

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2026**

ACCOUNT	DESCRIPTION	25/26	26/27	NOTES
		BUDGET As Amended	DRAFT BUDGET	
01-000-4000	Taxes - Real Estate	\$ 3,114,000	\$ 3,240,000	\$462,861,056 assessable base; calc at \$0.70 per \$100; \$20.5M incr in base
01-000-4001	Personal Property Taxes	6,000	6,000	
01-000-4002	Public Utility Taxes	220,000	220,000	
01-000-4003	Corporation Taxes	85,000	85,000	
01-000-4004	Prior Year Taxes	1,000	1,000	
01-000-4005	Trailer Tax	1,600	1,680	
01-000-4010	Interest on Taxes	35,000	35,000	
01-000-4011	Tax Credits	(30,000)	-	need to reapply for EZ certification
01-000-4012	Tax Abatements	(3,000)	(3,000)	
01-000-4013	Enterprise Zone Reimbursement	16,000	-	need to reapply for EZ certification
01-000-4020	Maryland Income Tax	700,000	700,000	
01-000-4021	Admission Taxes	18,000	15,000	
01-000-4022	Hotel Motel Tax	175,000	155,000	
01-000-4023	Highway Use Tax	569,000	569,000	per letter from MDOT dated 12/17/25 - \$569,302.71
01-000-4024	Coal Tax	2,600	2,500	
01-000-4025	Housing Authority	12,000	12,000	
01-000-4027	Payment in Lieu of Taxes	390	3,900	
01-000-4031	Liquor Licenses	10,000	10,000	
01-000-4032	Traders Licenses	10,000	10,000	
01-000-4040	Police Grants	40,000	40,000	
01-000-4041	Parking	700	500	
01-000-4043	Police Protection Grant	120,000	100,000	FY26 = \$106,574
01-000-4045	Fines & Forfeitures	4,500	4,500	
01-000-4047	Frostburg State University MOU	20,000	10,000	See matching entry in expense account 01-160-5350
01-000-4049	School Resource Reimbursement	30,000	30,000	
01-000-4050	Permits, Planning	2,500	2,500	
01-000-4051	Building Permits	3,000	3,000	
01-000-4052	Rental Registration	75,000	90,000	1875 units @ \$48/unit (\$50 proposed; M&C seemed to prefer \$48 at work session)
01-000-4054	Construction Inspections	28,000	30,000	
01-000-4055	Code Enforcement Citations	2,750	3,000	
01-000-4056	Comm Dev Grant Revenue	110,000	65,000	
01-000-4060	Swimming Pool	65,000	65,000	
01-000-4062	Day Camp Registrations	18,000	18,750	\$1 increase in fee (4%)
01-000-4063	Recreation Activities	22,000	22,000	
01-000-4200	Operating Transfer - Water Fund	126,300	147,200	Per overhead spreadsheet
01-000-4201	Operating Transfer - Sewer Fund	242,300	299,500	Per overhead spreadsheet
01-000-4202	Operating Transfer - Garbage Fund	24,500	27,600	Per overhead spreadsheet
01-000-4250	NSF Fees	-	1,500	
01-000-4301	Rents	111,000	111,000	Cash payments excluding GASB 87 adjustments + \$13,500 childcare center
01-000-4302	HRD Appropriation	10,700	10,800	Slight increase in Senior Center lease renewed Sept 2025
01-000-4303	Franchises	68,000	68,000	
01-000-4304	Miscellaneous Revenue	4,000	4,000	
01-000-4306	Project Reimbursement	2,208,000	1,570,803	Roundabout \$1.5M, POS \$95,100
01-000-4307	Insurance Reimbursements	53,670	-	
01-000-4315	Proceeds from Fund Balance	239,455	226,722	Fund balancing adjustment
01-000-4317	Special Revenue	666,000	60,000	ARPA - comp plan, roundabout design

