

City of Frostburg
Monthly Reports



For the month of February 2026
Reports from the Departments of:

Community Development
Finance
Parks and Recreation
Street
Water
Police

CITY OF FROSTBURG

Monthly Report: Community Development Department

For the Month of: February 2026

Submitted by: Jon Miller, Director of Community Development; Jamie Klink, Planner; Erica Beeman, Rental Housing Program Coordinator; Jay Hovatter, Code Enforcement Officer/Rental Housing Inspector

Permits

Please see attached permit report.

Rental Housing

- Started intake on second fee schedule rental registration renewals, February had 86 renewals (~129 units)
- Provided additional copies of renewal documents for those who requested new copies.
- Mailing address and email address updates were made for property owners who needed them.
- Updating iWorQ and Rental Housing Spreadsheet to reflect new and/or updated information for rental owners/agents.
- Provided Rental Housing welcoming materials to new property owners and rental properties brought into the program.
- Owner and Agent list was provided to property owners searching for new management agencies.
- Provided inspection notices for B-1 cycle property owners and agents.
- Continued working on proposal for Vacant and Blighted Property Registration Program with Code Enforcement and Director of Community Development.

Code Enforcement

- Detailed code enforcement action reports are attached. Please note that the Phone Call/Emails in the Activity Report reflect calls and emails from complainants, property owners, and/or tenants related to code enforcement matters.

Boards and Commissions

- *Historic District Commission* – The Historic District Commission met on February 9 to review a proposal for the replacement of the existing wooden front door of 52. W. Main Street, to be replaced with a wood-stained fiberglass door and an aluminum-framed glass storm door. The project was unanimously approved.

Additionally, Layne Thompson and Yumi McClellan, both of JMA Resources, Inc. out of Mechanicsburg, PA, made a presentation regarding their new web-based Historic District management, promotion, and discussion platform called 76Unboxed. The City of Frostburg, as a beta test community, will be given access to the product free of charge, with the website to go live on March 1. The Historic District Commission voted unanimously in favor of recommending to the Mayor & Council that the City enter into an agreement with JMA Resources, Inc. to become a beta test community for 76 Unboxed.

The staff and Commission members also held a discussion regarding potential updates to the City's Historic District Guidelines. Staff presented historic preservation guidelines from Cumberland, Hagerstown, and Frederick as examples of other municipalities in the region with extensive guidelines that Frostburg could refer to as we develop potential updates.

- *Planning Commission* – The Frostburg Planning Commission did not meet in February due to a lack of applications received.
- *Board of Zoning Appeals* – The Board of Zoning Appeals did not meet in February due to a lack of applications received.
- *Green Team* – The Green Team met on Thursday, February 5 to discuss topics that included new member recruitment, the Seed Swap/Garden Supply Swap event to be held on March 7, the Buy Nothing Event, the Edible Arboretum, and the upcoming Sustainable Maryland Recertification deadline of June 30. An additional meeting was also held on Thursday, February 26 at the Frostburg Library to discuss planning for the Buy Nothing Event which will take place on May 16 and 17.

Director's Report:

Meetings, Webinars, Conferences, and Trainings Attended:

- February 5th – Green Team
- February 6th – Comprehensive Plan Monthly Meeting
- February 10th – Staff Meeting

- February 10th – Work Session
- February 12th – MHT Virtual Grant Training
- February 17th – Staff meeting
- February 18th – 76 Unboxed Staff Workshop
- February 27th – 76 Unboxed, Staff Pictures of Historic Properties

Director's Current Project Updates:

- **Comprehensive Plan Re-Write** – The Comp Plan Steering Committee held their regular monthly meeting on February 9th. Following items were discussed – environmental resources, soils steep slopes map, floodplain map, green infrastructure, hubs, corridors and gaps map, conservation map, ecological area.
- **Stabilization Grant Program** – Hocking House and Lucky Liquors have accepted, moving forward with that phase of project.
- **Town House Project** – Photos submitted to Maryland Historic Trust for review, once receive permission for demolition we will proceed. Maryland historical Trust will review and inform us of findings, then properties will need to be archived.
- **Record Retention** - Community Development Department record retention documentation for State of Maryland Review
- **76 Unboxed** – JMA Resources meant with staff for training of the web site, Jamie Klink accepted the role of site coordinator for staff. Jamie will be overseeing the site content. He will be approving flagged comments, property ownership. JMA spent the afternoon February 27th taking pictures of historic properties in Frostburg.



Location Inspection Detail Report

02/01/2026 - 02/28/2026

Address	# Units	Date	Inspection Type	Description	Completed Date	Inspection Status
6 Welsh Street	1	2/19/2026	Rental Unit Inspection	Rental unit inspection 6 Welsh	2/27/2026	Fail
8 Welsh Street	1	2/19/2026	Rental Unit Inspection	Rental unit inspection 8 Welsh	2/27/2026	Fail
59 Bowery Street	3	2/18/2026	Rental Unit Inspection	Re Inspection Apartment C	2/18/2026	Pass
115 Bowery Street	1	2/18/2026	Rental Unit Inspection	Re inspection	2/18/2026	Pass
101 Meshach Frost Village	100	2/13/2026	Rental Unit Inspection	Rental Unit 98	2/13/2026	*Pending (Smoke Alarms)
39 S. Broadway	2	2/12/2026	Rental Unit Inspection	Rental unit 3	2/12/2026	Fail
39 S. Broadway	2	2/12/2026	Rental Unit Inspection	Unit 4	2/12/2026	Pass
77 W. College Ave.	1	2/9/2026	Rental Unit Inspection	Anytime on the 23rd except 130-330. I am also available March 9th (except 130-330) or March 10th (anytime before 4pm). My number is a cell and I am happy to coordinate over email or text, whatever is easier.	2/23/2026	Fail



Case Activity Report

02/01/2026 - 02/28/2026

Completed Date	Compliance Deadline	Parcel Address	Description	Activity Type	Main Status
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Group: Abatement

2/2/2026	02/02/2026	86 E MAIN ST	Failure to clear snow	Abatement	Resolved

Group Total: 1

Group: Inspection

2/25/2026	Immediately	179 PARK AVE	Obstructed Fire Department Connection	Inspection	Resolved
2/25/2026	Immediately	191 PARK AVE	Obstructed Fire Dept. Connection obstructed by dumpster and furniture. Life Safety Violation	Inspection	Resolved
2/20/2026		146 BOWERY ST	Tampering with water Valve/Meter Theft	Inspection	On Hold
2/5/2026	N/A	47 S GRANT ST	Water Leak	Inspection	No CE Action Necessary
2/2/2026	02/02/2026	74 E MAIN ST	Failure to clear snow	Inspection	Resolved
2/2/2026	02/02/2026	105 E MAIN ST	Failure to clear snow	Inspection	Resolved

Group Total: 6

Completed Date	Compliance Deadline	Parcel Address	Description	Activity Type	Main Status
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Group: Issue Citation(s)

2/17/2026	01/07/2026	146 BOWERY ST	Large pile of trash on upstairs porch	Issue Citation (s)	Citation Issued

Group Total: 1

Group: Phone Call/Email

2/27/2026			Noise Complaint	Phone Call/Email	Investigation
2/23/2026	ASAP	22 FROST AVE	Malfunctioning Furnace	Phone Call/Email	No CE Action Necessary
2/20/2026	02/20/2026	191 PARK AVE	Heating issue	Phone Call/Email	Final Warning
2/18/2026		146 BOWERY ST	Tampering with water Valve/Meter Theft	Phone Call/Email	On Hold
2/17/2026	01/07/2026	146 BOWERY ST	Large pile of trash on upstairs porch	Phone Call/Email	Citation Issued
2/9/2026	N/A	73 HILL ST	Aggressive dogs	Phone Call/Email	Referred to FPD
2/6/2026	N/A	47 S GRANT ST	Water Leak	Phone Call/Email	No CE Action Necessary

Group Total: 7

Group: Re-Inspection

2/18/2026	02/06/2026	125 BOWERY ST	Loose trash on property, trash storage	Re-Inspection	Monitoring

Group Total: 1

Completed Date	Compliance Deadline	Parcel Address	Description	Activity Type	Main Status
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Group: Return Mail

2/19/2026	01/07/2026	146 BOWERY ST	Large pile of trash on upstairs porch	Return Mail	Citation Issued

Group Total: 1

Group: Send Letter

2/10/2026	02/20/2026	191 PARK AVE	Heating issue	Send Letter	Final Warning

Group Total: 1

Group: Walk-In

2/3/2026	N/A	101 Meshach Frost Village	Code Complaint	Walk-In	No CE Action Necessary

Group Total: 1

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Total Records: 19

3/9/2026



Case Detail Report

02/01/2026 - 02/28/2026

Case Date	Compliance Deadline	Parcel Address	Description	Main Status
2/27/2026			Noise Complaint	Investigation
2/26/2026		140 BOWERY ST	Loose debris and construction materials	First Warning
2/26/2026		136 BOWERY ST	Feeding of feral cats	No CE Action Necessary
2/25/2026		110 BOWERY ST	General Maintenance	First Warning
2/25/2026	03/11/2026	53 BOWERY ST	Unregistered/disabled vehicle at rear of property.	First Warning
2/24/2026	Immediately	191 PARK AVE	Obstructed Fire Dept. Connection obstructed by dumpster and furniture. Life Safety Violation	Resolved
2/24/2026	Immediately	179 PARK AVE	Obstructed Fire Department Connection	Resolved
2/24/2026	03/03/2026	123 W MAIN ST	Front yard parking	Final Warning
2/23/2026	ASAP	22 FROST AVE	Malfunctioning Furnace	No CE Action Necessary
2/19/2026	02/28/2026	133 CENTER ST	Debris and trash around property.	Verbal/Courtesy Warning

Case Date	Compliance Deadline	Parcel Address	Description	Main Status
2/19/2026		146 BOWERY ST	Tampering with water Valve/Meter Theft	On Hold
2/10/2026	02/20/2026	191 PARK AVE	Heating issue	Final Warning
2/9/2026	N/A	73 HILL ST	Aggressive dogs	Referred to FPD
2/6/2026	N/A	47 S GRANT ST	Water Leak	No CE Action Necessary
2/2/2026	02/06/2026	220 E MAIN ST	Failure to remove snow	Resolved
2/2/2026	02/06/2026	226 E MAIN ST	Failure to clear snow	Resolved
2/2/2026	02/06/2026	232 E MAIN ST	Failure to clear snow	Resolved
2/2/2026	02/06/2026	234 E MAIN ST	Failure to clear snow	Resolved
2/2/2026	02/06/2026	248 E MAIN ST	Failure to clear snow	Resolved

Total Records: 19

3/9/2026



Permit Report

02/01/2026 - 02/28/2026

Permit Type	Permit Sub Type	Parcel Address	Description	Main Status
Use & Occupancy		10802 LAUREL HILL RD SW	Conditional Commercial Use & Occupancy	Pending
Burning		131 W COLLEGE AVE	Burning Brush	Closed
Fence		218 MOONLIGHT DR	Installation of a 4' Aluminum Fence	Closed
Burning		PRICHARD FARMS - CHERRY LN SW	Burning Brush	Closed
Building	Single Family Dwelling	210 REDSTONE TER	Single Family Dwelling	Pending
Burning		159 MCCULLOH ST	Burning Brush	Closed
Use & Occupancy		7 W MAIN ST	Commercial Use & Occupancy	Pending

Total Records: 7

3/12/2026

2026

Assets

01-000-1001	OPERATING CASH - POLICE DEPT	100.00
01-000-1003	OPERATING CASH - TAX CLERK	200.00
01-000-1004	CASH - CORPORATE (STC)	8,924,489.62
01-000-1008	RESTRICTED CASH-HEALTH INSUR COLLATERAL	20,519.00
01-000-1009	RESTRICTED CASH - RMC GRANT-HYDRO STUDY	25.00
01-000-1100	ACCOUNTS RECEIVABLE	25,766.62
01-000-1101	ACCTS REC - POLICE TICKETS/CIT	10,440.00
01-000-1140	TAXES RECEIVABLE - REAL ESTATE	443,026.58
01-000-1141	TAXES RECEIVABLE - PERSONAL PROPERTY	3,541.71
01-000-1142	TAXES RECEIVABLE - PUBLIC UTILITY	110,242.80
01-000-1143	TAXES RECEIVABLE - CORPORATION	50,238.09
01-000-1200	PREPAID EXPENSE	43,209.70
01-000-1201	PREPAID INSURANCE	141,920.96
01-000-1220	LEASE RECEIVABLE	780,013.55
01-000-1230	ACCRUED INTEREST RECEIVABLE	10,838.26
01-000-1260	NOTE RECEIVABLE - GUTHRIE	112,347.91
01-000-1500	FIXED ASSETS	26,512,972.13
01-000-1504	WIP - CHILDCARE CENTER	1,366.12
01-000-1506	WIP - GATEWAY IMPROVEMENT	834,131.81
01-000-1507	WORK IN PROCESS - MISC PROJECTS	537,294.61
01-000-1508	WORK IN PROCESS - 82-84 E MAIN	10,783.09
01-000-1570	RIGHT OF USE ASSETS	588,251.69
01-000-1571	RIGHT OF USE ASSETS - INTANGIBLE	196,633.48
01-000-1580	INTANGIBLE ASSETS	206,323.69
01-000-1600	RESERVE FOR DEPRECIATION	9,491,147.14-
01-000-1605	ACCUMULATED DEPRECIATION-ROU	263,587.51-
01-000-1650	RESERVE FOR AMORTIZATION	92,845.62-
01-000-1900	DEFERRED FINANCING OUTFLOW	505,273.00
01-000-1910	DEFERRED FINANCING OUTFLOW - OPEB	191,069.00
	Total Assets	<u>30,413,438.15</u>

Liabilities & Fund Balance

01-000-1655	ACCUMULATED AMORTIZATION - ROU	45,184.07
01-000-2000	ACCOUNTS PAYABLE	31,208.16-
01-000-2005	CUSTOMER REFUND	437.81-
01-000-2200	FEDERAL INCOME TAX PAYABLE	42.62
01-000-2202	MARYLAND INCOME TAX WITHHELD	23.70
01-000-2207	HEALTH INSURANCE WITHHELD	53,993.71-
01-000-2209	MUTUAL OF OMAHA WITHHOLDING	2,579.60-
01-000-2220	LEASE LIABILITY	335,097.34
01-000-2225	SUBSCRIPTION LIABILITY - ROU	95,100.57
01-000-2250	UNEARNED REVENUE	156,517.86
01-000-2253	UNEARNED REVENUE - ARPA	1,331,036.61
01-000-2450	DEFERRED FINANCING INFLOW	65,759.00
01-000-2451	DEFERRED FINANCING INFLOW - OPEB	184,710.00
01-000-2452	DEFERRED FINANCING INFLOW-LEASES	747,667.95
01-000-2700	COMPENSATED ABSENCES	397,717.09
01-000-2855	OPEB OBLIGATION	506,723.00
01-000-2860	NET PENSION LIABILITY	1,434,463.00
01-000-2901	BONDS PAYABLE	2,288,000.00
01-000-2905	BOND PREMIUM	253,264.50
	Total Liabilities	<u>7,753,088.03</u>
01-000-3000	INVESTED IN FIXED ASSETS	14,712,902.00
01-000-3200	FUND BALANCE	5,684,750.62

Audit Adjustments for the year ended 06/30/25 are incomplete.

2026

Total	<u>20,397,652.62</u>
Revenue	5,530,737.35
Less Expenses	<u>4,423,754.88</u>
Net	<u>1,106,982.47</u>
Total Fund Balance	<u>21,504,635.09</u>
Total Liabilities & Fund Balance	<u><u>29,257,723.12</u></u>

Audit Adjustments for the year ended 06/30/25 are incomplete.

