

**CITY OF FROSTBURG**  
**OPERATING BUDGET FOR THE YEAR ENDED JUNE 30, 2024**  
**BUDGET AMENDMENTS - RESOLUTION 2024-31**

Account	Account Description	Budgeted-as previously amended	Proposed Amendment	Amended Budget
CORPORATE FUND REVENUE				
01-000-4001	PERSONAL PROPERTY TAXES	\$ 12,000	\$ (3,000)	\$ 9,000
01-000-4002	PUBLIC UTILITY TAXES	190,000	32,000	222,000
01-000-4003	CORPORATION TAXES	140,000	35,000	175,000
01-000-4004	PRIOR YEAR TAXES	2,000	(13,000)	(11,000)
01-000-4010	INTEREST ON TAXES	50,000	(8,000)	42,000
01-000-4021	ADMISSION TAXES	32,000	60,000	92,000
01-000-4023	HIGHWAY USE TAX	432,000	(20,000)	412,000
01-000-4032	TRADERS LICENSES	5,000	2,000	7,000
01-000-4040	POLICE GRANTS	40,000	500	40,500
01-000-4041	PARKING METERS	5,500	3,500	9,000
01-000-4043	POLICE PROTECTION GRANTS	135,000	(11,000)	124,000
01-000-4045	FINES & FORFEITURES	15,000	(2,500)	12,500
01-000-4046	METER VIOLATIONS	1,000	(900)	100
01-000-4047	FROSTBURG STATE UNIV - MOU	200,000	(50,000)	150,000
01-000-4054	CONSTRUCTION INSPECTIONS	17,750	20,000	37,750
01-000-4055	CODE ENFORCEMENT CITATIONS	1,750	(1,500)	250
01-000-4060	SWIMMING POOL	60,000	8,000	68,000
01-000-4062	DAY CAMP REGISTRATIONS	18,000	2,000	20,000
01-000-4250	NSF FEES	-	900	900
01-000-4303	FRANCHISES - GAS, TV, ETC	88,000	(8,000)	80,000
01-000-4306	PROJECT REIMBURSEMENT	1,562,000	(185,500)	1,376,500
01-000-4315	PROCEEDS FROM FUND BALANCE	53,250	(53,250)	-
01-000-4317	SPECIAL REVENUE	1,781,000	(968,000)	813,000
01-000-4600	INTEREST INCOME	400,000	156,000	556,000
<b>CORPORATE FUND Revenue Totals</b>		<b>5,241,250</b>	<b>(1,004,750)</b>	<b>4,236,500</b>
EXECUTIVE				
01-100-5110	CONTRIBUTIONS	500,000	(450,000)	50,000
01-100-5160	TRAVEL	4,000	500	4,500
01-100-5185	PROFESSIONAL FEES	12,000	3,000	15,000
	100 Executive	516,000	(446,500)	69,500
ADMINISTRATIVE				
01-110-5012	WORKERS COMP	600	(300)	300
01-110-5013	INSURANCE - HEALTH	36,000	2,500	38,500
01-110-5030	EMPLOYEE WELLNESS	7,500	1,750	9,250
01-110-5150	TRAINING	2,000	(1,500)	500
01-110-5210	OFFICE SUPPLIES	11,000	2,000	13,000
01-110-5220	POSTAGE	15,000	1,000	16,000
01-110-5230	COMPUTER EXPENSE	18,000	16,000	34,000

