

Town of Cottage City
Draft Budget FY26
As of 3/10/26

	Total				FY26 Draft Budget Under Review
	Actual	Budget	over Budget	% of Budget	
Income					
4000 Operating Revenue			0.00		
4005 Real Estate Taxes - Residential	416,124.71	430,069.00	-13,944.29	96.76%	466,256.33
4006 Real Estate Taxes - Commercial	328,110.36	339,519.00	-11,408.64	96.64%	376,118.78
4015 Personal Property Taxes	33,338.48	40,000.00	-6,661.52	83.35%	40,000.00
4025 Income Tax	53,903.02	105,000.00	-51,096.98	51.34%	105,000.00
4030 Highway User Tax	28,169.34	54,311.00	-26,141.66	51.87%	54,311.00
4035 Fines & Forfeitures	4,207.00	4,000.00	207.00	105.18%	8,000.00
4040 Red Light Camera Fines	26,906.19	300,000.00	-273,093.81	8.97%	50,000.00
4041 Speed Camera Fines	220,619.42	245,000.00	-24,380.58	90.05%	300,000.00
4055 Franchise Fees (Cable TV)	9,687.10	18,000.00	-8,312.90	53.82%	18,000.00
4065 Licenses - Town	4,149.09	6,000.00	-1,850.91	69.15%	7,000.00
4075 Permits		1,000.00	-1,000.00	0.00%	0.00
4080 County Disposal Rebate		3,440.00	-3,440.00	0.00%	0.00
4085 Police Aid	17,912.00	26,550.00	-8,638.00	67.47%	26,550.00
4095 Interest Income	24,348.28	10,000.00	14,348.28	243.48%	25,000.00
4100 Public Works - Abatements		2,000.00	-2,000.00	0.00%	0.00
4102 Town Hall Rental	1,050.00	1,800.00	-750.00	58.33%	1,800.00
4106 Solar Renewable Energy Credits		6,075.00	-6,075.00	0.00%	0.00
4107.1 Donations	1,600.00	3,000.00	-1,400.00	53.33%	3,000.00
4200 Miscellaneous	3,357.45		3,357.45		
Total 4000 Operating Revenue	\$ 1,173,482.44	\$ 1,595,764.00	-\$ 422,281.56	73.54%	1,481,036.12
4106.5 Grant Revenue			0.00		
41040 Bond Bill		500,000.00	-500,000.00	0.00%	500,000.00
4109 Maryland Heritage Authority (MHAA)		45,000.00	-45,000.00	0.00%	45,000.00
4110 Maryland Historical Trust (MHT)		100,000.00	-100,000.00	0.00%	100,000.00
4112 PD Accountability Program	8,737.98		8,737.98		
4114 First Responder Camp/Community	10,855.71	10,500.00	355.71	103.39%	
4120 CDBG Grant - Infrastructure	37,257.25	753,225.00	-715,967.75	4.95%	400,815.00
4130 Cable - PEG - Broadcast Equip.	3,619.50	10,570.00	-6,950.50	34.24%	10,570.00
4141 MD DHCH - NED Grant		185,000.00	-185,000.00	0.00%	185,000.00
4144 Fed-Stormwater		670,000.00	-670,000.00	0.00%	670,000.00
4146 Community Engagement and Outreach Initiative	18,105.40	35,000.00	-16,894.60	51.73%	
Total 4106.5 Grant Revenue	\$ 78,575.84	\$ 2,309,295.00	-\$ 2,230,719.16	3.40%	1,911,385.00
4201 Appropriated from Fund Balance		1,730,000.00	-1,730,000.00	0.00%	
4202 Appropriated from Fund Balance ARPA		254,000.00	-254,000.00	0.00%	
Total Income	\$ 1,252,058.28	\$ 5,889,059.00	-\$ 4,637,000.72	21.26%	
Gross Profit	\$ 1,252,058.28	\$ 5,889,059.00	-\$ 4,637,000.72	21.26%	3,392,421.12

Expenses

	Total				Under Review
	Actual	Budget	over Budget	% of Budget	
5000 General Government					