2026

Assets

02-000-1000	CASH	956,000.21
02-000-1030	RESTRICTED CASH - WATERSHED IMPROVE	55,426.10
02-000-1100	ACCOUNTS RECEIVABLE	1,237.37
02-000-1102	WATER ACCOUNTS RECEIVABLE	132,850.04
02-000-1115	SERVLIN FEES RECEIVABLE	3,585.44
02-000-1140	INTEREST RECEIVABLE - WATER	266.84
02-000-1201	PREPAID INSURANCE	52,854.81
02-000-1500	FIXED ASSETS	4,095,203.29
02-000-1520	WORK IN PROGRESS	206,286.03
02-000-1570	RIGHT OF USE ASSETS	140,277.91
02-000-1600	RESERVE FOR DEPRECIATION	2,984,026.14-
02-000-1605	ACCUMULATED DEPRECIATION-ROU	54,602.29-
02-000-1900	DEFERRED FINANCING OUTFLOW	90,253.00
02-000-1910	DEFERRED FINANCING OUTFLOW - OPEB	31,845.00
	Total Assets	<u><u>2,727,457.61</u></u>

Liabilities & Fund Balance

02-000-2000	ACCOUNTS PAYABLE	83,216.32-
02-000-2207	HEALTH INSURANCE WITHHELD	10,422.57-
02-000-2220	LEASE LIABILITY	88,475.40
02-000-2450	DEFERRED FINANCING INFLOW	11,747.00
02-000-2451	DEFERRED FINANCING INFLOW - OPEB	30,785.00
02-000-2700	COMPENSATED ABSENCES	110,817.38
02-000-2855	OPEB OBLIGATION	84,454.00
02-000-2860	NET PENSION LIABILITY	256,226.00
	Total Liabilities	<u>488,865.89</u>

02-000-3000	INVESTED IN FIXED ASSETS	1,314,663.00
02-000-3250	FUND BALANCE	753,091.24
	Total	<u>2,067,754.24</u>

Revenue	1,091,505.74
Less Expenses	<u>1,039,152.27</u>
Net	<u>52,353.47</u>
Total Fund Balance	<u>2,120,107.71</u>
Total Liabilities & Fund Balance	<u><u>2,608,973.60</u></u>

Audit Adjustments for the year ended 06/30/25 are incomplete.

2026

Assets

03-000-1000	CASH	957,789.59
03-000-1040	BAY RESTORATION FUND CASH	22,768.51
03-000-1041	CSO CASH	994,466.29
03-000-1100	ACCOUNTS RECEIVABLE	50,943.00
03-000-1103	SEWER ACCOUNTS RECEIVABLE	158,818.58
03-000-1120	BAY RESTORATION FUND RECEIVABLE	17,374.25
03-000-1121	CSO SURCHARGE RECEIVABLE	41,297.34
03-000-1141	INTEREST REC - CSO SURCHARGE	2,439.17
03-000-1142	INTEREST RECEIVABLE - SEWER	541.90
03-000-1201	PREPAID INSURANCE	36,726.51
03-000-1500	FIXED ASSETS	28,294,006.47
03-000-1538	WIP - PHASE X-A	1,561,858.39
03-000-1539	WIP - PHASE X-B	147,583.99
03-000-1540	WIP - PHASE X-C	160,000.56
03-000-1541	WIP - PHASE IX-D	340,377.25
03-000-1542	WIP - PHASE VIII-C	350,737.68
03-000-1570	RIGHT OF USE ASSETS	86,933.24
03-000-1600	RESERVE FOR DEPRECIATION	10,300,066.20-
03-000-1605	ACCUMULATED DEPRECIATION-ROU	23,182.20-
03-000-1900	DEFERRED FINANCING OUTFLOW	71,776.00
03-000-1910	DEFERRED FINANCING OUTFLOW - OPEB	26,537.00
	Total Assets	<u>22,999,727.32</u>

Liabilities & Fund Balance

03-000-2000	ACCOUNTS PAYABLE	113,839.23-
03-000-2030	BAY RESTORATION FUND PAYABLE	55,003.14-
03-000-2207	HEALTH INSURANCE WITHHELD	10,200.35-
03-000-2220	LEASE LIABILITY	66,362.62
03-000-2270	UNEARNED REVENUE - CSO	9,088.80-
03-000-2271	UNEARNED REVENUE - BRF	4,594.67-
03-000-2450	DEFERRED FINANCING INFLOW	9,341.00
03-000-2451	DEFERRED FINANCING INFLOW - OPEB	25,654.00
03-000-2700	COMPENSATED ABSENCES	105,127.59
03-000-2855	OPEB OBLIGATION	70,378.00
03-000-2860	NET PENSION LIABILITY	203,770.00
03-000-2900	NOTES PAYABLE	169,127.81
	Total Liabilities	<u>457,034.83</u>

03-000-3000	INVESTED IN FIXED ASSETS	18,618,002.00
03-000-3200	FUND BALANCE	1,799,175.99
	Total	<u>20,417,177.99</u>

Revenue	2,239,758.08
Less Expenses	<u>1,054,215.48</u>
Net	<u>1,185,542.60</u>
Total Fund Balance	<u>21,602,720.59</u>
Total Liabilities & Fund Balance	<u>22,059,755.42</u>

Audit Adjustments for the year ended 06/30/25 are incomplete.

2026

Assets		
04-000-1000	CASH	1,534,669.80
04-000-1130	SURCHARGE INTEREST RECEIVABLE	3,708.25
04-000-1131	WATER SURCHARGE RECEIVABLE	66,618.15
04-000-1500	FIXED ASSETS	28,467,670.69
04-000-1540	LAND	164,021.96
04-000-1600	RESERVE FOR DEPRECIATION	<u>20,222,047.29</u>
	Total Assets	<u><u>10,014,641.56</u></u>
Liabilities & Fund Balance		
04-000-2000	ACCOUNTS PAYABLE	86.93
04-000-2250	UNEARNED REVENUE	6,919.09
04-000-2900	NOTES PAYABLE	<u>2,015,778.33</u>
	Total Liabilities	2,008,772.31
04-000-3000	INVESTED IN FIXED ASSETS	5,951,050.00
04-000-3250	FUND BALANCE	<u>953,224.56</u>
	Total	6,904,274.56
	Revenue	556,809.59
	Less Expenses	<u>94,809.08</u>
	Net	<u>462,000.51</u>
	Total Fund Balance	<u>7,366,275.07</u>
	Total Liabilities & Fund Balance	<u><u>9,375,047.38</u></u>

Audit Adjustments for the year ended 06/30/25 are incomplete.

2026

Assets		
05-000-1000	CASH	182,101.95
05-000-1100	ACCOUNTS RECEIVABLE	50.00
05-000-1135	TRASH & GARBAGE RECEIVABLE	56,842.38
05-000-1140	INTEREST RECEIVABLE - TRASH	4,538.84
05-000-1201	PREPAID INSURANCE	9,245.35
05-000-1500	FIXED ASSETS	596,937.03
05-000-1600	RESERVE FOR DEPRECIATION	373,223.90-
05-000-1900	DEFERRED FINANCING OUTFLOW	43,350.00
05-000-1910	DEFERRED FINANCING OUTFLOW - OPEB	15,922.00
	Total Assets	<u>535,763.65</u>
Liabilities & Fund Balance		
05-000-2000	ACCOUNTS PAYABLE	2,128.55
05-000-2207	HEALTH INSURANCE WITHHELD	2,625.82-
05-000-2290	UNEARNED REVENUE - TRASH & GARBAGE	13,320.02-
05-000-2450	DEFERRED FINANCING INFLOW	5,642.00
05-000-2451	DEFERRED FINANCING INFLOW - OPEB	15,392.00
05-000-2700	COMPENSATED ABSENCES	29,318.47
05-000-2855	OPEB OBLIGATION	42,227.00
05-000-2860	NET PENSION LIABILITY	123,069.00
	Total Liabilities	<u>201,831.18</u>
05-000-3000	INVESTED IN FIXED ASSETS	223,712.00
05-000-3200	FUND BALANCE	14,772.24-
	Total	<u>208,939.76</u>
	Revenue	373,602.87
	Less Expenses	<u>246,869.07</u>
	Net	<u>126,733.80</u>
	Total Fund Balance	<u>335,673.56</u>
	Total Liabilities & Fund Balance	<u>537,504.74</u>

Audit Adjustments for the year ended 06/30/25 are incomplete.

City of Frostburg
COMM DEVELOPMENT SPECIAL PROJECTS FUND
BALANCE SHEET
AS OF: 02/28/26

2026

Assets		
07-000-1000	CASH	<u>31,734.31</u>
	Total Assets	<u><u>31,734.31</u></u>
Liabilities & Fund Balance		
	Total Liabilities	<u>0.00</u>
07-000-3200	FUND BALANCE	<u>31,687.19</u>
	Total	<u>31,687.19</u>
	Revenue	21.97
	Less Expenses	<u>0.00</u>
	Net	<u>21.97</u>
	Total Fund Balance	<u>31,709.16</u>
	Total Liabilities & Fund Balance	<u><u>31,709.16</u></u>

Audit Adjustments for the year ended 06/30/25 are incomplete.

City of Frostburg
OPIOID SETTLEMENT FUND
BALANCE SHEET
AS OF: 02/28/26

2026

Assets		
08-000-1000	CASH	<u>35,728.45</u>
	Total Assets	<u><u>35,728.45</u></u>
Liabilities & Fund Balance		
	Total Liabilities	<u>0.00</u>
08-000-3200	FUND BALANCE	<u>23,483.08</u>
	Total	<u>23,483.08</u>
	Revenue	4,088.91
	Less Expenses	<u>0.00</u>
	Net	<u>4,088.91</u>
	Total Fund Balance	<u>27,571.99</u>
	Total Liabilities & Fund Balance	<u><u>27,571.99</u></u>

Audit Adjustments for the year ended 06/30/25 are incomplete.

**CITY OF FROSTBURG
FEBRUARY 2026 BUDGET REPORT**

Note: Audit adjustments for the year ended 06/30/25 are incomplete.

Account Id	Account Description	Budget	February 2026 Rev/Exp	YTD Rev/Expd	% of Budget Earned/Incurred
01-000-4000	TAXES-REAL ESTATE	3,080,000.00	0.00	3,113,668.98	101.1
01-000-4001	PERSONAL PROPERTY TAXES	6,000.00	0.00	3,590.23	59.8
01-000-4002	PUBLIC UTILITY TAXES	220,000.00	0.00	210,990.60	95.9
01-000-4003	CORPORATION TAXES	85,000.00	0.00	78,639.94	92.5
01-000-4004	PRIOR YEAR TAXES	1,000.00	0.00	0.00	0.0
01-000-4005	TRAILER TAX	1,600.00	0.00	840.00	52.5
01-000-4010	INTEREST ON TAXES	35,000.00	2,395.18	18,735.78	53.5
01-000-4011	TAX CREDITS	(30,000.00)	0.00	0.00	0.0
01-000-4012	TAX ABATEMENTS	(3,000.00)	0.00	0.00	0.0
01-000-4013	ENTERPRISE ZONE CREDIT REIMBURS	16,000.00	0.00	0.00	0.0
01-000-4020	MARYLAND INCOME TAXES	700,000.00	163,691.86	487,558.74	69.7
01-000-4021	ADMISSION TAXES	18,000.00	0.00	4,788.09	26.6
01-000-4022	HOTEL MOTEL TAX	150,000.00	10,647.45	153,884.34	102.6
01-000-4023	HIGHWAY USE TAX	550,000.00	0.00	364,775.97	66.3
01-000-4024	COAL TAX	2,600.00	0.00	2,426.59	93.3
01-000-4025	HOUSING AUTHORITY	12,000.00	0.00	0.00	0.0
01-000-4027	PAYMENT IN LIEU OF TAXES	390.00	0.00	0.00	0.0
01-000-4031	LIQUOR LICENSES	10,000.00	0.00	2,071.00	20.7
01-000-4032	TRADERS LICENSES	10,000.00	0.00	941.76	9.4
01-000-4040	POLICE GRANTS	40,000.00	8,003.65	29,926.26	74.8
01-000-4041	PARKING REVENUE	700.00	0.00	0.00	0.0
01-000-4043	POLICE PROTECTION GRANTS	120,000.00	0.00	53,873.70	44.9
01-000-4045	FINES & FORFEITURES	4,500.00	1,555.00	4,340.00	96.4
01-000-4047	FROSTBURG STATE UNIV - MOU	10,000.00	0.00	20,000.00	200.0
01-000-4049	SCHOOL RESOURCE REIMBURSEMENT	30,000.00	0.00	0.00	0.0
01-000-4050	PERMITS, PLANNING, ETC	2,500.00	50.00	1,110.00	44.4
01-000-4051	BUILDING PERMITS	3,000.00	50.00	2,145.00	71.5
01-000-4052	RENTAL REGISTRATION	75,000.00	14,230.00	52,910.00	70.6
01-000-4054	CONSTRUCTION INSPECTIONS	28,000.00	3,000.00	18,775.00	67.1
01-000-4055	CODE ENFORCEMENT CITATIONS	1,250.00	0.00	2,305.00	184.4
01-000-4056	COMM DEV GRANT REVENUE	110,000.00	0.00	36,753.82	33.4
01-000-4060	SWIMMING POOL	65,000.00	0.00	34,925.45	53.7
01-000-4062	DAY CAMP REGISTRATIONS	18,000.00	0.00	9,728.50	54.1
01-000-4063	RECREATION ACTIVITIES	22,000.00	2,915.00	21,315.00	96.9
01-000-4200	OPERATING TRANSFER - WATER FUND	126,300.00	10,525.00	84,200.00	66.7
01-000-4201	OPERATING TRANSFER - SEWER FUND	242,300.00	20,192.00	161,536.00	66.7
01-000-4202	OPERATING TRANSFER - GARBAGE FUND	24,500.00	2,042.00	16,336.00	66.7
01-000-4250	NSF FEES	0.00	170.00	1,375.00	0.0
01-000-4301	RENTS	111,000.00	17,374.72	80,998.74	73.0
01-000-4302	HRD APPROPRIATION	10,700.00	901.00	4,505.00	42.1
01-000-4303	FRANCHISES - GAS, TV, ETC	68,000.00	17,117.93	51,989.44	76.5
01-000-4304	MISCELLANEOUS REVENUE	4,000.00	106.00	7,547.64	188.7
01-000-4306	PROJECT REIMBURSEMENT	2,169,000.00	6,400.00	53,022.26	2.4
01-000-4307	INSURANCE REIMBURSEMENTS	0.00	0.00	53,669.65	0.0
01-000-4315	PROCEEDS FROM FUND BALANCE	268,425.00	0.00	0.00	0.0
01-000-4317	SPECIAL REVENUE	666,000.00	0.00	0.00	0.0
01-000-4600	INTEREST INCOME	475,000.00	37,419.94	285,152.87	60.0
CORPORATE FUND Revenue Totals		9,559,765.00	318,786.73	5,531,352.35	
EXECUTIVE					
01-100-5000	SALARIES	22,200.00	1,850.00	14,800.00	66.7
01-100-5010	SOCIAL SECURITY	1,700.00	141.55	1,132.40	66.6
01-100-5012	WORKERS COMP	175.00	0.00	3.49	2.0
01-100-5050	LEGISLATIVE CONTINGENCIES	6,000.00	0.00	447.74	7.5
01-100-5104	INSURANCE - PUBLIC OFFICIALS	9,700.00	816.75	6,534.00	67.4
01-100-5150	TRAINING	2,800.00	0.00	2,100.74	75.0
01-100-5160	TRAVEL	5,700.00	696.32	889.04	15.6
01-100-5185	PROFESSIONAL FEES	30,000.00	2,083.00	22,779.00	75.9
100 Executive		78,275.00	5,587.62	48,686.41	
ADMINISTRATIVE					
01-110-5000	SALARIES	175,800.00	12,179.20	104,739.85	59.6
01-110-5001	SALARIES - BONUS	0.00	0.00	20,262.15	0.0
01-110-5010	SOCIAL SECURITY	13,400.00	917.80	9,420.46	70.3