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		BUDGET As Amended	DRAFT BUDGET	
01-000-4600	Interest Income	475,000	495,000	based on avg bal 7/1/25-2/28/26 @ 3.65%
	Total Corporate Fund Revenue	\$ 9,712,965	\$ 8,569,455	
	Corporate Fund Expenses			
	Executive			
01-100-5000	Salaries	\$ 22,200	\$ 22,200	
01-100-5010	Social Security	1,700	1,700	
01-100-5012	Workers Comp	175	150	
01-100-5050	Legislative Contingencies	6,000	6,000	
01-100-5104	Insurance - Public Officials	9,700	10,500	
01-100-5110	Contributions	-	-	
01-100-5150	Training	2,800	3,500	MML Conference, etc.
01-100-5160	Travel	5,700	5,000	
01-100-5185	Professional Fees	30,000	30,000	MML/AL-GAR MML, Chamber Dues, Lobbying annual contract
	Total Executive	\$ 78,275	\$ 79,050	
	Administrative			
01-110-5000	Salaries	\$ 160,300	\$ 177,500	With 5% overall increase; also reflects mid-FY26 raises
01-110-5001	Salaries - Bonus	-	-	
01-110-5010	Social Security	13,400	13,600	Per salary spreadsheet
01-110-5011	Pension	21,100	22,000	FY27 employer rate ~ 12.4%
01-110-5012	Workers Comp	600	450	
01-110-5013	Insurance - Health	13,600	30,600	
01-110-5014	Insurance - Health Retiree	14,600	17,300	
01-110-5015	Contribution - 457	2,000	2,000	
01-110-5030	Employee Wellness	7,500	8,500	
01-110-5050	Reserve For Contingencies	10,000	-	
01-110-5100	Insurance - Auto	-	-	
01-110-5102	Insurance - Gen Liab	150	200	
01-110-5105	Insurance - Property	12,000	10,000	
01-110-5106	Insurance - AD&D and Life	4,500	4,500	
01-110-5111	Contributions - Tourism	120,000	125,000	Per requests from outside organizations
01-110-5150	Training	1,200	2,500	includes Leadership Allegany
01-110-5160	Travel	1,800	3,000	fees for conferences (2 staff)
01-110-5185	Professional Fees	1,100	1,100	
01-110-5191	Communications	12,000	12,000	
01-110-5200	Advertising	6,400	6,400	
01-110-5205	Legal	42,500	45,000	
01-110-5207	Pension Administrative Fee	-	7,800	
01-110-5210	Office Supplies	11,000	11,000	
01-110-5220	Postage	28,000	28,000	
01-110-5230	Computer Exp	14,000	14,000	
01-110-5232	IT Licensing and Fees	40,500	40,500	
01-110-5235	Digital Engagement	29,000	29,000	
01-110-5301	Election	12,000	-	

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ACCOUNT	DESCRIPTION	25/26	26/27	NOTES
		BUDGET As Amended	DRAFT BUDGET	
01-110-5391	Princlpal and Interest on Debt Service	154,700	154,800	Per amortization schedule
01-110-5500	Building - Armory	94,000	12,000	25/26 includes fire alarm upgrades
01-110-5502	Building Maintenance	37,000	37,000	
01-110-5550	Utilities - Building	16,000	16,000	
01-110-5700	Bank Fees	300	300	
01-110-5807	Capital Outlay	2,270,000	1,500,000	Roundabout design and construction
	Total Administrative	\$ 3,151,250	\$ 2,332,050	
	Finance			
01-120-5000	Salaries	\$ 87,000	\$ 84,500	With 5% overall increase
01-120-5010	Social Security	6,200	6,500	Per salary spreadsheet
01-120-5011	Pension	9,700	10,500	FY27 employer rate ~ 12.4%
01-120-5012	Workers Comp	200	225	
01-120-5013	Insurance - Health	109,000	9,600	
01-120-5015	Contribution - 457	625	650	
01-120-5102	Insurance - Gen Liab	150	200	
01-120-5105	Insurance - Property	4,500	4,000	
01-120-5150	Training	1,000	1,000	
01-120-5160	Travel	1,500	1,500	for staff conferences
01-120-5185	Professional Fees	1,000	1,000	
01-120-5310	Auditing	85,000	95,000	
01-120-5311	Actuarial Study	6,500	7,000	Required for audit
01-120-5313	Tax Collection	1,300	1,300	
01-120-5810	RETSA Obligation	30,000	30,000	
	Total Finance	\$ 343,675	\$ 252,975	
	Community Development			
01-130-5000	Salaries	\$ 114,500	\$ 121,750	With 5% overall increase
01-130-5010	Social Security	9,800	10,000	Per salary spreadsheet
01-130-5011	Pension	15,400	15,500	FY27 employer rate ~ 12.4%
01-130-5012	Workers Comp	350	325	
01-130-5013	Insurance - Health	8,700	22,500	
01-130-5015	Contribution - 457	1,500	1,500	
01-130-5102	Insurance - Gen Liab	150	200	
01-130-5105	Insurance - Property	4,500	5,000	
01-130-5150	Training	750	750	Per Dept request
01-130-5160	Travel	900	900	Per Dept request
01-130-5185	Professional Fees	750	750	Per Dept request
01-130-5320	Economic Development	8,000	-	25/26 = sprinkler rebates
01-130-5322	Planning	140,000	15,000	* Remaining Contract Cost for Comp Plan (ARPA) + additional costs per Wallace Montgomery
01-130-5323	Public Art	2,000	750	Per Dept request
01-130-5822	Special Projects	20,000	5,000	No large projects planned for FY27
	Total Community Development	\$ 327,300	\$ 199,925	
	Code Enforcement			
01-140-5000	Salaries	\$ 78,500	\$ 81,000	With 5% overall increase