5005 Salaries	68,521.63	140,000.00	-71,478.37	48.94%	165,000.00
5006 Overtime		2,500.00	-2,500.00	0.00%	2,500.00
5010 Commissioner Salaries	19,969.22	31,400.00	-11,430.78	63.60%	35,000.00
Total 5005 Salaries	\$ 88,490.85	\$ 173,900.00	-\$ 85,409.15	50.89%	202,500.00
5007 Temp Services	14,786.31		14,786.31		
5015 Payroll Taxes	6,978.83	11,200.00	-4,221.17	62.31%	16,200.00
5020 Life Insurance	954.90	4,000.00	-3,045.10	23.87%	
5025 Health Insurance	5,586.49	24,000.00	-18,413.51	23.28%	14,000.00
5030 Retirement Benefits		7,000.00	-7,000.00	0.00%	7,000.00
5035 Workers Comp Ins.	1,438.64	1,700.00	-261.36	84.63%	1,700.00
5040 Audit Fee	14,144.30	12,000.00	2,144.30	117.87%	14,500.00
5045 Bus Service	1,100.00	13,000.00	-11,900.00	8.46%	
5065 Community Enhancement	2,000.00		2,000.00		
5065.3 End Time Harvest Ministries		2,000.00	-2,000.00	0.00%	2,000.00
5065.4 Cottage City Scholarship		2,500.00	-2,500.00	0.00%	2,500.00
5065.5 Anacostia Watershed Donation		1,000.00	-1,000.00	0.00%	1,000.00
5065.6 Contribution to ATHA		1,000.00	-1,000.00	0.00%	1,000.00
5065.7 Fire Dept. Donation		1,000.00	-1,000.00	0.00%	1,000.00
5065.71 Green Team		1,200.00	-1,200.00	0.00%	1,200.00
5065.73 Food Pantry		5,000.00	-5,000.00	0.00%	5,000.00
5065.9 Summer Camp		900.00	-900.00	0.00%	900.00
5065.XX Newsletter					1,000.00
Total 5065 Community Enhancement	\$ 2,000.00	\$ 14,600.00	-\$ 12,600.00	13.70%	15,600.00
5070 Community Garden	950.57	3,500.00	-2,549.43	27.16%	3,500.00
5085 Contractual Services (Accounting Fees)	27,065.50	34,000.00	-6,934.50	79.60%	44,000.00
5086 Cell Phone	232.61	1,000.00	-767.39	23.26%	1,500.00
5087 Codification Services	995.00	2,000.00	-1,005.00	49.75%	2,000.00
5090 Election Expenses		1,200.00	-1,200.00	0.00%	1,200.00
5100 Insurance - Gen. & Public Offic	2,596.00	4,000.00	-1,404.00	64.90%	4,000.00
5105 Insurance - Town Hall		1,000.00	-1,000.00	0.00%	
5107 IT Support	9,879.53	12,000.00	-2,120.47	82.33%	17,000.00
5115 Legal Fees	17,512.00	66,000.00	-48,488.00	26.53%	40,000.00
5120 Miscellaneous	1,773.04	1,500.00	273.04	118.20%	2,000.00
5125 Membership Dues	2,185.71	2,400.00	-214.29	91.07%	4,000.00
5130 Commissioner Municipal Convention & Conf.		14,700.00	-14,700.00	0.00%	14,700.00
5135 Office Expense	17,637.65	26,000.00	-8,362.35	67.84%	31,000.00
5140 Printing & Legal Ads	635.32	1,000.00	-364.68	63.53%	1,000.00

	Total				Under Review
	Actual	Budget	over Budget	% of Budget	
5150 Special Events			0.00		
5150.1 Arts & Education		2,500.00	-2,500.00	0.00%	-
5150.10 Port Towns Meeting		300.00	-300.00	0.00%	-
5150.11 Adult Mixer	630.33	500.00	130.33	126.07%	500.00
5150.12 English/Spanish Classes		2,000.00	-2,000.00	0.00%	2,000.00
5150.13 Black History Month		800.00	-800.00	0.00%	800.00
5150.14 Hispanic Heritage Month		800.00	-800.00	0.00%	800.00
5150.15 Woman's History Month		800.00	-800.00	0.00%	-
