

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

ACCOUNT	DESCRIPTION	AMOUNT
01-000-4000	Taxes - Real Estate	\$ 3,240,000
01-000-4001	Personal Property Taxes	6,000
01-000-4002	Public Utility Taxes	220,000
01-000-4003	Corporation Taxes	85,000
01-000-4004	Prior Year Taxes	1,000
01-000-4005	Trailer Tax	1,680
01-000-4010	Interest on Taxes	35,000
01-000-4011	Tax Credits	-
01-000-4012	Tax Abatements	(3,000)
01-000-4013	Enterprise Zone Reimbursement	-
01-000-4020	Maryland Income Tax	700,000
01-000-4021	Admission Taxes	15,000
01-000-4022	Hotel Motel Tax	155,000
01-000-4023	Highway Use Tax	569,000
01-000-4024	Coal Tax	2,500
01-000-4025	Housing Authority	12,000
01-000-4027	Payment in Lieu of Taxes	3,900
01-000-4031	Liquor Licenses	10,000
01-000-4032	Traders Licenses	10,000
01-000-4040	Police Grants	40,000
01-000-4041	Parking	500
01-000-4043	Police Protection Grant	100,000
01-000-4045	Fines & Forfeitures	4,500
01-000-4047	Frostburg State University MOU	10,000
01-000-4049	School Resource Reimbursement	30,000
01-000-4050	Permits, Planning	2,500
01-000-4051	Building Permits	3,000
01-000-4052	Rental Registration	90,000
01-000-4054	Construction Inspections	30,000
01-000-4055	Code Enforcement Citations	3,000
01-000-4056	Comm Dev Grant Revenue	65,000
01-000-4060	Swimming Pool	65,000
01-000-4062	Day Camp Registrations	18,750
01-000-4063	Recreation Activities	22,000
01-000-4200	Operating Transfer - Water Fund	147,200
01-000-4201	Operating Transfer - Sewer Fund	299,500
01-000-4202	Operating Transfer - Garbage Fund	27,600
01-000-4250	NSF Fees	1,500
01-000-4301	Rents	111,000
01-000-4302	HRD Appropriation	10,800
01-000-4303	Franchises	68,000
01-000-4304	Miscellaneous Revenue	4,000
01-000-4306	Project Reimbursement	1,570,803
01-000-4315	Proceeds from Fund Balance	102,577

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

ACCOUNT	DESCRIPTION	AMOUNT
01-000-4317	Special Revenue	60,000
01-000-4600	Interest Income	495,000
	Total Corporate Fund Revenue	\$ 8,445,310
Corporate Fund Expenses		
Executive		
01-100-5000	Salaries	\$ 22,200
01-100-5010	Social Security	1,700
01-100-5012	Workers Comp	150
01-100-5050	Legislative Contingencies	6,000
01-100-5104	Insurance - Public Officials	10,500
01-100-5150	Training	3,500
01-100-5160	Travel	5,000
01-100-5185	Professional Fees	30,000
	Total Executive	\$ 79,050
Administrative		
01-110-5000	Salaries	\$ 174,000
01-110-5010	Social Security	13,350
01-110-5011	Pension	21,750
01-110-5012	Workers Comp	425
01-110-5013	Insurance - Health	30,600
01-110-5014	Insurance - Health Retiree	17,300
01-110-5015	Contribution - 457	2,000
01-110-5030	Employee Wellness	8,500
01-110-5050	Reserve For Contingencies	10,000
01-110-5102	Insurance - Gen Liab	200
01-110-5105	Insurance - Property	10,000
01-110-5106	Insurance - AD&D and Life	4,500
01-110-5111	Contributions - Tourism	125,000
01-110-5150	Training	2,500
01-110-5160	Travel	3,000
01-110-5185	Professional Fees	1,100
01-110-5191	Communications	12,000
01-110-5200	Advertising	6,400
01-110-5205	Legal	45,000
01-110-5207	Pension Administrative Fee	7,800
01-110-5210	Office Supplies	11,000
01-110-5220	Postage	28,000
01-110-5230	Computer Exp	14,000
01-110-5232	IT Licensing and Fees	40,500
01-110-5235	Digital Engagement	29,000
01-110-5391	Princlpal and Interest on Debt Service	154,800

