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

ACCOUNT	DESCRIPTION	Original Budget	January Amendment	Amended Budget	June Amendment	Final FY26 Budget	June Notes
01-000-4000	Taxes - Real Estate	$ 3,080,000	$ 34,000	$ 3,114,000	$ -	$ 3,114,000	
01-000-4011	Tax Credits	(30,000)	-	(30,000)	30,000	-	EZ designation was not renewed for FY26
01-000-4013	Enterprise Zone Reimbursement	16,000	-	16,000	(16,000)	-	EZ designation was not renewed for FY26
01-000-4020	Maryland Income Tax	700,000	-	700,000	145,000	845,000	Adjust to actual receipts
01-000-4021	Admission Taxes	18,000	-	18,000	(13,000)	5,000	Adjust to actual
01-000-4022	Hotel Motel Tax	150,000	25,000	175,000	-	175,000	
01-000-4023	Highway Use Tax	550,000	19,000	569,000	-	569,000	
01-000-4027	Payment in Lieu of Taxes	390	-	390	3,510	3,900	Original budget should have been $3,900
01-000-4043	Police Protection Grant	120,000	-	120,000	(13,000)	107,000	Adjust to actual grant award
01-000-4047	Frostburg State University MOU	10,000	10,000	20,000	-	20,000	
01-000-4055	Code Enforcement Citations	1,250	1,500	2,750	-	2,750	
01-000-4056	Comm Dev Grant Revenue	110,000	-	110,000	(100,000)	10,000	Move N. Water St. MHT grant to FY27
01-000-4306	Project Reimbursement	2,169,000	39,000	2,208,000	(2,100,000)	108,000	Move Roundabout project to FY27
01-000-4307	Insurance Reimbursements	-	53,670	53,670	-	53,670	
01-000-4315	Proceeds from Fund Balance	268,425	(28,970)	239,455	(239,455)	-	Use of fund balance not required
01-000-4317	Special Revenue	666,000	-	666,000	175,000	841,000	ARPA
01-000-4600	Interest Income	475,000	-	475,000	(105,000)	370,000	Adjust to actual
	Total Corporate Fund Revenue	**$ 8,304,065**	**$ 153,200**	**$ 8,457,265**	**$ (2,232,945)**	**$ 6,224,320**	
	Corporate Fund Expenses						
	Administrative						
01-110-5000	Salaries	$ 175,800	$ (15,500)	$ 160,300	$ -	$ 160,300	
01-110-5013	Insurance - Health	34,600	(21,000)	13,600	-	13,600	
01-110-5014	Insurance - Health Retiree	30,600	(16,000)	14,600	-	14,600	
01-110-5111	Contributions - Tourism	120,000	-	120,000	15,000	135,000	Adjust to actual payments
01-110-5207	Pension Administrative Fee	7,800	(7,800)	-	-	-	
01-110-5500	Building - Armory	12,000	82,000	94,000	-	94,000	
01-110-5502	Building Maintenance	26,000	11,000	37,000	16,000	53,000	HVAC repairs - 37 S. Broadway
01-110-5807	Capital Outlay	2,270,000	-	2,270,000	(2,270,000)	-	Roundabout design, N. Water St. projects moved to FY27
	Total Administrative	$ 2,676,800	$ 32,700	$ 2,709,500	$ (2,239,000)	$ 470,500	
	Finance						
01-120-5000	Salaries	$ 82,000	5,000	87,000	-	87,000	
01-120-5013	Insurance - Health	13,000	96,000	109,000	-	109,000	
	Travel	-	1,500	1,500	-	1,500	
01-120-5810	RETSA Obligation	16,000	14,000	30,000	-	30,000	
	Total Finance	$ 111,000	$ 116,500	$ 227,500	$ -	$ 227,500	
	Community Development						
01-130-5000	Salaries	$ 128,500	$ (14,000)	$ 114,500	-	114,500	
01-130-5013	Insurance - Health	26,700	(18,000)	8,700	-	8,700	
01-130-5322	Planning	15,000	125,000	140,000	-	140,000	
	Total Community Development	$ 170,200	$ 93,000	$ 263,200	$ -	$ 263,200	
	Code Enforcement						
01-140-5000	Salaries	$ 81,000	(2,500)	78,500	-	78,500	
01-140-5013	Insurance - Health	26,700	(15,000)	11,700	-	11,700	
01-140-5332	Rental Inspection	1,000	2,500	3,500	-	3,500	
	Total Code Enforcement	$ 108,700	$ (15,000)	$ 93,700	$ -	$ 93,700	

