	HIGHWAY USE TAX	432,000	260,810.73	(171,189.27)	60.4	(20,000)	412,000	Trending lower than budget compared to PY
01-000-4024	COAL TAX	3,000	-	(3,000.00)	-	-	3,000	
01-000-4025	HOUSING AUTHORITY	12,000	-	(12,000.00)	-	-	12,000	
01-000-4027	PAYMENT IN LIEU OF TAXES	3,900	-	(3,900.00)	-	-	3,900	
01-000-4031	LIQUOR LICENSES	9,000	9,590.50	590.50	106.6	-	9,000	
01-000-4032	TRADERS LICENSES	5,000	7,217.80	2,217.80	144.4	2,000	7,000	YTD revenue exceeds budget
01-000-4040	POLICE GRANTS	40,000	34,977.92	(5,022.08)	87.4	500	40,500	Add'l grants; see Police Grant Expense
01-000-4041	PARKING METERS	5,500	9,106.16	3,606.16	165.6	3,500	9,000	Received revenue after meter enforcement ended
01-000-4043	POLICE PROTECTION GRANTS	135,000	106,954.50	(28,045.50)	79.2	(11,000)	124,000	Final grant award was less than budgeted
01-000-4045	FINES & FORFEITURES	15,000	10,460.00	(4,540.00)	69.7	(2,500)	12,500	Trending lower YTD compared to budget
01-000-4046	METER VIOLATIONS	1,000	30.00	(970.00)	3.0	(900)	100	Trending lower YTD compared to budget
01-000-4047	FROSTBURG STATE UNIV - MOU	200,000	150,000.00	(50,000.00)	75.0	(50,000)	150,000	Revised MOU agreement signed
01-000-4049	SCHOOL RESOURCE REIMBURSEMENT	30,000	30,000.00	-	100.0	-	30,000	
01-000-4050	PERMITS, PLANNING, ETC	2,000	2,770.00	770.00	138.5	-	2,000	
01-000-4051	BUILDING PERMITS	2,000	1,913.00	(87.00)	95.7	-	2,000	
01-000-4052	RENTAL REGISTRATION	74,000	72,280.00	(1,720.00)	97.7	-	74,000	
01-000-4054	CONSTRUCTION INSPECTIONS	17,750	29,530.25	11,780.25	166.4	20,000	37,750	New construction
01-000-4055	CODE ENFORCEMENT CITATIONS	1,750	-	(1,750.00)	-	(1,500)	250	YTD no citations
01-000-4056	COMM DEV GRANT REVENUE	50,000	41,773.18	(8,226.82)	83.6	-	50,000	
01-000-4060	SWIMMING POOL	60,000	59,290.25	(709.75)	98.8	8,000	68,000	Trending above budget estimate
01-000-4062	DAY CAMP REGISTRATIONS	18,000	16,014.50	(1,985.50)	89.0	2,000	20,000	Trending above budget estimate
01-000-4063	RECREATION ACTIVITIES	20,000	19,282.75	(717.25)	96.4	-	20,000	
01-000-4200	OPERATING TRANSFER - WATER FUND	107,100	98,175.00	(8,925.00)	91.7	-	107,100	
01-000-4201	OPERATING TRANSFER - SEWER FUND	227,750	208,769.00	(18,981.00)	91.7	-	227,750	
01-000-4202	OPERATING TRANSFER - GARBAGE FUND	17,500	16,038.00	(1,462.00)	91.7	-	17,500	
01-000-4250	NSF FEES	-	910.00	910.00	-	900	900	Previously unbudgeted
01-000-4301	RENTS	97,500	89,374.46	(8,125.54)	91.7	-	97,500	
01-000-4302	HRD APPROPRIATION	10,500	10,557.00	57.00	100.5	-	10,500	

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01-000-4303	FRANCHISES - GAS, TV, ETC	88,000	61,422.89	(26,577.11)	69.8	(8,000)	80,000	Trending lower YTD compared to budget
01-000-4304	MISCELLANEOUS REVENUE	3,000	1,643.84	(1,356.16)	54.8	-	3,000	
01-000-4306	PROJECT REIMBURSEMENT	1,562,000	467,315.65	(1,094,684.35)	29.9	(185,500)	1,376,500	Revised project list as of June
01-000-4307	INSURANCE REIMBURSEMENTS	-	7,931.16	7,931.16	-	-	-	
01-000-4313	GAIN ON DISPOSAL OF ASSETS	-	3,805.00	3,805.00	-	-	-	
01-000-4315	PROCEEDS FROM FUND BALANCE	53,250	-	(53,250.00)	-	(53,250)	-	No longer needed to balance budget
01-000-4317	SPECIAL REVENUE	1,781,000	457,212.95	(1,323,787.05)	25.7	(968,000)	813,000	Revised ARPA project list as of June
01-000-4600	INTEREST INCOME	400,000	535,702.84	135,702.84	133.9	156,000	556,000	Money market allocated interest
CORPORATE FUND Revenue Totals		9,418,900	6,778,922.79	(2,639,977.21)		(1,004,750)	8,414,150	
	EXECUTIVE							
01-100-5000	SALARIES	22,200	22,200.00	-	100.0	-	22,200	
01-100-5010	SOCIAL SECURITY	1,700	1,698.60	1.40	99.9	-	1,700	
01-100-5012	WORKERS COMP	175	70.19	104.81	40.1	-	175	
01-100-5050	LEGISLATIVE CONTINGENCIES	6,000	2,584.74	3,415.26	43.1	-	6,000	
01-100-5104	INSURANCE - PUBLIC OFFICIALS	8,000	5,938.00	2,062.00	74.2	-	8,000	
01-100-5110	CONTRIBUTIONS	500,000	50,000.00	450,000.00	10.0	(450,000)	50,000	Fire department ladder truck delayed to FY25
01-100-5150	TRAINING	2,500	1,125.00	1,375.00	45.0	-	2,500	
01-100-5160	TRAVEL	4,000	3,840.24	159.76	96.0	500	4,500	June MML
01-100-5185	PROFESSIONAL FEES	12,000	14,752.63	(2,752.63)	122.9	3,000	15,000	Lobbying contract extension
100 Executive		556,575	102,209.40	454,365.60		(446,500)	110,075	
	ADMINISTRATIVE							
01-110-5000	SALARIES	166,000	154,795.24	11,204.76	93.3	-	166,000	
01-110-5001	SALARIES - BONUS	6,600	6,582.00	18.00	99.7	-	6,600	
01-110-5010	SOCIAL SECURITY	12,800	11,652.81	1,147.19	91.0	-	12,800	
01-110-5011	PENSION	14,300	14,288.00	12.00	99.9	-	14,300	
01-110-5012	WORKERS COMP	600	229.68	370.32	38.3	(300)	300	WC dividend reduced current year expense