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

ACCOUNT	DESCRIPTION	AMOUNT
01-110-5500	Building - Armory	12,000
01-110-5502	Building Maintenance	37,000
01-110-5550	Utilities - Building	16,000
01-110-5700	Bank Fees	300
01-110-5807	Capital Outlay	1,500,000
	Total Administrative	<u>\$ 2,338,025</u>
Finance		
01-120-5000	Salaries	\$ 83,000
01-120-5010	Social Security	6,350
01-120-5011	Pension	10,250
01-120-5012	Workers Comp	205
01-120-5013	Insurance - Health	9,600
01-120-5015	Contribution - 457	650
01-120-5102	Insurance - Gen Liab	200
01-120-5105	Insurance - Property	4,000
01-120-5150	Training	1,000
01-120-5160	Travel	1,500
01-120-5185	Professional Fees	1,000
01-120-5310	Auditing	95,000
01-120-5311	Actuarial Study	7,000
01-120-5313	Tax Collection	1,300
01-120-5810	RETSA Obligation	30,000
	Total Finance	<u>\$ 251,055</u>
Community Development		
01-130-5000	Salaries	\$ 119,500
01-130-5010	Social Security	9,250
01-130-5011	Pension	15,000
01-130-5012	Workers Comp	300
01-130-5013	Insurance - Health	22,500
01-130-5015	Contribution - 457	1,500
01-130-5102	Insurance - Gen Liab	200
01-130-5105	Insurance - Property	5,000
01-130-5150	Training	750
01-130-5160	Travel	900
01-130-5185	Professional Fees	750
01-130-5322	Planning	15,000
01-130-5323	Public Art	750
01-130-5822	Special Projects	5,000
	Total Community Development	<u>\$ 196,400</u>
Code Enforcement		
01-140-5000	Salaries	\$ 79,250

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

ACCOUNT	DESCRIPTION	AMOUNT
01-140-5010	Social Security	6,250
01-140-5011	Pension	10,000
01-140-5012	Workers Comp	2,600
01-140-5013	Insurance - Health	19,700
01-140-5015	Contribution - 457	750
01-140-5100	Insurance - Auto	850
01-140-5102	Insurance - Gen Liab	200
01-140-5105	Insurance - Property	4,000
01-140-5150	Training	500
01-140-5160	Travel	500
01-140-5185	Professional Fees	400
01-140-5231	Software and Subscriptions	37,700
01-140-5330	Code Enforcement	5,000
01-140-5331	Construction Inspect	20,000
01-140-5332	Rental Inspection	1,000
01-140-5401	Auto Expense	600
	Total Code Enforcement	<u>\$ 189,300</u>
	Public Works Administration	
01-150-5000	Salaries	\$ 99,000
01-150-5010	Social Security	7,600
01-150-5011	Pension	11,800
01-150-5012	Workers Comp	1,975
01-150-5013	Insurance - Health	15,200
01-150-5015	Contribution - 457	1,010
01-150-5100	Insurance - Auto	850
01-150-5102	Insurance - Gen Liab	200
01-150-5105	Insurance - Property	2,500
01-150-5150	Training	2,750
01-150-5160	Travel	2,000
01-150-5185	Professional Fees	2,100
01-150-5193	One Call Concepts	2,200
01-150-5340	Engineering Equipment	3,000
01-150-5341	Mapping Supplies	8,000
01-150-5342	Public Works	7,400
01-150-5400	Gas, Oil, Grease	3,600
01-150-5420	Fleet lease	10,250
	Total Public Works Administration	<u>\$ 181,435</u>
	Total Admin and Executive Expense	<u>\$ 3,235,265</u>
	Public Safety	
01-160-5000	Salaries	\$ 1,237,000
01-160-5002	Salaries - Police Grants	40,000

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

ACCOUNT	DESCRIPTION	AMOUNT
01-160-5003	Court Time	13,000
01-160-5010	Social Security	98,750
01-160-5011	Pension	418,500
01-160-5012	Workers Comp	70,250
01-160-5013	Insurance - Health	191,500
01-160-5015	Contribution - 457	7,500
01-160-5100	Insurance - Auto	9,600
01-160-5102	Insurance - Gen Liab	1,600
01-160-5103	Insurance - Police Professional	10,500
01-160-5105	Insurance - Property	5,500
01-160-5150	Training	35,000
01-160-5170	Uniforms	13,000
01-160-5180	Safety Equipment	1,200
01-160-5181	Law Enforcement Equipment	18,500
01-160-5191	Communications	30,500
01-160-5206	C3I Clerical Support	6,000
01-160-5210	Office Supplies	5,000
01-160-5230	Computers	8,500
01-160-5350	FSU MOU	10,000
01-160-5380	Police Reform	31,000
01-160-5390	Miscellaneous Expense	4,000
01-160-5400	Gas, Oil, Grease	36,000
01-160-5401	Auto Expense	18,000
01-160-5420	Fleet Lease	75,000
01-160-5502	Jail and Office Maintenance	4,000
01-160-5550	Utilities - Public Safety	10,000
01-160-5851	Fire Dept Appropriation	287,195
	Total Public Safety	<u>\$ 2,696,595</u>
	Public Works - Street	
01-170-5000	Salaries	\$ 350,000
01-170-5010	Social Security	27,000
01-170-5011	Pension	43,500
01-170-5012	Workers Comp	18,500
01-170-5013	Insurance - Health	73,200
01-170-5015	Contribution - 457	2,000
01-170-5100	Insurance - Auto	11,500
01-170-5102	Insurance - Gen Liab	750
01-170-5105	Insurance - Property	10,500
01-170-5150	Training	5,000
01-170-5170	Uniforms	8,000
01-170-5180	Safety Equipment	7,000
01-170-5191	Communications	15,000
01-170-5210	Office Supplies	2,000

