

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

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