City of Frostburg
Monthly Reports

*For the month of October 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: October 2026
Submitted by: Jon Miller, Director of Community Development; Jamie Klink, Planner; Autumn Bevans, Rental Housing Program Coordinator; Jay Hovatter, Code Enforcement Officer/Rental Housing Inspector

## Permits

Please see attached permit report.

## Rental Housing

Rental Housing Update for October

All registrations are in, citations issued are paid in full.

- 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.
- Continued providing inspection notices for B-2 cycle property owners and agents. 74 of 116 inspections have been completed and 20 are currently scheduled to be completed as of 11/13/26.
- Notices regarding the 2027 Rental Housing Registration were mailed to property owners. To date, 39 properties have been registered for the 2027 registration year.
- 7 Citations issued for non-compliance scheduling required triennial inspection (Not Paid), transmitted to court. Court Date July 20th 2026

## 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 Wednesday, October 21 to discuss a roof replacement project at 27 Frost Avenue, involving the replacement of an asphalt shingle roof with a new metal roof. The project was unanimously approved. Staff also discussed an administrative approval for an in-kind roof replacement project at 152 E. Main Street.

- *Planning Commission* – The Frostburg Planning Commission met on Wednesday, October 14 to discuss a proposed text amendment to the Frostburg Zoning Ordinance pertaining to Accessory Structures. The proposed amendment would require that accessory structures over 15 feet high would be required to follow the same setback requirements as primary structures, otherwise, these structures would need to be approved by the Board of Zoning Appeals as a Special Exception Use. The Planning Commission voted to unanimously approve the proposed text amendment, to be forwarded to the Mayor & Council for presentation at an upcoming Mayor & Council meeting.

  Staff also gave an update on the Comprehensive Plan, stating that the consultant had completed the final draft of the plan and they have submitted the plan to the MD Department of Planning for their review and comment.

- *Board of Zoning Appeals* – The Board of Zoning Appeals did not meet in October due to a lack of applications received.

- *Green Team* – The Green Team met on Thursday, October 8 to discuss updates on the Sustainable Maryland recertification, the Sustainability Tour scheduled on October 17 and related tasks required in preparation of the tour, scheduling for potential Swap events, scheduling a Litter Walk/Downtown Cleanup, and other Green Team administrative matters. Additional agenda topics included our local Green Schools, and discussion was also held on the relationship between Green Team efforts and municipal resilience.

## Director's Report:

**Meetings, Webinars, Conferences, and Trainings Attended:**

- October 6th – Senior Staff Meeting
- October 7th – Green Team
- October 7th – Frostburg First
- October 13th – City Staff Meeting
- October 13th – Work Session
- October 14th – Planning Commission
- October 20th – Senior Staff Meeting
- October 20th – Mayor and Council Meeting
- October 21st – Braddock Middle School Tour
- October 21st - Historic District Commission
- October 26th – N. Water St/Mead Hunt Site Visit

## Director's Current Project Updates:

- ***Comprehensive Plan Re-Write*** – Wallace Montgomery submitted to MDP for their review.

- ***Center St*** – Development Agreement sent to Urban Lab Architecture for their review.

- ***Town House Project*** – Mead Hunt Started Work October 26th

- ***Record Retention*** - Community Development Department record retention documentation for State of Maryland Review

- ***Sustainable Maryland Recertification*** –Second Revision submitted 9/25.

# Permit Report

**10/01/2026 - 10/31/2026**

| Permit Type | Permit Sub Type | Parcel Address | Description | Main Status |
|---|---|---|---|---|
| Burning | | 209 ALBERT AVE | Burning Brush | Closed |
| Utilities | Open Cut | 139 SPRING ST | 139 Spring St. Frostburg, MD 21532, Abandon gas service | Closed |
| Burning | | 38 W COLLEGE AVE | Burning Brush | Closed |
| Building | Retaining Wall | 401 GRANDVIEW DR | 48" Retaining Wall Construction | Pending |
| Grading | Minor Grading | 127 PINE ST | Grading a 30' x 30' Area | Closed |
| Building | | 10601 NEW GEORGES CREEK RD | Convenience Store and Fuel Canopy Rebuild | Pending |
| Fence | | 121 BOWERY ST | Installation of a 6' Black Chain Link Fence | Closed |
| Building | Renovation/Conversion | 185 BOWERY ST | Installation of smart jacks - floor support system | Pending |
| Building | Accessory Structure | 500 GRANDVIEW DR | Construction of a 7' x 7' Metal Reinforced Resin Storage Shed | Closed |
| Certificate of Appropriateness | | 27 FROST AVE | Replacement of asphalt shingle roofing with graphite metal roofing | Closed |
| Grading | Minor Grading | 90 W MAIN ST | Grading a 15' x 40' area to fill in an existing concrete pool | Closed |
| Grading | Minor Grading | 427 CRESTVIEW DR | Grading a 2,124 area for driveway relocation | Closed |
| | | | | |

**Total Records: 12** **11/13/2026**

# Location Inspection Detail Report

**10/01/2026 - 10/31/2026**

| Address | # Units | Date | Inspection Type | Description | Completed Date | Inspection Status |
|---|---|---|---|---|---|---|
| 142 E. College Avenue | 1 | 10/29/2026 | Rental Unit Inspection | Re Inspection 142 E. College Avenue | 10/29/2026 | *Pending (Smoke Alarms) |
| 185 Bowery Street | 1 | 10/27/2026 | Rental Unit Inspection | Re-Inspection 185 Bowery Extended | 10/27/2026 | Fail |
| 185 Bowery Street | 1 | 10/26/2026 | Rental Unit Inspection | 185 Bowery Street Extended Erika Kelley 301-467-4753 | 10/26/2026 | *Pending (Smoke Alarms) |
| 85 S. Broadway | 0 | 10/22/2026 | Rental Unit Inspection | Rental Unit Inspection Requested by Tenant Eric Gamble. 804-363-1237. This property has never been registered as a rental unit or inspected. | 10/22/2026 | Fail |
| 15 Lee Street | 1 | 10/22/2026 | Rental Unit Inspection | Rental Unit inspection 15 Lee Street | 10/27/2026 | Fail |
| 89 E. Main Street | 1 | 10/22/2026 | Rental Unit Inspection | Rental Unit Inspection 89 E. Main | 10/30/2026 | *Pending (Smoke Alarms) |
| 142 E. College Avenue | 1 | 10/21/2026 | Rental Unit Inspection | Rental Unit Inspection 142 E. College Avenue | 10/23/2026 | *Pending (Smoke Alarms) |

| Address | # Units | Date | Inspection Type | Description | Completed Date | Inspection Status |
|---|---|---|---|---|---|---|
| 164 E. College Avenue | 1 | 10/14/2026 | Rental Unit Inspection | 164 E College New Wave Property Management | 10/14/2026 | Fail |
| 35 Mt. Pleasant Street | 1 | 10/2/2026 | Rental Unit Inspection | 35 Mt. Pleasant St. Betsey Delozier 301-697-3445 | 10/2/2026 | Fail |
| 24 Chestnut Street | 1 | 10/1/2026 | Rental Unit Inspection | Rental Unit Inspection 24 Chestnut | 10/15/2026 | Fail |
| | | | | | | |

**Total Records: 10** **11/13/2026**

# Case Activity Report

**10/01/2026 - 10/31/2026**

| Completed Date | Compliance Deadline | Parcel Address | Description | Activity Type | Main Status |
|---|---|---|---|---|---|
| **Group: Court** | | | | | |
| 10/13/2026 | 06/17/2026 | 14 W MAIN ST | Trash Storage | Court | Citation Issued |
| | | | | | |
| | | | | | **Group Total: 1** |
| **Group: Door Hanger** | | | | | |
| 10/22/2026 | 07/13/2026 | 85 S. Broadway | Illegal Rental | Door Hanger | Lien |
| | | | | | |
| | | | | | **Group Total: 1** |
| **Group: Inspection** | | | | | |
| 10/22/2026 | 07/13/2026 | 85 S. Broadway | Illegal Rental | Inspection | Lien |
| 10/20/2026 | 10/28/2026 | 73 BOWERY ST | Overgrown, debris in yard. fencing | Inspection | Resolved |
| 10/20/2026 | Referred to FPD | 102 HEARTWOOD DR | Parking issue | Inspection | Referred to FPD |
| 10/20/2026 | Referred to FPD | 101 Meshach Frost Village | Unregistered/ disabled vehicles | Inspection | Referred to FPD |
| 10/16/2026 | 10/12/2026 | 51 W MAIN ST | Unregistered/ disabled motor vehicles | Inspection | Monitoring |
| 10/15/2026 | | 100 HONEYSUCKLE LANE | Mold issue | Inspection | Investigation |
| 10/14/2026 | | 100 HONEYSUCKLE LANE | Mold issue | Inspection | Investigation |
| | | | | | |
| | | | | | **Group Total: 7** |

| Completed Date | Compliance Deadline | Parcel Address | Description | Activity Type | Main Status |
|---|---|---|---|---|---|
| **Group: Issue Citation(s)** | | | | | |
| 10/28/2026 | 07/13/2026 | 85 S. Broadway | Illegal Rental | Issue Citation (s) | Lien |
| | | | | | |
| | | | | | **Group Total: 1** |
| **Group: Phone Call/Email** | | | | | |
| 10/20/2026 | Referred to FPD | 101 Meshach Frost Village | Unregistered/ disabled vehicles | Phone Call/Email | Referred to FPD |
| 10/14/2026 | 10/21/2026 | 125 Bowery Street | Furniture | Phone Call/Email | First Warning |
| 10/14/2026 | 06/15/2026 | 148 MAPLE ST | Furniture, Unlicensed Rental unit | Phone Call/Email | Final Warning |
| 10/1/2026 | | 110 W MAIN ST | Outdoor storage | Phone Call/Email | Resolved |
| | | | | | **Group Total: 4** |
| **Group: Send Letter** | | | | | |
| 10/22/2026 | 07/13/2026 | 85 S. Broadway | Illegal Rental | Send Letter | Lien |
| | | | | | **Group Total: 1** |
| | | | | | |

**Total Records: 15** **11/13/2026**

# Case Activity Report

**10/01/2026 - 10/31/2026**

| Completed Date | Compliance Deadline | Parcel Address | Description | Activity Type | Main Status |
|---|---|---|---|---|---|
| **Group: Court** | | | | | |
| 10/13/2026 | 06/17/2026 | 14 W MAIN ST | Trash Storage | Court | Citation Issued |
| | | | | | |
| | | | | | **Group Total: 1** |
| **Group: Door Hanger** | | | | | |
| 10/22/2026 | 07/13/2026 | 85 S. Broadway | Illegal Rental | Door Hanger | Lien |
| | | | | | |
| | | | | | **Group Total: 1** |
| **Group: Inspection** | | | | | |
| 10/22/2026 | 07/13/2026 | 85 S. Broadway | Illegal Rental | Inspection | Lien |
| 10/20/2026 | 10/28/2026 | 73 BOWERY ST | Overgrown, debris in yard. fencing | Inspection | Resolved |
| 10/20/2026 | Referred to FPD | 102 HEARTWOOD DR | Parking issue | Inspection | Referred to FPD |
| 10/20/2026 | Referred to FPD | 101 Meshach Frost Village | Unregistered/ disabled vehicles | Inspection | Referred to FPD |
| 10/16/2026 | 10/12/2026 | 51 W MAIN ST | Unregistered/ disabled motor vehicles | Inspection | Monitoring |
| 10/15/2026 | | 100 HONEYSUCKLE LANE | Mold issue | Inspection | Investigation |
| 10/14/2026 | | 100 HONEYSUCKLE LANE | Mold issue | Inspection | Investigation |
| | | | | | |
| | | | | | **Group Total: 7** |

| Completed Date | Compliance Deadline | Parcel Address | Description | Activity Type | Main Status |
|---|---|---|---|---|---|
| **Group: Issue Citation(s)** | | | | | |
| 10/28/2026 | 07/13/2026 | 85 S. Broadway | Illegal Rental | Issue Citation (s) | Lien |
| | | | | | |
| | | | | | **Group Total: 1** |
| **Group: Phone Call/Email** | | | | | |
| 10/20/2026 | Referred to FPD | 101 Meshach Frost Village | Unregistered/ disabled vehicles | Phone Call/Email | Referred to FPD |
| 10/14/2026 | 10/21/2026 | 125 Bowery Street | Furniture | Phone Call/Email | First Warning |
| 10/14/2026 | 06/15/2026 | 148 MAPLE ST | Furniture, Unlicensed Rental unit | Phone Call/Email | Final Warning |
| 10/1/2026 | | 110 W MAIN ST | Outdoor storage | Phone Call/Email | Resolved |
| | | | | | **Group Total: 4** |
| **Group: Send Letter** | | | | | |
| 10/22/2026 | 07/13/2026 | 85 S. Broadway | Illegal Rental | Send Letter | Lien |
| | | | | | **Group Total: 1** |
| | | | | | |

