

CITY OF FROSTBURG  
OPERATING BUDGET FYE 06/30/26  
PROPOSED AMENDMENTS - JANUARY 2026

ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
01-000-4000	Taxes - Real Estate	\$ 3,080,000	\$ 34,000	\$ 3,114,000	agrees to July 2025 billings
01-000-4001	Personal Property Taxes	6,000	-	6,000	
01-000-4002	Public Utility Taxes	220,000	-	220,000	
01-000-4003	Corporation Taxes	85,000	-	85,000	
01-000-4004	Prior Year Taxes	1,000	-	1,000	
01-000-4005	Trailer Tax	1,600	-	1,600	
01-000-4010	Interest on Taxes	35,000	-	35,000	
01-000-4011	Tax Credits	(30,000)	-	(30,000)	
01-000-4012	Tax Abatements	(3,000)	-	(3,000)	
01-000-4013	Enterprise Zone Reimbursement	16,000	-	16,000	
01-000-4020	Maryland Income Tax	700,000	-	700,000	
01-000-4021	Admission Taxes	18,000	-	18,000	
01-000-4022	Hotel Motel Tax	150,000	25,000	175,000	estimate based on receipts through January, prior year revenues
01-000-4023	Highway Use Tax	550,000	19,000	569,000	per MDOT
01-000-4024	Coal Tax	2,600	-	2,600	
01-000-4025	Housing Authority	12,000	-	12,000	
01-000-4027	Payment in Lieu of Taxes	390	-	390	
01-000-4031	Liquor Licenses	10,000	-	10,000	
01-000-4032	Traders Licenses	10,000	-	10,000	
01-000-4040	Police Grants	40,000	-	40,000	
01-000-4041	Parking	700	-	700	
01-000-4043	Police Protection Grant	120,000	-	120,000	
01-000-4045	Fines & Forfeitures	4,500	-	4,500	
01-000-4047	Frostburg State University MOU	10,000	10,000	20,000	received FY25 and FY26 in current year
01-000-4049	School Resource Reimbursement	30,000	-	30,000	
01-000-4050	Permits, Planning	2,500	-	2,500	
01-000-4051	Building Permits	3,000	-	3,000	
01-000-4052	Rental Licensing	75,000	-	75,000	
01-000-4054	Construction Inspections	28,000	-	28,000	
01-000-4055	Code Enforcement Citations	1,250	1,500	2,750	revenues through December exceed original budget
01-000-4056	Comm Dev Grant Revenue	110,000	-	110,000	
01-000-4060	Swimming Pool	65,000	-	65,000	
01-000-4062	Day Camp Registrations	18,000	-	18,000	
01-000-4063	Recreation Activities	22,000	-	22,000	
01-000-4200	Operating Transfer - Water Fund	126,300	-	126,300	
01-000-4201	Operating Transfer - Sewer Fund	242,300	-	242,300	
01-000-4202	Operating Transfer - Garbage Fund	24,500	-	24,500	
01-000-4250	NSF Fees	-	-	-	
01-000-4301	Rents	111,000	-	111,000	
01-000-4302	HRD Appropriation	10,700	-	10,700	
01-000-4303	Franchises	68,000	-	68,000	
01-000-4304	Miscellaneous Revenue	4,000	-	4,000	
01-000-4306	Project Reimbursement	2,169,000	39,000	2,208,000	Rocky Gap funds received toward BOM fire alarm system upgrade
01-000-4307	Insurance Reimbursements	-	53,670	53,670	Sowers Concession
01-000-4315	Proceeds from Fund Balance	268,425	(28,970)	239,455	Net effect of budget amendments
01-000-4317	Special Revenue	666,000	-	666,000	
01-000-4600	Interest Income	475,000	-	475,000	
	<b>Total Corporate Fund Revenue</b>	<b>\$ 9,559,765</b>	<b>\$ 153,200</b>	<b>\$ 9,712,965</b>	
	<b>Corporate Fund Expenses</b>				
	<b>Executive</b>				
01-100-5000	Salaries	\$ 22,200	\$ -	\$ 22,200	
01-100-5010	Social Security	1,700	-	1,700	
01-100-5012	Workers Comp	175	-	175	
01-100-5050	Legislative Contingencies	6,000	-	6,000	