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

ACCOUNT	DESCRIPTION	Original Budget	January Amendment	Amended Budget	June Amendment	Final FY26 Budget	June Notes
	Public Works Administration						
01-150-5000	Salaries	$ 82,500	5,500	88,000	-	88,000	
01-150-5013	Insurance - Health	20,600	(13,000)	7,600	-	7,600	
01-150-5160	Travel	1,000	1,500	2,500	-	2,500	
	Total Public Works Administration	$ 104,100	$ (6,000)	$ 98,100	$ -	$ 98,100	
	Public Safety						
01-160-5000	Salaries	$ 1,152,300	61,000	1,213,300	-	1,213,300	
01-160-5013	Insurance - Health	259,700	(46,000)	213,700	-	213,700	
01-160-5181	Law Enforcement Equipment	18,500	(4,000)	14,500	-	14,500	
01-160-5230	Computers	8,500	2,500	11,000	-	11,000	
01-160-5350	FSU MOU	10,000	10,000	20,000	-	20,000	
01-160-5390	Miscellaneous Expense	4,000	4,000	8,000	-	8,000	
	Total Public Safety	$ 1,453,000	$ 27,500	$ 1,480,500	$ -	$ 1,480,500	
	Public Works - Street						
01-170-5000	Salaries	$ 340,000	(18,000)	322,000	-	322,000	
01-170-5013	Insurance - Health	99,300	(70,000)	29,300	-	29,300	
01-170-5711	Salt & Abrasives	150,000	50,000	200,000	10,000	210,000	Adjust to actual
01-170-5714	Street Lighting	100,000	-	100,000	7,500	107,500	Adjust to actual
	Total Public Works - Street	$ 689,300	$ (38,000)	$ 651,300	$ 17,500	$ 668,800	
	Recreation						
01-180-5000	Salaries	$ 305,000	(6,000)	299,000	-	299,000	
01-180-5013	Insurance - Health	91,700	(55,000)	36,700	-	36,700	
	Total General Recreation	$ 396,700	$ (61,000)	$ 335,700	$ -	$ 335,700	
	Recreation-Pool						
01-181-5000	Salaries	$ 72,000	2,500	74,500	-	74,500	
01-181-5507	Pool Operating	39,000	-	39,000	5,000	44,000	Adjust to actual
	Total Pool	$ 111,000	$ 2,500	$ 113,500	$ 5,000	$ 118,500	
	Recreation - Day Camp						
01-182-5000	Salaries	$ 24,000	(3,500)	20,500	-	20,500	
	Total Day Camp	$ 24,000	$ (3,500)	$ 20,500	$ -	$ 20,500	
	Total Recreation	$ 531,700	$ (62,000)	$ 469,700	$ 5,000	$ 474,700	
	Total Corporate Fund Expenses	**$ 5,844,800**	**$ 148,700**	**$ 5,993,500**	**$ (2,216,500)**	**$ 3,777,000**	
	Corporate Fund Net Income (Loss)	**$ 2,459,265**	**$ 4,500**	**$ 2,463,765**	**$ (16,445)**	**$ 2,447,320**	