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Account Id	Account Description	Budget	February 2026 Rev/Exp	YTD Rev/Expd	% of Budget Earned/Incurred
01-110-5011	PENSION	21,100.00	0.00	20,347.00	96.4
01-110-5012	WORKERS COMP	600.00	0.00	11.95	2.0
01-110-5013	INSURANCE - HEALTH	34,600.00	801.58	4,322.87	12.5
01-110-5014	INSURANCE - HEALTH RETIREE	30,600.00	892.51	6,277.01	20.5
01-110-5015	CONTRIBUTION - 457	2,000.00	121.80	1,111.82	55.6
01-110-5030	EMPLOYEE WELLNESS	7,500.00	840.82	6,455.20	86.1
01-110-5050	RESERVE FOR CONTINGENCIES	10,000.00	0.00	4,769.00	47.7
01-110-5102	INSURANCE - GEN LIAB	150.00	14.50	116.00	77.3
01-110-5105	INSURANCE - PROPERTY	12,000.00	779.00	6,232.00	51.9
01-110-5106	INSURANCE - AD&D AND LIFE	4,500.00	0.00	0.00	0.0
01-110-5111	CONTRIBUTIONS - TOURISM	120,000.00	1,000.00	64,959.00	54.1
01-110-5150	TRAINING	1,200.00	(538.58)	1,618.58	134.9
01-110-5160	TRAVEL	1,800.00	799.47	4,074.58	226.4
01-110-5185	PROFESSIONAL FEES	1,100.00	0.00	524.13	47.7
01-110-5191	COMMUNICATIONS	12,000.00	768.92	8,191.00	68.3
01-110-5200	ADVERTISING	6,400.00	423.46	531.12	8.3
01-110-5205	LEGAL	42,500.00	1,548.75	13,252.50	31.2
01-110-5207	PENSION ADMINISTRATIVE FEE	7,800.00	0.00	0.00	0.0
01-110-5210	OFFICE SUPPLIES	11,000.00	2,557.37	9,798.58	89.1
01-110-5220	POSTAGE	28,000.00	5,000.00	21,632.72	77.3
01-110-5230	COMPUTER EXPENSE	14,000.00	873.49	9,000.12	64.3
01-110-5232	IT LICENSING AND FEES	40,500.00	2,614.57	24,955.27	61.6
01-110-5235	DIGITAL ENGAGEMENT	29,000.00	1,137.19	20,066.13	69.2
01-110-5301	ELECTION	12,000.00	0.00	0.00	0.0
01-110-5391	PRINCIPAL AND INTEREST ON DEBT SERVICE	154,700.00	0.00	48,086.80	31.1
01-110-5500	BUILDING - ARMORY	12,000.00	276.37	8,153.50	68.0
01-110-5502	BUILDING MAINTENANCE	26,000.00	1,550.59	14,263.45	54.9
01-110-5550	UTILITIES - BUILDING	16,000.00	2,952.05	12,558.19	78.5
01-110-5700	BANK FEES	300.00	0.00	119.06	39.7
01-110-5807	CAPITAL OUTLAY	2,270,000.00	0.00	5,801.89	0.3
110 Administrative		3,118,550.00	37,510.86	451,651.93	
FINANCE					
01-120-5000	SALARIES	82,000.00	6,053.83	47,526.00	58.0
01-120-5010	SOCIAL SECURITY	6,200.00	439.99	3,415.39	55.1
01-120-5011	PENSION	9,700.00	0.00	9,491.00	97.9
01-120-5012	WORKERS COMP	200.00	0.00	4.98	2.5
01-120-5013	INSURANCE - HEALTH	13,000.00	(3,625.31)	93,698.30	720.8
01-120-5015	CONTRIBUTION - 457	625.00	44.76	441.49	70.6
01-120-5102	INSURANCE - GEN LIAB	150.00	14.50	116.00	77.3
01-120-5105	INSURANCE - PROPERTY	4,500.00	292.10	2,336.80	51.9
01-120-5150	TRAINING	1,000.00	0.00	195.00	19.5
01-120-5160	TRAVEL	0.00	0.00	1,375.25	0.0
01-120-5185	PROFESSIONAL FEES	1,000.00	0.00	0.00	0.0
01-120-5310	AUDITING	85,000.00	0.00	18,425.00	21.7
01-120-5311	ACTUARIAL STUDY	6,500.00	0.00	0.00	0.0
01-120-5313	TAX COLLECTION	1,300.00	139.10	818.98	63.0
01-120-5810	RETSA OBLIGATION	16,000.00	29,647.80	29,647.80	185.3
120 Finance		227,175.00	33,006.77	207,491.99	
COMMUNITY DEV					
01-130-5000	SALARIES	128,500.00	8,908.80	73,579.21	57.3
01-130-5010	SOCIAL SECURITY	9,800.00	660.76	5,401.92	55.1
01-130-5011	PENSION	15,400.00	0.00	14,872.00	96.6
01-130-5012	WORKERS COMP	350.00	0.00	6.97	2.0
01-130-5013	INSURANCE - HEALTH	26,700.00	(30.46)	1,598.03	6.0
01-130-5015	CONTRIBUTION - 457	1,500.00	40.00	341.27	22.8
01-130-5102	INSURANCE - GEN LIAB	150.00	14.50	116.00	77.3
01-130-5105	INSURANCE - PROPERTY	4,500.00	389.46	3,115.68	69.2
01-130-5150	TRAINING	750.00	0.00	0.00	0.0
01-130-5160	TRAVEL	900.00	0.00	2.90	0.3
01-130-5185	PROFESSIONAL FEES	750.00	0.00	0.00	0.0
01-130-5320	ECONOMIC DEVELOPMENT	8,000.00	0.00	3,760.00	47.0
01-130-5322	PLANNING	15,000.00	34,597.50	106,649.00	711.0

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01-130-5323	PUBLIC ART	2,000.00	0.00	199.78	10.0
01-130-5401	AUTO EXPENSE	0.00	0.00	106.25	0.0
01-130-5822	SPECIAL PROJECTS	20,000.00	0.00	13,144.25	65.7
130 Community Dev		234,300.00	44,580.56	222,893.26	
CODE ENFORCEMENT					
01-140-5000	SALARIES	81,000.00	6,640.01	47,600.19	58.8
01-140-5010	SOCIAL SECURITY	6,200.00	499.42	3,528.00	56.9
01-140-5011	PENSION	9,800.00	0.00	9,375.00	95.7
01-140-5012	WORKERS COMP	2,400.00	0.00	3.98	0.2
01-140-5013	INSURANCE - HEALTH	26,700.00	(255.59)	4,352.51	16.3
01-140-5015	CONTRIBUTION - 457	750.00	35.20	407.80	54.4
01-140-5100	INSURANCE - AUTO	850.00	65.24	521.90	61.4
01-140-5102	INSURANCE - GEN LIAB	150.00	14.50	116.00	77.3
01-140-5105	INSURANCE - PROPERTY	4,500.00	292.10	2,336.80	51.9
01-140-5150	TRAINING	500.00	0.00	379.00	75.8
01-140-5160	TRAVEL	500.00	0.00	0.00	0.0
01-140-5185	PROFESSIONAL FEES	400.00	30.00	30.00	7.5
01-140-5231	SOFTWARE AND SUBSCRIPTIONS	13,700.00	1,125.00	5,625.00	41.1
01-140-5330	CODE ENFORCEMENT	5,000.00	597.91	1,617.30	32.4
01-140-5331	CONSTRUCTION INSPECT	20,000.00	0.00	13,700.00	68.5
01-140-5332	RENTAL INSPECTION	1,000.00	0.00	3,150.00	315.0
01-140-5401	AUTO EXPENSE	500.00	0.00	30.00	6.0
140 Code Enforcement		173,950.00	9,043.79	92,773.48	
PUBLIC WORKS ADMIN					
01-150-5000	SALARIES	82,500.00	7,347.69	57,161.26	69.3
01-150-5010	SOCIAL SECURITY	6,600.00	536.76	4,189.20	63.5
01-150-5011	PENSION	9,800.00	0.00	9,548.00	97.4
01-150-5012	WORKERS COMP	1,800.00	0.00	31.87	1.8
01-150-5013	INSURANCE - HEALTH	20,600.00	(371.21)	1,811.58	8.8
01-150-5015	CONTRIBUTION - 457	800.00	70.08	590.40	73.8
01-150-5100	INSURANCE - AUTO	850.00	64.96	519.68	61.1
01-150-5102	INSURANCE - GEN LIAB	150.00	14.50	116.00	77.3
01-150-5105	INSURANCE - PROPERTY	3,000.00	194.73	1,557.83	51.9
01-150-5150	TRAINING	1,750.00	0.00	957.16	54.7
01-150-5160	TRAVEL	1,000.00	549.64	2,506.77	250.7
01-150-5185	PROFESSIONAL FEES	2,100.00	0.00	400.00	19.1
01-150-5193	ONE CALL CONCEPTS	2,200.00	32.94	729.56	33.2
01-150-5340	ENGINEERING EQUIPMENT	3,000.00	0.00	2,605.99	86.9
01-150-5341	MAPPING SUPPLIES	8,000.00	0.00	4,419.12	55.2
01-150-5342	PUBLIC WORKS	7,400.00	9.93	4,011.76	54.2
01-150-5400	GAS, OIL, GREASE	3,000.00	784.58	2,540.53	84.7
01-150-5420	FLEET LEASE	11,000.00	889.67	7,753.84	70.5
150 Public Works Admin		165,550.00	10,124.27	101,450.55	
PUBLIC SAFETY					
01-160-5000	SALARIES	1,152,300.00	116,015.23	807,069.78	70.0
01-160-5002	SALARIES - POLICE GRANTS	40,000.00	1,594.38	17,321.10	43.3
01-160-5003	COURT TIME	13,000.00	1,864.18	10,216.57	78.6
01-160-5010	SOCIAL SECURITY	91,000.00	8,869.21	61,446.02	67.5
01-160-5011	PENSION	347,000.00	0.00	249,722.00	72.0
01-160-5012	WORKERS COMP	72,000.00	0.00	1,434.06	2.0
01-160-5013	INSURANCE - HEALTH	259,700.00	9,857.65	128,675.11	49.6
01-160-5015	CONTRIBUTION - 457	7,500.00	600.74	5,165.70	68.9
01-160-5100	INSURANCE - AUTO	9,600.00	603.42	5,493.36	57.2
01-160-5102	INSURANCE - GEN LIAB	1,300.00	130.25	1,042.00	80.2
01-160-5103	INSURANCE - POLICE PROFESSIONAL	12,000.00	886.50	7,092.00	59.1
01-160-5105	INSURANCE - PROPERTY	6,900.00	445.38	3,459.04	50.1
01-160-5150	TRAINING	35,000.00	0.00	12,459.26	35.6
01-160-5170	UNIFORMS	13,000.00	590.89	8,702.84	66.9
01-160-5180	SAFETY EQUIPMENT	1,200.00	90.00	630.00	52.5
01-160-5181	LAW ENFORCEMENT EQUIPMENT	18,500.00	435.82	2,315.30	12.5
01-160-5191	COMMUNICATIONS	30,500.00	3,433.94	18,994.41	62.3

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01-160-5206	C3I CLERICAL SUPPORT	6,000.00	0.00	0.00	0.0
01-160-5210	OFFICE SUPPLIES	5,000.00	494.58	2,783.66	55.7
01-160-5230	COMPUTER EXPENSE	8,500.00	0.00	10,554.98	124.2
01-160-5350	FSU MOU	10,000.00	0.00	20,000.00	200.0
01-160-5380	POLICE REFORM	31,000.00	0.00	0.00	0.0
01-160-5390	MISCELLANEOUS EXPENSE	4,000.00	787.64	5,357.17	133.9
01-160-5400	GAS, OIL, GREASE	30,000.00	2,136.42	13,777.12	45.9
01-160-5401	AUTO EXPENSE	18,000.00	1,465.40	16,619.99	92.3
01-160-5420	FLEET LEASE	61,000.00	5,064.20	39,218.69	64.3
01-160-5502	JAIL AND OFFICE MAINTENANCE	4,000.00	360.85	3,092.12	77.3
01-160-5550	UTILITIES - PUBLIC SAFETY	10,000.00	1,997.45	8,329.07	83.3
01-160-5851	FIRE DEPT APPROPRIATION	269,525.00	0.00	202,143.75	75.0
	160 Public Safety	2,567,525.00	157,724.13	1,663,115.10	
	PUBLIC WORKS - STREET				
01-170-5000	SALARIES	340,000.00	26,983.28	217,105.96	63.9
01-170-5010	SOCIAL SECURITY	26,000.00	1,983.80	15,891.96	61.1
01-170-5011	PENSION	40,800.00	0.00	39,351.00	96.5
01-170-5012	WORKERS COMP	18,000.00	0.00	398.35	2.2
01-170-5013	INSURANCE - HEALTH	99,300.00	152.85	3,402.00	3.4
01-170-5015	CONTRIBUTION - 457	1,500.00	97.44	874.96	58.3
01-170-5018	UNEMPLOYMENT	200.00	0.00	0.00	0.0
01-170-5100	INSURANCE - AUTO	11,500.00	839.63	7,275.04	63.3
01-170-5102	INSURANCE - GEN LIAB	600.00	57.84	462.71	77.1
01-170-5105	INSURANCE - PROPERTY	12,900.00	836.25	6,721.97	52.1
01-170-5150	TRAINING	5,000.00	0.00	0.00	0.0
01-170-5170	UNIFORMS	8,000.00	303.48	3,438.71	43.0
01-170-5180	SAFETY EQUIPMENT	7,000.00	96.00	2,867.36	41.0
01-170-5191	COMMUNICATIONS	15,000.00	192.26	1,788.21	11.9
01-170-5210	OFFICE SUPPLIES	1,500.00	413.92	1,710.79	114.1
01-170-5400	GAS, OIL, GREASE	30,000.00	3,871.55	15,108.99	50.4
01-170-5420	FLEET LEASE	51,000.00	4,172.72	33,808.22	66.3
01-170-5550	UTILITIES - BUILDING	7,000.00	1,360.89	5,291.80	75.6
01-170-5710	LOADER RENTAL	0.00	0.00	73.45	0.0
01-170-5711	SALT & ABRASIVES	150,000.00	47,104.30	163,993.68	109.3
01-170-5712	SIGN MAINTENANCE	15,000.00	0.00	4,042.03	27.0
01-170-5713	STREET EQUIPMENT MAINTENANCE	120,000.00	14,980.11	75,725.07	63.1
01-170-5714	STREET LIGHTING	100,000.00	8,356.52	71,616.98	71.6
01-170-5715	STREET MAINTENANCE REPAIRS	136,000.00	1,565.10	33,668.28	24.8
01-170-5716	STREET SHOP EQUIPMENT	70,000.00	5,613.14	28,146.81	40.2
01-170-5717	STREET LIGHTING REPAIRS	48,500.00	485.00	37,536.00	77.4
01-170-5800	CAPITAL OUTLAY	596,000.00	0.00	230,929.77	38.8
01-170-5861	STREET PAVING	150,000.00	0.00	150,000.00	100.0
01-170-5865	PARKING LOT MAINTENANCE	42,500.00	4,350.00	7,350.00	17.3
	170 Public Works - Street	2,103,300.00	123,816.08	1,158,580.10	
	RECREATION				
01-180-5000	SALARIES	305,000.00	24,455.38	199,542.33	65.4
01-180-5010	SOCIAL SECURITY	23,200.00	1,793.31	14,591.65	62.9
01-180-5011	PENSION	33,100.00	0.00	35,300.00	106.7
01-180-5012	WORKERS COMP	16,100.00	0.00	362.50	2.3
01-180-5013	INSURANCE - HEALTH	91,700.00	1,984.60	11,128.09	12.1
01-180-5015	CONTRIBUTION - 457	1,750.00	119.12	889.47	50.8
01-180-5100	INSURANCE - AUTO	2,900.00	208.84	1,670.72	57.6
01-180-5102	INSURANCE - GEN LIAB	600.00	57.84	462.71	77.1
01-180-5105	INSURANCE - PROPERTY	17,600.00	1,150.12	9,115.96	51.8
01-180-5150	TRAINING	300.00	0.00	0.00	0.0
01-180-5160	TRAVEL	750.00	0.00	266.00	35.5
01-180-5170	UNIFORMS	5,000.00	447.43	3,161.41	63.2
01-180-5180	SAFETY EQUIPMENT	500.00	0.00	0.00	0.0
01-180-5400	GAS, OIL, GREASE	10,000.00	1,339.54	5,467.85	54.7
01-180-5420	FLEET LEASE	23,000.00	1,863.65	14,937.15	64.9
01-180-5503	ARMORY EXPENSE - GYM	9,000.00	1,360.91	5,291.86	58.8
01-180-5504	COMMUNITY CENTER	18,000.00	1,059.79	10,033.91	55.7

**CITY OF FROSTBURG
FEBRUARY 2026 BUDGET REPORT**

Note: Audit adjustments for the year ended 06/30/25 are incomplete.