01-110-5013	INSURANCE - HEALTH	36,000	38,004.81	(2,004.81)	105.6	2,500	38,500	Insurance premium exceeded original budget
01-110-5014	INSURANCE - HEALTH RETIREE	31,000	28,282.53	2,717.47	91.2	-	31,000	
01-110-5015	CONTRIBUTION - 457	1,900	1,499.69	400.31	78.9	-	1,900	
01-110-5030	EMPLOYEE WELLNESS	7,500	8,975.68	(1,475.68)	119.7	1,750	9,250	CPR training, employee benefits
01-110-5050	RESERVE FOR CONTINGENCIES	10,000	4,865.02	5,134.98	48.7	-	10,000	
01-110-5100	INSURANCE - AUTO	1,200	581.00	619.00	48.4	-	1,200	
01-110-5102	INSURANCE - GEN LIAB	150	144.00	6.00	96.0	-	150	
01-110-5105	INSURANCE - PROPERTY	6,800	6,816.00	(16.00)	100.2	-	6,800	
01-110-5106	INSURANCE - AD&D AND LIFE	4,200	4,104.08	95.92	97.7	-	4,200	
01-110-5111	CONTRIBUTIONS - TOURISM	121,700	121,032.41	667.59	99.5	-	121,700	
01-110-5150	TRAINING	2,000	113.43	1,886.57	5.7	(1,500)	500	Unable to attend planned training
01-110-5160	TRAVEL	1,000	288.06	711.94	28.8	-	1,000	
01-110-5185	PROFESSIONAL FEES	1,500	682.00	818.00	45.5	-	1,500	
01-110-5191	COMMUNICATIONS	10,000	6,774.20	3,225.80	67.7	-	10,000	

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01-110-5200	ADVERTISING	6,000	4,545.43	1,454.57	75.8	-	6,000	
01-110-5205	LEGAL	34,500	20,942.50	13,557.50	60.7	-	34,500	
01-110-5207	PENSION ADMINISTRATIVE FEE	8,900	8,905.12	(5.12)	100.1	-	8,900	
01-110-5210	OFFICE SUPPLIES	11,000	12,471.23	(1,471.23)	113.4	2,000	13,000	General supplies and equipment
01-110-5220	POSTAGE	15,000	15,133.34	(133.34)	100.9	1,000	16,000	Postage rate increase; supplies
01-110-5230	COMPUTER EXPENSE	18,000	32,545.89	(14,545.89)	180.8	16,000	34,000	New city hall server
01-110-5232	IT LICENSING AND FEES	28,000	31,108.09	(3,108.09)	111.1	3,500	31,500	NeoGov, SADA, Edmunds
01-110-5235	DIGITAL ENGAGEMENT	29,000	25,854.18	3,145.82	89.2	-	29,000	
01-110-5301	ELECTION	10,400	9,995.10	404.90	96.1	-	10,400	
01-110-5391	PRINCIPAL AND INTEREST ON DEBT SERVICE	154,750	129,547.24	25,202.76	83.7	-	154,750	
01-110-5500	BUILDING - ARMORY	12,000	4,790.25	7,209.75	39.9	-	12,000	
01-110-5502	BUILDING MAINTENANCE	17,500	24,102.42	(6,602.42)	137.7	12,000	29,500	Elevator electrical, HVAC repairs, Com Ctr window
01-110-5550	UTILITIES - BUILDING	16,000	15,042.33	1,217.67	92.5	-	16,000	
01-110-5700	BANK FEES	3,200	462.20	2,737.80	14.4	(2,500)	700	Trending lower YTD compared to budget
01-110-5807	CAPITAL OUTLAY	2,090,000	807,481.39	1,282,518.61	38.6	(558,000)	1,532,000	Updated project timelines (parking lot and CCC delay)
	110 Administrative	2,889,500	1,552,637.35	1,337,122.65		(523,550)	2,365,950	
	FINANCE							
01-120-5000	SALARIES	80,000	72,632.88	7,367.12	90.8	-	80,000	
01-120-5010	SOCIAL SECURITY	6,100	5,379.08	720.92	88.2	-	6,100	
01-120-5011	PENSION	7,300	6,886.00	414.00	94.3	-	7,300	
01-120-5012	WORKERS COMP	225	87.74	137.26	39.0	-	225	
01-120-5013	INSURANCE - HEALTH	15,500	15,823.96	(323.96)	102.1	700	16,200	Insurance premium exceeded original budget
01-120-5015	CONTRIBUTION - 457	500	440.86	59.14	88.2	-	500	
01-120-5102	INSURANCE - GEN LIAB	150	144.00	6.00	96.0	-	150	
01-120-5105	INSURANCE - PROPERTY	2,900	2,487.00	413.00	85.8	-	2,900	
01-120-5150	TRAINING	1,000	-	1,000.00	-	-	1,000	
01-120-5185	PROFESSIONAL FEES	1,000	554.00	446.00	55.4	-	1,000	
01-120-5310	AUDITING	75,000	62,000.00	13,000.00	82.7	(13,000)	62,000	FY23 audit actual expense
01-120-5311	ACTUARIAL STUDY	4,000	2,226.00	1,774.00	55.7	(1,500)	2,500	FY23 study actual expense
01-120-5313	TAX COLLECTION	2,800	472.67	2,327.33	16.9	(2,000)	800	Trending lower YTD compared to budget
01-120-5810	RENTS OBLIGATION	4,400	3,689.05	710.95	83.8	-	4,400	
	120 Finance	200,875	172,823.24	28,051.76		(15,800)	185,075	
	COMMUNITY DEV							
01-130-5000	SALARIES	115,000	102,698.52	12,301.48	89.3	-	115,000	
01-130-5010	SOCIAL SECURITY	8,800	7,503.49	1,296.51	85.3	-	8,800	
01-130-5011	PENSION	11,000	9,898.00	1,102.00	90.0	(1,000)	10,000	Final expense per MSRPS annual invoice
01-130-5012	WORKERS COMP	325	126.97	198.03	39.1	-	325	
01-130-5013	INSURANCE - HEALTH	20,000	18,388.15	1,611.85	91.9	-	20,000	
01-130-5015	CONTRIBUTION - 457	800	627.60	172.40	78.5	-	800	
01-130-5102	INSURANCE - GEN LIAB	150	114.00	36.00	76.0	-	150	
01-130-5105	INSURANCE - PROPERTY	3,800	3,317.00	483.00	87.3	-	3,800	

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01-130-5150	TRAINING	2,000	1,850.00	150.00	92.5	-	2,000	
01-130-5160	TRAVEL	900	757.80	142.20	84.2	-	900	
01-130-5185	PROFESSIONAL FEES	1,000	647.09	352.91	64.7	-	1,000	
01-130-5320	ECONOMIC DEVELOPMENT	8,000	3,580.00	4,420.00	44.8	-	8,000	