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		BUDGET As Amended	DRAFT BUDGET	
01-140-5010	Social Security	6,200	6,200	Per salary spreadsheet
01-140-5011	Pension	9,800	10,250	FY27 employer rate ~ 12.4%
01-140-5012	Workers Comp	2,400	2,650	
01-140-5013	Insurance - Health	11,700	19,700	
01-140-5015	Contribution - 457	750	750	
01-140-5100	Insurance - Auto	850	850	
01-140-5102	Insurance - Gen Liab	150	200	
01-140-5105	Insurance - Property	4,500	4,000	
01-140-5150	Training	500	500	Per Dept request
01-140-5160	Travel	500	500	Per Dept request
01-140-5185	Professional Fees	400	400	Per Dept request
01-140-5231	Software and Subscriptions	13,700	37,700	FY27 includes \$20K for new software
01-140-5330	Code Enforcement	5,000	5,000	Per Dept request
01-140-5331	Construction Inspect	20,000	20,000	Per Dept request
01-140-5332	Rental Inspection	3,500	1,000	
01-140-5401	Auto Expense	500	600	
	Total Code Enforcement	\$ 158,950	\$ 191,300	
	Public Works Administration			
01-150-5000	Salaries	\$ 88,000	\$ 101,000	With 5% overall increase; full year raises for Dir & Asst. Dir
01-150-5010	Social Security	6,600	7,750	Per salary spreadsheet
01-150-5011	Pension	9,800	12,000	FY27 employer rate ~ 12.4%
01-150-5012	Workers Comp	1,800	2,000	
01-150-5013	Insurance - Health	7,600	15,200	
01-150-5015	Contribution - 457	800	1,010	
01-150-5100	Insurance - Auto	850	850	
01-150-5102	Insurance - Gen Liab	150	200	
01-150-5105	Insurance - Property	3,000	2,500	
01-150-5150	Training	1,750	2,750	Per Dept request
01-150-5160	Travel	2,500	2,000	Per Dept request
01-150-5185	Professional Fees	2,100	2,100	Per Dept request
01-150-5193	One Call Concepts	2,200	2,200	Per Dept request
01-150-5340	Engineering Equipment	3,000	3,000	Per Dept request
01-150-5341	Mapping Supplies	8,000	8,000	Per Dept request
01-150-5342	Public Works	7,400	7,400	Per Dept request
01-150-5400	Gas, Oil, Grease	3,000	3,600	Per Dept request
01-150-5420	Fleet lease	11,000	10,250	Per fleet schedule
	Total Public Works Administration	\$ 159,550	\$ 183,810	
	Total Admin and Executive Expense	\$ 4,219,000	\$ 3,239,110	
	Public Safety			
01-160-5000	Salaries	\$ 1,213,300	\$ 1,306,500	With 5% overall increase; includes 4 special rate adj; 2 new academy hires in Sep
01-160-5002	Salaries - Police Grants	40,000	40,000	Per Dept request
01-160-5003	Court Time	13,000	13,000	Per Dept request
01-160-5010	Social Security	91,000	104,000	