5150.16 Native American Heritage Event	114.00	600.00	-486.00	19.00%	600.00
5150.18 Port Towns Legislative Dinner		300.00	-300.00	0.00%	300.00
5150.19 PGCMA - Town Sponsored Mtg		100.00	-100.00	0.00%	-
5150.2 Easter Egg Hunt		800.00	-800.00	0.00%	800.00
5150.20 PGEMW - Town Sponsored Mtg		100.00	-100.00	0.00%	100.00
5150.22 Juneteenth		300.00	-300.00	0.00%	300.00
5150.3 Cottage City Day	18,117.25	12,000.00	6,117.25	150.98%	15,000.00
5150.4 Halloween	425.95	750.00	-324.05	56.79%	750.00
5150.5 Breakfast with Santa	1,341.56	1,400.00	-58.44	95.83%	1,400.00
5150.55 July 4th Event		300.00	-300.00	0.00%	-
5150.6 Community Block Parties		1,000.00	-1,000.00	0.00%	-
5150.7 Refreshments	947.59	1,000.00	-52.41	94.76%	1,000.00
5150.8 Senior Harvest Dinner	735.18	500.00	235.18	147.04%	500.00
5150.81 Seniors Camp		500.00	-500.00	0.00%	-
5150.9 Winter Employee Appreciation		2,000.00	-2,000.00	0.00%	-
5150.XX Events Signage					4,000.00
5150.XX Holiday Giveaways					<u>3,000.00</u>
Total 5150 Special Events	\$ 22,311.86	\$ 29,350.00	-\$ 7,038.14	76.02%	31,850.00
5160 Town Communications	4,744.02	8,000.00	-3,255.98	59.30%	8,000.00
5165 Town Hall Maintenance & Repairs	6,816.44	12,000.00	-5,183.56	56.80%	12,000.00
5170 Town Hall Utilities	20,078.49	21,500.00	-1,421.51	93.39%	34,420.27
5175 Staff Training	4,082.62	4,000.00	82.62	102.07%	4,000.00
5180 Treasurer's Bond		175.00	-175.00	0.00%	
5196 Website Hosting	11,949.20	5,200.00	6,749.20	229.79%	5,200.00
Total 5000 General Government	\$ 286,925.88	\$ 511,925.00	\$ (224,999.12)	56.05%	<u>532,870.27</u>

	Total				Under Review
	Actual	Budget	over Budget	% of Budget	
5200 Public Works			0.00		
5205 Salaries	81,492.75	200,000.00	-118,507.25	40.75%	54,080.00
5206 Overtime	287.28	5,000.00	-4,712.72	5.75%	-
Total 5205 Salaries	\$ 81,780.03	\$ 205,000.00	-\$ 123,219.97	39.89%	54,080.00
5210 Payroll Taxes	8,044.30	16,000.00	-7,955.70	50.28%	4,326.40
5211 Health Insurance	7,894.57	10,500.00	-2,605.43	75.19%	-
5212 Life Insurance	949.41	1,450.00	-500.59	65.48%	-
5213 Retirement Benefits		10,500.00	-10,500.00	0.00%	-
5215 Workers Comp Ins.	8,487.40	22,000.00	-13,512.60	38.58%	-
5230 Equipment Maint & Operating Exp	8,769.42	20,000.00	-11,230.58	43.85%	25,000.00
5232 Gasoline	3,520.62	8,000.00	-4,479.38	44.01%	8,000.00
5235 Highway Lighting	9,567.14	24,000.00	-14,432.86	39.86%	24,000.00
5237 MML & Training Expenses	1,570.90	2,000.00	-429.10	78.55%	
5240 Abatements		2,000.00	-2,000.00	0.00%	
5241 Cell Phone	2,354.85	500.00	1,854.85	470.97%	
5260 Roadway/Sidewalk Const. Maint. & Supplies	18,135.00	7,500.00	10,635.00	241.80%	7,500.00
5271 Maintenance	21,491.06	15,000.00	6,491.06	143.27%	35,000.00
5272 Tree Maintenance	4,813.00	10,000.00	-5,187.00	48.13%	10,000.00
5280 Uniforms		800.00	-800.00	0.00%	
5285 Vehicle Insurance	4,500.00	3,500.00	1,000.00	128.57%	3,500.00