**Total Records: 15** **11/13/2026**

**CITY OF FROSTBURG**

**OCTOBER 2026 BUDGET REPORT**

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

| Account Id | Account Description | FY 27 Budget | October 2026 Rev/Expd | YTD Rev/Expd | % Earmed/ % Incurred |
|---|---|---|---|---|---|
| 01-000-4000 | TAXES-REAL ESTATE | 3,240,000.00 | 0 | 3,266,372.07 | 100.8 |
| 01-000-4001 | PERSONAL PROPERTY TAXES | 6,000.00 | 0 | 408.45 | 6.8 |
| 01-000-4002 | PUBLIC UTILITY TAXES | 220,000.00 | 0 | 0 | 0.0 |
| 01-000-4003 | CORPORATION TAXES | 85,000.00 | 0 | 31,068.30 | 36.6 |
| 01-000-4004 | PRIOR YEAR TAXES | 1,000.00 | 0 | -1,528.35 | -152.8 |
| 01-000-4005 | TRAILER TAX | 1,680.00 | 0 | 420.00 | 25.0 |
| 01-000-4010 | INTEREST ON TAXES | 35,000.00 | 11,468.50 | 23,221.34 | 66.4 |
| 01-000-4012 | TAX ABATEMENTS | -3,000.00 | 0 | 0 | 0.0 |
| 01-000-4020 | MARYLAND INCOME TAXES | 700,000.00 | 8,156.45 | 132,921.33 | 19.0 |
| 01-000-4021 | ADMISSION TAXES | 15,000.00 | 0 | 742.74 | 5.0 |
| 01-000-4022 | HOTEL MOTEL TAX | 155,000.00 | 36,879.89 | 76,312.49 | 49.2 |
| 01-000-4023 | HIGHWAY USE TAX | 569,000.00 | 0 | 132,624.29 | 23.3 |
| 01-000-4024 | COAL TAX | 2,500.00 | 0 | 0 | 0.0 |
| 01-000-4025 | HOUSING AUTHORITY | 12,000.00 | 0 | 0 | 0.0 |
| 01-000-4027 | PAYMENT IN LIEU OF TAXES | 3,900.00 | 0 | 0 | 0.0 |
| 01-000-4031 | LIQUOR LICENSES | 10,000.00 | 128.25 | 9,989.25 | 99.9 |
| 01-000-4032 | TRADERS LICENSES | 10,000.00 | 20.69 | 560.50 | 5.6 |
| 01-000-4040 | POLICE GRANTS | 40,000.00 | 200.00 | 7,983.28 | 20.0 |
| 01-000-4041 | PARKING REVENUE | 500.00 | 0 | 0 | 0.0 |
| 01-000-4043 | POLICE PROTECTION GRANTS | 100,000.00 | 0 | 31,648.00 | 31.7 |
| 01-000-4045 | FINES & FORFEITURES | 4,500.00 | 805.00 | 1,810.00 | 40.2 |
| 01-000-4047 | FROSTBURG STATE UNIV - MOU | 10,000.00 | 0 | 0 | 0.0 |
| 01-000-4049 | SCHOOL RESOURCE REIMBURSEMENT | 30,000.00 | 0 | 3,783.04 | 12.6 |
| 01-000-4050 | PERMITS, PLANNING, ETC | 2,500.00 | 170.00 | 1,495.00 | 59.8 |
| 01-000-4051 | BUILDING PERMITS | 3,000.00 | 16,016.80 | 18,191.80 | 606.4 |
| 01-000-4052 | RENTAL REGISTRATION | 90,000.00 | 1,680.00 | 2,384.00 | 2.7 |
| 01-000-4054 | CONSTRUCTION INSPECTIONS | 30,000.00 | 23,400.00 | 28,325.00 | 94.4 |
| 01-000-4055 | CODE ENFORCEMENT CITATIONS | 3,000.00 | 0 | 3,640.44 | 121.4 |
| 01-000-4056 | COMM DEV GRANT REVENUE | 65,000.00 | 0 | 0 | 0.0 |
| 01-000-4060 | SWIMMING POOL | 65,000.00 | 0 | 33,374.20 | 51.3 |
| 01-000-4062 | DAY CAMP REGISTRATIONS | 18,750.00 | 0 | 9,161.00 | 48.9 |
| 01-000-4063 | RECREATION ACTIVITIES | 22,000.00 | 2,429.00 | 11,139.00 | 50.6 |
| 01-000-4200 | OPERATING TRANSFER - WATER FUND | 147,200.00 | 12,266.67 | 49,066.68 | 33.3 |
| 01-000-4201 | OPERATING TRANSFER - SEWER FUND | 299,500.00 | 24,958.33 | 99,833.32 | 33.3 |
| 01-000-4202 | OPERATING TRANSFER - GARBAGE FUND | 27,600.00 | 2,300.00 | 9,200.00 | 33.3 |
| 01-000-4250 | NSF FEES | 1,500.00 | 190.00 | 620.00 | 41.3 |
| 01-000-4301 | RENTS | 111,000.00 | 8,124.86 | 33,624.44 | 30.3 |
| 01-000-4302 | HRD APPROPRIATION | 10,800.00 | 0 | 901.00 | 8.3 |
| 01-000-4303 | FRANCHISES - GAS, TV, ETC | 68,000.00 | 0 | 16,162.57 | 23.8 |
| 01-000-4304 | MISCELLANEOUS REVENUE | 4,000.00 | 170.00 | 133,030.38 | 3,325.8 |
| 01-000-4306 | PROJECT REIMBURSEMENT | 1,570,803.00 | 25,000.00 | 25,500.00 | 1.6 |
| 01-000-4307 | INSURANCE REIMBURSEMENTS | 0.00 | 593.92 | 593.92 | 0.0 |
| 01-000-4315 | PROCEEDS FROM FUND BALANCE | 102,577.00 | 0 | 0 | 0.0 |
| 01-000-4317 | SPECIAL REVENUE | 60,000.00 | 0 | 0 | 0.0 |
| 01-000-4600 | INTEREST INCOME | 495,000.00 | 39,422.53 | 114,902.41 | 23.2 |
| | **CORPORATE FUND Revenue Totals** | **8,445,310.00** | **214,380.89** | **4,309,481.89** | |
| | | | | | |
| | EXECUTIVE | | | | |
| 01-100-5000 | SALARIES | 22,200.00 | 1,850.00 | 7,400.00 | 33.3 |
| 01-100-5010 | SOCIAL SECURITY | 1,700.00 | 141.55 | 566.20 | 33.3 |
| 01-100-5012 | WORKERS COMP | 150.00 | 0 | 0 | 0.0 |
| 01-100-5050 | LEGISLATIVE CONTINGENCIES | 6,000.00 | 0 | 433.14 | 7.2 |
| 01-100-5104 | INSURANCE - PUBLIC OFFICIALS | 10,500.00 | 1,063.75 | 4,255.00 | 40.5 |
| 01-100-5150 | TRAINING | 3,500.00 | 0 | 0 | 0.0 |
| 01-100-5160 | TRAVEL | 5,000.00 | 0 | 1,144.09 | 22.9 |
| 01-100-5185 | PROFESSIONAL FEES | 30,000.00 | 2,083.00 | 16,100.00 | 53.7 |
| | **100 Executive** | **79,050.00** | **5,138.30** | **29,898.43** | |
| | | | | | |
| | ADMINISTRATIVE | | | | |
| 01-110-5000 | SALARIES | 174,000.00 | 12,544.01 | 48,496.03 | 27.9 |
| 01-110-5010 | SOCIAL SECURITY | 13,350.00 | 940.20 | 3,622.58 | 27.1 |
| 01-110-5011 | PENSION | 21,750.00 | 0 | 0 | 0.0 |
| 01-110-5012 | WORKERS COMP | 425.00 | 0 | 0 | 0.0 |
| 01-110-5013 | INSURANCE - HEALTH | 30,600.00 | 825.95 | 2,981.68 | 9.7 |
| 01-110-5014 | INSURANCE - HEALTH RETIREE | 17,300.00 | 1,310.07 | 79,173.93 | 457.7 |
| 01-110-5015 | CONTRIBUTION - 457 | 2,000.00 | 125.44 | 562.66 | 28.1 |
| 01-110-5030 | EMPLOYEE WELLNESS | 8,500.00 | 145.47 | 378.48 | 4.5 |
| 01-110-5050 | RESERVE FOR CONTINGENCIES | 10,000.00 | 46.36 | 3,928.33 | 39.3 |
| 01-110-5102 | INSURANCE - GEN LIAB | 200.00 | 14.75 | 59.00 | 29.5 |

**CITY OF FROSTBURG**

**OCTOBER 2026 BUDGET REPORT**

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

| Account Id | Account Description | FY 27 Budget | October 2026 Rev/Expd | YTD Rev/Expd | % Earmed/ % Incurred |
|---|---|---|---|---|---|
| 01-110-5105 | INSURANCE - PROPERTY | 10,000.00 | 848.28 | 3,393.12 | 33.9 |
| 01-110-5106 | INSURANCE - AD&D AND LIFE | 4,500.00 | 0 | 0 | 0.0 |
| 01-110-5111 | CONTRIBUTIONS - TOURISM | 125,000.00 | 0 | 48,274.91 | 38.6 |
| 01-110-5150 | TRAINING | 2,500.00 | 0 | 0 | 0.0 |
| 01-110-5160 | TRAVEL | 3,000.00 | 208.65 | 208.65 | 7.0 |
| 01-110-5185 | PROFESSIONAL FEES | 1,100.00 | 0 | 723.00 | 65.7 |
| 01-110-5191 | COMMUNICATIONS | 12,000.00 | 1,754.93 | 3,738.78 | 31.2 |
| 01-110-5200 | ADVERTISING | 6,400.00 | 0 | 0.00 | 0.0 |
| 01-110-5205 | LEGAL | 45,000.00 | 3,930.90 | 16,492.40 | 36.7 |
| 01-110-5207 | PENSION ADMINISTRATIVE FEE | 7,800.00 | 0 | 0 | 0.0 |
| 01-110-5210 | OFFICE SUPPLIES | 11,000.00 | 1,334.05 | 5,049.63 | 45.9 |
| 01-110-5220 | POSTAGE | 28,000.00 | 0 | 8,406.53 | 30.0 |
| 01-110-5230 | COMPUTER EXPENSE | 14,000.00 | 884.50 | 3,645.25 | 26.0 |
| 01-110-5232 | IT LICENSING AND FEES | 40,500.00 | 25,186.04 | 36,280.88 | 89.6 |
| 01-110-5235 | DIGITAL ENGAGEMENT | 29,000.00 | 1,601.39 | 6,405.56 | 22.1 |
| 01-110-5391 | PRINCIPAL AND INTEREST ON DEBT SERVICE | 154,800.00 | 0 | 23,569.20 | 15.2 |
| 01-110-5500 | BUILDING - ARMORY | 12,000.00 | 1,978.23 | 2,612.74 | 21.8 |
| 01-110-5502 | BUILDING MAINTENANCE | 37,000.00 | 2,521.11 | 7,016.99 | 19.0 |
| 01-110-5550 | UTILITIES - BUILDING | 16,000.00 | 1,270.86 | 5,255.59 | 32.9 |
| 01-110-5700 | BANK FEES | 300.00 | 0 | 0 | 0.0 |
| 01-110-5807 | CAPITAL OUTLAY | 1,500,000.00 | 0 | 0 | 0.0 |
| | **110 Administrative** | **2,338,025.00** | **57,471.19** | **310,275.92** | |
| | | | | | |
| | FINANCE | | | | |
| 01-120-5000 | SALARIES | 83,000.00 | 6,341.69 | 24,668.95 | 29.7 |
| 01-120-5004 | CHANGE IN COMPENSATED ABSENCES | 0.00 | 0 | 76,492.48 | 0.0 |
| 01-120-5010 | SOCIAL SECURITY | 6,350.00 | 450.44 | 1,731.01 | 27.3 |
| 01-120-5011 | PENSION | 10,250.00 | 0 | 0 | 0.0 |
| 01-120-5012 | WORKERS COMP | 205.00 | 0 | 0 | 0.0 |
| 01-120-5013 | INSURANCE - HEALTH | 9,600.00 | 6,728.27 | 77,192.48 | 804.1 |
| 01-120-5015 | CONTRIBUTION - 457 | 650.00 | 46.08 | 206.70 | 31.8 |
| 01-120-5102 | INSURANCE - GEN LIAB | 200.00 | 14.75 | 69.00 | 34.5 |
| 01-120-5105 | INSURANCE - PROPERTY | 4,000.00 | 318.10 | 1,272.40 | 31.8 |
| 01-120-5150 | TRAINING | 1,000.00 | 62.54 | 62.54 | 6.3 |
| 01-120-5160 | TRAVEL | 1,500.00 | 0 | 0 | 0.0 |
| 01-120-5185 | PROFESSIONAL FEES | 1,000.00 | 0 | 0 | 0.0 |
| 01-120-5310 | AUDITING | 95,000.00 | 0 | 0 | 0.0 |
| 01-120-5311 | ACTUARIAL STUDY | 7,000.00 | 0 | 0 | 0.0 |
| 01-120-5313 | TAX COLLECTION | 1,300.00 | 176.24 | 361.68 | 27.8 |
| 01-120-5810 | RETSA OBLIGATION | 30,000.00 | 0 | 0 | 0.0 |
| | **120 Finance** | **251,055.00** | **14,138.11** | **182,057.24** | |
| | | | | | |
| | COMMUNITY DEV | | | | |
| 01-130-5000 | SALARIES | 119,500.00 | 9,270.40 | 36,223.58 | 30.3 |
| 01-130-5010 | SOCIAL SECURITY | 9,250.00 | 684.58 | 2,660.38 | 28.8 |
| 01-130-5011 | PENSION | 15,000.00 | 0 | 0 | 0.0 |
| 01-130-5012 | WORKERS COMP | 300.00 | 0 | 0 | 0.0 |
| 01-130-5013 | INSURANCE - HEALTH | 22,500.00 | 181.32 | 952.98 | 4.2 |
| 01-130-5015 | CONTRIBUTION - 457 | 1,500.00 | 40.00 | 180.00 | 12.0 |
| 01-130-5102 | INSURANCE - GEN LIAB | 200.00 | 14.75 | 59.00 | 29.5 |
| 01-130-5105 | INSURANCE - PROPERTY | 5,000.00 | 424.14 | 1,696.56 | 33.9 |
| 01-130-5150 | TRAINING | 750.00 | 0 | 3,436.13 | 458.2 |
| 01-130-5160 | TRAVEL | 900.00 | 0 | 0 | 0.0 |
| 01-130-5185 | PROFESSIONAL FEES | 750.00 | 0 | 150.00 | 20.0 |
| 01-130-5322 | PLANNING | 15,000.00 | 0 | 6,800.00 | 45.3 |
| 01-130-5323 | PUBLIC ART | 750.00 | 0 | 0 | 0.0 |
| 01-130-5822 | SPECIAL PROJECTS | 5,000.00 | 0 | 4,965.00 | 99.3 |
| | **130 Community Dev** | **196,400.00** | **10,615.19** | **57,123.63** | |
| | | | | | |
| | CODE ENFORCEMENT | | | | |
| 01-140-5000 | SALARIES | 79,250.00 | 7,286.40 | 28,549.44 | 36.0 |
| 01-140-5010 | SOCIAL SECURITY | 6,250.00 | 556.48 | 2,179.83 | 34.9 |
| 01-140-5011 | PENSION | 10,000.00 | 0 | 0 | 0.0 |
| 01-140-5012 | WORKERS COMP | 2,600.00 | 0 | 0 | 0.0 |
| 01-140-5013 | INSURANCE - HEALTH | 19,700.00 | 8.06 | -174.27 | -0.9 |
| 01-140-5015 | CONTRIBUTION - 457 | 750.00 | 72.06 | 318.24 | 42.4 |
| 01-140-5100 | INSURANCE - AUTO | 850.00 | 65.83 | 263.32 | 31.0 |
| 01-140-5102 | INSURANCE - GEN LIAB | 200.00 | 14.75 | 59.00 | 29.5 |
| 01-140-5105 | INSURANCE - PROPERTY | 4,000.00 | 318.10 | 1,272.40 | 31.8 |