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

ACCOUNT	DESCRIPTION	AMOUNT
01-170-5400	Gas, Oil, Grease	36,000
01-170-5420	Fleet Lease	70,000
01-170-5550	Utilities - Building	7,000
01-170-5711	Salt & Abrasives	175,000
01-170-5712	Sign Maintenance	15,000
01-170-5713	Street Equipment Maintenance	120,000
01-170-5714	Street Lighting	100,000
01-170-5715	Street Maintenance Repairs	100,000
01-170-5716	Street Shop Equipment	70,000
01-170-5717	Street Lighting Repairs	50,000
01-170-5718	Tree Removal	5,500
01-170-5800	Capital Outlay	20,000
01-170-5861	Street Paving	200,000
01-170-5865	Parking Lot Maintenance	10,000
	Total Public Works - Street	\$ 1,552,450
	Recreation	
01-180-5000	Salaries	\$ 311,500
01-180-5010	Social Security	24,000
01-180-5011	Pension	34,000
01-180-5012	Workers Comp	16,500
01-180-5013	Insurance - Health	67,600
01-180-5015	Contribution - 457	1,750
01-180-5100	Insurance - Auto	2,900
01-180-5102	Insurance - Gen Liab	750
01-180-5105	Insurance - Property	14,000
01-180-5150	Training	300
01-180-5160	Travel	750
01-180-5170	Uniforms	5,700
01-180-5181	Safety Equipment	500
01-180-5321	Software and Subscriptions	5,200
01-180-5400	Gas, Oil, Grease	10,800
01-180-5420	Fleet Lease	23,000
01-180-5503	Armory Expense - Gym	8,000
01-180-5504	Community Center	18,000
01-180-5510	City Place	13,000
01-180-5515	City Place Free Produce	2,500
01-180-5520	Childcare Center	5,000
01-180-5550	Utilities	8,000
01-180-5720	Beautify The Burg Expense	1,500
01-180-5721	Rec Equipment Maintenance	13,000
01-180-5722	Rec League Appropriations	5,000
01-180-5723	Rec Park Maintenance Expense	58,000
01-180-5724	Street Trees	7,500

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

ACCOUNT	DESCRIPTION	AMOUNT
01-180-5725	Trailhead Maintenance Expense	2,000
01-180-5726	Recreational Programs	11,500
01-180-5772	Trash Removal	12,000
01-180-5800	Capital Outlay	125,100
	Total General Recreation	<u>\$ 809,350</u>
01-181-5000	Salaries	\$ 72,000
01-181-5010	Social Security	5,500
01-181-5012	Workers Comp	3,800
01-181-5108	Unemployment	200
01-181-5507	Pool Operating	42,000
	Total Pool	<u>\$ 123,500</u>
01-182-5000	Salaries	\$ 24,000
01-182-5010	Social Security	1,850
01-182-5012	Workers Comp	1,300
01-182-5108	Unemployment	200
01-182-5507	Day Camp Operations	800
	Total Day Camp	<u>\$ 28,150</u>
	Total Recreation	<u>\$ 961,000</u>
	Total Corporate Fund Expenses	<u>\$ 8,445,310</u>
	Corporate Fund Net Income (Loss)	<u>\$ -</u>