01-130-5322	PLANNING	88,000	-	88,000.00	-	(48,000)	40,000	Delayed start to comprehensive plan
01-130-5323	PUBLIC ART	2,000	300.00	1,700.00	15.0	-	2,000	
01-130-5401	AUTO EXPENSE	1,500	693.67	806.33	46.2	-	1,500	
01-130-5820	COMMUNITY LEGACY PROJECTS	50,000	36,989.18	13,010.82	74.0	-	50,000	
01-130-5822	SPECIAL PROJECTS	10,000	3,034.42	6,965.58	30.3	-	10,000	
	130 Community Dev	323,275	190,525.89	132,749.11		(49,000)	274,275	
	CODE ENFORCEMENT							
01-140-5000	SALARIES	58,000	53,830.14	4,169.86	92.8	-	58,000	
01-140-5010	SOCIAL SECURITY	4,500	3,869.76	630.24	86.0	-	4,500	
01-140-5011	PENSION	5,300	4,992.00	308.00	94.2	-	5,300	
01-140-5012	WORKERS COMP	175	68.65	106.35	39.2	-	175	
01-140-5013	INSURANCE - HEALTH	15,300	15,237.94	62.06	99.6	-	15,300	
01-140-5015	CONTRIBUTION - 457	250	329.70	(79.70)	131.9	125	375	Change in staff participation
01-140-5102	INSURANCE - GEN LIAB	150	114.00	36.00	76.0	-	150	
01-140-5105	INSURANCE - PROPERTY	2,900	2,487.00	413.00	85.8	-	2,900	
01-140-5150	TRAINING	500	-	500.00	-	-	500	
01-140-5160	TRAVEL	500	39.60	460.40	7.9	-	500	
01-140-5185	PROFESSIONAL FEES	400	150.00	250.00	37.5	-	400	
01-140-5231	SOFTWARE AND SUBSCRIPTIONS	11,700	11,500.00	200.00	98.3	-	11,700	
01-140-5330	CODE ENFORCEMENT	5,000	-	5,000.00	-	(4,000)	1,000	Trending lower YTD compared to budget
01-140-5331	CONSTRUCTION INSPECT	17,750	22,412.00	(4,662.00)	126.3	6,000	23,750	New construction
01-140-5332	RENTAL INSPECTION	35,000	350.00	34,650.00	1.0	(30,000)	5,000	Rental inspection cycle delayed
	140 Code Enforcement	157,425	115,380.79	42,044.21		(27,875)	129,550	
	PUBLIC WORKS ADMIN							
01-150-5000	SALARIES	68,500	56,148.00	12,352.00	82.0	-	68,500	
01-150-5010	SOCIAL SECURITY	4,900	4,163.88	736.12	85.0	-	4,900	
01-150-5011	PENSION	5,900	5,509.00	391.00	93.4	-	5,900	
01-150-5012	WORKERS COMP	1,500	681.81	818.19	45.5	-	1,500	
01-150-5013	INSURANCE - HEALTH	13,000	10,857.65	2,142.35	83.5	-	13,000	
01-150-5015	CONTRIBUTION - 457	400	532.95	(132.95)	133.2	200	600	Change in staff participation
01-150-5100	INSURANCE - AUTO	600	579.00	21.00	96.5	-	600	
01-150-5102	INSURANCE - GEN LIAB	150	114.00	36.00	76.0	-	150	
01-150-5105	INSURANCE - PROPERTY	1,900	1,659.00	241.00	87.3	-	1,900	
01-150-5150	TRAINING	3,900	6,203.43	(2,303.43)	159.1	2,400	6,300	Tuition assistance
01-150-5160	TRAVEL	1,000	1,064.27	(64.27)	106.4	200	1,200	Conference and fuel
01-150-5185	PROFESSIONAL FEES	2,100	867.38	1,232.62	41.3	-	2,100	
01-150-5193	ONE CALL CONCEPTS	2,000	697.75	1,302.25	34.9	(800)	1,200	Trending lower YTD compared to budget

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01-150-5340	ENGINEERING EQUIPMENT	3,000	312.10	2,687.90	10.4	(1,400)	1,600	Trending lower YTD compared to budget
01-150-5341	MAPPING SUPPLIES	7,500	8,646.58	(1,146.58)	115.3	1,400	8,900	SPECS - PACE prep
01-150-5342	PUBLIC WORKS	7,400	2,759.65	4,640.35	37.3	(1,000)	6,400	Trending lower YTD compared to budget
01-150-5400	GAS, OIL, GREASE	2,500	2,128.27	371.73	85.1	-	2,500	
01-150-5420	FLEET LEASE	11,000	9,712.63	1,287.37	88.3	-	11,000	
	150 Public Works Admin	137,250	112,637.35	24,612.65		1,000	138,250	
	PUBLIC SAFETY							
01-160-5000	SALARIES	1,018,000	927,318.60	90,681.40	91.1	-	1,018,000	
01-160-5002	SALARIES - POLICE GRANTS	40,000	40,084.06	(84.06)	100.2	500	40,500	Additional grant opportunities
01-160-5003	COURT TIME	13,000	11,970.67	1,029.33	92.1	-	13,000	
01-160-5010	SOCIAL SECURITY	82,000	70,784.95	11,215.05	86.3	-	82,000	
01-160-5011	PENSION	342,550	79,507.00	263,043.00	23.2	(260,000)	82,550	Deferred LEOPS billing
01-160-5012	WORKERS COMP	72,000	28,504.27	43,495.73	39.6	(25,000)	47,000	WC dividend reduced current year expense
01-160-5013	INSURANCE - HEALTH	256,000	243,824.77	12,175.23	95.2	-	256,000	
01-160-5015	CONTRIBUTION - 457	7,500	5,449.24	2,050.76	72.7	-	7,500	
01-160-5100	INSURANCE - AUTO	5,800	5,376.00	424.00	92.7	-	5,800	
01-160-5102	INSURANCE - GEN LIAB	1,075	1,029.00	46.00	95.7	-	1,075	
01-160-5103	INSURANCE - POLICE PROFESSIONAL	14,600	14,519.00	81.00	99.5	-	14,600	
01-160-5105	INSURANCE - PROPERTY	6,000	5,696.00	304.00	94.9	-	6,000	
01-160-5150	TRAINING	25,500	25,365.88	134.12	99.5	1,000	26,500	Academy expenses and other training costs
01-160-5170	UNIFORMS	15,000	22,867.31	(7,867.31)	152.5	8,500	23,500	Transition from 2 uniforms to 1, polos, badges
01-160-5180	SAFETY EQUIPMENT	1,200	1,120.52	79.48	93.4	-	1,200	
01-160-5181	LAW ENFORCEMENT EQUIPMENT	18,500	16,026.76	2,473.24	86.6	20,000	38,500	Replenish ammunition