Account Id	Account Description	Budget	February 2026 Rev/Exp	YTD Rev/Expd	% of Budget Earned/Incurred
01-180-5510	CITY PLACE	13,000.00	3,236.90	10,161.46	78.2
01-180-5550	UTILITIES	9,000.00	406.64	2,513.61	27.9
01-180-5720	BEAUTIFY THE BURG EXPENSE	1,500.00	0.00	0.00	0.0
01-180-5721	REC EQUIPMENT MAINTENANCE	13,000.00	34.17	4,474.39	34.4
01-180-5722	REC LEAGUE APPROPRIATIONS	5,000.00	0.00	0.00	0.0
01-180-5723	REC PARK MAINTENANCE EXPENSE	58,000.00	1,074.21	27,769.98	47.9
01-180-5724	STREET TREE MAINTENANCE	7,500.00	0.00	3,750.00	50.0
01-180-5725	TRAILHEAD MAINTENANCE EXPENSE	2,000.00	0.00	0.00	0.0
01-180-5726	RECREATIONAL PROGRAMS	11,500.00	600.00	6,679.57	58.1
01-180-5772	TRASH REMOVAL	12,000.00	0.00	5,721.81	47.7
01-180-5800	CAPITAL OUTLAY	55,000.00	0.00	16,012.00	29.1
	180 Recreation	746,000.00	41,192.45	389,304.43	
	RECREATION-POOL				
01-181-5000	SALARIES	72,000.00	0.00	47,019.46	65.3
01-181-5010	SOCIAL SECURITY	5,500.00	0.00	3,596.96	65.4
01-181-5012	WORKERS COMP	3,800.00	0.00	91.62	2.4
01-181-5018	UNEMPLOYMENT	200.00	0.00	0.00	0.0
01-181-5507	POOL OPERATING	39,000.00	195.48	21,136.55	54.2
	181 Recreation-Pool	120,500.00	195.48	71,844.59	
	RECREATION - DAY CAMP				
01-182-5000	SALARIES	24,000.00	0.00	14,079.95	58.7
01-182-5010	SOCIAL SECURITY	1,850.00	0.00	1,077.11	58.2
01-182-5012	WORKERS COMP	1,300.00	0.00	29.88	2.3
01-182-5018	UNEMPLOYMENT	200.00	0.00	0.00	0.0
01-182-5507	DAY CAMP OPERATIONS	800.00	0.00	764.15	95.5
	182 Recreation - Day Camp	28,150.00	0.00	15,951.09	
	RECREATION - SEASONAL				
01-183-5012	WORKERS COMP	0.00	0.00	11.95	0.0
	183 Recreation - Seasonal	0.00	0.00	11.95	
	CORPORATE FUND Expenditure Totals	9,563,275.00	462,782.01	4,423,754.88	
02-000-4000	WATER SERVICE REVENUE	1,623,750.00	135,183.19	1,020,089.76	62.8
02-000-4001	INTEREST EARNED - WATER	3,600.00	145.35	1,002.18	27.8
02-000-4015	SERVLIN FEES BILLED	0.00	3,472.34	27,752.50	0.0
02-000-4315	PROCEEDS FROM FUND BALANCE	180,000.00	0.00	0.00	0.0
02-000-4401	SALE OF BULK WATER	0.00	0.00	100.00	0.0
02-000-4402	SALE OF METERS	5,000.00	725.00	5,675.00	113.5
02-000-4403	TAPPING FEES	5,600.00	0.00	6,300.00	112.5
02-000-4404	SUNDRY SALES	2,500.00	30.00	6,398.00	255.9
02-000-4408	SUNDRY SALES - CASH BASIS	0.00	250.00	250.00	0.0
02-000-4600	INTEREST INCOME	24,000.00	4.68	23,938.30	99.7
	WATER FUND Revenue Totals	1,844,450.00	139,810.56	1,091,505.74	
	WATER - ADMIN	0.00	0.00	0.00	0.0
02-190-5000	SALARIES	73,000.00	5,620.41	49,412.20	67.7
02-190-5010	SOCIAL SECURITY	5,500.00	402.04	3,634.55	66.1
02-190-5011	PENSION	8,700.00	0.00	8,449.00	97.1
02-190-5012	WORKERS COMP	1,300.00	0.00	4.48	0.3
02-190-5013	INSURANCE - HEALTH	15,300.00	3,009.38	894.27	5.8
02-190-5015	CONTRIBUTION - 457	850.00	56.22	486.06	57.2
02-190-5313	COLLECTION EXPENSE	2,200.00	139.10	818.98	37.2
02-190-5320	SERVLIN FEES REMITTED	0.00	0.00	17,341.70	0.0
02-190-5370	FMHA BOND	900.00	0.00	0.00	0.0
02-190-5600	CORPORATE OVERHEAD	126,300.00	10,525.00	84,200.00	66.7
	190 Water - Admin	234,050.00	19,752.15	165,241.24	
	WATER - FILTRATION				
02-192-5102	INSURANCE - GEN LIAB	1,400.00	144.67	1,157.36	82.7
02-192-5105	INSURANCE - PROPERTY	25,400.00	2,740.78	21,267.40	83.7
02-192-5106	INSURANCE - BOILER & MACHINERY	10,800.00	0.00	658.83	6.1
02-192-5521	PUMPING SYSTEM EXPENSE	95,000.00	4,087.67	51,645.48	54.4

**CITY OF FROSTBURG
FEBRUARY 2026 BUDGET REPORT**

Note: Audit adjustments for the year ended 06/30/25 are incomplete.

Account Id	Account Description	Budget	February 2026 Rev/Exp	YTD Rev/Expd	% of Budget Earned/Incurred
02-192-5522	PURIFICATION PLANT MAINTENANCE	50,000.00	0.00	664.33	1.3
02-192-5710	FILTRATION CONTRACT PAYMENT	620,000.00	0.00	299,328.38	48.3
	192 Water - Filtration	802,600.00	6,973.12	374,721.78	
	WATER - SUPPLY				
02-194-5000	SALARIES	34,500.00	2,676.80	22,660.96	65.7
02-194-5010	SOCIAL SECURITY	2,600.00	204.78	1,733.60	66.7
02-194-5011	PENSION	4,100.00	0.00	3,993.00	97.4
02-194-5012	WORKERS COMP	1,700.00	0.00	45.81	2.7
02-194-5015	CONTRIBUTION - 457	100.00	0.00	0.00	0.0
02-194-5506	HYDRO FACILITY EXPENSE	5,000.00	0.00	150.00	3.0
02-194-5550	UTILITIES / WATER SUPPLY	5,000.00	836.96	4,336.85	86.7
02-194-5730	WATER SUPPLY EXPENSE	50,000.00	963.72	6,756.06	13.5
	194 Water - Supply	103,000.00	4,682.26	39,676.28	
	WATER - DISTRIBUTION				
02-196-5000	SALARIES	273,000.00	55,023.36	208,052.64	76.2
02-196-5010	SOCIAL SECURITY	20,800.00	4,135.86	15,273.30	73.4
02-196-5011	PENSION	27,000.00	0.00	31,597.00	117.0
02-196-5012	WORKERS COMP	13,300.00	0.00	350.55	2.6
02-196-5013	INSURANCE - HEALTH	76,400.00	1,950.16	9,218.28	12.1
02-196-5015	CONTRIBUTION - 457	1,000.00	33.38	299.93	30.0
02-196-5100	INSURANCE - AUTO	4,600.00	349.82	2,798.56	60.8
02-196-5102	INSURANCE - GEN LIAB	1,400.00	144.67	1,157.36	82.7
02-196-5105	INSURANCE - PROPERTY	6,400.00	0.00	0.00	0.0
02-196-5150	TRAINING	2,000.00	0.00	0.00	0.0
02-196-5170	UNIFORMS	4,000.00	267.84	2,252.12	56.3
02-196-5180	SAFETY EQUIPMENT	6,600.00	96.00	1,403.75	21.3
02-196-5191	COMMUNICATIONS	13,000.00	222.82	7,514.76	57.8
02-196-5210	OFFICE SUPPLIES	1,000.00	431.40	1,564.90	156.5
02-196-5390	MISCELLANEOUS EXPENSE	1,000.00	0.00	261.22	26.1
02-196-5400	GAS, OIL, GREASE	17,000.00	742.47	7,260.53	42.7
02-196-5420	FLEET LEASE	33,000.00	2,560.71	20,848.39	63.2
02-196-5505	CRESTVIEW PUMPING STATION EXPENSE	12,500.00	638.81	19,450.82	155.6
02-196-5550	UTILITIES - WATER DISTRIBUTION	5,000.00	1,118.90	3,604.55	72.1
02-196-5700	DISTRIBUTION EXPENSE	61,800.00	7,120.68	43,066.03	69.7
02-196-5701	DISTRIBUTION PIPE EXPENSE	11,000.00	0.00	2,459.50	22.4
02-196-5702	EQUIPMENT MAINTENANCE	8,000.00	622.90	10,102.12	126.3
02-196-5703	FIRE HYDRANTS EXPENSE	5,000.00	0.00	1,680.02	33.6
02-196-5704	TRANSMISSION MAINS EXPENSE	80,000.00	4,375.00	47,220.11	59.0
02-196-5740	METERS EXPENSE	20,000.00	358.33	22,076.53	110.4
	196 Water - Distribution	704,800.00	80,193.11	459,512.97	
	WATER FUND Expenditure Totals	1,844,450.00	111,600.64	1,039,152.27	
03-000-4000	SEWER CHARGES	1,799,000.00	155,690.85	1,180,026.29	65.6
03-000-4001	INTEREST EARNED - SEWER	4,275.00	284.83	2,070.51	48.4
03-000-4404	SUNDRY SALES	1,500.00	0.00	2,168.28	144.6
03-000-4501	BAY RESTORATION FUND REVENUE	0.00	15,018.44	124,594.40	0.0
03-000-4503	SEWER TAP FEES	5,500.00	0.00	7,000.00	127.3
03-000-4600	INTEREST INCOME	44,000.00	0.00	21,625.38	49.2
	Sewer Operations Total	1,854,275.00	170,994.12	1,337,484.86	
03-220-4317	SPECIAL REVENUE	150,000.00	0.00	0.00	0.0
03-220-4520	CSO SURCHARGE REVENUE	401,000.00	33,980.54	280,626.40	70.0
03-220-4521	INTEREST EARNED - CSO SURCHARGE	1,800.00	149.32	1,184.33	65.8
03-220-4530	PROJECT REIMBURSEMENTS	1,489,000.00	0.00	620,462.49	41.7
03-220-4540	PROCEEDS OF DEBT	952,000.00	0.00	0.00	0.0
	CSO Total	2,993,800.00	34,129.86	902,273.22	
	SEWER FUND Revenue Totals	4,848,075.00	205,123.98	2,239,758.08	
	SEWER - ADMIN				
03-210-5000	SALARIES	73,000.00	5,620.41	49,412.20	67.7
03-210-5010	SOCIAL SECURITY	5,500.00	402.04	3,549.92	64.5
03-210-5011	PENSION	8,700.00	0.00	8,449.00	97.1
03-210-5012	WORKERS COMP	1,300.00	0.00	4.48	0.3

**CITY OF FROSTBURG
FEBRUARY 2026 BUDGET REPORT**

Note: Audit adjustments for the year ended 06/30/25 are incomplete.

Account Id	Account Description	Budget	February 2026 Rev/Exp	YTD Rev/Expd	% of Budget Earned/Incurred
03-210-5013	INSURANCE - HEALTH	15,300.00	3,009.38	794.27	5.2
03-210-5015	CONTRIBUTION - 457	850.00	56.22	486.06	57.2
03-210-5313	COLLECTION EXPENSE	2,700.00	139.10	818.98	30.3
	210 Sewer - Admin	107,350.00	9,227.15	63,514.91	
03-211-0000	SEWER - OPERATING	0.00	0.00	0.00	0.0
03-211-5000	SALARIES	202,000.00	51,258.96	185,261.65	91.7
03-211-5010	SOCIAL SECURITY	15,300.00	3,826.70	13,407.52	87.6
03-211-5011	PENSION	28,400.00	0.00	28,215.00	99.4
03-211-5012	WORKERS COMP	11,000.00	0.00	219.09	2.0
03-211-5013	INSURANCE - HEALTH	53,500.00	916.64	7,893.15	14.8
03-211-5015	CONTRIBUTION - 457	1,800.00	130.00	1,064.62	59.2
03-211-5100	INSURANCE - AUTO	1,700.00	129.93	1,039.44	61.1
03-211-5102	INSURANCE - GEN LIAB	750.00	72.33	578.65	77.2
03-211-5105	INSURANCE - PROPERTY	9,000.00	580.53	4,644.24	51.6
03-211-5150	TRAINING	1,000.00	0.00	79.85	8.0
03-211-5170	UNIFORMS	3,000.00	151.74	1,117.92	37.3
03-211-5180	SAFETY EQUIPMENT	1,000.00	0.00	1,085.57	108.6
03-211-5191	COMMUNICATIONS	2,400.00	160.65	1,223.34	51.0
03-211-5396	BAY RESTORATION FUND EXPENSE	0.00	0.00	76,495.62	0.0
03-211-5400	GAS, OIL, GREASE	10,000.00	818.99	6,262.97	62.6
03-211-5420	FLEET LEASE	21,000.00	1,701.50	13,637.52	64.9
03-211-5520	PUMPING STATION MAINTENANCE	6,000.00	0.00	1,295.00	21.6
03-211-5600	CORPORATE OVERHEAD	242,300.00	20,192.00	161,536.00	66.7
03-211-5761	SANITARY COMMISSION CHARGES	1,216,000.00	0.00	430,125.53	35.4
03-211-5762	SANITARY COMM-TRANSMISSION PROJECTS	11,800.00	2,929.05	8,787.15	74.5
03-211-5763	SEWER OPERATING EXPENSE	50,000.00	904.04	28,896.82	57.8
03-211-5764	SEWER PUMPING EXPENSE	9,000.00	349.08	6,650.32	73.9
03-211-5800	CAPITAL OUTLAY - SEWER PROJECTS	50,000.00	0.00	2,459.50	4.9
	211 Sewer - Operating	1,946,950.00	84,122.14	981,976.47	
	CSO				
03-220-5391	INTEREST EXPENSE	3,025.00	0.00	8,724.10	288.4
03-220-5392	DEBT REDEMPTION	23,750.00	0.00	0.00	0.0
03-220-5800	CAPITAL OUTLAY	2,767,000.00	0.00	0.00	0.0
	220 CSO	2,793,775.00	0.00	8,724.10	
	SEWER FUND Expenditure Totals	4,848,075.00	93,349.29	1,054,215.48	
04-000-4000	WATER TAP SURCHARGE	652,000.00	56,290.44	527,856.98	81.0
04-000-4001	INTEREST EARNED SURCHARGE	3,000.00	201.32	1,556.57	51.9
04-000-4315	PROCEEDS FROM FUND BALANCE	120,000.00	0.00	0.00	0.0
04-000-4600	INTEREST INCOME	40,000.00	0.00	27,396.04	68.5
	PINEY SURCHARGE FUND Revenue Totals	815,000.00	56,491.76	556,809.59	
	WATER SURCHARGE				
04-200-5313	COLLECTION EXPENSE	2,200.00	111.28	655.17	29.8
04-200-5391	INTEREST EXPENSE	42,425.00	0.00	22,902.76	54.0
04-200-5392	DEBT REDEMPTION	421,675.00	0.00	0.00	0.0
04-200-5800	CAPITAL OUTLAY	172,000.00	0.00	0.00	0.0
04-200-5802	CAPITAL REPAIRS	45,000.00	4,327.00	71,251.15	158.3
	PINEY SURCHARGE FUND Expenditure Totals	683,300.00	4,438.28	94,809.08	
05-000-4000	TRASH & GARBAGE CHARGES	534,600.00	44,994.96	367,458.92	68.7
05-000-4001	INTEREST EARNED - TRASH	3,000.00	282.98	2,167.87	72.3
05-000-4404	SUNDRY SALES	1,950.00	0.00	1,650.00	84.6
05-000-4600	INTEREST INCOME	3,500.00	0.00	2,326.08	66.5
	GARBAGE FUND Revenue Totals	543,050.00	45,277.94	373,602.87	
	GARBAGE ADMIN.				
05-230-5000	SALARIES	55,000.00	4,215.41	39,067.75	71.0
05-230-5010	SOCIAL SECURITY	4,100.00	302.11	2,809.86	68.5
05-230-5011	PENSION	6,400.00	0.00	6,366.00	99.5
05-230-5012	WORKERS COMP	800.00	0.00	4.48	0.6
05-230-5013	INSURANCE - HEALTH	12,200.00	2,323.96	615.84	5.1

CITY OF FROSTBURG
FEBRUARY 2026 BUDGET REPORT

Note: Audit adjustments for the year ended 06/30/25 are incomplete.