5287 Truck Maintenance	4,405.77	5,000.00	-594.23	88.12%	
5305 Dumping Fees	20.00	2,400.00	-2,380.00	0.83%	2,400.00
5315 Mosquito Control	194.13	2,300.00	-2,105.87	8.44%	2,300.00
5320 Waste Collection & Disposal	50,631.70	118,100.00	-67,468.30	42.87%	121,643.00
5322 Code Software		3,500.00	-3,500.00	0.00%	
Total 5200 Public Works	\$ 237,129.30	\$ 490,050.00	-\$ 252,920.70	48.39%	243,669.40

	Total				Under Review
	Actual	Budget	over Budget	% of Budget	
5400 Police Department			0.00		
5405 Salaries	205,666.87	366,000.00	-160,333.13	56.19%	380,782.49
5406 Overtime	261.77	10,000.00	-9,738.23	2.62%	10,000.00
Total 5405 Salaries	\$ 205,928.64	\$ 376,000.00	-\$ 170,071.36	54.77%	390,782.49
5415 Payroll Taxes	12,778.51	32,495.00	-19,716.49	39.32%	23,446.95
5420 Life Insurance	4,424.70	4,500.00	-75.30	98.33%	8,343.72
5425 Health Insurance	24,114.77	41,000.00	-16,885.23	58.82%	45,473.57
5430 Retirement		17,500.00	-17,500.00	0.00%	17,500.00
5435 Workers Comp Ins.	26,366.96	28,000.00	-1,633.04	94.17%	30,000.00
5440 Applicant Screening & Shots		1,000.00	-1,000.00	0.00%	1,000.00
5445 Auto Insurance	25,151.00	20,000.00	5,151.00	125.76%	25,000.00
5478 Legal		3,000.00	-3,000.00	0.00%	
5485 National Night Out	268.78	1,000.00	-731.22	26.88%	1,000.00
5490 Office Expense & Operating Cost	14,630.75	12,000.00	2,630.75	121.92%	12,000.00
5495 Police Liability Insurance	11,500.00	11,500.00	0.00	100.00%	11,500.00
5500 Police Supplies	200.60	2,000.00	-1,799.40	10.03%	2,000.00
5505 Training	1,557.31	6,000.00	-4,442.69	25.96%	6,000.00
5506 Training - Police Chief	1,896.80	6,000.00	-4,103.20	31.61%	6,000.00
5515 Uniforms & Accessories	2,525.31	12,000.00	-9,474.69	21.04%	8,000.00
5520 Vehicle Operation & Maintenance	899.68	15,000.00	-14,100.32	6.00%	10,000.00
5525 Gasoline - PD	7,638.62	21,500.00	-13,861.38	35.53%	18,000.00
5534 Police Community Outreach	3,850.83	8,000.00	-4,149.17	48.14%	8,000.00
5537 Lexipol Law Enforcement	434.65	4,413.00	-3,978.35	9.85%	5,000.00
5538 Police Explorer Program	975.05	5,000.00	-4,024.95	19.50%	5,000.00
5539 SilverTrac	2,835.00	2,160.00	675.00	131.25%	11,000.00
5540 Axion Tasers	3,689.14	10,000.00	-6,310.86	36.89%	4,000.00
5541 In Car Camera Upgrades	1,636.00	2,700.00	-1,064.00	60.59%	2,700.00
5542 Lefta System		2,200.00	-2,200.00	0.00%	3,000.00
5543 Obvio		8,500.00	-8,500.00	0.00%	-
5555 Expenses to Speed Camera Program		-180,700.00	180,700.00	0.00%	
5560 Red Light Camera Program		152,000.00	-152,000.00	0.00%	
5600 Speed Camera			0.00		
5600.1 Salaries		107,000.00	-107,000.00	0.00%	
5600.2 Benefits		26,400.00	-26,400.00	0.00%	
5600.3 Other Costs		35,200.00	-35,200.00	0.00%	
5600.4 Vehicles		12,100.00	-12,100.00	0.00%	
5600.5 Speed Camera Vendor Fees		98,000.00	-98,000.00	0.00%	
5600.6 Due to State					
Total 5600 Speed Camera	\$ 0.00	\$ 278,700.00	-\$ 278,700.00	0.00%	