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ACCOUNT	DESCRIPTION	25/26	26/27	NOTES
		BUDGET As Amended	DRAFT BUDGET	
01-160-5011	Pension	347,000	443,000	LEOPS rate 39.6%, other rate ~12.4%
01-160-5012	Workers Comp	72,000	75,000	
01-160-5013	Insurance - Health	213,700	191,500	
01-160-5015	Contribution - 457	7,500	7,500	Per Dept request
01-160-5100	Insurance - Auto	9,600	9,600	
01-160-5102	Insurance - Gen Liab	1,300	1,600	
01-160-5103	Insurance - Police Professional	12,000	10,500	
01-160-5105	Insurance - Property	6,900	5,500	
01-160-5150	Training	35,000	35,000	Anticipate 2 academy hires
01-160-5170	Uniforms	13,000	13,000	Per Dept request
01-160-5180	Safety Equipment	1,200	1,200	Per Dept request
01-160-5181	Law Enforcement Equipment	14,500	18,500	Per Dept request
01-160-5191	Communications	30,500	30,500	Per Dept request
01-160-5206	C3I Clerical Support	6,000	6,000	Per Dept request
01-160-5210	Office Supplies	5,000	5,000	Per Dept request
01-160-5230	Computers	11,000	8,500	Per Dept request
01-160-5350	FSU MOU	20,000	10,000	FFD and Shaft only - see revenue account 01-000-4047
01-160-5380	Police Reform	31,000	31,000	By contract - body camera annual payment
01-160-5390	Miscellaneous Expense	8,000	4,000	Per Dept request
01-160-5400	Gas, Oil, Grease	30,000	36,000	Per Dept request
01-160-5401	Auto Expense	18,000	18,000	Per Dept request
01-160-5420	Fleet Lease	61,000	75,000	Per fleet schedule; includes extending 4 current vehicles plus 1 new vehicles to replace Interceptor
01-160-5502	Jail and Office Maintenance	4,000	4,000	Per Dept request
01-160-5550	Utilities - Public Safety	10,000	10,000	Per Dept request
01-160-5851	Fire Dept Appropriation	269,525	287,195	Per formula
	Total Public Safety	\$ 2,595,025	\$ 2,800,595	
	Public Works - Street			
01-170-5000	Salaries	\$ 322,000	\$ 356,000	With 5% overall increase; includes \$40K OT
01-170-5010	Social Security	26,000	27,500	Per salary spreadsheet
01-170-5011	Pension	40,800	44,500	FY27 employer rate ~ 12.4%
01-170-5012	Workers Comp	18,000	19,000	
01-170-5013	Insurance - Health	29,300	73,200	
01-170-5015	Contribution - 457	1,500	2,000	
01-170-5018	Unemployment	200	-	
01-170-5100	Insurance - Auto	11,500	11,500	
01-170-5102	Insurance - Gen Liab	600	750	
01-170-5105	Insurance - Property	12,900	10,500	
01-170-5150	Training	5,000	5,000	Per Dept request
01-170-5170	Uniforms	8,000	8,000	Per Dept request
01-170-5180	Safety Equipment	7,000	7,000	Per Dept request
01-170-5191	Communications	15,000	15,000	Per Dept request
01-170-5210	Office Supplies	1,500	2,000	Per Dept request
01-170-5400	Gas, Oil, Grease	30,000	36,000	Per Dept request
01-170-5420	Fleet Lease	51,000	70,000	Per fleet schedule; includes replacing 3 gas trucks w/ 2 gas, 1 diesel, replace dump truck w/ diesel
01-170-5550	Utilities - Building	7,000	7,000	