01-160-5191	COMMUNICATIONS	30,500	19,815.93	10,684.07	65.0	(5,000)	25,500	Trending lower YTD compared to budget
01-160-5206	C3I CLERICAL SUPPORT	6,000	4,378.79	1,621.21	73.0	-	6,000	
01-160-5210	OFFICE SUPPLIES	5,000	4,600.70	399.30	92.0	200	5,200	Trending higher YTD compared to budget
01-160-5230	COMPUTER EXPENSE	8,500	8,062.71	437.29	94.9	-	8,500	
01-160-5350	FSU MOU	25,000	10,000.00	15,000.00	40.0	(15,000)	10,000	Revised MOU agreement signed
01-160-5380	POLICE REFORM	17,000	-	17,000.00	-	-	17,000	
01-160-5390	MISCELLANEOUS EXPENSE	4,000	11,541.81	(7,541.81)	288.6	8,500	12,500	LEOPS entry actuary fee
01-160-5400	GAS, OIL, GREASE	33,000	19,432.56	13,567.44	58.9	(7,500)	25,500	Trending lower YTD compared to budget
01-160-5401	AUTO EXPENSE	18,000	10,744.90	7,255.10	59.7	(3,000)	15,000	Trending lower YTD compared to budget
01-160-5420	FLEET LEASE	48,000	38,469.07	9,530.93	80.1	-	48,000	
01-160-5502	JAIL AND OFFICE MAINTENANCE	4,000	7,326.91	(3,326.91)	183.2	4,500	8,500	Includes new toilet system in jail
01-160-5550	UTILITIES - PUBLIC SAFETY	10,000	10,148.69	(148.69)	101.5	1,000	11,000	Electric, gas increases
01-160-5700	PARKING METERS	2,000	1,917.59	82.41	95.9	-	2,000	
01-160-5851	FIRE DEPT APPROPRIATION	259,375	259,375.00	-	100.0	-	259,375	
	160 Public Safety	2,389,100	1,905,258.69	483,841.31		(271,300)	2,117,800	
	PUBLIC WORKS - STREET							
01-170-5000	SALARIES	278,000	263,586.01	14,413.99	94.8	-	278,000	
01-170-5010	SOCIAL SECURITY	21,000	19,063.06	1,936.94	90.8	-	21,000	

**CITY OF FROSTBURG
PROPOSED BUDGET AMENDMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Account	Account Description	Budgeted-as previously amended	YTD Rev/Expd to 06/06/24	Balance-Excess or (Deficit)	%Expd/%Real	Proposed Amendment	Amended Budget	Notes
01-170-5011	PENSION	26,000	23,928.00	2,072.00	92.0	-	26,000	
01-170-5012	WORKERS COMP	20,000	7,738.87	12,261.13	38.7	(6,500)	13,500	WC dividend reduced current year expense
01-170-5013	INSURANCE - HEALTH	65,000	61,292.93	3,707.07	94.3	-	65,000	
01-170-5015	CONTRIBUTION - 457	750	701.28	48.72	93.5	-	750	
01-170-5018	UNEMPLOYMENT	500	-	500.00	-	(500)	-	No claims received
01-170-5100	INSURANCE - AUTO	7,200	6,824.00	376.00	94.8	-	7,200	
01-170-5102	INSURANCE - GEN LIAB	575	461.00	114.00	80.2	-	575	
01-170-5105	INSURANCE - PROPERTY	5,800	5,217.00	583.00	90.0	-	5,800	
01-170-5150	TRAINING	5,000	780.00	4,220.00	15.6	-	5,000	
01-170-5170	UNIFORMS	8,000	7,277.22	722.78	91.0	-	8,000	
01-170-5180	SAFETY EQUIPMENT	7,200	5,851.73	1,348.27	81.3	-	7,200	
01-170-5191	COMMUNICATIONS	11,000	10,321.17	678.83	93.8	-	11,000	
01-170-5210	OFFICE SUPPLIES	1,000	994.94	5.06	99.5	-	1,000	
01-170-5400	GAS, OIL, GREASE	28,500	26,377.14	2,122.86	92.6	-	28,500	
01-170-5420	FLEET LEASE	42,000	26,134.46	15,865.54	62.2	-	42,000	
01-170-5550	UTILITIES - BUILDING	6,000	6,305.37	(305.37)	105.1	1,000	7,000	Gas and electric increases
01-170-5711	SALT & ABRASIVES	150,000	103,499.94	46,500.06	69.0	(45,000)	105,000	Did not refill at end of season pending new storage
01-170-5712	SIGN MAINTENANCE	9,500	15,103.26	(5,603.26)	159.0	6,000	15,500	Updated parking signs, increased supply costs
01-170-5713	STREET EQUIPMENT MAINTENANCE	90,000	79,066.92	10,933.08	87.9	-	90,000	
01-170-5714	STREET LIGHTING	155,000	80,340.00	74,660.00	51.8	(60,000)	95,000	YTD lower than budget and consistent with PY
01-170-5715	STREET MAINTENANCE REPAIRS	100,000	62,173.28	37,826.72	62.2	-	100,000	
01-170-5716	STREET SHOP EQUIPMENT	90,000	66,691.16	23,308.84	74.1	15,000	105,000	Zero turn mower utilizing salt savings
01-170-5717	STREET LIGHTING REPAIRS	30,000	27,249.96	2,750.04	90.8	-	30,000	
01-170-5800	CAPITAL OUTLAY	265,000	10,655.00	254,345.00	4.0	(60,000)	205,000	Salt storage in progress; plow truck delayed
01-170-5861	STREET PAVING	492,000	487,802.01	4,197.99	99.2	-	492,000	
01-170-5865	PARKING LOT MAINTENANCE	3,000	1,400.00	1,600.00	46.7	-	3,000	
	170 Public Works - Street	1,918,025	1,406,835.71	511,189.29		(150,000)	1,768,025	
	RECREATION							
01-180-5000	SALARIES	266,000	249,185.01	16,814.99	93.7	-	266,000	
01-180-5010	SOCIAL SECURITY	21,000	18,167.30	2,832.70	86.5	-	21,000	
01-180-5011	PENSION	23,000	22,895.00	105.00	99.5	-	23,000	
01-180-5012	WORKERS COMP	17,200	7,054.48	10,145.52	41.0	(6,000)	11,200	WC dividend reduced current year expense
01-180-5013	INSURANCE - HEALTH	66,000	54,444.65	11,555.35	82.5	-	66,000	
01-180-5015	CONTRIBUTION - 457	1,500	917.71	582.29	61.2	-	1,500	
01-180-5100	INSURANCE - AUTO	2,800	2,443.00	357.00	87.3	-	2,800	
01-180-5102	INSURANCE - GEN LIAB	500	459.00	41.00	91.8	-	500	