01-100-5104	Insurance - Public Officials	9,700	-	9,700	
01-100-5150	Training	2,800	-	2,800	
01-100-5160	Travel	5,700	-	5,700	
01-100-5185	Professional Fees	30,000	-	30,000	
	<b>Total Executive</b>	<b>\$ 78,275</b>	<b>\$ -</b>	<b>\$ 78,275</b>	
	<b>Administrative</b>				
01-110-5000	Salaries	\$ 175,800	\$ (15,500)	\$ 160,300	adjust to reflect current staffing and pay rates
01-110-5010	Social Security	13,400	-	13,400	
01-110-5011	Pension	21,100	-	21,100	
01-110-5012	Workers Comp	600	-	600	
01-110-5013	Insurance - Health	34,600	(21,000)	13,600	adjust to reflect premiums and claims paid
01-110-5014	Insurance - Health Retiree	30,600	(16,000)	14,600	adjust to reflect premiums and claims paid
01-110-5015	Contribution - 457	2,000	-	2,000	
01-110-5030	Employee Wellness	7,500	-	7,500	
01-110-5050	Reserve For Contingencies	10,000	-	10,000	
01-110-5102	Insurance - Gen Liab	150	-	150	
01-110-5105	Insurance - Property	12,000	-	12,000	
01-110-5106	Insurance - AD&D and Life	4,500	-	4,500	
01-110-5111	Contributions - Tourism	120,000	-	120,000	
01-110-5150	Training	1,200	-	1,200	
01-110-5160	Travel	1,800	-	1,800	

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01-110-5185	Professional Fees	1,100	-	1,100	
01-110-5191	Communications	12,000	-	12,000	
01-110-5200	Advertising	6,400	-	6,400	
01-110-5205	Legal	42,500	-	42,500	
01-110-5207	Pension Administrative Fee	7,800	(7,800)	-	State suspended fee for FY26
01-110-5210	Office Supplies	11,000	-	11,000	
01-110-5220	Postage	28,000	-	28,000	
01-110-5230	Computer Exp	14,000	-	14,000	
01-110-5232	IT Licensing and Fees	40,500	-	40,500	
01-110-5235	Digital Engagement	29,000	-	29,000	
01-110-5301	Election	12,000	-	12,000	
01-110-5391	Prinicipal and Interest on Debt Service	154,700	-	154,700	
01-110-5500	Building - Armory	12,000	82,000	94,000	BOM fire alarm upgrades
01-110-5502	Building Maintenance	26,000	11,000	37,000	City Hall HVAC repairs
01-110-5550	Utilities - Building	16,000	-	16,000	
01-110-5700	Bank Fees	300	-	300	
01-110-5807	Capital Outlay	2,270,000	-	2,270,000	
	<b>Total Administrative</b>	<b>\$ 3,118,550</b>	<b>\$ 32,700</b>	<b>\$ 3,151,250</b>	
	<b>Finance</b>				
01-120-5000	Salaries	\$ 82,000	5,000	87,000	adjust to reflect current staffing and pay rates
01-120-5010	Social Security	6,200	-	6,200	
01-120-5011	Pension	9,700	-	9,700	
01-120-5012	Workers Comp	200	-	200	
01-120-5013	Insurance - Health	13,000	96,000	109,000	adjust to reflect premiums and claims paid
01-120-5015	Contribution - 457	625	-	625	
01-120-5102	Insurance - Gen Liab	150	-	150	
01-120-5105	Insurance - Property	4,500	-	4,500	
01-120-5150	Training	1,000	-	1,000	
	Travel	-	1,500	1,500	travel for staff to attend software conference
01-120-5185	Professional Fees	1,000	-	1,000	
01-120-5310	Auditing	85,000	-	85,000	
01-120-5311	Actuarial Study	6,500	-	6,500	
01-120-5313	Tax Collection	1,300	-	1,300	
01-120-5810	RETSA Obligation	16,000	14,000	30,000	adjust to actual RETSA obligation paid
	<b>Total Finance</b>	<b>\$ 227,175</b>	<b>\$ 116,500</b>	<b>\$ 343,675</b>	
	<b>Community Development</b>				