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		25/26	26/27	
ACCOUNT	DESCRIPTION	BUDGET	DRAFT	NOTES
		As Amended	BUDGET	
01-170-5711	Salt & Abrasives	200,000	175,000	Per Dept request
01-170-5712	Sign Maintenance	15,000	15,000	Per Dept request
01-170-5713	Street Equipment Maintenance	120,000	120,000	Per Dept request
01-170-5714	Street Lighting	100,000	100,000	Per Dept request
01-170-5715	Street Maintenance Repairs	136,000	100,000	Per Dept request
01-170-5716	Street Shop Equipment	70,000	70,000	per Dept request - original request included digital sign board (\$15K)
01-170-5717	Street Lighting Repairs	48,500	50,000	Per Dept request
NEW	Tree Removal	-	5,500	
01-170-5800	Capital Outlay	596,000	20,000	stump grinder, loaderback-forks; original request included plow truck (\$250K DP)
01-170-5861	Street Paving	150,000	200,000	Per Dept request
01-170-5865	Parking Lot Maintenance	42,500	10,000	
	Total Public Works - Street	\$ 2,065,300	\$ 1,560,450	
	Recreation			
01-180-5000	Salaries	\$ 299,000	\$ 318,500	With 5% overall increase
01-180-5010	Social Security	23,200	24,500	Per salary spreadsheet
01-180-5011	Pension	33,100	34,500	FY27 employer rate ~ 12.4%
01-180-5012	Workers Comp	16,100	16,800	
01-180-5013	Insurance - Health	36,700	67,600	
01-180-5015	Contribution - 457	1,750	1,750	
01-180-5100	Insurance - Auto	2,900	2,900	
01-180-5102	Insurance - Gen Liab	600	750	
01-180-5105	Insurance - Property	17,600	14,000	
01-180-5150	Training	300	300	Per Dept request
01-180-5160	Travel	750	750	Per Dept request
01-180-5170	Uniforms	5,000	5,700	Per Dept request
01-180-5181	Safety Equipment	500	500	Per Dept request
01-180-5400	Gas, Oil, Grease	10,000	10,800	Per Dept request
01-180-5420	Fleet Lease	23,000	23,000	Per fleet schedule
01-180-5503	Armory Expense - Gym	9,000	8,000	Per Dept request
01-180-5504	Community Center	18,000	18,000	Per Dept request
01-180-5510	City Place	13,000	13,000	Per Dept request
01-180-5515	City Place Free Produce	-	2,500	\$500/month per MD Food Bank; Somerset Trust covered fees through December 2026
01-180-5520	Child Care Center	-	5,000	Per Dept request - new account
01-180-5550	Utilities	9,000	8,000	Per Dept request
01-180-5720	Beautify The Burg Expense	1,500	1,500	Per Dept request
01-180-5721	Rec Equipment Maintenance	13,000	13,000	Per Dept request
01-180-5722	Rec League Appropriations	5,000	5,000	Per Dept request
01-180-5723	Rec Park Maintenance Expense	58,000	58,000	Per Dept request
01-180-5724	Street Trees	7,500	7,500	Per Dept request
01-180-5725	Trailhead Maintenance Expense	2,000	2,000	Per Dept request
01-180-5726	Recreational Programs	11,500	11,500	Per Dept request
01-180-5772	Trash Removal	12,000	12,000	Separating trash removal costs (park dumpsters) from Rec Park Maint (01-180-5723)
NEW	Software Annual Fees	-	5,200	
01-180-5800	Capital Outlay	55,000	125,100	POS Projects (Glendening Reno; Pool Impr; Comm Park Impr); \$30K down pmt on new bobcat
	Total General Recreation	\$ 685,000	\$ 817,650	

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01-181-5000	Salaries	\$ 74,500	\$ 72,000	Per Dept request
01-181-5010	Social Security	5,500	5,500	Per Dept request
01-181-5012	Workers Comp	3,800	3,800	Per Dept request
01-181-5108	Unemployment	200	200	Per Dept request
01-181-5507	Pool Operating	39,000	42,000	Per Dept request
	Total Pool	\$ 123,000	\$ 123,500	
01-182-5000	Salaries	\$ 20,500	\$ 24,000	Per Dept request
01-182-5010	Social Security	1,850	1,850	Per Dept request
01-182-5012	Workers Comp	1,300	1,300	Per Dept request
01-182-5108	Unemployment	200	200	Per Dept request
01-182-5507	Day Camp Operations	800	800	Per Dept request
	Total Day Camp	\$ 24,650	\$ 28,150	
	Total Recreation	\$ 832,650	\$ 969,300	
	Total Corporate Fund Expenses	\$ 9,711,975	\$ 8,569,455	
	Corporate Fund Net Income (Loss)	\$ 990	\$ -	
	Water Fund Revenues			
02-000-4000	Water Service Revenue	\$ 1,623,750	\$ 1,952,500	New rates = \$7.39 City, \$4.38 County
02-000-4001	Interest Earned - Water	3,600	3,000	
02-000-4315	Proceeds from Fund Balance	180,000	-	Fund balancing adjustment
02-000-4317	Special Revenue	-	-	
02-000-4402	Sale of Meters	5,000	5,000	
02-000-4403	Tapping Fees	5,600	5,600	
02-000-4404	Sundry Sales	2,500	2,500	
02-000-4600	Interest Income	24,000	24,000	
	Total Water Revenue	\$ 1,844,450	\$ 1,992,600	
	Water Fund Expenses			
	Water - Administration			
02-190-5000	Salaries	\$ 75,000	\$ 77,000	With 5% overall increase
02-190-5010	Social Security	5,500	6,000	Per salary spreadsheet
02-190-5011	Pension	8,700	9,700	FY27 employer rate ~ 12.4%
02-190-5012	Workers Comp	1,300	1,450	
02-190-5013	Insurance - Health	5,300	11,300	
02-190-5015	Contribution - 457	850	900	
02-190-5313	Collection Expense	2,200	2,200	
02-190-5370	FMHA Bond	900	900	
02-190-5600	Corporate Overhead	126,300	147,200	Per formula
	Total Water Administration	\$ 226,050	\$ 256,650	