01-180-5105	INSURANCE - PROPERTY	11,600	10,950.00	650.00	94.4	-	11,600	
01-180-5150	TRAINING	300	25.00	275.00	8.3	-	300	
01-180-5160	TRAVEL	750	-	750.00	-	-	750	
01-180-5170	UNIFORMS	4,000	3,995.47	4.53	99.9	500	4,500	Staffing changes
01-180-5180	SAFETY EQUIPMENT	500	-	500.00	-	-	500	

**CITY OF FROSTBURG
PROPOSED BUDGET AMENDMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Account	Account Description	Budgeted-as previously amended	YTD Rev/Expd to 06/06/24	Balance-Excess or (Deficit)	%Expd/%Real	Proposed Amendment	Amended Budget	Notes
01-180-5400	GAS, OIL, GREASE	9,000	7,393.67	1,606.33	82.2	-	9,000	
01-180-5420	FLEET LEASE	22,000	20,500.15	1,499.85	93.2	-	22,000	
01-180-5503	ARMORY EXPENSE - GYM	8,500	6,628.50	1,871.50	78.0	2,000	10,500	Replace restroom partitions
01-180-5504	COMMUNITY CENTER	10,500	14,173.25	(3,673.25)	135.0	4,500	15,000	Ramp replacement
01-180-5510	CITY PLACE	10,000	13,811.27	(3,811.27)	138.1	23,000	33,000	Kitchen renovations \$17,400
01-180-5720	BEAUTIFY THE BURG EXPENSE	2,000	520.86	1,479.14	26.0	-	2,000	
01-180-5721	REC EQUIPMENT MAINTENANCE	5,000	4,356.36	643.64	87.1	-	5,000	
01-180-5722	REC LEAGUE APPROPRIATIONS	6,500	6,500.00	-	100.0	-	6,500	
01-180-5723	REC PARK MAINTENANCE EXPENSE	72,000	68,591.15	3,408.85	95.3	39,600	111,600	Reclass cap outlay; restrooms; amphitheater
01-180-5724	STREET TREE MAINTENANCE	7,500	9,753.18	(2,253.18)	130.0	2,500	10,000	Frost Avenue tree removal
01-180-5725	TRAILHEAD MAINTENANCE EXPENSE	2,000	-	2,000.00	-	-	2,000	
01-180-5726	RECREATIONAL PROGRAMS	13,000	8,080.27	4,919.73	62.2	-	13,000	
01-180-5800	CAPITAL OUTLAY	109,000	177,681.84	(68,681.84)	163.0	84,500	193,500	Project exp (grant funded); Comm Ctr roof \$21,000
	180 Recreation	692,150	708,527.12	(16,377.12)		150,600	842,750	
	RECREATION-POOL							
01-181-5000	SALARIES	70,500	46,783.68	23,716.32	66.4	-	70,500	
01-181-5010	SOCIAL SECURITY	5,400	3,578.93	1,821.07	66.3	-	5,400	
01-181-5012	WORKERS COMP	4,600	1,793.94	2,806.06	39.0	(2,600)	2,000	WC dividend reduced current year expense
01-181-5018	UNEMPLOYMENT	500	-	500.00	-	-	500	
01-181-5507	POOL OPERATING	35,000	36,642.70	(1,642.70)	104.7	3,500	38,500	Pool ladder handrails
	181 Recreation-Pool	116,000	88,799.25	27,200.75		900	116,900	
	RECREATION - DAY CAMP							
01-182-5000	SALARIES	22,500	13,012.45	9,487.55	57.8	-	22,500	
01-182-5010	SOCIAL SECURITY	1,725	995.46	729.54	57.7	-	1,725	
01-182-5012	WORKERS COMP	1,500	583.74	916.26	38.9	(800)	700	WC dividend reduced current year expense
01-182-5018	UNEMPLOYMENT	500	-	500.00	-	-	500	
01-182-5507	DAY CAMP OPERATIONS	500	357.02	142.98	71.4	-	500	
	182 Recreation - Day Camp	26,725	14,948.67	11,776.33		(800)	25,925	
	RECREATION - SEASONAL							
01-183-5000	SALARIES	9,500	-	9,500.00	-	(9,500)	-	No seasonal employees
01-183-5010	SOCIAL SECURITY	1,100	-	1,100.00	-	(1,100)	-	No seasonal employees
01-183-5012	WORKERS COMP	900	-	900.00	-	(900)	-	No seasonal employees
01-183-5108	UNEMPLOYMENT	500	31.84	468.16	6.4	(400)	100	YTD expense below budget estimates
	183 Recreation - Seasonal	12,000	31.84	11,968.16		(11,900)	100	
	CORPORATE FUND Expenditure Totals	9,418,900	6,370,615.30	3,048,544.70		(1,344,225)	8,074,675	
02-000-4000	WATER SERVICE REVENUE	1,636,000	1,480,995.56	(155,004.44)	90.5	124,000	1,760,000	Additional County water sales
02-000-4001	INTEREST EARNED - WATER	1,800	1,562.27	(237.73)	86.8	-	1,800	
02-000-4317	SPECIAL REVENUE	545,000	376,153.10	(168,846.90)	69.0	326,200	871,200	See revised ARPA project list as of June
02-000-4401	SALE OF BULK WATER	-	857.00	857.00	-	850	850	Previously unbudgeted
02-000-4402	SALE OF METERS	5,000	9,450.00	4,450.00	189.0	4,450	9,450	YTD revenue exceeds budget

**CITY OF FROSTBURG
PROPOSED BUDGET AMENDMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Account	Account Description	Budgeted-as previously amended	YTD Rev/Expd to 06/06/24	Balance-Excess or (Deficit)	%Expd/%Real	Proposed Amendment	Amended Budget	Notes
02-000-4403	TAPPING FEES	5,000	7,600.00	2,600.00	152.0	2,600	7,600	New construction
02-000-4404	SUNDRY SALES	20,000	26,918.62	6,918.62	134.6	6,900	26,900	YTD revenue exceeds budget
02-000-4405	PROJECT REIMBURSEMENTS	-	341.20	341.20	-	340	340	Oral health grant
02-000-4408	SUNDRY SALES - CASH BASIS	-	550.00	550.00	-	-	-	
02-000-4600	INTEREST INCOME	23,600	20,997.25	(2,602.75)	89.0	4,000	27,600	Money market allocated interest
WATER FUND Revenue Totals		2,236,400	1,925,425.00	(310,975.00)		469,340	2,705,740	
	WATER - ADMIN							
02-190-5000	SALARIES	68,000	61,156.11	6,843.89	89.9	-	68,000	