**CITY OF FROSTBURG**

**OCTOBER 2026 BUDGET REPORT**

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

| Account Id | Account Description | FY 27 Budget | October 2026 Rev/Expd | YTD Rev/Expd | % Earmed/ % Incurred |
|---|---|---|---|---|---|
| 01-140-5150 | TRAINING | 500.00 | 0 | 20.00 | 4.0 |
| 01-140-5160 | TRAVEL | 500.00 | 0 | 0 | 0.0 |
| 01-140-5185 | PROFESSIONAL FEES | 400.00 | 0 | 0 | 0.0 |
| 01-140-5231 | SOFTWARE AND SUBSCRIPTIONS | 37,700.00 | 2,458.33 | 18,166.66 | 48.2 |
| 01-140-5330 | CODE ENFORCEMENT | 5,000.00 | 335.20 | 533.18 | 10.7 |
| 01-140-5331 | CONSTRUCTION INSPECT | 20,000.00 | 1,515.00 | 10,040.00 | 50.2 |
| 01-140-5332 | RENTAL INSPECTION | 1,000.00 | 0 | 0 | 0.0 |
| 01-140-5401 | AUTO EXPENSE | 600.00 | 195.21 | 195.21 | 32.5 |
| | **140 Code Enforcement** | **189,300.00** | **12,825.42** | **61,423.01** | |
| | | | | | |
| | PUBLIC WORKS ADMIN | | | | |
| 01-150-5000 | SALARIES | 99,000.00 | 7,608.27 | 28,802.03 | 29.1 |
| 01-150-5010 | SOCIAL SECURITY | 7,600.00 | 557.32 | 2,092.13 | 27.5 |
| 01-150-5011 | PENSION | 11,800.00 | 0 | 0 | 0.0 |
| 01-150-5012 | WORKERS COMP | 1,975.00 | 0 | 0 | 0.0 |
| 01-150-5013 | INSURANCE - HEALTH | 15,200.00 | 309.71 | 1,518.70 | 10.0 |
| 01-150-5015 | CONTRIBUTION - 457 | 1,010.00 | 72.20 | 323.84 | 32.1 |
| 01-150-5100 | INSURANCE - AUTO | 850.00 | 65.25 | 261.00 | 30.7 |
| 01-150-5102 | INSURANCE - GEN LIAB | 200.00 | 14.75 | 59.00 | 29.5 |
| 01-150-5105 | INSURANCE - PROPERTY | 2,500.00 | 212.08 | 848.32 | 33.9 |
| 01-150-5150 | TRAINING | 2,750.00 | 0 | 0 | 0.0 |
| 01-150-5160 | TRAVEL | 2,000.00 | 0 | 0 | 0.0 |
| 01-150-5185 | PROFESSIONAL FEES | 2,100.00 | 0 | 105.99 | 5.1 |
| 01-150-5193 | ONE CALL CONCEPTS | 2,200.00 | 98.82 | 362.34 | 16.5 |
| 01-150-5340 | ENGINEERING EQUIPMENT | 3,000.00 | 463.54 | 2,555.70 | 85.2 |
| 01-150-5341 | MAPPING SUPPLIES | 8,000.00 | 189.65 | 1,837.96 | 23.0 |
| 01-150-5342 | PUBLIC WORKS | 7,400.00 | 0 | 105.00 | 1.4 |
| 01-150-5400 | GAS, OIL, GREASE | 3,600.00 | 482.30 | 1,664.23 | 46.2 |
| 01-150-5420 | FLEET LEASE | 10,250.00 | 842.93 | 3,385.72 | 33.0 |
| | **150 Public Works Admin** | **181,435.00** | **10,916.82** | **43,921.96** | |
| | | | | | |
| | PUBLIC SAFETY | | | | |
| 01-160-5000 | SALARIES | 1,237,000.00 | 86,740.14 | 346,158.63 | 28.0 |
| 01-160-5002 | SALARIES - POLICE GRANTS | 40,000.00 | 2,433.51 | 3,899.00 | 9.8 |
| 01-160-5003 | COURT TIME | 13,000.00 | 985.04 | 4,187.62 | 32.2 |
| 01-160-5010 | SOCIAL SECURITY | 98,750.00 | 6,660.84 | 26,026.25 | 26.4 |
| 01-160-5011 | PENSION | 418,500.00 | 0 | 0 | 0.0 |
| 01-160-5012 | WORKERS COMP | 70,250.00 | 0 | 0 | 0.0 |
| 01-160-5013 | INSURANCE - HEALTH | 191,500.00 | 15,472.23 | 55,063.01 | 28.8 |
| 01-160-5015 | CONTRIBUTION - 457 | 7,500.00 | 602.32 | 2,750.74 | 36.7 |
| 01-160-5100 | INSURANCE - AUTO | 9,600.00 | 794.83 | 3,179.32 | 33.1 |
| 01-160-5102 | INSURANCE - GEN LIAB | 1,600.00 | 133.08 | 532.32 | 33.3 |
| 01-160-5103 | INSURANCE - POLICE PROFESSIONAL | 10,500.00 | 1,008.17 | 4,032.68 | 38.4 |
| 01-160-5105 | INSURANCE - PROPERTY | 5,500.00 | 481.10 | 1,924.40 | 35.0 |
| 01-160-5150 | TRAINING | 35,000.00 | 1,615.80 | 9,891.65 | 28.3 |
| 01-160-5170 | UNIFORMS | 13,000.00 | 199.45 | 392.45 | 3.0 |
| 01-160-5180 | SAFETY EQUIPMENT | 1,200.00 | 90.00 | 270.00 | 22.5 |
| 01-160-5181 | LAW ENFORCEMENT EQUIPMENT | 18,500.00 | 4,077.61 | 5,080.51 | 27.5 |
| 01-160-5191 | COMMUNICATIONS | 30,500.00 | 2,721.04 | 9,899.50 | 32.5 |
| 01-160-5206 | C3I CLERICAL SUPPORT | 6,000.00 | 0 | 0 | 0.0 |
| 01-160-5210 | OFFICE SUPPLIES | 5,000.00 | 3,671.40 | 4,683.54 | 93.7 |
| 01-160-5230 | COMPUTER EXPENSE | 8,500.00 | 0 | 82.51 | 1.0 |
| 01-160-5350 | FSU MOU | 10,000.00 | 0 | 0 | 0.0 |
| 01-160-5380 | POLICE REFORM | 31,000.00 | 0 | 0 | 0.0 |
| 01-160-5390 | MISCELLANEOUS EXPENSE | 4,000.00 | 130.42 | 594.56 | 14.9 |
| 01-160-5400 | GAS, OIL, GREASE | 36,000.00 | 1,814.25 | 5,118.40 | 14.2 |
| 01-160-5401 | AUTO EXPENSE | 18,000.00 | 0 | 5,492.24 | 30.5 |
| 01-160-5420 | FLEET LEASE | 75,000.00 | 4,912.47 | 20,015.01 | 26.7 |
| 01-160-5502 | JAIL AND OFFICE MAINTENANCE | 4,000.00 | 454.89 | 1,456.22 | 36.4 |
| 01-160-5550 | UTILITIES - PUBLIC SAFETY | 10,000.00 | 727.66 | 2,382.54 | 23.8 |
| 01-160-5851 | FIRE DEPT APPROPRIATION | 287,195.00 | 71,798.75 | 143,597.50 | 50.0 |
| | **160 Public Safety** | **2,696,595.00** | **207,525.00** | **656,710.60** | |
| | | | | | |
| | PUBLIC WORKS - STREET | | | | |
| 01-170-5000 | SALARIES | 350,000.00 | 24,981.62 | 103,854.28 | 29.7 |
| 01-170-5010 | SOCIAL SECURITY | 27,000.00 | 1,813.78 | 7,498.15 | 27.8 |
| 01-170-5011 | PENSION | 43,500.00 | 0 | 0 | 0.0 |
| 01-170-5012 | WORKERS COMP | 18,500.00 | 0 | 0 | 0.0 |
| 01-170-5013 | INSURANCE - HEALTH | 73,200.00 | 1,821.94 | 4,858.95 | 6.6 |

**CITY OF FROSTBURG**

**OCTOBER 2026 BUDGET REPORT**

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

| Account Id | Account Description | FY 27 Budget | October 2026 Rev/Expd | YTD Rev/Expd | % Earmed/ % Incurred |
|---|---|---|---|---|---|
| 01-170-5015 | CONTRIBUTION - 457 | 2,000.00 | 104.90 | 520.73 | 26.0 |
| 01-170-5100 | INSURANCE - AUTO | 11,500.00 | 1,123.08 | 4,492.32 | 39.1 |
| 01-170-5102 | INSURANCE - GEN LIAB | 750.00 | 59.17 | 236.68 | 31.6 |
| 01-170-5105 | INSURANCE - PROPERTY | 10,500.00 | 914.87 | 3,659.48 | 34.9 |
| 01-170-5150 | TRAINING | 5,000.00 | 0 | 475.00 | 9.5 |
| 01-170-5170 | UNIFORMS | 8,000.00 | 0 | 193.68 | 2.4 |
| 01-170-5180 | SAFETY EQUIPMENT | 7,000.00 | 102.00 | 2,047.62 | 29.3 |
| 01-170-5191 | COMMUNICATIONS | 15,000.00 | 192.62 | 769.76 | 5.1 |
| 01-170-5210 | OFFICE SUPPLIES | 2,000.00 | 0 | 10.00 | 0.5 |
| 01-170-5400 | GAS, OIL, GREASE | 36,000.00 | 2,097.91 | 8,595.85 | 23.9 |
| 01-170-5420 | FLEET LEASE | 70,000.00 | 4,049.31 | 16,197.24 | 23.1 |
| 01-170-5550 | UTILITIES - BUILDING | 7,000.00 | 298.91 | 851.13 | 12.2 |
| 01-170-5711 | SALT & ABRASIVES | 175,000.00 | 0 | 0 | 0.0 |
| 01-170-5712 | SIGN MAINTENANCE | 15,000.00 | 824.69 | 987.98 | 6.6 |
| 01-170-5713 | STREET EQUIPMENT MAINTENANCE | 120,000.00 | 7,262.04 | 42,508.91 | 35.4 |
| 01-170-5714 | STREET LIGHTING | 100,000.00 | 8,056.81 | 23,592.80 | 23.6 |
| 01-170-5715 | STREET MAINTENANCE REPAIRS | 100,000.00 | 6,103.54 | 26,648.68 | 26.7 |
| 01-170-5716 | STREET SHOP EQUIPMENT | 70,000.00 | 3,478.78 | 14,195.29 | 20.3 |
| 01-170-5717 | STREET LIGHTING REPAIRS | 50,000.00 | 1,655.00 | 5,030.00 | 10.1 |
| 01-170-5718 | TREE REMOVAL | 5,500.00 | 0 | 0 | 0.0 |
| 01-170-5800 | CAPITAL OUTLAY | 20,000.00 | 0 | 15,000.00 | 75.0 |
| 01-170-5861 | STREET PAVING | 200,000.00 | 3,600.00 | 151,800.00 | 75.9 |
| 01-170-5865 | PARKING LOT MAINTENANCE | 10,000.00 | 1,925.00 | 11,334.06 | 113.3 |
| | **170 Public Works - Street** | **1,552,450.00** | **70,465.97** | **445,358.59** | |
| | | | | | |
| | RECREATION | | | | |
| 01-180-5000 | SALARIES | 311,500.00 | 23,724.80 | 93,109.77 | 29.9 |
| 01-180-5010 | SOCIAL SECURITY | 24,000.00 | 1,733.90 | 6,758.18 | 28.2 |
| 01-180-5011 | PENSION | 34,000.00 | 0 | 0 | 0.0 |
| 01-180-5012 | WORKERS COMP | 16,500.00 | 0 | 0 | 0.0 |
| 01-180-5013 | INSURANCE - HEALTH | 67,600.00 | 1,678.43 | 4,673.38 | 6.9 |
| 01-180-5015 | CONTRIBUTION - 457 | 1,750.00 | 124.32 | 557.24 | 31.8 |
| 01-180-5100 | INSURANCE - AUTO | 2,900.00 | 211.50 | 846.00 | 29.2 |
| 01-180-5102 | INSURANCE - GEN LIAB | 750.00 | 59.17 | 236.68 | 31.6 |
| 01-180-5105 | INSURANCE - PROPERTY | 14,000.00 | 1,277.44 | 5,109.76 | 36.5 |
| 01-180-5150 | TRAINING | 300.00 | 0 | 0 | 0.0 |
| 01-180-5160 | TRAVEL | 750.00 | 0 | 0 | 0.0 |
| 01-180-5170 | UNIFORMS | 5,700.00 | 417.50 | 2,629.00 | 46.1 |
| 01-180-5180 | SAFETY EQUIPMENT | 500.00 | 0 | 0 | 0.0 |
| 01-180-5321 | SOFTWARE AND SUBSCRIPTIONS | 5,200.00 | 0 | 0 | 0.0 |
| 01-180-5400 | GAS, OIL, GREASE | 10,800.00 | 774.73 | 3,804.58 | 35.2 |
| 01-180-5420 | FLEET LEASE | 23,000.00 | 1,863.65 | 7,454.60 | 32.4 |
| 01-180-5503 | ARMORY EXPENSE - GYM | 8,000.00 | 298.92 | 5,341.13 | 66.8 |
| 01-180-5504 | COMMUNITY CENTER | 18,000.00 | 2,591.08 | 5,616.05 | 31.2 |
| 01-180-5510 | CITY PLACE | 13,000.00 | 581.46 | 2,484.90 | 19.1 |
| 01-180-5515 | CITY PLACE FREE PRODUCE | 2,500.00 | 500.00 | 1,500.00 | 60.0 |
| 01-180-5520 | CHILDCARE CENTER | 5,000.00 | 0 | 1,236.08 | 24.7 |
| 01-180-5525 | FOOD PANTRY MAINTENANCE | 0.00 | 0 | 175.00 | 0.0 |
| 01-180-5550 | UTILITIES | 8,000.00 | 550.36 | 1,435.56 | 17.9 |
| 01-180-5720 | BEAUTIFY THE BURG EXPENSE | 1,500.00 | 0 | 0 | 0.0 |
| 01-180-5721 | REC EQUIPMENT MAINTENANCE | 13,000.00 | 0 | 1,183.01 | 9.1 |
| 01-180-5722 | REC LEAGUE APPROPRIATIONS | 5,000.00 | 0 | 0 | 0.0 |
| 01-180-5723 | REC PARK MAINTENANCE EXPENSE | 58,000.00 | 4,679.92 | 22,241.52 | 38.4 |
| 01-180-5724 | STREET TREE MAINTENANCE | 7,500.00 | 0 | 0 | 0.0 |
| 01-180-5725 | TRAILHEAD MAINTENANCE EXPENSE | 2,000.00 | 0 | 1,000.00 | 50.0 |
| 01-180-5726 | RECREATIONAL PROGRAMS | 11,500.00 | -1,589.62 | 2,602.89 | 22.6 |
| 01-180-5772 | TRASH REMOVAL | 12,000.00 | 1,353.58 | 4,225.91 | 35.2 |
| 01-180-5800 | CAPITAL OUTLAY | 125,100.00 | 1,620.72 | 2,822.97 | 2.3 |
| | **180 Recreation** | **809,350.00** | **42,451.86** | **177,044.21** | |
| | | | | | |
| | RECREATION-POOL | | | | |
| 01-181-5000 | SALARIES | 72,000.00 | 0 | 48,147.36 | 66.9 |
| 01-181-5010 | SOCIAL SECURITY | 5,500.00 | 0 | 3,683.34 | 67.0 |
| 01-181-5012 | WORKERS COMP | 3,800.00 | 0 | 0 | 0.0 |
| 01-181-5018 | UNEMPLOYMENT | 200.00 | 0 | 0 | 0.0 |
| 01-181-5507 | POOL OPERATING | 42,000.00 | 871.38 | 21,921.90 | 52.2 |
| | **181 Recreation-Pool** | **123,500.00** | **871.38** | **73,752.60** | |
| | | | | | |
| | RECREATION - DAY CAMP | | | | |