**CITY OF FROSTBURG**  
**OPERATING BUDGET FOR THE YEAR ENDED JUNE 30, 2024**  
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<b>Account</b>	<b>Account Description</b>	<b>Budgeted-as previously amended</b>	<b>Proposed Amendment</b>	<b>Amended Budget</b>
01-110-5232	IT LICENSING AND FEES	28,000	3,500	31,500
01-110-5502	BUILDING MAINTENANCE	17,500	12,000	29,500
01-110-5700	BANK FEES	3,200	(2,500)	700
01-110-5807	CAPITAL OUTLAY	2,090,000	(558,000)	1,532,000
	110 Administrative	<u>2,228,800</u>	<u>(523,550)</u>	<u>1,705,250</u>
	FINANCE			
01-120-5013	INSURANCE - HEALTH	15,500	700	16,200
01-120-5310	AUDITING	75,000	(13,000)	62,000
01-120-5311	ACTUARIAL STUDY	4,000	(1,500)	2,500
01-120-5313	TAX COLLECTION	2,800	(2,000)	800
	120 Finance	<u>97,300</u>	<u>(15,800)</u>	<u>81,500</u>
	COMMUNITY DEV			
01-130-5011	PENSION	11,000	(1,000)	10,000
01-130-5322	PLANNING	88,000	(48,000)	40,000
	130 Community Dev	<u>99,000</u>	<u>(49,000)</u>	<u>50,000</u>
	CODE ENFORCEMENT			
01-140-5015	CONTRIBUTION - 457	250	125	375
01-140-5330	CODE ENFORCEMENT	5,000	(4,000)	1,000
01-140-5331	CONSTRUCTION INSPECT	17,750	6,000	23,750
01-140-5332	RENTAL INSPECTION	35,000	(30,000)	5,000
	140 Code Enforcement	<u>58,000</u>	<u>(27,875)</u>	<u>30,125</u>
	PUBLIC WORKS ADMIN			
01-150-5015	CONTRIBUTION - 457	400	200	600
01-150-5150	TRAINING	3,900	2,400	6,300
01-150-5160	TRAVEL	1,000	200	1,200
01-150-5193	ONE CALL CONCEPTS	2,000	(800)	1,200
01-150-5340	ENGINEERING EQUIPMENT	3,000	(1,400)	1,600
01-150-5341	MAPPING SUPPLIES	7,500	1,400	8,900
01-150-5342	PUBLIC WORKS	7,400	(1,000)	6,400
	150 Public Works Admin	<u>25,200</u>	<u>1,000</u>	<u>26,200</u>
	PUBLIC SAFETY			
01-160-5002	SALARIES - POLICE GRANTS	40,000	500	40,500
01-160-5011	PENSION	342,550	(260,000)	82,550
01-160-5012	WORKERS COMP	72,000	(25,000)	47,000
01-160-5150	TRAINING	25,500	1,000	26,500
01-160-5170	UNIFORMS	15,000	8,500	23,500

**CITY OF FROSTBURG**  
**OPERATING BUDGET FOR THE YEAR ENDED JUNE 30, 2024**  
**BUDGET AMENDMENTS - RESOLUTION 2024-31**

<b>Account</b>	<b>Account Description</b>	<b>Budgeted-as previously amended</b>	<b>Proposed Amendment</b>	<b>Amended Budget</b>
01-160-5181	LAW ENFORCEMENT EQUIPMENT	18,500	20,000	38,500
01-160-5191	COMMUNICATIONS	30,500	(5,000)	25,500
01-160-5210	OFFICE SUPPLIES	5,000	200	5,200
01-160-5350	FSU MOU	25,000	(15,000)	10,000
01-160-5390	MISCELLANEOUS EXPENSE	4,000	8,500	12,500
01-160-5400	GAS, OIL, GREASE	33,000	(7,500)	25,500
01-160-5401	AUTO EXPENSE	18,000	(3,000)	15,000
01-160-5502	JAIL AND OFFICE MAINTENANCE	4,000	4,500	8,500
01-160-5550	UTILITIES - PUBLIC SAFETY	10,000	1,000	11,000
	160 Public Safety	<u>643,050</u>	<u>(271,300)</u>	<u>371,750</u>
	PUBLIC WORKS - STREET			
01-170-5012	WORKERS COMP	20,000	(6,500)	13,500
01-170-5018	UNEMPLOYMENT	500	(500)	-
01-170-5550	UTILITIES - BUILDING	6,000	1,000	7,000
01-170-5711	SALT & ABRASIVES	150,000	(45,000)	105,000
01-170-5712	SIGN MAINTENANCE	9,500	6,000	15,500
01-170-5714	STREET LIGHTING	155,000	(60,000)	95,000
01-170-5716	STREET SHOP EQUIPMENT	90,000	15,000	105,000
01-170-5800	CAPITAL OUTLAY	265,000	(60,000)	205,000
	170 Public Works - Street	<u>696,000</u>	<u>(150,000)</u>	<u>546,000</u>
	RECREATION			
01-180-5012	WORKERS COMP	17,200	(6,000)	11,200
01-180-5170	UNIFORMS	4,000	500	4,500
01-180-5503	ARMORY EXPENSE - GYM	8,500	2,000	10,500
01-180-5504	COMMUNITY CENTER	10,500	4,500	15,000
01-180-5510	CITY PLACE	10,000	23,000	33,000
01-180-5723	REC PARK MAINTENANCE EXPENSE	72,000	39,600	111,600
01-180-5724	STREET TREE MAINTENANCE	7,500	2,500	10,000
01-180-5800	CAPITAL OUTLAY	109,000	84,500	193,500
	180 Recreation	<u>238,700</u>	<u>150,600</u>	<u>389,300</u>
	RECREATION-POOL			
01-181-5012	WORKERS COMP	4,600	(2,600)	2,000
01-181-5507	POOL OPERATING	35,000	3,500	38,500
	181 Recreation-Pool	<u>39,600</u>	<u>900</u>	<u>40,500</u>
	RECREATION - DAY CAMP			
01-182-5012	WORKERS COMP	1,500	(800)	700