02-190-5010	SOCIAL SECURITY	5,100	4,449.38	650.62	87.2	-	5,100	
02-190-5011	PENSION	6,150	5,853.00	297.00	95.2	-	6,150	
02-190-5012	WORKERS COMP	200	77.42	122.58	38.7	-	200	
02-190-5013	INSURANCE - HEALTH	16,200	16,101.08	98.92	99.4	-	16,200	
02-190-5015	CONTRIBUTION - 457	750	632.44	117.56	84.3	-	750	
02-190-5313	COLLECTION EXPENSE	1,000	472.67	527.33	47.3	-	1,000	
02-190-5370	FMHA BOND	750	650.00	100.00	86.7	-	750	
02-190-5600	CORPORATE OVERHEAD	107,100	98,175.00	8,925.00	91.7	-	107,100	
190 Water - Admin		205,250	187,567.10	17,682.90		-	205,250	
	WATER - FILTRATION							
02-192-5102	INSURANCE - GEN LIAB	1,200	1,144.00	56.00	95.3	-	1,200	
02-192-5105	INSURANCE - PROPERTY	12,200	11,107.00	1,093.00	91.0	-	12,200	
02-192-5106	INSURANCE - BOILER & MACHINERY	6,000	5,278.00	722.00	88.0	-	6,000	
02-192-5521	PUMPING SYSTEM EXPENSE	90,000	100,587.75	(10,587.75)	111.8	15,000	105,000	Electric increases
02-192-5522	PURIFICATION PLANT MAINTENANCE	275,000	306,072.93	(31,072.93)	111.3	87,000	362,000	ARPA projects; adj for actuators and sludge tie in
02-192-5710	FILTRATION CONTRACT PAYMENT	652,000	510,510.11	141,489.89	78.3	-	652,000	
192 Water - Filtration		1,036,400	934,699.79	101,700.21		102,000	1,138,400	
	WATER - SUPPLY							
02-194-5000	SALARIES	32,000	28,800.00	3,200.00	90.0	-	32,000	
02-194-5010	SOCIAL SECURITY	2,400	2,203.20	196.80	91.8	-	2,400	
02-194-5011	PENSION	2,900	2,754.00	146.00	95.0	-	2,900	
02-194-5012	WORKERS COMP	2,225	862.97	1,362.03	38.8	(1,000)	1,225	WC dividend reduced current year expense
02-194-5015	CONTRIBUTION - 457	100	-	100.00	-	(100)	-	Benefit not utilized
02-194-5506	HYDRO FACILITY EXPENSE	5,000	-	5,000.00	-	(3,000)	2,000	YTD expense below budget estimates
02-194-5550	UTILITIES / WATER SUPPLY	5,000	4,140.55	859.45	82.8	-	5,000	
02-194-5730	WATER SUPPLY EXPENSE	50,000	3,767.23	46,232.77	7.5	-	50,000	
194 Water - Supply		99,625	42,527.95	57,097.05		(4,100)	95,525	
	WATER - DISTRIBUTION							
02-196-5000	SALARIES	247,000	242,132.75	4,867.25	98.0	14,000	261,000	Change in staffing and positions
02-196-5010	SOCIAL SECURITY	18,750	17,631.43	1,118.57	94.0	500	19,250	Change in staffing and positions
02-196-5011	PENSION	22,600	21,260.00	1,340.00	94.1	-	22,600	
02-196-5012	WORKERS COMP	17,500	6,779.13	10,720.87	38.7	(9,000)	8,500	WC dividend reduced current year expense

**CITY OF FROSTBURG
PROPOSED BUDGET AMENDMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Account	Account Description	Budgeted-as previously amended	YTD Rev/Expd to 06/06/24	Balance-Excess or (Deficit)	%Expd/%Real	Proposed Amendment	Amended Budget	Notes
02-196-5013	INSURANCE - HEALTH	70,400	62,048.14	8,351.86	88.1	(2,000)	68,400	Underutilization of insurance and deductible
02-196-5015	CONTRIBUTION - 457	1,000	572.45	427.55	57.3	-	1,000	
02-196-5100	INSURANCE - AUTO	4,000	3,129.00	871.00	78.2	-	4,000	
02-196-5102	INSURANCE - GEN LIAB	1,200	1,144.00	56.00	95.3	-	1,200	
02-196-5105	INSURANCE - PROPERTY	3,200	2,777.00	423.00	86.8	-	3,200	
02-196-5150	TRAINING	3,500	3,123.00	377.00	89.2	-	3,500	
02-196-5170	UNIFORMS	4,000	2,443.57	1,556.43	61.1	-	4,000	
02-196-5180	SAFETY EQUIPMENT	6,575	4,760.89	1,814.11	72.4	-	6,575	
02-196-5191	COMMUNICATIONS	9,200	11,373.45	(2,173.45)	123.6	3,500	12,700	Increase consistent with prior year expense
02-196-5210	OFFICE SUPPLIES	1,000	515.90	484.10	51.6	-	1,000	
02-196-5390	MISCELLANEOUS EXPENSE	3,100	-	3,100.00	-	(1,100)	2,000	YTD trending below budget estimate
02-196-5400	GAS, OIL, GREASE	16,000	9,387.80	6,612.20	58.7	(3,000)	13,000	YTD trending below budget estimate
02-196-5420	FLEET LEASE	22,000	21,695.87	304.13	98.6	3,000	25,000	Additional Enterprise fleet vehicle added
02-196-5505	CRESTVIEW PUMPING STATION EXPENSE	12,500	5,415.19	7,084.81	43.3	-	12,500	
02-196-5550	UTILITIES - WATER DISTRIBUTION	3,600	3,845.54	(245.54)	106.8	1,000	4,600	Increase consistent with prior year expense
02-196-5700	DISTRIBUTION EXPENSE	150,700	63,107.67	87,592.33	41.9	-	150,700	
02-196-5701	DISTRIBUTION PIPE EXPENSE	10,000	-	10,000.00	-	-	10,000	
02-196-5702	EQUIPMENT MAINTENANCE	11,000	11,120.83	(120.83)	101.1	1,500	12,500	Portable scene lights, rammer
02-196-5703	FIRE HYDRANTS EXPENSE	5,000	4,318.24	681.76	86.4	-	5,000	
02-196-5704	TRANSMISSION MAINS EXPENSE	91,300	220,446.74	(129,146.74)	241.5	160,000	251,300	Centennial water line project
02-196-5740	METERS EXPENSE	80,000	31,523.10	48,476.90	39.4	(40,000)	40,000	YTD trending below budget estimate
02-196-5800	CAPITAL OUTLAY	80,000	-	80,000.00	-	(80,000)	-	Expense included with Trans Main Exp