Account Id	Account Description	Budget	February 2026 Rev/Exp	YTD Rev/Expd	% of Budget Earned/Incurred
05-230-5015	CONTRIBUTION - 457	850.00	42.16	382.51	45.0
05-230-5313	COLLECTION EXPENSE	750.00	27.80	163.80	21.8
	230 Garbage Admin.	80,100.00	6,911.44	49,410.24	
	GARBAGE OPERATING				
05-232-5000	SALARIES	91,000.00	6,997.24	53,976.45	59.3
05-232-5010	SOCIAL SECURITY	6,900.00	526.26	4,029.32	58.4
05-232-5011	PENSION	10,900.00	0.00	10,532.00	96.6
05-232-5012	WORKERS COMP	4,400.00	0.00	119.51	2.7
05-232-5013	INSURANCE - HEALTH	34,400.00	(281.61)	660.14	1.9
05-232-5015	CONTRIBUTION - 457	750.00	25.14	62.85	8.4
05-232-5100	INSURANCE - AUTO	2,600.00	196.24	1,569.92	60.4
05-232-5102	INSURANCE - GEN LIAB	400.00	43.08	344.65	86.2
05-232-5105	INSURANCE - PROPERTY	5,900.00	382.68	3,061.44	51.9
05-232-5170	UNIFORMS	3,000.00	151.74	906.77	30.2
05-232-5180	SAFETY EQUIPMENT	1,000.00	0.00	542.46	54.3
05-232-5210	OFFICE SUPPLIES	1,000.00	558.66	788.56	78.9
05-232-5400	GAS, OIL, GREASE	14,000.00	2,345.60	7,454.37	53.3
05-232-5600	CORPORATE OVERHEAD	24,500.00	2,042.00	16,336.00	66.7
05-232-5770	ASH DUMPSTER	8,500.00	0.00	0.00	0.0
05-232-5771	BULK CLEANUP EXPENSE	10,000.00	0.00	0.00	0.0
05-232-5772	LANDFILL CHARGES	130,000.00	9,440.74	87,449.17	67.3
05-232-5773	SANITATION OPERATING EXPENSE	60,000.00	0.00	9,625.22	16.0
05-232-5774	YARD WASTE COMPOSTING	1,500.00	0.00	0.00	0.0
	232 Garbage Operating	410,750.00	22,427.77	197,458.83	
	GARBAGE FUND Expenditure Totals	490,850.00	29,339.21	246,869.07	
07-000-4600	INTEREST INCOME	0.00	2.68	21.97	0.0
	COMM DEVELOPMENT SPECIAL PROJECTS FUND	0.00	2.68	21.97	
08-000-4600	INTEREST INCOME	0.00	3.01	25.67	0.0
08-000-4800	OPIOID SETTLEMENT RECEIPTS	0.00	0.00	4,063.24	0.0
	OPIOID SETTLEMENT FUND Revenue Totals	0.00	3.01	4,088.91	

CITY OF FROSTBURG
MONTHLY REPORT - TAXES
FOR THE MONTH ENDING FEBRUARY 28, 2026

Tax Type - Year	Principal		Receipts		Abatements/ Adjustments	Principal
	Receivable at 01/31/26	Billings	Principal	Interest		
Real Estate - 20/21	\$ 237.32	\$ -	\$ -	\$ -	\$ -	\$ 237.32
Real Estate - 21/22	244.30	-	-	-	-	244.30
Real Estate - 22/23	244.30	-	-	-	-	244.30
Real Estate - 23/24	27,763.67	-	1,218.72	507.40	-	26,544.95
Real Estate - 24/25	93,107.42	-	2,166.13	483.09	-	90,941.29
Real Estate - 25/26	350,526.51	-	20,652.58	1,275.28	-	329,873.93
Real Estate - overpayments	(5,239.88)	-	(142.93)	-	-	(5,096.95)
Real Estate Total	<u>\$ 466,883.64</u>	<u>\$ -</u>	<u>\$ 23,894.50</u>	<u>\$ 2,265.77</u>	<u>\$ -</u>	<u>\$ 442,989.14</u>
Personal Prop - 23/24	\$ 1,402.28	\$ -	\$ -	\$ -	\$ -	\$ 1,402.28
Personal Prop - 24/25	1,651.05	-	-	-	-	1,651.05
Personal Prop - 25/26	642.30	-	-	-	-	642.30
Personal Property	<u>\$ 3,695.63</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,695.63</u>
Public Utility - 25/26	<u>\$ 110,242.80</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,242.80</u>
Corporation - 21/22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporation - 22/23	3,489.06	-	-	-	-	3,489.06
Corporation - 23/24	7,933.80	-	-	-	-	7,933.80
Corporation - 24/25	10,115.77	-	232.35	55.84	-	9,883.42
Corporation - 25/26	32,124.03	-	3,189.00	73.57	-	28,935.03
Corporation - overpayments	(1.76)	-	-	-	-	(1.76)
Corporation Total	<u>\$ 53,660.90</u>	<u>\$ -</u>	<u>\$ 3,421.35</u>	<u>\$ 129.41</u>	<u>\$ -</u>	<u>\$ 50,239.55</u>
Total	<u>\$ 634,482.97</u>	<u>\$ -</u>	<u>\$ 27,315.85</u>	<u>\$ 2,395.18</u>	<u>\$ -</u>	<u>\$ 607,167.12</u>

**CITY OF FROSTBURG
DRAFT FY27 BUDGET
CONDENSED SUMMARY BY FUND AND DEPARTMENT**

	DRAFT FY27 BUDGET			AMENDED FY26 BUDGET		
	Revenue	Expense	Net Income (Loss)	Revenue	Expense	Net Income (Loss)
Corporate Fund						
Executive		\$ 79,050		\$ 78,275		
Administration		831,250		3,118,550		
Finance		252,975		227,175		
Community Development		224,925		234,300		
Code Enforcement		191,200		173,950		
Public Works Administration		183,960		165,550		
Public Safety		2,832,595		2,567,525		
Street		1,824,950		2,103,300		
Recreation		824,225		964,660		
Total Corporate Fund	\$ 8,364,930	\$ 7,245,130	\$ 1,119,800	\$ 9,563,275	\$ 9,633,285	\$ (70,010)
Water						
Administration		\$ 256,650		\$ 234,050		
Filtration		803,400		802,600		
Supply		108,900		103,000		
Distribution		878,750		704,800		
Total Water Fund	\$ 1,710,100	\$ 2,047,700	\$ (337,600)	\$ 1,844,450	\$ 1,844,450	\$ -
Sewer						
Administration		\$ 109,050		\$ 107,350		
Operating		1,922,100		1,946,950		
Sewer subtotal	1,859,500	2,031,150	(171,650)	1,854,275	2,054,300	(200,025)
CSO subtotal	2,409,800	3,526,810	(1,117,010)	2,993,800	2,793,775	200,025
Total Sewer Fund	\$ 4,269,300	\$ 5,557,960	\$ (1,288,660)	\$ 4,848,075	\$ 4,848,075	\$ -
Total Piney Surcharge	\$ 714,500	\$ 684,730	\$ 29,770	\$ 815,000	\$ 683,300	\$ 131,700
Garbage						
Administration		\$ 80,950		\$ 80,100		
Operating		430,650		410,750		
Total Garbage Fund	\$ 548,750	\$ 511,600	\$ 37,150	\$ 543,050	\$ 490,850	\$ 52,200
Opioid Settlement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Total	\$ 15,607,580	\$ 16,047,120	\$ (439,540)	\$ 17,613,850	\$ 17,499,960	\$ 113,890

Account Number	Account Description	26/27 DRAFT BUDGET	2026 Amended Budget
01-000-4000	TAXES-REAL ESTATE	3,240,000.00	3,080,000.00
01-000-4001	PERSONAL PROPERTY TAXES	6,000.00	6,000.00
01-000-4002	PUBLIC UTILITY TAXES	220,000.00	220,000.00
01-000-4003	CORPORATION TAXES	85,000.00	85,000.00
01-000-4004	PRIOR YEAR TAXES	1,000.00	1,000.00
01-000-4005	TRAILER TAX	1,680.00	1,600.00
01-000-4010	INTEREST ON TAXES	35,000.00	35,000.00
01-000-4011	TAX CREDITS	0.00	-30,000.00
01-000-4012	TAX ABATEMENTS	-3,000.00	-3,000.00
01-000-4013	ENTERPRISE ZONE CREDIT REIMBURS	0.00	16,000.00
01-000-4020	MARYLAND INCOME TAXES	700,000.00	700,000.00
01-000-4021	ADMISSION TAXES	15,000.00	18,000.00
01-000-4022	HOTEL MOTEL TAX	155,000.00	150,000.00
01-000-4023	HIGHWAY USE TAX	569,000.00	550,000.00
01-000-4024	COAL TAX	2,500.00	2,600.00
01-000-4025	HOUSING AUTHORITY	12,000.00	12,000.00
01-000-4027	PAYMENT IN LIEU OF TAXES	3,900.00	3,900.00
01-000-4031	LIQUOR LICENSES	10,000.00	10,000.00
01-000-4032	TRADERS LICENSES	10,000.00	10,000.00
01-000-4040	POLICE GRANTS	40,000.00	40,000.00
01-000-4041	PARKING REVENUE	500.00	700.00
01-000-4043	POLICE PROTECTION GRANTS	100,000.00	120,000.00
01-000-4045	FINES & FORFEITURES	4,500.00	4,500.00
01-000-4047	FROSTBURG STATE UNIV - MOU	100,000.00	10,000.00
01-000-4049	SCHOOL RESOURCE REIMBURSEMENT	30,000.00	30,000.00
01-000-4050	PERMITS, PLANNING, ETC	2,500.00	2,500.00
01-000-4051	BUILDING PERMITS	3,000.00	3,000.00
01-000-4052	RENTAL REGISTRATION	93,750.00	75,000.00
01-000-4054	CONSTRUCTION INSPECTIONS	30,000.00	28,000.00
01-000-4055	CODE ENFORCEMENT CITATIONS	3,000.00	1,250.00
01-000-4056	COMM DEV GRANT REVENUE	65,000.00	110,000.00
01-000-4060	SWIMMING POOL	65,000.00	65,000.00
01-000-4062	DAY CAMP REGISTRATIONS	18,000.00	18,000.00
01-000-4063	RECREATION ACTIVITIES	22,000.00	22,000.00
01-000-4200	OPERATING TRANSFER - WATER FUND	147,200.00	126,300.00
01-000-4201	OPERATING TRANSFER - SEWER FUND	299,500.00	242,300.00
01-000-4202	OPERATING TRANSFER - GARBAGE FUND	27,600.00	24,500.00
01-000-4250	NSF FEES	1,500.00	0.00
01-000-4301	RENTS	111,000.00	111,000.00
01-000-4302	HRD APPROPRIATION	10,800.00	10,700.00
01-000-4303	FRANCHISES - GAS, TV, ETC	68,000.00	68,000.00
01-000-4304	MISCELLANEOUS REVENUE	4,000.00	4,000.00
01-000-4306	PROJECT REIMBURSEMENT	1,500,000.00	2,169,000.00
01-000-4315	PROCEEDS FROM FUND BALANCE	0.00	268,425.00
01-000-4317	SPECIAL REVENUE	60,000.00	666,000.00
01-000-4600	INTEREST INCOME	495,000.00	475,000.00
	TOTAL CORPORATE FUND REVENUES	8,364,930.00	9,563,275.00
02-000-4000	WATER SERVICE REVENUE	1,670,000.00	1,623,750.00
02-000-4001	INTEREST EARNED - WATER	3,000.00	3,600.00

Account Number	Account Description	26/27 DRAFT BUDGET	2026 Amended Budget
02-000-4015	SERVLIN FEES BILLED	0.00	0.00
02-000-4315	PROCEEDS FROM FUND BALANCE	0.00	180,000.00
02-000-4402	SALE OF METERS	5,000.00	5,000.00
02-000-4403	TAPPING FEES	5,600.00	5,600.00
02-000-4404	SUNDRY SALES	2,500.00	2,500.00
02-000-4600	INTEREST INCOME	24,000.00	24,000.00
TOTAL WATER FUND REVENUES		1,710,100.00	1,844,450.00
03-000-4000	SEWER CHARGES	1,805,000.00	1,799,000.00
03-000-4001	INTEREST EARNED - SEWER	3,500.00	4,275.00
03-000-4315	PROCEEDS FROM FUND BALANCE	0.00	0.00
03-000-4317	SPECIAL REVENUE	0.00	0.00
03-000-4404	SUNDRY SALES	1,500.00	1,500.00
03-000-4501	BAY RESTORATION FUND REVENUE	0.00	0.00
03-000-4503	SEWER TAP FEES	5,500.00	5,500.00
03-000-4600	INTEREST INCOME	44,000.00	44,000.00
TOTAL SEWER FUND REVENUES		1,859,500.00	1,854,275.00
03-220-4317	SPECIAL REVENUE	0.00	150,000.00
03-220-4520	CSO SURCHARGE REVENUE	408,000.00	401,000.00
03-220-4521	INTEREST EARNED - CSO SURCHARGE	1,800.00	1,800.00
03-220-4530	PROJECT REIMBURSEMENTS	2,000,000.00	1,489,000.00
03-220-4540	PROCEEDS OF DEBT	0.00	952,000.00
TOTAL CSO FUND REVENUES		2,409,800.00	2,993,800.00
TOTAL SEWER REVENUES		4,269,300.00	4,848,075.00
04-000-4000	WATER TAP SURCHARGE	672,000.00	652,000.00
04-000-4001	INTEREST EARNED SURCHARGE	2,500.00	3,000.00
04-000-4005	PROJECT REIMBURSEMENTS	0.00	120,000.00
04-000-4315	PROCEEDS FROM FUND BALANCE	0.00	0.00
04-000-4600	INTEREST INCOME	40,000.00	40,000.00
TOTAL WATER SURCHARGE FUND REVENUES		714,500.00	815,000.00
05-000-4000	TRASH & GARBAGE CHARGES	540,000.00	534,600.00
05-000-4001	INTEREST EARNED - TRASH	3,300.00	3,000.00
05-000-4315	PROCEEDS FROM FUND BALANCE	0.00	0.00
05-000-4404	SUNDRY SALES	1,950.00	1,950.00
05-000-4600	INTEREST INCOME	3,500.00	3,500.00
TOTAL GARBAGE FUND REVENUES		548,750.00	543,050.00
Grand Totals		15,607,580.00	17,613,850.00