01-130-5000	Salaries	\$ 128,500	\$ (14,000)	\$ 114,500	adjust to reflect current staffing and pay rates
01-130-5010	Social Security	9,800	-	9,800	
01-130-5011	Pension	15,400	-	15,400	
01-130-5012	Workers Comp	350	-	350	
01-130-5013	Insurance - Health	26,700	(18,000)	8,700	adjust to reflect premiums and claims paid
01-130-5015	Contribution - 457	1,500	-	1,500	
01-130-5102	Insurance - Gen Liab	150	-	150	
01-130-5105	Insurance - Property	4,500	-	4,500	
01-130-5150	Training	750	-	750	
01-130-5160	Travel	900	-	900	
01-130-5185	Professional Fees	750	-	750	
01-130-5320	Economic Development	8,000	-	8,000	
01-130-5322	Planning	15,000	125,000	140,000	adjust to reflect remaining costs of Comprehensive Plan Update
01-130-5323	Public Art	2,000	-	2,000	
01-130-5822	Special Projects	20,000	-	20,000	
	<b>Total Community Development</b>	<b>\$ 234,300</b>	<b>\$ 93,000</b>	<b>\$ 327,300</b>	
	<b>Code Enforcement</b>				
01-140-5000	Salaries	\$ 81,000	(2,500)	78,500	adjust to reflect current staffing and pay rates
01-140-5010	Social Security	6,200	-	6,200	
01-140-5011	Pension	9,800	-	9,800	
01-140-5012	Workers Comp	2,400	-	2,400	
01-140-5013	Insurance - Health	26,700	(15,000)	11,700	adjust to reflect premiums and claims paid
01-140-5015	Contribution - 457	750	-	750	
01-140-5100	Insurance - Auto	850	-	850	
01-140-5102	Insurance - Gen Liab	150	-	150	
01-140-5105	Insurance - Property	4,500	-	4,500	
01-140-5150	Training	500	-	500	
01-140-5160	Travel	500	-	500	
01-140-5185	Professional Fees	400	-	400	
01-140-5231	Software and Subscriptions	13,700	-	13,700	
01-140-5330	Code Enforcement	5,000	-	5,000	
01-140-5331	Construction Inspect	20,000	-	20,000	
01-140-5332	Rental Inspection	1,000	2,500	3,500	adjust to reflect actual spending through January
01-140-5401	Auto Expense	500	-	500	
	<b>Total Code Enforcement</b>	<b>\$ 173,950</b>	<b>\$ (15,000)</b>	<b>\$ 158,950</b>	
	<b>Public Works Administration</b>				
01-150-5000	Salaries	\$ 82,500	5,500	88,000	adjust to reflect current staffing and pay rates

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01-150-5010	Social Security	6,600	-	6,600	
01-150-5011	Pension	9,800	-	9,800	
01-150-5012	Workers Comp	1,800	-	1,800	
01-150-5013	Insurance - Health	20,600	(13,000)	7,600	adjust to reflect premiums and claims paid
01-150-5015	Contribution - 457	800	-	800	
01-150-5100	Insurance - Auto	850	-	850	
01-150-5102	Insurance - Gen Liab	150	-	150	
01-150-5105	Insurance - Property	3,000	-	3,000	
01-150-5150	Training	1,750	-	1,750	
01-150-5160	Travel	1,000	1,500	2,500	adjust to reflect increased costs due to attendance at various conferences/meetings
01-150-5185	Professional Fees	2,100	-	2,100	
01-150-5193	One Call Concepts	2,200	-	2,200	
01-150-5340	Engineering Equipment	3,000	-	3,000	
01-150-5341	Mapping Supplies	8,000	-	8,000	
01-150-5342	Public Works	7,400	-	7,400	
01-150-5400	Gas, Oil, Grease	3,000	-	3,000	
01-150-5420	Fleet lease	11,000	-	11,000	
	Total Public Works Administration	\$ 165,550	\$ (6,000)	\$ 159,550	
	Total Admin and Executive Expense	\$ 3,997,800	\$ 221,200	\$ 4,219,000	
	<b>Public Safety</b>				