**CITY OF FROSTBURG**

**OCTOBER 2026 BUDGET REPORT**

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

| Account Id | Account Description | FY 27 Budget | October 2026 Rev/Expd | YTD Rev/Expd | % Earmed/ % Incurred |
|---|---|---|---|---|---|
| 01-182-5000 | SALARIES | 24,000.00 | 0 | 13,669.02 | 57.0 |
| 01-182-5010 | SOCIAL SECURITY | 1,850.00 | 0 | 1,017.33 | 55.0 |
| 01-182-5012 | WORKERS COMP | 1,300.00 | 0 | 0 | 0.0 |
| 01-182-5018 | UNEMPLOYMENT | 200.00 | 0 | 0 | 0.0 |
| 01-182-5507 | DAY CAMP OPERATIONS | 800.00 | 0 | 1,548.86 | 193.6 |
| | **182 Recreation - Day Camp** | **28,150.00** | **0.00** | **16,235.21** | |
| | **CORPORATE FUND Expenditure Totals** | **8,445,310.00** | **432,419.24** | **2,053,801.40** | |
| | | | | | |
| 02-000-4000 | WATER SERVICE REVENUE | 1,952,500.00 | 163,227.73 | 561,918.90 | 28.8 |
| 02-000-4001 | INTEREST EARNED - WATER | 3,000.00 | 135.30 | 581.87 | 19.4 |
| 02-000-4015 | SERVLINE FEES BILLED | 0.00 | 3,464.60 | 13,862.65 | 0.0 |
| 02-000-4401 | SALE OF BULK WATER | 0.00 | 0 | 0 | 0.0 |
| 02-000-4402 | SALE OF METERS | 5,000.00 | 925.00 | 925.00 | 18.5 |
| 02-000-4403 | TAPPING FEES | 5,600.00 | 1,800.00 | 1,800.00 | 32.1 |
| 02-000-4404 | SUNDRY SALES | 2,500.00 | 90.00 | 3,538.00 | 141.5 |
| 02-000-4600 | INTEREST INCOME | 24,000.00 | 5.18 | 9,186.09 | 38.3 |
| | **WATER FUND Revenue Totals** | **1,992,600.00** | **169,647.81** | **591,812.51** | |
| | | | | | |
| | WATER - ADMIN | | | | |
| 02-190-5000 | SALARIES | 75,500.00 | 5,788.83 | 22,519.43 | 29.8 |
| 02-190-5010 | SOCIAL SECURITY | 5,600.00 | 406.78 | 1,560.44 | 27.9 |
| 02-190-5011 | PENSION | 9,500.00 | 0 | 0 | 0.0 |
| 02-190-5012 | WORKERS COMP | 1,425.00 | 0 | 0 | 0.0 |
| 02-190-5013 | INSURANCE - HEALTH | 11,300.00 | -316.20 | -1,264.80 | -11.2 |
| 02-190-5015 | CONTRIBUTION - 457 | 900.00 | 57.90 | 259.71 | 28.9 |
| 02-190-5313 | COLLECTION EXPENSE | 2,200.00 | 176.24 | 361.68 | 16.4 |
| 02-190-5320 | SERVLINE FEES REMITTED | 0.00 | 3,466.30 | 13,865.20 | 0.0 |
| 02-190-5370 | FMHA BOND | 900.00 | 0 | 0 | 0.0 |
| 02-190-5600 | CORPORATE OVERHEAD | 147,200.00 | 12,266.67 | 49,066.68 | 33.3 |
| | **190 Water - Admin** | **254,525.00** | **21,846.52** | **86,368.34** | |
| | | | | | |
| | WATER - FILTRATION | | | | |
| 02-192-5102 | INSURANCE - GEN LIAB | 1,800.00 | 147.75 | 591.00 | 32.8 |
| 02-192-5105 | INSURANCE - PROPERTY | 25,600.00 | 3,102.48 | 12,409.92 | 48.5 |
| 02-192-5106 | INSURANCE - BOILER & MACHINERY | 5,000.00 | 0 | 0 | 0.0 |
| 02-192-5521 | PUMPING SYSTEM EXPENSE | 95,000.00 | 7,284.50 | 21,345.53 | 22.5 |
| 02-192-5522 | PURIFICATION PLANT MAINTENANCE | 50,000.00 | 1,275.00 | 7,266.01 | 14.5 |
| 02-192-5710 | FILTRATION CONTRACT PAYMENT | 680,000.00 | 0 | 99,157.77 | 14.6 |
| 02-192-5800 | FILTRATION CAPITAL OUTLAY | 6,000.00 | 0 | 0 | 0.0 |
| | **192 Water - Filtration** | **863,400.00** | **11,809.73** | **140,770.23** | |
| | | | | | |
| | WATER - SUPPLY | | | | |
| 02-194-5000 | SALARIES | 34,500.00 | 0 | 0.00 | 0.0 |
| 02-194-5010 | SOCIAL SECURITY | 2,650.00 | 0 | 0.01 | 0.0 |
| 02-194-5011 | PENSION | 4,275.00 | 0 | 0 | 0.0 |
| 02-194-5012 | WORKERS COMP | 1,675.00 | 0 | 0 | 0.0 |
| 02-194-5015 | CONTRIBUTION - 457 | 100.00 | 0 | 0 | 0.0 |
| 02-194-5506 | HYDRO FACILITY EXPENSE | 5,000.00 | 0 | 0 | 0.0 |
| 02-194-5550 | UTILITIES / WATER SUPPLY | 5,000.00 | 266.20 | 777.98 | 15.6 |
| 02-194-5730 | WATER SUPPLY EXPENSE | 50,000.00 | 109.01 | 3,108.34 | 6.2 |
| 02-194-5800 | WATER SUPPLY CAPITAL OUTLAY | 5,000.00 | 0 | 0 | 0.0 |
| | **194 Water - Supply** | **108,200.00** | **375.21** | **3,886.33** | |
| | | | | | |
| | WATER - DISTRIBUTION | | | | |
| 02-196-5000 | SALARIES | 264,500.00 | 20,379.70 | 73,582.90 | 27.8 |
| 02-196-5004 | CHANGE IN COMPENSATED ABSENCES | 0.00 | 0 | -28,901.87 | 0.0 |
| 02-196-5010 | SOCIAL SECURITY | 20,250.00 | 1,444.90 | 5,149.10 | 25.4 |
| 02-196-5011 | PENSION | 29,000.00 | 0 | 0 | 0.0 |
| 02-196-5012 | WORKERS COMP | 13,000.00 | 0 | 0 | 0.0 |
| 02-196-5013 | INSURANCE - HEALTH | 56,300.00 | 2,146.00 | 8,922.58 | 15.9 |
| 02-196-5015 | CONTRIBUTION - 457 | 1,000.00 | 101.36 | 394.93 | 39.5 |
| 02-196-5100 | INSURANCE - AUTO | 4,600.00 | 353.33 | 1,413.32 | 30.7 |
| 02-196-5102 | INSURANCE - GEN LIAB | 1,800.00 | 147.75 | 591.00 | 32.8 |
| 02-196-5105 | INSURANCE - PROPERTY | 6,600.00 | 0 | 0 | 0.0 |
| 02-196-5150 | TRAINING | 2,000.00 | 0 | 0 | 0.0 |
| 02-196-5170 | UNIFORMS | 4,000.00 | 467.40 | 980.36 | 24.5 |
| 02-196-5180 | SAFETY EQUIPMENT | 6,600.00 | 908.80 | 1,376.70 | 20.9 |
| 02-196-5191 | COMMUNICATIONS | 13,000.00 | 330.11 | 4,421.07 | 34.0 |
| 02-196-5210 | OFFICE SUPPLIES | 1,000.00 | 0 | 285.29 | 28.5 |