**CITY OF FROSTBURG**  
**OPERATING BUDGET FOR THE YEAR ENDED JUNE 30, 2024**  
**BUDGET AMENDMENTS - RESOLUTION 2024-31**

Account	Account Description	Budgeted-as previously amended	Proposed Amendment	Amended Budget
	RECREATION - SEASONAL			
01-183-5000	SALARIES	9,500	(9,500)	-
01-183-5010	SOCIAL SECURITY	1,100	(1,100)	-
01-183-5012	WORKERS COMP	900	(900)	-
01-183-5108	UNEMPLOYMENT	500	(400)	100
	183 Recreation - Seasonal	12,000	(11,900)	100
	<b>CORPORATE FUND Expenditure Totals</b>	<b>4,655,150</b>	<b>(1,344,225)</b>	<b>3,310,925</b>
	WATER FUND REVENUE			
02-000-4000	WATER SERVICE REVENUE	1,636,000	124,000	1,760,000
02-000-4317	SPECIAL REVENUE	545,000	326,200	871,200
02-000-4401	SALE OF BULK WATER	-	850	850
02-000-4402	SALE OF METERS	5,000	4,450	9,450
02-000-4403	TAPPING FEES	5,000	2,600	7,600
02-000-4404	SUNDRY SALES	20,000	6,900	26,900
02-000-4405	PROJECT REIMBURSEMENTS	-	340	340
02-000-4600	INTEREST INCOME	23,600	4,000	27,600
	<b>WATER FUND Revenue Totals</b>	<b>2,234,600</b>	<b>469,340</b>	<b>2,703,940</b>
	WATER - FILTRATION			
02-192-5521	PUMPING SYSTEM EXPENSE	90,000	15,000	105,000
02-192-5522	PURIFICATION PLANT MAINTENANCE	275,000	87,000	362,000
	192 Water - Filtration	365,000	102,000	467,000
	WATER - SUPPLY			
02-194-5012	WORKERS COMP	2,225	(1,000)	1,225
02-194-5015	CONTRIBUTION - 457	100	(100)	-
02-194-5506	HYDRO FACILITY EXPENSE	5,000	(3,000)	2,000
02-194-5550	UTILITIES / WATER SUPPLY	5,000	-	5,000
02-194-5730	WATER SUPPLY EXPENSE	50,000	-	50,000
	194 Water - Supply	62,325	(4,100)	58,225
	WATER - DISTRIBUTION			
02-196-5000	SALARIES	247,000	14,000	261,000
02-196-5010	SOCIAL SECURITY	18,750	500	19,250
02-196-5012	WORKERS COMP	17,500	(9,000)	8,500
02-196-5013	INSURANCE - HEALTH	70,400	(2,000)	68,400
02-196-5191	COMMUNICATIONS	9,200	3,500	12,700
02-196-5390	MISCELLANEOUS EXPENSE	3,100	(1,100)	2,000
02-196-5400	GAS, OIL, GREASE	16,000	(3,000)	13,000
02-196-5420	FLEET LEASE	22,000	3,000	25,000

**CITY OF FROSTBURG**  
**OPERATING BUDGET FOR THE YEAR ENDED JUNE 30, 2024**  
**BUDGET AMENDMENTS - RESOLUTION 2024-31**