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ACCOUNT	DESCRIPTION	25/26 BUDGET As Amended	26/27 DRAFT BUDGET	NOTES
	Water - Filtration			
02-192-5102	Insurance - Gen Liab	\$ 1,400	\$ 1,800	
02-192-5105	Insurance - Property	25,400	25,600	
02-192-5106	Insurance - Boiler & Machinery	10,800	5,000	
02-192-5521	Pumping System Expense	95,000	95,000	Per Dept request
02-192-5522	Purification Plant Maintenance	50,000	50,000	Per Dept request
02-192-5710	Filtration Contract Payment	620,000	680,000	Per Dept request - increase anticipated per MES
02-192-5800	Filtration Capital Outlay	-	6,000	Filtration pond rebuild
	Total Water Filtration	\$ 802,600	\$ 863,400	
	Water - Supply			
02-194-5000	Salaries	\$ 34,500	\$ 35,000	With 5% overall increase
02-194-5010	Social Security	2,600	2,700	Per salary spreadsheet
02-194-5011	Pension	4,100	4,350	FY26 employer rate ~ 12%
02-194-5012	Workers Comp	1,700	1,750	
02-194-5015	Contribution - 457	100	100	
02-194-5506	Hydro Facility Expense	5,000	5,000	
02-194-5550	Utilities - Water Supply	5,000	5,000	
02-194-5730	Water Supply Expense	50,000	50,000	
02-194-5800	Water Supply Capital Outlay	-	5,000	Pump station heat upgrade
	Total Water Supply	\$ 103,000	\$ 108,900	
	Water - Distribution			
02-196-5000	Salaries	\$ 312,000	\$ 269,000	With 5% overall increase; includes continued contractual staffing; FY26 includes retirement payout
02-196-5010	Social Security	20,800	20,750	Per salary spreadsheet
02-196-5011	Pension	27,000	30,000	FY27 employer rate ~ 12.4%
02-196-5012	Workers Comp	13,300	13,100	
02-196-5013	Insurance - Health	30,400	56,300	
02-196-5015	Contribution - 457	1,000	1,000	
02-196-5100	Insurance - Auto	4,600	4,600	
02-196-5102	Insurance - Gen Liab	1,400	1,800	
02-196-5105	Insurance - Property	6,400	6,600	
02-196-5150	Training	2,000	2,000	Per Dept request
02-196-5170	Uniforms	4,000	4,000	Per Dept request
02-196-5180	Safety Equipment	6,600	6,600	Per Dept request
02-196-5191	Communications	13,000	13,000	Per Dept request
02-196-5210	Office Supplies	1,000	1,000	Per Dept request
02-196-5390	Miscellaneous Expense	1,000	1,000	Per Dept request
02-196-5400	Gas, Oil, Grease	17,000	20,400	Per Dept request
02-196-5420	Fleet Lease	33,000	38,000	Per fleet schedule; replace Dodge
02-196-5505	Crestview Pumping Station Expense	16,500	15,000	Per Dept request - increased costs for pumps and valves
02-196-5550	Utilities - Water Distribution	5,000	5,000	Per Dept request
02-196-5700	Distribution Expense	61,800	70,000	Per Dept request
02-196-5701	Distribution Pipe Expense	11,000	11,000	Per Dept request
02-196-5702	Equipment Maintenance	10,000	12,000	Per Dept request - increase due to aging dump truck and service truck
02-196-5703	Fire Hydrants Expense	5,000	3,500	Per Dept request