Account Number	Account Description	26/27 DRAFT BUDGET	2026 Amended budget
	EXECUTIVE		
01-100-5000	SALARIES	22,200.00	22,200.00
01-100-5010	SOCIAL SECURITY	1,700.00	1,700.00
01-100-5012	WORKERS COMP	150.00	175.00
01-100-5050	LEGISLATIVE CONTINGENCIES	6,000.00	6,000.00
01-100-5104	INSURANCE - PUBLIC OFFICIALS	10,500.00	9,700.00
01-100-5150	TRAINING	3,500.00	2,800.00
01-100-5160	TRAVEL	5,000.00	5,700.00
01-100-5185	PROFESSIONAL FEES	30,000.00	30,000.00
	Totals	79,050.00	78,275.00
	ADMINISTRATIVE		
01-110-5000	SALARIES	177,500.00	175,800.00
01-110-5010	SOCIAL SECURITY	13,600.00	13,400.00
01-110-5011	PENSION	22,000.00	21,100.00
01-110-5012	WORKERS COMP	450.00	600.00
01-110-5013	INSURANCE - HEALTH	30,600.00	34,600.00
01-110-5014	INSURANCE - HEALTH RETIREE	17,300.00	30,600.00
01-110-5015	CONTRIBUTION - 457	2,000.00	2,000.00
01-110-5030	EMPLOYEE WELLNESS	8,500.00	7,500.00
01-110-5050	RESERVE FOR CONTINGENCIES	0.00	10,000.00
01-110-5102	INSURANCE - GEN LIAB	200.00	150.00
01-110-5105	INSURANCE - PROPERTY	10,000.00	12,000.00
01-110-5106	INSURANCE - AD&D AND LIFE	4,500.00	4,500.00
01-110-5111	CONTRIBUTIONS - TOURISM	143,000.00	120,000.00
01-110-5150	TRAINING	2,500.00	1,200.00
01-110-5160	TRAVEL	3,000.00	1,800.00
01-110-5185	PROFESSIONAL FEES	1,100.00	1,100.00
01-110-5191	COMMUNICATIONS	12,000.00	12,000.00
01-110-5200	ADVERTISING	6,400.00	6,400.00
01-110-5205	LEGAL	45,000.00	42,500.00
01-110-5207	PENSION ADMINISTRATIVE FEE	0.00	7,800.00
01-110-5210	OFFICE SUPPLIES	11,000.00	11,000.00
01-110-5220	POSTAGE	28,000.00	28,000.00
01-110-5230	COMPUTER EXPENSE	14,000.00	14,000.00
01-110-5232	IT LICENSING AND FEES	40,500.00	40,500.00
01-110-5235	DIGITAL ENGAGEMENT	29,000.00	29,000.00
01-110-5301	ELECTION	0.00	12,000.00
01-110-5391	PRINCIPAL AND INTEREST ON DEBT SERVICE	154,800.00	154,700.00
01-110-5500	BUILDING - ARMORY	12,000.00	12,000.00
01-110-5502	BUILDING MAINTENANCE	26,000.00	26,000.00
01-110-5550	UTILITIES - BUILDING	16,000.00	16,000.00
01-110-5700	BANK FEES	300.00	300.00
01-110-5807	CAPITAL OUTLAY	0.00	2,270,000.00
	Totals	831,250.00	3,118,550.00
	FINANCE		
01-120-5000	SALARIES	84,500.00	82,000.00

Account Number	Account Description	26/27 DRAFT BUDGET	2026 Amended budget
01-120-5010	SOCIAL SECURITY	6,500.00	6,200.00
01-120-5011	PENSION	10,500.00	9,700.00
01-120-5012	WORKERS COMP	225.00	200.00
01-120-5013	INSURANCE - HEALTH	9,600.00	13,000.00
01-120-5015	CONTRIBUTION - 457	650.00	625.00
01-120-5102	INSURANCE - GEN LIAB	200.00	150.00
01-120-5105	INSURANCE - PROPERTY	4,000.00	4,500.00
01-120-5150	TRAINING	1,000.00	1,000.00
01-120-5160	TRAVEL	1,500.00	0.00
01-120-5185	PROFESSIONAL FEES	1,000.00	1,000.00
01-120-5310	AUDITING	95,000.00	85,000.00
01-120-5311	ACTUARIAL STUDY	7,000.00	6,500.00
01-120-5313	TAX COLLECTION	1,300.00	1,300.00
01-120-5810	RETSA OBLIGATION	30,000.00	16,000.00
	Totals	252,975.00	227,175.00
	COMMUNITY DEV		
01-130-5000	SALARIES	121,750.00	128,500.00
01-130-5010	SOCIAL SECURITY	10,000.00	9,800.00
01-130-5011	PENSION	15,500.00	15,400.00
01-130-5012	WORKERS COMP	325.00	350.00
01-130-5013	INSURANCE - HEALTH	22,500.00	26,700.00
01-130-5015	CONTRIBUTION - 457	1,500.00	1,500.00
01-130-5102	INSURANCE - GEN LIAB	200.00	150.00
01-130-5105	INSURANCE - PROPERTY	5,000.00	4,500.00
01-130-5150	TRAINING	750.00	750.00
01-130-5160	TRAVEL	900.00	900.00
01-130-5185	PROFESSIONAL FEES	750.00	750.00
01-130-5320	ECONOMIC DEVELOPMENT	8,000.00	8,000.00
01-130-5322	PLANNING	15,000.00	15,000.00
01-130-5323	PUBLIC ART	2,000.00	2,000.00
01-130-5401	AUTO EXPENSE	750.00	0.00
01-130-5822	SPECIAL PROJECTS	20,000.00	20,000.00
	Totals	224,925.00	234,300.00
	CODE ENFORCEMENT		
01-140-5000	SALARIES	81,000.00	81,000.00
01-140-5010	SOCIAL SECURITY	6,200.00	6,200.00
01-140-5011	PENSION	10,250.00	9,800.00
01-140-5012	WORKERS COMP	2,650.00	2,400.00
01-140-5013	INSURANCE - HEALTH	19,700.00	26,700.00
01-140-5015	CONTRIBUTION - 457	750.00	750.00
01-140-5100	INSURANCE - AUTO	850.00	850.00
01-140-5102	INSURANCE - GEN LIAB	200.00	150.00
01-140-5105	INSURANCE - PROPERTY	4,000.00	4,500.00
01-140-5150	TRAINING	500.00	500.00
01-140-5160	TRAVEL	500.00	500.00

Account Number	Account Description	26/27 DRAFT BUDGET	2026 Amended budget
01-140-5185	PROFESSIONAL FEES	400.00	400.00
01-140-5231	SOFTWARE AND SUBSCRIPTIONS	37,700.00	13,700.00
01-140-5330	CODE ENFORCEMENT	5,000.00	5,000.00
01-140-5331	CONSTRUCTION INSPECT	20,000.00	20,000.00
01-140-5332	RENTAL INSPECTION	1,000.00	1,000.00
01-140-5401	AUTO EXPENSE	500.00	500.00
	Totals	191,200.00	173,950.00
	PUBLIC WORKS ADMIN		
01-150-5000	SALARIES	101,000.00	82,500.00
01-150-5010	SOCIAL SECURITY	7,750.00	6,600.00
01-150-5011	PENSION	12,000.00	9,800.00
01-150-5012	WORKERS COMP	2,000.00	1,800.00
01-150-5013	INSURANCE - HEALTH	15,200.00	20,600.00
01-150-5015	CONTRIBUTION - 457	1,010.00	800.00
01-150-5100	INSURANCE - AUTO	850.00	850.00
01-150-5102	INSURANCE - GEN LIAB	200.00	150.00
01-150-5105	INSURANCE - PROPERTY	2,500.00	3,000.00
01-150-5150	TRAINING	2,750.00	1,750.00
01-150-5160	TRAVEL	2,000.00	1,000.00
01-150-5185	PROFESSIONAL FEES	2,100.00	2,100.00
01-150-5193	ONE CALL CONCEPTS	2,200.00	2,200.00
01-150-5340	ENGINEERING EQUIPMENT	3,000.00	3,000.00
01-150-5341	MAPPING SUPPLIES	8,000.00	8,000.00
01-150-5342	PUBLIC WORKS	7,400.00	7,400.00
01-150-5400	GAS, OIL, GREASE	3,000.00	3,000.00
01-150-5420	FLEET LEASE	11,000.00	11,000.00
	Totals	183,960.00	165,550.00
	PUBLIC SAFETY		
01-160-5000	SALARIES	1,295,400.00	1,152,300.00
01-160-5002	SALARIES - POLICE GRANTS	40,000.00	40,000.00
01-160-5003	COURT TIME	13,000.00	13,000.00
01-160-5010	SOCIAL SECURITY	104,000.00	91,000.00
01-160-5011	PENSION	443,000.00	347,000.00
01-160-5012	WORKERS COMP	75,000.00	72,000.00
01-160-5013	INSURANCE - HEALTH	191,500.00	259,700.00
01-160-5015	CONTRIBUTION - 457	7,500.00	7,500.00
01-160-5100	INSURANCE - AUTO	9,600.00	9,600.00
01-160-5102	INSURANCE - GEN LIAB	1,600.00	1,300.00
01-160-5103	INSURANCE - POLICE PROFESSIONAL	10,500.00	12,000.00
01-160-5105	INSURANCE - PROPERTY	5,500.00	6,900.00
01-160-5150	TRAINING	35,000.00	35,000.00
01-160-5170	UNIFORMS	13,000.00	13,000.00
01-160-5180	SAFETY EQUIPMENT	1,200.00	1,200.00
01-160-5181	LAW ENFORCEMENT EQUIPMENT	18,500.00	18,500.00
01-160-5191	COMMUNICATIONS	30,500.00	30,500.00

Account Number	Account Description	26/27 DRAFT BUDGET	2026 Amended budget
01-160-5206	C3I CLERICAL SUPPORT	6,000.00	6,000.00
01-160-5210	OFFICE SUPPLIES	5,000.00	5,000.00
01-160-5230	COMPUTER EXPENSE	8,500.00	8,500.00
01-160-5350	FSU MOU	10,000.00	10,000.00
01-160-5380	POLICE REFORM	31,000.00	31,000.00
01-160-5390	MISCELLANEOUS EXPENSE	4,000.00	4,000.00
01-160-5400	GAS, OIL, GREASE	30,000.00	30,000.00
01-160-5401	AUTO EXPENSE	18,000.00	18,000.00
01-160-5420	FLEET LEASE	124,100.00	61,000.00
01-160-5502	JAIL AND OFFICE MAINTENANCE	4,000.00	4,000.00
01-160-5550	UTILITIES - PUBLIC SAFETY	10,000.00	10,000.00
01-160-5851	FIRE DEPT APPROPRIATION	287,195.00	269,525.00
	Totals	2,832,595.00	2,567,525.00
	PUBLIC WORKS - STREET		
01-170-5000	SALARIES	356,000.00	340,000.00
01-170-5010	SOCIAL SECURITY	27,500.00	26,000.00
01-170-5011	PENSION	44,500.00	40,800.00
01-170-5012	WORKERS COMP	19,000.00	18,000.00
01-170-5013	INSURANCE - HEALTH	73,200.00	99,300.00
01-170-5015	CONTRIBUTION - 457	2,000.00	1,500.00
01-170-5018	UNEMPLOYMENT	0.00	200.00
01-170-5100	INSURANCE - AUTO	11,500.00	11,500.00
01-170-5102	INSURANCE - GEN LIAB	750.00	600.00
01-170-5105	INSURANCE - PROPERTY	10,500.00	12,900.00
01-170-5150	TRAINING	5,000.00	5,000.00
01-170-5170	UNIFORMS	8,000.00	8,000.00
01-170-5180	SAFETY EQUIPMENT	7,000.00	7,000.00
01-170-5191	COMMUNICATIONS	15,000.00	15,000.00
01-170-5210	OFFICE SUPPLIES	2,000.00	1,500.00
01-170-5400	GAS, OIL, GREASE	30,000.00	30,000.00
01-170-5420	FLEET LEASE	81,000.00	51,000.00
01-170-5550	UTILITIES - BUILDING	7,000.00	7,000.00
01-170-5711	SALT & ABRASIVES	175,000.00	150,000.00
01-170-5712	SIGN MAINTENANCE	15,000.00	15,000.00
01-170-5713	STREET EQUIPMENT MAINTENANCE	120,000.00	120,000.00
01-170-5714	STREET LIGHTING	100,000.00	100,000.00
01-170-5715	STREET MAINTENANCE REPAIRS	100,000.00	136,000.00
01-170-5716	STREET SHOP EQUIPMENT	85,000.00	70,000.00
01-170-5717	STREET LIGHTING REPAIRS	50,000.00	48,500.00
	TREE REMOVAL	5,500.00	
01-170-5800	CAPITAL OUTLAY	270,000.00	596,000.00
01-170-5861	STREET PAVING	200,000.00	150,000.00
01-170-5865	PARKING LOT MAINTENANCE	10,000.00	42,500.00
	Totals	1,824,950.00	2,103,300.00
	RECREATION		

Account Number	Account Description	26/27 DRAFT BUDGET	2026 Amended budget
01-180-5000	SALARIES	317,500.00	305,000.00
01-180-5010	SOCIAL SECURITY	24,500.00	23,200.00
01-180-5011	PENSION	34,500.00	33,100.00
01-180-5012	WORKERS COMP	16,800.00	16,100.00
01-180-5013	INSURANCE - HEALTH	67,600.00	91,700.00
01-180-5015	CONTRIBUTION - 457	1,750.00	1,750.00
01-180-5100	INSURANCE - AUTO	2,900.00	2,900.00
01-180-5102	INSURANCE - GEN LIAB	750.00	600.00
01-180-5105	INSURANCE - PROPERTY	14,000.00	17,600.00
01-180-5150	TRAINING	300.00	300.00
01-180-5160	TRAVEL	750.00	750.00
01-180-5170	UNIFORMS	5,000.00	5,000.00
01-180-5180	SAFETY EQUIPMENT	500.00	500.00
01-180-5400	GAS, OIL, GREASE	9,000.00	10,000.00
01-180-5420	FLEET LEASE	23,000.00	23,000.00
01-180-5503	ARMORY EXPENSE - GYM	8,000.00	9,000.00
01-180-5504	COMMUNITY CENTER	18,000.00	18,000.00
01-180-5510	CITY PLACE	13,000.00	13,000.00
01-180-5550	UTILITIES	8,000.00	9,000.00
01-180-5720	BEAUTIFY THE BURG EXPENSE	1,500.00	1,500.00
01-180-5721	REC EQUIPMENT MAINTENANCE	13,000.00	13,000.00
01-180-5722	REC LEAGUE APPROPRIATIONS	5,000.00	5,000.00
01-180-5723	REC PARK MAINTENANCE EXPENSE	58,000.00	58,000.00
01-180-5724	STREET TREE MAINTENANCE	7,500.00	7,500.00
01-180-5725	TRAILHEAD MAINTENANCE EXPENSE	2,000.00	2,000.00
01-180-5726	RECREATIONAL PROGRAMS	11,500.00	11,500.00
01-180-5727	AMUSEMENT PARK TICKETS	0.00	0.00
01-180-5772	TRASH REMOVAL	12,000.00	12,000.00
?	Rec Financial Software	?	
?	City Place Free Produce	2,500.00	
?	Child Care Center	?	
?	New Bobcat - Escrow acct	30,000.00	
01-180-5800	CAPITAL OUTLAY	0.00	55,000.00
	Totals	676,350.00	746,000.00
	RECREATION-POOL		
01-181-5000	SALARIES	72,000.00	72,000.00
01-181-5010	SOCIAL SECURITY	5,500.00	5,500.00
01-181-5012	WORKERS COMP	3,825.00	3,800.00
01-181-5018	UNEMPLOYMENT	200.00	200.00
01-181-5507	POOL OPERATING	39,000.00	39,000.00
	Totals	120,525.00	190,510.34
	RECREATION - DAY CAMP		
01-182-5000	SALARIES	24,000.00	24,000.00
01-182-5010	SOCIAL SECURITY	1,850.00	1,850.00
01-182-5012	WORKERS COMP	1,300.00	1,300.00