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

ACCOUNT	DESCRIPTION	AMOUNT
Water Fund Revenues		
02-000-4000	Water Service Revenue	\$ 1,952,500
02-000-4001	Interest Earned - Water	3,000
02-000-4317	Special Revenue	-
02-000-4402	Sale of Meters	5,000
02-000-4403	Tapping Fees	5,600
02-000-4404	Sundry Sales	2,500
02-000-4600	Interest Income	24,000
	Total Water Revenue	\$ 1,992,600
Water Fund Expenses		
Water - Administration		
02-190-5000	Salaries	\$ 75,500
02-190-5010	Social Security	5,600
02-190-5011	Pension	9,500
02-190-5012	Workers Comp	1,425
02-190-5013	Insurance - Health	11,300
02-190-5015	Contribution - 457	900
02-190-5313	Collection Expense	2,200
02-190-5370	FMHA Bond	900
02-190-5600	Corporate Overhead	147,200
	Total Water Administration	\$ 254,525
Water - Filtration		
02-192-5102	Insurance - Gen Liab	\$ 1,800
02-192-5105	Insurance - Property	25,600
02-192-5106	Insurance - Boiler & Machinery	5,000
02-192-5521	Pumping System Expense	95,000
02-192-5522	Purification Plant Maintenance	50,000
02-192-5710	Filtration Contract Payment	680,000
02-192-5800	Filtration Capital Outlay	6,000
	Total Water Filtration	\$ 863,400
Water - Supply		
02-194-5000	Salaries	\$ 34,500
02-194-5010	Social Security	2,650
02-194-5011	Pension	4,275
02-194-5012	Workers Comp	1,675
02-194-5015	Contribution - 457	100
02-194-5506	Hydro Facility Expense	5,000
02-194-5550	Utilities - Water Supply	5,000
02-194-5730	Water Supply Expense	50,000
02-194-5800	Capital Outlay	5,000

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

ACCOUNT	DESCRIPTION	AMOUNT
	Total Water Supply	<u>\$ 108,200</u>
	Water - Distribution	
02-196-5000	Salaries	\$ 264,500
02-196-5010	Social Security	20,250
02-196-5011	Pension	29,000
02-196-5012	Workers Comp	13,000
02-196-5013	Insurance - Health	56,300
02-196-5015	Contribution - 457	1,000
02-196-5100	Insurance - Auto	4,600
02-196-5102	Insurance - Gen Liab	1,800
02-196-5105	Insurance - Property	6,600
02-196-5150	Training	2,000
02-196-5170	Uniforms	4,000
02-196-5180	Safety Equipment	6,600
02-196-5191	Communications	13,000
02-196-5210	Office Supplies	1,000
02-196-5390	Miscellaneous Expense	1,000
02-196-5400	Gas, Oil, Grease	20,400
02-196-5420	Fleet Lease	38,000
02-196-5505	Crestview Pumping Station Expense	15,000
02-196-5550	Utilities - Water Distribution	5,000
02-196-5700	Distribution Expense	70,000
02-196-5701	Distribution Pipe Expense	11,000
02-196-5702	Equipment Maintenance	12,000
02-196-5703	Fire Hydrants Expense	3,500
02-196-5704	Transmission Mains Expense	95,000
02-196-5740	Meters Expense	50,000
	Total Water Distribution	<u>\$ 744,550</u>
	Total Water Fund Expenses	<u>\$ 1,970,675</u>
	Total Water Fund Net Income (Loss)	<u>\$ 21,925</u>

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

ACCOUNT	DESCRIPTION	AMOUNT
Sewer Fund Operating Revenues		
03-000-4000	Sewer Charges	\$ 1,805,000
03-000-4001	Interest Earned - Sewer	3,500
03-000-4315	Proceeds from Fund Balance	-
03-000-4317	Special Revenue	-
03-000-4404	Sundry Sales	1,500
03-000-4503	Sewer Tap Fees	5,500
03-000-4600	Interest Income	44,000
	Total Sewer Operating Revenue	\$ 1,859,500
Sewer Operating Expenses		
Sewer - Administration		
03-210-5000	Salaries	\$ 75,500
03-210-5010	Social Security	5,600
03-210-5011	Pension	9,500
03-210-5012	Workers Comp	1,425
03-210-5013	Insurance - Health	11,300
03-210-5015	Contribution - 457	900
03-210-5313	Collection Expense	2,700
	Total Sewer Administration	\$ 106,925
Sewer - Operating		
03-211-5000	Salaries	\$ 192,250
03-211-5010	Social Security	14,750
03-211-5011	Pension	29,500
03-211-5012	Workers Comp	9,500
03-211-5013	Insurance - Health	39,400
03-211-5015	Contribution - 457	1,800
03-211-5100	Insurance - Auto	1,700
03-211-5102	Insurance - Gen Liab	900
03-211-5105	Insurance - Property	7,000
03-211-5150	Training	1,000
03-211-5170	Uniforms	3,000
03-211-5180	Safety Equipment	1,500
03-211-5191	Communications	2,400
03-211-5400	Gas, Oil, Grease	12,000
03-211-5420	Fleet Lease	21,000
03-211-5520	Pumping Station Maintenance	6,000
03-211-5600	Corporate Overhead	299,500
03-211-5761	Sanitary Commission Charges	1,160,000
03-211-5762	Sanitary Comm-Transmission Projects	11,800
03-211-5763	Sewer Operating Expense	50,000
03-211-5764	Sewer Pumping Expense	10,000