Account	Account Description	Budgeted-as previously amended	Proposed Amendment	Amended Budget
02-196-5550	UTILITIES - WATER DISTRIBUTION	3,600	1,000	4,600
02-196-5702	EQUIPMENT MAINTENANCE	11,000	1,500	12,500
02-196-5704	TRANSMISSION MAINS EXPENSE	91,300	160,000	251,300
02-196-5740	METERS EXPENSE	80,000	(40,000)	40,000
02-196-5800	CAPITAL OUTLAY	80,000	(80,000)	-
	196 Water - Distribution	669,850	48,400	718,250
	<b>WATER FUND Expenditure Totals</b>	<b>1,097,175</b>	<b>146,300</b>	<b>1,243,475</b>
	<b>SEWER FUND REVENUE</b>			
03-000-4000	SEWER CHARGES	1,904,000	(124,000)	1,780,000
03-000-4315	PROCEEDS FROM FUND BALANCE	20,025	214,675	234,700
03-000-4317	SPECIAL REVENUE	150,000	118,725	268,725
03-000-4503	SEWER TAP FEES	5,000	2,000	7,000
03-000-4530	PROJECT REIMBURSEMENTS	-	1,000	1,000
03-000-4600	INTEREST INCOME	50,000	9,000	59,000
	Sewer operating revenue	2,129,025	221,400	2,350,425
03-220-4530	PROJECT REIMBURSEMENTS	2,582,000	(1,917,000)	665,000
03-220-4540	PROCEEDS OF DEBT	900,000	(900,000)	-
	CSO revenue	3,482,000	(2,817,000)	665,000
	<b>SEWER FUND Revenue Totals</b>	<b>5,611,025</b>	<b>(2,595,600)</b>	<b>3,015,425</b>
	<b>SEWER - OPERATING</b>			
03-211-5000	SALARIES	183,000	(8,000)	175,000
03-211-5010	SOCIAL SECURITY	14,200	(600)	13,600
03-211-5012	WORKERS COMP	13,000	(7,000)	6,000
03-211-5180	SAFETY EQUIPMENT	1,000	3,000	4,000
03-211-5400	GAS, OIL, GREASE	10,000	2,000	12,000
03-211-5420	FLEET LEASE	20,000	700	20,700
03-211-5763	SEWER OPERATING EXPENSE	178,000	32,000	210,000
03-211-5764	SEWER PUMPING EXPENSE	6,000	3,000	9,000
03-211-5800	CAPITAL OUTLAY - SEWER PROJECTS	27,000	62,300	89,300
	211 Sewer - Operating	452,200	87,400	539,600
	<b>CSO</b>			
03-220-5800	CAPITAL OUTLAY	3,863,000	(2,683,000)	1,180,000
	220 CSO	3,863,000	(2,683,000)	1,180,000
	<b>SEWER FUND Expenditure Totals</b>	<b>4,315,200</b>	<b>(2,595,600)</b>	<b>1,719,600</b>
	<b>WATER SURCHARGE REVENUE</b>			
04-000-4000	WATER TAP SURCHARGE	672,000	135,000	807,000

**CITY OF FROSTBURG**  
**OPERATING BUDGET FOR THE YEAR ENDED JUNE 30, 2024**  
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<b>Account</b>	<b>Account Description</b>	<b>Budgeted-as previously amended</b>	<b>Proposed Amendment</b>	<b>Amended Budget</b>
04-000-4001	INTEREST EARNED SURCHARGE	1,800	(500)	1,300
04-000-4600	INTEREST INCOME	24,000	11,000	35,000
	<b>PINEY SURCHARGE FUND Revenue Totals</b>	<b>697,800</b>	<b>145,500</b>	<b>843,300</b>
	<b>WATER SURCHARGE</b>			
04-200-5802	CAPITAL REPAIRS	150,000	(90,000)	60,000
	<b>PINEY SURCHARGE FUND Expenditure Totals</b>	<b>150,000</b>	<b>(90,000)</b>	<b>60,000</b>
	<b>GARBAGE FUND REVENUE</b>			
05-000-4000	TRASH & GARBAGE CHARGES	457,000	(19,500)	437,500
05-000-4317	SPECIAL REVENUE	-	500	500
05-000-4404	SUNDRY SALES	1,000	1,300	2,300
05-000-4600	INTEREST INCOME	3,800	1,600	5,400
	<b>GARBAGE FUND Revenue Totals</b>	<b>461,800</b>	<b>(16,100)</b>	<b>445,700</b>
	<b>GARBAGE ADMIN.</b>			
05-230-5000	SALARIES	68,000	(1,200)	66,800
05-230-5313	COLLECTION EXPENSE	500	(300)	200
	230 Garbage Admin.	68,500	(1,500)	67,000
	<b>GARBAGE OPERATING</b>			
05-232-5000	SALARIES	99,000	(8,000)	91,000
05-232-5010	SOCIAL SECURITY	7,500	(900)	6,600
05-232-5012	WORKERS COMP	7,000	(4,000)	3,000
05-232-5013	INSURANCE - HEALTH	25,000	(2,000)	23,000
05-232-5180	SAFETY EQUIPMENT	1,000	300	1,300
	232 Garbage Operating	139,500	(14,600)	124,900
	<b>GARBAGE FUND Expenditure Totals</b>	<b>208,000</b>	<b>(16,100)</b>	<b>191,900</b>

Note: Only accounts impacted by the current budget amendments are presented. For the complete operating budget, please refer to Ordinance 2023-03 and Resolution 2024-01.