**CITY OF FROSTBURG**

**OCTOBER 2026 BUDGET REPORT**

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|---|---|---|---|---|---|
| 02-196-5390 | MISCELLANEOUS EXPENSE | 1,000.00 | 0 | 98.08 | 9.8 |
| 02-196-5400 | GAS, OIL, GREASE | 20,400.00 | 760.94 | 3,933.26 | 19.3 |
| 02-196-5420 | FLEET LEASE | 38,000.00 | 2,760.71 | 10,442.84 | 27.5 |
| 02-196-5505 | CRESTVIEW PUMPING STATION EXPENSE | 15,000.00 | 537.31 | 2,248.98 | 15.0 |
| 02-196-5550 | UTILITIES - WATER DISTRIBUTION | 5,000.00 | 231.02 | 649.82 | 13.0 |
| 02-196-5700 | DISTRIBUTION EXPENSE | 70,000.00 | 16,772.35 | 29,631.80 | 42.3 |
| 02-196-5701 | DISTRIBUTION PIPE EXPENSE | 11,000.00 | 0 | 339.82 | 3.1 |
| 02-196-5702 | EQUIPMENT MAINTENANCE | 12,000.00 | 0 | 99.35 | 0.8 |
| 02-196-5703 | FIRE HYDRANTS EXPENSE | 3,500.00 | 0 | 361.45 | 10.3 |
| 02-196-5704 | TRANSMISSION MAINS EXPENSE | 95,000.00 | 270.12 | 6,108.02 | 6.4 |
| 02-196-5740 | METERS EXPENSE | 50,000.00 | 685.68 | 20,610.72 | 41.2 |
| 02-196-5800 | CAPITAL OUTLAY | 0.00 | 0 | 111,184.00 | 0.0 |
| | **196 Water - Distribution** | **744,550.00** | **48,297.48** | **253,923.52** | |
| | **WATER FUND Expenditure Totals** | **1,970,675.00** | **82,328.94** | **484,948.42** | |
| | | | | | |
| 03-000-4000 | SEWER CHARGES | 1,805,000.00 | 169,735.28 | 579,945.31 | 32.1 |
| 03-000-4001 | INTEREST EARNED - SEWER | 3,500.00 | 320.40 | 1,388.92 | 39.7 |
| 03-000-4314 | CHANGE IN COMPENSATED ABSENCES | 0.00 | 0 | 26,466.35 | 0.0 |
| 03-000-4404 | SUNDRY SALES | 1,500.00 | 1,227.73 | 2,261.34 | 150.8 |
| 03-000-4501 | BAY RESTORATION FUND REVENUE | 0.00 | 14,955.00 | 59,805.08 | 0.0 |
| 03-000-4503 | SEWER TAP FEES | 5,500.00 | 3,000.00 | 3,000.00 | 54.6 |
| 03-000-4600 | INTEREST INCOME | 44,000.00 | 0 | 9,198.71 | 20.9 |
| | **Sewer Operations Total** | **1,859,500.00** | **189,238.41** | **682,065.71** | |
| 03-220-4520 | CSO SURCHARGE REVENUE | 408,000.00 | 33,547.50 | 134,221.73 | 32.9 |
| 03-220-4521 | INTEREST EARNED - CSO SURCHARGE | 1,800.00 | 159.10 | 651.17 | 36.2 |
| 03-220-4530 | PROJECT REIMBURSEMENTS | 2,266,000.00 | 366,261.00 | 366,261.00 | 16.2 |
| 03-220-4540 | PROCEEDS OF DEBT | 1,133,000.00 | 0 | 0 | 0.0 |
| | **CSO Total** | **3,808,800.00** | **399,967.60** | **501,133.90** | |
| | **SEWER FUND Revenue Totals** | **5,668,300.00** | **589,206.01** | **1,183,199.61** | |
| | | | | | |
| | SEWER - ADMIN | | | | |
| 03-210-5000 | SALARIES | 75,500.00 | 5,788.83 | 22,519.43 | 29.8 |
| 03-210-5010 | SOCIAL SECURITY | 5,600.00 | 406.78 | 1,560.44 | 27.9 |
| 03-210-5011 | PENSION | 9,500.00 | 0 | 0 | 0.0 |
| 03-210-5012 | WORKERS COMP | 1,425.00 | 0 | 0 | 0.0 |
| 03-210-5013 | INSURANCE - HEALTH | 11,300.00 | -316.20 | -1,264.80 | -11.2 |
| 03-210-5015 | CONTRIBUTION - 457 | 900.00 | 57.90 | 259.71 | 28.9 |
| 03-210-5313 | COLLECTION EXPENSE | 2,700.00 | 176.24 | 361.68 | 13.4 |
| | **210 Sewer - Admin** | **106,925.00** | **6,113.55** | **23,436.46** | |
| | | | | | |
| | SEWER - OPERATING | | | | |
| 03-211-5000 | SALARIES | 192,250.00 | 14,136.08 | 55,526.35 | 28.9 |
| 03-211-5010 | SOCIAL SECURITY | 14,750.00 | 1,026.94 | 4,002.64 | 27.1 |
| 03-211-5011 | PENSION | 29,500.00 | 0 | 0 | 0.0 |
| 03-211-5012 | WORKERS COMP | 9,500.00 | 0 | 0 | 0.0 |
| 03-211-5013 | INSURANCE - HEALTH | 39,400.00 | 1,745.11 | 3,547.67 | 9.0 |
| 03-211-5015 | CONTRIBUTION - 457 | 1,800.00 | 81.32 | 364.76 | 20.3 |
| 03-211-5100 | INSURANCE - AUTO | 1,700.00 | 130.50 | 522.00 | 30.7 |
| 03-211-5102 | INSURANCE - GEN LIAB | 900.00 | 73.92 | 295.68 | 32.9 |
| 03-211-5105 | INSURANCE - PROPERTY | 7,000.00 | 703.72 | 2,814.88 | 40.2 |
| 03-211-5150 | TRAINING | 1,000.00 | 0 | 95.00 | 9.5 |
| 03-211-5170 | UNIFORMS | 3,000.00 | 0 | 0 | 0.0 |
| 03-211-5180 | SAFETY EQUIPMENT | 1,500.00 | 0 | 1,004.89 | 67.0 |
| 03-211-5191 | COMMUNICATIONS | 2,400.00 | 163.09 | 565.18 | 23.6 |
| 03-211-5396 | BAY RESTORATION FUND EXPENSE | 0.00 | 45,082.74 | 89,169.67 | 0.0 |
| 03-211-5400 | GAS, OIL, GREASE | 12,000.00 | 1,277.28 | 3,650.96 | 30.4 |
| 03-211-5420 | FLEET LEASE | 21,000.00 | 1,701.50 | 6,806.00 | 32.4 |
| 03-211-5520 | PUMPING STATION MAINTENANCE | 6,000.00 | 1,069.78 | 1,069.78 | 17.8 |
| 03-211-5600 | CORPORATE OVERHEAD | 299,500.00 | 24,958.33 | 99,833.32 | 33.3 |
| 03-211-5761 | SANITARY COMMISSION CHARGES | 1,160,000.00 | 76,628.86 | 141,037.20 | 12.2 |
| 03-211-5762 | SANITARY COMM-TRANSMISSION PROJECTS | 11,800.00 | 2,929.05 | 5,858.10 | 49.6 |
| 03-211-5763 | SEWER OPERATING EXPENSE | 50,000.00 | 2,153.21 | 4,044.66 | 8.1 |
| 03-211-5764 | SEWER PUMPING EXPENSE | 10,000.00 | 331.09 | 1,391.36 | 13.9 |
| 03-211-5800 | CAPITAL OUTLAY - SEWER PROJECTS | 50,000.00 | 0 | 6,450.00 | 12.9 |
| | **211 Sewer - Operating** | **1,925,000.00** | **174,192.52** | **428,050.10** | |
| | | | | | |
| | CSO | | | | |
| 03-220-5391 | INTEREST EXPENSE | 2,810.00 | 0 | -1,662.84 | -59.2 |
| 03-220-5392 | DEBT REDEMPTION | 24,000.00 | 0 | 0 | 0.0 |

**CITY OF FROSTBURG**

**OCTOBER 2026 BUDGET REPORT**

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

| Account Id | Account Description | FY 27 Budget | October 2026 Rev/Expd | YTD Rev/Expd | % Earmed/ % Incurred |
|---|---|---|---|---|---|
| 03-220-5800 | CAPITAL OUTLAY | 3,500,000.00 | 0 | 0 | 0.0 |
| | **220 CSO** | **3,526,810.00** | **0.00** | **-1,662.84** | |
| | **SEWER FUND Expenditure Totals** | **5,558,735.00** | **180,306.07** | **449,823.72** | |
| | | | | | |
| 04-000-4000 | WATER TAP SURCHARGE | 672,000.00 | 55,851.69 | 223,444.38 | 33.3 |
| 04-000-4001 | INTEREST EARNED SURCHARGE | 2,500.00 | 213.60 | 873.72 | 35.0 |
| 04-000-4600 | INTEREST INCOME | 40,000.00 | 0 | 14,273.47 | 35.7 |
| | **PINEY SURCHARGE FUND Revenue Totals** | **714,500.00** | **56,065.29** | **238,591.57** | |
| | | | | | |
| | WATER SURCHARGE | | | | |
| 04-200-5313 | COLLECTION EXPENSE | 2,200.00 | 140.99 | 289.34 | 13.2 |
| 04-200-5390 | MISCELLANEOUS EXPENSE | 0.00 | 0 | 110.00 | 0.0 |
| 04-200-5391 | INTEREST EXPENSE | 33,280.00 | 0 | -925.08 | -2.8 |
| 04-200-5392 | DEBT REDEMPTION | 432,250.00 | 0 | 0 | 0.0 |
| 04-200-5800 | CAPITAL OUTLAY | 172,000.00 | 2,108.88 | 5,640.77 | 3.3 |
| 04-200-5802 | CAPITAL REPAIRS | 45,000.00 | 604.26 | 40,228.82 | 89.4 |
| | **200 Water Surcharge** | **684,730.00** | **2,854.13** | **45,343.85** | |
| | **PINEY SURCHARGE FUND Expenditure Totals** | **684,730.00** | **2,854.13** | **45,343.85** | |
| | | | | | |
| 05-000-4000 | TRASH & GARBAGE CHARGES | 540,000.00 | 44,937.00 | 179,619.58 | 33.3 |
| 05-000-4001 | INTEREST EARNED - TRASH | 3,300.00 | 294.05 | 1,177.46 | 35.7 |
| 05-000-4404 | SUNDRY SALES | 1,950.00 | 150.00 | 750.00 | 38.5 |
| 05-000-4600 | INTEREST INCOME | 3,500.00 | 0 | 2,476.57 | 70.8 |
| | **GARBAGE FUND Revenue Totals** | **548,750.00** | **45,381.05** | **184,023.61** | |
| | | | | | |
| | GARBAGE ADMIN. | | | | |
| 05-230-5000 | SALARIES | 56,500.00 | 4,341.68 | 16,901.62 | 29.9 |
| 05-230-5010 | SOCIAL SECURITY | 4,300.00 | 305.47 | 1,172.97 | 27.3 |
| 05-230-5011 | PENSION | 7,000.00 | 0 | 0 | 0.0 |
| 05-230-5012 | WORKERS COMP | 875.00 | 0 | 0 | 0.0 |
| 05-230-5013 | INSURANCE - HEALTH | 9,000.00 | -247.28 | -989.12 | -11.0 |
| 05-230-5015 | CONTRIBUTION - 457 | 900.00 | 43.42 | 194.76 | 21.6 |
| 05-230-5313 | COLLECTION EXPENSE | 750.00 | 35.24 | 72.32 | 9.6 |
| | **230 Garbage Admin.** | **79,325.00** | **4,478.53** | **17,352.55** | |
| | | | | | |
| | GARBAGE OPERATING | | | | |
| 05-232-5000 | SALARIES | 93,500.00 | 7,044.59 | 26,081.45 | 27.9 |
| 05-232-5004 | CHANGE IN COMPENSATED ABSENCES | 0.00 | 0 | -4,515.83 | 0.0 |
| 05-232-5010 | SOCIAL SECURITY | 7,250.00 | 527.91 | 1,945.70 | 26.8 |
| 05-232-5011 | PENSION | 11,750.00 | 0 | 0 | 0.0 |
| 05-232-5012 | WORKERS COMP | 4,600.00 | 0 | 0 | 0.0 |
| 05-232-5013 | INSURANCE - HEALTH | 25,400.00 | 113.28 | 418.52 | 1.7 |
| 05-232-5015 | CONTRIBUTION - 457 | 750.00 | 51.84 | 231.93 | 30.9 |
| 05-232-5100 | INSURANCE - AUTO | 2,600.00 | 200.67 | 540.68 | 20.8 |
| 05-232-5102 | INSURANCE - GEN LIAB | 550.00 | 44.33 | 177.32 | 32.2 |
| 05-232-5105 | INSURANCE - PROPERTY | 5,000.00 | 413.87 | 1,655.48 | 33.1 |
| 05-232-5170 | UNIFORMS | 3,000.00 | 0 | 0 | 0.0 |
| 05-232-5180 | SAFETY EQUIPMENT | 1,500.00 | 0 | 323.10 | 21.5 |
| 05-232-5210 | OFFICE SUPPLIES | 1,000.00 | 0 | 59.90 | 6.0 |
| 05-232-5400 | GAS, OIL, GREASE | 16,800.00 | 841.39 | 4,731.14 | 28.2 |
| 05-232-5600 | CORPORATE OVERHEAD | 27,600.00 | 2,300.00 | 9,200.00 | 33.3 |
| 05-232-5771 | BULK CLEANUP EXPENSE | 10,000.00 | 0 | 0 | 0.0 |
| 05-232-5772 | LANDFILL CHARGES | 150,000.00 | 11,803.65 | 47,805.61 | 31.9 |
| 05-232-5773 | SANITATION OPERATING EXPENSE | 60,000.00 | 0 | 6,844.59 | 11.4 |
| 05-232-5774 | YARD WASTE COMPOSTING | 1,500.00 | 0 | 0 | 0.0 |
| 05-232-5775 | RECYCLING | 0.00 | 480.52 | 1,453.49 | 0.0 |
| | **232 Garbage Operating** | **422,800.00** | **23,822.05** | **96,953.08** | |
| | **GARBAGE FUND Expenditure Totals** | **502,125.00** | **28,300.58** | **114,305.63** | |
| | | | | | |
| 07-000-4600 | INTEREST INCOME | 0.00 | 2.97 | 11.78 | 0.0 |
| | **COMM DEVELOPMENT SPECIAL PROJECTS FUND** | **0.00** | **2.97** | **11.78** | |
| | | | | | |
| 08-000-4600 | INTEREST INCOME | 0.00 | 3.83 | 14.81 | 0.0 |
| 08-000-4800 | OPIOID SETTLEMENT RECEIPTS | 0.00 | 858.66 | 4,587.56 | 0.0 |
| | **OPIOID SETTLEMENT FUND Revenue Totals** | **0.00** | **862.49** | **4,602.37** | |