	196 Water - Distribution	895,125	750,551.69	144,573.31		48,400	943,525	
	WATER FUND Expenditure Totals	2,236,400	1,915,346.53	321,053.47		146,300	2,382,700	
03-000-4000	SEWER CHARGES	1,904,000	1,430,850.90	(473,149.10)	75.2	(124,000)	1,780,000	YTD revenue trending below budget; similar to PY
03-000-4001	INTEREST EARNED - SEWER	3,000	2,833.23	(166.77)	94.4	-	3,000	
03-000-4313	GAIN ON DISPOSAL OF ASSETS	-	5,550.00	5,550.00	-	-	-	
03-000-4315	PROCEEDS FROM FUND BALANCE	20,025	-	(20,025.00)	-	214,675	234,700	Fund balancing adjustment
03-000-4317	SPECIAL REVENUE	150,000	265,864.94	115,864.94	177.2	118,725	268,725	Revised ARPA project list as of June
03-000-4404	SUNDRY SALES	1,500	1,544.49	44.49	103.0	-	1,500	
03-000-4501	BAY RESTORATION FUND REVENUE	-	173,314.54	173,314.54	-	-	-	
03-000-4503	SEWER TAP FEES	5,000	7,000.00	2,000.00	140.0	2,000	7,000	New construction
03-000-4530	PROJECT REIMBURSEMENTS	-	1,011.25	1,011.25	-	1,000	1,000	MSEC grant
03-000-4600	INTEREST INCOME	50,000	44,831.43	(5,168.57)	89.7	9,000	59,000	Money market allocated interest
	Dept total	2,133,525	1,932,800.78	(200,724.22)		221,400	2,354,925	
03-220-4520	CSO SURCHARGE REVENUE	405,000	386,841.73	(18,158.27)	95.5	-	405,000	
03-220-4521	INTEREST EARNED - CSO SURCHARGE	1,000	954.31	(45.69)	95.4	-	1,000	
03-220-4530	PROJECT REIMBURSEMENTS	2,582,000	56,946.00	(2,525,054.00)	2.2	(1,917,000)	665,000	CSO project timeline update
03-220-4540	PROCEEDS OF DEBT	900,000	-	(900,000.00)	-	(900,000)	-	Delay in CSO projects with associated debt
	220 Total	3,888,000	444,742.04	(3,443,257.96)		(2,817,000)	1,071,000	

**CITY OF FROSTBURG
PROPOSED BUDGET AMENDMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Account	Account Description	Budgeted-as previously amended	YTD Rev/Expd to 06/06/24	Balance-Excess or (Deficit)	%Expd/%Real	Proposed Amendment	Amended Budget	Notes
SEWER FUND Revenue Totals		6,021,525	2,377,542.82	(3,643,982.18)		(2,595,600)	3,425,925	
	SEWER - ADMIN							
03-210-5000	SALARIES	68,000	61,156.11	6,843.89	89.9	-	68,000	
03-210-5010	SOCIAL SECURITY	5,100	4,449.38	650.62	87.2	-	5,100	
03-210-5011	PENSION	6,150	5,853.00	297.00	95.2	-	6,150	
03-210-5012	WORKERS COMP	200	77.42	122.58	38.7	-	200	
03-210-5013	INSURANCE - HEALTH	16,200	16,101.57	98.43	99.4	-	16,200	
03-210-5015	CONTRIBUTION - 457	750	632.44	117.56	84.3	-	750	
03-210-5313	COLLECTION EXPENSE	1,000	472.67	527.33	47.3	-	1,000	
210 Sewer - Admin		97,400	88,742.59	8,657.41		-	97,400	
	SEWER - OPERATING							
03-211-5000	SALARIES	183,000	161,515.98	21,484.02	88.3	(8,000)	175,000	Greater CSO inspector allocation to projects
03-211-5010	SOCIAL SECURITY	14,200	11,069.56	3,130.44	78.0	(600)	13,600	Greater CSO inspector allocation to projects
03-211-5011	PENSION	20,000	17,989.00	2,011.00	90.0	-	20,000	
03-211-5012	WORKERS COMP	13,000	4,456.82	8,543.18	34.3	(7,000)	6,000	WC dividend reduced current year expense
03-211-5013	INSURANCE - HEALTH	66,000	65,088.62	911.38	98.6	-	66,000	
03-211-5015	CONTRIBUTION - 457	1,700	1,324.20	375.80	77.9	-	1,700	
03-211-5100	INSURANCE - AUTO	1,400	1,158.00	242.00	82.7	-	1,400	
03-211-5102	INSURANCE - GEN LIAB	575	572.00	3.00	99.5	-	575	
03-211-5105	INSURANCE - PROPERTY	7,500	5,917.88	1,582.12	78.9	-	7,500	
03-211-5150	TRAINING	1,000	150.00	850.00	15.0	-	1,000	
03-211-5170	UNIFORMS	3,000	2,770.85	229.15	92.4	-	3,000	
03-211-5180	SAFETY EQUIPMENT	1,000	2,469.97	(1,469.97)	247.0	3,000	4,000	gloves and earplugs
03-211-5191	COMMUNICATIONS	2,400	1,522.44	877.56	63.4	-	2,400	
03-211-5396	BAY RESTORATION FUND EXPENSE	-	122,942.88	(122,942.88)	-	-	-	
03-211-5400	GAS, OIL, GREASE	10,000	10,363.23	(363.23)	103.6	2,000	12,000	fuel increases
03-211-5420	FLEET LEASE	20,000	18,751.75	1,248.25	93.8	700	20,700	Enterprise contract charges
03-211-5520	PUMPING STATION MAINTENANCE	6,000	1,749.89	4,250.11	29.2	-	6,000	
03-211-5600	CORPORATE OVERHEAD	227,750	208,769.00	18,981.00	91.7	-	227,750	
03-211-5761	SANITARY COMMISSION CHARGES	1,233,000	1,023,484.85	209,515.15	83.0	-	1,233,000	
03-211-5762	SANITARY COMM-TRANSMISSION PROJECTS	11,800	11,716.20	83.80	99.3	-	11,800	
03-211-5763	SEWER OPERATING EXPENSE	178,000	204,051.58	(26,051.58)	114.6	32,000	210,000	Includes ARPA projects
03-211-5764	SEWER PUMPING EXPENSE	6,000	7,378.11	(1,378.11)	123.0	3,000	9,000	Additional utility costs for Talcott Ave station
03-211-5800	CAPITAL OUTLAY - SEWER PROJECTS	27,000	89,043.25	(62,043.25)	329.8	62,300	89,300	Centennial Hill pump WIP, STH rail system
211 Sewer - Operating		2,034,325	1,974,256.06	60,068.94		87,400	2,121,725	