Account Number	Account Description	26/27 DRAFT BUDGET	2026 Amended budget
01-182-5018	UNEMPLOYMENT	200.00	200.00
01-182-5507	DAY CAMP OPERATIONS	0.00	800.00
	Totals	27,350.00	28,150.00
	WATER - ADMIN		
02-190-5000	SALARIES	77,000.00	73,000.00
02-190-5010	SOCIAL SECURITY	6,000.00	5,500.00
02-190-5011	PENSION	9,700.00	8,700.00
02-190-5012	WORKERS COMP	1,450.00	1,300.00
02-190-5013	INSURANCE - HEALTH	11,300.00	15,300.00
02-190-5015	CONTRIBUTION - 457	900.00	850.00
02-190-5313	COLLECTION EXPENSE	2,200.00	2,200.00
02-190-5320	SERVLIN FEES REMITTED	0.00	0.00
02-190-5370	FMHA BOND	900.00	900.00
02-190-5600	CORPORATE OVERHEAD	147,200.00	126,300.00
	Totals	256,650.00	234,050.00
	WATER - FILTRATION		
02-192-5102	INSURANCE - GEN LIAB	1,800.00	1,400.00
02-192-5105	INSURANCE - PROPERTY	25,600.00	25,400.00
02-192-5106	INSURANCE - BOILER & MACHINERY	5,000.00	10,800.00
02-192-5521	PUMPING SYSTEM EXPENSE	95,000.00	95,000.00
02-192-5522	PURIFICATION PLANT MAINTENANCE	50,000.00	50,000.00
02-192-5710	FILTRATION CONTRACT PAYMENT	620,000.00	620,000.00
02-192-5800	FILTRATION CAPITAL OUTLAY	6,000.00	0.00
	Totals	803,400.00	802,600.00
	WATER - SUPPLY		
02-194-5000	SALARIES	35,000.00	34,500.00
02-194-5010	SOCIAL SECURITY	2,700.00	2,600.00
02-194-5011	PENSION	4,350.00	4,100.00
02-194-5012	WORKERS COMP	1,750.00	1,700.00
02-194-5015	CONTRIBUTION - 457	100.00	100.00
02-194-5506	HYDRO FACILITY EXPENSE	5,000.00	5,000.00
02-194-5550	UTILITIES / WATER SUPPLY	5,000.00	5,000.00
02-194-5730	WATER SUPPLY EXPENSE	50,000.00	50,000.00
02-194-5800	WATER SUPPLY CAPITAL OUTLAY	5,000.00	0.00
	Totals	108,900.00	103,000.00
	WATER - DISTRIBUTION		
02-196-5000	SALARIES	269,000.00	273,000.00
02-196-5010	SOCIAL SECURITY	20,750.00	20,800.00
02-196-5011	PENSION	30,000.00	27,000.00
02-196-5012	WORKERS COMP	13,100.00	13,300.00
02-196-5013	INSURANCE - HEALTH	56,300.00	76,400.00
02-196-5015	CONTRIBUTION - 457	1,000.00	1,000.00
02-196-5100	INSURANCE - AUTO	4,600.00	4,600.00
02-196-5102	INSURANCE - GEN LIAB	1,800.00	1,400.00
02-196-5105	INSURANCE - PROPERTY	6,600.00	6,400.00

Account Number	Account Description	26/27 DRAFT BUDGET	2026 Amended budget
02-196-5150	TRAINING	2,000.00	2,000.00
02-196-5170	UNIFORMS	4,000.00	4,000.00
02-196-5180	SAFETY EQUIPMENT	6,600.00	6,600.00
02-196-5191	COMMUNICATIONS	13,000.00	13,000.00
02-196-5210	OFFICE SUPPLIES	1,000.00	1,000.00
02-196-5390	MISCELLANEOUS EXPENSE	1,000.00	1,000.00
02-196-5400	GAS, OIL, GREASE	17,000.00	17,000.00
02-196-5420	FLEET LEASE	39,500.00	33,000.00
02-196-5505	CRESTVIEW PUMPING STATION EXPENSE	15,000.00	12,500.00
02-196-5550	UTILITIES - WATER DISTRIBUTION	5,000.00	5,000.00
02-196-5700	DISTRIBUTION EXPENSE	70,000.00	61,800.00
02-196-5701	DISTRIBUTION PIPE EXPENSE	11,000.00	11,000.00
02-196-5702	EQUIPMENT MAINTENANCE	12,000.00	8,000.00
02-196-5703	FIRE HYDRANTS EXPENSE	3,500.00	5,000.00
02-196-5704	TRANSMISSION MAINS EXPENSE	95,000.00	80,000.00
02-196-5740	METERS EXPENSE	30,000.00	20,000.00
02-196-5800	CAPITAL OUTLAY	150,000.00	0.00
	Totals	878,750.00	704,800.00
	SEWER - ADMIN		
03-210-5000	SALARIES	77,000.00	73,000.00
03-210-5010	SOCIAL SECURITY	6,000.00	5,500.00
03-210-5011	PENSION	9,700.00	8,700.00
03-210-5012	WORKERS COMP	1,450.00	1,300.00
03-210-5013	INSURANCE - HEALTH	11,300.00	15,300.00
03-210-5015	CONTRIBUTION - 457	900.00	850.00
03-210-5313	COLLECTION EXPENSE	2,700.00	2,700.00
	Totals	109,050.00	107,350.00
	SEWER - OPERATING		
03-211-5000	SALARIES	195,500.00	202,000.00
03-211-5010	SOCIAL SECURITY	15,000.00	15,300.00
03-211-5011	PENSION	30,000.00	28,400.00
03-211-5012	WORKERS COMP	9,600.00	11,000.00
03-211-5013	INSURANCE - HEALTH	39,400.00	53,500.00
03-211-5015	CONTRIBUTION - 457	1,800.00	1,800.00
03-211-5100	INSURANCE - AUTO	1,700.00	1,700.00
03-211-5102	INSURANCE - GEN LIAB	900.00	750.00
03-211-5105	INSURANCE - PROPERTY	2,000.00	9,000.00
03-211-5150	TRAINING	1,000.00	1,000.00
03-211-5170	UNIFORMS	3,000.00	3,000.00
03-211-5180	SAFETY EQUIPMENT	1,500.00	1,000.00
03-211-5191	COMMUNICATIONS	2,400.00	2,400.00
03-211-5400	GAS, OIL, GREASE	10,000.00	10,000.00
03-211-5420	FLEET LEASE	21,000.00	21,000.00
03-211-5520	PUMPING STATION MAINTENANCE	6,000.00	6,000.00
03-211-5600	CORPORATE OVERHEAD	299,500.00	242,300.00

Account Number	Account Description	26/27 DRAFT BUDGET	2026 Amended budget
03-211-5761	SANITARY COMMISSION CHARGES	1,160,000.00	1,216,000.00
03-211-5762	SANITARY COMM-TRANSMISSION PROJECTS	11,800.00	11,800.00
03-211-5763	SEWER OPERATING EXPENSE	50,000.00	50,000.00
03-211-5764	SEWER PUMPING EXPENSE	10,000.00	9,000.00
03-211-5800	CAPITAL OUTLAY - SEWER PROJECTS	50,000.00	50,000.00
	Totals	1,922,100.00	1,946,950.00
	CSO		
03-220-5391	INTEREST EXPENSE	2,810.00	3,025.00
03-220-5392	DEBT REDEMPTION	24,000.00	23,750.00
03-220-5800	CAPITAL OUTLAY	3,500,000.00	2,767,000.00
	Totals	3,526,810.00	2,793,775.00
	WATER SURCHARGE		
04-200-5313	COLLECTION EXPENSE	2,200.00	2,200.00
04-200-5391	INTEREST EXPENSE	33,280.00	42,425.00
04-200-5392	DEBT REDEMPTION	432,250.00	421,675.00
04-200-5800	CAPITAL OUTLAY	172,000.00	172,000.00
04-200-5802	CAPITAL REPAIRS	45,000.00	45,000.00
	Totals	684,730.00	683,300.00
	GARBAGE ADMIN.		
05-230-5000	SALARIES	57,750.00	55,000.00
05-230-5010	SOCIAL SECURITY	4,450.00	4,100.00
05-230-5011	PENSION	7,200.00	6,400.00
05-230-5012	WORKERS COMP	900.00	800.00
05-230-5013	INSURANCE - HEALTH	9,000.00	12,200.00
05-230-5015	CONTRIBUTION - 457	900.00	850.00
05-230-5313	COLLECTION EXPENSE	750.00	750.00
	Totals	80,950.00	80,100.00
	GARBAGE OPERATING		
05-232-5000	SALARIES	95,250.00	91,000.00
05-232-5010	SOCIAL SECURITY	7,300.00	6,900.00
05-232-5011	PENSION	12,000.00	10,900.00
05-232-5012	WORKERS COMP	4,700.00	4,400.00
05-232-5013	INSURANCE - HEALTH	25,400.00	34,400.00
05-232-5015	CONTRIBUTION - 457	750.00	750.00
05-232-5100	INSURANCE - AUTO	2,600.00	2,600.00
05-232-5102	INSURANCE - GEN LIAB	550.00	400.00
05-232-5105	INSURANCE - PROPERTY	5,000.00	5,900.00
05-232-5170	UNIFORMS	3,000.00	3,000.00
05-232-5180	SAFETY EQUIPMENT	1,500.00	1,000.00
05-232-5210	OFFICE SUPPLIES	1,000.00	1,000.00
05-232-5400	GAS, OIL, GREASE	14,000.00	14,000.00
05-232-5600	CORPORATE OVERHEAD	27,600.00	24,500.00
05-232-5770	ASH DUMPSTER	0.00	8,500.00
05-232-5771	BULK CLEANUP EXPENSE	10,000.00	10,000.00
05-232-5772	LANDFILL CHARGES	150,000.00	130,000.00

Account Number	Account Description	26/27 DRAFT BUDGET	2026 Amended budget
05-232-5773	SANITATION OPERATING EXPENSE	60,000.00	60,000.00
05-232-5774	YARD WASTE COMPOSTING	1,500.00	1,500.00
05-232-5800	CAPITAL OUTLAY	8,500.00	0.00
Totals		430,650.00	410,750.00
Grand Totals		16,047,120.00	17,429,950.00

`CITY OF FROSTBURG

Parks and Rec Monthly report

For the Month of February 2026

Submitted by: Gene Bittinger maintenance Supervisor

February 2 2026

Checked parks

Worked on the Food Pantry

Got equipment ready for street cleanup

February 3 2026

Checked parks

Worked on the Community Center doors

Worked in the Food Pantry

February 4 2026

Checked parks

Checked on buying bibs for the guys

Worked on the Food Pantry

February 5 2026

Checked parks

Welded on the Water Dept. dump truck

Worked on the Food Pantry

February 6 2026

Checked the parks

Worked on the Food Pantry

Checked lights at the new parking lot

February 9 2026

Checked parks

Salted and shoveled sidewalks

Got the Food Pantry ready got concrete

February 10 2026

Checked parks

Poured the floor in the Food Pantry

February 11 2026

Checked the parks

Worked on the Food Pantry

Helped the Water dept.

Worked on the water heater at the Day Car

February 12 2026

Checked the parks

Sealed the concrete in the Food Pantry

Ground the concrete at the rear Community Center door

Started cleaning out our upper shed

February 13 2026

Checked the parks

Started destroying old City Hall papers

February 17 2026

Checked parks

Finished destroying City Hall papers

Took mulch spreader back to Hoffman

Changed batteries in both generators

Worked on the Food Pantry

February 18 2026

Checked the parks

Took tables and chairs to the Lyric building

Formed for concrete at the Food Pantry

Welded table and chair racks for City Place

February 19 2026

Checked the parks

Checked the camera at field 8

Worked on the Food Pantry

Picked up supplies for the Food Pantry

February 20 2026

Checked the parks

Picked up tables and chairs from the Lyric building

Worked on the Food Pantry

Put snow plows on the trucks

February 23 2026

Checked the parks

Salted the parking lots and sidewalks

Worked on the Food Pantry

February 24 2026

Checked parks

Salted parking lots and sidewalks

Worked on the Food Pantry

February 25 2026

Checked the parks

Worked on the Food Pantry

February 26 2026

Checked the parks

Worked on the Food Pantry

February 27 2026

Checked the parks

Took a door back to Kauffmans metal

Picked up rebar for the Food Pantry

Filled gas jugs

Worked on the Food Pantry

CITY OF FROSTBURG
Monthly Report: Street Department
For the Month of: February 2026
Submitted by: Shane Elliott & Ryan Whitaker

February 1, 2026 – Sunday

February 2, 2026 – Monday

- Checked and emptied city trash cans on Main Street
- Picked up street sign from police dept. that had been found
- Emptied all plow trucks into salt dome
- Marked miss utility tickets and checked them in on computer
- Pushed up salt and grit with wheel loader
- Emptied out all shop trash cans
- Checked all sewer pumping stations and ran weekly tests
- Fueled up all plowing equipment for tonight's snow removal
- Reinstalled street sign on Main Street and Alley 23
- Worked on brake issues on plow truck #6
- Replaced broken sign post and street sign on Depot Terr.
- Plowed streets and salted where needed
- Checked on sewer complaint on Bowery Street, popped manholes in surrounding area and found no issues in sewer main

February 3, 2026 – Tuesday

- Worked throughout the night hauling snow off Main Street, Broadway and Water St
- Picked up garbage route on west end of town
- Loaded all plow trucks up with salt and grit
- Took broken snow plow over to Ruby's for repairs
- Changed hydraulic fittings and line on backup plow
- Installed the backup plow on truck #4
- Order new rims and tires from American Rent All for bobcat skid steer
- Salted slick spots where needed around town
- Checked all sewer pumping stations
- Marked miss utility tickets and checked them in on computer
- Checked on sewer issue on Broadway and Mechanic Street
- Repaired a few cross chains on plow trucks

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February 4, 2026 – Wednesday

- Picked up garbage route on east end of town
- Took bills to be paid to City Hall
- Installed new air tank on water department dump truck
- Put Napa delivery away
- Salted slick spots in roadways around town
- Removed debris off Main Street in the middle of roadway
- Marked miss utility tickets and checked them in on computer
- Picked up repaired plow from Marshall Ruby's and installed on truck #4
- Washed off and disinfected push camera after use
- Replaced a few broken links on tire chains
- Investigated sewer odor at city hall and picked up mail
- Plowed back a few sections of roadway where needed
- Checked all sewer pumping stations
- Patched a few potholes in roadways with cold patch
- Washed off a few work trucks and dump trucks

February 5, 2026 – Thursday

- Picked up garbage route in center section of town
- Salted icy spots around town where needed
- Replaced cutting edge on truck #6 snow plow
- Checked all sewer pumping stations
- Installed a few one-way signs around town
- Marked miss utility tickets and checked them in on computer
- Attended fire safe meeting at city hall
- Put Lawson delivery away
- Checked complaint of coming up through roadway on Redstone Tarr.
- Worked on budget pricing and the budget worksheet
- Used loader to push off snow piles on dump road
- Marked emergency miss utility ticket due to water leak
- Checked on pothole complaint on Main Street
- Took invoices to be paid to city hall
- Met with Gas Company to discuss any issues
- Assisted resident with handicap sign installation
- Tightened hydraulic fitting on Backhoe clam bucket
- Came back out and salted roadway due to water leak

P.3

February 6, 2026 – Friday

- Salted icy spots around town where needed
- Marked miss utility tickets and checked them in on computer
- Checked all sewer pumping stations
- One employee went to MVA to take CDL test
- Emptied all city trash cans on Main St. where needed
- Swept out all garage bays
- Fueled up and checked other fluids in all snow removal equipment
- Swept and mopped lunch room & rest room floors
- Emptied out all shop trash cans
- Picked up broken blacktop curb on College Ave.
- Removed dead animal from roadway on Charles St.
- Had MOSH safety meeting in garage area
- Plowed and salted streets throughout the evening hours