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2026**

ACCOUNT	DESCRIPTION	25/26	26/27	NOTES
		BUDGET As Amended	DRAFT BUDGET	
02-196-5704	Transmission Mains Expense	80,000	95,000	Per Dept request - increase for leak detection year
02-196-5740	Meters Expense	20,000	50,000	Per dept request - increase due to replacement of aging meters (25-30 years old)
	Total Water Distribution	\$ 703,800	\$ 750,650	
	Total Water Fund Expenses	\$ 1,835,450	\$ 1,979,600	
	Total Water Fund Net Income (Loss)	\$ 9,000	\$ 13,000	
	Sewer Fund Operating Revenues			
03-000-4000	Sewer Charges	\$ 1,799,000	\$ 1,805,000	
03-000-4001	Interest Earned - Sewer	4,275	3,500	
03-000-4315	Proceeds from Fund Balance	-	-	
03-000-4317	Special Revenue	-	-	
03-000-4404	Sundry Sales	1,500	1,500	
03-000-4503	Sewer Tap Fees	5,500	5,500	
03-000-4600	Interest Income	44,000	44,000	
	Total Sewer Operating Revenue	\$ 1,854,275	\$ 1,859,500	
	Sewer Operating Expenses			
	Sewer - Administration			
03-210-5000	Salaries	\$ 75,000	\$ 77,000	With 5% overall increase
03-210-5010	Social Security	5,500	6,000	Per salary spreadsheet
03-210-5011	Pension	8,700	9,700	FY27 employer rate ~ 12.4%
03-210-5012	Workers Comp	1,300	1,450	
03-210-5013	Insurance - Health	5,300	11,300	
03-210-5015	Contribution - 457	850	900	
03-210-5313	Collection Expense	2,700	2,700	
	Total Sewer Administration	\$ 99,350	\$ 109,050	
	Sewer - Operating			
03-211-5000	Salaries	\$ 241,000	\$ 195,500	With 5% overall increase; includes \$20K OT; FY26 includes retirement payout
03-211-5010	Social Security	15,300	15,000	Per salary spreadsheet
03-211-5011	Pension	28,400	30,000	FY27 employer rate ~ 12.4%
03-211-5012	Workers Comp	11,000	9,600	
03-211-5013	Insurance - Health	23,500	39,400	
03-211-5015	Contribution - 457	1,800	1,800	
03-211-5100	Insurance - Auto	1,700	1,700	
03-211-5102	Insurance - Gen Liab	750	900	
03-211-5105	Insurance - Property	9,000	7,000	
03-211-5150	Training	1,000	1,000	Per Dept request
03-211-5170	Uniforms	3,000	3,000	Per Dept request
03-211-5180	Safety Equipment	1,000	1,500	Per Dept request
03-211-5191	Communications	2,400	2,400	Per Dept request

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2026**

ACCOUNT	DESCRIPTION	25/26	26/27	NOTES
		BUDGET As Amended	DRAFT BUDGET	
03-211-5400	Gas, Oil, Grease	10,000	12,000	Per Dept request
03-211-5420	Fleet Lease	21,000	21,000	Per fleet schedule
03-211-5520	Pumping Station Maintenance	6,000	6,000	Per Dept request
03-211-5600	Corporate Overhead	242,300	299,500	Per formula
03-211-5761	Sanitary Commission Charges	1,216,000	1,160,000	based on annualized FY26 + 5%
03-211-5762	Sanitary Comm-Transmission Projects	11,800	11,800	Per Dept request
03-211-5763	Sewer Operating Expense	75,000	50,000	Per Dept request
03-211-5764	Sewer Pumping Expense	9,000	10,000	Per Dept request
03-211-5805	Capital Outlay - Sewer Projects	50,000	50,000	new sewer camera and victoria lane drainage project
	Total Sewer Operating	\$ 1,980,950	\$ 1,929,100	
	Total Sewer Operating Expenses	\$ 2,080,300	\$ 2,038,150	
	Sewer Operating Net Income (Loss)	\$ (226,025)	\$ (178,650)	
	CSO Revenue			
03-220-4520	CSO Surcharge Revenue	\$ 401,000	\$ 408,000	
03-220-4521	Interest Earned - CSO Surcharge	1,800	1,800	
03-220-4317	Special Revenue	150,000	-	
03-220-4530	Project Reimbursements	1,489,000	2,266,000	CSO X-B, X-C grant & loan forgiveness
03-200-4540	Proceeds of Debt	952,000	1,133,000	CSO X-B, X-C loan portion
	Total CSO Revenue	\$ 2,993,800	\$ 3,808,800	
	CSO Expenses			
03-220-5391	Interest Expense	\$ 3,025	\$ 2,810	Per amortization schedules
03-220-5392	Debt Redemption	23,750	24,000	Per amortization schedules
03-220-5800	Capital Outlay	2,767,000	3,500,000	Half of X-B (\$4M) and half of X-C (\$3M)
	Total CSO Expense	\$ 2,793,775	\$ 3,526,810	
	CSO Net Income (Loss)	\$ 200,025	\$ 281,990	
	Sewer Fund Net Income (Loss)	\$ (26,000)	\$ 103,340	
	Water Surcharge Fund Revenue			
04-000-4000	Water Tap Surcharge	\$ 652,000	\$ 672,000	
04-000-4001	Interest Earned - Surcharge	3,000	2,500	
04-000-4405	Project Reimbursements	120,000	-	
04-000-4600	Interest Income	40,000	40,000	
	Total Water Surcharge Revenue	\$ 815,000	\$ 714,500	
	Water Surcharge Fund Expenses			
04-200-5313	Collection Expense	\$ 2,200	\$ 2,200	