01-160-5000	Salaries	\$ 1,152,300	61,000	1,213,300	adjust to reflect current staffing and pay rates
01-160-5002	Salaries - Police Grants	40,000	-	40,000	
01-160-5003	Court Time	13,000	-	13,000	
01-160-5010	Social Security	91,000	-	91,000	
01-160-5011	Pension	347,000	-	347,000	
01-160-5012	Workers Comp	72,000	-	72,000	
01-160-5013	Insurance - Health	259,700	(46,000)	213,700	adjust to reflect premiums and claims paid
01-160-5015	Contribution - 457	7,500	-	7,500	
01-160-5100	Insurance - Auto	9,600	-	9,600	
01-160-5102	Insurance - Gen Liab	1,300	-	1,300	
01-160-5103	Insurance - Police Professional	12,000	-	12,000	
01-160-5105	Insurance - Property	6,900	-	6,900	
01-160-5150	Training	35,000	-	35,000	
01-160-5170	Uniforms	13,000	-	13,000	
01-160-5180	Safety Equipment	1,200	-	1,200	
01-160-5181	Law Enforcement Equipment	18,500	(4,000)	14,500	transferred to Miscellaneous Expense per Chief Costello
01-160-5191	Communications	30,500	-	30,500	
01-160-5206	C3I Clerical Support	6,000	-	6,000	
01-160-5210	Office Supplies	5,000	-	5,000	
01-160-5230	Computers	8,500	2,500	11,000	adjusted to reflect additional computer purchases
01-160-5350	FSU MOU	10,000	10,000	20,000	adjust to reflect receipt and payment of FY25 and FY26 requests in FY26
01-160-5380	Police Reform	31,000	-	31,000	
01-160-5390	Miscellaneous Expense	4,000	4,000	8,000	transferred from Law Enforcement Equipment per Chief Costello
01-160-5400	Gas, Oil, Grease	30,000	-	30,000	
01-160-5401	Auto Expense	18,000	-	18,000	
01-160-5420	Fleet Lease	61,000	-	61,000	
01-160-5502	Jail and Office Maintenance	4,000	-	4,000	
01-160-5550	Utilities - Public Safety	10,000	-	10,000	
01-160-5851	Fire Dept Appropriation	269,525	-	269,525	
	Total Public Safety	\$ 2,567,525	\$ 27,500	\$ 2,595,025	
	<b>Public Works - Street</b>				
01-170-5000	Salaries	\$ 340,000	(18,000)	322,000	adjust to reflect current staffing and pay rates
01-170-5010	Social Security	26,000	-	26,000	
01-170-5011	Pension	40,800	-	40,800	
01-170-5012	Workers Comp	18,000	-	18,000	
01-170-5013	Insurance - Health	99,300	(70,000)	29,300	adjust to reflect premiums and claims paid
01-170-5015	Contribution - 457	1,500	-	1,500	
01-170-5018	Unemployment	200	-	200	
01-170-5100	Insurance - Auto	11,500	-	11,500	
01-170-5102	Insurance - Gen Liab	600	-	600	
01-170-5105	Insurance - Property	12,900	-	12,900	
01-170-5150	Training	5,000	-	5,000	
01-170-5170	Uniforms	8,000	-	8,000	
01-170-5180	Safety Equipment	7,000	-	7,000	
01-170-5191	Communications	15,000	-	15,000	
01-170-5210	Office Supplies	1,500	-	1,500	
01-170-5400	Gas, Oil, Grease	30,000	-	30,000	
01-170-5420	Fleet Lease	51,000	-	51,000	
01-170-5550	Utilities - Building	7,000	-	7,000	
01-170-5711	Salt & Abrasives	150,000	50,000	200,000	as requested by Street Dept Supervisor
01-170-5712	Sign Maintenance	15,000	-	15,000	
01-170-5713	Street Equipment Maintenance	120,000	-	120,000	
01-170-5714	Street Lighting	100,000	-	100,000	
01-170-5715	Street Maintenance Repairs	136,000	-	136,000	

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01-170-5716	Street Shop Equipment	70,000	-	70,000	
01-170-5717	Street Lighting Repairs	48,500	-	48,500	