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

ACCOUNT	DESCRIPTION	Original Budget	January Amendment	Amended Budget	June Amendment	Final FY26 Budget	June Notes
	Water Fund Revenues						
02-000-4315	Proceeds from Fund Balance	180,000	-	180,000	(180,000)	-	Use of fund balance not required
02-000-4317	Special Revenue	-	-	-	8,100	8,100	ARPA
	Total Water Revenue	**$ 180,000**	**$ -**	**$ 180,000**	**$ (171,900)**	**$ 8,100**	
	Water Fund Expenses						
	Water - Administration						
02-190-5000	Salaries	$ 73,000	2,000	75,000	-	75,000	
02-190-5013	Insurance - Health	15,300	(10,000)	5,300	-	5,300	
	Total Water Administration	$ 88,300	$ (8,000)	$ 80,300	$ -	$ 80,300	
	Water - Filtration						
02-192-5521	Pumping System Expense	95,000	-	95,000	5,000	100,000	Adjust to actual
	Total Water Filtration	$ 95,000	$ -	$ 95,000	$ 5,000	$ 100,000	
	Water - Distribution						
02-196-5000	Salaries	$ 273,000	39,000	312,000	-	312,000	
02-196-5013	Insurance - Health	76,400	(46,000)	30,400	-	30,400	
02-196-5505	Crestview Pumping Station Expense	12,500	4,000	16,500	5,000	21,500	Adjust to actual
02-196-5702	Equipment Maintenance	8,000	2,000	10,000	-	10,000	
02-196-5700	Distribution Expense	61,800	-	61,800	14,000	75,800	Adjust to actual
02-196-5704	Transmission Mains Expense	80,000	-	80,000	5,000	85,000	Adjust to actual
02-196-5740	Meters Expense	20,000	-	20,000	14,000	34,000	Adjust to actual
	Total Water Distribution	$ 531,700	$ (1,000)	$ 530,700	$ 38,000	$ 568,700	
	Total Water Fund Expenses	$ 715,000	$ (9,000)	$ 706,000	$ 43,000	$ 749,000	
	Total Water Fund Net Income (Loss)	$ (535,000)	$ 9,000	$ (526,000)	$ (214,900)	$ (740,900)	
	Sewer Fund Operating Revenues						
03-000-4600	Interest Income	44,000	-	44,000	(2,500)	41,500	Adjust to actual
	Total Sewer Operating Revenue	$ 44,000	$ -	$ 44,000	$ (2,500)	$ 41,500	
	Sewer Operating Expenses						
	Sewer - Administration						
03-210-5000	Salaries	$ 73,000	2,000	75,000	-	75,000	
03-210-5013	Insurance - Health	15,300	(10,000)	5,300	-	5,300	
	Total Sewer Administration	$ 88,300	$ (8,000)	$ 80,300	$ -	$ 80,300	
	Sewer - Operating						
03-211-5000	Salaries	$ 202,000	39,000	241,000	-	241,000	
03-211-5013	Insurance - Health	53,500	(30,000)	23,500	-	23,500	
03-211-5761	Sanitary Commission Charges	1,216,000	-	1,216,000	(172,000)	1,044,000	Adjustment based on actual charges
03-211-5763	Sewer Operating Expense	50,000	25,000	75,000	(30,500)	44,500	June amendment included $25K for Hill St. School sidewalk reimb - charged to Parking Lot Maint
03-211-5805	Capital Outlay - Sewer Projects	50,000	-	50,000	(47,500)	2,500	Budgeted sewer line replacement was not undertaken
	Total Sewer Operating	$ 1,571,500	$ 34,000	$ 1,605,500	$ (250,000)	$ 1,355,500	
	Total Sewer Operating Expenses	$ 1,659,800	$ 26,000	$ 1,685,800	$ (250,000)	$ 1,435,800	
	Sewer Operating Net Income (Loss)	$ (1,615,800)	$ (26,000)	$ (1,641,800)	$ 247,500	$ (1,394,300)	