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

ACCOUNT	DESCRIPTION	AMOUNT
03-211-5805	Capital Outlay - Sewer Projects	50,000
	Total Sewer Operating	<u>\$ 1,925,000</u>
	Total Sewer Operating Expenses	<u>\$ 2,031,925</u>
	Sewer Operating Net Income (Loss)	<u>\$ (172,425)</u>
	CSO Revenue	
03-220-4520	CSO Surcharge Revenue	\$ 408,000
03-220-4521	Interest Earned - CSO Surcharge	1,800
03-220-4317	Special Revenue	-
03-220-4530	Project Reimbursements	2,266,000
03-200-4540	Proceeds of Debt	1,133,000
	Total CSO Revenue	<u>\$ 3,808,800</u>
	CSO Expenses	
03-220-5391	Interest Expense	\$ 2,810
03-220-5392	Debt Redemption	24,000
03-220-5800	Capital Outlay	3,500,000
	Total CSO Expense	<u>\$ 3,526,810</u>
	CSO Net Income (Loss)	<u>\$ 281,990</u>
	Sewer Fund Net Income (Loss)	<u><u>\$ 109,565</u></u>
	Water Surcharge Fund Revenue	
04-000-4000	Water Tap Surcharge	\$ 672,000
04-000-4001	Interest Earned - Surcharge	2,500
04-000-4317	Special Revenue	-
04-000-4600	Interest Income	40,000
	Total Water Surcharge Revenue	<u>\$ 714,500</u>
	Water Surcharge Fund Expenses	
04-200-5313	Collection Expense	\$ 2,200
04-200-5390	Miscellaneous Expense	-
04-200-5391	Interest Expense	33,280
04-200-5392	Debt Redemption	432,250
04-200-5800	Capital Outlay	172,000
04-200-5802	Capital Repairs	45,000
	Total Water Surcharge Expense	<u>\$ 684,730</u>
	Water Surcharge Net Income (Loss)	<u><u>\$ 29,770</u></u>

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

ACCOUNT	DESCRIPTION	AMOUNT
Garbage Fund Revenues		
05-000-4000	Trash & Garbage Charges	\$ 540,000
05-000-4104	Interest Earned - Garbage	3,300
05-000-4404	Sundry Sales	1,950
05-000-4600	Interest Income	3,500
	Total Garbage Revenue	<u>\$ 548,750</u>
Garbage Fund Expenses		
Garbage Fund - Administration		
05-230-5000	Salaries	\$ 56,500
05-230-5010	Social Security	4,300
05-230-5011	Pension	7,000
05-230-5012	Workers Comp	875
05-230-5013	Insurance - Health	9,000
05-230-5015	Contribution - 457	900
05-230-5313	Collection Expense	750
	Total Garbage Administration	<u>\$ 79,325</u>
Garbage Operating		
05-232-5000	Salaries	\$ 93,500
05-232-5010	Social Security	7,250
05-232-5011	Pension	11,750
05-232-5012	Workers Comp	4,600
05-232-5013	Insurance - Health	25,400
05-232-5015	Contribution - 457	750
05-232-5100	Insurance - Auto	2,600
05-232-5102	Insurance - Gen Liab	550
05-232-5105	Insurance - Property	5,000
05-232-5170	Uniforms	3,000
05-232-5180	Safety Equipment	1,500
05-232-5210	Office Supplies	1,000
05-232-5400	Gas, Oil, Grease	16,800
05-232-5600	Corporate Overhead	27,600
05-232-5771	Bulk Cleanup Expense	10,000
05-232-5772	Landfill Charges	150,000
05-232-5773	Sanitation Operating Expense	60,000
05-232-5774	Yard Waste Composting	1,500
	Total Garbage Operating	<u>\$ 422,800</u>
	Total Garbage Expenses	<u>\$ 502,125</u>
	Garbage Net Income (Loss)	<u>\$ 46,625</u>