01-170-5800	Capital Outlay	596,000	-	596,000	
01-170-5861	Street Paving	150,000	-	150,000	
01-170-5865	Parking Lot Maintenance	42,500	-	42,500	
	Total Public Works - Street	\$ 2,103,300	\$ (38,000)	\$ 2,065,300	
	<b>Recreation</b>				
01-180-5000	Salaries	\$ 305,000	(6,000)	299,000	adjust to reflect current staffing and pay rates
01-180-5010	Social Security	23,200	-	23,200	
01-180-5011	Pension	33,100	-	33,100	
01-180-5012	Workers Comp	16,100	-	16,100	
01-180-5013	Insurance - Health	91,700	(55,000)	36,700	adjust to reflect premiums and claims paid
01-180-5015	Contribution - 457	1,750	-	1,750	
01-180-5100	Insurance - Auto	2,900	-	2,900	
01-180-5102	Insurance - Gen Liab	600	-	600	
01-180-5105	Insurance - Property	17,600	-	17,600	
01-180-5150	Training	300	-	300	
01-180-5160	Travel	750	-	750	
01-180-5170	Uniforms	5,000	-	5,000	
01-180-5181	Safety Equipment	500	-	500	
01-180-5400	Gas, Oil, Grease	10,000	-	10,000	
01-180-5420	Fleet Lease	23,000	-	23,000	
01-180-5503	Armory Expense - Gym	9,000	-	9,000	
01-180-5504	Community Center	18,000	-	18,000	
01-180-5510	City Place	13,000	-	13,000	
01-180-5550	Utilities	9,000	-	9,000	
01-180-5720	Beautify The Burg Expense	1,500	-	1,500	
01-180-5721	Rec Equipment Maintenance	13,000	-	13,000	
01-180-5722	Rec League Appropriations	5,000	-	5,000	
01-180-5723	Rec Park Maintenance Expense	58,000	-	58,000	
01-180-5724	Street Trees	7,500	-	7,500	
01-180-5725	Trailhead Maintenance Expense	2,000	-	2,000	
01-180-5726	Recreational Programs	11,500	-	11,500	
01-180-5772	Trash Removal	12,000	-	12,000	
01-180-5800	Capital Outlay	55,000	-	55,000	
	Total General Recreation	\$ 746,000	\$ (61,000)	\$ 685,000	
	<b>Recreation-Pool</b>				
01-181-5000	Salaries	\$ 72,000	2,500	74,500	adjust to reflect current staffing and pay rates
01-181-5010	Social Security	5,500	-	5,500	
01-181-5012	Workers Comp	3,800	-	3,800	
01-181-5108	Unemployment	200	-	200	
01-181-5507	Pool Operating	39,000	-	39,000	
	Total Pool	\$ 120,500	\$ 2,500	\$ 123,000	
	<b>Recreation - Day Camp</b>				
01-182-5000	Salaries	\$ 24,000	(3,500)	20,500	adjust to reflect current staffing and pay rates
01-182-5010	Social Security	1,850	-	1,850	
01-182-5012	Workers Comp	1,300	-	1,300	
01-182-5108	Unemployment	200	-	200	
01-182-5507	Day Camp Operations	800	-	800	
	Total Day Camp	\$ 28,150	\$ (3,500)	\$ 24,650	
	Total Recreation	\$ 894,650	\$ (62,000)	\$ 832,650	
	<b>Total Corporate Fund Expenses</b>	<b>\$ 9,563,275</b>	<b>\$ 148,700</b>	<b>\$ 9,711,975</b>	
	<b>Corporate Fund Net Income (Loss)</b>	<b>\$ (3,510)</b>	<b>\$ 4,500</b>	<b>\$ 990</b>	
	<b>Water Fund Revenues</b>				
02-000-4000	Water Service Revenue	\$ 1,623,750	-	1,623,750	
02-000-4001	Interest Earned - Water	3,600	-	3,600	
02-000-4315	Proceeds from Fund Balance	180,000	-	180,000	
02-000-4402	Sale of Meters	5,000	-	5,000	
02-000-4403	Tapping Fees	5,600	-	5,600	
02-000-4404	Sundry Sales	2,500	-	2,500	
02-000-4600	Interest Income	24,000	-	24,000	
	Total Water Revenue	\$ 1,844,450	\$ -	\$ 1,844,450	
	<b>Water Fund Expenses</b>				
	<b>Water - Administration</b>				