City of Frostburg
CORPORATE FUND
BALANCE SHEET
AS OF: 10/31/26



| | | 2027 |
|---|---|---|
| Assets | | |
| 01-000-1001 | OPERATING CASH - POLICE DEPT | 100.00 |
| 01-000-1002 | CASH SWEEP ACCOUNT | 641,384.63 |
| 01-000-1003 | OPERATING CASH - TAX CLERK | 200.00 |
| 01-000-1004 | CASH - CORPORATE (STC) | 8,212,454.44 |
| 01-000-1009 | RESTRICTED CASH - RMC GRANT-HYDRO STUDY | 43,025.00 |
| 01-000-1100 | ACCOUNTS RECEIVABLE | 382,454.62 |
| 01-000-1101 | ACCTS REC - POLICE TICKETS/CIT | 10,440.00 |
| 01-000-1140 | TAXES RECEIVABLE - REAL ESTATE | 982,668.53 |
| 01-000-1141 | TAXES RECEIVABLE - PERSONAL PROPERTY | 3,791.61 |
| 01-000-1142 | TAXES RECEIVABLE - PUBLIC UTILITY | 1,707.72 |
| 01-000-1143 | TAXES RECEIVABLE - CORPORATION | 34,844.01 |
| 01-000-1200 | PREPAID EXPENSE | 53,057.54 |
| 01-000-1201 | PREPAID INSURANCE | 175,451.11 |
| 01-000-1220 | LEASE RECEIVABLE | 716,605.93 |
| 01-000-1230 | ACCRUED INTEREST RECEIVABLE | 13,858.33 |
| 01-000-1260 | NOTE RECEIVABLE - GUTHRIE | 104,367.34 |
| 01-000-1500 | FIXED ASSETS | 28,015,752.33 |
| 01-000-1506 | WIP - GATEWAY IMPROVEMENT | 907,043.08 |
| 01-000-1507 | WORK IN PROCESS - MISC PROJECTS | 223,439.79 |
| 01-000-1508 | WORK IN PROCESS - 82-84 E MAIN | 10,783.09 |
| 01-000-1570 | RIGHT OF USE ASSETS | 668,521.84 |
| 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 | 10,341,394.36- |
| 01-000-1605 | ACCUMULATED DEPRECIATION-ROU | 391,113.52- |
| 01-000-1650 | RESERVE FOR AMORTIZATION | 103,161.80- |
| 01-000-1900 | DEFERRED FINANCING OUTFLOW | 536,692.00 |
| 01-000-1910 | DEFERRED FINANCING OUTFLOW - OPEB | 140,952.00 |
| | Total Assets | 31,446,882.43 |
| Liabilities & Fund Balance | | |
| 01-000-1655 | ACCUMULATED AMORTIZATION - ROU | 90,514.80 |
| 01-000-2000 | ACCOUNTS PAYABLE | 64,816.38- |
| 01-000-2005 | CUSTOMER REFUND | 2,975.66- |
| 01-000-2010 | PRICHARD FARMS RETSA PAYABLE | 11,121.69 |
| 01-000-2080 | INTEREST PAYABLE | 599.00 |
| 01-000-2100 | ACCRUED PAYROLL | 133,046.79- |
| 01-000-2200 | FEDERAL INCOME TAX PAYABLE | 42.62 |
| 01-000-2202 | MARYLAND INCOME TAX WITHHELD | 23.70 |
| 01-000-2207 | HEALTH INSURANCE WITHHELD | 104,320.82- |
| 01-000-2209 | MUTUAL OF OMAHA WITHHOLDING | 7,130.89- |
| 01-000-2220 | LEASE LIABILITY | 292,074.99 |
| 01-000-2225 | SUBSCRIPTION LIABILITY - ROU | 59,160.65 |
| 01-000-2250 | UNEARNED REVENUE | 175,312.06 |
| 01-000-2253 | UNEARNED REVENUE - ARPA | 364,153.85 |
| 01-000-2450 | DEFERRED FINANCING INFLOW | 36,472.00 |
| 01-000-2451 | DEFERRED FINANCING INFLOW - OPEB | 164,769.00 |
| 01-000-2452 | DEFERRED FINANCING INFLOW-LEASES | 671,863.84 |
| 01-000-2700 | COMPENSATED ABSENCES | 474,209.57 |
| 01-000-2855 | OPEB OBLIGATION | 513,989.00 |
| 01-000-2860 | NET PENSION LIABILITY | 1,442,806.00 |
| 01-000-2901 | BONDS PAYABLE | 2,229,500.00 |
| 01-000-2905 | BOND PREMIUM | 245,923.49 |
| | Total Liabilities | 6,460,245.72 |

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

| | | 2027 |
|---|---|---|
| 01-000-3000 | INVESTED IN FIXED ASSETS | 16,100,333.70 |
| 01-000-3200 | FUND BALANCE | 5,980,452.65 |
| | Total | 22,080,786.35 |
| | Revenue | 4,309,111.89 |
| | Less Expenses | 2,053,801.40 |
| | Net | 2,255,310.49 |
| | Total Fund Balance | 24,336,096.84 |
| | Total Liabilities & Fund Balance | 30,796,342.56 |

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

City of Frostburg
WATER FUND
BALANCE SHEET
AS OF: 10/31/26



| | | 2027 |
|---|---|---|
| Assets | | |
| 02-000-1000 | CASH | 862,917.97 |
| 02-000-1030 | RESTRICTED CASH - WATERSHED IMPROVE | 55,462.02 |
| 02-000-1100 | ACCOUNTS RECEIVABLE | 956.48 |
| 02-000-1102 | WATER ACCOUNTS RECEIVABLE | 86,477.59 |
| 02-000-1115 | SERVLINE FEES RECEIVABLE | 3,355.01 |
| 02-000-1140 | INTEREST RECEIVABLE - WATER | 296.71 |
| 02-000-1201 | PREPAID INSURANCE | 104,422.26 |
| 02-000-1500 | FIXED ASSETS | 4,375,989.32 |
| 02-000-1570 | RIGHT OF USE ASSETS | 140,277.91 |
| 02-000-1600 | RESERVE FOR DEPRECIATION | 3,085,462.06- |
| 02-000-1605 | ACCUMULATED DEPRECIATION-ROU | 82,657.87- |
| 02-000-1900 | DEFERRED FINANCING OUTFLOW | 157,746.00 |
| 02-000-1910 | DEFERRED FINANCING OUTFLOW - OPEB | 22,859.00 |
| | Total Assets | 2,642,640.34 |
| Liabilities & Fund Balance | | |
| 02-000-2000 | ACCOUNTS PAYABLE | 99,009.72- |
| 02-000-2100 | PAYROLL PAYABLE | 37,106.52- |
| 02-000-2207 | HEALTH INSURANCE WITHHELD | 22,562.98- |
| 02-000-2220 | LEASE LIABILITY | 61,604.65 |
| 02-000-2450 | DEFERRED FINANCING INFLOW | 10,720.00 |
| 02-000-2451 | DEFERRED FINANCING INFLOW - OPEB | 26,720.00 |
| 02-000-2700 | COMPENSATED ABSENCES | 81,915.51 |
| 02-000-2855 | OPEB OBLIGATION | 83,352.00 |
| 02-000-2860 | NET PENSION LIABILITY | 425,254.00 |
| | Total Liabilities | 530,886.94 |
| 02-000-3000 | INVESTED IN FIXED ASSETS | 1,286,542.25 |
| 02-000-3250 | FUND BALANCE | 673,558.49 |
| | Total | 1,960,100.74 |
| | Revenue | 591,812.51 |
| | Less Expenses | 484,948.42 |
| | Net | 106,864.09 |
| | Total Fund Balance | 2,066,964.83 |
| | Total Liabilities & Fund Balance | 2,597,851.77 |

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

City of Frostburg
SEWER FUND
BALANCE SHEET
AS OF: 10/31/26



| | | 2027 |
|---|---|---|
| Assets | | |
| 03-000-1000 | CASH | 224,297.18 |
| 03-000-1040 | BAY RESTORATION FUND CASH | 8,199.83- |
| 03-000-1041 | CSO CASH | 1,231,108.43 |
| 03-000-1100 | ACCOUNTS RECEIVABLE | 649,732.50 |
| 03-000-1103 | SEWER ACCOUNTS RECEIVABLE | 129,447.97 |
| 03-000-1120 | BAY RESTORATION FUND RECEIVABLE | 14,988.58 |
| 03-000-1121 | CSO SURCHARGE RECEIVABLE | 34,836.04 |
| 03-000-1141 | INTEREST REC - CSO SURCHARGE | 2,908.56 |
| 03-000-1142 | INTEREST RECEIVABLE - SEWER | 669.07 |
| 03-000-1201 | PREPAID INSURANCE | 64,034.53 |
| 03-000-1500 | FIXED ASSETS | 28,294,006.47 |
| 03-000-1538 | WIP - PHASE X-A | 1,950,756.87 |
| 03-000-1539 | WIP - PHASE X-B | 779,276.15 |
| 03-000-1540 | WIP - PHASE X-C | 927,766.04 |
| 03-000-1541 | WIP - PHASE IX-D | 448,518.40 |
| 03-000-1542 | WIP - PHASE VIII-C | 439,577.74 |
| 03-000-1570 | RIGHT OF USE ASSETS | 86,933.24 |
| 03-000-1600 | RESERVE FOR DEPRECIATION | 11,222,519.79- |
| 03-000-1605 | ACCUMULATED DEPRECIATION-ROU | 40,568.85- |
| 03-000-1900 | DEFERRED FINANCING OUTFLOW | 118,089.00 |
| 03-000-1910 | DEFERRED FINANCING OUTFLOW - OPEB | 19,048.00 |
| | Total Assets | 24,144,706.30 |
| Liabilities & Fund Balance | | |
| 03-000-2000 | ACCOUNTS PAYABLE | 254,726.10 |
| 03-000-2080 | INTEREST PAYABLE | 90.64 |
| 03-000-2100 | PAYROLL PAYABLE | 12,880.27- |
| 03-000-2207 | HEALTH INSURANCE WITHHELD | 17,928.26- |
| 03-000-2220 | LEASE LIABILITY | 50,239.98 |
| 03-000-2450 | DEFERRED FINANCING INFLOW | 8,025.00 |
| 03-000-2451 | DEFERRED FINANCING INFLOW - OPEB | 22,266.00 |
| 03-000-2700 | COMPENSATED ABSENCES | 78,661.24 |
| 03-000-2855 | OPEB OBLIGATION | 69,459.00 |
| 03-000-2860 | NET PENSION LIABILITY | 317,623.00 |
| 03-000-2900 | NOTES PAYABLE | 169,127.81 |
| | Total Liabilities | 939,410.24 |
| 03-000-3000 | INVESTED IN FIXED ASSETS | 19,081,378.32 |
| 03-000-3200 | FUND BALANCE | 1,688,092.65 |
| | Total | 20,769,470.97 |
| | Revenue | 1,183,199.61 |
| | Less Expenses | 449,823.72 |
| | Net | 733,375.89 |
| | Total Fund Balance | 21,502,846.86 |
| | Total Liabilities & Fund Balance | 22,442,257.10 |

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

City of Frostburg
PINEY SURCHARGE FUND
BALANCE SHEET
AS OF: 10/31/26



| | | 2027 |
|---|---|---|
| Assets | | |
| 04-000-1000 | CASH | 1,504,350.22 |
| 04-000-1130 | SURCHARGE INTEREST RECEIVABLE | 4,813.50 |
| 04-000-1131 | WATER SURCHARGE RECEIVABLE | 44,111.14 |
| 04-000-1500 | FIXED ASSETS | 28,467,670.69 |
| 04-000-1540 | LAND | 164,021.96 |
| 04-000-1600 | RESERVE FOR DEPRECIATION | 21,036,024.41- |
| | Total Assets | 9,148,943.10 |
| Liabilities & Fund Balance | | |
| 04-000-2000 | ACCOUNTS PAYABLE | 5,070.91- |
| 04-000-2080 | INTEREST PAYABLE | 1,530.76 |
| 04-000-2250 | UNEARNED REVENUE | 11,480.40 |
| 04-000-2900 | NOTES PAYABLE | 1,621,806.90 |
| | Total Liabilities | 1,629,747.15 |
| 04-000-3000 | INVESTED IN FIXED ASSETS | 5,552,179.51 |
| 04-000-3250 | FUND BALANCE | 1,157,032.92 |
| | Total | 6,709,212.43 |
| | Revenue | 238,591.57 |
| | Less Expenses | 45,343.85 |
| | Net | 193,247.72 |
| | Total Fund Balance | 6,902,460.15 |
| | Total Liabilities & Fund Balance | 8,532,207.30 |

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

City of Frostburg
GARBAGE FUND
BALANCE SHEET
AS OF: 10/31/26



| | | 2027 |
|---|---|---|
| Assets | | |
| 05-000-1000 | CASH | 276,375.51 |
| 05-000-1135 | TRASH & GARBAGE RECEIVABLE | 55,688.05 |
| 05-000-1140 | INTEREST RECEIVABLE - TRASH | 5,732.84 |
| 05-000-1201 | PREPAID INSURANCE | 18,658.15 |
| 05-000-1500 | FIXED ASSETS | 596,937.03 |
| 05-000-1600 | RESERVE FOR DEPRECIATION | 414,555.70- |
| 05-000-1900 | DEFERRED FINANCING OUTFLOW | 68,739.00 |
| 05-000-1910 | DEFERRED FINANCING OUTFLOW - OPEB | 11,428.00 |
| | Total Assets | 619,002.88 |
| Liabilities & Fund Balance | | |
| 05-000-2000 | ACCOUNTS PAYABLE | 1,391.82 |
| 05-000-2100 | PAYROLL PAYABLE | 6,838.23- |
| 05-000-2207 | HEALTH INSURANCE WITHHELD | 5,239.44- |
| 05-000-2450 | DEFERRED FINANCING INFLOW | 4,671.00 |
| 05-000-2451 | DEFERRED FINANCING INFLOW - OPEB | 13,359.00 |
| 05-000-2700 | COMPENSATED ABSENCES | 24,802.64 |
| 05-000-2855 | OPEB OBLIGATION | 41,672.00 |
| 05-000-2860 | NET PENSION LIABILITY | 185,103.00 |
| | Total Liabilities | 258,921.79 |
| 05-000-3000 | INVESTED IN FIXED ASSETS | 182,380.20 |
| 05-000-3200 | FUND BALANCE | 67,485.08- |
| | Total | 114,895.12 |
| | Revenue | 184,023.61 |
| | Less Expenses | 114,305.63 |
| | Net | 69,717.98 |
| | Total Fund Balance | 184,613.10 |
| | Total Liabilities & Fund Balance | 443,534.89 |

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

| | | 2027 |
|---|---|---|
| Assets | | |
| 07-000-1000 | CASH | 31,754.89 |
| | Total Assets | 31,754.89 |
| Liabilities & Fund Balance | | |
| | Total Liabilities | 0.00 |
| 07-000-3200 | FUND BALANCE | 31,712.34 |
| | Total | 31,712.34 |
| | Revenue | 11.78 |
| | Less Expenses | 0.00 |
| | Net | 11.78 |
| | Total Fund Balance | 31,724.12 |
| | Total Liabilities & Fund Balance | 31,724.12 |

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

City of Frostburg
OPIOID SETTLEMENT FUND
BALANCE SHEET
AS OF: 10/31/26



| | | 2027 |
|---|---|---|
| Assets | | |
| 08-000-1000 | CASH | 41,385.90 |
| | Total Assets | 41,385.90 |
| Liabilities & Fund Balance | | |
| | Total Liabilities | 0.00 |
| 08-000-3200 | FUND BALANCE | 31,639.54 |
| | Total | 31,639.54 |
| | Revenue | 4,602.37 |
| | Less Expenses | 0.00 |
| | Net | 4,602.37 |
| | Total Fund Balance | 36,241.91 |
| | Total Liabilities & Fund Balance | 36,241.91 |

Note: Audit adjustments for the year ended 06/30/26 are incomplete.