	CSO							
03-220-5391	INTEREST EXPENSE	3,450	1,507.91	1,942.09	43.7	-	3,450	
03-220-5392	DEBT REDEMPTION	23,350	23,350.92	(0.92)	100.0	-	23,350	
03-220-5800	CAPITAL OUTLAY	3,863,000	669,232.39	3,193,767.61	17.3	(2,683,000)	1,180,000	CSO projects- X-B and X-C not out to bid yet
220 CSO		3,889,800	694,091.22	3,195,708.78		(2,683,000)	1,206,800	

**CITY OF FROSTBURG
PROPOSED BUDGET AMENDMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Account	Account Description	Budgeted-as previously amended	YTD Rev/Expd to 06/06/24	Balance-Excess or (Deficit)	%Expd/%Real	Proposed Amendment	Amended Budget	Notes
SEWER FUND Expenditure Totals		6,021,525	2,757,089.87	3,264,435.13		(2,595,600)	3,425,925	
04-000-4000	WATER TAP SURCHARGE	672,000	768,546.83	96,546.83	114.4	135,000	807,000	County - Coney/Midland surcharges added
04-000-4001	INTEREST EARNED SURCHARGE	1,800	1,152.37	(647.63)	64.0	(500)	1,300	YTD revenue below estimates
04-000-4600	INTEREST INCOME	24,000	28,997.79	4,997.79	120.8	11,000	35,000	Money market allocated interest
PINEY SURCHARGE FUND Revenue Totals		697,800	798,696.99	100,896.99		145,500	843,300	
	WATER SURCHARGE							
04-200-5313	COLLECTION EXPENSE	1,000	378.14	621.86	37.8	-	1,000	
04-200-5391	INTEREST EXPENSE	61,750	49,227.69	12,522.31	79.7	-	61,750	
04-200-5392	DEBT REDEMPTION	409,550	404,774.94	4,775.06	98.8	-	409,550	
04-200-5802	CAPITAL REPAIRS	150,000	43,911.71	106,088.29	29.3	(90,000)	60,000	Pump delayed to FY25
PINEY SURCHARGE FUND Expenditure Total		622,300	498,292.48	124,007.52		(90,000)	532,300	
05-000-4000	TRASH & GARBAGE CHARGES	457,000	428,100.91	(28,899.09)	93.7	(19,500)	437,500	Timing of rate change at the beginning of FY24
05-000-4001	INTEREST EARNED - TRASH	1,400	1,270.28	(129.72)	90.7	-	1,400	
05-000-4317	SPECIAL REVENUE	-	-	-	-	500	500	ARPA - General PW expense
05-000-4404	SUNDRY SALES	1,000	2,350.00	1,350.00	235.0	1,300	2,300	Special pickups exceeded budget estimate
05-000-4600	INTEREST INCOME	3,800	3,931.86	131.86	103.5	1,600	5,400	Money market allocated interest
GARBAGE FUND Revenue Totals		463,200	435,653.05	(27,546.95)		(16,100)	447,100	
	GARBAGE ADMIN.							
05-230-5000	SALARIES	68,000	61,155.72	6,844.28	89.9	(1,200)	66,800	YTD expense below budget estimates
05-230-5010	SOCIAL SECURITY	5,100	4,449.35	650.65	87.2	-	5,100	
05-230-5011	PENSION	6,150	5,853.00	297.00	95.2	-	6,150	
05-230-5012	WORKERS COMP	200	77.42	122.58	38.7	-	200	
05-230-5013	INSURANCE - HEALTH	16,200	16,101.60	98.40	99.4	-	16,200	
05-230-5015	CONTRIBUTION - 457	750	632.44	117.56	84.3	-	750	
05-230-5313	COLLECTION EXPENSE	500	94.51	405.49	18.9	(300)	200	YTD expense below budget estimates
230 Garbage Admin.		96,900	88,364.04	8,535.96		(1,500)	95,400	
	GARBAGE OPERATING							
05-232-5000	SALARIES	99,000	82,226.70	16,773.30	83.1	(8,000)	91,000	Reclassification of employees between depts
05-232-5010	SOCIAL SECURITY	7,500	5,888.66	1,611.34	78.5	(900)	6,600	Reclassification of employees between depts
05-232-5011	PENSION	9,000	8,521.00	479.00	94.7	-	9,000	
05-232-5012	WORKERS COMP	7,000	2,713.04	4,286.96	38.8	(4,000)	3,000	WC dividend reduced current year expense
05-232-5013	INSURANCE - HEALTH	25,000	21,587.77	3,412.23	86.4	(2,000)	23,000	Underutilization of insurance and deductible
05-232-5015	CONTRIBUTION - 457	900	382.76	517.24	42.5	-	900	
05-232-5100	INSURANCE - AUTO	2,200	1,744.00	456.00	79.3	-	2,200	
05-232-5102	INSURANCE - GEN LIAB	400	343.00	57.00	85.8	-	400	
05-232-5105	INSURANCE - PROPERTY	3,800	3,587.00	213.00	94.4	-	3,800	
05-232-5170	UNIFORMS	3,000	2,173.26	826.74	72.4	-	3,000	

CITY OF FROSTBURG
 PROPOSED BUDGET AMENDMENTS
 FOR THE YEAR ENDED JUNE 30, 2024

Account	Account Description	Budgeted-as previously amended	YTD Rev/Expd to 06/06/24	Balance-Excess or (Deficit)	%Expd/%Real	Proposed Amendment	Amended Budget	Notes
05-232-5180	SAFETY EQUIPMENT	1,000	1,107.24	(107.24)	110.7	300	1,300	Gloves
05-232-5210	OFFICE SUPPLIES	500	397.59	102.41	79.5	-	500	
05-232-5400	GAS, OIL, GREASE	14,000	11,135.65	2,864.35	79.5	-	14,000	
05-232-5600	CORPORATE OVERHEAD	17,500	16,038.00	1,462.00	91.7	-	17,500	
05-232-5770	ASH DUMPSTER	7,000	6,970.12	29.88	99.6	-	7,000	
05-232-5771	BULK CLEANUP EXPENSE	10,000	9,051.03	948.97	90.5	-	10,000	
05-232-5772	LANDFILL CHARGES	128,500	108,631.02	19,868.98	84.5	-	128,500	
05-232-5773	SANITATION OPERATING EXPENSE	30,000	29,356.74	643.26	97.9	-	30,000	
	232 Garbage Operating	366,300	311,854.58	54,445.42		(14,600)	351,700	
	GARBAGE FUND Expenditure Totals	463,200	400,218.62	62,981.38		(16,100)	447,100	