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2026**

ACCOUNT	DESCRIPTION	25/26	26/27	NOTES
		BUDGET As Amended	DRAFT BUDGET	
04-200-5390	Miscellaneous Expense	-	-	
04-200-5391	Interest Expense	42,425	33,280	Per amortization schedules
04-200-5392	Debt Redemption	421,675	432,250	Per amortization schedules
04-200-5800	Capital Outlay	172,000	172,000	
04-200-5802	Capital Repairs	80,000	45,000	
	Total Water Surcharge Expense	\$ 718,300	\$ 684,730	
	Water Surcharge Net Income (Loss)	\$ 96,700	\$ 29,770	
	Garbage Fund Revenues			
05-000-4000	Trash & Garbage Charges	\$ 534,600	\$ 540,000	Rate of \$18/month/unit (~2,500 units)
05-000-4104	Interest Earned - Garbage	3,000	3,300	
05-000-4404	Sundry Sales	1,950	1,950	
05-000-4600	Interest Income	3,500	3,500	
	Total Garbage Revenue	\$ 543,050	\$ 548,750	
	Garbage Fund Expenses			
	Garbage Fund - Administration			
05-230-5000	Salaries	\$ 59,000	\$ 57,750	With 5% overall increase; reduce % alloc of Dir of Fin and Dir of PW from 25 to 15%
05-230-5010	Social Security	4,100	4,450	Per salary spreadsheet
05-230-5011	Pension	6,400	7,200	FY27 employer rate ~ 12.4%
05-230-5012	Workers Comp	800	900	
05-230-5013	Insurance - Health	4,200	9,000	
05-230-5015	Contribution - 457	850	900	
05-230-5313	Collection Expense	750	750	
	Total Garbage Administration	\$ 76,100	\$ 80,950	
	Garbage Operating			
05-232-5000	Salaries	\$ 85,000	\$ 95,250	With 5% overall increase; includes \$10K OT
05-232-5010	Social Security	6,900	7,300	Per salary spreadsheet
05-232-5011	Pension	10,900	12,000	FY27 employer rate ~ 12.4%
05-232-5012	Workers Comp	4,400	4,700	
05-232-5013	Insurance - Health	9,400	25,400	
05-232-5015	Contribution - 457	750	750	
05-232-5100	Insurance - Auto	2,600	2,600	
05-232-5102	Insurance - Gen Liab	400	550	
05-232-5105	Insurance - Property	5,900	5,000	
05-232-5170	Uniforms	3,000	3,000	Per Dept request
05-232-5180	Safety Equipment	1,000	1,500	Per Dept request
05-232-5210	Office Supplies	1,000	1,000	Per Dept request
05-232-5400	Gas, Oil, Grease	14,000	16,800	Per Dept request
05-232-5600	Corporate Overhead	24,500	27,600	Per formula
05-232-5771	Bulk Cleanup Expense	10,000	10,000	Per Dept request
05-232-5772	Landfill Charges	130,000	150,000	Per Dept request - increased costs
05-232-5773	Sanitation Operating Expense	60,000	60,000	Per Dept request

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2026**

		25/26	26/27	
ACCOUNT	DESCRIPTION	BUDGET	DRAFT	NOTES
		As Amended	BUDGET	
05-232-5774	Yard Waste Composting	1,500	1,500	Per Dept request
	Total Garbage Operating	\$ 371,250	\$ 424,950	
	Total Garbage Expenses	\$ 447,350	\$ 505,900	
	Garbage Net Income (Loss)	\$ 95,700	\$ 42,850	