02-190-5000	Salaries	\$ 73,000	2,000	75,000	adjust to reflect current staffing and pay rates
02-190-5010	Social Security	5,500	-	5,500	
02-190-5011	Pension	8,700	-	8,700	
02-190-5012	Workers Comp	1,300	-	1,300	
02-190-5013	Insurance - Health	15,300	(10,000)	5,300	adjust to reflect premiums and claims paid

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02-190-5015	Contribution - 457	850	-	850	
02-190-5313	Collection Expense	2,200	-	2,200	
02-190-5370	FMHA Bond	900	-	900	
02-190-5600	Corporate Overhead	126,300	-	126,300	
	Total Water Administration	\$ 234,050	\$ (8,000)	\$ 226,050	
	<b>Water - Filtration</b>				
02-192-5102	Insurance - Gen Liab	\$ 1,400	-	1,400	
02-192-5105	Insurance - Property	25,400	-	25,400	
02-192-5106	Insurance - Boiler & Machinery	10,800	-	10,800	
02-192-5521	Pumping System Expense	95,000	-	95,000	
02-192-5522	Purification Plant Maintenance	50,000	-	50,000	
02-192-5710	Filtration Contract Payment	620,000	-	620,000	
	Total Water Filtration	\$ 802,600	\$ -	\$ 802,600	
	<b>Water - Supply</b>				
02-194-5000	Salaries	\$ 34,500	-	34,500	
02-194-5010	Social Security	2,600	-	2,600	
02-194-5011	Pension	4,100	-	4,100	
02-194-5012	Workers Comp	1,700	-	1,700	
02-194-5015	Contribution - 457	100	-	100	
02-194-5506	Hydro Facility Expense	5,000	-	5,000	
02-194-5550	Utilities - Water Supply	5,000	-	5,000	
02-194-5730	Water Supply Expense	50,000	-	50,000	
	Total Water Supply	\$ 103,000	\$ -	\$ 103,000	
	<b>Water - Distribution</b>				
02-196-5000	Salaries	\$ 273,000	39,000	312,000	adjust to reflect current staffing and pay rates, retirement payouts
02-196-5010	Social Security	20,800	-	20,800	
02-196-5011	Pension	27,000	-	27,000	
02-196-5012	Workers Comp	13,300	-	13,300	
02-196-5013	Insurance - Health	76,400	(46,000)	30,400	adjust to reflect premiums and claims paid
02-196-5015	Contribution - 457	1,000	-	1,000	
02-196-5100	Insurance - Auto	4,600	-	4,600	
02-196-5102	Insurance - Gen Liab	1,400	-	1,400	
02-196-5105	Insurance - Property	6,400	-	6,400	
02-196-5150	Training	2,000	-	2,000	
02-196-5170	Uniforms	4,000	-	4,000	
02-196-5180	Safety Equipment	6,600	-	6,600	
02-196-5191	Communications	13,000	-	13,000	
02-196-5210	Office Supplies	1,000	-	1,000	
02-196-5390	Miscellaneous Expense	1,000	-	1,000	
02-196-5400	Gas, Oil, Grease	17,000	-	17,000	
02-196-5420	Fleet Lease	33,000	-	33,000	
02-196-5505	Crestview Pumping Station Expense	12,500	4,000	16,500	adjust to reflect additional expenditures
02-196-5550	Utilities - Water Distribution	5,000	-	5,000	
02-196-5700	Distribution Expense	61,800	-	61,800	
02-196-5701	Distribution Pipe Expense	11,000	-	11,000	
02-196-5702	Equipment Maintenance	8,000	2,000	10,000	adjust to reflect additional expenditures
02-196-5703	Fire Hydrants Expense	5,000	-	5,000	
02-196-5704	Transmission Mains Expense	80,000	-	80,000	
02-196-5740	Meters Expense	20,000	-	20,000	
	Total Water Distribution	\$ 704,800	\$ (1,000)	\$ 703,800	
	<b>Total Water Fund Expenses</b>	\$ 1,844,450	\$ (9,000)	\$ 1,835,450	
	<b>Total Water Fund Net Income (Loss)</b>	\$ -	\$ 9,000	\$ 9,000	
	<b>Sewer Fund Operating Revenues</b>				
03-000-4000	Sewer Charges	\$ 1,799,000	-	1,799,000	