February 7, 2026 – Saturday – Called out to plow and salt streets

February 8, 2026 – Sunday – Plowed back snow drifts

February 9, 2026 – Monday

- Salted icy spots around town
- Picked up a damaged street sign on Main Street
- Made several weld repairs on plow riggings
- Checked all sewer pumping stations - ran weekly electrical tests
- Took invoices to be paid to city hall
- Plowed back parking sections of roadways and alleyways
- Installed new auger bearings on two spreader boxes
- Marked miss utility tickets and checked them in on computer
- Greased plow trucks and filled fluids where needed
- Checked and emptied city trash cans on Main Street where needed
- Used wheel loader to clean up around salt dome
- Made repairs to tire chains on all the plow trucks
- Reinstalled street sign that had been knocked off sign post
- Attended meeting at city hall

P.4

February 10, 2026 – Tuesday

- Picked up garbage route on west end of town
- Attended staff meeting at city hall
- Ran sewer camera and found no issues
- Used cold patch to fill potholes around town
- Picked up plow blades and other parts from Ruby's
- Greased garbage truck and filled other fluids
- Removed debris in roadway on Main Street
- Washed off trucks and wheel loader
- Marked location for electric company new pole installation
- Checked all sewer pumping stations
- Welded up more cracks in snow plows and riggings
- Marked miss utility tickets and checked them in on computer
- Checked over mechanical issues on the Mack garbage truck
- Picked up debris in roadway on Center Street
- Installed new cutting edge, bolts and nuts on snow plow
- Washed off all sewer camera equipment after use

February 11, 2026 – Wednesday

- Picked up garbage route on east end of town
- Salted roads where needed all throughout town
- Marked miss utility tickets and checked them in on computer
- Used push camera to check for issue in Alley #10
- Turned in all bills and invoices to be paid to City Hall
- Removed litter where visible on Main Street
- Communicated with Cargill salt about status of orders
- Marked a couple emergency miss utility tickets
- Cleaned and disinfected camera after use
- Replaced mud flap on truck #5
- Put away Napa delivery
- Checked sewer complaint on Main Street-popped manholes around location and found no issues
- Notified state highway of damaged street sign in need of replacing
- Removed dead animal in roadway on Main Street
- Cleared snow from a few catch basins around town

P.5

February 12, 2026 – Thursday

- Picked up garbage route in center section of town
- Found a water leak and notified water department of issue
- Salted icy spots around town where needed
- Picked up mail and approved invoices at city hall
- Handed out meal money to employees
- Moved around some equipment for the installation of new fire system
- Checked all sewer pumping stations
- Removed litter and debris off Main Street
- Checked on a catch basin complaint
- Marked miss utility tickets and checked them in on computer
- Took truck #8 to Marshall Rubys
- Setup Truck 14 tailgate and installed plow
- Organized hydraulic fittings and snow plow parts
- Repaired air chuck fitting on air hose in garage area

February 13, 2026 – Friday

- Checked sewer main on West Main Street for any flow issues
- Perform annual oil change and maintenance on sweeper
- Removed litter off Main Street
- Checked and emptied all city trash cans on Main Street
- Marked miss utility tickets and checked them in on computer
- Picked up supplies at Carquest
- Removed another dead animal from roadway on First Street
- Checked all sewer pumping stations
- Emptied all trash cans in garage area and swept out garage bays
- Cleaned rest room and lunch room
- Picked up spreader parts from Marshall Rubys
- Marked an emergency miss utility ticket
- Removed dead animal on Braddock Rd.
- Cleaned off catch basin grates where necessary around town
- Replaced stop sign and post in Alley #33

February 14, 2026 – Saturday

February 15, 2026 – Sunday

P.6

February 16, 2026 – Monday – Presidents Day – Checked CSO's

February 17, 2026 – Tuesday

- Picked up garbage route on west end of town
- Took older garbage truck to Grantsville Truck and Trailer for repairs
- Removed litter off Main Street
- Had safety meeting with Security Solutions on new fire system
- Pressure washed several work trucks
- Cleaned off several catch basins around town
- Picked up truck #8 from Ruby's after repairs were made
- Marked miss utility tickets and checked them in on computer
- Pushed up salt deliveries as they arrived
- Replaced and repaired several street signs around town
- Ran sewer camera in several locations to locate service lines
- Checked all sewer pumping stations and ran weekly tests
- Patched potholes around town where needed with cold patch
- Washed off all sewer camera equipment after use

February 18, 2026 – Wednesday

- Picked up garbage route on east end of town
- Cleared debris from catch basin grates where needed
- Removed litter on Main Street
- Marked miss utility tickets and checked them in on computer
- Walked Bowery and Center St. picking up all litter
- Used Catch Vac for Water Dept. to excavate curb stop
- Pressured washed a few work trucks and other pieces of equipment
- Diagnosed and repaired an oil leak on Truck 10
- Picked up parts from Carquest
- Fueled up wheel loader and checked all fluids
- Placed a supply order from Kimball Midwest
- Removed tree limbs in roadway on First Street
- Emptied and washed out catch vac after use and filled with water
- Replaced No Parking sign on Ormand St.

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February 19, 2026 – Thursday

- Picked up garbage in center part of town
- Removed dead animal on Center St.
- Applied cold patch around catch basins in Prichard Farms
- Greased sweeper and checked air fittings for leaks
- Picked up parts delivery from American Rent All
- Made repairs to spreader motor cover on Truck 350
- Clean up broken curb in Prichard Farms
- Dropped off Bobcat Tires to Rice Tire to have installed
- Cleaned a large pile of trash from roadway on College Ave.
- Used wheel loader to push up salt deliveries as they came in
- Reattached a few broken flag pole holders on Main St.
- Marked miss utility tickets and checked them in on computer
- Checked all sewer pumping stations
- Removed overgrown tree around pump station

February 20, 2026 – Friday

- Picked up tires for Bobcat at Rice Tire after installation
- Replaced fitting and added hydraulic fluid to bobcat
- Installed new parking sign on Main St. that was damaged during snow removal
- Emptied out all trash cans in shop area
- Removed litter on Main Street, Bowery, Center and College Avenue
- Swept out all the garage bays
- Reinstalled Bobcat tires and moved machine out of garage
- Checked and emptied all city trash cans where needed on Main Street
- Marked miss utility tickets and checked them in on computer
- Cleaned lunch room & rest room
- Had an air compressor inspection with State of Maryland inspector
- Checked all sewer pumping stations before the weekend
- Picked up supplies from Oreilly's Auto Parts
- Turned in all invoices to be paid to City Hall
- Ordered new wheel studs to replace broken ones on Bobcat

P.8

February 21, 2026 – Saturday

February 22, 2026 – Sunday

February 23, 2026 – Monday

- Salted streets and alleyways where needed
- Dropped off chevy one ton dump truck at Shoes for repairs
- Checked and emptied city trash cans on Main Street
- Added hub oil to front axle on Truck 8
- Picked up litter and debris off Main Street
- Took invoices to be paid to city hall
- Checked all sewer pumping stations - ran weekly electrical tests
- Put away a few supply and part deliveries that came in
- Had monthly inspection on all fire apparatuses
- Refueled plow trucks and filled other fluids where needed
- Installed sign post and street sign on Wood Street
- Marked miss utility tickets and checked them in on computer
- Resalted streets where needed a second time
- Picked up plow markers and hydraulic supplies from Ruby's
- Removed a few tree limbs in roadways
- Called back out to salt roadways throughout the night

February 24, 2026 – Tuesday

- Picked up west end of town garbage route
- Salted all roadways again where needed
- Adjusted plow lights on truck #88 and looked for coolant issues
- Marked miss utility tickets and checked them in on computer
- Checked on roadway/ catch basin complaint in Prichard farms
- Used one ton dump trucks to salt alleyways
- Ran sewer camera to check for a possible water/sewer leak in storm line
- Checked all sewer pumping stations
- Salted a few parking lots where needed
- Repaired salt spreader and greased auger bearings
- Added enzymes to Victoria Lane pumping station
- Made repairs to tire chains and filled fluids on plowing equipment

P.9

February 25, 2026 – Wednesday

- Picked up east end of town garbage route
- Checked all CSO locations
- Removed litter and debris off Main Street
- Straightened and added new hardware to stop sign
- Picked up supplies from Lowes Home Center
- Checked all sewer pumping stations
- Picked up debris in roadway in Prichard Alleyway
- Marked miss utility tickets and checked them in on computer
- Removed debris from manhole causing issues
- Used push camera to check sink hole in Braddock Heights
- Picked up chevy one ton from Shoe's Diesel after being repaired
- Tightened packing on several plow cylinders
- Checked several sewer mains for any flow issues
- Put safety cones around sink hole
- Cleaned up broken curb on Broadway
- Picked up garbage truck from Grantsville Truck n Trailer after being repaired

February 26, 2026 – Thursday

- Picked up center section of town garbage route
- Checked on sewer complaint on Center Street
- Removed litter off Main Street
- Swept anti-skid off sidewalks on Water St. and Broadway
- Checked all sewer pumping stations
- Replaced cutting edge and bolts on boss plow
- Used cold patch to fill a few potholes around town
- Marked miss utility tickets and checked them in on computer
- Picked up tools and supplies from Tractor Supply and Rural King
- Checked on a garbage complaint on Mechanic Street
- Removed dead animal on Main St.
- Checked on broken electrical cover in sidewalk and alerted Potomac Edison
- Picked up supplies from PVIS in Cumberland
- Took pipe measurements for materials at Food Pantry
- Ran sewer camera to look for issues in sewer main
- Washed off all sewer camera equipment after use

P.10

February 27, 2026 – Friday

- Checked and emptied city trash cans where needed
- Swept debris off more side walks
- Checked all sewer pumping stations
- Emptied all plow trucks and washed them off
- Marked miss utility tickets and checked them in on computer
- Used loader to push up salt and grit into salt dome
- Washed off loader after use and filled fluids
- Emptied out all shop trash cans
- Ran sewer camera in several locations to inspect for issues
- Swept off all garage bay floors
- Cleaned breakroom, rest room and office area
- Washed off all sewer camera equipment after use
- Scheduled repair work to be performed on Truck 01 at Shoes Diesel
- Checked concrete complaint in City parking lot on Mechanic St.
- Repaired and installed new coupler on pressure hose wand
- Checked level of all diesel fuel tanks

February 28, 2026 – Saturday

City of Frostburg

Monthly Report: Water Department

For the Month of February, 2026

Submitted by: Ray Richards Jr., Supervisor

February 2, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Repaired water meter Linden St.
- Obtain data log Depot St.
- Cleared ground sediment around fire hydrant Federal St.
- Put cold mix in hole W. Mechanic St. from water leak

February 3, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Cleaned the shop
- Hauled trash away
- Installed new hydrant marker W. Main St.
- Put cold mix in hole W. Main St. from water leak

February 4, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Checked a water leak E. Collage Ave. (F. S. U. building)
- Read monthly meter readings

- Installed new air tank on dump truck assisted by street dept.
- Trace sewer line for contractor E. Main St.

February 5, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Turn water off E. Main St. leak in basement
- Read monthly meter readings
- Read monthly master meters
- Checked water leak Redstone Ave. air release valve leaking
- Checked water running on McCulloh St. coming out of house on Grant St. busted lines

February 6, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Repaired water meter E. Main St. (brass bottom)
- Put cold mix in hole W. Main St. from water leak
- Read monthly meter readings
- Read monthly master meters

February 9, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Missed Utility Tickets
- Put cold mix in hole W. Main St. from water leak

February 10, 2026

- Marked Miss Utility Tickets

- Checked Pumps @ Crestview Pump Station
- Cleaned the shop
- Hauled the trash away
- Attended staff meeting
- Repaired water meter Federal St.

February 11, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Repaired a 3"-water main Mt. Pleasant St.
- Installed 11' of 3"-pipe, 2-hydrants & a ¾-tapping saddle
- Reread 2-meters due to high consumption
- Obtain data log New Georges Creek Rd. (plaza)

February 12, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Turn water off Grant St. requested by homeowner his valve is leaking
- Restocked equipment truck with parts
- Repaired water leak Green St.

February 13, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Final reading McCulloh St.
- Obtain data log Crestview Dr. & McCulloh St.
- Put cold mix in hole W. Main St. & W. Mechanic St. from water leaks
- Turn water back on Grant St.

February 16, 2026-City Holiday

February 17 ,2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Cleaned the shop
- Hauled the trash away
- Put cold mix in hole Mc Culloh St. & Green St. from water leaks
- Repaired water meter Oak St.
- Final reading Wood St.
- Turn water off W. Mechanic St.

February 18 ,2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Obtain data log Frost Ave.
- Repaired water meter Grant St.
- Turn water off for repairs Moonlight Drive
- Tried to un-thaw water service line for customer Broadway
- Turn water back on Moonlight Drive

February 19 ,2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Read meter Bowery St. to verify usage, there on the shut list
- Turn water off Bowery St. again- someone keeps turning it back on
- Place a concrete block over curb box too try and solved this problem
- Put cold mix in hole W. Main St. from water leak

- Tried to un-thaw water service line for customer Broadway assisted by Andy Ruby's

February 20 ,2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Water service line Broadway fondly thawed out
- Tried to retrieve a reading W. Main St. transmitting issue
- Repaired a 4"- water main Frost Ave.

February 23, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Reread water meter W. First St. possible leak
- Obtain data log W. First St.
- Read meter Bowery St. to verify usage (no usage)
- Put cold mix in hole Depot Rd from water leak

February 24, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Cleaned the shop
- Hauled trash away
-

February 25, 2026

- Checked pumps @ Crestview Pumping Station

- Marked Miss Utility Tickets
- Drop off truck 17 for service @ Red Ridge Auto Repair

February 26, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Put cold mix in holes Depot Rd & Mc Culloh St. from water leaks
- Tried to installed new water meter Bowery St. (no heat in basement @ this time)

February 27, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Obtain data log Frost Ave.
- Turn water off for contractor to due repairs on service line Braddock Rd
- Turn water back on Braddock Rd.
- Installed new side broad on dump truck

CITY OF FROSTBURG

Monthly Report: Police Department

For the Month of: February 2026

Submitted by: PCO II Charon Clark & Chief Nicholas Costello

IDENTIFIED INCIDENTS & COMPLAINTS for the Month

2025	563	2026	600
ARRESTS	On-View/Citations		<u>4</u>
	Warrants Served/Obtained		<u>1</u>
	Summonses Served		<u>5</u>
	Juvenile Arrests & Citations		<u>0</u>
	TOTAL		<u>10</u>
C3I INVESTIGATIONS	Cases		<u>2</u>
COMMUNITY POLICING	Logged Activities		<u>0</u>
PARKING	Parking Violations		<u>3</u>
PUBLIC SERVICE	Well-Being Checks		<u>9</u>
	Emergency Petitions		<u>1</u>
	Assist Other Agency		<u>17</u>
	Request for Officer		<u>11</u>
	Follow-Ups		<u>8</u>
	Disturbance (Multiple Inc. Types)		<u>18</u>
TRAFFIC	M/V Crashes		<u>8</u>
	Traffic Details		<u>25</u>
	DWI/DUI Arrests		<u>1</u>
TRAFFIC STOPS	Total Number of Stops		<u>131</u>
	Citations		<u>22</u>
	Warnings		<u>130</u>
	SEROs		<u>1</u>
COLLECTIONS	Parking Meter Fines		<u>\$0.00</u>
	Other Parking Fines		<u>\$1,575.00</u>
	Parking Meter Collections		<u>\$0.00</u>
	Municipal Infractions Paid		<u>\$0.00</u>
	Parking Permits		<u>\$0.00</u>
	Miscellaneous		<u>\$60.00</u>
	TOTAL		<u>\$1,635.00</u>

Respectfully Submitted,

Nicholas J. Costello
Chief of Police