Total 5400 Police Department	\$ 353,303.10	\$ 903,468.00	-\$ 550,164.90	39.11%	654,746.73

	Total				Under Review
	Actual	Budget	over Budget	% of Budget	
6000 Grant Expenditures			0.00		
6002 MD DHCD - NED Grant		185,000.00	-185,000.00	0.00%	185,000.00
6006 DHCD - Community Surveillance Project	11,889.25		11,889.25		
6010 CDBG Grant - Infrastructure	293,477.78	753,225.00	-459,747.22	38.96%	400,815.00
6014 First Responder Camp/Community		10,500.00	-10,500.00	0.00%	
6016 Maryland Heritage Authority (MHAA)		90,000.00	-90,000.00	0.00%	90,000.00
6017 Maryland Historical Trust (MHT)		100,000.00	-100,000.00	0.00%	100,000.00
6018 Community Engagement and Outreach Initiative	12,203.99	35,000.00	-22,796.01	34.87%	
6021 Cable - PEG - Broadcast Equip	8,411.82	10,570.00	-2,158.18	79.58%	10,570.00
6044 Fed-Stormwater	925.00	670,000.00	-669,075.00	0.14%	670,000.00
6052 Bond Bill Expenses Firehouse	29,200.00	500,000.00	-470,800.00	5.84%	500,000.00
6054 ARPA Grant Expense	52,661.72		52,661.72		
ARPATree Program					
6054.1 Family Relief Program	22,183.91	30,000.00	-7,816.09	73.95%	
6054.15 ARPA Food Bank	8,906.60	15,000.00	-6,093.40	59.38%	
6054.7 Grant Writer Salary	40,844.92	65,000.00	-24,155.08	62.84%	70,000.00
6054.8 Grant Writer Fringe	10,032.84	24,250.00	-14,217.16	41.37%	22,000.00
Total 6054 ARPA Grant Expense	\$ 134,629.99	\$ 134,250.00	\$ 379.99	100.28%	92,000.00
Total 6000 Grant Expenditures	\$ 490,737.83	\$ 2,488,545.00	-\$ 1,997,807.17	19.72%	2,048,385.00
6500 Capital Outlays			0.00		
6501 General Government Capital Outlays			0.00		
6505 Capital Equipment		11,000.00	-11,000.00	0.00%	
6507 Town Hall Improvements		26,000.00	-26,000.00	0.00%	45,000.00
6511 Maryland Heritage Authority Match (MHAA)		90,000.00	-90,000.00	0.00%	90,000.00
6512 Maryland Historical Trust Match (MHT)		100,000.00	-100,000.00	0.00%	66,700.00
Total 6501 General Government Capital Outlays	\$ 0.00	\$ 227,000.00	-\$ 227,000.00	0.00%	201,700.00
6600 Public Works Capital Outlays			0.00		
6606 Facility Maintenance	2,738.20	7,500.00	-4,761.80	36.51%	-
6607 PW New Equipment		11,000.00	-11,000.00	0.00%	-
6615 Street Maintenance	401.03	12,500.00	-12,098.97	3.21%	-
Total 6600 Public Works Capital Outlays	\$ 3,139.23	\$ 31,000.00	-\$ 27,860.77	10.13%	
6700 Police Capital Outlays			0.00		
6701 Capital Outlays - Police Dept	23,055.90	18,200.00	4,855.90	126.68%	-
Total 6700 Police Capital Outlays	\$ 23,055.90	\$ 18,200.00	\$ 4,855.90	126.68%	
Total 6500 Capital Outlays	\$ 26,195.13	\$ 276,200.00	-\$ 250,004.87	9.48%	
Uncategorized Expense	22,606.50		22,606.50		
Total Expenses	\$ 1,416,897.74	\$ 4,670,188.00	-\$ 3,253,290.26	30.34%	3,735,451.39
Net Operating Income	-\$ 164,839.46	\$ 1,218,871.00	-\$ 1,383,710.46	-13.52%	
Net Income	-\$ 164,839.46	\$ 1,218,871.00	-\$ 1,383,710.46	-13.52%	(343,030.28)