03-000-4001	Interest Earned - Sewer	4,275	-	4,275	
03-000-4404	Sundry Sales	1,500	-	1,500	
03-000-4503	Sewer Tap Fees	5,500	-	5,500	
03-000-4600	Interest Income	44,000	-	44,000	
	Total Sewer Operating Revenue	\$ 1,854,275	\$ -	\$ 1,854,275	
	<b>Sewer Operating Expenses</b>				
	<b>Sewer - Administration</b>				
03-210-5000	Salaries	\$ 73,000	2,000	75,000	adjust to reflect current staffing and pay rates
03-210-5010	Social Security	5,500	-	5,500	
03-210-5011	Pension	8,700	-	8,700	
03-210-5012	Workers Comp	1,300	-	1,300	
03-210-5013	Insurance - Health	15,300	(10,000)	5,300	adjust to reflect premiums and claims paid
03-210-5015	Contribution - 457	850	-	850	
03-210-5313	Collection Expense	2,700	-	2,700	
	Total Sewer Administration	\$ 107,350	\$ (8,000)	\$ 99,350	

**CITY OF FROSTBURG**  
**OPERATING BUDGET FYE 06/30/26**  
**PROPOSED AMENDMENTS - JANUARY 2026**

ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
	<b>Sewer - Operating</b>				
03-211-5000	Salaries	\$ 202,000	39,000	241,000	adjust to reflect current staffing and pay rates, retirement payouts
03-211-5010	Social Security	15,300	-	15,300	
03-211-5011	Pension	28,400	-	28,400	
03-211-5012	Workers Comp	11,000	-	11,000	
03-211-5013	Insurance - Health	53,500	(30,000)	23,500	adjust to reflect premiums and claims paid
03-211-5015	Contribution - 457	1,800	-	1,800	
03-211-5100	Insurance - Auto	1,700	-	1,700	
03-211-5102	Insurance - Gen Liab	750	-	750	
03-211-5105	Insurance - Property	9,000	-	9,000	
03-211-5150	Training	1,000	-	1,000	
03-211-5170	Uniforms	3,000	-	3,000	
03-211-5180	Safety Equipment	1,000	-	1,000	
03-211-5191	Communications	2,400	-	2,400	
03-211-5400	Gas, Oil, Grease	10,000	-	10,000	
03-211-5420	Fleet Lease	21,000	-	21,000	
03-211-5520	Pumping Station Maintenance	6,000	-	6,000	
03-211-5600	Corporate Overhead	242,300	-	242,300	
03-211-5761	Sanitary Commission Charges	1,216,000	-	1,216,000	
03-211-5762	Sanitary Comm-Transmission Projects	11,800	-	11,800	
03-211-5763	Sewer Operating Expense	50,000	25,000	75,000	Hill St. School project sidewalk reimbursement
03-211-5764	Sewer Pumping Expense	9,000	-	9,000	
03-211-5805	Capital Outlay - Sewer Projects	50,000	-	50,000	
	Total Sewer Operating	\$ 1,946,950	\$ 34,000	\$ 1,980,950	
	Total Sewer Operating Expenses	\$ 2,054,300	\$ 26,000	\$ 2,080,300	
	Sewer Operating Net Income (Loss)	\$ (200,025)	\$ (26,000)	\$ (226,025)	
	<b>CSO Revenue</b>				
03-220-4520	CSO Surcharge Revenue	\$ 401,000	-	401,000	
03-220-4521	Interest Earned - CSO Surcharge	1,800	-	1,800	
03-220-4317	Special Revenue	150,000	-	150,000	
03-220-4530	Project Reimbursements	1,489,000	-	1,489,000	
03-200-4540	Proceeds of Debt	952,000	-	952,000	
	Total CSO Revenue	\$ 2,993,800	\$ -	\$ 2,993,800	
	<b>CSO Expenses</b>				
03-220-5391	Interest Expense	\$ 3,025	-	3,025	
03-220-5392	Debt Redemption	23,750	-	23,750	
03-220-5800	Capital Outlay	2,767,000	-	2,767,000	
	Total CSO Expense	\$ 2,793,775	\$ -	\$ 2,793,775	
	CSO Net Income (Loss)	\$ 200,025	\$ -	\$ 200,025	
	<b>Sewer Fund Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ (26,000)</b>	<b>\$ (26,000)</b>	