**CITY OF FROSTBURG**
**MONTHLY REPORT - TAXES**
**FOR THE MONTH ENDING OCTOBER 31, 2026**

| Tax Type - Year | Principal Receivable at 09/30/26 | Billings | Receipts Principal | Receipts Interest | Abatements/ Adjustments | Principal Receivable at 10/31/26 |
|---|---|---|---|---|---|---|
| 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 | 690.43 | - | - | - | - | 690.43 |
| Real Estate - 24/25 | 70,940.18 | - | 961.33 | 338.87 | - | 69,978.85 |
| Real Estate - 25/26 | 215,278.05 | - | 57,390.72 | 10,262.60 | - | 157,887.33 |
| Real Estate - 26/27 | 857,962.63 | - | 103,843.38 | 818.84 | 249.89 | 754,369.14 |
| Real Estate - overpayments | (77.78) | - | 1,625.39 | - | - | (1,703.17) |
| Real Estate Total | $ 1,145,519.43 | $ - | $ 163,820.82 | $ 11,420.31 | $ 249.89 | $ 981,948.50 |
| 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 Prop - 25/26 | 249.90 | - | - | - | - | 249.90 |
| Personal Property | $ 3,945.53 | $ - | $ - | $ - | $ - | $ 3,945.53 |
| Public Utility - 25/26 | $ 1,707.72 | $ - | $ - | $ - | $ - | $ 1,707.72 |
| Corporation - 21/22 | $ - | $ - | $ - | $ - | $ - | $ - |
| Corporation - 22/23 | 1,795.92 | - | - | - | - | 1,795.92 |
| Corporation - 23/24 | 5,480.55 | - | - | - | - | 5,480.55 |
| Corporation - 24/25 | 6,615.07 | - | - | - | - | 6,615.07 |
| Corporation - 25/26 | 16,156.44 | - | 244.95 | 33.03 | - | 15,911.49 |
| Corporation - 26/27 | 9,441.86 | - | 1,774.82 | 15.16 | - | 7,667.04 |
| Corporation - overpayments | (1.76) | - | 84.99 | - | - | (86.75) |
| Corporation Total | $ 39,488.08 | $ - | $ 2,104.76 | $ 48.19 | $ - | $ 37,383.32 |
| NST - Returned Check Fee | $ - | $ - | $ - | $ - | $ - | $ - |
| Total | $ 1,190,660.76 | $ - | $ 165,925.58 | $ 11,468.50 | $ 249.89 | $ 1,024,985.07 |

**`CITY OF FROSTBURG**

Parks and Rec Monthly report

For the Month of October 2026

Submitted by: Gene Bittinger maintenance Supervisor

---

October 1 2026
Checked the parks
Stripped concrete forms at the Dog Park
Fastened down benches and spread mulch at the Dog Park
Measured for steel on a building at Glendening
October 2 2026
Checked the parks
Cut grass at MT Pleasant, Hoffman
October 5 2026
Checked the parks
Bolted down the last three benches at the Dog Park
Weed eated at the Dog Park
Cut grass at City Hall, ST Mikes
Picked up electrical supplies for Glendening pavilion
October 6 2026
Checked the parks
Worked on putting electric in Glendening playground pavilion
October 7 2026
Checked the parks
Worked on electric at the Glendening playground pavilion
Checked the furnace at the Community Center
Tightened a faucet at the Daycare Center
Cut some lumber for the Water Dept.
October 8 2026
Checked the parks
Helped with Water Dept. pole building
Cut grass at Glendening
October 9 2026
Checked the parks
Cleaned up around the shop
Received an order of metal
Worked on field 8 pavilion

October 12 2026
Checked the parks
Fixed the rain spout at Lion’s pavilion
Started cleaning up field 8 old concession stand for steel
Meant with elevator man at the Bureau of mines
Picked up scag mower from Guys hardware
October 13 2026
Checked the parks
Went to the Staff meeting
Took tool cat to Glendening
Replaced the roof on the old field 6 concession
Started putting steel the sides of the field 6 old concession stand
Meant Karen at the Arboretum
Put new door on field 6 concession stand
October 14 2026
Checked the parks
Cleaned up Hoffman for rental
Put steel up on field 6 old concession stand
Got the roller running for Water Dept.
October 15 2026
Checked the parks
Started cutting metal for field 5 storage shed
Took speakers to the Gunter Hotel
October 16 2026
Checked the parks
Put speakers away
Started covering field 5 shed with steel
October 19 2026
Checked the parks
Turned invoices in
Turned a phone in found at MT Pleasant
Worked on storage shed at Glendening
Replaced air filters in City Hall heating
Put Community Center chairs and tables away after rental
October 20 2026
Checked the parks
Painted field 6 storage shed
Finished field 5 storage shed
Picked up more paint for Glendening
Started draining the pool

October 21 2026
Checked the parks
Started winterizing the pool
Meant with water dept. at the pump house
Measured the Shaw ST. concession stand for steel
October 22 2026
Checked the parks
Fixed a water line at the pool
Finished draining the pool pump house and features
Picked up oil for zero oil change
Fixed a field drag
October 23 2026
Checked the parks
Picked up barrels
Filled the pool back up
October 26 2026
Checked the parks
Fixed a water regulator at City Place
Put electric line in at the Glendening playground pavilion
Picked up pumpkins for Halloween
October 27 2026
Checked the parks
Hooked up electric at the Glendening playground pavilion
Graded conduit ditch at the Glendening playground pavilion
October 28 2026
Checked the parks
Installed new water heater at the Community center
Replaced batteries in the thermostat at the Community center
Ordered steel for Shaw ST concession stand
Filled washer fluid jugs for winterizing
Adjusted the attic fan at the Community Center
October 29 2026
Checked the parks
Took the speakers to the Gunter Hotel
Returned concession stand window
Meant with Brian
Picked up lumber for Glendening playground pavilion
Cleaned leaves up at the Bureau of mines
Checked a toilet at the Police Dept,
October 30 2026
Checked the parls
Put speakers away
Cleaned up City Place

Turned invoices in
Worked on Glendening playground pavilion
Unlocked MT Pleasant for pickle ball painters

# CITY OF FROSTBURG

Monthly Report: Street Department
For the Month of: October 2026
Submitted by: Shane Elliott

October 1, 2026 – Thursday

- Picked up garbage route in center section of town
- Contacted water dept. for a water leak complaint
- Ran sewer camera to mark locations of sewer/storm lines
- Cleaned off catch basin grates and culvert inlets where needed
- Looked over parking issues and complaints on Centennial Street
- Checked on an odor complaint and found no issues with sewer or storm lines
- Marked miss utility tickets and checked them in on computer
- Removed litter off Main Street
- Washed off all sewer camera equipment after use
- Checked all sewer pumping stations
- Finished concrete forms around storage ben
- Marked big builders with paint to be hauled to Piney Dam
- Took all invoices to be paid to city hall
- Went through sign inventory to see what's needed to be ordered

October 2, 2026 – Friday

- Emptied city trash cans where needed on Main Street
- Picked up Truck #14 from Grantsville Truck and Trailer
- Marked Miss Utility tickets and checked them in on computer
- Swept out garage bays and empties shop trash cans
- Checked all sewer pumping stations
- Removed litter off Bowery Street and Center Street
- Used tar machine to seal cracks around town
- Took several loads of rocks to Piney Reservoir
- Checked on the status of Truck #8
- Repaired coolant leak and replaced broken hose clamps on Truck #14
- Cut grass and weed eat around town in several locations
- Swept and mopped breakroom, restroom and office area
- Removed last of city radios from work trucks
- Cleaned up litter on Welsh Street due to Garbage contractors

October 3, 2026 – Saturday

October 4, 2026 – Sunday

October 5, 2026 – Monday

- Picked up yard waste all over town
- Removed litter and broken glass of Main Street
- Tar sealed areas of roadways around town where needed
- Removed debris off catch basin grates around town
- Checked all sewer pumping stations – ran weekly tests on system
- Installed new street sign that was missing
- Ran sewer camera to inspect sewer main for issues along Sate Street
- Turned in invoices to be paid to city hall
- Checked and emptied city trash cans where needed
- Marked miss utility tickets and checked them in on computer
- Ordered concrete for Wednesday's wall barrier pour
- Called Road Safe in Cumberland to have custom street signs made
- Straightened meter post and fixed flag bracket on Main Street
- Cleaned off all sewer camera equipment after use

October 6, 2026 – Tuesday

- Picked up garbage route on west end of town
- Checked all sewer pumping stations
- Emptied out and cleaned street sweepers over at dump site
- Winterized both street sweepers for the upcoming winter months
- Removed any litter off Main Street
- Straightened bent sign post due to complaint
- Marked miss utility tickets and checked them in on computer
- Performed regeneration and other maintenance on jetter truck
- Tared cracks in roadways around town where needed
- Removed grease from Victoria Lane pumping stations
- Installed new rain gauge on fuel tank barrier
- Met with Upright Fence to discuss fence line repairs
- Looked oved a few sites in need of blacktopping before winter
- Trimmed more tree limbs along roadways and alleyways

October 7, 2026 – Wednesday

- Picked up garbage route on east end of town
- Marked miss utility tickets and checked them in on computer
- Leveled out gravel to fill pothole in alleyway
- Put down more tar crack filler in roadways where needed
- Checked status of sign order
- Used loader to clean up around dump site piles
- Removed any litter off Main Street
- Checked all sewer pumping stations
- Looked over mechanical issues on backhoe
- Removed dead animal from alleyway
- Took backhoe over to Ruby's for repairs
- Trimmed a few over hanging tree limbs from roadways
- Removed blacktop and tar from truck bed of truck #4
- Put deliveries away as they arrived
- Washed off loader after use
- Make adjustments to troublesome manhole riser in roadway

October 8, 2026 – Thursday

- Picked up garbage route in center section of town
- Replaced faded out street signage
- Checked on signage complaint on Spring Street
- Poured new concrete barrier walls around storage area
- Marked miss utility tickets and checked them in on computer
- Checked a water runoff complaint on Depot Street
- Removed litter off Main Street
- Cleaned debris from roadway due to complaint
- Ran sewer camera in sewer/storm systems to inspect for any issues around Depot Street and the surrounding area
- Took invoices to be paid and picked up mail at city hall
- Removed broken off sign post from sidewalk
- Checked all sewer pumping stations
- Smoothed out n broomed surface of concrete after it set up
- Cleaned off all concrete tools after use
- Removed dead animal from roadway

October 9, 2026 – Friday

- Checked and emptied city trash cans where needed
- Removed litter off Main Street
- Cut grass around town where needed
- Used tar machine to seal cracks around town
- Ran sewer camera to mark service lines
- Washed off all sewer camera equipment after use
- Marked Miss Utility tickets and checked them in on computer
- Checked all sewer pumping stations
- Installed missing street sign on Center Street
- Cleaned rest room and lunch room
- Removed debris from roadway on Park Avenue
- Cleaned off catch basin grates and culvert inlets around town
- Marked an emergency miss utility ticket from Potomac Edison
- Checked fluids and added where needed in all dump trucks

October 10, 2026 – Saturday

October 11, 2026 – Sunday – Checked CSO's and replaced missing stop sign on College Ave.

October 12, 2026 – Monday

- Checked all sewer pumping stations – Ran weekly tests
- Took concrete forms off previously poured barrier wall
- Checked all CSO locations and made a report
- Emptied all city trash cans on Main Street where needed
- Cleaned up debris in roadways all over town after weekend rain event
- Removed litter off Main Street and College Avenue
- Drained water from diesel safety tank system
- Marked miss utility tickets and checked them in on computer
- Removed dead animal in roadway on Main Street
- Cleaned off catch basin grates and culvert inlets around town
- Removed debris and snake from sewer pumping station
- One employee got a DOT physical and drug screening done at Health Matters
- Checked on sewer complaint on East Main Street – Ran jetter truck to open service line
- Refilled jetter water tanks and checked other fluids after use

October 13, 2026 – Tuesday

- Picked up west end of town garbage route
- Hauled several loads of sediment from filtration plant
- Checked all sewer pumping stations
- Performed monthly check of fire extinguishers
- Attended staff meeting at city hall
- Used wheel loader at dump site to remove piles of debris
- Removed litter off Main Street
- Cleaned floats off at Victoria Lane pumping station and add degreaser
- Hauled more loads of debris from dump site to Miller Bottom
- Ran sewer camera in storm line on Mechanic Street due to complaint
- Sprayed concrete sealer on new concrete walls
- Cleaned wheel loader and dump trucks after use
- Marked miss utility ticked and checked them in on computer
- Painted new bollards along new concrete barrier wall
- Washed off all camera equipment after use
- Uncovered manholes and installed risers on James Court

October 14, 2026 – Wednesday

- Picked up garbage route on east end of town
- Changed over street signage on Centennial Street
- Made repairs to fence line and installed chain lock on gate opening on Center Street
- Removed litter off Main Street
- Loaded up ditch buckets onto lowboy trailer and delivered to job site
- Checked all sewer pumping stations
- Marked miss utility tickets and checked them in on computer
- Finished hauling debris and cleaning up around dump site area
- Picked up sign posts and street signs from Road Safe in Cumberland
- Applied final layer of paint on new bollard posts
- Replaced concrete manhole topper on Frost Avenue and installed concrete anchors
- Made up posted signs and posted parking area down Depot
- Delivered material to Piney Dam
- Pushed up deliveries as they arrived with wheel loader

October 15, 2026 – Thursday

- Picked up garbage route in center section of town
- Checked signage in Depot parking lot and replaced where needed
- Removed litter off Main Street
- Marked miss utility tickets and checked them in on computer
- Checked all sewer pumping stations
- Removed litter from roadway on Ormand Street
- Checked all CSO'S and made report
- Removed dead animal in roadway on Bowery Street
- Loaded detour signs and barricades for evening parade
- Removed broken glass in roadway on Bowery Street
- Cleaned off catch basins grates around town during rain event
- Picked up banner brackets from over at FSU
- Delivered more supplies and material to Piney Dam
- Picked up debris off Shaw Street
- Set out traffic control devices and worked Homecoming Parade