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

ACCOUNT	DESCRIPTION	Original Budget	January Amendment	Amended Budget	June Amendment	Final FY26 Budget	June Notes
	CSO Revenue						
03-220-4317	Special Revenue	150,000	-	150,000	90,000	240,000	ARPA - CSO X-A
03-220-4530	Project Reimbursements	1,489,000	-	1,489,000	(450,000)	1,039,000	Less than expected spending for CSO X-B & X-C through 06/30/26
03-200-4540	Proceeds of Debt	952,000	-	952,000	(952,000)	-	CSO bonds moved to FY27
	Total CSO Revenue	$ 2,591,000	$ -	$ 2,591,000	$ (1,312,000)	$ 1,279,000	
	CSO Expenses						
03-220-5391	Interest Expense	$ 3,025	-	3,025	6,155	9,180	To balance amendments
03-220-5800	Capital Outlay	2,767,000	-	2,767,000	(1,325,000)	1,442,000	CSO expenditures transferred to FY27
	Total CSO Expense	$ 2,770,025	$ -	$ 2,770,025	$ (1,318,845)	$ 1,451,180	
	CSO Net Income (Loss)	$ (179,025)	$ -	$ (179,025)	$ 6,845	$ (172,180)	
	Sewer Fund Net Income (Loss)	**$ (1,794,825)**	**$ (26,000)**	**$ (1,820,825)**	**$ 254,345**	**$ (1,566,480)**	
	Water Surcharge Fund Revenue						
04-000-4315	Proceeds from Fund Balance	120,000	-	120,000	(120,000)	-	Use of fund balance not required
	Total Water Surcharge Revenue	$ 120,000	$ -	$ 120,000	$ (120,000)	$ -	
	Water Surcharge Fund Expenses						
04-200-5800	Capital Outlay	172,000	-	172,000	(112,000)	60,000	Well project moved to FY27
04-200-5802	Capital Repairs	45,000	35,000	80,000	-	80,000	
	Total Water Surcharge Expense	$ 217,000	$ 35,000	$ 252,000	$ (112,000)	$ 140,000	
	Water Surcharge Net Income (Loss)	**$ (97,000)**	**$ (35,000)**	**$ (132,000)**	**$ (8,000)**	**$ (140,000)**	
	Garbage Fund Expenses						
	Garbage Fund - Administration						
05-230-5000	Salaries	$ 55,000	4,000	59,000	-	59,000	
05-230-5013	Insurance - Health	12,200	(8,000)	4,200	-	4,200	
	Total Garbage Administration	$ 67,200	$ (4,000)	$ 63,200	$ -	$ 63,200	
	Garbage Operating						
05-232-5000	Salaries	$ 91,000	(6,000)	85,000	-	85,000	
05-232-5013	Insurance - Health	34,400	(25,000)	9,400	-	9,400	
05-232-5015	Contribution - 457	750	-	750	-	750	
05-232-5100	Insurance - Auto	2,600	-	2,600	-	2,600	
05-232-5102	Insurance - Gen Liab	400	-	400	-	400	
05-232-5770	Ash Dumpster	8,500	(8,500)	-	-	-	
05-232-5771	Bulk Cleanup Expense	10,000	-	10,000	5,000	15,000	increased landfill rates, scheduled pickups
05-232-5772	Landfill Charges	130,000	-	130,000	10,000	140,000	increased landfill rates
	Total Garbage Operating	$ 277,650	$ (39,500)	$ 238,150	$ 15,000	$ 253,150	
	Total Garbage Expenses	$ 344,850	$ (43,500)	$ 301,350	$ 15,000	$ 316,350	

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PROPOSED AMENDMENTS - JUNE 2026

ACCOUNT	DESCRIPTION	Original Budget	January Amendment	Amended Budget	June Amendment	Final FY26 Budget	June Notes
	Garbage Net Income (Loss)	**$ (344,850)**	**$ 43,500**	**$ (301,350)**	**$ (15,000)**	**$ (316,350)**	
	Opioid Settlement Fund						
08-000-4800	Opioid Settlement Receipts	-	4,000	4,000	-	4,000	
	Total Opioid Settlement Fund Revenue	$ -	$ 4,000	$ 4,000	$ -	$ 4,000	
	Total Amendments:						
	Revenue		157,200		(3,839,345)		
	Expenses		157,200		(3,839,345)		