	<b>Water Surcharge Fund Revenue</b>				
04-000-4000	Water Tap Surcharge	\$ 652,000	-	652,000	
04-000-4001	Interest Earned - Surcharge	3,000	-	3,000	
04-000-4405	Project Reimbursements	120,000	-	120,000	
04-000-4600	Interest Income	40,000	-	40,000	
	Total Water Surcharge Revenue	\$ 815,000	\$ -	\$ 815,000	
	<b>Water Surcharge Fund Expenses</b>				
04-200-5313	Collection Expense	\$ 2,200	-	2,200	
04-200-5391	Interest Expense	42,425	-	42,425	
04-200-5392	Debt Redemption	421,675	-	421,675	
04-200-5800	Capital Outlay	172,000	-	172,000	
04-200-5802	Capital Repairs	45,000	35,000	80,000	adjust to reflect additional capital repairs
	Total Water Surcharge Expense	\$ 683,300	\$ 35,000	\$ 718,300	
	<b>Water Surcharge Net Income (Loss)</b>	<b>\$ 131,700</b>	<b>\$ (35,000)</b>	<b>\$ 96,700</b>	
	<b>Garbage Fund Revenues</b>				
05-000-4000	Trash & Garbage Charges	\$ 534,600	-	534,600	
05-000-4104	Interest Earned - Garbage	3,000	-	3,000	
05-000-4404	Sundry Sales	1,950	-	1,950	
05-000-4600	Interest Income	3,500	-	3,500	
	Total Garbage Revenue	\$ 543,050	\$ -	\$ 543,050	
	<b>Garbage Fund Expenses</b>				

CITY OF FROSTBURG  
OPERATING BUDGET FYE 06/30/26  
PROPOSED AMENDMENTS - JANUARY 2026

ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
	<b>Garbage Fund - Administration</b>				
05-230-5000	Salaries	\$ 55,000	4,000	59,000	adjust to reflect current staffing and pay rates, retirement payouts
05-230-5010	Social Security	4,100	-	4,100	
05-230-5011	Pension	6,400	-	6,400	
05-230-5012	Workers Comp	800	-	800	
05-230-5013	Insurance - Health	12,200	(8,000)	4,200	adjust to reflect premiums and claims paid
05-230-5015	Contribution - 457	850	-	850	
05-230-5313	Collection Expense	750	-	750	
	<b>Total Garbage Administration</b>	<b>\$ 80,100</b>	<b>\$ (4,000)</b>	<b>\$ 76,100</b>	
	<b>Garbage Operating</b>				
05-232-5000	Salaries	\$ 91,000	(6,000)	85,000	adjust to reflect current staffing and pay rates, retirement payouts
05-232-5010	Social Security	6,900	-	6,900	
05-232-5011	Pension	10,900	-	10,900	
05-232-5012	Workers Comp	4,400	-	4,400	
05-232-5013	Insurance - Health	34,400	(25,000)	9,400	adjust to reflect premiums and claims paid
05-232-5015	Contribution - 457	750	-	750	
05-232-5100	Insurance - Auto	2,600	-	2,600	
05-232-5102	Insurance - Gen Liab	400	-	400	
05-232-5105	Insurance - Property	5,900	-	5,900	
05-232-5170	Uniforms	3,000	-	3,000	
05-232-5180	Safety Equipment	1,000	-	1,000	
05-232-5210	Office Supplies	1,000	-	1,000	
05-232-5400	Gas, Oil, Grease	14,000	-	14,000	
05-232-5600	Corporate Overhead	24,500	-	24,500	
05-232-5770	Ash Dumpster	8,500	(8,500)	-	no ash dumpster for FY26
05-232-5771	Bulk Cleanup Expense	10,000	-	10,000	
05-232-5772	Landfill Charges	130,000	-	130,000	
05-232-5773	Sanitation Operating Expense	60,000	-	60,000	
05-232-5774	Yard Waste Composting	1,500	-	1,500	
	<b>Total Garbage Operating</b>	<b>\$ 410,750</b>	<b>\$ (39,500)</b>	<b>\$ 371,250</b>	
	<b>Total Garbage Expenses</b>	<b>\$ 490,850</b>	<b>\$ (43,500)</b>	<b>\$ 447,350</b>	
	<b>Garbage Net Income (Loss)</b>	<b>\$ 52,200</b>	<b>\$ 43,500</b>	<b>\$ 95,700</b>	