October 16, 2026 – Friday

- Emptied city trash cans on Main Street where needed
- Unloaded all traffic control devices from last nights event
- Removed litter on Main Street, Water and Broadway
- Swept garage floor and cleaned up tool benches
- Checked all sewer pumping stations
- Marked miss utility tickets and checked them in on computer
- Emptied out shop trash cans, cleaned rest room and lunch room
- Ran street sweeper in Depot parking lot and surrounding area
- Installed four more FSU banners around town
- Ran sewer camera to mark sewer service line on Main Street
- Fixed pump floats at sewer pumping station due to issues
- Checked all the CSO locations before the weekend
- Washed off and cleaned out sweeper after use
- Installed new signage in fire station parking lot on Water Street
- Took all invoices to be paid to city hall
- Washed off all sewer camera equipment after use
- Repainted several updated miss utility tickets around town

October 17, 2026 – Saturday

October 18, 2026 – Sunday

October 19, 2026 – Monday

- Removed litter off Main Street
- Checked all sewer pumping stations and ran weekly tests
- Picked up street sign order in Cumberland from Road Safe
- Checked and emptied all city trash cans where needed
- Hauled dirt away from Glendening Park
- Cut up and removed downed tree limb on Main Street
- Marked miss utility tickets and checked them in on computer
- Checked troublesome sewer lines and manholes around town for flow issues
- Picked up yard waste all over town
- Installed a few new street signs on Centennial Street
- Picked up trash bags on street corners in center of town from weekends event
- Washed and greased wheel loader after use
- Removed dead animal in roadway on Center Street
- Washed out bed of dump truck after use

October 20, 2026 – Tuesday

- Picked up west end of town garbage route
- Used saw to square off water leak hole to be patched
- Hauled away blacktop chunks to miller bottom
- Checked all sewer pumping stations
- Removed dead animal on Federal Street
- Marked miss utility tickets and checked them in on computer
- Cleaned off blacktop tools and filled roller with water
- Blacktopped water leak hole on Howard Street
- Removed litter off Main Street
- Had special pick-up on Ormand Street
- Used skid steer to remove gravel from area to be patched
- Ordered parts for Truck #4 from Freightliner
- Checked on pothole complaint on Bobcat Court
- Removed cones from around blacktop patch
- Hauled load of stone to Piney Reservoir

October 21, 2026 – Wednesday

- Picked up east end of town garbage route
- Took all invoices to be paid to city hall
- Checked all sewer pumping stations
- Removing broken parts on Truck #4
- Marked miss utility tickets and checked them in on computer
- Picked up parts from Frostburg Carquest
- Met with Rubys to discuss repairs needed on backhoe
- Ran sewer camera to mark service lines in alleyway
- Installed new brakes and rotors on truck #9
- Picked up yard waste that was missed during Monday's route
- Started greasing auger motors and plow riggings
- Picked up parts for truck #4 in Hagerstown
- Installed new street sign and straightened bent sign post
- Started winterizing blacktopping equipment
- Washed off all sewer camera system after use

October 22, 2026 – Thursday

- Picked up center section of town garbage route
- Met with homeowner to discuss options on sewer service line
- Checked all sewer pumping stations
- Installed new parts on Truck #4 and fixed wiring issue
- Marked miss utility tickets and checked them in on computer
- Ran sewer camera to locate tap on Barnard Street
- Put away deliveries as they arrived
- Started installing and testing spreaders on several trucks
- Removed dead animal from roadway on Water Street
- Checked hydraulic fittings on trucks and replaced where needed
- Picked up tools from O'Reilly Auto Parts
- Checked on complaint over missing utility cover
- Greased and checked fluids on plow trucks
- Added hydraulic oil to skid steer
- Cleaned and disinfected sewer camera after use
- Had Truck #02 taken to Cober Cummins to be worked on

October 23, 2025 – Friday

- Checked all sewer pumping stations
- Had employee go to take test for CDL learner permit
- Removed litter off Main Street
- Continued setting up plow trucks with spreaders and plows
- Took invoices to be paid to city hall
- Emptied city trash can on Main Street where needed
- Swept and mopped rest room, lunch room
- Replaced spinner motor on Truck #8 and #6
- Marked miss utility tickets and checked them in on computer
- Emptied out all shop trash cans
- Removed dead animal from roadway on Park Avenue
- Washed debris out new sweeper
- Organized and put away street sign delivery

October 24, 2026 – Saturday

October 25, 2026 – Sunday

October 26, 2026 – Monday

- Emptied all city trash cans where needed around town
- Picked up supplies from Rubys
- Set out traffic cones to block off city parking lot on Mechanic Street
- Adjusted brakes on Truck #4
- Removed litter off Main Street and College Avenue
- Worked on hydraulic issues on dump truck
- Marked miss utility tickets and checked them in on computer
- Ran sewer camera to locate service lines
- Checked all sewer pumping stations and ran weekly tests on systems
- Installed two new sign post and four new street signs on Centennial Street
- Replaced hydraulic hoses and fittings on spreader box
- Cleaned up glass and debris in roadway due to complaint
- Washed off all sewer camera equipment after use
- Picked up trailer load of crowd barriers in Cumberland

October 27, 2026 – Tuesday

- Picked up garbage route on west end of town
- Swept up broken glass and debris in roadway
- Ran sewer camera to explore service line locations
- Cleaned off catch basin grates around town
- Picked up two new enterprise fleet truck in Keyser WV
- Marked miss utility tickets and checked them in on computer
- Trimmed broken tree limb away from roadway
- Removed dead animal in roadway due to complaint
- Checked all sewer pumping stations
- Moved a street sign and post due to complaint
- Removed litter and debris of Main Street
- Washed off all sewer camera equipment after use
- Cut up and removed downed tree in alleyway
- Met with Bennett and Brewer to look over as-builts and do some locates

October 28, 2026 – Wednesday

- Picked up garbage route on the east end of town
- Straightened bent stop sign post and added new handwear
- Checked all sewer pumping stations
- Dye tested several storm lines around North Water Street
- Marked miss utility tickets and checked them in on computer
- Had meeting with ISG to discuss sewer products
- Removed dead animal in roadway on Bowery Street
- Used sewer camera to locate service lines and to get depths
- Marked all service lines and sewer/storm mains with flags and paint
- Removed litter and debris off Main Street
- Met with Share Corporation to discuss needed products
- Checked on a garbage complaint on Crestview
- Picked up parts from Frostburg Carquest
- Installed new batteries in police vehicle and reinstalled rear cage
- Got low boy trailer loaded up and strapped down for tomorrow’s event
- Took tools from old work truck and installed then in the new work truck

October 29, 2026 – Thursday

- Picked up garbage route in center section of town
- Unloaded pedestrian barriers onto Main Street for tonight's event
- Marked miss utility tickets and checked them in on computer
- Checked all sewer pumping stations
- Worked on mechanical issues on garbage truck
- Loaded up detour signs and stands for tonight's parade
- Removed any litter off Main Street
- Had garbage truck towed to Coburn Cummings in Grantsville
- Took all invoices to be paid to city hall
- Set up the pedestrian barriers after lunch on Main Street
- Took dump truck load of trash to landfill
- Installed new side boards on new dodge dump truck bed
- Picked up other garbage truck after repairs in Grantsville
- Worked traffic control setting up and taking down devices for parade

October 30, 2026 – Friday

- Checked and emptied all city trash cans where needed
- Remove litter off Main Street
- Checked on a sewer complaint and found no issues
- Put all traffic control devices away from last night's event
- Cleaned rest room, lunch room and office area
- Hauled sleigh from VoTech school to Armstrong Insurance
- Emptied out all shop trash cans
- Installed a new clean out cap where one was missing
- Removed debris off catch basin grates around town
- Checked all sewer pumping stations
- Plugged a hole on garbage truck tire that was leaking
- Marked miss utility tickets and checked them in on computer
- Greased garbage truck and filled fluids where needed
- Made adjustments to manhole riser ring that was loose

October 31, 2026 - Saturday

# City of Frostburg

**Monthly Report: Water Department**

**For the Month of October, 2026**

**Submitted by: Ray Richards Jr., Supervisor**

October 1, 2026,

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Turn water back on from nonpayment list
- Seeded & mulched yards due to water leaks
- Cold patch hole Paul St. due to water leak
- Repaired water leak Howard St.

October 2, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Ticket
- Turn water back on from nonpayment list
- Installed new meter Center St.
- Met with contractor concerning with new building

October 5, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Started reading all monthly meters
- Started working on new building with contractor @ shop
- Read monthly master meters

October 6, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Cleaned the shop

- Hauled trash away
- Work on new building
- Repaired meter E. Main St.
- Turned water off Broadway for plumber to install new valve
- Met with maintenance man Paul St. concerning low water pressure
- Turn water on Grant St. paid bill

October 7, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Missed Utility Tickets
- Work on new building
- Delivered fire hose to contractor Mc Culloh St.

October 8, 2026

- Marked Miss Utility Tickets
- Checked Pumps @ Crestview Pump Station
- Work on new building
- Checked low water pressure Mt. Pleasant St.
- Turned water off Summitt Place for plumber to install new valve

October 9, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Work on new building
- Final reading Barnard St.

October 12, 2026

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Checked water running in house Mill St. (hot water tank was busted)
- Reread water meter Frostburg Nursing Home (low reading)
- Cleaned out and organized hydrant and tool rooms

October 13, 2026

- Checked Pumps @ Crestview Pump Station

- Marked Miss Utility Tickets
- Clean shop
- Hauled away trash
- 117 Frost Ave (Couldn’t change meter. Valve stuck open)
- Assist plant with cleaning out drying beds
- Assist contractor in finishing up roof and building

October 14 ,2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Investigate water issue @ Trail inn (found busted meter base. Replaced whole meter)
- Straighten up and organize garage out back after new building project
- Roll in millings around and in new garage.
- Turn water off Wood St. for the winter

October 15 ,2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Final reading (Shaw St)
- Stopped meter issue (Ormand St not able to do it. New shut off needs installed)
- Finished putting screws around bottom of new garage

October 16 ,2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Emergency locate 200 McCulloh St
- Emergency locate 179 McCulloh St
- Clean and straighten up pump house
- Pick up stock at PVIS

October 19 ,2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Flushing fire hydrants
- Obtain data log Bowery St.

October 20, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Cleaned the shop
- Hauled trash away
- Repaired water leak Mc Culloh St. (installed 4’of 4”-pipe & 2-high maxes)
- Repaired a 6”-valve on Grant St. (installed new bolts)

October 21, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Flushing fire hydrants
- Put cold patch in hole Mc Culloh St. from leak
- Tried to get meter reading Spring St. (meter needs replace)
- Was unable to obtain data log E. College Ave.
- Obtain data log Park St.

October 22, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Flushing fire hydrants
- Pick up new truck 69 from Shoe’s
- Cleaned out all the tools from the old truck
- Installed new meters Allegany St. & Ormand St.
- Repaired water meter Depot Terrance (installed new brass base)
- Turn water off St. Michael’s Cemetery for the winter

October 23, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Final reading S. Water St.
- Repaired water meter Welsh Hill (installed new bottom)

October 26, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Shut off water at city place for Rec dept to fix leak

- Dig trench for Rec dept @ Glendenning
- Move millings around new building to get floor level
- Meter Replacement @ 10606 Tisdale

October 27, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Clean the shop
- Haul away trash
- Work on Fire Hydrant on high street (couldn't get it shut off after hydrant flushing)
- Call in locate to dig up hydrant on high street
- Meter change @ 143 bowery

October 28, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Final reading Park St
- Repaired Savage Springs Road with assisted from W. T. P.
- Installed gravel in drying beds with assisted from W. T. P.
- Worked on organizing new truck

October 29, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Vac up and fix 4 curb boxes that were not accessible (Bealls Ln, Federal St, Centennial St, Hill St)
- 4 Final readings (Grant St, Mount Pleasant St, 157 & 159 Center St)

October 30, 2026

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Final reading Green St.
- Reread water meter Cemetery Rd. (high usage)
- Cleaned up lose gravel on Mc Culloh St. from water valve repair
- Worked on organizing new truck

**CITY OF FROSTBURG**
Monthly Report: Police Department
For the Month of: October 2026
Submitted by: PCO II Charon Clark & Chief Nicholas Costello

## IDENTIFIED INCIDENTS & COMPLAINTS for the Month

**2025** 675 **2026** 583

| | | |
|---|---|---|
| **ARRESTS** | **On-View/Citations** | 6 |
| | **Warrants Served/Obtained** | 1 |
| | **Summonses Served** | 4 |
| | **Juvenile Arrests & Citations** | 0 |
| | **TOTAL** | 11 |
| **C3I INVESTIGATIONS** | **Cases** | 0 |
| **COMMUNITY POLICING** | **Logged Activities** | 3 |
| **PARKING** | **Parking Violations** | 1 |
| **PUBLIC SERVICE** | **Well-Being Checks** | 20 |
| | **Emergency Petitions** | 4 |
| | **Assist Other Agency** | 14 |
| | **Request for Officer** | 15 |
| | **Follow-Ups** | 8 |
| | **Disturbance (Multiple Inc. Types)** | 35 |
| **TRAFFIC** | **M/V Crashes** | 12 |
| | **Traffic Details** | 21 |
| | **DWI/DUI Arrests** | 2 |
| **TRAFFIC STOPS** | **Total Number of Stops** | 62 |
| | **Citations** | 21 |
| | **Warnings** | 53 |
| | **SEROs** | 0 |

| | | |
|---|---|---|
| **COLLECTIONS** | **Parking Meter Fines** | $0.00 |
| | **Other Parking Fines** | $765.00 |
| | **Parking Meter Collections** | $0.00 |
| | **Municipal Infractions Paid** | $100.00 |
| | **Parking Permits** | $0.00 |
| | **Miscellaneous** | $70.00 |
| | **TOTAL** | $935.00 |

**Respectfully Submitted,**

**Nicholas J. Costello**
**Chief of Police**